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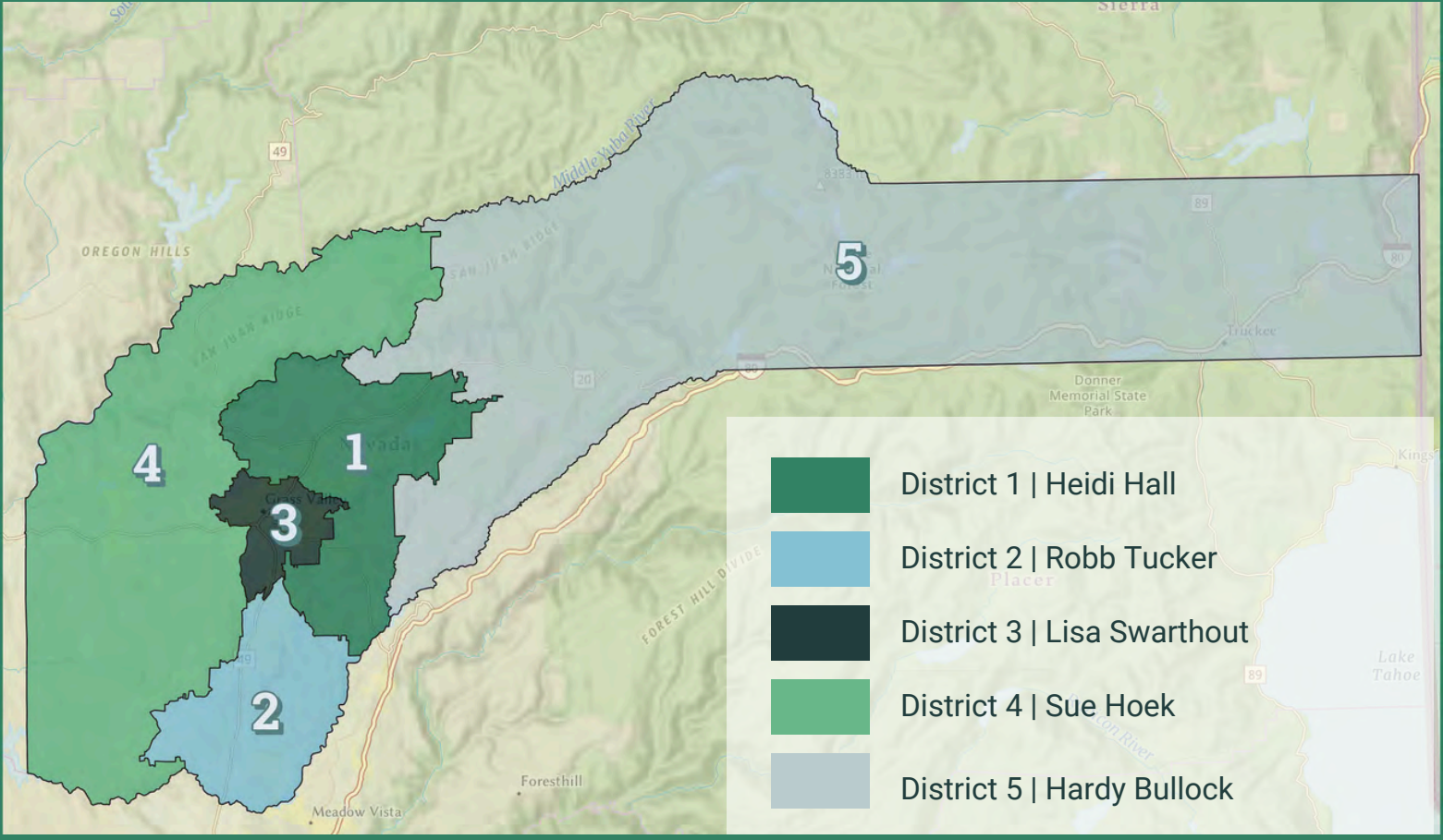
ADOPTED BUDGET

Fiscal Year 2025-2026



Prepared by the Nevada County Executive Office

SUPERVISORY DISTRICTS



BOARD OF SUPERVISORS



Heidi Hall
Board Chair
District 1



Robb Tucker
District 2



Lisa Swarthout
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July 01, 2024

Christopher P. Morill

Executive Director

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, 2024. 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

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, 2025 and ending June 30, 2026. 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/ Basis of Presentation, Budgeting and Accounting.

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 2025/2026 Budget Development Calendar

2025 Dates	Key Budget Meetings/Activities/Deliverables
January 22 - 24	Board workshop to set goals and budget priorities
January 29	Budget Kick-Off: Draft department objectives and performance indicators due to CEO Office
January 30 – March 28	Department budget preparation
February 28 – March 28	Budgets due to CEO Office
March 4 – April 12	Department fiscal staff meet with budget team as needed for CEO Office Review
May 5 – May 15	Temporary Ad Hoc Budget Subcommittee presentations and review
May 29	Public Copy of Proposed Budget Book available in Board of Supervisors Office
June 10-11	Public Hearings for Proposed Budget, Rates and Fees held in the Board Chamber
June 24	Board considers adopting Proposed Budget during the regular scheduled Board meeting held in the Board Chamber

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 countywide objectives and priorities for the community.

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.

The 2025 Priority 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/Strategic Planning.

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 conducts in-depth 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 2025-26 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.

Departmental objectives may be strictly tied to Priority Objectives or may be broader departmental objectives unique to the department. Departments are required to provide performance measures

READER'S GUIDE

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 "*Priority Objective" icon can be found throughout Sections 2 and 3. The icon indicates departmental objectives which coincide with the aforementioned adopted Priority Objectives and will be used to track countywide 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.

Budget and Fiscal Policies – As departments prepared their 2025-26 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.

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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 known and anticipated changes to salaries and benefits, revenues, levels of service, Priority 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/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

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/882/COMMITTEES-COMMISSIONS](https://www.nevadacountyca.gov/882/committees-commissions)
- Write, email, or phone your supervisor. Contact information can be found at: [HTTPS://WWW.NEVADACOUNTYCA.GOV/731/BOARD-OF-SUPERVISORS](https://www.nevadacountyca.gov/731/board-of-supervisors)
- Apply to be a participant in the County's Citizens Academy that occurs annually. Opportunities can be found at: [HTTPS://WWW.NEVADACOUNTYCA.GOV/376/CITIZENS-ACADEMY](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

READER'S GUIDE

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

Written comments may be mailed to:

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

SECTION 1

EXECUTIVE SUMMARY



MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

We are proud to release this balanced budget, which is a reflection of the community's voice. It represents the work we're doing together to help our residents thrive and be better prepared for the future. Under the leadership and policy direction of the Board of Supervisors, we are strategically focusing on eight key areas to drive impactful outcomes: emergency preparedness, economic growth, expanding broadband, strengthening climate resilience, addressing housing and homelessness, enhancing recreation, and maintaining vital public services.

We've built this budget with input gathered directly from the public—at events, in meetings, and through ongoing dialogue. We're grateful for those who have continued to engage, challenge, and inspire us as we work to meet the needs of all County residents.

This year, we are navigating changes in federal policy, funding priorities and regulatory frameworks. While the full impact of these shifts will unfold over time, the County remains committed to adapting responsibly and planning proactively. Given uncertainty in federal funding, the Board of Supervisors is taking a prudent fiscal approach. As always, our focus remains on meeting local needs, maintaining stability in core services and ensuring that we continue to serve our residents with transparency, efficiency and fiscal responsibility.

We have been recognized statewide for our efficient use of resources to address community problems. In 2024, California State Association of Counties (CSAC) awarded Nevada County an Innovation Award for our system of serving seriously mentally ill individuals in the criminal justice system. The District Attorney, Public Defender, Probation and Behavioral Health offices worked collaboratively to identify defendants who are unable to understand the court process or assist in their own defense due to mental illness. Then, the team proactively seeks out treatment options. In addition, CSAC gave us a Challenge Award for our Veterans Outreach and Wellness Program, which focuses on preventing veteran suicide, ending veteran homelessness, providing pathways to employment and fostering community engagement.

In addition, our Auditor-Controller has earned the Government Finance Officers Association's Excellence in Financial Reporting Award and our Human Resources Department was honored in August with the International City/County Management Association's Veterans Recognition Award for supporting veterans in the workforce.

Emergency preparedness remains at the forefront of our minds year-round as we are always on guard against wildfires. We are focused on three main projects: removing hazardous vegetation from County-maintained roads, offering disposal options for green waste and large-scale vegetation management efforts such as the Woodpecker Ravine and Ponderosa West Grass Valley Defense Zone projects. We received the 2025 Excellence in Public Information and Communications Award from the California Association of Public Information Officials (CAPIO) for our Ready Nevada County video campaign, which helps residents to prepare for wildfire. We know there is much more work to be done and we are up for the challenge.

We continue to work on expanding housing options, including allowing tiny homes on wheels to be used as permanent residences and easing regulations on rural owner-built homes, reducing costs for homeowners. After conducting a market analysis, we have also identified housing as a possible option for our historic courthouse once the state vacates it in 2031.



MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

I am appreciative of Erin Mettler, Nevada County's new Chief Fiscal Officer, who keeps fiscal stability at the forefront of her work. The budget team of Barry Anderson and Sarah Holyhead, along with our SkillBridge intern Ben Findley, and temporary interim budget analysts Ellen Glass and Mindy Trygg, also dedicated countless hours to this year's budget.

Thanks also to supporting CEO staff Patrick Eidman, Lynn Hodson, Taylor Wolfe, Lisa Renner, Jenny Comperda, and Risk Management staff Brittini Inks and Kelly McKinley, and the many high-performing fiscal personnel throughout the organization.

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

Our fiscal policies, established more than a decade ago, have proven to be effective and have positioned us to face uncertainty with resilience and flexibility. As we look ahead, that steady, long-term perspective continues to guide our decisions.

Respectfully submitted,



Alison Lehman
County Executive Officer

MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

Budget Highlights

Nevada County strives to be a leader in meeting the needs of our community, from providing services fundamental to the missions of county departments including responding to emergencies and supporting community health and safety, to acting on the Priority Objectives that have been identified by the County Board of Supervisors as activities and programs 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 Priority 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.

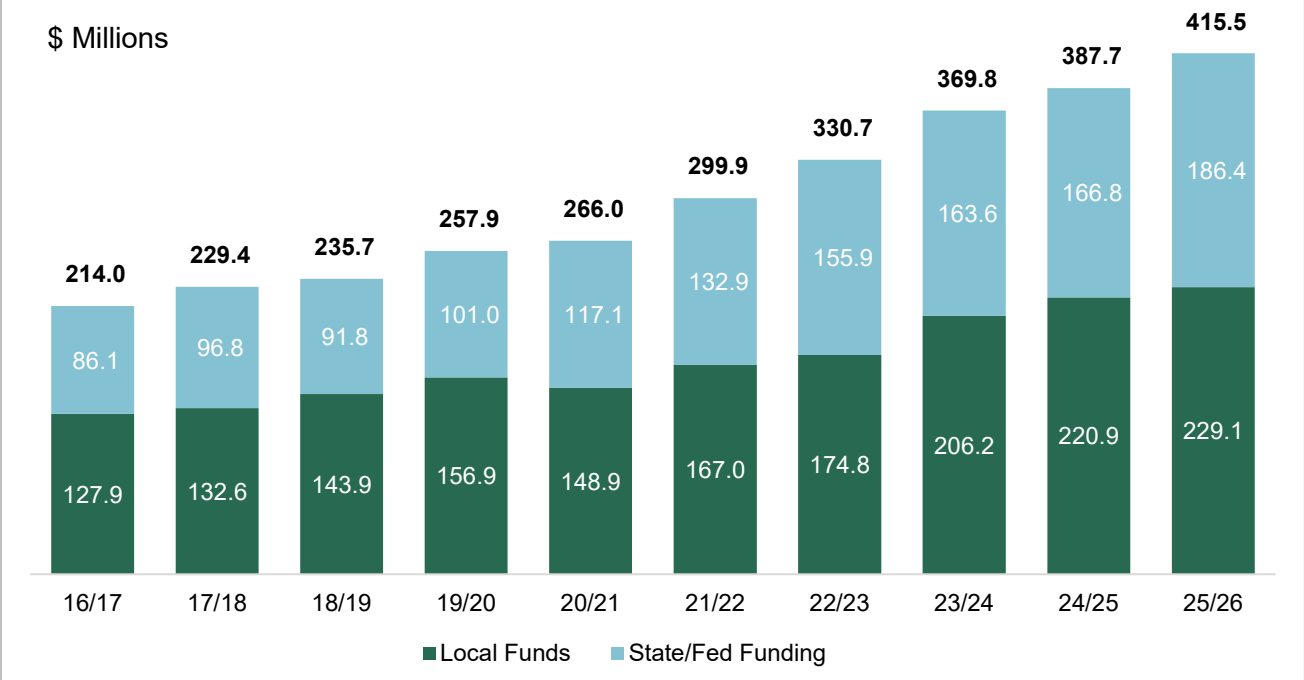
As with most California counties, state and federal funding is the largest source of funds for the County of Nevada and, being a political subdivision of the State of California, we depend on the health of state finances. Generally, if the state is financially sound then counties have a higher level of financial security, and when the state budget is in crisis, the County feels the pain. The Governor's revised state budget includes a \$12 billion deficit with messaging that the next couple years will likely see decreased revenue and increased expenditures, perpetuating and potentially expanding the budget gap. The current state deficit for FY 2025-26 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 homelessness, public health and social services.

The 2025-26 Nevada County expenditure budget totals \$415.5 million, an increase of 7.3% (\$27.8M) over the 2024-25 budget. The largest increases were in services and supplies (11.9%, \$14.1M) and salaries and benefits (9.0%, \$13.7M). The increase in services and supplies is due to increased spending related to grants received in the Office of Emergency Services (OES) and Health and Human Services (HHS).

The increase in salaries and benefits reflects the addition of 23.5 full-time positions, and cost increases related to bargaining, health insurance, and retirement. 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 2016-17. State and federal funds and related expenditures continue to be a driver of the County budget, funding approximately 45% of the 2025-26 budget.

MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

Figure E-1: County Budget



Following a period of significant disruption in 2020, unemployment rates have steadily decreased and are now approaching historic lows. However, 2025 may see a slight increase as we continue to navigate ongoing economic challenges. As illustrated in Figure E-2, unemployment rates in the United States, California, and Nevada County have generally followed similar trends, with California and Nevada County often lagging behind the national average.

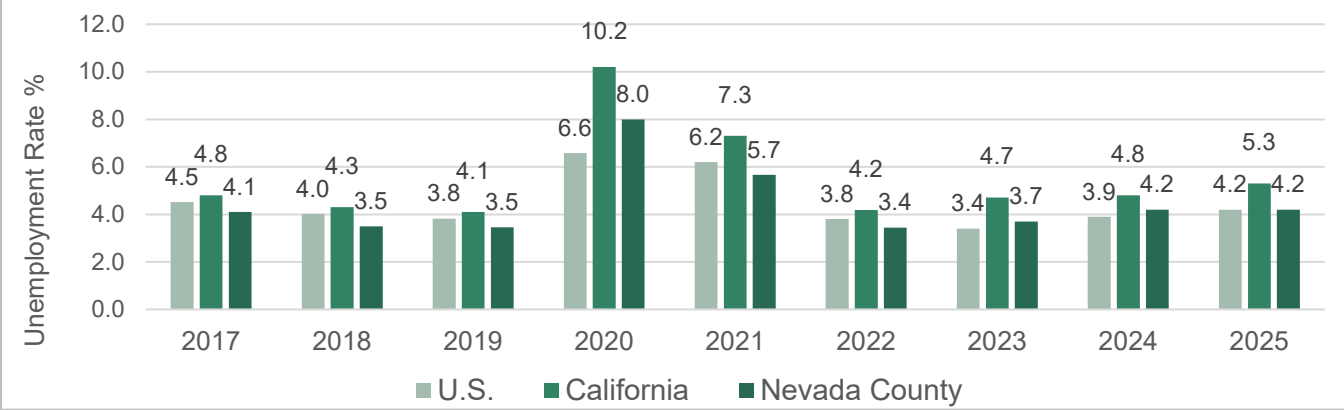
At the close of 2019, the unemployment rates were near record lows across the board, with the U.S. at 3.8%, California at 4.1%, and Nevada County at 3.5%. After the pandemic's economic fallout, unemployment rates crept slightly higher but remained above historical lows. As of April 2025, unemployment rates stood at 4.2% in the U.S., 5.3% in California, and 4.2% in Nevada County.

While the U.S. economy has experienced strong employment growth in 2024, challenges persist, including high interest rates, a slow-moving real estate market, and geopolitical tensions. These factors have contributed to a subdued economic outlook for 2025, with the possibility of a recession or a "soft landing" being hotly debated among economists. In Nevada County, these economic headwinds have been felt in the form of reduced property tax revenue and slower construction activity, which has impacted local government revenues.

While the County is not forecasting a recession in the upcoming budget, we are carefully monitoring these trends, particularly the potential for future adjustments to Federal Reserve policy. We remain vigilant about the economic uncertainty and its potential impact on local revenues and overall economic health.

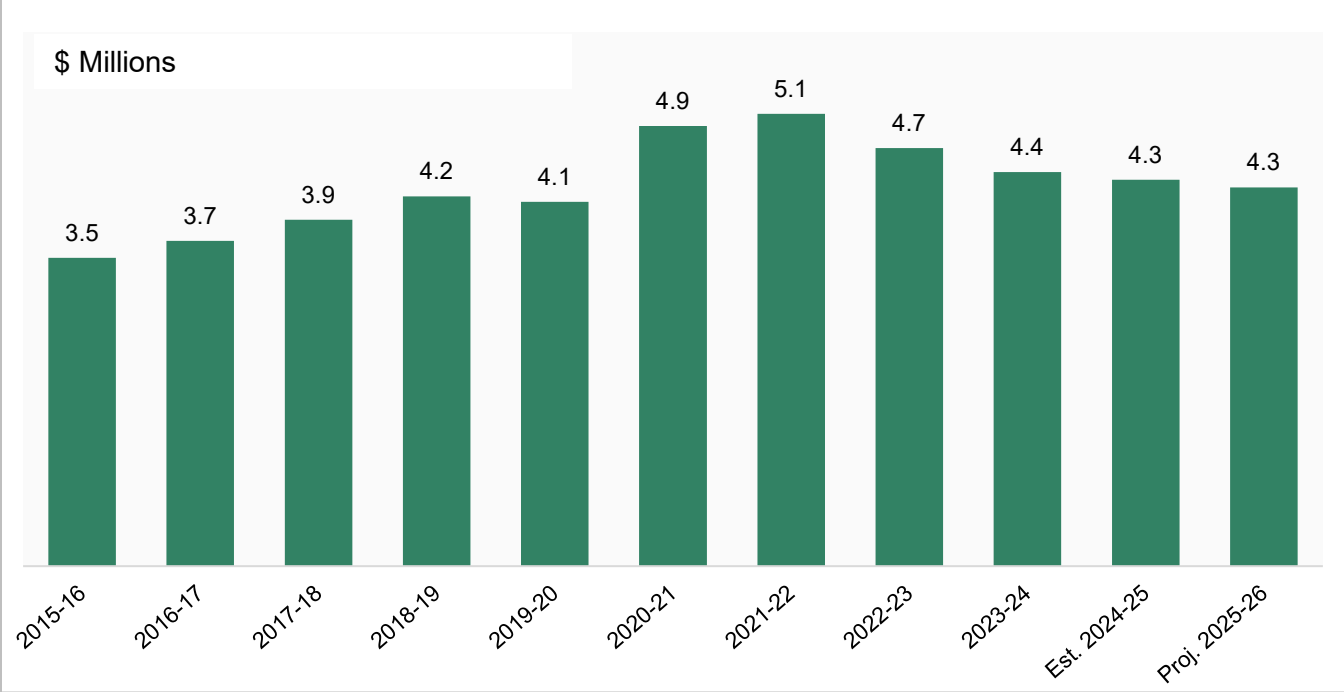
MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

Figure E-2: Unemployment Rate Trends



Sales tax revenues remain an important indicator of the County’s overall economic health. While they are a secondary source of revenue for the County’s General Fund - behind property taxes - they play a critical role across the broader County budget. These revenues support the Health and Human Services Agency and public safety-related departments through realignment funds, Transit and Roads Departments via gas tax revenues, and the library through a voter-approved sales tax measure. Following the Great Recession, sales tax revenues steadily increased, with an unexpected surge during the COVID-19 pandemic years, particularly in 2020-21 and 2021-22. However, that growth has not continued. Over the past three fiscal years, sales tax revenues have declined, and this downward trend is projected to persist. For 2025-26, sales tax revenues are projected to remain flat at \$4.3 million, matching the level of 2024-25. This plateau signals a stabilization in consumer spending and economic activity following recent fluctuations, while also underscoring the need for continued cautious fiscal planning.

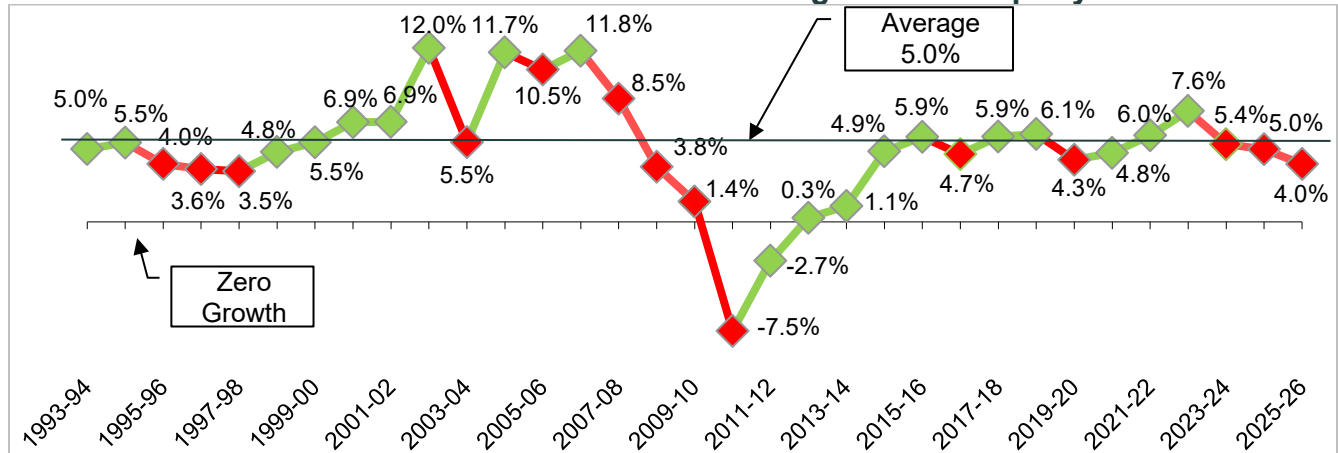
Figure E-3: Sales Tax Trends



MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

Property tax is a more stable revenue source than sales tax as it is a combination of the Proposition 13 2% growth mechanism and real estate sales. It is also by far the largest revenue source for the General Fund. For the last 33 years, the County realized an average growth rate of 5.0% a year in property taxes. In 2019-20 the property tax growth rate dipped below the average at 4.3% but then rebounded over the next several years, reaching 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 has since cooled off and the slower growth trend that started in 2023-24 continues into 2025-26, where we're estimating 4.0% growth, well below the long-term average of 5.0%.

Figure E-4: Property Tax Growth Rate

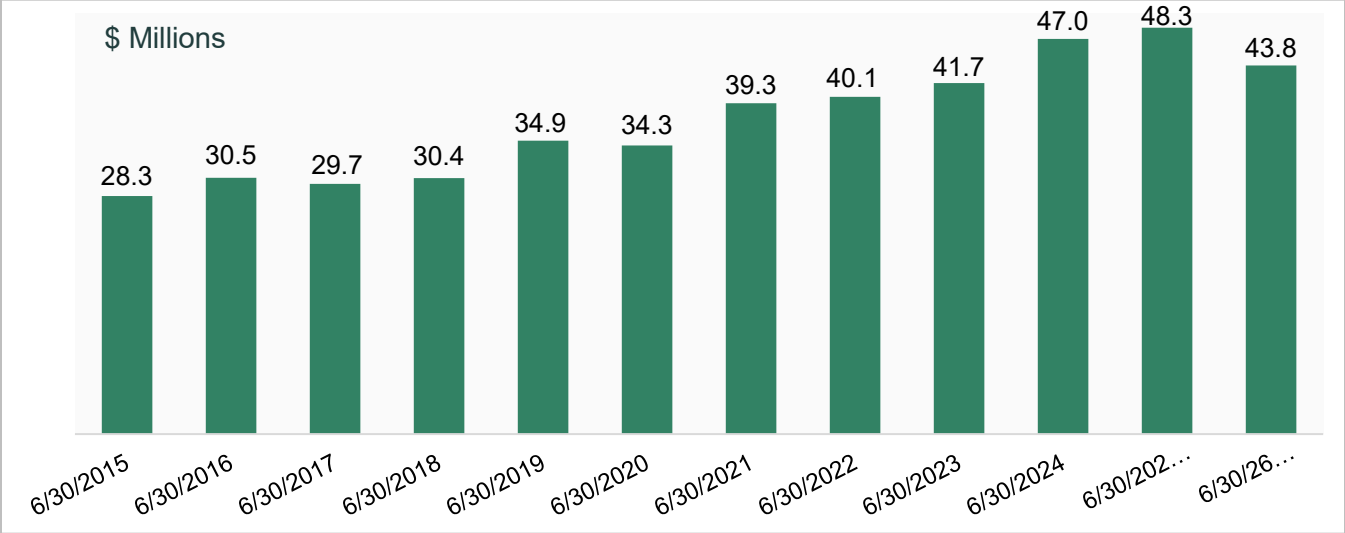


For the last two decades, the County has been able to maintain essential services, even in recessionary times, due to, as mentioned earlier, the fiscally prudent policies established by the Board of Supervisors. These policies provide a framework for how the Board uses its discretionary funding and plans for stability 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 major technology upgrades seen in 2024-25 and capital projects as well as paying down pension liabilities and providing seed funding for Priority Objectives. The General Fund currently includes a commitment of over \$11 million that may be used as a buffer for economic uncertainty and funds for capital facilities, information systems infrastructure and Priority Objectives, based on recent five-year plans and additional planning in the Board of Supervisors annual workshop that occurred in January 2025. Figure E-5 shows General Fund balance over time with estimated year-end fund balances of \$48.3 million in 2024-25 and \$43.8 million in 2025-26. The budget includes a \$1.1M use of General Fund for Priority Objectives and \$3M use of Special Project Continuation funds, which are funds set aside to complete projects previously approved by the Board of Supervisors under the American Rescue Plan Act Expenditure Plan, before that program expired.

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 expenditures 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.

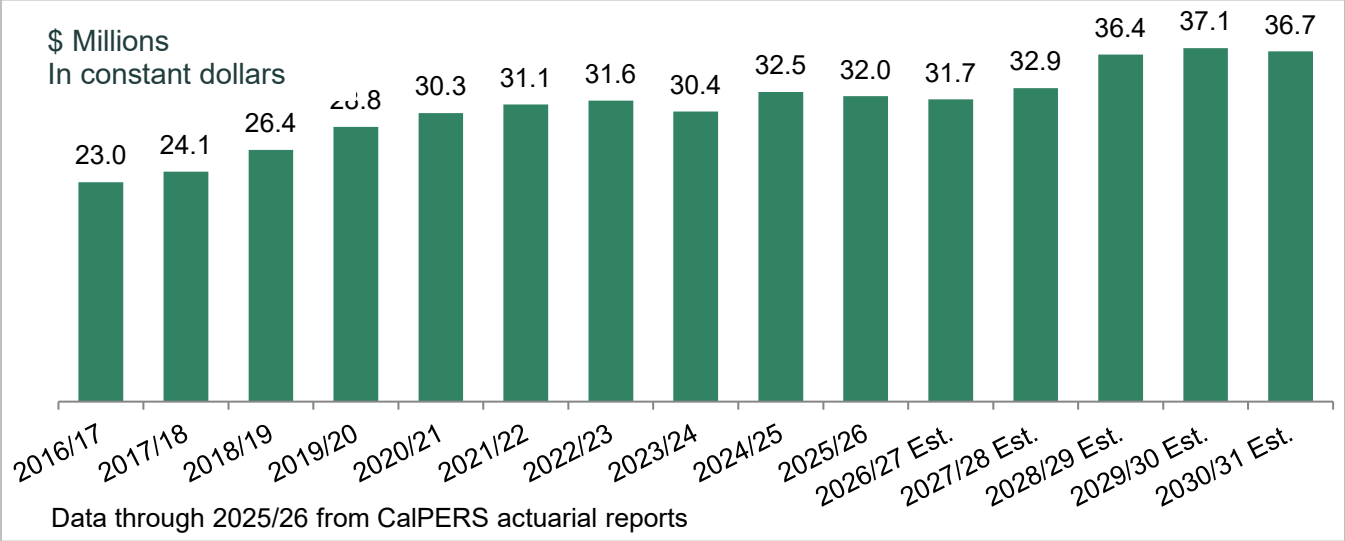
MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

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 monitor increases in pension costs. Those costs increased by \$2.1 million in 2024-25 and although they decreased slightly in 2025-26, the drop is anticipated to be temporary before increasing in 2027-28, as shown below in Figure E-6. The County’s pension management policy adopted in 2019 will be updated this fiscal year alongside a comprehensive long-term pension funding plan. The plan will provide the Board with recommendations on how to improve the County’s overall pension health to ensure long-term sustainability.

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 PLANNING

The County of Nevada Board of Supervisors unanimously adopted its 2025-2026 Priority Objectives at the February 11, 2025 board meeting via Resolution 25-057. The Priority Objectives set policy direction for staff to use in preparing their fiscal year 2025-26 budget proposals in alignment with the Board. A link to the Priority Objectives and progress reports is provided at the end of this section.

PRIORITY OBJECTIVES



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.



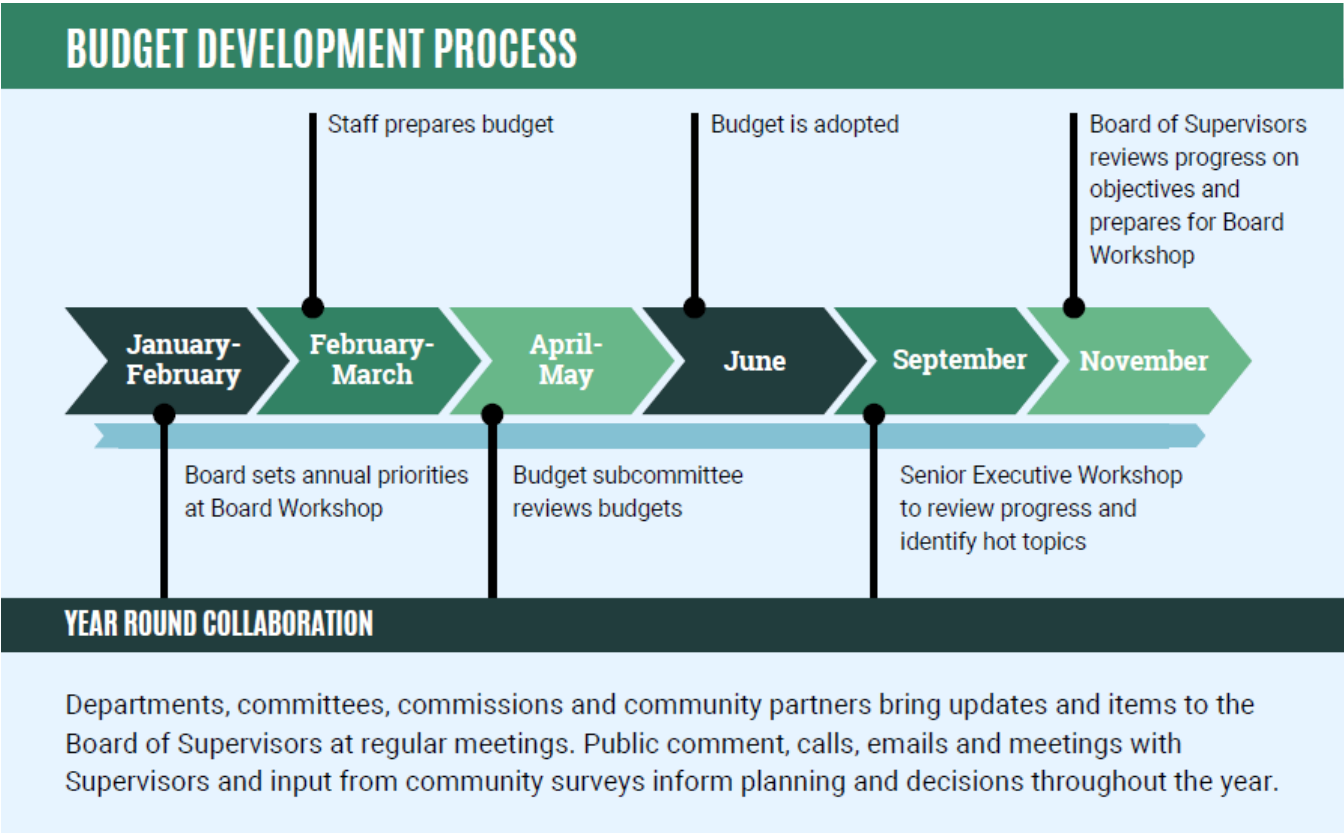
Recreation

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 PLANNING

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 22, 23 and 24, 2025, 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 2025-2026 Priority 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 Priority 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 PLANNING

Performance Measurement

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 Priority Objective. A progress report is delivered on a semi-annual 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.

These reports are 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

Priority Objectives and progress reports:

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

Community Survey results:

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

BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

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

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 Annual Comprehensive Financial Report (ACFR), 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 ACFR but expended on a budget basis.
- Depreciation expenses are included in the ACFR but not included in the budget.
- Principal payments on long-term debt within proprietary funds are applied to the outstanding liability for the ACFR but expended on a budget basis.

BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

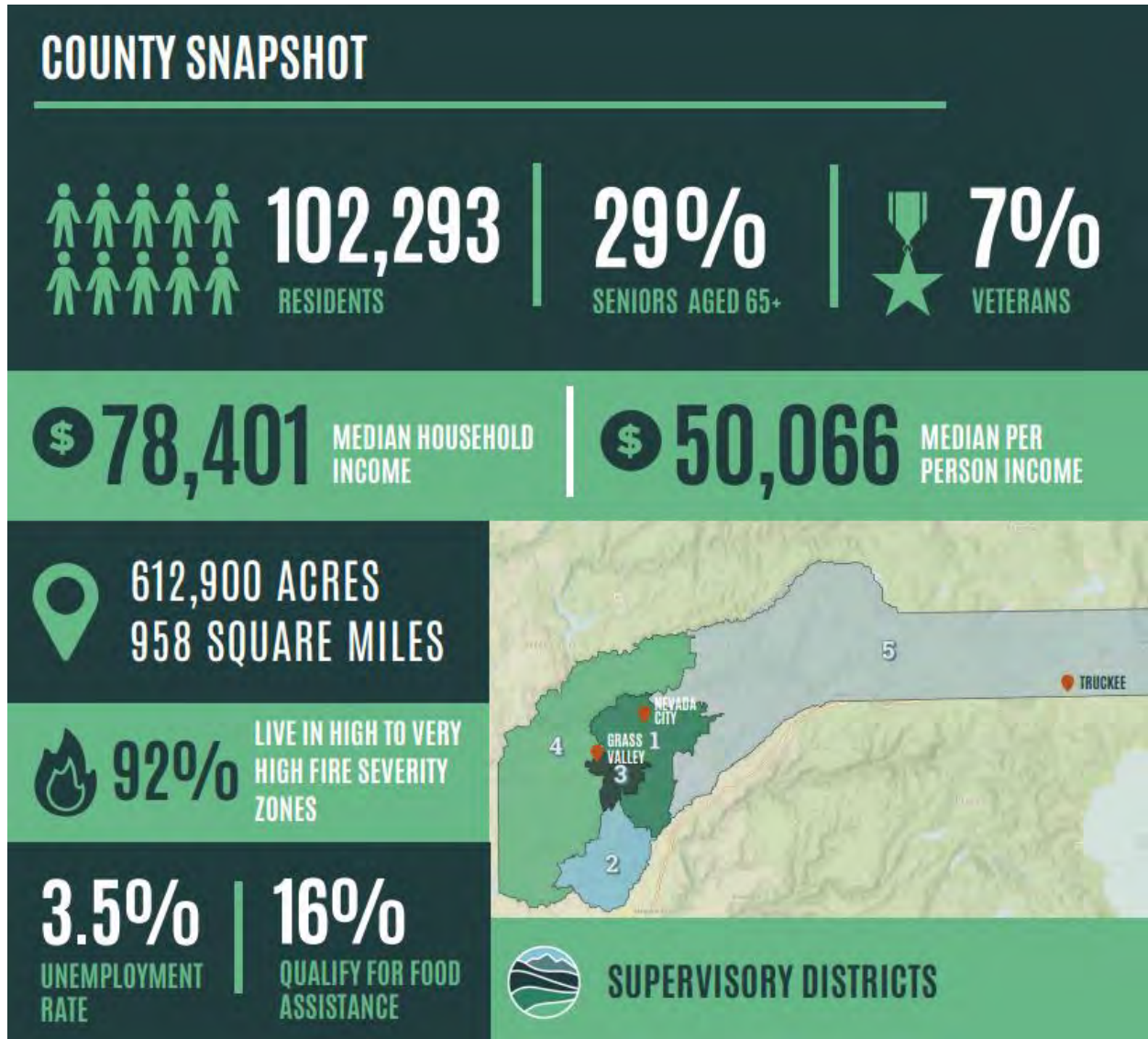
Fiduciary funds include trust and custodial funds. All fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Again, these funds are not included in the budget appropriation.

Please refer to Section 4 County Resources for additional information regarding fund structure (Schedule of Funds), a schedule of service 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.

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.

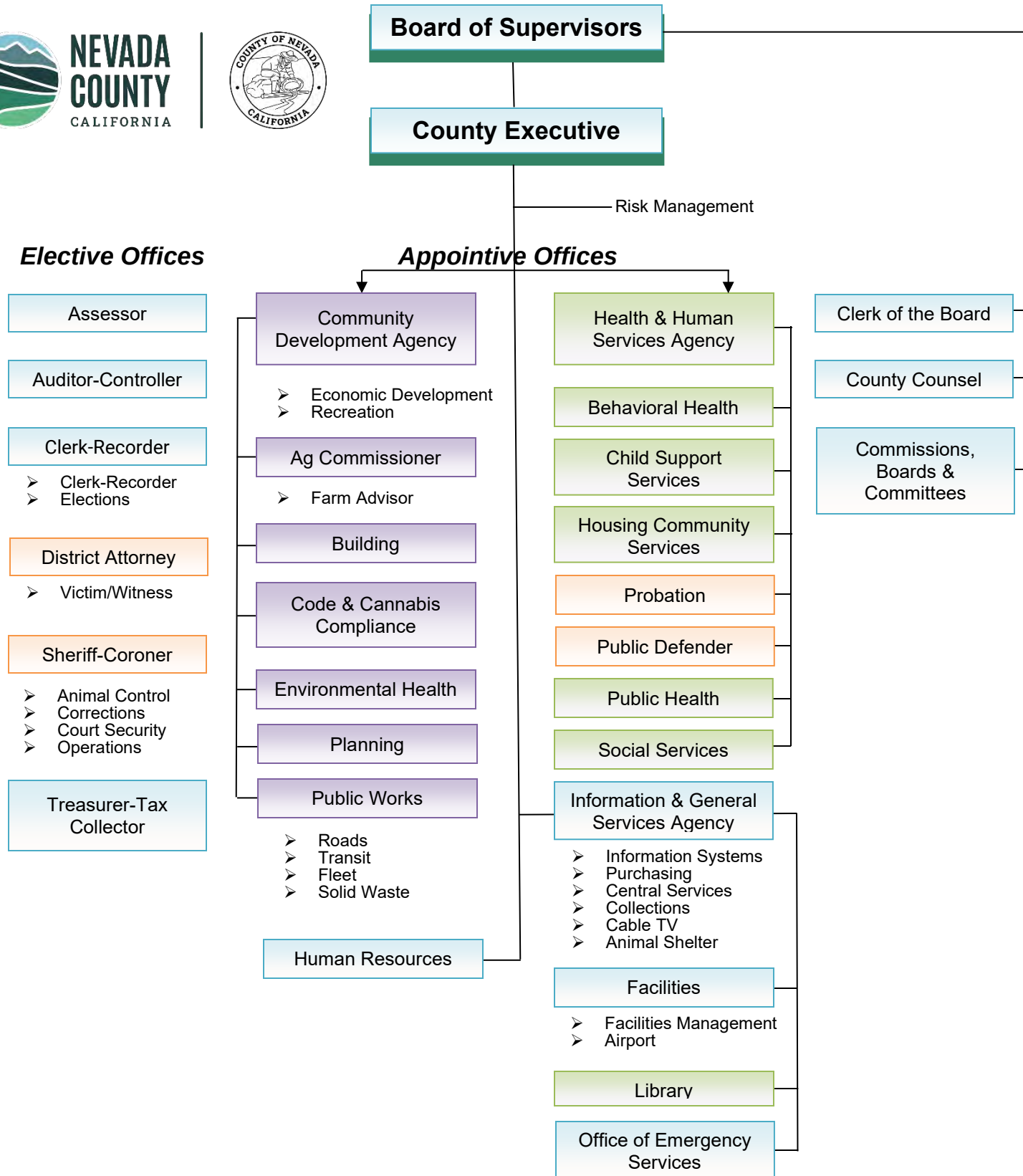


A sample of key population and income trends is shown here; however, demographic and statistical information is available online at: <https://www.nevadacountyca.gov/378/Demographics-Statistics>

NEVADA COUNTY ORGANIZATIONAL CHART



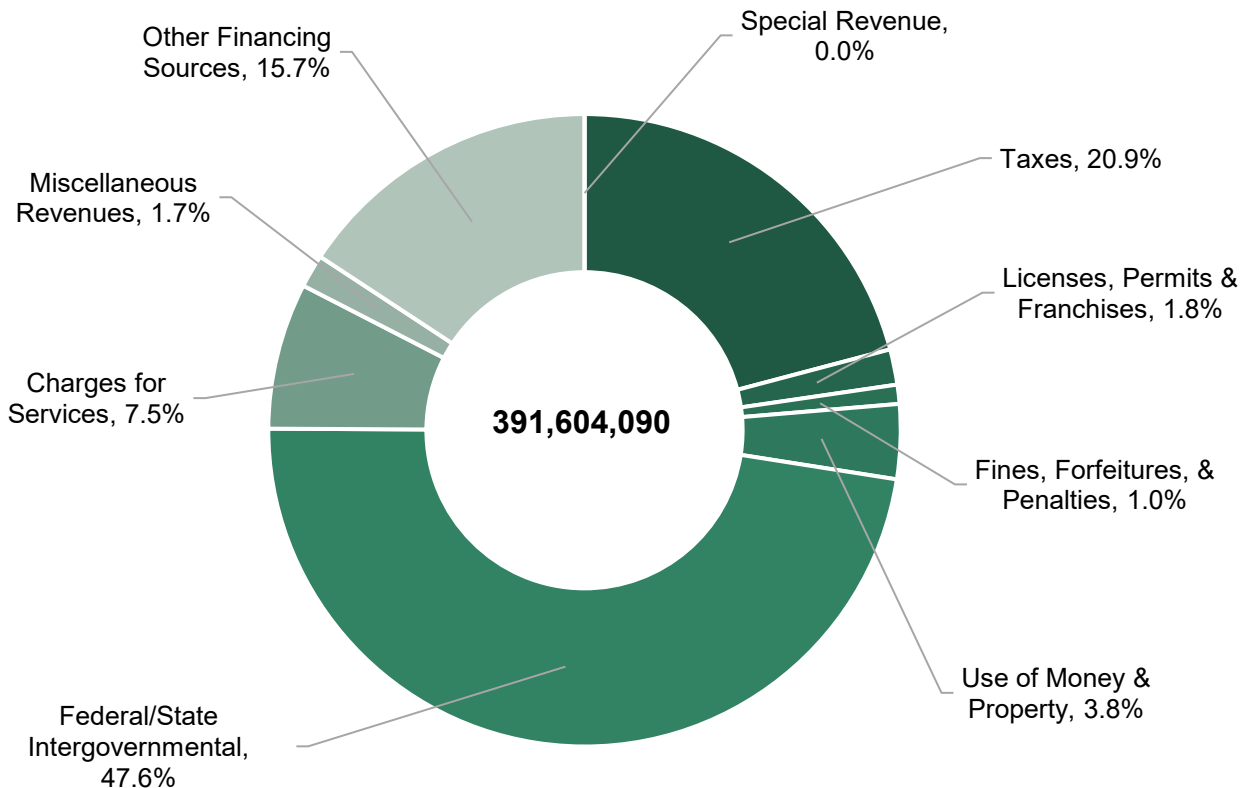
**NEVADA
COUNTY**
CALIFORNIA



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

REVENUES BY SOURCE

Revenues	23/24 <u>Actual</u>	24/25 <u>Adopted</u>	24/25 <u>Estimated</u>	25/26 <u>Proposed</u>	25/26 <u>Adopted</u>
Taxes	75,416,155	78,379,924	78,659,045	81,774,519	81,774,519
Licenses, Permits & Franchises	5,176,639	6,596,466	6,638,415	7,082,760	7,082,760
Fines, Forfeitures, & Penalties	4,291,249	3,485,034	3,671,097	3,832,555	3,832,555
Use of Money & Property	15,558,585	13,070,813	14,402,095	14,940,280	14,940,280
Federal/State Intergovernmental	152,375,211	166,763,261	186,022,539	186,391,189	186,391,189
Charges for Services	27,060,558	28,036,135	27,458,323	29,288,767	29,288,767
Miscellaneous Revenues	3,416,721	4,959,213	6,516,966	6,620,837	6,620,837
Other Financing Sources	59,595,973	62,541,949	59,788,934	61,673,183	61,673,183
Special Revenue	-	-	-	-	-
Total Revenues	342,891,092	363,832,795	383,157,415	391,604,090	391,604,090



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
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	\$61.99
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	\$57.45	\$4.51	\$3.57	\$1.25	\$0.11	\$7.98	\$74.87
24/25	\$57.09	\$4.34	\$3.73	\$1.44	\$0.11	\$8.70	\$75.41
25/26	\$59.33	\$4.26	\$3.86	\$1.58	\$0.14	\$8.70	\$77.87

(Expressed in millions)

Notes:

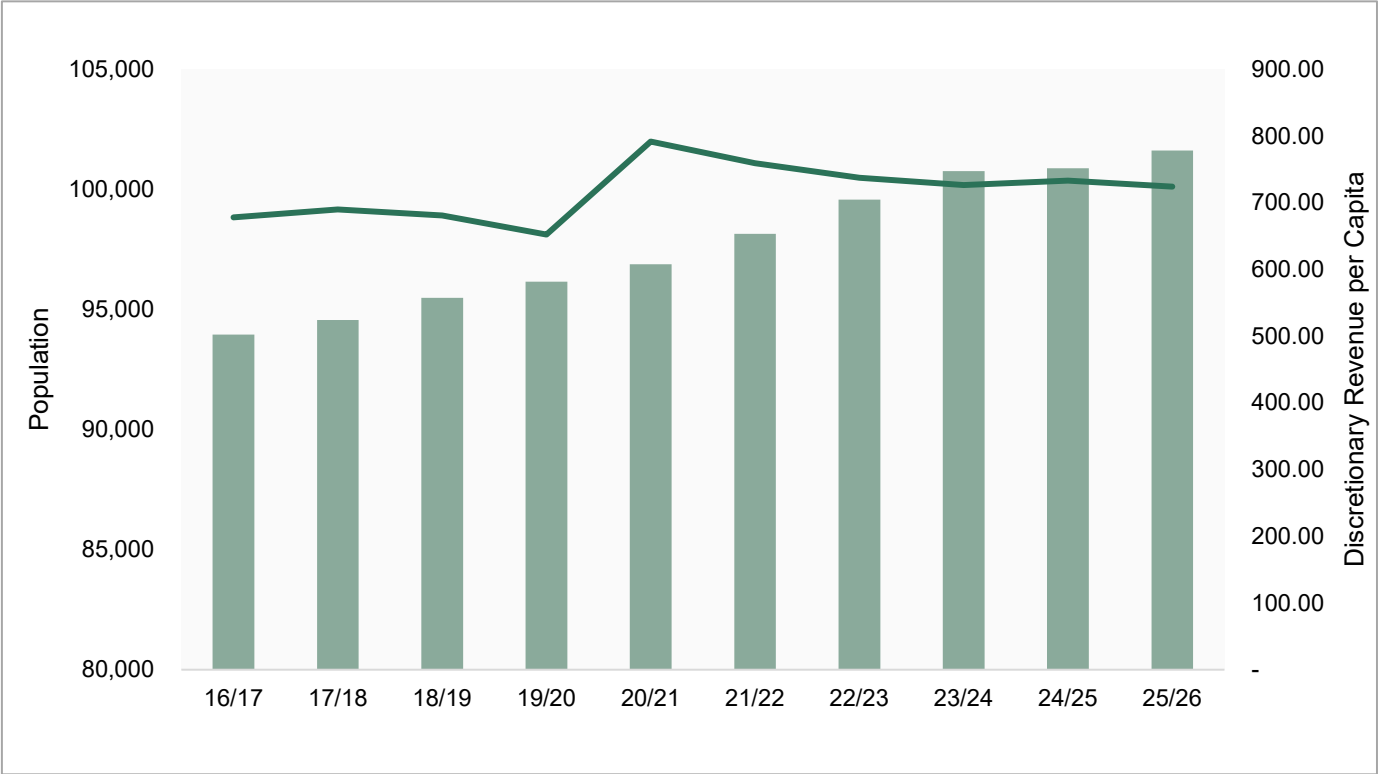
(1) Increase in Franchise Fees 12/13 due to expanded agreement with Waste Management of Nevada County.

DISCRETIONARY REVENUE PER CAPITA

From 16/17 to 19/20, population grew at a modest rate, hitting a peak of approximately 102,000 in 20/21, largely driven by relocations during the COVID-19 pandemic. Since that time, population has been slowly returning to more historical norms of approximately 100,000 residents, with the potential to drop below 100,000 by 26/27.

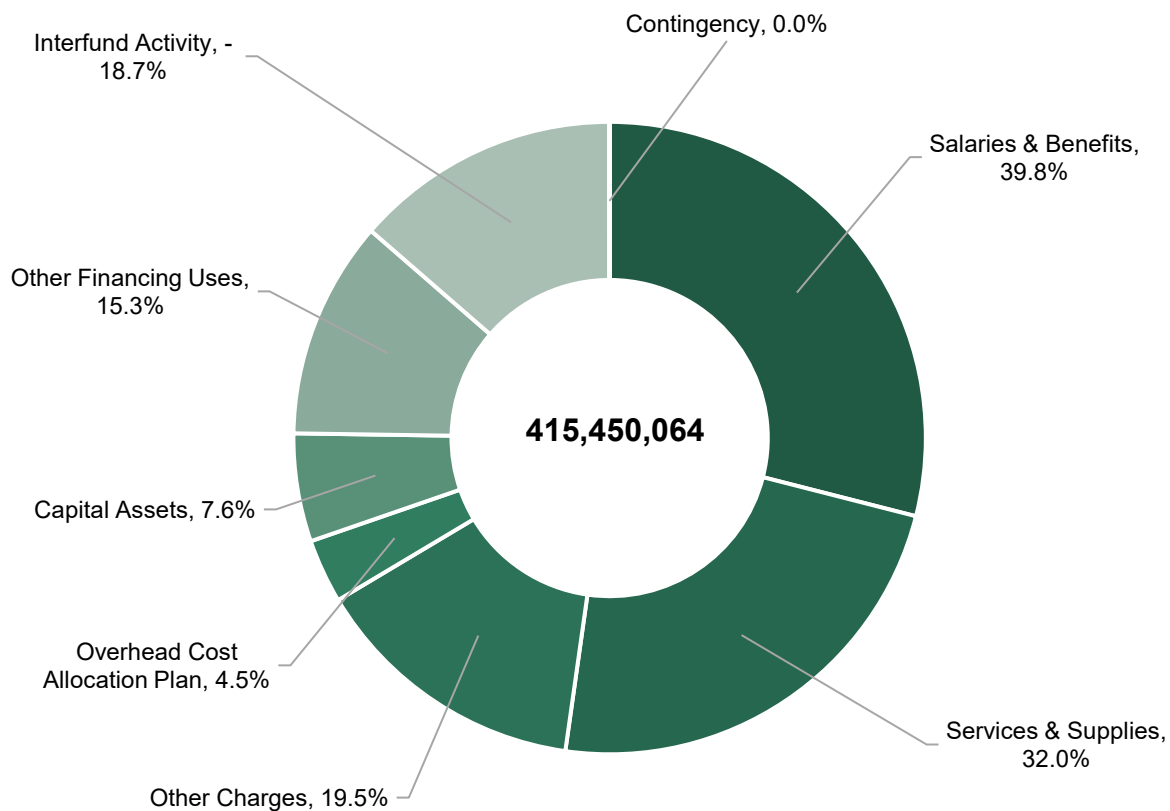
Over the past several years, discretionary revenue has been steadily improving, while the population has declined, resulting in consistently increasing discretionary revenue per capita. Discretionary revenue is projected to grow at a modest pace of 3.3% in 25/26.

A recession scenario is not built into the projection but is a risk that the County is preparing for.



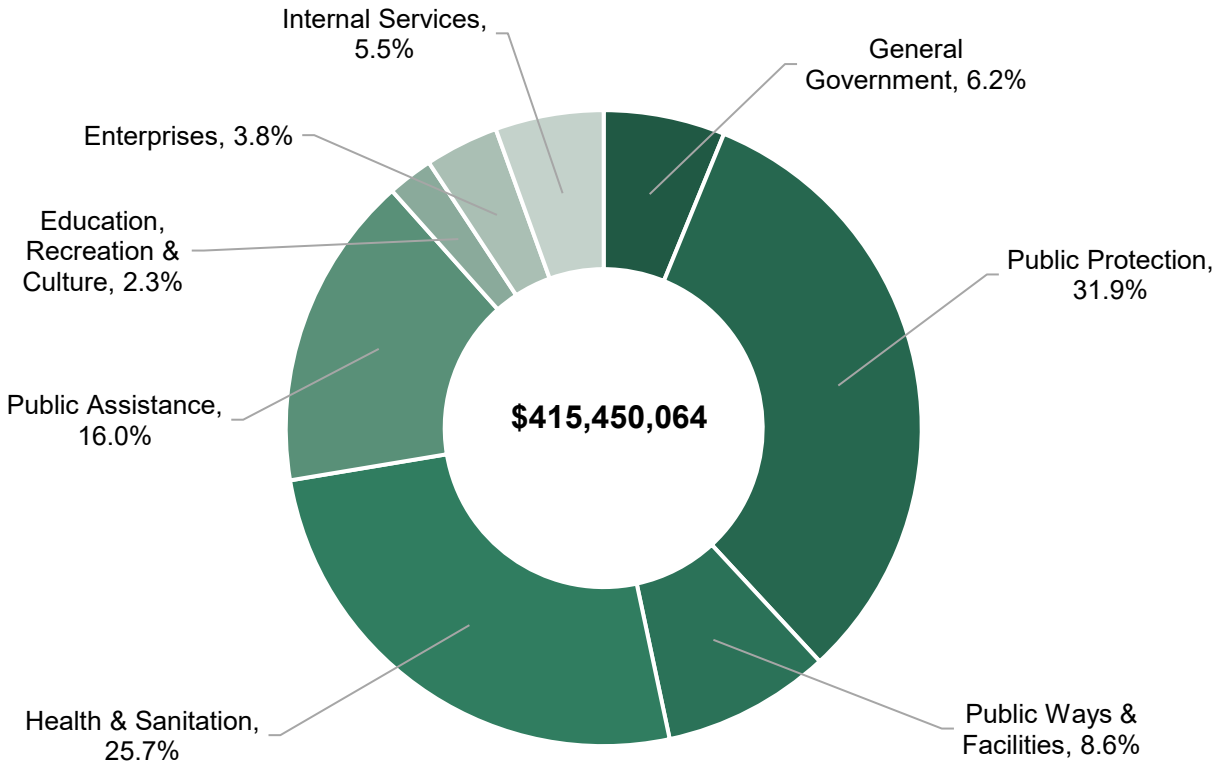
EXPENDITURES BY COST CATEGORY

Expenditures	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted
Salaries & Benefits	131,476,183	151,647,372	143,250,353	165,351,851	165,351,851
Services & Supplies	100,500,908	118,942,822	116,114,612	132,754,477	132,754,477
Other Charges	92,361,403	80,128,075	76,069,569	81,012,625	81,012,625
Overhead Cost Allocation Plan	15,112,279	16,490,308	16,609,118	18,692,611	18,692,611
Capital Assets	22,697,097	29,672,148	33,736,181	31,540,999	31,540,999
Other Financing Uses	45,164,000	62,682,897	58,516,553	63,598,705	63,598,705
Interfund Activity	(79,811,056)	(71,954,237)	(69,027,354)	(77,601,204)	(77,601,204)
Contingency	-	100,000	-	100,000	100,000
Total Expenditures	327,500,813	387,709,385	375,269,032	415,450,064	415,450,064



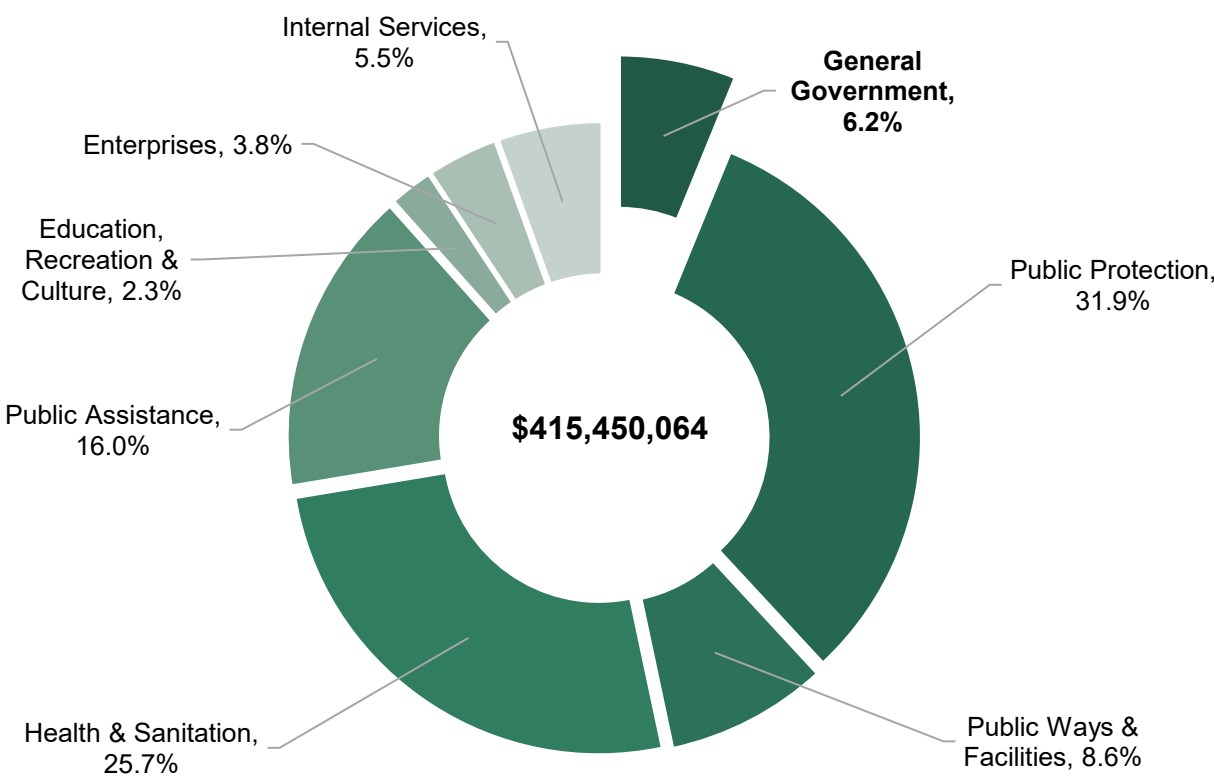
EXPENDITURES BY FUNCTION OF GOVERNMENT

General Government	25,666,862
Public Protection	132,665,315
Public Ways & Facilities	35,560,120
Health & Sanitation	106,773,738
Public Assistance	66,622,662
Education, Recreation & Culture	9,658,560
Enterprises	15,599,496
Internal Services	22,903,311
	<u><u>\$ 415,450,064</u></u>



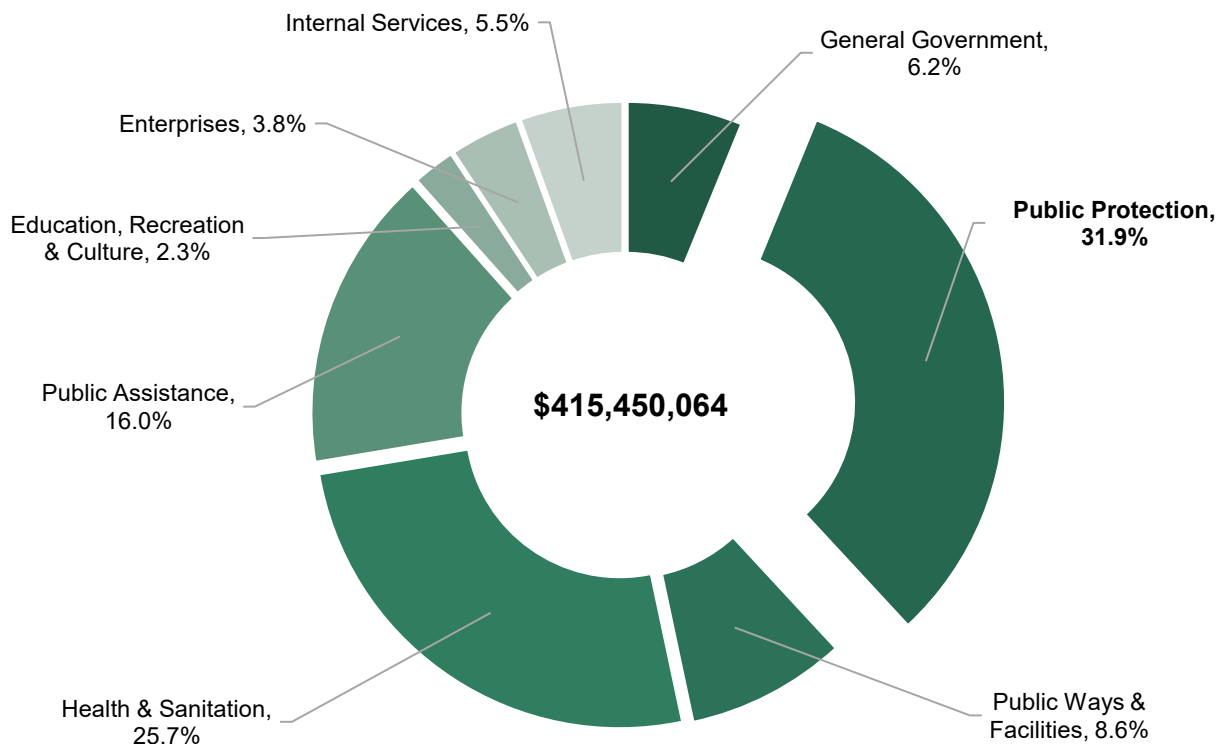
GENERAL GOVERNMENT

Clerk of the Board	10101	2,451,804	Capital Facilities Projects	10801	157,524
Annual Audit Services	10102	42,541	Crim. Just.Temp Fac. Constr.	10803	100,098
County Executive Office	10103	3,139,014	Capital Projects	10805	-
Assessor	10201	4,640,199	Economic Development	10902	719,867
Auditor-Controller	10202	3,302,267	Assessment Appeals Board	11001	36,628
Treasurer/Tax Collector	10203	1,979,427	Info. & General Svcs Admin	11003	107,332
Purchasing	10204	669,156	Risk Management Admin.	11004	349,960
Collections	10205	48,768	Ins.-Property & Casualty	11005	-
Other Fin. Sources & Uses	10206	(13,737,645)	Historical Landmarks	11006	4,437
Trial Court Funding	10207	1,426,923	Information Systems	11007	4,456,770
Provision for Contingency	10212	100,000	Surveyor	11009	245,962
Building Debt Financing	10214	2,557,790	Cable TV Services	11010	244,967
Legal Counsel	10301	2,296,427	Transit Self-Insurance	11012	300
Personnel Services	10401	2,621,494	Insurance - Worker's Comp.	11015	-
Elections	10501	2,348,358	Other Debt Financing	11016	306,508
Facilities Management	10702	5,049,986			
				\$	25,666,862



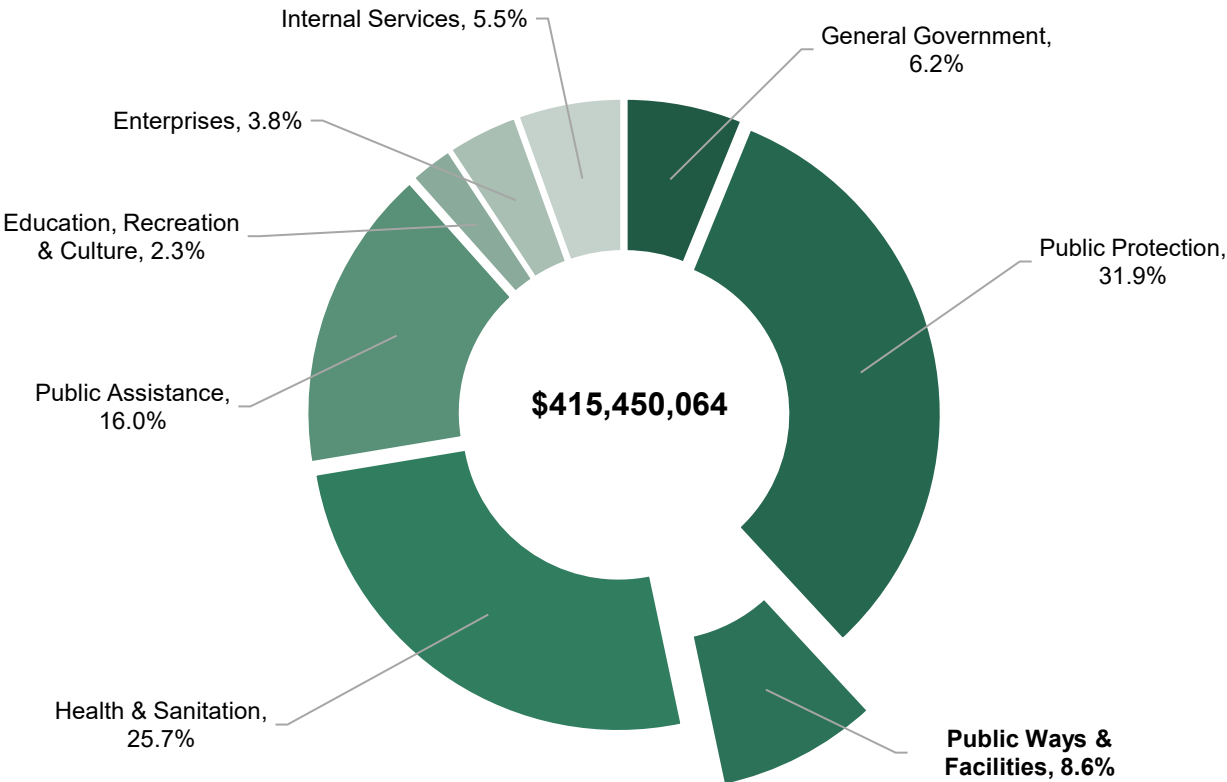
PUBLIC PROTECTION

Court Security	20101	2,168,970	Corrections	20301	18,099,397
Grand Jury	20102	294,179	Inmate Medical Services	20302	4,922,466
District Attorney	20103	7,376,830	Truckee Operations	20304	2,395,566
Public Defender	20107	3,792,516	Probation	20320	11,127,860
Child Support Services	20109	3,579,659	Agriculture Services	20601	1,825,727
Conflict Indigent Defense	20111	1,007,342	Building Inspection	20602	3,003,185
Dispute Resolution	20112	17,000	Recorder	20701	1,347,651
2011 Realignment-Adult PRCS	20114	4,075,236	Emergency Management	20702	8,959,621
2011 Rlgn.-Trial Court Security	20115	1,135,494	Animal Control	20704	1,128,037
2011 Rlgn.-DA PRCS/Parole	20116	69,652	Fish & Wildlife	20705	8,380
2011 Rlgn.-Pub. Def. PRCS/Parole	20117	70,846	CDA Administration	20707	287,683
2011 Rlgn.-Juv. Just. YOBG/Re-Entry	20118	479,260	Planning	20708	3,074,454
Sheriff Services	20201	8,516,171	Code Compliance	20709	1,585,153
2011 Rlgn.-Law Enforcement Serv.	20202	1,427,732	Public Safety Augment.	20710	9,423,379
2011 Rlgn.-Juvenile Justice LLESS	20203	926,221	Cannabis Compliance	20711	1,600,225
Dispatch Services	20204	2,836,935	Animal Shelter	20712	1,229,471
Sheriff Operations	20205	24,873,017			
			\$ 132,665,315		



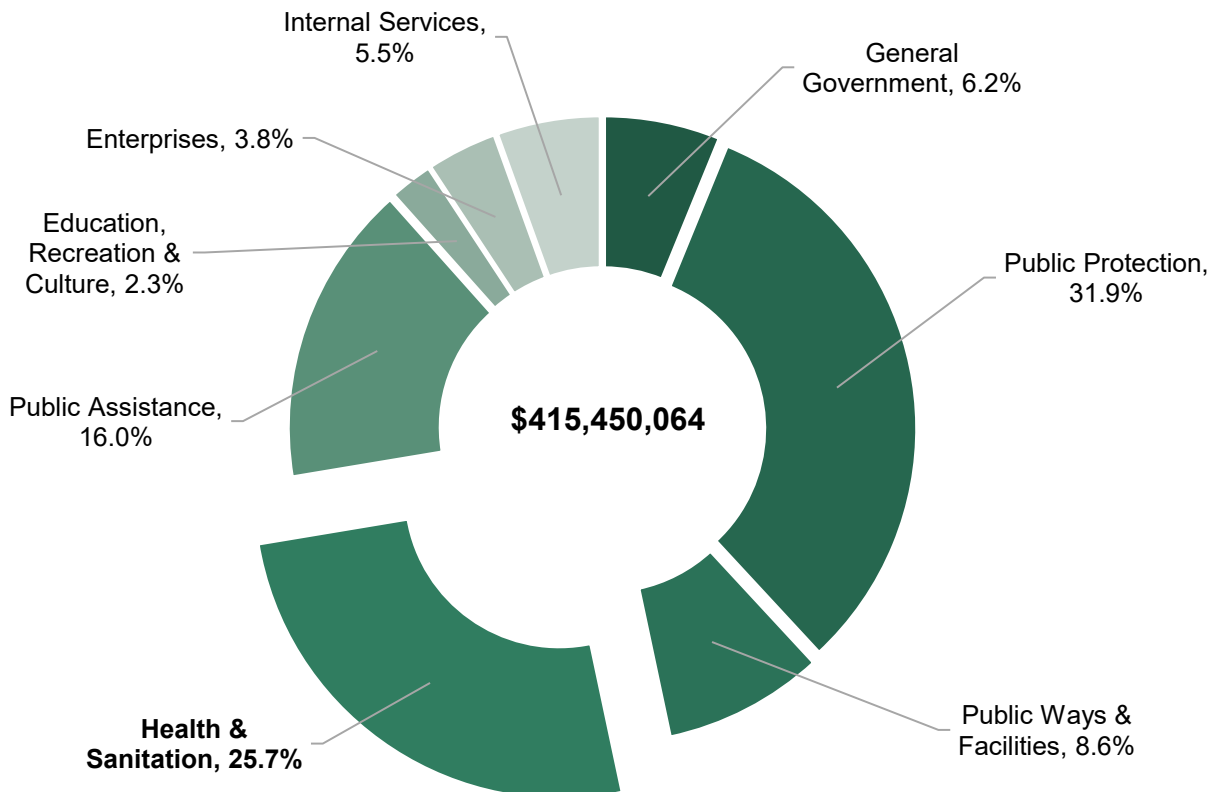
PUBLIC WAYS & FACILITIES

Dept. of Public Works Admin	30100	-
Roads-Administration	30101	2,404,662
Mitigation Funds	30102	477,793
CSA/PRD	30103	952,382
Roads Engineering	30104	2,622,063
Roads Maintenance	30107	10,228,997
Roads Capital Improvements	30154	18,874,223
		\$ 35,560,120



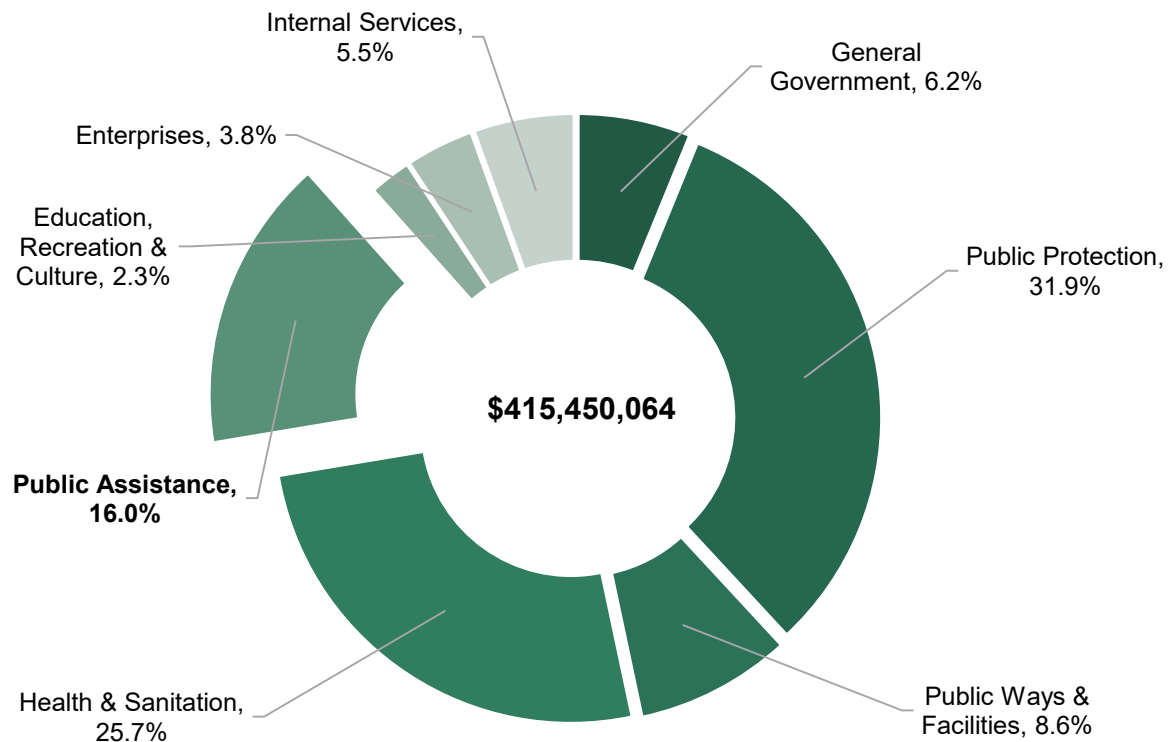
HEALTH & SANITATION

Public Health Admin.	40101	1,728,445	Social Services Rlgn.	40118	8,424,722
Health & Wellness	40102	2,687,051	Behavioral Health Rlgn.	40119	4,143,018
Behavioral Health Admin.	40103	3,359,437	Environmental Health Rlgn.	40120	448,835
Children's Behavioral Health	40104	13,310,952	Public Health Rlgn.	40121	965,413
Alcohol & Drug Programs	40105	10,568,424	Vector Control	40123	191,597
Emergency Medical & Prep.	40107	1,888,158	Health CCS Realignment	40129	228,553
Environmental Health	40108	3,475,339	Behavioral Health 2011 Rlgn.	40130	7,904,074
Adult Behavioral Health	40110	34,275,348	SB 163 Wraparound Program	40140	559,339
Public Health Client Services	40114	5,794,987	Solid Waste Contract Admin.	40402	310,509
Behavioral Health Homelessness	40115	6,509,537			
					\$ 106,773,738



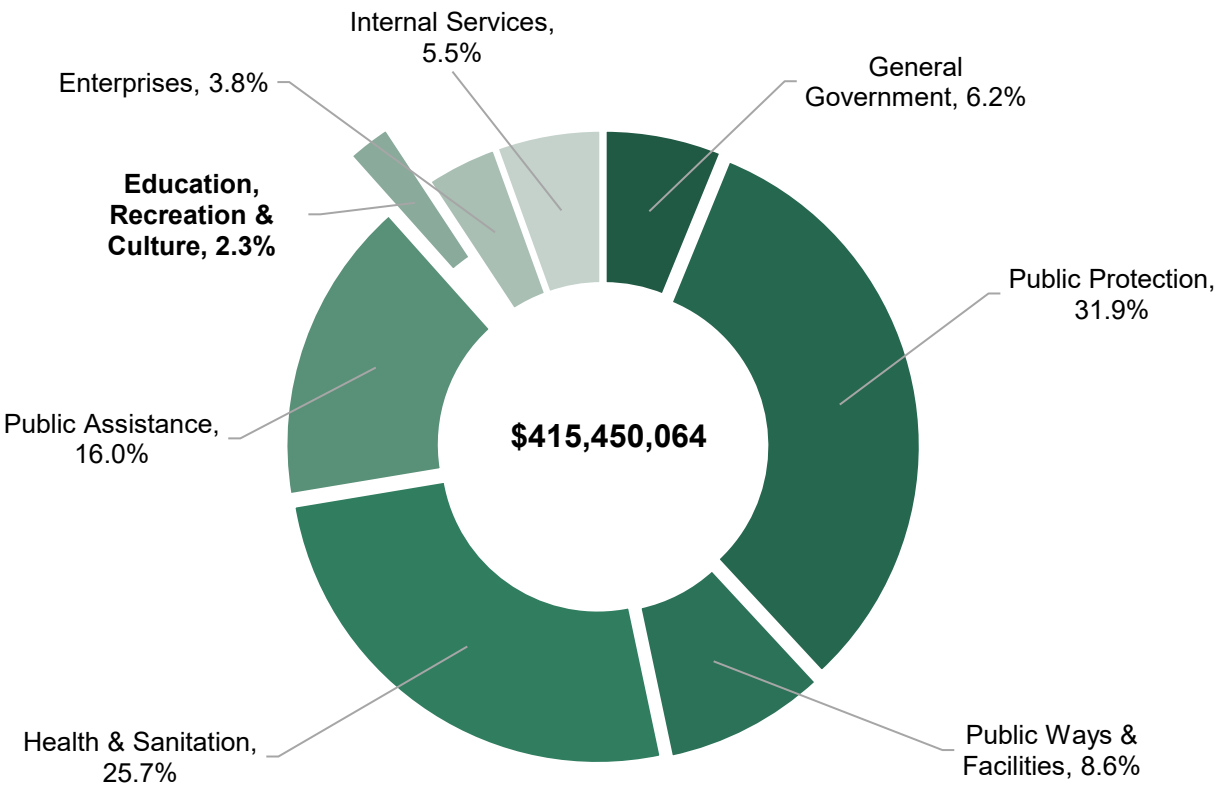
PUBLIC ASSISTANCE

Health & Human Serv. Admin.	50101	4,764,562	In-Home Supportive Services	50206	4,099,575
Social Services Admin.	50102	500	Social Services 2011 Rlgn.	50207	7,245,287
Adult Services Administration	50103	4,142,682	Veterans Services	50501	845,072
Child Welfare Services Admin.	50104	6,663,463	Housing & Comm. Serv. Admin.	50601	4,097,120
Eligibility Services Admin.	50105	19,814,241	Victim/Witness Assistance Center	50608	602,744
Child Welfare Serv. Assistance	50204	6,039,020	Regional Housing Projects	50609	1,875,396
Eligibility Services Assistance	50205	6,433,000			
				\$	66,622,662



EDUCATION, RECREATION & CULTURE

Library Services	60201	8,450,702
Farm Advisor	60301	90,530
Conservation	60401	-
Recreation Mitigation Fees	70101	977
Recreation	70102	1,116,351
	\$	9,658,560



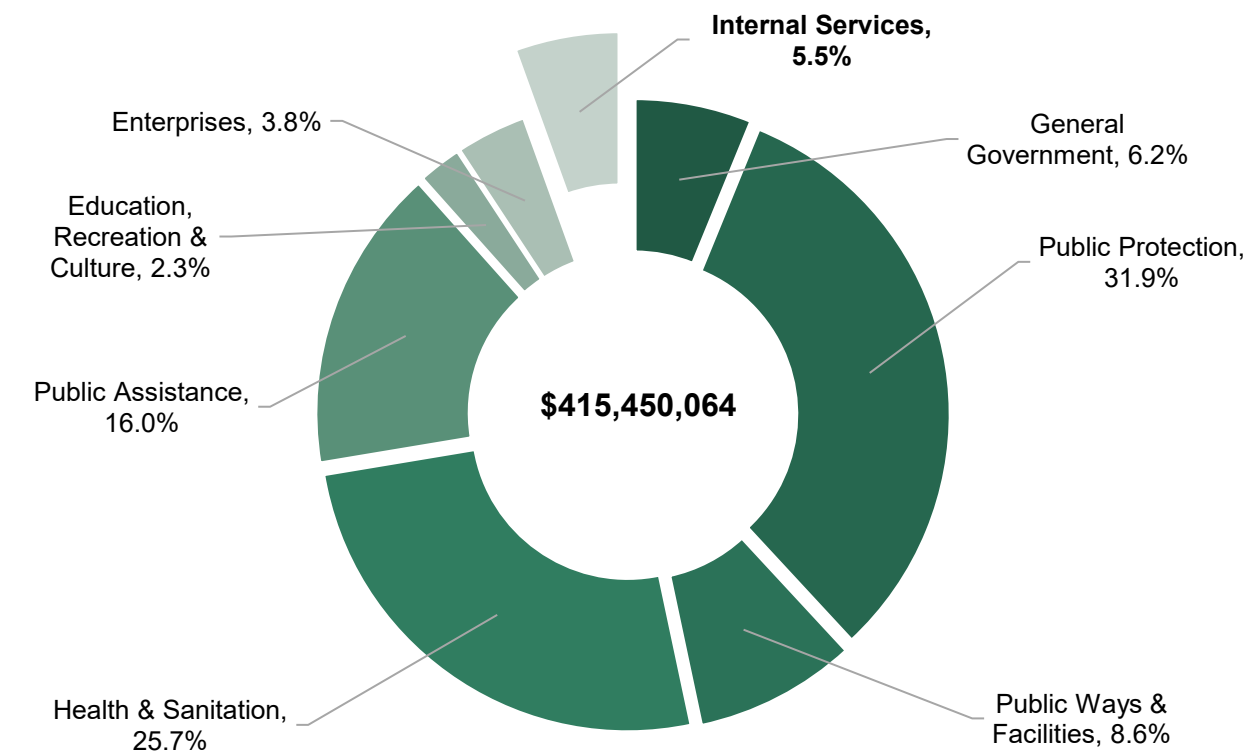
	\$ 15,599,496



INTERNAL SERVICES

Fleet Management	92001	3,474,061
Insurance - General Liability	92002	5,039,033
Insurance - Benefits	92003	1,932,850
Central Services	92004	792,348
Fleet Services	92005	4,962,001
Energy Services Program	92006	2,266,070
Fleet Road Equipment	92007	2,847,434
ERP Management	92008	1,589,514

\$	22,903,311

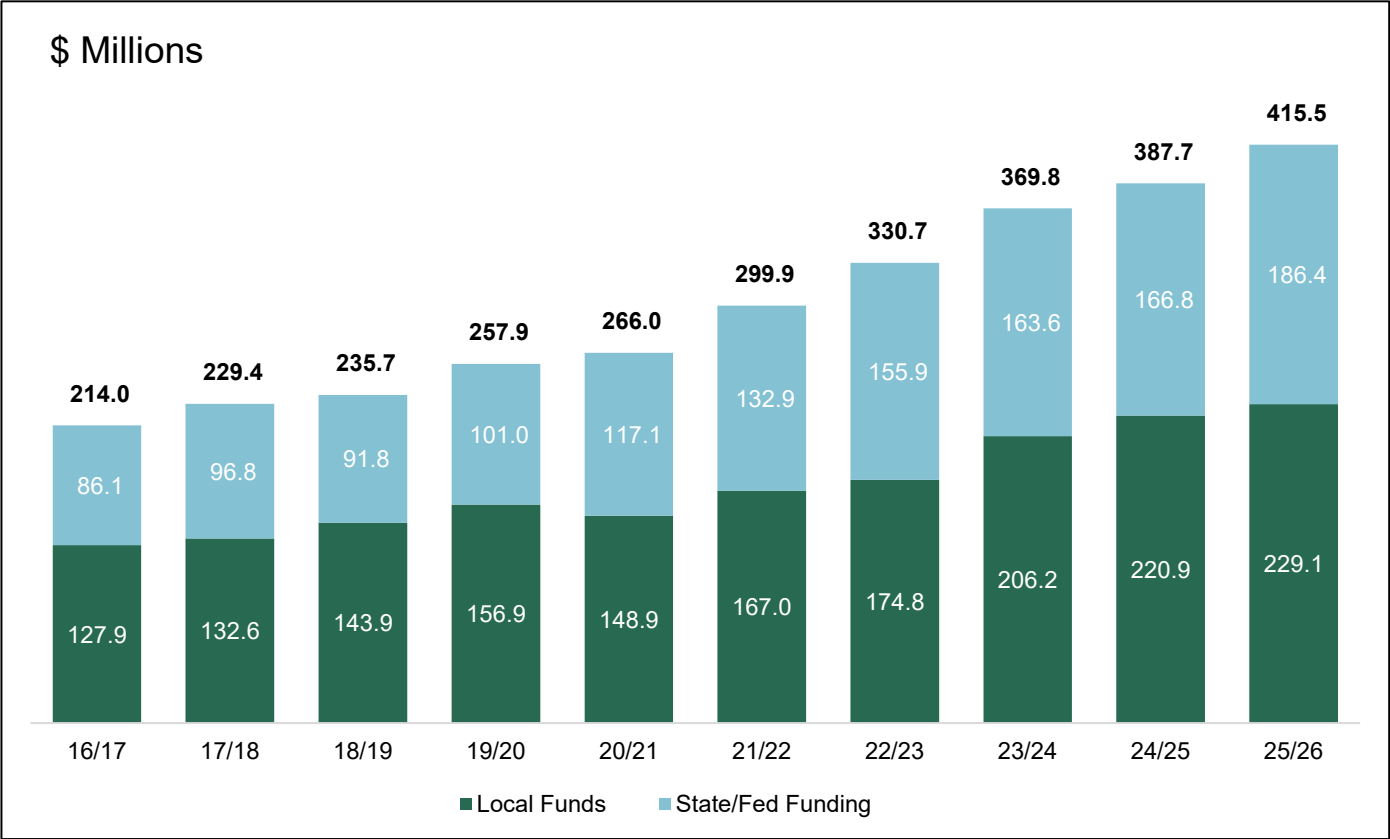


HISTORICAL BUDGET TREND

The County is leveraging its local resources to deliver projects and services to the community. The following graph presents a 10-year historical trend in the County’s adopted budget illustrating the impact that state and federally funded expenses have had on the county budget. The budget for 2025-26 totals \$415,450,064, an increase of \$27.8 million (7.2%) over 2024-25, with 3.7% growth in locally funded expenses and 11.8% growth in state and federally-funded expenses.

Local funds include property taxes, sales taxes, franchise fees, permit and fee revenues, and other sources that are generally used for departmental operational costs. The state and federal funding reflected here is received by the County primarily for specific projects and includes grant funds, support for road and bridge projects, as well as allocated funds for mandated safety net services and realigned programs.

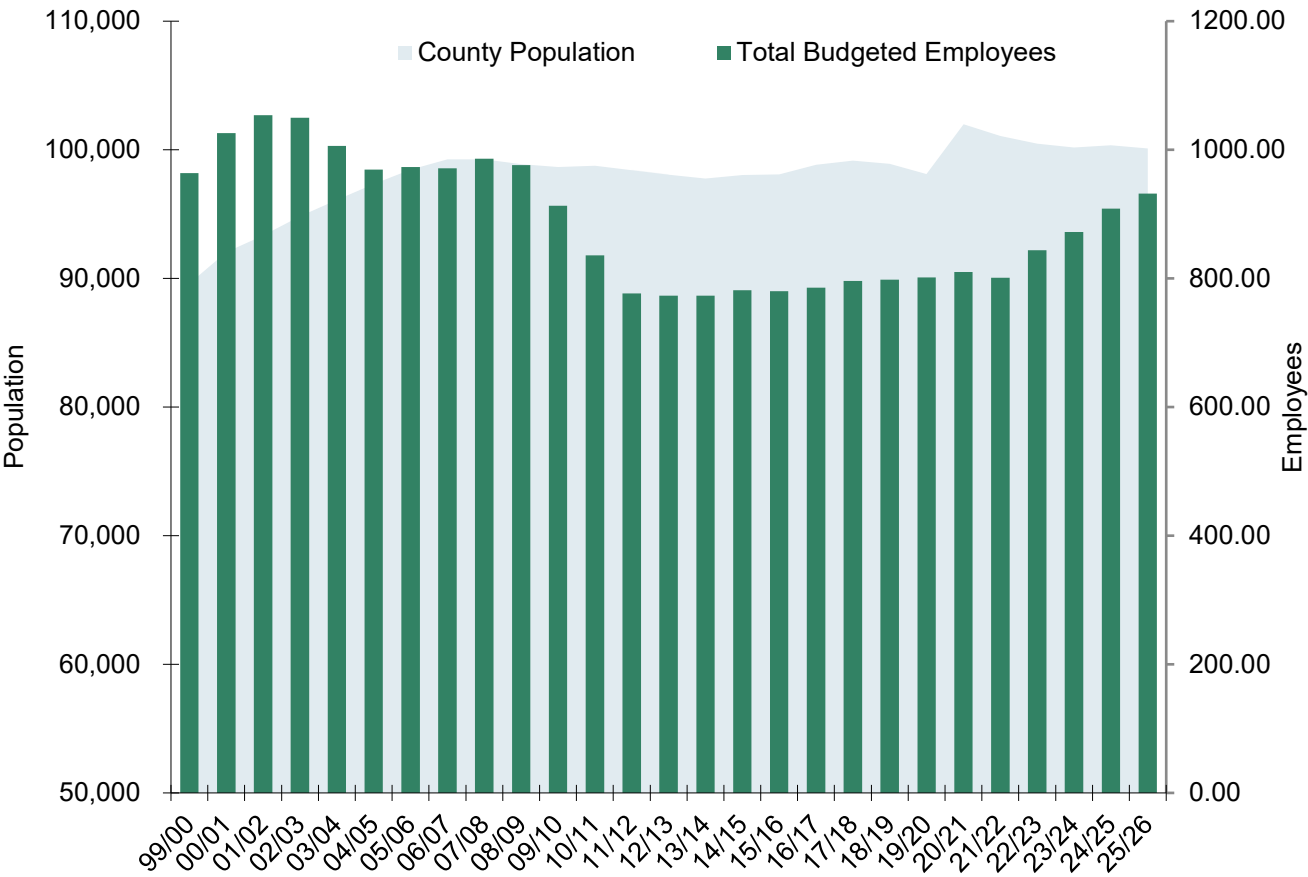
Beginning in 2020-21, the County began a concerted effort to leverage local funding resources to maximize grant opportunities, resulting in a noticeable increase of state and federal funding in the years that follow. Where previous budgets included state and federal funding for approximately 40% of total expenditures, 2025-26 includes \$186.4 million, which represents 45% of total expenditures.



COUNTY STAFFING RELATIVE TO POPULATION

Total Staffing*			
<u>23/24</u>	<u>24/25</u>	<u>24/25</u>	<u>25/26</u>
<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Adopted</u>
878.60	908.35	918.85	931.85

* Includes Sanitation District



BUDGET SUMMARY BY FUND

	June 30, 2025			June 30, 2026		
	Fund Number	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	48,275,854	119,333,809	123,823,540	(4,489,731)	43,786,123
AMERICAN RESCUE PLAN	1111	589,475	-	65,383	(65,383)	524,092
FISH & GAME	1113	15,154	1,100	8,380	(7,280)	7,874
ROADS	1114	6,731,268	32,235,249	34,129,945	(1,894,696)	4,836,572
PROPERTY MAINT/NUISANCE	1119	474,834	21,000	112,750	(91,750)	383,084
CAPITAL FAC. MITIGATION	1120	-	-	-	-	-
COMMUNITY DEV AGENCY	1123	5,990,364	11,874,751	13,033,169	(1,158,418)	4,831,946
ENV HEALTH PENALTIES	1124	163,182	31,000	71,717	(40,717)	122,465
CHILD SUPPORT SERVICES	1125	1,065,868	3,579,659	3,579,659	-	1,065,868
FOREST RESERVES	1130	-	-	-	-	-
AUTOMATED WARRANT SYSTEM	1141	50,922	585	5,996	(5,411)	45,511
NEV CO ALCO PC 1463.16	1144	298,226	17,032	-	17,032	315,258
DRUG EDUCATION TRUST	1145	42,498	1,263	-	1,263	43,761
ALCOHOL EDU PG PC1463.25	1146	281,229	15,993	32,495	(16,502)	264,727
EMERG MEDICAL SERV ASSMT	1147	63,239	88,760	105,400	(16,640)	46,599
DOMESTIC VIOLENCE PRG	1153	-	13,175	13,175	-	-
MICROGRAPHICS	1154	27,804	24,000	23,421	579	28,383
SS# TRUNCATION	1155	18,906	500	-	500	19,406
CHILDREN'S TRUST AB-2994	1156	27,261	11,550	11,550	-	27,261
AUTOMATION	1157	607,339	96,000	224,437	(128,437)	478,902
PUBLIC LIBRARY	1165	7,663,483	7,291,282	8,450,702	(1,159,420)	6,504,063
CIVIL FEE - AB709	1168	35,637	9,200	28,182	(18,982)	16,655
ATTACHMENT ASSMT FEE	1169	73,510	5,200	32,400	(27,200)	46,310
RURAL & SMALL CO L.A.P.	1171	6,000,633	540,000	1,209,998	(669,998)	5,330,635
CABLE INET & PEG	1190	608,067	140,500	93,362	47,138	655,205
DEFERRED COMP ADMIN	1275	80,047	45,000	42,600	2,400	82,447
CRIM JUST TEMP FAC CONST	1304	380,572	82,396	100,098	(17,702)	362,870
COM CORREC PERFORM INCENT	1322	2,920,878	629,319	732,741	(103,422)	2,817,456
CORRECT'L TRG-PROBATION	1323	7,172	15,535	15,435	100	7,272
CORRECT'L TRG-SHERIFF	1324	36	50,000	50,000	-	36
LDFF - LOC DET FACIL FUND	1333	23,697	94,239	94,239	-	23,697
HEALTH - VRIP	1335	44,978	20,700	19,400	1,300	46,278
RECORDER - VRIP	1336	89,629	11,500	12,832	(1,332)	88,297
INMATE WELFARE FUND	1339	519,161	61,000	148,987	(87,987)	431,174
WORKER'S COMP INS	1350	353,905	-	-	-	353,905
WILSON FAMILY TRUST	1355	1,763	-	-	-	1,763
ANIMAL HEALTH FUND	1357	33,350	500	-	500	33,850
SPAY & NEUTER FUND	1358	37,566	300	-	300	37,866
WARD WELFARE FUND - JH	1359	4,472	40	-	40	4,512
DUI LAB FEES PC 1463.14	1369	5,546	15,075	15,075	-	5,546
FED ASSET FORFEIT FUND	1450	445,985	2,500	74,292	(71,792)	374,193
PROB ASSET FORFEIT FUND	1452	2,672	40	-	40	2,712
FINGERPRINT IDENT	1453	461,247	3,000	26,055	(23,055)	438,192
DA ASSET FORFEIT FUND	1454	249,314	4,000	4,000	-	249,314
D.A. ENVIRON. ENFORCEMNT	1457	195,433	3,500	3,500	-	195,433
AB 1466 REDACTION	1466	29,556	25,000	19,727	5,273	34,829
PUBLIC SAFETY AUGMENT	1468	129,754	9,423,379	9,423,379	-	129,754
1990 REALIGNMENT	1480	8,418,291	13,073,559	14,210,541	(1,136,982)	7,281,309
2011 REALIGNMENT	1481	13,019,985	12,762,033	15,149,361	(2,387,328)	10,632,657
LRF 2011 - PUBLIC SAFETY	1482	10,223,760	7,968,475	8,184,441	(215,966)	10,007,794
DISPUTE RESOLUTION	1486	10,229	16,997	17,000	(3)	10,226

BUDGET SUMMARY BY FUND

		June 30, 2025				June 30, 2026
	Fund	Projected	FY 25/26	FY 25/26	FY 25/26	Projected
	Number	Fund Balance	Revenue	Expense	Net Change	Fund Balance
MENTAL HLTH SVCS ACT FUND	1512	6,578,770	6,770,583	10,121,324	(3,350,741)	3,228,029
HLTH & HUMAN SVCS AGENCY	1589	32,023,508	122,494,771	125,049,397	(2,554,626)	29,468,882
TOBACCO ED PROGRAM	1603	15,879	152,600	152,600	-	15,879
TOBACCO PROGRAM PROP 56	1604	3,085	151,280	151,280	-	3,085
HOUSING & COMMUNITY SVC	1607	55	-	-	-	55
CALHOME PROGRAM INCOME	1608	1,049,003	30,400	554,505	(524,105)	524,898
HOME PROGRAM INCOME	1611	3,901,145	90,000	1,382,962	(1,292,962)	2,608,183
NC RECREAT MITIG	1626	151,779	15,444	418	15,026	166,805
GV RECREAT MITIG	1627	134,430	30,904	419	30,485	164,915
TR RECREAT MITIG	1628	7,175	1,933	140	1,793	8,968
PERMNT LOCAL HOUSE ALLOC	1631	59,994	346,837	342,837	4,000	63,994
WESTN REGION HS TRST FUND	1632	3,715,911	68,000	1,532,559	(1,464,559)	2,251,352
YOUTH OFFENDER BLOCK GRNT	1639	1,204,547	489,120	526,501	(37,381)	1,167,166
LAW ENFRCMNT SVCS - JJCPA	1640	764,808	553,103	619,016	(65,913)	698,895
LAW ENFORCEMENT SVC FUND	1642	1,961,344	180,000	403,875	(223,875)	1,737,469
SB823 DJJ REALIGN	1643	1,063,266	260,634	56,500	204,134	1,267,400
CDBG REHAB REVOLVING LOAN	1645	483,837	17,000	-	17,000	500,837
GC 76104.6 STATE DNA ACT	1675	373,648	2,000	22,130	(20,130)	353,518
ANTI-DRUG ABUSE/GANG DIV	1679	167,256	1,000	30,000	(29,000)	138,256
ST ASSET FORFEITURE	1680	370,712	1,000	31,000	(30,000)	340,712
GENERAL FUND GRNTS SHRF	1720	1,015,642	221,000	833,447	(612,447)	403,195
TRANSIT RISK MGMT	1785	92,273	2,000	300	1,700	93,973
GOV'T DEBT SERVICE	3150	286	306,508	306,508	-	286
NCREBS SOLAR PROJECT DEBT	3155	-	-	-	-	-
ENERGY CONSERV TAX EXEMPT	3156	-	-	-	-	-
SOLAR ENERGY PROJECTS	3157	5	-	-	-	5
OPS CENTER PROJECT	3158	-	-	-	-	-
AIRPORT	4116	1,037,454	2,913,164	3,154,722	(241,558)	795,896
SOLID WASTE - WESTERN	4117	221,612	2,869,456	2,143,346	726,110	947,722
SOLID WASTE - EASTERN	4118	68,054	336,042	310,782	25,260	93,314
TRANSIT	4281	1,035,420	9,835,639	9,835,639	-	1,035,420
TRANSIT	4282	-	-	-	-	-
TRANSIT LCTOP GRANT	4283	52,941	155,007	155,007	-	52,941
FLEET MANAGEMENT	4290	6,424,703	3,139,055	3,474,061	(335,006)	6,089,697
FLEET SERVICES	4291	241,021	4,724,121	4,962,001	(237,880)	3,141
FLEET ROAD EQUIP	4292	1,442,755	3,748,095	2,847,434	900,661	2,343,416
ENERGY SERVICES	4331	559,423	2,266,070	2,266,070	-	559,423
CENTRAL SERVICES	4332	383,303	817,348	792,348	25,000	408,303
ERP ISF	4334	3,995,156	94,539	1,589,514	(1,494,975)	2,500,181
VISION SELF-INSURANCE	4352	62,299	540,547	365,741	174,806	237,105
UNEMPLOYMENT INSURANCE	4355	163,939	253,942	143,095	110,847	274,786
GEN LIABILITY SELF-INS	4356	763,885	5,039,033	5,039,033	-	763,885
DENTAL SELF-INSURANCE	4498	488,666	1,877,556	1,424,014	453,542	942,208
Various CSA/PRD Funds	Var.	3,928,219	762,505	952,382	(189,877)	3,738,342
Various Mitigation Funds	Var.	1,451,855	406,159	477,793	(71,634)	1,380,221
			391,604,090	415,450,064	(23,845,974)	
Independent Authority Total			15,304,584	16,570,116	(1,265,532)	
			406,908,674	432,020,180	(25,111,506)	

CHANGES IN GENERAL FUND BALANCE (000 OMITTED)

	Audited 6/30/24 Balance	Adopted Budget Changes 24/25	Additional Changes 24/25	Additional Reserve Assignments 24/25	Projected 6/30/25 Balance	Proposed 25/26 Changes	Estimated 6/30/26 Balance
Fund Balance Changes							
Fund Balance Carryover							
Addition/Use of Fund Balance							
Additional Commitments Assignments							
Unassigned	9,120	(1,130)	(225)	(4,180)	3,585	(3,585)	-
Miscellaneous Assigned	4,186		(548)		2,789	(385)	2,404
Other Commitments							
General Purpose	10,628	580		1,322	12,530	510	13,040
Other Assignments							
Accumulated Leave Liability	1,650				1,650		1,650
Information Systems Infrastructure	1,700	550	(325)		1,925	75	2,000
Facilities Planning	2,974		(163)		2,811	3,000	5,811
Pension Contributions	4,587			1,413	6,000		6,000
Civil Litigation	500		(135)		365	385	750
General Plan Update Costs	750				750		750
Justice Services	6,359		1,293		7,652	(385)	7,267
Board Priorities	4,506	(618)	(678)	1,000	4,210	(1,122)	3,088
Special Project Continuation	-		4,008		4,008	(2,983)	1,025
Total Other Commitments & Assignments	33,654	512	4,000	3,735	41,901	(520)	41,381
Total Fund Balance*	46,960				48,275		43,785

* Represents funds that are available for use or expenditure

Excludes funds Restricted for a specific purpose by external parties

Excludes non-spendable funds such as prepaid items and advances to other funds

General Fund Summary

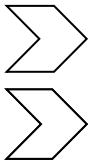
6/30/25 Projected Balance	48,275
FY 24/25 Carryover	-
FY 25/26 Revenue	119,334
FY 25/26 Expense	123,824
FY 25/26 Net Change	(4,490)
6/30/26 Estimated Balance	43,785

SECTION 2

BUDGET SUMMARIES BY OFFICE/AGENCY/DEPARTMENT



ASSESSOR
Rolf Kleinhans, Assessor



☐ Assessor (10201)	\$	4,640,199

Total	\$	4,640,199



Assessor Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,192	16,800	14,300	14,300	14,300	-14.9%
Miscellaneous Revenues	-	-	72	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,999,790	4,250,802	4,074,872	4,625,899	4,625,899	8.8%
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,015,982	4,267,602	4,089,244	4,640,199	4,640,199	9%
Expenses						
Salaries & Benefits	3,161,093	3,417,549	3,219,826	3,800,308	3,800,308	11.2%
Services & Supplies	317,160	395,682	390,304	414,496	414,496	4.8%
Other Charges	117,364	110,592	135,335	125,709	125,709	13.7%
Overhead Cost Plan (A87)	420,865	343,779	343,779	299,686	299,686	-12.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(500)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,015,982	4,267,602	4,089,244	4,640,199	4,640,199	9%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	24.00	24.00	24.00	25.00	25.00	
	June 30, 2025					June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
General Fund	0101	*	4,640,199	4,640,199	-	*
			4,640,199	4,640,199	-	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Assessor's Office (10201)

Mission Statement:

Our Mission is to foster positive community relationships through excellence in public service; provide fair and equitable implementation of California property tax laws; deliver timely and accurate property assessments; and 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 2024-2025:

- Successfully closed the 2024-2025 FY Assessment Roll for a net assessed taxable value of \$27.2 billion, a \$1.2 billion (4.71%) county-wide increase over the prior fiscal year.
 - Processed over 7,700 appraisal events.
 - Maintained 7,727 properties on Proposition 8 value reductions to reflect flat market values, reducing the number of individual claimants as well as the associated staff time to process.
 - Processed 142 calamity claims for varied reasons.,
 - Prepared 6,759 annual business, vessel, and aircraft valuations.
 - Processed 460 exemption applications for nonprofit organizations.
 - Processed 528 disabled veteran exemption claims.
- Customer Service included 7,849 initial phone calls, 2,507 counter visits, 3,472 main in-box emails and 31, 926 web site visits.
- Resolved 24 appeals before the Assessment Appeals Board.
- Completed 17 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.
 - Partial roll out of Direct Enrollment completed.
- Continued implementation of the principles of developing a High-Performance Organization (HPO)
- Staff, as a micro business. Developed and produced the first Assessor's Office Annual Report.
- On-going presentations of a condensed version of the 3-day training course on developing a High-Performance Organization (HPO) as part of the HPO Track One certification.
- 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 273 property transfers and certification requests as called for under Proposition 19 regulations.

Assessor's Office (10201)

- o To date, full implementation of Prop 19 has created an additional 1,058 new work items for office staff.
- o The base year transfer provisions of Prop 19 have resulted in a loss of assessed value to Nevada County totaling approximately \$214 million through the period ending 06/30/2024.
- Mailed value notices to all secured property taxpayers.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Successfully close 2025/26 Assessment roll in Megabyte property tax system.
 - o 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.
 - o Review and adjust valuations on approximately 7,800 existing Proposition 8 parcels.
 - o Process 5,200 annual business, vessel, and aircraft valuations.
- Complete 18 business assessment audits as mandated by the State.
- Implement a program to assess the personal property located in 1,500 short-term rental properties.
- Continue to promote efficiency in service through use of technology and systems.
 - o Finish implementation of the Direct Enrollment Program in the Megabyte Property Tax System for processing simple property transfers.
 - o Improve customer service by continuing to increase the number of forms and applications available for online submission through our website.
- Enhance retention and improve the overall experience of the Assessor's Office staff.
 - o Carefully review all staff performance and promote when appropriate.
 - o Continue on-going training as mandated by the State.
 - o Continuing integration of HPO principals through training, program implementation (Leadership at All Levels), use of peer level interview panels and other relevant microbusiness projects.



Assessor (10201)

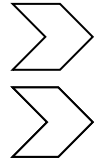
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	16,192	16,800	14,300	14,300	14,300	-14.9%
Miscellaneous Revenues	-	-	72	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,999,790	4,250,802	4,074,872	4,625,899	4,625,899	8.8%
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,015,982	4,267,602	4,089,244	4,640,199	4,640,199	9%
Expenses						
Salaries & Benefits	3,161,093	3,417,549	3,219,826	3,800,308	3,800,308	11.2%
Services & Supplies	317,160	395,682	390,304	414,496	414,496	4.8%
Other Charges	117,364	110,592	135,335	125,709	125,709	13.7%
Overhead Cost Plan (A87)	420,865	343,779	343,779	299,686	299,686	-12.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(500)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,015,982	4,267,602	4,089,244	4,640,199	4,640,199	9%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	24.00	24.00	24.00	25.00	25.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	4,640,199	4,640,199	-		
		4,640,199	4,640,199	-		

Analyst Comments:



AUDITOR-CONTROLLER

Gina Will, Auditor-Controller



☐ Auditor-Controller (10202)	\$	3,302,267

Total	\$	3,302,267



Auditor-Controller Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,318	11,600	11,335	1,400	1,400	-87.9%
Charges for Services	209,459	52,820	65,719	117,650	117,650	122.7%
Miscellaneous Revenues	63,995	32,600	66,230	66,600	66,600	104.3%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,248,522	2,919,750	2,795,114	3,116,617	3,116,617	6.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,524,294	3,016,770	2,938,398	3,302,267	3,302,267	9%
Expenses						
Salaries & Benefits	2,212,037	2,716,988	2,652,152	2,972,736	2,972,736	9.4%
Services & Supplies	253,748	239,394	232,024	261,046	261,046	9.0%
Other Charges	65,032	63,888	69,172	76,435	76,435	19.6%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(6,524)	(3,500)	(14,950)	(7,950)	(7,950)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,524,294	3,016,770	2,938,398	3,302,267	3,302,267	9%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	14.00	17.00	17.00	17.00	17.00	
	June 30, 2025					June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	3,302,267	3,302,267	-	*
				3,302,267	3,302,267	-

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Auditor-Controller (10202)

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:

The services provided by the Auditor-Controller's Office are mandated by federal, state, and local laws. These services encompass a range of responsibilities, including but not limited to:

- Establishing accounting policies and procedures
- Accounting and financial reporting
- Budget oversight

As the chief accounting officer of the County, the Auditor-Controller oversees the implementation of related policies. The office monitors established procedures to maintain a robust level of internal controls, safeguarding the County's assets and ensuring that stakeholders can rely on financial reports for informed decision-making. Compliance is evaluated through periodic reviews and audits. Additionally, the Auditor-Controller and staff actively participate in the State Association of County Auditors (SACA) and contribute to various committees, boards, and teams to provide accounting expertise and oversight.

The Auditor-Controller's Office operates with a team of 16 under the direction of the Auditor-Controller, providing services across four main functional areas:

Accounts Payable

- Reviews, validates, and reconciles invoices and claims for payment to control expenses.
- Generates over \$400 million annually in payments to vendors for authorized goods and services for the County and Special Districts.
- Administers the County's purchasing credit card program, ensuring compliance with internal controls and policies.

General Accounting

- Accounts for revenues, assets, and liabilities, including fixed assets, accounts receivable/payable, and long-term debt.
- Maintains nearly 500 funds and sub-funds, manages approximately 14,000 general ledger accounts, and processes over 35,000 journal entries each year.
- Oversees the preparation of the Countywide Cost Allocation Plan and the Annual Comprehensive Financial Report for the County, Sanitation District, and Finance Authority. Coordinates the annual independent audit for these entities.
- Monitors financial transactions and collects annual budgets and audited financial statements from all independent special districts.

Payroll

- Handles 26 bi-weekly payrolls totaling \$130 million in salaries and benefits annually for approximately 935 permanent and temporary County employees.
- Maintains position control to ensure that all employees receiving pay are authorized.
- Manages benefit and tax deductions, remittances, and required reporting.

Property Tax Administration and Accounting

- Determines county property tax rates and calculates property tax bills.
- Distributes nearly \$340 million in levied property taxes to all taxing entities throughout the County.

Auditor-Controller (10202)

- Handles property tax refunds and corrections to the property tax roll.

This structured approach allows the Auditor-Controller's Office to efficiently manage the County's financial oversight while ensuring transparency and accountability.

Accomplishments in Fiscal Year 2024-25:

- Launched phase one of the Enterprise Resource Planning (ERP) replacement to modernize the County's financial management system, which has been in operation for over 20 years. The new system aims to enhance efficiency and adaptability to meet the County's changing needs. The Auditor-Controller's staff led and participated in several workstreams, including:
 - o Developing a comprehensive chart of accounts for improved financial tracking and reporting
 - o Managing accounting processes related to revenues, expenditures, assets, and liabilities
 - o Enhancing financial reporting capabilities to provide clearer insights into the County's financial status
 - o Tracking capital assets and establishing customer and supplier accounts
 - o Collaborated on budget development, project and grant reporting, and treasury management
- Empowered departments and special districts in managing public funds by providing training, resources, and updates to internal controls. Key initiatives included establishing an Allowable Cost Policy for allocating costs to grant-funded programs, updating capitalization thresholds for the County's various asset classes, and provided targeted training opportunities on various topics that benefited over 150 employees.
- Earned the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the 17th consecutive year for the 2022-23 Annual Comprehensive Financial Report (ACFR). This demonstrates our commitment to transparency, accountability, and high standards in financial reporting.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Continue prioritizing the implementation of a new ERP system to replace the County's outdated financial management system. The project aims for a "go live" date in January 2026 for core financial functions and January 2027 for payroll and HR functions. ***Priority Objective** This effort will include:
 - o Redesigning, implementing, and testing each necessary process to complete core financial management functions.
 - o Conducting parallel operations to evaluate and compare transactional results and financial reports, ensuring system integrity before the "go live" date.
 - o Assisting with process documentation and training for end users to facilitate a smooth transition.
- Enhance and safeguard organizational value by reinstating internal audit functions that provide risk-based, objective assurance, advice, and insights. This includes assessing the County's processes and procedures to ensure that grant and contract management practices meet established objectives and improve overall effectiveness. ***Priority Objective**
- Implement the Government Accounting Standards Board (GASB) Statement No. 101, which updates the recognition and measurement guidance for compensated absence reporting and ensures compliance with accounting standards and best financial reporting practices. ***Priority Objective**



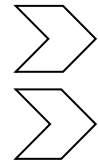
Auditor/Controller (10202)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,318	11,600	11,335	1,400	1,400	-87.9%
Charges for Services	209,459	52,820	65,719	117,650	117,650	122.7%
Miscellaneous Revenues	63,995	32,600	66,230	66,600	66,600	104.3%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,248,522	2,919,750	2,795,114	3,116,617	3,116,617	6.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,524,294	3,016,770	2,938,398	3,302,267	3,302,267	9%
Expenses						
Salaries & Benefits	2,212,037	2,716,988	2,652,152	2,972,736	2,972,736	9.4%
Services & Supplies	253,748	239,394	232,024	261,046	261,046	9.0%
Other Charges	65,032	63,888	69,172	76,435	76,435	19.6%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(6,524)	(3,500)	(14,950)	(7,950)	(7,950)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,524,294	3,016,770	2,938,398	3,302,267	3,302,267	9%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	14.00	17.00	17.00	17.00	17.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	3,302,267	3,302,267	-		
		-	-	-		
		-	-	-		
		-	-	-		
		3,302,267	3,302,267	-		

Analyst Comments:



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



☐ Clerk of the Board (10101)	\$	2,451,804
☐ Assessment Appeals Board (11001)	\$	36,628
Total		\$ 2,488,432



Clerk of the Board Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,072	2,100	1,490	2,300	2,300	9.5%
Miscellaneous Revenues	990	250	25	250	250	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,274,886	2,515,083	2,551,709	2,485,882	2,485,882	-1.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,276,947	2,517,433	2,553,224	2,488,432	2,488,432	-1%
Expenses						
Salaries & Benefits	1,740,549	1,925,702	1,951,221	1,936,386	1,936,386	0.6%
Services & Supplies	280,045	311,778	322,546	259,670	259,670	-16.7%
Other Charges	142,719	133,672	133,176	100,240	100,240	-25.0%
Overhead Cost Plan (A87)	238,376	235,041	235,041	192,136	192,136	-18.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(86,308)	(88,760)	(88,760)	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,315,381	2,517,433	2,553,224	2,488,432	2,488,432	-1%
Fund Balance Added (Used)	(38,434)	-	-	-	-	
Staffing:	12.00	12.00	13.00	12.00	12.00	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	2,488,432	2,488,432	-	*
AMERICAN RESCUE PLAN	1111	**	-	-	-	**
			2,488,432	2,488,432	-	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

** See Budget Summary by Fund in Section 1 for the FY 2025-26 American Rescue Plan (ARPA) Fund analysis.

Board of Supervisors / Clerk of the Board (10101)

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:

- 1) 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.
- 2) 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.
- 3) 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 including interfacing with constituents, conducting research, 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 2024-25:

- BOS adopted its 2025-26 Annual Board Objectives, 2025 Legislative Platform, and Mission, Vision, and Values on February 11, 2025.
- BOS staff helped co-manage the County's Climate Resilience Objective which included hiring the County's second CivicSpark Fellow, hosting the County's 3rd Annual Sustainability Summit, launching the first ever Dark Skies Photo Contest in partnership with Grass Valley, Nevada City, and Truckee, supporting the Energy Action Plan Community Workgroup, and leveraging existing County

Board of Supervisors / Clerk of the Board (10101)

plans to draw down over \$14 million in funding for several County resilience projects. Those projects include upgrading our Veteran's Hall to better serve some of our most vulnerable populations; establishing and implementing management of our organic waste; developing an Agricultural and Working Landscape Conservation Plan; developing a climate collaborative in Western Nevada County, supporting capacity for our tribal partners, and funding to develop the County's first Climate Action and Adaptation Plan.

- District 1 Supervisor Heidi Hall was appointed to the National Association of Counties (NACo) Justice and Public Safety Policy Steering Committee and worked to advance resolutions advocating for sustainable personnel for federal land managers, and federal action to address the availability and affordability of commercial and residential wildfire insurance. Supervisor Hall also was appointed to the NACo Intergovernmental Disaster Reform Task Force to bring forward policy recommendations related to wildfire insurance.
- District 1 Supervisor Heidi Hall served as and completed her appointment as Chair to the California State Association of Counties (CSAC) Agriculture, Environment and Natural Resources Policy Committee. Supervisor Hall also served as Chair of the Insurance Working Group that developed a set of values and recommendations on wildfire insurance issue, which were adopted by the CSAC Board of Directors in December of 2024.
- District 4 Supervisor Susan Hoek served as the County's representative to the Rural County Representatives of California (RCRC) where she participated in recurring meetings with PG&E, and continued advocating for the County's best interests on the California Public Utilities Commission's (CPUC) consideration of AT&T's petition to withdraw as the county's carrier of last resort for telephone service.
- District 5 Supervisor Hardy Bullock was appointed to the NACo Public Lands Steering Committee. He also served as Chair of the Nevada County Board of Supervisors in 2024.
- BOS members participated in multiple ad hoc subcommittees to provide policy direction on issues including housing, BOS office reorganization, fire service consolidation, cannabis ordinance, climate resilience, land use, Recreational Master Plan, and budget and capital projects.
- BOS provided substantial advocacy on issues at the federal and state levels that included:
 - Hosted Congressman Kevin Kiley multiple times in Eastern and Western Nevada County that have addressed issues associated with agriculture and Donner Summit.
 - Secured Congressionally Directed Funding for the Nevada County Sheriff's Office to construct an indoor training facility.
- Board members, supported by their analyst staff, conducted a tremendous amount of stakeholder coordination and engagement through working groups such as District 5 Supervisor's peak period mitigation and pressing community issues group, the Convene, Champion, Catalyst (CCC), as well as District 1 and District 4 Supervisors' South Yuba River Public Safety Cohort. These groups monitor and find solutions for issues that cross jurisdictional boundaries and have no single responsible party.
- COB provided administrative support in calendar year 2024 for 26 Board meetings, including 646 adopted resolutions and 6 adopted ordinances; 9 NCSD #1 meetings that included 12 adopted resolutions and 1 adopted ordinance; 38 public records requests; 43 claims against the County; 69 Assessment Appeals applications including 8 hearings; 7 received appeals for administrative

Board of Supervisors / Clerk of the Board (10101)

enforcement which included 3 hearings, and 4 received Land Use Appeals with 3 hearings. In addition, there were no Hazardous Vegetation appeals.

- Chief of Staff/Clerk of the Board was appointed to the National Association of Counties (NACo) Finance, Pensions and Intergovernmental Affairs Steering Committee and as Vice Chair of the County and Tribal Government Relations Subcommittee.
- Deputy Clerk to the Board served on the Legislative Committee and the Professional Development Committee of the California Clerk of the Board of Supervisors Association (CCBSA).

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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.
 - o Continue to digitize and preserve all Board minutes, ordinances, resolutions, and other historical documents from 1856 to the present.
 - o Create an off-site archival repository for the secure storage and preservation of historical documents.
 - o Implement beginning phase of artificial intelligence project in partnership with Information General Services Agency.
- Promote citizen engagement through education and building community interest in the operations, challenges, and opportunities of local government.
 - o Encourage and promote citizen involvement on County committees and commissions, including the County's two municipal advisory councils.
 - o Evaluate and implement strategies to improve committee and commissioner onboarding in coordination with the County Executive Office.
 - o Support digital communication activities and traditional community outreach efforts such as town hall meetings, community meetings, and printed and multimedia.
- Improve the County's agenda development process.
 - o 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.
 - o 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. ***Priority Objective**
 - o Support advocacy efforts of the Board of Supervisors to advance key legislative policy priorities, funding for county projects, and programmatic resources as needed. ***Priority Objective**
 - o Support the District 1 Supervisor as the County's representative to CSAC.
 - o Support the District 1 Supervisor as the County's representative to NACo, serving on the Justice and Public Safety Policy Steering Committee and member of the Rural Action Caucus.
 - o Support the District 4 Supervisor as the County representative to RCRC.

Board of Supervisors / Clerk of the Board (10101)

- o Support the District 5 Supervisor in serving on the NACo Public Lands Steering Committee and member of the Rural Action Caucus.
 - o Manage the County's legislative affairs program in close coordination with the County Executive Office, state and federal advocates and regional partners.
 - o Coordinate the County's annual applications for project funding through federal and state earmarks.
 - o Support the advancement of priority objectives.
 - o Work in partnership with the Nevada County Broadband Workgroup implementing Nevada County Broadband Strategy Plan policies to promote the expansion of rural broadband infrastructure.
 - o 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 and pressing community issues.
 - o Support actions that further 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.
- Strive for excellence in leadership and public service by facilitating training, educational, and leadership opportunities for Supervisors and Clerk of the Board staff.
 - o Supervisors attend the CSAC, NACo, and RCRC Annual and Legislative Conferences.
 - o Chief Deputy Clerk of the Board attends the California Clerk of the Board of Supervisors Association (CCBSA) Annual Conference.



Clerk of the Board (10101)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,072	2,100	1,490	2,300	2,300	9.5%
Miscellaneous Revenues	990	250	25	250	250	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,266,836	2,505,024	2,541,933	2,449,254	2,449,254	-2.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,268,897	2,507,374	2,543,448	2,451,804	2,451,804	-2%
Expenses						
Salaries & Benefits	1,740,549	1,925,702	1,951,221	1,936,386	1,936,386	0.6%
Services & Supplies	273,261	303,650	314,701	251,542	251,542	-17.2%
Other Charges	142,719	133,672	133,176	100,240	100,240	-25.0%
Overhead Cost Plan (A87)	237,110	233,110	233,110	163,636	163,636	-29.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(86,308)	(88,760)	(88,760)	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,307,331	2,507,374	2,543,448	2,451,804	2,451,804	-2%
Fund Balance Added (Used)	(38,434)	-	-	-	-	
Staffing:	12.00	12.00	13.00	12.00	12.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,451,804	2,451,804	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	-	-		
		2,451,804	2,451,804	-		

Analyst Comments:

Assessment Appeals Board (11001)

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 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.

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.

Accomplishments in Fiscal Year 2024-25:

- During Fiscal Year 2024-25, 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.
 - o 69 assessment appeals were received and processed.
 - o 9 fully in-person board meetings were held.
 - o Board action was taken on over 24 applications, including the approval of 12 stipulations.
 - o 7 waivers to extend the two-year period to conduct a hearing were received and approved.
 - o Over 10 applications were withdrawn by, before, or at an appeal hearing.
- Maintained a full board and one regular alternate member for Fiscal Year 2024-25. All clerks and board members are in compliance with the State Board of Equalization training requirements as prescribed by the state Revenue and Taxation Code.
- The Clerk to the Assessment Appeals Board (Deputy Clerk to the Board of Supervisors) attended the California Clerk of the Board of Supervisors Association Annual Conference, which covered topics such as legislative and policy updates for the Assessment Appeals Board and emerging technologies.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Ensure all assessment appeals filed by county taxpayers are considered and resolved by the Assessment Appeals Board in a timely manner.
 - o 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.
 - o Schedule hearings for at least 50% of valid assessment appeals within one year of application.

Assessment Appeals Board (11001)

- 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.
 - o Address and clarify the use of electronic and digital signatures, in accordance with county policy and guidance from the state Board of Equalization.
- Continue to promote community understanding of the role and purpose of the Assessment Appeals Board.
 - o Utilize varying methods of outreach to continue efforts to fill the outstanding vacant alternate position on the Assessment Appeals Board.
 - o Make certain the web-based resources meet the needs of Nevada County taxpayers, including easy access to applicable forms, relevant procedures, and clear deadlines.



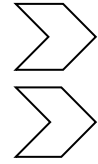
Assessment Appeals Board (11001)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	8,050	10,059	9,776	36,628	36,628	264.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	8,050	10,059	9,776	36,628	36,628	264%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,784	8,128	7,845	8,128	8,128	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,266	1,931	1,931	28,500	28,500	1375.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	8,050	10,059	9,776	36,628	36,628	264%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	36,628	36,628	-		
		36,628	36,628	-		

Analyst Comments:



CLERK-RECORDER
Natalie Adona, Couty Clerk-Recorder



☐ Clerk-Recorder (20701)	\$	1,347,651
☐ Elections (10501)	\$	2,348,358
Total		\$ 3,696,009



Clerk-Recorder Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	22,701	23,561	22,250	26,200	26,200	11.2%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,701	13,969	13,700	14,000	14,000	0.2%
Federal/State Intergovernmental	315,902	235,000	98,407	182,789	182,789	-22.2%
Charges for Services	840,931	1,198,859	1,271,045	930,374	930,374	-22.4%
Miscellaneous Revenues	42,522	47,750	42,600	40,700	40,700	-14.8%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,308,248	2,456,797	2,686,987	2,378,529	2,378,529	-3.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,553,005	3,975,936	4,134,989	3,572,592	3,572,592	-10%
Expenses						
Salaries & Benefits	1,546,528	1,736,461	1,770,242	1,845,787	1,845,787	6.3%
Services & Supplies	1,022,502	1,258,700	1,307,363	1,236,956	1,236,956	-1.7%
Other Charges	329,791	500,399	406,637	452,925	452,925	-9.5%
Overhead Cost Plan (A87)	559,564	797,606	797,606	338,084	338,084	-57.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	20,401	-	-	-	-	NA
Interfund Activity	(4,800)	(226,211)	(131,626)	(177,743)	(177,743)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,473,986	4,066,955	4,150,222	3,696,009	3,696,009	-9%
Fund Balance Added (Used)	79,020	(91,019)	(15,233)	(123,417)	(123,417)	
Staffing:	10.00	10.00	10.00	10.00	10.00	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	3,415,592	3,415,592	-	*
MICROGRAPHICS	1154	27,804	24,000	23,421	579	28,383
SS# TRUNCATION	1155	18,906	500	-	500	19,406
AUTOMATION	1157	607,339	96,000	224,437	(128,437)	478,902
RECORDER - VRIP	1336	89,629	11,500	12,832	(1,332)	88,297
AB 1466 REDACTION	1466	29,556	25,000	19,727	5,273	34,829
			3,572,592	3,696,009	(123,417)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Clerk-Recorder (20701)

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.

Accomplishments in Fiscal Year 2024-25:

- Implemented Recording Notification System (RNS).
 - o Began the process of collaboratively developing a communications plan to educate property owners and residents on the use and benefits of the new RNS, with the goal of countywide communications before the end of the current fiscal year.
- Continued advancing the project plan to digitize and index official records and vital records from 1856-1979.
 - o Scanned vital records (birth, death, and marriages) and other record types.
 - o Aligned digital images with the existing index in Acclaim.
 - o Continued redacting personal identifying information from all recorded documents going forward.

Objectives and Performance Measures for Fiscal Year 2025-26:

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

Recorder (20701)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	22,701	23,561	22,250	26,200	26,200	11.2%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,701	13,969	13,700	14,000	14,000	0.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	790,182	726,609	817,112	855,374	855,374	17.7%
Miscellaneous Revenues	36,700	47,750	42,600	40,700	40,700	-14.8%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	411,407	367,927	367,927	287,960	287,960	-21.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,283,690	1,179,816	1,263,589	1,224,234	1,224,234	4%
Expenses						
Salaries & Benefits	791,249	869,379	870,026	937,600	937,600	7.8%
Services & Supplies	199,827	150,886	159,218	227,448	227,448	50.7%
Other Charges	57,138	281,500	185,923	235,590	235,590	-16.3%
Overhead Cost Plan (A87)	140,856	195,281	195,281	124,756	124,756	-36.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	20,401	-	-	-	-	NA
Interfund Activity	(4,800)	(226,211)	(131,626)	(177,743)	(177,743)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,204,670	1,270,835	1,278,822	1,347,651	1,347,651	6%
Fund Balance Added (Used)	79,020	(91,019)	(15,233)	(123,417)	(123,417)	
Staffing:	6.00	6.00	6.00	6.00	6.00	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	1,067,234	1,067,234	-
MICROGRAPHICS	Fund # 1154	24,000	23,421	579
SS# TRUNCATION	Fund # 1155	500	-	500
AUTOMATION	Fund # 1157	96,000	224,437	(128,437)
RECORDER - VRIP	Fund # 1336	11,500	12,832	(1,332)
AB 1466 REDACTION	Fund # 1466	25,000	19,727	5,273
		1,224,234	1,347,651	(123,417)

Analyst Comments:

Elections (10501)

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 2024-25:

- Upgraded our Vote Center technology.
 - Replaced vote center technology with Chromebooks, in lieu of a more expensive e-pollbook system, and new label makers.
- Certified the 2024 General Election.

Elections (10501)

- o Overcame ballot print error challenges by working in close collaboration with the Secretary of State's office, multiple Nevada County departments, and elections vendors.
 - o Adapted our ballot processing operation and trained staff on new procedures to ensure the accurate and timely completion of ballot processing.
 - o Developed and implemented effective public communications strategies to provide voters with information about the election, including the print error and the steps our office took to ensure that every vote was accurately counted.
- Completed the project to certify a new election management system (EMS).
 - o Collaborated closely with the VoteCal team (the statewide voter database), Provista Software Corporation (the company applying for EMS certification), and other counties.
 - o Established a framework for certification that VoteCal will use for future EMS applicants.
 - o Received Board approval to replace the legacy EMS with Provista's Voters, Ballots, Elections (ViBE), with implementation expected to be complete before the end of the 24/25 fiscal year.
 - o Applied for state reimbursement of funds for ViBE implementation.
- Relocated our ballot processing operation and our warehouse storage location to the new Loma Rica building for the county.
 - o Partnered with Nevada County facilities, Information Technology team, and multiple vendors to ensure the safe and secure relocation of election equipment.
 - o Ensured secure processing and storage of ballots and equipment by investing in locking cages for secure ballot storage, employee keypad access points to promote physical safety for election personnel and election materials, and a secure room for voting equipment.
 - o Collaborated with facilities to install cameras to monitor the warehouse and ballot processing area, with expected completion before the end of 24/25 fiscal year.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Digitize candidate filing documents.
 - o Digitize and archive candidate filing documents from the past two decades consistent with the laws and policies set forth in the Nevada County retention schedule, Government Code, and Elections Code.
- Update procedures and materials to incorporate our new election management system.
 - o Train all staff on successful use of the new EMS.
 - o Revise processes and procedures to be compatible with our new election management system.
 - o Update training materials and create or modify supporting documents related to workplace procedures to correspond with the changes to the election management system.
- Finalize the move to the new ballot processing center and warehouse.
 - o Complete installation of card access readers and security cameras
 - o Furnish the new ballot processing center and warehouse.
- Update the County's Election Administration Plan to incorporate changes required by Senate Bill 1450 (2024-2025).
- Prepare and administer the June 2026 Primary Election.



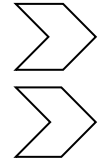
Elections (10501)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	315,902	235,000	98,407	182,789	182,789	-22.2%
Charges for Services	50,749	472,250	453,933	75,000	75,000	-84.1%
Miscellaneous Revenues	5,823	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,896,841	2,088,870	2,319,060	2,090,569	2,090,569	0.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,269,315	2,796,120	2,871,400	2,348,358	2,348,358	-16%
Expenses						
Salaries & Benefits	755,279	867,082	900,216	908,187	908,187	4.7%
Services & Supplies	822,676	1,107,814	1,148,145	1,009,508	1,009,508	-8.9%
Other Charges	272,653	218,899	220,714	217,335	217,335	-0.7%
Overhead Cost Plan (A87)	418,708	602,325	602,325	213,328	213,328	-64.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,269,315	2,796,120	2,871,400	2,348,358	2,348,358	-16%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	4.00	4.00	4.00	4.00	4.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,348,358	2,348,358	-		
		2,348,358	2,348,358	-		
Analyst Comments:						



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



☐ Community Development Agency Admin (20707)	\$ 287,683
☐ Department of Public Works Admin (30100)	\$ -
	\$ 287,683

AGRICULTURAL COMMISSIONER

Chris de Nijs, Agricultural Commissioner

☐ Agriculture Services (20601)	\$ 1,825,727
☐ Fish & Wildlife (20705)	\$ 8,380
	\$ 1,834,107

BUILDING

George Shureck, Director

☐ Building Inspection (20602)	\$ 3,003,185
	\$ 3,003,185

CODE AND CANNABIS COMPLIANCE

Matt Kelley, Director

☐ Code Compliance (20709)	\$ 1,585,153
☐ Cannabis Compliance (20711)	\$ 1,600,225
	\$ 3,185,378

ECONOMIC DEVELOPMENT

Kimberly Parker, Program Manager

☐ Economic Development (10902)	\$ 719,867
	\$ 719,867

ENVIRONMENTAL HEALTH

Amy Irani, Director

☐ Environmental Health (40108)	\$ 3,475,339
☐ Vector Control (40123)	\$ 191,597
☐ Environmental Health Realignment (40120)	\$ 448,835
	\$ 4,115,771

FARM ADVISOR

Michele Fisch, Farm Advisor

☐ Farm Advisor (60301)	\$ 90,530
	\$ 90,530

FLEET

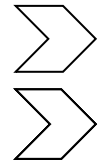
Josh Hylinski, Fleet Services Manager

☐ Fleet Services (92005)	\$ 4,962,001
☐ Fleet Management (92001)	\$ 3,474,061
☐ Fleet Road Equipment (92007)	\$ 2,847,434
	\$ 11,283,496



COMMUNITY DEVELOPMENT AGENCY (cont.)

Trisha Tillotson, Director



PLANNING

Brian Foss, Director

☐ Planning (20708)	\$ 3,074,454
	\$ 3,074,454

RECREATION

Shavati Karki-Pearl, Senior Administrative Analyst

☐ Recreation (70102)	\$ 1,116,351
☐ Recreation Mitigation Fees (70101)	\$ 977
	\$ 1,117,328

ROADS AND ENGINEERING

David Garcia, Director of Public Works

☐ Roads Administration (30101)	\$ 2,404,662
☐ Roads - Engineering (30104)	\$ 2,622,063
☐ Roads - Capital Improvements (30154)	\$ 18,874,223
☐ Roads - Maintenance (30107)	\$ 10,228,997
☐ CSA / PRD (30103)	\$ 952,382
☐ Mitigation Funds (30102)	\$ 477,793
☐ Surveyor (11009)	\$ 245,962
	\$ 35,806,082

SOLID WASTE

Brad Torres, Sanitation General Manager

☐ Solid Waste - Administration (40402)	\$ 310,509
☐ Solid Waste - Western (91001)	\$ 2,143,346
☐ Solid Waste - Eastern (91002)	\$ 310,782
	\$ 2,764,637

TRANSIT

Robin Van Valkenburgh, Transit Services Manager

☐ Transit Services (91003)	\$ 9,990,646
☐ Transit Risk Management (11012)	\$ 300
	\$ 9,990,946

Total \$ 77,273,464

Community Development Agency Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	7,943,996	8,787,691	8,889,806	9,838,038	9,838,038	12.0%
Licenses, Permits & Franchises	2,658,476	2,650,501	2,779,189	3,085,994	3,085,994	16.4%
Fines, Forfeitures, & Penalties	431,457	396,288	195,911	238,316	238,316	-39.9%
Use of Money & Property	9,801,930	10,222,757	10,099,022	10,885,997	10,885,997	6.5%
Federal/State Intergovernmental	15,057,270	26,259,282	19,232,246	31,970,121	31,970,121	21.7%
Charges for Services	8,229,909	7,951,839	7,144,499	7,872,116	7,872,116	-1.0%
Miscellaneous Revenues	146,544	83,107	127,292	105,087	105,087	26.4%
Other Financing Sources	482,813	1,332,112	1,483,550	1,676,151	1,676,151	25.8%
General Fund Transfers	6,102,407	6,614,546	6,664,546	6,535,127	6,535,127	-1.2%
General Fund Allocation	2,048,755	3,212,874	2,398,632	2,444,258	2,444,258	-23.9%
Special Revenue	-	-	-	-	-	NA
Total Revenues	52,903,557	67,510,997	59,014,693	74,651,205	74,651,205	11%
Expenses						
Salaries & Benefits	19,577,295	23,017,883	21,035,508	24,309,276	24,309,276	5.6%
Services & Supplies	20,633,575	22,535,996	20,505,507	21,889,164	21,889,164	-2.9%
Other Charges	12,490,533	13,063,655	12,017,718	12,638,750	12,638,750	-3.3%
Overhead Cost Plan (A87)	2,367,613	2,981,774	2,981,775	3,306,290	3,306,290	10.9%
Capital Assets	16,085,654	23,313,494	21,933,848	24,748,915	24,748,915	6.2%
Other Financing Uses	(14,779,556)	401,065	227,642	1,132,208	1,132,208	182.3%
Interfund Activity	(8,832,727)	(10,574,160)	(10,538,401)	(10,751,139)	(10,751,139)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	47,542,386	74,739,707	68,163,597	77,273,464	77,273,464	3%
Fund Balance Added (Used)	5,361,170	(7,228,710)	(9,148,904)	(2,622,259)	(2,622,259)	
Staffing:	135.50	140.50	140.50	143.50	143.50	

See next page for fund analysis

Community Development Agency Summary (cont.)

2025-26 Fund Analysis:

	Fund #	June 30, 2025	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	June 30, 2026
		Projected Fund Balance				Projected Fund Balance
GENERAL FUND	0101	*	4,153,563	4,243,563	(90,000)	*
AMERICAN RESCUE PLAN	1111	**	-	65,383	(65,383)	**
FISH & GAME	1113	15,154	1,100	8,380	(7,280)	7,874
ROADS	1114	6,731,268	32,235,249	34,129,945	(1,894,696)	4,836,572
PROPERTY MAINT/NUISANCE	1119	474,834	21,000	112,750	(91,750)	383,084
COMMUNITY DEVELOPMENT AGY	1123	5,990,364	11,874,751	13,033,169	(1,158,418)	4,831,946
ENV HEALTH PENALTIES	1124	163,182	31,000	71,717	(40,717)	122,465
RIDGE ROCK QUARRY PROJ	1325	17,793	6,412	10,996	(4,584)	13,209
HIRSCHDALE/BOCA QUARRY	1326	21,273	8,580	20,000	(11,420)	9,853
ZONE 1 WESTERN NEV CO	1400	1,373,689	362,230	415,489	(53,259)	1,320,430
ZONE 2 EASTERN NEV CO	1401	2,469	10,992	10,992	-	2,469
YOU BET RD MAINTENANCE	1419	36,632	17,945	20,316	(2,371)	34,261
HLTH/WELFARE LOCAL TRUST	1480	717,367	308,182	448,835	(140,653)	576,714
NC RECREAT MITIG	1626	151,779	15,444	418	15,026	166,805
GV RECREAT MITIG	1627	134,430	30,904	419	30,485	164,915
TR RECREAT MITIG	1628	7,175	1,933	140	1,793	8,968
PRD HIDDEN GLEN R/M	3470	14,120	3,414	8,073	(4,659)	9,461
SOLID WASTE - WESTERN	4117	221,612	2,869,456	2,143,346	726,110	947,722
SOLID WASTE - EASTERN	4118	68,054	336,042	310,782	25,260	93,314
TRANSIT	4281	1,035,420	9,835,639	9,835,639	-	1,035,420
TRANSIT LCTOP GRANT	4283	52,941	155,007	155,007	-	52,941
FLEET MANAGEMENT	4290	6,424,703	3,139,055	3,474,061	(335,006)	6,089,697
FLEET SERVICES	4291	241,021	4,724,121	4,962,001	(237,880)	3,141
FLEET ROAD EQUIP	4292	1,442,755	3,748,095	2,847,434	900,661	2,343,416
VARIOUS CSA/PRD FUNDS	Var.	4,006,373	761,091	944,609	(183,518)	3,822,855
VARIOUS MITIGATION FUNDS	Var.	1,578,405	419,214	529,194	(109,980)	1,468,425
			74,651,205	77,273,464	(2,622,259)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

** See Budget Summary by Fund in Section 1 for the FY 2025-26 American Rescue Plan (ARPA) Fund analysis.

Community Development Agency Administration (20707)

Mission Statement:

Provide outstanding public service and assure 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 of our departments and other areas of focus: Agriculture, Building, Code and Cannabis Compliance, Economic Development, Environmental Health, Farm Advisor, Recreation and Climate Resiliency, Planning, and Public Works including, Engineering and County Surveyor functions, Fleet, Roads, Solid Waste, Transit and Wastewater.

Accomplishments in Fiscal Year 2024-25:

- Supported agency-wide efforts to enhance the customer experience of accessing CDA services and information, including improved turnaround of public records requests, increasing our historical permits available online, continuing social media and website posts for CDA news, and providing proactive services to assist customers through our economic development initiatives.
- Analyzed department workload and staffing levels based on current housing and building impacts to support agency decisions and shifting resources to remain fiscally sound.
- Assisted agency in ensuring applications, reporting, and fiscal oversight were completed timely for multiple grants, including American Rescue Plan, cannabis equity program, climate resiliency, accessory dwelling unit services, transportation, vegetation removal on roadsides, recreation initiatives along with agriculture, solid waste, and environmental health programs.
- Collaborated with the Information Systems team to contract and implement the Accela Cloud version. Automated additional work tasks, including past due invoice notifications for all land use permits, improving timely payments and workflow processes.
- Supported Priority Objectives, including Fiscal Stability and Core Services, Economic Development, Recreation and Climate Resiliency, Emergency Preparedness, Broadband, and Housing. Completed the Courthouse Reuse Study.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Support agency-wide efforts to enhance the customer service experience for accessing CDA services.
 - o Continue to enhance online services, including updating our Accela Citizen Access website and expanding more permit types and historical documents within our land use software program.
 - o 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.
 - o Continue to support the public information team for website and social media updates on CDA news.

Community Development Agency Administration (20707)

- Ensure long-term fiscal sustainability for all departments. ***Priority Objective**
 - o Support the County's Enterprise Workday Implementation to improve current processes and reporting needs.
 - o Support technology processes and automation when applicable to save staff time and costs for labor-intensive work.
 - o Continue to analyze workload and staffing to shift resources where needed.
 - o Research and administer grant funding, when possible, to offset program and administrative costs.
 - o Work with collection agency and tax collector to collect on overdue permit fees, penalties, and abatements.
- Support Economic Development Work Plan and Recreation Master Plan initiatives along with development of the Climate Action and Adaptation Plan.
 - o Provide fiscal and administrative support to program elements.
 - o Seek out grant opportunities to enhance these public improvements.
 - o Work with Community Partners and contractors to ensure plans are meeting the needs of County interest.



CDA Administration (20707)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	243,794	112,926	155,998	130,526	130,526	15.6%
Federal/State Intergovernmental	80	-	-	-	-	NA
Charges for Services	12,538	18,370	12,089	17,471	17,471	-4.9%
Miscellaneous Revenues	115	-	-	-	-	NA
Other Financing Sources	247	-	-	-	-	NA
General Fund Transfers	-	130,122	130,122	139,686	139,686	7.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	256,774	261,418	298,209	287,683	287,683	10%
Expenses						
Salaries & Benefits	2,303,481	2,776,999	2,634,323	3,058,420	3,058,420	10.1%
Services & Supplies	335,888	530,816	1,037,952	345,944	345,944	-34.8%
Other Charges	218,063	393,580	780,810	350,728	350,728	-10.9%
Overhead Cost Plan (A87)	417,226	534,136	534,136	177,397	177,397	-66.8%
Capital Assets	30,908	25,000	-	-	-	-100.0%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,034,367)	(3,999,113)	(4,689,012)	(3,644,806)	(3,644,806)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	271,199	261,418	298,209	287,683	287,683	10%
Fund Balance Added (Used)	(14,424)	-	-	-	-	
Staffing:	16.00	18.00	18.00	19.00	19.00	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
COMMUNITY DEVELOPMENT AGY	Fund # 1123		287,683	287,683	-	
			287,683	287,683	-	

Analyst Comments:

Public Works – Administration (30100)

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: 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 2024-25:

- 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 Union Pacific (UP) Railway Tracks Bridge Rehabilitation, design of the Combie Multipurpose Trail, allocation of Rule 20A utility undergrounding funds, design of the Tinloy Transfer Station Bus Charging project, design of the North San Juan Fire Suppression System, right-of-way certification for the FEMA vegetation management grant program, implementation of SB1383 food programs and completion of the Zero Emission Vehicle Transition Plan.
- Developed the CDA/DPW Department Operations Center (DOC) for better transparency and coordination with other County divisions/departments (OES, CEO, BOS, PIO) and with our community partners (fire, PG&E) during storm/emergency events.
- Completed a comprehensive evaluation of roadside vegetation programs to ensure operational efficiency, planning for equipment replacement needs and alignment with OES and Nevada County Evacuation Study.
- Provided administrative support in applying for grant funds. These grants include application for California Transportation Commission (CTC) Local Partnership Program funds totaling approximately \$10 million for three projects: 1) purchase of three zero emission buses, 2) Rough and Ready Highway at Ridge Road Roundabout Project, and 3) Combie/Magnolia Road Widening and Improvement Project.
- Supported the various divisions in the circulation and approval process of 113 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 public service requests.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Provide administrative support to the divisions on annual programs and capital improvement projects.
 - Annual programs include road rehabilitation/resurfacing, road striping, debris removal, and vegetation management

Public Works – Administration (30100)

- o Capital projects include construction of the Hirschdale and Dog Bar bridge projects, design of the Edwards Crossing bridge project, construction of the Combie Multipurpose Trail, and construction of the Tinloy Transfer Station Bus Charging project.
- Continue to review and apply for grant funds, including those related to vegetation management for fire prevention and infrastructure improvements. ***Priority Objective**
 - o Research and identify opportunities that are aligned with department functions
 - o Process timely applications, coordinating with the CEO's office
 - o Assist divisions that were awarded grants to successfully meet reporting requirements
- Continue to improve customer experience by providing leadership and administrative assistance.
 - o Work with Community Development Agency (CDA) multi-disciplinary teams to evaluate and improve customer experiences
 - o Work with scanning vendors to digitize department permits and records
 - o Work on timely processing permit requests
 - o 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)

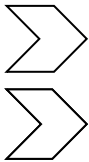
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	913	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	913	-	-	-	-	NA
Expenses						
Salaries & Benefits	439,274	619,917	505,732	566,425	566,425	-8.6%
Services & Supplies	43,475	42,667	54,864	47,940	47,940	12.4%
Other Charges	250,791	200,607	202,508	202,934	202,934	1.2%
Overhead Cost Plan (A87)	(64,035)	(9,795)	(9,795)	115,214	115,214	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(666,196)	(853,396)	(753,309)	(932,513)	(932,513)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,307	-	-	-	-	NA
Fund Balance Added (Used)	(2,395)	-	-	-	-	
Staffing:	3.00	3.00	3.00	3.00	3.00	
2025/26 Fund Analysis:						
				Fund Balance		
				Revenues	Expenses	Added (Used)
CDA DPW Admin	Fund # 1123	-	-	-		
		-	-	-		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



AGRICULTURAL COMMISSIONER

Chris de Nijs, Agricultural Commissioner

☐ Agriculture Services (20601)	\$	1,825,727
☐ Fish & Wildlife (20705)	\$	8,380

Total \$ 1,834,107



Agricultural Commissioner Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	1,148	1,000	4,186	4,374	4,374	337.4%
Fines, Forfeitures, & Penalties	25,167	3,600	5,437	4,600	4,600	27.8%
Use of Money & Property	818	500	566	500	500	0.0%
Federal/State Intergovernmental	730,089	713,371	713,371	732,779	732,779	2.7%
Charges for Services	116,286	127,599	126,945	127,936	127,936	0.3%
Miscellaneous Revenues	885	100	558	100	100	0.0%
Other Financing Sources	5,144	4,134	4,134	4,900	4,900	18.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	611,417	818,865	784,136	951,638	951,638	16.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,490,952	1,669,169	1,639,333	1,826,827	1,826,827	9%
Expenses						
Salaries & Benefits	963,365	1,057,480	1,005,762	1,136,669	1,136,669	7.5%
Services & Supplies	273,165	334,001	328,460	409,196	409,196	22.5%
Other Charges	175,047	195,217	219,508	165,086	165,086	-15.4%
Overhead Cost Plan (A87)	86,186	92,461	92,461	94,810	94,810	2.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	28,346	28,346	NA
Interfund Activity	-	(2,710)	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,497,764	1,676,449	1,646,191	1,834,107	1,834,107	9%
Fund Balance Added (Used)	(6,812)	(7,280)	(6,858)	(7,280)	(7,280)	
Staffing:	6.00	6.00	6.00	6.00	6.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	1,825,727	1,825,727	-	*
FISH & GAME	1113	15,154	1,100	8,380	(7,280)	7,874
			1,826,827	1,834,107	(7,280)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Agriculture (20601)

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 administers statewide-mandated programs at the local level to protect Nevada County's agricultural industry, business trade, commerce, and consumers. The department enforces laws and regulations outlined in the California Food and Agriculture Code, Business and Professions Code, Government Code, Health and Safety Code, and local County Ordinances related to agriculture and weights and measures.

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

Environmental Protection

- Ensure the safe and proper use of pesticides 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 for produce grown or sold in California.
- Uphold National and State Organic Program standards.
- Ensure the accuracy of commercial weighing and measuring devices, including gas pumps, retail scales, and electric meters.

Promotion of Agriculture

- Publish the Annual Crop and Livestock Report for Nevada County.
- Inspect certified farmer's markets and their vendors.
- Conduct health and strength inspections of bee colonies to support effective pollination.

Accomplishments in Fiscal Year 2024-25:

- Conducted inspections across both western and eastern Nevada County as part of the department's core services, ensuring regulatory compliance to protect local agriculture, the environment, and consumers.
- Published the 2023 Nevada County Annual Crop and Livestock Report, which included a supplemental report highlighting licensed legal cannabis operations in the county.
- Moved into the County's Lot 5 Warehouse Storage Facility. This new facility will house the department's weights and measures testing equipment which is used to test and certify customers' utility sub-meters, often found at mobile home parks. This facility will also house the department's noxious weed eradication equipment.
- Hosted an in-person pesticide safety class, providing industry participants with training on pest management practices including the safe and effective use of pesticides.

Agriculture (20601)

- The County Agricultural Commissioner was elected to serve as Vice President of Agriculture for the statewide professional association of County Agricultural Commissioners. Additionally, the Commissioner represented California on the USDA National Wildlife Services Advisory Committee, advocated for County Ag/Weights & Measures programs in Washington D.C., and was part of a small federal/state/local government team that received the USDA Administrator's Award for their work on an environmental compliance document for California's Wildlife Services program.
- Actively participated in meetings and strengthened relationships with key organizations, including the Agricultural Advisory Commission, Beekeepers Association, Cannabis Alliance, Farm Bureau, Fish and Wildlife Commission, Food Policy Council, Nevada Irrigation District, Nevada-Placer Weed Management Area, Resource Conservation District, Sierra Harvest, U.S. Forest Service, and others.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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 regular high risk agriculture inspections at local UPS/FedEx facilities.
 - Inspect all wholesale nurseries to minimize the establishment and/or spread of invasive pests.
 - Treat at least 400 of the 500 identified noxious weed sites.
- 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 the department's work plan with the California Department of Pesticide Regulation.
 - Expand and enhance the Pesticide Use Enforcement program through public education for businesses, schools, and the agricultural industry.
 - Host at least 1 grower outreach class per year focusing on the safe and effective use of pesticides.
- Promote Nevada County Agriculture by ensuring quality agricultural products are available for our local farmers markets, local restaurants, and retail grocery stores.
 - Inspect all growing grounds of newly certified producers in Nevada County.
 - Conduct at least 14 organic producer spot inspections to ensure compliance with organic regulations.
 - Inspect all Certified Farmers' Markets at least twice annually to verify Certified Producers are selling products listed on their certificates.
- Foster consumer confidence by ensuring accuracy in commercial weighing and measuring devices, including gas pumps, retail scales and electric meters.
 - Complete inspections of all commercial devices as mandated by state regulations.
 - Inspect all retail gas and diesel fuel pumps equipped with card readers for skimmer devices to prevent identity theft.
- Enhance our customer service culture to improve customer experience and ensure the department is fiscally stable.

Agriculture (20601)

- o Collaborate with CDA multi-disciplinary teams to evaluate and improve customer service processes.
- o Utilize third-party software and technology to make all department forms accessible online.
- o Maintain State-required Maintenance of Effort to secure funding from the Unclaimed Gas Tax program.

Agriculture Services (20601)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	1,148	1,000	4,186	4,374	4,374	337.4%
Fines, Forfeitures, & Penalties	23,357	3,000	4,801	4,000	4,000	33.3%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	730,089	713,371	713,371	732,779	732,779	2.7%
Charges for Services	116,286	127,599	126,945	127,936	127,936	0.3%
Miscellaneous Revenues	885	100	558	100	100	0.0%
Other Financing Sources	5,144	4,134	4,134	4,900	4,900	18.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	611,417	818,865	784,136	951,638	951,638	16.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,488,324	1,668,069	1,638,131	1,825,727	1,825,727	9%
Expenses						
Salaries & Benefits	963,365	1,057,480	1,005,762	1,136,669	1,136,669	7.5%
Services & Supplies	263,726	325,621	320,400	400,816	400,816	23.1%
Other Charges	175,047	195,217	219,508	165,086	165,086	-15.4%
Overhead Cost Plan (A87)	86,186	92,461	92,461	94,810	94,810	2.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	28,346	28,346	NA
Interfund Activity	-	(2,710)	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,488,324	1,668,069	1,638,131	1,825,727	1,825,727	9%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	6.00	6.00	6.00	6.00	6.00	
2025/26 Fund Analysis:						
					Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101	Revenues	Expenses			
		1,825,727	1,825,727		-	
		1,825,727	1,825,727		-	

Analyst Comments:

Fish & Wildlife (20705)

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 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 2024-25:

- The Commission provided a total of \$7,500 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.

Cast Hope -\$2,000

Rotary Club of Truckee - \$500

SYRCL - \$500

Wildlife Rehabilitation - \$1,000

CDFW CalTip - \$500

Sierra Stream Institute - \$1,000

Truckee River Watershed - \$1,000

Wolf Creek Alliance - \$1,000

- The Commission continues to meet with the CA Dept of Fish and Wildlife staff to better understand resident deer population numbers in Nevada County.
- The Commission held a meeting in eastern Nevada County, where they received a presentation from the CA Dept of Fish and Wildlife on gray wolves in eastern Nevada County.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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)

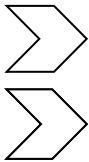
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	1,810	600	636	600	600	0.0%
Use of Money & Property	818	500	566	500	500	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,628	1,100	1,202	1,100	1,100	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	9,439	8,380	8,060	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
Total Expenses	9,439	8,380	8,060	8,380	8,380	0%
Fund Balance Added (Used)	(6,812)	(7,280)	(6,858)	(7,280)	(7,280)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
FISH & GAME	Fund # 1113	1,100	8,380	(7,280)		
		1,100	8,380	(7,280)		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



BUILDING

George Schureck, Director

☐ Building Inspection (20602)	\$	3,003,185

Total	\$	3,003,185



Building Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	2,152,112	2,182,440	2,143,520	2,430,990	2,430,990	11.4%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	7,640	3,813	7,657	5,360	5,360	40.6%
Federal/State Intergovernmental	106,726	-	-	100,000	100,000	NA
Charges for Services	64	5,150	77	5,150	5,150	0.0%
Miscellaneous Revenues	14,206	14,792	14,267	15,044	15,044	1.7%
Other Financing Sources	99,943	8,268	2,120	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,380,690	2,214,463	2,167,641	2,556,544	2,556,544	15%
Expenses						
Salaries & Benefits	1,852,294	1,937,912	1,740,297	2,129,528	2,129,528	9.9%
Services & Supplies	253,278	203,162	151,207	276,790	276,790	36.2%
Other Charges	451,470	474,851	499,214	437,101	437,101	-7.9%
Overhead Cost Plan (A87)	149,891	169,224	169,224	154,822	154,822	-8.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	48,500	-	-	4,944	4,944	NA
Interfund Activity	(69,594)	(157,481)	(118,763)	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,685,840	2,627,668	2,441,179	3,003,185	3,003,185	14%
Fund Balance Added (Used)	(305,150)	(413,205)	(273,538)	(446,641)	(446,641)	
Staffing:	12.00	12.00	12.00	12.00	12.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
COMMUNITY DEVELOPMENT AG	1123	573,131	2,556,544	3,003,185	(446,641)	126,490

2,556,544	3,003,185	(446,641)

Building Inspection (20602)

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 2024-25:

- Led the Board of Supervisors'-directed initiative on an ordinance Title 25, Limited-Density, Owner-Built, Rural Dwellings. This initiative empowers individuals to build affordable and sustainable housing by allowing flexibility and innovation.
- Assisted the Planning Department on a Board of Supervisors-directed initiative on an ordinance for Tiny Homes on Wheels. This initiative offers yet another solution to affordable housing in Nevada County.
- Aligned with the Planning Department, Health and Human Service Agency, the Ad-Hoc Housing Committee, and other stakeholders regarding the Board of Supervisor Housing Objective. This objective aims to collaborate with local jurisdictions, developers, and other partners to facilitate development of, and access to affordable and workforce housing.
- 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), many non-profit organizations, and the overall community.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Enhance the department's community outreach and public education opportunities 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.
 - o Focus on Title 25, Tiny Homes on Wheels, Housing Master Plans, and other housing initiatives.
 - o Conduct 15 to 20 community forums during the calendar year.
- Expand the use of technology to improve customer service.
 - o Leverage the features of the Accela land-use software to provide automatic notifications to customers to improve overall efficiency.
 - o Research new technology tools for plan review and inspection services to assess efficiencies and cost savings.
 - o 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 Inspection (20602)

- Monitor Real Estate and Building Industry to ensure department remains fiscally sound.
 - o Continue to review workload and shift resources as necessary.



Building Inspection (20602)

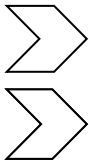
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	2,152,112	2,182,440	2,143,520	2,430,990	2,430,990	11.4%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	7,640	3,813	7,657	5,360	5,360	40.6%
Federal/State Intergovernmental	106,726	-	-	100,000	100,000	NA
Charges for Services	64	5,150	77	5,150	5,150	0.0%
Miscellaneous Revenues	14,206	14,792	14,267	15,044	15,044	1.7%
Other Financing Sources	99,943	8,268	2,120	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,380,690	2,214,463	2,167,641	2,556,544	2,556,544	15%
Expenses						
Salaries & Benefits	1,852,294	1,937,912	1,740,297	2,129,528	2,129,528	9.9%
Services & Supplies	253,278	203,162	151,207	276,790	276,790	36.2%
Other Charges	451,470	474,851	499,214	437,101	437,101	-7.9%
Overhead Cost Plan (A87)	149,891	169,224	169,224	154,822	154,822	-8.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	48,500	-	-	4,944	4,944	NA
Interfund Activity	(69,594)	(157,481)	(118,763)	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,685,840	2,627,668	2,441,179	3,003,185	3,003,185	14%
Fund Balance Added (Used)	(305,150)	(413,205)	(273,538)	(446,641)	(446,641)	
Staffing:	12.00	12.00	12.00	12.00	12.00	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
BUILDING	Fund # 1123	2,556,544	3,003,185	(446,641)		
		2,556,544	3,003,185	(446,641)		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



CODE AND CANNABIS COMPLIANCE

Matt Kelley, Director

☐ Code Compliance (20709)	\$	1,585,153
☐ Cannabis Compliance (20711)	\$	1,600,225

Total \$ 3,185,378



Code and Cannabis Compliance Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	140,729	96,500	203,000	215,931	215,931	123.8%
Fines, Forfeitures, & Penalties	406,235	367,613	186,124	208,652	208,652	-43.2%
Use of Money & Property	14,322	10,000	16,969	16,000	16,000	60.0%
Federal/State Intergovernmental	738,283	184,421	180,511	603,226	603,226	227.1%
Charges for Services	5,461	2,314	5,030	5,030	5,030	117.4%
Miscellaneous Revenues	23,985	1,000	15,565	10,000	10,000	900.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	2,156,776	2,495,034	2,495,034	1,861,232	1,861,232	-25.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,485,790	3,156,882	3,102,233	2,920,071	2,920,071	-8%
Expenses						
Salaries & Benefits	1,382,780	1,702,189	1,586,264	1,832,485	1,832,485	7.7%
Services & Supplies	272,934	526,153	1,177,383	359,824	359,824	-31.6%
Other Charges	1,006,782	1,626,150	738,779	1,052,089	1,052,089	-35.3%
Overhead Cost Plan (A87)	274,607	430,344	430,344	132,559	132,559	-69.2%
Capital Assets	-	21,975	15,451	17,000	17,000	-22.6%
Other Financing Uses	-	-	10,499	6,000	6,000	NA
Interfund Activity	(113,459)	(202,988)	(205,920)	(214,579)	(214,579)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,823,645	4,103,823	3,752,800	3,185,378	3,185,378	-22%
Fund Balance Added (Used)	662,146	(946,941)	(650,567)	(265,307)	(265,307)	
Staffing:	10.00	10.00	10.00	10.00	10.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
PROPERTY MAINT/NUISANCE	1119	474,834	21,000	112,750	(91,750)	383,084
COMMUNITY DEVELOPMENT AG\	1123	3,059,572	2,899,071	3,072,628	(173,557)	2,886,015

2,920,071	3,185,378	(265,307)

Code Compliance (20709)

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 2024-25:

- Updated the Nevada County Nuisance Abatement Ordinance for consideration by the Board of Supervisors in late spring or early summer 2025. The ordinance will cross-reference all County codes that reference public nuisance violations and contain provisions for nuisance abatements done by the county, including noticed abatement orders and summary abatement for emergency situations; civil nuisance actions to be handled in superior court; as well as cost recovery provisions such as collection methods, tax roll placement and special assessments and liens.
- Updated the nuisance abatement process including changes to the process documents, website, forms, and auto-generated code and cannabis compliance case letters.
- The Code Compliance Division opened 248 Code Violation Cases in 2024 and 263 in 2023, representing a 5.70% decrease in new case activity year over year. In 2023, 263 new cases were opened and 156 were closed, resulting in a closure rate of 59.32%. In comparison, 248 cases were opened in 2024, with 147 cases closed, reflecting a closure rate of 59.27%. While the total number of new cases declined modestly, the consistent closure rate demonstrates the Division's ongoing commitment to maintaining steady enforcement outcomes and provides a strong foundation for continued improvements in case resolution efficiency.
- Completed inspections of approximately 180 abandoned vehicles within one week of complaint and had 59 of these vehicles towed from the public roadways funded by the Abandoned Vehicle Abatement (AVA) Program. The recent user-friendly ability to submit abandoned vehicle complaints online has been successfully utilized by the public.
- Completed one receivership project and have two others in process while collaborating with County Counsel with support from the Nevada County Board of Supervisors: reducing risk to the public and environment.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Continue to complete two or three nuisance abatement or receivership projects annually.
 - Utilizing the Supervising Code Compliance Officer position, prioritize egregious properties for County-operated nuisance abatement or receivership projects, to be completed by a willing outside agent. Through receiverships, the County will collaborate with external agencies to resolve violations under a Supervisor Court Order, significantly reducing staff time and abatement costs.

Code Compliance (20709)

- o Use the nuisance abatement and receivership process as a training opportunity for staff, enhancing their expertise in code violation case resolution
 - o Conduct site inspections with County staff and engage stakeholders before and after the process when appropriate to ensure transparency and community involvement.
- Continue the timely and effective abatement of abandoned vehicles throughout the County.
 - o Maintain response time to agency and citizens' concerns/reporting of abandoned vehicles.
 - o Ensure initial inspections occur within one week of the received complaint; vehicles that pose health and safety risks will be addressed immediately.
 - o Continue to work with AVA Authority members to ensure long-term program sustainability and success with participating members and the State.
- Continue to prioritize the closure of older code violation cases.
 - o Evaluate and update policies and procedures manual to focus on resolving longstanding Code Violation Cases to improve community confidence and resource efficiency.
- Update of code violation letters to change the process of removing the appeal of a violation warning letter to a hearing office once a violation has been verified to only once a citation letter has been issued, thereby further revising the code violation case process.
- Explore and evaluate the usage of small claims court to address the resolution of code compliance cases and to recover costs associated with compliance efforts.



Code Compliance (20709)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	145,878	158,319	136,749	142,397	142,397	-10.1%
Use of Money & Property	14,322	10,000	16,969	16,000	16,000	60.0%
Federal/State Intergovernmental	60,226	53,000	50,262	53,000	53,000	0.0%
Charges for Services	5,461	2,314	5,030	5,030	5,030	117.4%
Miscellaneous Revenues	23,985	1,000	15,565	10,000	10,000	900.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	1,339,858	1,645,270	1,645,270	1,396,468	1,396,468	-15.1%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,589,730	1,869,903	1,869,845	1,622,895	1,622,895	-13%
Expenses						
Salaries & Benefits	797,126	1,060,239	1,011,045	1,144,457	1,144,457	7.9%
Services & Supplies	197,718	277,554	158,808	266,793	266,793	-3.9%
Other Charges	136,169	393,200	302,044	216,749	216,749	-44.9%
Overhead Cost Plan (A87)	224,209	373,657	373,657	86,249	86,249	-76.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	10,499	4,000	4,000	NA
Interfund Activity	(95,166)	(128,806)	(131,738)	(133,095)	(133,095)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,260,056	1,975,844	1,724,315	1,585,153	1,585,153	-20%
Fund Balance Added (Used)	329,674	(105,941)	145,530	37,742	37,742	
Staffing:	6.00	6.00	6.00	6.00	6.00	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
PROPERTY MAINT/NUISANCE	Fund # 1119	21,000	112,750	(91,750)
COMMUNITY DEVELOPMENT AG\	Fund # 1123	1,601,895	1,472,403	129,492
		1,622,895	1,585,153	37,742

Analyst Comments:

Cannabis Compliance (20711)

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 the 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, regulation 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 and may also be in collaboration with law enforcement to ensure and support the health and safety of the public and our environment.

Accomplishments in Fiscal Year 2024-25:

- Worked with the Sierra Business Council, distributed grant funds received from the Department of Cannabis Control (DCC) Grant and the GoBiz Equity Cannabis Grant. Staff educated stakeholders and applicants through workshops discussing application procedures, and eligibility for allocation of funds. Funds will provide support and assistance to existing cannabis applicants, and those who may be interested in entering the regulated cannabis market. 116 grants have been funded to date.
- Worked with Planning Department on an amended cannabis ordinance, expanding cannabis business opportunities. The amendment expands opportunities for cannabis related business including additional zones for indoor cultivation, storefront retail sales (dispensaries), manufacturing, testing laboratories, and distribution. The approved amendment also allows these business activities to be located within additional zoning districts.
- Established a selection committee to review and determine appropriate applicants to operate a cannabis retail sales business.
- In 2024, staff addressed over 107 complaints of illicit cultivation sites within our community. Cannabis Compliance collaborated with the Nevada County Sheriff Department, which served 28 search warrants for large-scale illicit cannabis sites. Staff processed 127 Annual Cannabis Permits (ACPs) for continuing cannabis operators and issued 14 new ACPs to the Good to Grow Program in 2024. Staff also completed over 198 ACP inspections and regulated cannabis operations.
- 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, including speaking to Sierra College classes. Staff also led Santa Cruz County staff on an informational tour of a newly permitted cannabis storefront-retail sales location.
- Purchased and implemented a more advanced Small Unmanned Aircraft System (sUAS) Drone to be utilized for illegal cannabis enforcement activities.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Improve summary abatement process.
 - Review 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.

Cannabis Compliance (20711)

- o Bring properties into compliance within a reduced timeframe.
- Continue to support cannabis cultivators to navigate the regulated market.
 - o Collaborate with the Sierra Business Council on distribution of anticipated Go-Biz grant funds in 2024-2025 to qualified equity applicants.
 - o Identify opportunities for improvement of grant application and distribution process.
 - o Continue to assist cannabis applicants to remain competitive in the regulated market.
- Continue to explore additional grant funding sources to assist the cannabis applicants.
 - o Continue to research and identify additional grant opportunities to benefit the County and our stakeholders.
 - o 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.
 - o Strengthen relationships with the Nevada County Sheriff's Office, California Department of Fish and Wildlife, California Department of Cannabis Control, Water Board, and others.
 - o Coordinate and provide staffing to ensure continued multi-agency enforcement operations.
 - o Identify opportunities for improving multi-agency collaboration.
- Implement an online ACP inspection scheduling tool, that will allow applicants to schedule inspections without having to contact staff directly, thus saving staff time.
- Work with newly formed Central Coast Cannabis Forum Program whose members are from both unincorporated counties and municipalities focusing on successful practices for cannabis regulation and business operations within the cannabis marketplace.



Cannabis Compliance (20711)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	140,729	96,500	203,000	215,931	215,931	123.8%
Fines, Forfeitures, & Penalties	260,357	209,294	49,375	66,255	66,255	-68.3%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	678,057	131,421	130,249	550,226	550,226	318.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	816,918	849,764	849,764	464,764	464,764	-45.3%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,896,060	1,286,979	1,232,388	1,297,176	1,297,176	1%
Expenses						
Salaries & Benefits	585,653	641,950	575,219	688,028	688,028	7.2%
Services & Supplies	75,216	248,599	1,018,575	93,031	93,031	-62.6%
Other Charges	870,613	1,232,950	436,735	835,340	835,340	-32.2%
Overhead Cost Plan (A87)	50,399	56,687	56,687	46,310	46,310	-18.3%
Capital Assets	-	21,975	15,451	17,000	17,000	-22.6%
Other Financing Uses	-	-	-	2,000	2,000	NA
Interfund Activity	(18,293)	(74,182)	(74,182)	(81,484)	(81,484)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,563,588	2,127,979	2,028,485	1,600,225	1,600,225	-25%
Fund Balance Added (Used)	332,472	(841,000)	(796,097)	(303,049)	(303,049)	
Staffing:	4.00	4.00	4.00	4.00	4.00	

2025/26 Fund Analysis:

	Revenues	Expenses	Fund Balance Added (Used)
COMMUNITY DEVELOPMENT AGY Fund # 1123	1,297,176	1,600,225	(303,049)

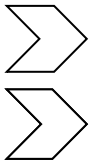
1,297,176	1,600,225	(303,049)

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



ECONOMIC DEVELOPMENT

Kimberly Parker, Program Manager

☐ Economic Development (10902)	\$	719,867

Total	\$	719,867



Economic Development Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	54,000	3,260	17,486	-	-67.6%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	520,401	896,852	871,936	612,381	-	-31.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	520,401	950,852	875,196	629,867	-	-34%
Expenses						
Salaries & Benefits	226,099	292,971	252,267	258,740	-	-11.7%
Services & Supplies	352,259	565,518	454,888	586,843	-	3.8%
Other Charges	601,328	78,884	66,779	95,414	-	21.0%
Overhead Cost Plan (A87)	22,651	17,300	17,300	21,142	-	22.2%
Capital Assets	185,685	62,812	153,773	59,990	-	-4.5%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(340,187)	(66,633)	(69,811)	(302,262)	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,047,834	950,852	875,196	719,867	-	-24%
Fund Balance Added (Used)	(527,433)	-	-	(90,000)	-	
Staffing:	1.00	1.00	1.00	1.00	-	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	629,867	719,867	(90,000)	*

629,867	719,867	(90,000)

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Economic Development (10902)

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 2024-2025:

- Cultivated economic diversification, sustainability and equity collaborating with 12 partners who selected 75 strategies under five goals of the approved Economic Development Action Plan who are working individually and/or collaboratively with a goal to complete approximately 35 of these in 2025.
- Supported business attraction, retention, and growth through warm hand-offs to the Nevada County Economic Resource Council, Sierra Commons, the Small Business Development Center (SBDC), etc. Contract work through the Sierra Business Council yielded 750 businesses counseled between January and December 2024 with over 1,230 counseling hours. In addition, they hosted 143 workshops. Tracking showed 140 direct handoffs from the Economic Development Office to SBDC, approximately 12% of their client interactions.
- Strengthened rural and county identity with GoNevadaCounty.com, which saw 32,714 visitors to the site from July-December 2024 and provided editorials on picturesque stories of the county, including *Walk Your Way Through Wine Country*, *Murals of Nevada County*, and *Fall Drives Through Nevada County*. Most site visitors were from San Jose, Sacramento, Los Angeles, Grass Valley, and San Francisco. Facebook post impressions also increased significantly this past year to 105,108 compared to 19,208 the previous year. In addition, a Donner Summit business and amenities marketing campaign supported Donner Summit Association with website work, social media, press releases, and advertising. Between January and May, their Facebook audience increased by 490 followers. In March 2024, 55% of all visitors went to the News Page, namely under *Where to Eat and Where to Stay*.
- Supported remaining Community Resiliency Grants from the American Rescue Plan Act (ARPA) funding totaling \$2,032,710, of which 33 of these 34 grantees have completed their projects with two final projects to complete work in 2025.
- Supported high growth sector development, especially focused on the Cannabis Division who contracted with Sierra Business Council to complete the review of 106 equity grant awards from the Governor's Go-Biz Equity Grant and Department of Cannabis Control Equity Grant programs.
- Supported economic vitality through infrastructure construction and projects and plan development. Health and Human Service Agency's Ranch House six-unit housing complex was completed in December 2024 to be used by the County's Behavioral Health clients.

Economic Development (10902)

Objectives and Performance Measures for Fiscal Year 2025-26:

- Support County and community projects and initiatives based on the Economic Development Action Plan including Goal 3 (Increase County economic development support and investment) and Goal 5 (“Add additional tools and information to support local business growth”). ***Priority Objective**
 - o Continue to pursue grants and other funding opportunities to support economic growth by 1) pursuing opportunities within the County, such as the GoBiz Cannabis Equity grant, We Prosper Together Catalyst and Implementation grants, and the Caltrans Sustainable Transportation Planning grant; and 2) collaborating with community partners to advance grant work such as the Sustainable Agricultural Land Conservation grant, and the Beginning Rancher and Farmer Development grant.
 - o Work to fast-track approvals that lead to more workforce housing at all price points with environmental and community safeguards in place. This will include coordinating with the Planning Director to build a webpage that shares information including developable housing sites.
- Promote economic development efforts that will support the business, nonprofit, and education community based on the Economic Development Action Plan including Goal 1 (“Align around a ‘grow-from-within’ mindset to build a strong foundation.”) and Goal 2 (“Concentrate business startup, retention, recruitment, and expansion efforts in five specific sectors”). ***Priority Objective**
 - o Advance youth workforce opportunities for 16–30-year-olds in Nevada County to foster economic development by building a skilled local talent pool, attracting businesses, and retaining young professionals to support long-term community growth. Work will include engaging with community partners on a Youth Pitch Camp, developing a Career Technical Assistance (CTA) Entrepreneurial Tract, and engaging with partners to launch two Sierra College Clinical Nurse Assistant classes. Provide at least three community workforce or business training programs.
 - o Continue to research a business license program to formalize the status of businesses in unincorporated areas, ensuring compliance with local laws and regulations. Licensed businesses gain credibility, fostering trust among customers, suppliers, and partners.
 - o Systemize business retention and expansion (BRE) practices in the County based on the Integrated Communications Strategies report received spring 2025. BRE programs preserve local jobs, our tax base, and keeps us in regular conversation with businesses to serve their needs and serves as an early warning system. Report due in February will provide a plan of action to launch this program with at least three pilot businesses during the late spring 2025.
 - o Provide business counseling services to at least 750 businesses and host at least 140 workshops.
- Engage key industries for economic growth based on the Economic Development Action Plan including Goal 2 (“Concentrate business startup, retention, recruitment, and expansion efforts in five specific sectors”) and Goal 4 (“Boost the visibility of the County and its assets”). ***Priority Objective**
 - o Evaluate approaches for increased marketing and tourism and visitation. As one of the fastest growing Nevada County economic drivers, utilize GoNevadaCounty.com and collaborate with community partners to showcase Nevada County’s unique attractions, recreation, events, and cultural offerings, driving tourism and economic growth; this includes Increasing GoNevadaCounty.com web traffic and, therefore, Transient Occupancy dollars.
 - o Support the growth of food and agriculture. The Economic Development Program Manager will coordinate with Sierra Harvest to teach basic business and grant classes to farmers and will engage with Nevada Joint Union High School District Ranch Program with their work to

Economic Development (10902)

bring onsite learning to students and business opportunities for farmers and ranchers.
Provide business and grant courses for farmers by fall 2025.

- Secure funding for the North San Juan Fire Suppression System Project, attain NEPA clearance, and acquire the necessary right of way to make the project shovel ready to start construction. If grant funding is not obtained, other options will need to be considered.

Economic Development (10902)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	54,000	3,260	17,486	17,486	-67.6%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	520,401	896,852	871,936	612,381	612,381	-31.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	520,401	950,852	875,196	629,867	629,867	-34%
Expenses						
Salaries & Benefits	226,099	292,971	252,267	258,740	258,740	-11.7%
Services & Supplies	352,259	565,518	454,888	586,843	586,843	3.8%
Other Charges	601,328	78,884	66,779	95,414	95,414	21.0%
Overhead Cost Plan (A87)	22,651	17,300	17,300	21,142	21,142	22.2%
Capital Assets	185,685	62,812	153,773	59,990	59,990	-4.5%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(340,187)	(66,633)	(69,811)	(302,262)	(302,262)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,047,834	950,852	875,196	719,867	719,867	-24%
Fund Balance Added (Used)	(527,433)	-	-	(90,000)	(90,000)	
Staffing:	1.00	1.00	1.00	1.00	1.00	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
GENERAL FUND	Fund # 0101	719,867	719,867	(90,000)		
		719,867	719,867	(90,000)		

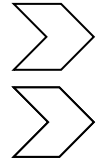
Analyst Comments:

Use of fund balance in 2023-24 was for \$186K for land improvements and \$340K is related to American Rescue Plan Act-funded projects, drawing down Fund 1111. Use of \$90,000 of fund balance in 2025-26 is for one-time costs on the North San Juan Fire Suppression project.



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



ENVIRONMENTAL HEALTH

Amy Irani, Director

☐ Environmental Health (40108)	\$	3,475,339
☐ Vector Control (40123)	\$	191,597
☐ Environmental Health Realignment (40120)	\$	448,835

Total \$ 4,115,771



Environmental Health Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	3,472	2,325	13,753	14,271	14,271	513.8%
Fines, Forfeitures, & Penalties	-	25,000	4,286	25,000	25,000	0.0%
Use of Money & Property	7,907	5,800	7,686	6,000	6,000	3.4%
Federal/State Intergovernmental	945,064	955,854	965,439	1,003,198	1,003,198	5.0%
Charges for Services	1,961,733	2,297,737	1,967,256	2,113,442	2,113,442	-8.0%
Miscellaneous Revenues	3,554	-	1,230	-	-	NA
Other Financing Sources	42,951	229,782	237,797	424,489	424,489	84.7%
General Fund Transfers	205,001	205,001	205,001	205,001	205,001	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,169,683	3,721,499	3,402,448	3,791,401	3,791,401	2%
Expenses						
Salaries & Benefits	2,230,859	2,575,181	2,145,695	2,583,999	2,583,999	0.3%
Services & Supplies	211,061	239,037	334,207	303,340	303,340	26.9%
Other Charges	397,948	603,499	734,097	543,441	543,441	-10.0%
Overhead Cost Plan (A87)	219,027	116,799	116,799	232,421	232,421	99.0%
Capital Assets	-	175,500	7,370	80,000	80,000	-54.4%
Other Financing Uses	92,812	280,208	280,112	475,065	475,065	69.5%
Interfund Activity	(39,284)	(102,271)	(87,271)	(102,495)	(102,495)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,112,423	3,887,953	3,531,009	4,115,771	4,115,771	6%
Fund Balance Added (Used)	57,260	(166,454)	(128,561)	(324,370)	(324,370)	
Staffing:	14.00	15.00	15.00	15.00	15.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
COMMUNITY DEVELOPMENT AGY	1123	7,252,850	3,452,219	3,595,219	(143,000)	7,109,850
ENV HEALTH PENALTIES	1124	163,182	31,000	71,717	(40,717)	122,465
HLTH/WELFARE LOCAL TRUST	1480	717,367	308,182	448,835	(140,653)	576,714
			3,791,401	4,115,771	(324,370)	

Environmental Health (40108)

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 2024-25:

- Successful reorganized the structure of the EH department after the retirement of 2 program managers by reducing program manager count to 1 and the conversion of 2 position into a REHS EHS IV lead inspector position. This restructuring created another inspector to assist with the inspection workload providing compliance with state mandates along with meeting core customer service expectations.
- Coordinated with Stantec and State Water Board to begin drafting a County Drought Resiliency Plan per SB 552 for Nevada County. Acting as the lead for the plan, staff activated a required Advisory Group consisting of Eastern and Western water service agencies and industry partners. Through 2025, the Plan will be created and presented to the Board and the public for comment and acceptance.

Environmental Health (40108)

- Collaborated with Public Health Emergency Preparedness Interagency Coalition (EPIC) Steering Committee and the Care & Shelter (C&S) Microbusiness to build disaster resiliency 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.
- Researched the residential and business interests in an ordinance authorizing Microenterprise Home Kitchen Operations (MEHKO). Held and attended several in person meetings and virtual town hall. Provided briefing for report by CDA Director to Board at Jan 2025 workshop. In addition, received State grant funding covering expenses for this project.
- Continued inspection and data collection for SB 1383 – Organics Recycling for all Tier I and Tier II facilities located within Nevada County per State mandate. Updated inspection reporting and sharing with County Solid Waste division for annual reporting.
- Continued coordination with the CDA departments for improved customer service and streamlined customer project processing. 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.
- Contract approved for the installation of Hedgerow Software to replace Envision Connect. Envision Connect software service will be discontinued in December 2025. Hedgerow Software will replace Envision Connect.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Customer service improvements via collaboration with Business, Industry, City Commissions and Councils and Community Development Agency (CDA) Department Heads to support CDA initiatives.
 - o 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.
 - o 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.
 - o Utilize Nevada County Media facility to create improved, step-by-step online guidance and educational videos for Industry. Create 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. ***Priority Objective**
 - o 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.
 - o Perform inspections of all permitted facilities providing owners and operators with education of regulatory requirements and assistance in implementing the requirements.

Environmental Health (40108)

- o Provide 24/7 emergency response to defined Environmental Health emergencies and support the C&S Microbusiness.
 - o Complete draft County Drought Resiliency Plan after public outreach and informational meetings and acceptance by the Board and State Waterboard.
- Enhance EH employee knowledge and skills and retain employees the Department.
 - o Create streamlined, in-house training opportunities by coordinating with CDA Leadership to offer opportunities for cross-department training.
 - o Create a series-based educational course for EH staff to focus on the three divisions: Consumer Protection, Hazardous Materials and Land Use.
 - o Increase field cross-training with EH staff with on-site facility inspection review and evaluation of skills by supervision.
 - o Create Supervisor positions to expand the leadership capacity in the EH department.
- Improve EH technology to transform field regulatory inspections and improve on-line inspection report availability to the public. *Priority Objective
 - o Installation and activation of Hedgerow Software Platform replacing Envision Connect; Hedgerow software will provide a customer portal for public information on permitted facilities in Nevada County.
 - o Hedgerow Software will include an update of the EH website for the public to access facility inspection reports and corrective actions.
 - o Continue the digitizing process for current and historical permit files to make more accessible to public working with the CDA Administrative Records staff.

Environmental Health (40108)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	3,472	2,325	13,753	14,271	14,271	513.8%
Fines, Forfeitures, & Penalties	-	25,000	4,286	25,000	25,000	0.0%
Use of Money & Property	7,907	5,800	7,686	6,000	6,000	3.4%
Federal/State Intergovernmental	861,689	684,577	691,147	728,906	728,906	6.5%
Charges for Services	1,961,733	2,297,737	1,967,256	2,113,442	2,113,442	-8.0%
Miscellaneous Revenues	3,554	-	1,230	-	-	NA
Other Financing Sources	42,951	229,782	237,797	424,489	424,489	84.7%
General Fund Transfers	67,514	67,514	67,514	67,514	67,514	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,948,820	3,312,735	2,990,669	3,379,622	3,379,622	2%
Expenses						
Salaries & Benefits	2,230,859	2,575,181	2,145,695	2,583,999	2,583,999	0.3%
Services & Supplies	176,911	215,064	301,194	280,665	280,665	30.5%
Other Charges	355,530	550,831	665,775	475,122	475,122	-13.7%
Overhead Cost Plan (A87)	211,661	109,581	109,581	211,562	211,562	93.1%
Capital Assets	-	140,500	-	-	-	-100.0%
Other Financing Uses	38,922	24,804	19,600	26,486	26,486	6.8%
Interfund Activity	(39,284)	(102,271)	(87,271)	(102,495)	(102,495)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,974,599	3,513,690	3,154,574	3,475,339	3,475,339	-1%
Fund Balance Added (Used)	(25,778)	(200,955)	(163,905)	(95,717)	(95,717)	
Staffing:	14.00	15.00	15.00	15.00	15.00	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
COMMUNITY DEVELOPMENT AGY Fund # 1123			3,348,622	3,403,622	(55,000)	
ENV HEALTH PENALTIES Fund # 1124			31,000	71,717	(40,717)	
			3,379,622	3,475,339	(95,717)	

Analyst Comments:

Vector Control (40123)

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 2024-25:

- Relocated the gambusia fish to the Rood Center in the new fish tanks and filtration system saving staff time and travel costs from the old location at the Transfer Station for routine maintenance and fish give-away activities. Successfully held five fish give-a-way events from the new tank location for citizens to obtain free gambusia fish for their stationary ponds or water features to assist with WNV prevention. Increased mosquito surveillance in Eastern County and responded to requests for mosquito fish deliveries.
- Successfully completed Integrated Pest Management plan, assessed over 700 mosquito larval habitat sites, to reduce mosquito populations in the county.
- 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.
- 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 2025-26:

- 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.
 - o 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.
 - o Maintain sentinel chicken flocks and take bi-monthly blood samples and submit to CDPH for detection of vector-borne diseases.
 - o Use integrated vector control best management practices when considering treatments for mosquito breeding sites and sources.
 - o Maintain ongoing surveillance reporting on the CalSurv Gateway State database for source inspections and application of pesticides.

Vector Control (40123)

- 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. ***Priority Objective**
 - o 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.
 - o Post public outreach and educational flyers at trailheads and information cards handed out on the trails as tick collections occur.
 - o 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.
- Implement adult mosquito study with trapping in collaboration with the 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.
- Improve on the frequency of meetings and collaboration of the Nevada County Vector Control Task Force to ensure preparedness and coordination of resources.
 - o 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.
 - o 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.
- Pursue any available grants and maximize the use of grant funds to improve on all aspects of the Vector Control program. ***Priority Objective**
 - o Obtain grant funding when opportunities arise via monitoring MVCAC, CDPH and Legislation for funding possibilities.



Vector Control (40123)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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
Total Revenues	103,597	103,597	103,597	103,597	103,597	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	34,151	23,973	33,013	22,675	22,675	-5.4%
Other Charges	42,418	52,668	68,322	68,319	68,319	29.7%
Overhead Cost Plan (A87)	4,916	7,129	7,129	20,603	20,603	189.0%
Capital Assets	-	35,000	7,370	80,000	80,000	128.6%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	81,484	118,770	115,834	191,597	191,597	61%
Fund Balance Added (Used)	22,113	(15,173)	(12,237)	(88,000)	(88,000)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
	Revenues	Expenses	Fund Balance Added (Used)			
COMMUNITY DEVELOPMENT AGY Fund # 1123	103,597	191,597	(88,000)			
	103,597	191,597	(88,000)			

Analyst Comments:

Environmental Health Realignment (40120)

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 budget unit is represented by that portion of the Realignment Fund.

The Environmental Health Realignment fund is utilized to ensure an annual balanced budget for the Environmental Health budget 40108.

Environmental Health Realignment (40120)

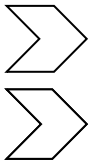
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	83,375	271,277	274,292	274,292	274,292	1.1%
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
Total Revenues	117,265	305,167	308,182	308,182	308,182	1%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	2,450	89	89	256	256	187.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	53,890	255,404	260,512	448,579	448,579	75.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	56,340	255,493	260,601	448,835	448,835	76%
Fund Balance Added (Used)	60,925	49,674	47,581	(140,653)	(140,653)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
HLTH/WELFARE LOCAL TRUST	Fund # 1480	308,182	448,835	(140,653)		
		308,182	448,835	(140,653)		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



FARM ADVISOR

Michele Fisch, UCCE Area Director

☐ Farm Advisor (60301)	\$	90,530

Total	\$	90,530



Farm Advisor Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
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	80,795	95,664	92,377	90,530	90,530	-5.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	80,795	95,664	92,377	90,530	90,530	-5%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	73,285	81,062	77,775	81,062	81,062	0.0%
Other Charges	62	-	-	-	-	NA
Overhead Cost Plan (A87)	7,448	14,602	14,602	9,468	9,468	-35.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	80,795	95,664	92,377	90,530	90,530	-5%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	90,530	90,530	-	*

90,530	90,530	-

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Farm Advisor (60301)

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 2024-25:

- UCCE Livestock and Natural Resources advisor coordinated the Nevada-Placer-Yuba Livestock Disaster Pass and Nevada County Agricultural Disaster Pass programs, providing training to more than 120 local producers in fire behavior, the incident command system, and disaster planning.
- CalFresh Healthy Living UCCE provided direct education on nutrition and resource management topics, supported 3 school garden initiatives, and delivered fact sheets and newsletters covering many healthy living topics to over 1500 Nevada County youth and adults.
- Our UC Fire Network Coordinator and Forestry and Natural Resource Advisor reached over 140 residents in UCCE-led trainings on home and ranch hardening and defensible space. We have expanded our reach by hiring a staff research associate to help develop and deliver fire-related programming based out of UCCE's Nevada County office.
- A total of 113 total Master Gardener volunteers delivered 9,648 total volunteer hours in Nevada County, providing over 100,000 individual contacts with residents, providing research-based home gardening and composting information. Master Gardeners of Nevada County celebrated the 41st year of their public demonstration garden. The event brought over 600 visitors to the garden.
- In Nevada County, 109 adult volunteers delivered youth development and leadership programming to 407 4-H members in 10 clubs. Activities included animal science, STEM education, public speaking, and community service. The Nevada County 4-H Leadership Council awarded \$6,250 in Senior Scholarships.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Increase home hardening, defensible space and disaster preparedness for Nevada County residents, and large landowners. ***Priority Objective**
 - o Deliver quarterly newsletters to regional residents focusing on varying aspects of wildfire preparedness.
 - o Host workshops and trainings on wildfire preparedness and fuel/vegetation management: Home hardening and defensible space, ranch hardening and agricultural wildfire preparedness, residential pile burning, and prescribed fire.
 - o Host local workshops and presentations to land managers, grazers, students, researchers, and agency representatives on grazing efficacy and methods in forest establishment.

Farm Advisor (60301)

- Increase disaster preparation and resiliency for commercial agricultural producers. *Priority Objective
 - o Continue to expand Livestock Disaster Pass Program to include additional operations.
 - o Expand the Farm Disaster Pass Program to address the needs of crop producers.
 - o 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. *Priority Objective
 - o Provide four workshops, short courses, or webinars focused on farm/ranch/forestry economic viability.
 - o Provide workshops, webinars, and one-on-one consultation to new and aspiring targeted grazing businesses, providing practical skills and business management information.
 - o Fill UCCE Small Farms advisor position to provide education and support small farms throughout Nevada County.
- Provide ongoing educational programming for Nevada County residents about home gardening and composting through the Master Gardener program.
 - o Provide at least 10,000 hours of outreach to Nevada County residents.
 - o Present a minimum of 20 workshops and trainings regarding sustainable gardening and composting practices.
 - o 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 4-H Community Clubs and Summer Camp.
 - o Increase youth enrollment by 5% over 2023-2024 levels.
 - o Expand existing educational opportunities and develop new activities including Science, Technology, Engineering, Arts, and Mathematics (STEAM) activities.
 - o Provide at least 2 trainings for volunteers and junior/teen leaders, in addition to the annual training and certification for adult volunteers.
 - o Increase 4-H partnerships and educational outreach with afterschool and summer programs.
- Improve youth nutritional status for Nevada County children and their families.
 - o Continue to provide direct nutrition and garden education in 21 classrooms, tasting activities, and trainings for students and teachers in qualifying schools.
 - o Continue collaboration with Sierra Harvest's Harvest of the Month Program to provide nutrition information and produce tastings at Bell Hill Academy throughout the school year.
 - o Collaborate with Sierra Harvest to support school gardens at Chicago Park, Bell Hill Academy and Scotten elementary schools.



Farm Advisor (60301)

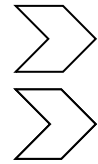
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	80,795	95,664	92,377	90,530	90,530	-5.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	80,795	95,664	92,377	90,530	90,530	-5%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	73,285	81,062	77,775	81,062	81,062	0.0%
Other Charges	62	-	-	-	-	NA
Overhead Cost Plan (A87)	7,448	14,602	14,602	9,468	9,468	-35.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	80,795	95,664	92,377	90,530	90,530	-5%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	90,530	90,530	-		
		90,530	90,530	-		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



FLEET

Josh Hylinski, Fleet Services Manager

☐ Fleet Services (92005)	\$	4,962,001
☐ Fleet Management (92001)	\$	3,474,061
☐ Fleet Road Equipment (92007)	\$	2,847,434

Total \$ 11,283,496



Fleet Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	8,672,629	9,462,522	9,296,064	10,146,070	10,146,070	7.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	23,527	-	-	-	-	NA
Other Financing Sources	129,739	687,286	727,186	715,201	715,201	4.1%
General Fund Transfers	1,200,000	1,000,000	1,000,000	750,000	750,000	-25.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	10,025,895	11,149,808	11,023,250	11,611,271	11,611,271	4%
Expenses						
Salaries & Benefits	1,014,352	1,125,563	1,091,276	1,253,723	1,253,723	11.4%
Services & Supplies	5,679,175	6,277,314	5,338,616	6,330,173	6,330,173	0.8%
Other Charges	1,508,109	350,851	420,449	411,339	411,339	17.2%
Overhead Cost Plan (A87)	404,369	482,926	482,926	374,433	374,433	-22.5%
Capital Assets	1,507,700	3,749,374	3,905,220	2,627,328	2,627,328	-29.9%
Other Financing Uses	(1,574,288)	-	-	286,500	286,500	NA
Interfund Activity	(7,709)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	8,531,708	11,986,028	11,238,487	11,283,496	11,283,496	-6%
Fund Balance Added (Used)	1,494,187	(836,220)	(215,237)	327,775	327,775	
Staffing:	8.00	8.00	8.00	8.00	8.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
FLEET MANAGEMENT	4290	6,424,703	3,139,055	3,474,061	(335,006)	6,089,697
FLEET SERVICES	4291	241,021	4,724,121	4,962,001	(237,880)	3,141
FLEET ROAD EQUIP	4292	1,442,755	3,748,095	2,847,434	900,661	2,343,416
			11,611,271	11,283,496	327,775	

Public Works – Fleet Services (92005)

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 repair, roadside service and towing, arranges for outfitting vehicles with special equipment as required, and prepares vehicles and equipment for surplus.

Accomplishments in Fiscal Year 2024-25:

- 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, California Air Resources Board (CARB) diesel smog inspections, and safety inspections in a timely fashion for all users.
- Prepared, listed, and sold over 23 surplus vehicles and pieces of equipment.
- Redeployed four underutilized vehicles, saving departments money.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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.
 - Selling surplus vehicles at the optimum time in their lifespan 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.
 - Work with the zero-emission vehicle (ZEV) infrastructure implementation team and Facilities to plan for equipment to support charging of the ZEV pilot program.

Fleet Services (92005)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	4,471,688	4,792,784	4,398,922	4,724,121	4,724,121	-1.4%
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
Total Revenues	4,471,688	4,792,784	4,398,922	4,724,121	4,724,121	-1%
Expenses						
Salaries & Benefits	1,014,352	1,125,563	1,091,276	1,253,723	1,253,723	11.4%
Services & Supplies	2,652,440	2,870,639	2,325,189	2,961,001	2,961,001	3.1%
Other Charges	305,972	350,851	420,449	411,339	411,339	17.2%
Overhead Cost Plan (A87)	348,710	433,731	433,731	310,938	310,938	-28.3%
Capital Assets	-	12,000	5,343	25,000	25,000	108.3%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(7,709)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,313,767	4,792,784	4,275,988	4,962,001	4,962,001	4%
Fund Balance Added (Used)	157,922	-	122,934	(237,880)	(237,880)	
Staffing:	8.00	8.00	8.00	8.00	8.00	
2025/26 Fund Analysis:						
				Fund Balance		
				Added (Used)		
FLEET SERVICES	Fund # 4291	Revenues	Expenses			
		4,724,121	4,962,001	(237,880)		
		4,724,121	4,962,001	(237,880)		

Analyst Comments:

Public Works - Fleet Management (92001)

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 2024-25:

- Provided fleet management consultation covering 208 fleet management-owned vehicles and an additional 221 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 27 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.
- Maintained a Motorpool Fleetshare System, Muvme, including a website and mobile app. The system is installed in 28 vehicles, ensuring fewer vehicles are available to more drivers to use.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Fleet Management will ensure all future vehicle replacement needs are met for all departments.
 - o Maintain adequate fund balance to ensure funding is available for future vehicle replacement needs.
 - o Provide purchases for the departments within the stated guidelines in the Vehicle Purchase Plan.
 - o Provide recommendations and management strategies for departments that must independently fund their vehicle replacements.
- Continue to provide prompt service for all Departments to meet their vehicle needs in a professional and fiscally responsible manner.
 - o Conduct customer service surveys with all fleet customers to ensure their vehicle needs are met.

Public Works - Fleet Management (92001)

- o 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.
- Provide all County Departments with vehicles that suit their needs in a cost-effective manner.
 - o 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.
 - o Combine the use of the State contract, cooperative purchasing agreements, and local dealers to ensure vehicles are purchased in the most cost-effective manner.
 - o Roll out a zero-emission vehicle (ZEV) pilot program with multiple ZEV vehicle types and communicate with department representatives to ensure vehicle needs will be met while incorporating the ZEV Transition plan.
- Research ZEV and equipment implementation following the Nevada County Zero Emission Transition Plan
 - o Review data from the consultant for the “ZEV Transition Plan” to determine the requirements and next steps in our transition.
 - o Work with the ZEV infrastructure implementation team and Facilities to plan and install infrastructure to support charging of the ZEV pilot program.
 - o Research and apply for grants, rebates and other funding sources following the guidelines of the ZEV transition plan.



Fleet Management (92001)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,145,589	2,454,322	2,126,338	2,423,854	2,423,854	-1.2%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	23,527	-	-	-	-	NA
Other Financing Sources	129,739	687,286	727,186	715,201	715,201	4.1%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,298,855	3,141,608	2,853,524	3,139,055	3,139,055	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,347,943	1,911,026	1,311,775	1,533,502	1,533,502	-19.8%
Other Charges	687,475	-	-	-	-	NA
Overhead Cost Plan (A87)	47,235	51,989	51,989	51,731	51,731	-0.5%
Capital Assets	402,759	1,380,257	1,702,078	1,602,328	1,602,328	16.1%
Other Financing Uses	(442,210)	-	-	286,500	286,500	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,043,201	3,343,272	3,065,842	3,474,061	3,474,061	4%
Fund Balance Added (Used)	255,654	(201,664)	(212,318)	(335,006)	(335,006)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
FLEET MANAGEMENT	Fund # 4290	3,139,055	3,474,061	(335,006)		
		3,139,055	3,474,061	(335,006)		

Analyst Comments:

Public Works – Fleet Road Equipment (92007)

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 118 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 2024-25:

- Purchased \$2.2 million worth of new and used equipment.
- Established more accurate meter and fixed rate charges to reduce annual fluctuations from year to year.
- Provided 16 purchases within the stated guidelines in the Vehicle Purchase Plan, as well as purchasing used vehicles where available.
- Continue to work with Roads to create a truck and equipment replacement list to ensure future replacements are in line with California Air Resources Board (CARB)/Air Resources Board (ARB) requirements.

Objectives and Performance Measures for Fiscal Year 2025-26:

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

Fleet Road Equipment (92007)

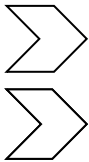
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,055,352	2,215,416	2,770,804	2,998,095	2,998,095	35.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	1,200,000	1,000,000	1,000,000	750,000	750,000	-25.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,255,352	3,215,416	3,770,804	3,748,095	3,748,095	17%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,678,791	1,495,649	1,701,652	1,835,670	1,835,670	22.7%
Other Charges	514,662	-	-	-	-	NA
Overhead Cost Plan (A87)	8,424	(2,794)	(2,794)	11,764	11,764	NA
Capital Assets	1,104,941	2,357,117	2,197,799	1,000,000	1,000,000	-57.6%
Other Financing Uses	(1,132,078)	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,174,740	3,849,972	3,896,657	2,847,434	2,847,434	-26%
Fund Balance Added (Used)	1,080,612	(634,556)	(125,853)	900,661	900,661	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
FLEET ROAD EQUIP	Fund # 4292	3,748,095	2,847,434	900,661		
		3,748,095	2,847,434	900,661		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



PLANNING

Brian Foss, Director

☐ Planning (20708)	\$	3,074,454

Total	\$	3,074,454



Planning Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	78,583	71,000	82,791	71,000	71,000	0.0%
Licenses, Permits & Franchises	12,671	26,500	29,862	26,500	26,500	0.0%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	196,000	401,277	462,699	-	-	-100.0%
Charges for Services	1,206,163	588,929	599,012	598,154	598,154	1.6%
Miscellaneous Revenues	1,327	1,500	8,410	4,500	4,500	200.0%
Other Financing Sources	51,368	47,667	47,667	47,667	47,667	0.0%
General Fund Transfers	1,330,997	1,622,021	1,622,021	1,931,413	1,931,413	19.1%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,877,109	2,758,894	2,852,462	2,679,234	2,679,234	-3%
Expenses						
Salaries & Benefits	1,429,224	1,762,584	1,537,588	1,846,698	1,846,698	4.8%
Services & Supplies	776,726	499,379	472,490	331,415	331,415	-33.6%
Other Charges	431,816	417,584	570,062	350,365	350,365	-16.1%
Overhead Cost Plan (A87)	14,576	243,849	243,849	578,526	578,526	137.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,745)	(78,056)	(98,514)	(32,550)	(32,550)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,650,597	2,845,340	2,725,475	3,074,454	3,074,454	8%
Fund Balance Added (Used)	226,512	(86,446)	126,987	(395,220)	(395,220)	
Staffing:	10.00	10.00	10.00	10.00	10.00	

		June 30, 2025 Projected	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	June 30, 2026 Projected
	Fund #	Fund Balance				Fund Balance
COMMUNITY DEVELOPMENT AGY	1123	1,288,855	2,679,234	3,074,454	(395,220)	893,635

2,679,234	3,074,454	(395,220)

Planning (20708)

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 2024-25:

- Received and processed 195 discretionary and administrative land use permit applications and reviewed 869 comprehensive site plans including rechecks for projects that required corrections.
- Completed permit phases on large community projects including:
 - o Rise Gold Mine Board of Supervisors Hearings
 - o Lake Wildwood Corporation Yard Replacement Project
 - o Dencob Onsite Cannabis Retail Use Permit
 - o Wolf Craft Low Intensity Camp and Craft School Use Permit
 - o Alpenglow Sawmill Project Use Permit
- Created and implemented new and updated ordinances for Board of Supervisor initiatives including:
 - o Cannabis Ordinance Amendments
 - o Tiny Homes on Wheels Ordinance
- Completed Housing and Community and Development (HCD) Prohousing Designation Program Application
- Completed all Surface Mining inspections, Financial Assurance Reviews, and monitoring reports per the requirements of SMARA (Surface Mining and Reclamation Act of 1975).

Planning (20708)

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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. *Priority Objective
 - o Coordinate with the Health and Human Services Agency (HHSA) to prepare environmental clearance documents for housing grant activities as necessary.
 - o 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. *Priority Objective
 - o Maintain the Office of the County Fire Marshal/County Fire Prevention Planner position.
 - o 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.
 - o 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.
 - o Continue to assist local fire protection districts with annual mitigation fee updates.
 - o Begin the update of the Safety Element in accordance with State requirements and the Local Hazard Mitigation Plan.
- Proactively support job-enhancing economic development. *Priority Objective
 - o Work with the development community to assist with getting their projects to "yes."
 - o 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.
 - o 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.
 - o Begin the development of the Climate Action, Resiliency, and Adaptation Plan including public engagement and policy development.
- Facilitate the development of and access to affordable and workforce housing development as well as continuing to address the needs of the homeless population and mitigate impacts on the County. *Priority Objective
 - o Assist HHSA, the Regional Housing Authority and other developers of affordable or workforce housing to navigate the planning and CEQA process.
 - o Complete the development of the Housing Opportunities Sites webpage with the Economic Development Department.
 - o Review the County's regulations and policies to ensure the County's requirements for housing for the unhoused do not pose a barrier to the development of achievable housing.
 - o Review and develop regulations specific to providing opportunities for alternative housing types, including All Homes on Wheels, as directed.

Planning (20708)

- Continue to improve the cannabis permitting program. ***Priority Objective**
 - o 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.
 - o Strive to complete the review and approval of the majority of cannabis ADPs within 30-45-days from submittal.
- Continue supporting efforts towards bringing broadband to residents and businesses throughout the County ***Priority Objective**
 - o Update the County's Communications Towers and Facilities Ordinance, as directed.
 - o Continue to work with providers and neighbors on the placement of new broadband facilities and infrastructure through appropriate permitting processes.

Planning (20708)

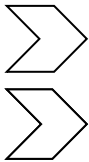
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	78,583	71,000	82,791	71,000	71,000	0.0%
Licenses, Permits & Franchises	12,671	26,500	29,862	26,500	26,500	0.0%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	196,000	401,277	462,699	-	-	-100.0%
Charges for Services	1,206,163	588,929	599,012	598,154	598,154	1.6%
Miscellaneous Revenues	1,327	1,500	8,410	4,500	4,500	200.0%
Other Financing Sources	51,368	47,667	47,667	47,667	47,667	0.0%
General Fund Transfers	1,330,997	1,622,021	1,622,021	1,931,413	1,931,413	19.1%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,877,109	2,758,894	2,852,462	2,679,234	2,679,234	-3%
Expenses						
Salaries & Benefits	1,429,224	1,762,584	1,537,588	1,846,698	1,846,698	4.8%
Services & Supplies	776,726	499,379	472,490	331,415	331,415	-33.6%
Other Charges	431,816	417,584	570,062	350,365	350,365	-16.1%
Overhead Cost Plan (A87)	14,576	243,849	243,849	578,526	578,526	137.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,745)	(78,056)	(98,514)	(99,364)	(99,364)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,650,597	2,845,340	2,725,475	3,007,640	3,007,640	6%
Fund Balance Added (Used)	226,512	(86,446)	126,987	(328,406)	(328,406)	
Staffing:	10.00	10.00	10.00	10.00	10.00	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
PLANNING	Fund # 1123	2,679,234	3,007,640	(328,406)		
		2,679,234	3,007,640	(328,406)		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



RECREATION

Shavati Karki-Pearl, Senior Administrative Analyst

☐ Recreation (70102)	\$	1,116,351
☐ Recreation Mitigation Fees (70101)	\$	977

Total \$ 1,117,328



Recreation Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	6,561	3,184	5,752	4,664	4,664	46.5%
Federal/State Intergovernmental	101,452	408,000	349,365	553,560	553,560	35.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	51,837	41,790	41,082	43,617	43,617	4.4%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	401,690	1,018,574	242,559	497,408	497,408	-51.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	561,540	1,471,548	638,758	1,099,249	1,099,249	-25%
Expenses						
Salaries & Benefits	216,825	259,033	190,508	213,317	213,317	-17.6%
Services & Supplies	647,441	1,370,019	403,191	761,710	761,710	-44.4%
Other Charges	423,019	115,098	163,105	429,328	429,328	273.0%
Overhead Cost Plan (A87)	701	5,714	5,714	20,973	20,973	267.0%
Capital Assets	29,038	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(313,582)	-	(34,000)	(308,000)	(308,000)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,003,441	1,749,864	728,518	1,117,328	1,117,328	-36%
Fund Balance Added (Used)	(441,901)	(278,316)	(89,760)	(18,079)	(18,079)	
Staffing:	1.00	1.00	1.00	1.00	1.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	1,050,968	1,050,968	-	*
AMERICAN RESCUE PLAN	1111	**	-	65,383	(65,383)	**
NC RECREAT MITIG	1626	151,779	15,444	418	15,026	166,805
GV RECREAT MITIG	1627	134,430	30,904	419	30,485	164,915
TR RECREAT MITIG	1628	7,175	1,933	140	1,793	8,968
			1,099,249	1,117,328	(18,079)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

** See Budget Summary by Fund in Section 1 for the FY 2025-26 American Rescue Plan (ARPA) Fund analysis.

Recreation and Resiliency (70102)

Mission Statement:

Promote sustainable recreation and resiliency 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 and Resiliency supports the County's General Plan Recreation Element and the established Recreation and Climate Board Objectives. 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 and resiliency efforts in Nevada County's unincorporated areas and seek collaborative opportunities to provide a diverse range of outdoor and organized recreational resources, to promote sustainability and implement resiliency strategies at a regional, district, community, and neighborhood level for residents and visitors.

Accomplishments in Fiscal Year 2024-25:

- Adopted and started implementation of the Nevada County Recreation & Resiliency Master Plan.
- Invested in recreation infrastructure, education, and access across Nevada County.
 - o Oversaw Outdoor Visitor Safety Fund projects (new trail signage, toilets, dumpsters, parking, and ambassadors).
 - o Raised \$125,000 for youth mental wellness nonprofits at the Heart of Gold Gravel Race.
 - o Launched the Pines to Mines Partnership Charter for trail building and fundraising in 2025.
 - o Secured \$106,000 from the California Department of Fish and Wildlife (CDFW) Boating Access Grant for a Truckee River project.
 - o Implemented an \$88,000 Northern Sierra Air Quality Management District grant for Rood Center improvements and an e-bike pilot program.
 - o Hosted a Recreation Fair with the Recreation Coalition to promote local outdoor activities and programs.
- Increased funding, and operational resources for fiscal and operational sustainability.
 - o Assisted with Proposition 68 grant funding, capital project and maintenance funding opportunities, and gap loan requests from the Western Gateway Park District, and Oak Tree Park and Recreation District.
 - o Contracted with Bear Yuba Land Trust for \$165,000 grant funds for a wayfinding project, and a shared recreation coordinator.
- Coordinated and implemented strategies to promote health and safety at river crossings, lakes, trailheads, and other high-use or high-risk areas.
 - o Created a charter for the South Yuba River Public Safety Cohort to support river access management and destination stewardship.
 - o Established a charter for the Pines to Mines Project, forming committees for fundraising, communications, trail building, and signage.
 - o Led Donner Summit visitor management coordination, advancing infrastructure projects and allocating \$120,000 for design development with South Yuba River Citizens League (SYRCL) managing the contractor.
 - o Supported tourism marketing with the Economic Development Office and Go Nevada County, creating materials to promote stewardship and resource protection.

Recreation and Resiliency (70102)

- Coordinated the Climate Resiliency Objective and leveraged existing County plans to draw down over \$14 million in funding for several resiliency projects.
 - Supported various projects like clean energy through Community Choice Aggregation to unincorporated Nevada County through the Pioneer Joint Powers Authority, events such as Dark Skies Photo Contest, and the Energy Action Plan Community workgroup.
 - Funded projects to upgrade the Veterans' Hall, implement organic waste management, support an Agricultural Working Landscape Conservation Plan, develop the Climate Collaborative in Western Nevada County, and develop the County's first Climate Action and Adaptation Plan.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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, based on the Recreation and Resiliency Master Plan. ***Priority Objective**
 - Help connect and establish Recreation & Resiliency Hub Network in Nevada County.
 - Establish Recreation Outpost Pilots.
 - Evaluate the success of the Recreation Fair and potentially establish it as an annual event.
 - Continue to convene the South Yuba River Safety Cohort, Nevada County Recreation Coalition, and the Pines to Mines Project, and help facilitate the movement of activities.
- Build capacity and support sustainability for Western County organized recreation by working with partner districts to make them more viable and sustainable. ***Priority Objective**
 - Develop one central Recreation Resource Hub; and leverage Recreation Coalition for support.
 - Join in creating a memorandum of understanding (MOU) for a Joint District Administrator to support park and recreation districts including capacity building, administration, program coordination and marketing, grant writing and other technical assistance.
- Develop and secure funding; strengthen advocacy to sustain Recreation priorities. ***Priority Objective**
 - Oversee, execute, and successfully complete the ongoing projects initiated with grant funding including CDFW, and American Rescue Plan Act (ARPA) projects.
 - Create financing vehicles or structures that source public, non-profit, and private capital to fund projects identified through Recreation and Resiliency Master Plan. The priority projects include South Yuba River access management plan update, South Yuba River Shuttle program, Pines to Mines Trail, rebuilding Independence Trail, Highway 49 vault toilet and signage, vacant land acquisition, summer river shuttle programs, bridge river access and improvements for Edwards Crossing, Dog Bar, Hirschdale and Purdon Crossing and a mechanism to track the socio-economic impact of recreation in Nevada County.
- Leverage existing funding resources to elevate and implement the initiatives outlined in the Climate Resilience Objective. ***Priority Objective**
 - In partnership with Rincon Consultants, develop the County's first Climate Action and Adaptation Plan
 - Form and implement a climate collaborative in Western Nevada County
 - Elevate community engagement via events like the Annual Sustainability Summit, Earth Day, and the Dark Skies Photo Contest
 - Pursue advocacy and funding opportunities which support the priorities of our rural community.



Recreation (70102)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	101,452	408,000	349,365	553,560	553,560	35.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	401,690	1,018,574	242,559	497,408	497,408	-51.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	503,142	1,426,574	591,924	1,050,968	1,050,968	-26%
Expenses						
Salaries & Benefits	216,825	259,033	190,508	213,317	213,317	-17.6%
Services & Supplies	647,441	1,370,019	403,191	761,710	761,710	-44.4%
Other Charges	423,019	115,098	163,105	429,328	429,328	273.0%
Overhead Cost Plan (A87)	-	1,972	1,972	19,996	19,996	914.0%
Capital Assets	29,038	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(313,582)	-	(34,000)	(308,000)	(308,000)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,002,740	1,746,122	724,776	1,116,351	1,116,351	-36%
Fund Balance Added (Used)	(499,598)	(319,548)	(132,852)	(65,383)	(65,383)	
Staffing:	1.00	1.00	1.00	1.00	1.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	1,050,968	1,050,968	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	65,383	(65,383)		
		1,050,968	1,116,351	(65,383)		

Analyst Comments:

Use of fund balance over prior, current and budget year due to the use of American Rescue Plan Act funding for board-approved expenditures.

Recreation Mitigation (70101)

Service Description:

This 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 2024-25:

- 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 2025-26:

- 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)

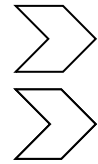
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	6,561	3,184	5,752	4,664	4,664	46.5%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	51,837	41,790	41,082	43,617	43,617	4.4%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	58,398	44,974	46,834	48,281	48,281	7%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	701	3,742	3,742	977	977	-73.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	701	3,742	3,742	977	977	-74%
Fund Balance Added (Used)	57,696	41,232	43,092	47,304	47,304	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
NC RECREAT MITIG	Fund # 1626	15,444	418	15,026		
GV RECREAT MITIG	Fund # 1627	30,904	419	30,485		
TR RECREAT MITIG	Fund # 1628	1,933	140	1,793		
		48,281	977	47,304		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



ROADS AND ENGINEERING

David Garcia, Director of Public Works

☐ Roads Administration (30101)	\$ 2,404,662
☐ Roads - Engineering (30104)	\$ 2,622,063
☐ Roads - Capital Improvements (30154)	\$ 18,874,223
☐ Roads - Maintenance (30107)	\$ 10,228,997
☐ CSA / PRD (30103)	\$ 952,382
☐ Mitigation Funds (30102)	\$ 477,793
☐ Surveyor (11009)	\$ 245,962

Total \$ 35,806,082



Roads and Engineering Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	4,342,117	4,258,516	4,568,759	4,750,393	4,750,393	11.6%
Licenses, Permits & Franchises	348,343	341,736	384,868	393,928	393,928	15.3%
Fines, Forfeitures, & Penalties	55	75	64	64	64	-14.7%
Use of Money & Property	350,246	241,256	334,895	318,163	318,163	31.9%
Federal/State Intergovernmental	8,175,712	21,802,746	11,749,853	24,527,929	24,527,929	12.5%
Charges for Services	1,943,878	2,019,962	1,638,397	2,057,718	2,057,718	1.9%
Miscellaneous Revenues	24,622	22,925	45,763	31,826	31,826	38.8%
Other Financing Sources	97,486	261,735	367,489	328,887	328,887	25.7%
General Fund Transfers	1,209,633	942,714	942,714	1,231,568	1,231,568	30.6%
General Fund Allocation	46,465	11,405	70,787	9,399	9,399	-17.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	16,538,557	29,903,070	20,103,589	33,649,875	33,649,875	13%
Expenses						
Salaries & Benefits	5,208,466	6,025,153	5,638,019	6,426,095	6,426,095	6.7%
Services & Supplies	6,649,077	8,149,397	7,308,690	8,101,431	8,101,431	-0.6%
Other Charges	5,305,663	6,683,924	5,959,897	6,602,665	6,602,665	-1.2%
Overhead Cost Plan (A87)	567,722	592,732	592,733	863,064	863,064	45.6%
Capital Assets	1,062,160	15,341,425	7,155,546	18,874,223	18,874,223	23.0%
Other Financing Uses	(132,353)	27,617	(160,126)	(18,654)	(18,654)	-167.5%
Interfund Activity	(4,126,820)	(4,994,983)	(4,340,998)	(5,042,742)	(5,042,742)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	14,533,914	31,825,265	22,153,761	35,806,082	35,806,082	13%
Fund Balance Added (Used)	2,004,643	(1,922,195)	(2,050,172)	(2,156,207)	(2,156,207)	
Staffing:	36.00	36.00	36.00	36.00	36.00	

		June 30, 2025				June 30, 2026
Fund Name	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	245,962	245,962	-	*
ROADS	1114	6,731,268	32,235,249	34,129,945	(1,894,696)	4,836,572
VARIOUS CSA/PRD FUNDS	Var.	3,928,219	762,505	952,382	(189,877)	3,738,342
VARIOUS MITIGATION FUNDS	Var.	1,451,855	406,159	477,793	(71,634)	1,380,221
			33,649,875	35,806,082	(2,156,207)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Roads Administration (30101)

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 2024-25:

- Managed available Road Funds to fully fund high-priority road maintenance, safety activities, and projects.
- Increased cash reserves by 13% to support major bridge project cash flow in upcoming years.
- Increased Road Maintenance and Rehabilitation Account (RMRA, aka SB1) Funds by 43.5% to \$3.75M. Incorporated future revenues into the Roads Capital Improvement Program.
- Better defined overhead costs to Road Fund activities.

Objectives and Performance Measures for Fiscal Year 2025-26:

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

Roads Administration (30101)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	4,241,690	4,203,670	4,513,109	4,693,633	4,693,633	11.7%
Licenses, Permits & Franchises	-	-	1,000	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	200,295	139,381	207,477	186,729	186,729	34.0%
Federal/State Intergovernmental	4,718,786	4,651,815	5,021,160	5,274,773	5,274,773	13.4%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	5,653	-	-	NA
General Fund Transfers	704,622	942,714	942,714	1,231,568	1,231,568	30.6%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	9,865,393	9,937,580	10,691,113	11,386,703	11,386,703	15%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	609,388	871,423	846,483	781,938	781,938	-10.3%
Other Charges	1,168,104	1,666,305	1,585,684	1,534,479	1,534,479	-7.9%
Overhead Cost Plan (A87)	526,583	569,701	569,701	831,080	831,080	45.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(568,834)	(679,176)	(791,158)	(742,835)	(742,835)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,735,241	2,428,253	2,210,710	2,404,662	2,404,662	-1%
Fund Balance Added (Used)	8,130,152	7,509,327	8,480,403	8,982,041	8,982,041	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
ROADS ADMIN	Fund # 1114	11,386,703	2,404,662	8,982,041		
		11,386,703	2,404,662	8,982,041		

Analyst Comments:

Roads – Engineering (30104)

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 2024-25:

- Completed management of design and construction contracts on several projects, including the Electric Bus Charging Project, 2024 Annual Road Rehabilitation Project, 2024 Annual Roadway Striping Project.
- Prepared plans, specifications, estimates, right-of-way acquisitions, and awarded projects for 2024-2025 construction projects including 2025 Annual Roadway Striping, 2025 Road Rehabilitation, Tinloy Bus Charging Project, North San Juan Fire Suppression System Project, and completed the undergrounding district for a Rule 20A project.
- 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 2,668 encroachment permits onto County roads and 102 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 Local Participation Program Grant, the Highway Safety Improvement Program Grant, the Rough and Ready Highway at Ridge Road Roundabout Project through Active Transportation Program (ATP) and Congestion Mitigation Air Quality (CMAQ) funding; and CMAQ funding for the Combie Road Multipurpose Trail project.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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 2024-2025 projects including, North San Juan Fire Suppression System Project, CDBG grant-funded brush clearing on various County roads, Tinloy Bus charging project, and Transit's Electric Bus Charging project.

Roads – Engineering (30104)

- o Provide engineering, project management, and funding for non-capital projects, including 2025 Annual Roadway Striping, Misc. Bridge Repair Project, Vegetation Removal and 2025 Annual Road Rehabilitation per the CIP.
 - o 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 traveling public.
 - o Provide timely review of encroachment permit applications.
 - o 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).
 - o Maintain an accurate and complete database of traffic counts, speed studies, collision histories and pavement evaluation to support transportation planning activities.
 - o Respond in a timely manner to public requests for safety investigations.
 - o 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.
 - o Assist County departments with consistent application of County policies related to access, impacts and mitigations on development projects.
 - o Provide representation at NCTC, Technical Advisory Committee (TAC), and community group meetings.
 - o 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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	348,343	341,736	383,868	393,928	393,928	15.3%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,014,064	109,588	80,706	530,553	530,553	384.1%
Charges for Services	461,886	410,054	293,382	256,207	256,207	-37.5%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	10,635	8,674	57,311	8,031	8,031	-7.4%
General Fund Transfers	347,702	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,182,631	870,052	815,267	1,188,719	1,188,719	37%
Expenses						
Salaries & Benefits	1,208,766	1,315,474	1,267,837	1,384,221	1,384,221	5.2%
Services & Supplies	1,559,520	2,205,598	1,161,030	1,460,164	1,460,164	-33.8%
Other Charges	222,726	298,261	222,726	303,000	303,000	1.6%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(221,622)	(225,134)	(221,622)	(280,000)	(280,000)	NA
Interfund Activity	(179,704)	(200,333)	(181,188)	(245,322)	(245,322)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,589,686	3,393,866	2,248,783	2,622,063	2,622,063	-23%
Fund Balance Added (Used)	(407,054)	(2,523,814)	(1,433,516)	(1,433,344)	(1,433,344)	
Staffing:	6.00	6.00	6.00	6.00	6.00	
2025/26 Fund Analysis:						
				Fund Balance		
				Added (Used)		
ROADS ENGINEERING	Fund # 1114	Revenues	Expenses			
		1,188,719	2,622,063	(1,433,344)		
		1,188,719	2,622,063	(1,433,344)		

Analyst Comments:

Roads – Capital Improvements (30154)

Mission Statement:

In order to support the Department of Public Works' responsibility to Nevada County road systems, this budget unit provides 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 2024-25:

- Funded plans, specifications, and estimates (PS&E) preparation on the following capital projects scheduled for construction during or after FY 2024-2025: Dog Bar Road at Bear River Bridge Replacement, Hirschdale Road at Truckee River Bridge Replacement, Hirschdale Road at Union Pacific Railroad Bridge Reconstruction, North Bloomfield Road at South Yuba River Bridge Replacement, Combie Road Multipurpose Trail, and the Rough and Ready Highway at Ridge Road Roundabout Project.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Fund final design, right of way, and construction for the following CIP capital projects in summer/fall 2025 and manage the work providing services on time and within budget:
 - o Dog Bar Road Bridge Replacement
 - o Hirschdale Road at Truckee River Bridge Replacement
 - o 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:
 - o Combie Road Multipurpose Trail
 - o Combie Road Widening and Traffic Signal Improvements
 - o Donner Pass Road at Soda Springs Creek Bridge Reconstruction
 - o Misc. Bridge Repair Project
 - o North Bloomfield Road at South Yuba River Bridge Replacement
 - o Rector Rd at Rock Creek Bridge Replacement
 - o Relief Hill at Humbug Creek Bridge Replacement
 - o Rough and Ready Highway at Ridge Road Roundabout Project

Roads – Capital Improvements (30154)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	45,000	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	388,337	15,172,770	4,363,570	16,610,403	16,610,403	9.5%
Charges for Services	-	-	-	115,942	115,942	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	14,093	199,561	273,625	241,056	241,056	20.8%
General Fund Transfers	30,000	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	477,431	15,372,331	4,637,195	16,967,401	16,967,401	10%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	1,062,160	15,341,425	7,155,546	18,874,223	18,874,223	23.0%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(9,630)	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,052,530	15,341,425	7,155,546	18,874,223	18,874,223	23%
Fund Balance Added (Used)	(575,099)	30,906	(2,518,351)	(1,906,822)	(1,906,822)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
ROADS CAP IMPROVEMENTS	Fund # 1114	16,967,401	18,874,223	(1,906,822)		
		16,967,401	18,874,223	(1,906,822)		

Analyst Comments:

Roads – Maintenance (30107)

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 snow removal, storm damage response, vegetation management, drainage and shoulder maintenance, bridge maintenance and surface preservation.

Accomplishments in Fiscal Year 2024-25:

- Accomplished significant pavement repairs to numerous roads throughout the county. A total of \$1,430,057 and 8,249 crew hours were expended on these repairs in 2024.
- In calendar year 2024, responded to 526 service requests submitted through the online service request system available on 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 2024, road crews worked 11,523 hours on vegetation management. Our efforts provided weed control on 240 miles and brushing on 22.13 miles of county roads with a total cost of \$1,432,589. *Priority Objective
- Sourced and purchased \$1.6M of new vehicles and equipment to replace aging assets, comply with California Air Resources Board (CARB) mandates and meet vehicle shortfalls.
- Winter storm and snow removal teams cleared downed trees, clogged culverts, ditches, mudslides, snow removal and sanding/brining operations for several weeks during the winter season.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Maintain a roadside vegetation management program to provide clear line of sight, wildfire fuel reduction, and safe emergency response and evacuation routes. *Priority Objective
 - o Clear brush and other vegetation on county road right-of-way as part of the Vegetation Management Plan for approximately 20 road miles in 2025.
- Complete road preparation work in advance of the 2025 Road Rehabilitation Plan.
 - o Provide pavement maintenance as needed, to include pothole repairs, base failure repairs and crack sealing.
 - o Conduct snow removal operations, and maintenance on bridges, shoulders and drainage.
 - o 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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	55	75	64	64	64	-14.7%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,054,187	1,868,233	2,284,086	2,111,862	2,111,862	13.0%
Charges for Services	291,993	352,200	327,088	530,500	530,500	50.6%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	45,740	20,000	-	50,000	50,000	150.0%
General Fund Transfers	127,309	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,519,284	2,240,508	2,611,238	2,692,426	2,692,426	20%
Expenses						
Salaries & Benefits	3,999,700	4,709,679	4,370,182	5,041,874	5,041,874	7.1%
Services & Supplies	3,415,113	3,830,911	4,484,908	4,551,708	4,551,708	18.8%
Other Charges	3,853,997	4,666,040	4,073,997	4,693,000	4,693,000	0.6%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(2,900)	(5,195)	(2,899)	(3,000)	(3,000)	NA
Interfund Activity	(3,368,652)	(4,115,474)	(3,368,652)	(4,054,585)	(4,054,585)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	7,897,259	9,085,961	9,557,536	10,228,997	10,228,997	13%
Fund Balance Added (Used)	(5,377,975)	(6,845,453)	(6,946,298)	(7,536,571)	(7,536,571)	
Staffing:	30.00	30.00	30.00	30.00	30.00	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
ROADS MAINTENANCE	Fund # 1114	2,692,426	10,228,997	(7,536,571)		
		2,692,426	10,228,997	(7,536,571)		

Analyst Comments:

CSA/PRD (30103)

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 2024-25:

- Provided 1,858 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 Long Valley Road PRD, CSA 24 Zone 1 & 2 (Mountain Lakes Estates).
- Coordinated with homeowners to review project funding for roadway design, discuss funding issues, improvements and long-term goals for CSA Canyon Creek, CSA 13 Zones 1,2,3 Wolf Drive, PRD Dark Horse, and CSA 1A zone 2.

Objectives and Performance Measures for Fiscal Year 2025-26:

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

CSA / PRD (30103)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	55,428	54,846	55,650	56,760	56,760	3.5%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	110,451	66,526	83,171	83,060	83,060	24.9%
Federal/State Intergovernmental	337	340	331	338	338	-0.6%
Charges for Services	590,284	602,912	599,186	592,547	592,547	-1.7%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	27,018	33,500	30,900	29,800	29,800	-11.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	783,518	758,124	769,238	762,505	762,505	1%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	604,443	742,306	473,396	876,783	876,783	18.1%
Other Charges	28,580	30,063	28,655	29,203	29,203	-2.9%
Overhead Cost Plan (A87)	29,775	7,855	7,855	16,596	16,596	111.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	27,018	33,000	30,900	29,800	29,800	-9.7%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	689,816	813,224	540,806	952,382	952,382	17%
Fund Balance Added (Used)	93,702	(55,100)	228,432	(189,877)	(189,877)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
VARIOUS CSA/PRD FUNDS	Fund # Var.	Revenues	Expenses	Fund Balance		
		762,505	952,382	Added (Used)		
				(189,877)		
		762,505	952,382	(189,877)		

Analyst Comments:

Mitigation Funds (30102)

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 2024-25:

- Zone 1 Western Nevada County Fund 1400 balance increased \$161,701, for a total balance of \$1,278,878 at the start of Fiscal Year 24/25. Fund balance is accumulating to support future road projects identified in the annual Capital Improvement Plan (CIP).
- You Bet Road Maintenance Fund 1419 financed \$45,740 of repairs on You Bet Road in 2024 and is replenishing for future needs.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Utilize LTMF fund balance to support beginning design of future projects based upon the regional traffic model completed by Nevada County Transportation Commission (NCTC) which may include:
 - o Shoulder Widening and Safety Improvement Project – Countywide.

Mitigation Funds (30102)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	39,500	35,349	44,247	48,374	48,374	36.8%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	485,820	457,913	326,459	326,459	326,459	-28.7%
Miscellaneous Revenues	24,072	22,925	42,448	31,326	31,326	36.6%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	549,392	516,187	413,154	406,159	406,159	-21%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	339,186	327,508	238,706	239,235	239,235	-27.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	4,137	1,794	1,795	4,012	4,012	123.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	65,151	224,946	33,495	234,546	234,546	4.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	408,474	554,248	273,996	477,793	477,793	-14%
Fund Balance Added (Used)	140,917	(38,061)	139,158	(71,634)	(71,634)	
Staffing:	-	-	-	-	-	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
RIDGE ROCK QUARRY PROJ	Fund # 1325	6,412	10,996	(4,584)
HIRSCHDALE/BOCA QUARRY	Fund # 1326	8,580	20,000	(11,420)
ZONE 1 WESTERN NEV CO	Fund # 1400	362,230	415,489	(53,259)
ZONE 2 EASTERN NEV CO	Fund # 1401	10,992	10,992	-
YOU BET RD MAINTENANCE	Fund # 1419	17,945	20,316	(2,371)
		406,159	477,793	(71,634)

Analyst Comments:

Surveyor (11009)

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 2024-25:

- 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 2025-26:

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

Surveyor (11009)

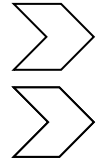
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	113,895	196,883	92,282	236,063	236,063	19.9%
Miscellaneous Revenues	550	-	3,315	500	500	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	46,465	11,405	70,787	9,399	9,399	-17.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	160,909	208,288	166,384	245,962	245,962	18%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	121,427	171,651	104,167	191,603	191,603	11.6%
Other Charges	32,256	23,255	48,835	42,983	42,983	84.8%
Overhead Cost Plan (A87)	7,226	13,382	13,382	11,376	11,376	-15.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	160,909	208,288	166,384	245,962	245,962	18%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	245,962	245,962	-		
		245,962	245,962	-		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



SOLID WASTE

Brad Torres, Sanitation General Manager

☐ Solid Waste - Administration (40402)	\$	310,509
☐ Solid Waste - Western (91001)	\$	2,143,346
☐ Solid Waste - Eastern (91002)	\$	310,782

Total \$ 2,764,637



Solid Waste Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	476,720	374,356	251,057	251,057	251,057	-32.9%
Federal/State Intergovernmental	34,468	83,160	291,725	39,456	39,456	-52.6%
Charges for Services	2,652,609	2,495,526	2,505,838	2,526,365	2,526,365	1.2%
Miscellaneous Revenues	1,345	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	219,654	269,654	416,227	416,227	89.5%
General Fund Allocation	387,987	371,514	336,837	282,902	282,902	-23.9%
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,553,130	3,544,210	3,655,111	3,516,007	3,516,007	-1%
Expenses						
Salaries & Benefits	447,011	640,685	536,070	595,910	595,910	-7.0%
Services & Supplies	545,437	585,647	637,930	686,955	686,955	17.3%
Other Charges	583,190	1,464,083	1,208,249	1,512,895	1,512,895	3.3%
Overhead Cost Plan (A87)	137,119	123,464	123,464	98,069	98,069	-20.6%
Capital Assets	12,457,261	3,329,078	7,556,683	-	-	-100.0%
Other Financing Uses	(12,457,261)	-	-	42,000	42,000	NA
Interfund Activity	(119,783)	(116,529)	(140,803)	(171,192)	(171,192)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,592,973	6,026,428	9,921,593	2,764,637	2,764,637	-54%
Fund Balance Added (Used)	1,960,156	(2,482,218)	(6,266,482)	751,370	751,370	
Staffing:	2.00	4.00	4.00	4.00	4.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	310,509	310,509	-	*
SOLID WASTE - WESTERN	4117	221,612	2,869,456	2,143,346	726,110	947,722
SOLID WASTE - EASTERN	4118	68,054	336,042	310,782	25,260	93,314
			3,516,007	2,764,637	751,370	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Solid Waste Administration (40402)

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 2024-25:

- In partnership with the City of Grass Valley, worked with contractor R3 Consulting Group, Inc., to launch 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).
- Continued to develop the partnership with Zero Foodprint (ZFP) to achieve SB1383 procurement targets.
- Worked with WM to address and improve operational efficiencies during construction of the MRTS Improvement Project.
- 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 2025-26:

- 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.
 - o 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.
 - o 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.

Solid Waste Administration (40402)

- o 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.
 - o Utilize reports detailing service levels and participation of multifamily dwellings.
 - o Utilize volume reports to compare trash disposal pre and post program implementation.
 - o Track the effectiveness of weekly curbside collection programs for organic (food) waste, as mandated by SB 1383 and coordinate adjustments as necessary.
- Effectively manage Calrecycle grant and payment programs.
 - o Procure goods and services to facilitate grant and funding programs per Calrecycle guidelines.
 - o Coordinate with program partners to ensure effective use of funding.
 - o Secure funding and ensure all reporting requirements are met.



Solid Waste Administration (40402)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	15,782	62,475	106,730	27,607	27,607	-55.8%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	387,987	371,514	336,837	282,902	282,902	-23.9%
Special Revenue	-	-	-	-	-	NA
Total Revenues	403,769	433,989	443,567	310,509	310,509	-28%
Expenses						
Salaries & Benefits	177,548	175,364	64,067	-	-	-100.0%
Services & Supplies	100,963	149,885	90,422	137,051	137,051	-8.6%
Other Charges	99,633	105,038	285,376	169,192	169,192	61.1%
Overhead Cost Plan (A87)	25,626	3,702	3,702	4,266	4,266	15.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	403,769	433,989	443,567	310,509	310,509	-28%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	0.70	0.70	0.70	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	310,509	310,509	-		
		310,509	310,509	-		

Analyst Comments:

Solid Waste - Western (91001)

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 2024-25:

- Completion of the McCourtney Road Improvement Project:
 - o Reduced traffic and wait times for waste drop off
 - o Reduced traffic and wait times for recycling and Household Hazardous Waste drop off
- Continued AB32 Surface Emission Monitoring (SEM) and source emission testing at the flare to ensure 99% destruction of methane.
- Increased staff levels in Solid Waste, adding two senior administration technicians and one landfill technician to improve customer service, and keep up with expanding programs related to solid waste administration, food waste recovery, recycling and used oil recycling programs.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Optimize operations of the McCourtney Road Transfer Station Redesign Capital Improvements Project and monitor operations to adjust to changing operating conditions post construction.
- 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 emergency fire suppression system routine testing and compiling of data to ensure ongoing regulatory and permitting compliance.

Solid Waste – Western (91001)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	472,337	370,768	246,396	246,396	246,396	-33.5%
Federal/State Intergovernmental	18,686	20,685	184,995	11,849	11,849	-42.7%
Charges for Services	2,363,751	2,186,814	2,194,984	2,194,984	2,194,984	0.4%
Miscellaneous Revenues	1,345	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	219,654	269,654	416,227	416,227	89.5%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,856,119	2,797,921	2,896,029	2,869,456	2,869,456	3%
Expenses						
Salaries & Benefits	269,463	465,321	472,003	595,910	595,910	28.1%
Services & Supplies	164,516	139,199	250,606	236,354	236,354	69.8%
Other Charges	489,531	1,356,545	920,373	1,341,203	1,341,203	-1.1%
Overhead Cost Plan (A87)	105,186	112,018	112,018	99,071	99,071	-11.6%
Capital Assets	12,457,261	3,329,078	7,556,683	-	-	-100.0%
Other Financing Uses	(12,457,261)	-	-	42,000	42,000	NA
Interfund Activity	(119,783)	(116,529)	(140,803)	(171,192)	(171,192)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	908,913	5,285,632	9,170,880	2,143,346	2,143,346	-59%
Fund Balance Added (Used)	1,947,205	(2,487,711)	(6,274,851)	726,110	726,110	
Staffing:	1.3	3.3	3.3	4.0	4.00	
2025/26 Fund Analysis:						
					Fund Balance Added (Used)	
		Revenues	Expenses			
SOLID WASTE - WESTERN	Fund # 4117	2,869,456	2,143,346		726,110	
		2,869,456	2,143,346		726,110	

Analyst Comments:

Solid Waste Eastern (91002)

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. *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.
 - o Monitor the post-closure maintenance program at Hirschdale Landfill to ensure compliance with state requirements and adjust as needed.
 - o 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.
 - o Attend the quarterly meetings at the Eastern Regional Material Recovery Facility (ERMRF).

Solid Waste – Eastern (91002)

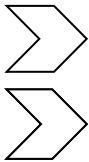
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	4,384	3,588	4,661	4,661	4,661	29.9%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	288,858	308,712	310,854	331,381	331,381	7.3%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	293,242	312,300	315,515	336,042	336,042	8%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	279,958	296,563	296,902	313,550	313,550	5.7%
Other Charges	(5,975)	2,500	2,500	2,500	2,500	0.0%
Overhead Cost Plan (A87)	6,308	7,744	7,744	(5,268)	(5,268)	-168.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	280,291	306,807	307,146	310,782	310,782	1%
Fund Balance Added (Used)	12,951	5,493	8,369	25,260	25,260	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
SOLID WASTE - EASTERN	Fund # 4118	336,042	310,782	25,260		
		336,042	310,782	25,260		

Analyst Comments:



COMMUNITY DEVELOPMENT AGENCY

Trisha Tillotson, Director



TRANSIT

Robin Van Valkenburgh, Transit Services Manager

☐ Transit Services (91003)	\$	9,990,646
☐ Transit Risk Management (11012)	\$	300

Total \$ 9,990,946



Transit Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	3,523,295	4,458,175	4,238,256	5,016,645	5,016,645	12.5%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	21,293	8,400	22,378	7,657	7,657	-8.8%
Federal/State Intergovernmental	4,028,484	1,656,453	4,516,023	4,392,487	4,392,487	165.2%
Charges for Services	331,177	396,252	289,855	420,850	420,850	6.2%
Miscellaneous Revenues	1,141	1,000	417	-	-	-100.0%
Other Financing Sources	55,936	93,240	97,157	155,007	155,007	66.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	7,961,326	6,613,520	9,164,086	9,992,646	9,992,646	51%
Expenses						
Salaries & Benefits	1,863,265	2,242,216	2,171,707	2,407,267	2,407,267	7.4%
Services & Supplies	4,520,374	3,131,824	2,727,854	3,266,541	3,266,541	4.3%
Other Charges	1,137,246	459,327	454,261	485,365	485,365	5.7%
Overhead Cost Plan (A87)	130,124	168,018	168,018	433,392	433,392	157.9%
Capital Assets	812,902	608,330	3,139,805	3,090,374	3,090,374	408.0%
Other Financing Uses	(756,966)	93,240	97,157	308,007	308,007	230.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	7,706,945	6,702,955	8,758,802	9,990,946	9,990,946	49%
Fund Balance Added (Used)	254,380	(89,435)	405,284	1,700	1,700	
Staffing:	16.50	16.50	18.50	18.50	18.50	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
TRANSIT RISK MGMT	1785	92,273	2,000	300	1,700	93,973
TRANSIT	4281	1,035,420	9,835,639	9,835,639	-	1,035,420
TRANSIT LCTOP GRANT	4283	52,941	155,007	155,007	-	52,941
			9,992,646	9,990,946	1,700	

Public Works – Transit Services (91003)

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 2024-25:

- Implemented 30-minute frequency on Route 1.
- Implemented the Contactless Fare Payment system (tap-to-pay) offering the option of using debit/credit and mobile wallet payment media, with a pilot fare of \$2 for 3 hours.
- Completed the \$2.4 million construction and installation of on route induction charging infrastructure at Tinloy Transit Center in support of the transition to zero-emission buses funded by State SB125 grants.
- Increased fixed route ridership by approximately five percent.
- Implemented zone dial-a-ride service, providing on-demand service for Disabled and Seniors up to three miles beyond the ADA service area.

Public Works – Transit Services (91003)

Objectives and Performance Measures for Fiscal Year 2025-26:

- Improve and increase transit access and accessibility.
 - o Complete Comprehensive Operations Analysis to provide recommendations for future service enhancements.
 - o Review and revise routing to serve new low-income housing developments. ***Priority Objective**
- Address fixed route bus stop accessibility.
 - o Review ADA Accessibility report and prioritize stop improvements based on usage levels.
 - o Improve information accessibility through the installation of new signs and wayfinding.
 - o Continue partnership with FREED and the Accessible Transportation Coalition Initiative – Mobility Action Partners Coalition committee to identify ongoing accessibility challenges.
 - o Update accessibility in at least five percent of all fixed route bus stops.
- Capital Improvements.
 - o Complete the purchase and installation of up to five 150kW dual-port pedestal chargers at the Nevada County Operations Center funded by State grants.
 - o Obtain necessary funding to complete the construction of an automated bus wash facility at the Nevada County Operations Center.
 - o 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.
 - o Meet or exceed an on-time performance rate of 80 percent.
 - o Increase fixed route and paratransit ridership by 10 percent over prior year.
 - o Meet or exceed 10 percent farebox recovery rate for fixed route bus service.



Transit Services (91003)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	3,523,295	4,458,175	4,238,256	5,016,645	5,016,645	12.5%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	18,686	6,400	19,678	5,657	5,657	-11.6%
Federal/State Intergovernmental	4,028,484	1,656,453	4,516,023	4,392,487	4,392,487	165.2%
Charges for Services	331,177	396,252	289,855	420,850	420,850	6.2%
Miscellaneous Revenues	1,141	1,000	417	-	-	-100.0%
Other Financing Sources	55,936	93,240	97,157	155,007	155,007	66.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	7,958,719	6,611,520	9,161,386	9,990,646	9,990,646	51%
Expenses						
Salaries & Benefits	1,863,265	2,242,216	2,171,707	2,407,267	2,407,267	7.4%
Services & Supplies	4,520,374	3,131,824	2,727,854	3,266,541	3,266,541	4.3%
Other Charges	1,137,246	459,327	454,261	485,365	485,365	5.7%
Overhead Cost Plan (A87)	129,866	167,923	167,923	433,092	433,092	157.9%
Capital Assets	812,902	608,330	3,139,805	3,090,374	3,090,374	408.0%
Other Financing Uses	(756,966)	93,240	97,157	308,007	308,007	230.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	7,706,687	6,702,860	8,758,707	9,990,646	9,990,646	49%
Fund Balance Added (Used)	252,032	(91,340)	402,679	-	-	
Staffing:	16.50	16.50	18.50	18.50	18.50	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
TRANSIT	Fund # 4281	9,835,639	9,835,639	-		
TRANSIT LCTOP GRANT	Fund # 4283	155,007	155,007	-		
		9,990,646	9,990,646	-		

Analyst Comments:

Public Works – Transit Risk Management (11012)

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 (CalTIP), 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)

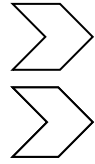
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,607	2,000	2,700	2,000	2,000	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,607	2,000	2,700	2,000	2,000	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	259	95	95	300	300	215.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	259	95	95	300	300	216%
Fund Balance Added (Used)	2,348	1,905	2,605	1,700	1,700	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
TRANSIT RISK MGMT	Fund # 1785	2,000	300	1,700		
		2,000	300	1,700		

Analyst Comments:



COUNTY COUNSEL

Katharine L. Elliott



☐ County Counsel (10301)	\$ 2,296,427

Total	\$ 2,296,427



County Counsel Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	98,136	36,000	69,986	71,700	71,700	99.2%
Miscellaneous Revenues	19,927	48,986	2,011	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,930,028	2,039,482	2,055,408	2,224,727	2,224,727	9.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,048,091	2,124,468	2,127,405	2,296,427	2,296,427	8%
Expenses						
Salaries & Benefits	2,151,028	2,460,731	2,460,731	2,659,000	2,659,000	8.1%
Services & Supplies	247,491	280,309	280,309	264,987	264,987	-5.5%
Other Charges	33,979	43,335	46,272	43,450	43,450	0.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(384,407)	(659,907)	(659,907)	(671,010)	(671,010)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,048,091	2,124,468	2,127,405	2,296,427	2,296,427	8%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	9.00	10.00	10.00	10.00	10.00	
	June 30, 2025					June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	2,296,427	2,296,427	-	*
			2,296,427	2,296,427	-	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

County Counsel (10301)

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, and 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, ordinances, policies, 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 2024-25:

- Advised on multiple projects, including the North Bloomfield Road over the South Fork Yuba Bridge Project, the Dog Bar Road over the Bear River Bridge Project, the formation of the Red Dog Road Underground Utility District as well as the Biomass Pilot Project, and the implementation of the SB1383 green waste initiative; as well as assisted with drafting Ordinances: for land use (ancillary dwelling units, affordable/alternative housing).
- Advised on implementation of new probate and Lanterman-Petris-Short Act ("LPS") laws, grant funding for housing programs (including the Ranch House and the new Mental Health Facility), the District Attorney's Therapy Dog program, Adult Protective Services Multi-Disciplinary Team, Truckee Warming shelter, and CARE court implementation.
- Supported the Clerk-Recorder's Office in legal compliance related to election laws, ballot measures, and voter access issues, ensuring adherence to evolving state and federal regulations; and worked to implement Assembly Bill 1466, which requires County Counsels to assist in redacting unlawful discriminatory restrictive covenants from California real estate records.
- Assisted the Cannabis Department in launching the Good to Grow Grant Program which addresses the impacts of historical cannabis criminalization including the contract with Sierra Business Council to manage approximately \$1.3 million in grant funds for local cannabis farmers; and Assisted Code Compliance with securing receivership petitions to abate nuisance conditions on substandard and dangerous housing properties in the County.

County Counsel (10301)

- Assisted with Public Records Act (PRA) requests and provided training to all County departments, ensuring compliance with legal requirements and timelines and helping implement a County-wide Records Retention Policy, including separate policies for each department.
- Oversaw litigation involving the County, achieving successful outcomes in numerous cases, including nine dismissals, and the preparation of the Administrative Record in *Rise Grass Valley v. County* as well as assisting the State-wide litigation committee with overseeing cases important to all counties.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Anticipated significant projects:
 - Community Assistance, Recovery, and Empowerment (CARE) Court.
 - Implementation of SB 43, which expands the definition of “gravely disabled” in conservatorship matters to include a condition resulting from a severe substance use disorder.
 - Litigation in the matter of *Rise Grass Valley v. County of Nevada*.
- Continue to provide legal advice to all County departments including: ***Priority Objective**
 - Provide advice related to emergency preparedness.
 - Ongoing review/updates of Nevada County Sheriff’s Office corrections and operations policies & contracts.
 - Ensure compliance with legislative changes mandating new requirements and policy revisions.
 - Assist with the implementation of various Capital Facilities projects.
 - Complete the update and training on department retention policies.
 - Continue to assist with Public Record Act requests.
- Continue representing Health and Human Services in Conservatorships, Probate cases, Laura’s Law cases, LPS, CARE court, and Child Welfare Services cases. ***Priority Objective**
- Assist and provide legal advice to the Joint Powers Agreement for a New Library Facility in the Truckee Area.
- Provide legal advice to Housing and Community Services related to federal and state funding to offer affordable housing. ***Priority Objective**
- Assist with the coordination of the North San Juan Fire Suppression Project. ***Priority Objective**
- Continue to participate in the Statewide Litigation Overview Committee on behalf of the California State Association of Counties (CSAC). ***Priority Objective**



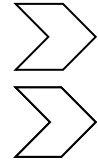
County Counsel (10301)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	98,136	36,000	69,986	71,700	71,700	99.2%
Miscellaneous Revenues	19,927	48,986	2,011	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,930,028	2,039,482	2,055,408	2,224,727	2,224,727	9.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,048,091	2,124,468	2,127,405	2,296,427	2,296,427	8%
Expenses						
Salaries & Benefits	2,151,028	2,460,731	2,460,731	2,659,000	2,659,000	8.1%
Services & Supplies	247,491	280,309	280,309	264,987	264,987	-5.5%
Other Charges	33,979	43,335	46,272	43,450	43,450	0.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(384,407)	(659,907)	(659,907)	(671,010)	(671,010)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,048,091	2,124,468	2,127,405	2,296,427	2,296,427	8%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	9.00	10.00	10.00	10.00	10.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,296,427	2,296,427	-		
		2,296,427	2,296,427	-		

Analyst Comments:



COUNTY EXECUTIVE OFFICE
Alison Lehman, County Executive Officer



☐ County Executive Office (10103)	\$ 3,139,014

Total	\$ 3,139,014



County Executive Office Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	10,775	-	66,000	63,242	63,242	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	10,100	77,889	-	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,952,851	3,324,322	2,959,592	3,075,772	3,075,772	-7.5%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,973,726	3,402,211	3,025,592	3,139,014	3,139,014	-8%
Expenses						
Salaries & Benefits	2,506,187	2,885,169	2,457,810	2,702,959	2,702,959	-6.3%
Services & Supplies	403,980	460,313	493,487	442,076	442,076	-4.0%
Other Charges	191,808	199,291	205,780	99,577	99,577	-50.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(96,583)	(142,562)	(131,485)	(105,598)	(105,598)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,005,392	3,402,211	3,025,592	3,139,014	3,139,014	-8%
Fund Balance Added (Used)	(31,666)	-	-	-	-	
Staffing:	10.00	11.00	11.00	11.00	11.00	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	3,139,014	3,139,014	-	*
			3,139,014	3,139,014	-	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

County Executive Office (10103)

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 2024-25:

- Worked with County departments to implement Board of Supervisor's policy and legislative priorities and communicated important outcomes and results biannually. Supported the Board of Supervisor's annual January Workshop by providing staff support, research, and information to facilitate policy direction used to inform the FY 2025-26 Budget Process.
- 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 Congressional directed spending for wildfire mitigation projects to lobbying for workforce housing funding.

County Executive Office (10103)

- Provided fiscal stewardship and oversight by tracking budgets, working with departments to address fiscal needs, planning for upcoming capital project needs, and reviewing fiscal policies to identify necessary updates. ***Priority Objective**
- In partnership with the Nevada County Superintendent of Schools, supported expansion of Continuing Technical Education opportunities as well as the second year of the Nevada County Youth Commission to serve as a bridge between youth and the Board.
- Convened two Citizen Academy cohorts and brought back the Employee Academy after a pandemic hiatus to improve understanding of local government, enhancing civic engagement, and encourage participation on County Boards and Commissions.
- Collaborate with County Auditor-Controller and Chief Information Officer to negotiate a long-term contract for a new enterprise financial and human resource system. Phased implementation will occur over eighteen months resulting in process efficiencies and improved transparency.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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 2026.
 - 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.
 - Given reduced revenue forecasts as well as uncertainty in federal and state funded programs and grants, work with Departments to make contingency plans and evaluate project risks ahead of recommending Board action.
 - Collaborate with departments to monitor service levels related to staffing and organizational changes.
 - Participate in and support launch of new enterprise financial system to develop improved business practices and create efficiencies across the organization.
- 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.

County Executive Office (10103)

- o Host the Citizens Academy to provide residents with the opportunity to learn about County government operations, encourage civic engagement and service on local boards and commissions.
 - o 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. *Priority Objective
 - o Support use of acting and special project assignments to promote professional development opportunities.
 - o 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.
 - o Maintain sharing of relevant grant opportunities and resources with the community and promote collaboration between and among County departments and community-based organizations.
 - o Continue master contract with grant writers to support county departments and community programs with grant application development.

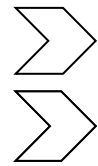
County Executive Office (10103)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	10,775	-	66,000	63,242	63,242	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	10,100	77,889	-	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,952,851	3,324,322	2,959,592	3,075,772	3,075,772	-7.5%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,973,726	3,402,211	3,025,592	3,139,014	3,139,014	-8%
Expenses						
Salaries & Benefits	2,506,187	2,885,169	2,457,810	2,702,959	2,702,959	-6.3%
Services & Supplies	403,980	460,313	493,487	442,076	442,076	-4.0%
Other Charges	191,808	199,291	205,780	99,577	99,577	-50.0%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(96,583)	(142,562)	(131,485)	(105,598)	(105,598)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,005,392	3,402,211	3,025,592	3,139,014	3,139,014	-8%
Fund Balance Added (Used)	(31,666)	-	-	-	-	
Staffing:	10.00	11.00	11.00	11.00	11.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	3,139,014	3,139,014	-		
		3,139,014	3,139,014	-		

Analyst Comments:



DISTRICT ATTORNEY
Jesse Wilson, District Attorney



☐ District Attorney (20103)	\$	7,376,830
☐ Victim Witness (50608)	\$	602,744
☐ 2011 Realignment-PRCS/Parole (20116)	\$	69,652
Total		\$ 8,049,226



District Attorney Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	11,753	13,400	13,000	13,000	13,000	-3.0%
Fines, Forfeitures, & Penalties	29,378	10,100	10,100	15,100	15,100	49.5%
Use of Money & Property	12,540	7,760	7,869	7,650	7,650	-1.4%
Federal/State Intergovernmental	851,616	824,222	950,135	900,126	900,126	9.2%
Charges for Services	1,448	1,500	1,200	1,500	1,500	0.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	1,006,907	1,062,096	1,062,096	963,634	963,634	-9.3%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	4,365,510	5,362,347	4,817,287	6,148,216	6,148,216	14.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	6,279,153	7,281,425	6,861,687	8,049,226	8,049,226	11%
Expenses						
Salaries & Benefits	5,120,908	6,169,823	5,634,527	6,807,867	6,807,867	10.3%
Services & Supplies	598,418	616,681	721,238	643,000	643,000	4.3%
Other Charges	233,991	190,886	309,122	300,745	300,745	57.6%
Overhead Cost Plan (A87)	462,444	401,280	401,280	501,033	501,033	24.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	65,724	93,649	72,834	84,096	84,096	-10.2%
Interfund Activity	(221,656)	(190,894)	(293,169)	(287,515)	(287,515)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	6,259,828	7,281,425	6,845,832	8,049,226	8,049,226	11%
Fund Balance Added (Used)	19,324	-	15,855	-	-	
Staffing:	30.00	30.00	30.00	31.50	31.50	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	7,943,824	7,943,824	-	*
DOMESTIC VIOLENCE PRG	1153	-	13,175	13,175	-	-
DUI LAB FEES PC 1463.14	1369	5,546	15,075	15,075	-	5,546
DA ASSET FORFEIT FUND	1454	249,314	4,000	4,000	-	249,314
D.A. ENVIRON. ENFORCEMNT	1457	195,433	3,500	3,500	-	195,433
LRF 2011 - PUBLIC SAFETY	1482	-	69,652	69,652	-	-
			8,049,226	8,049,226	-	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

District Attorney (20103)

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 enterprises. 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 2024-25:

- Continued the ongoing commitment to public safety and prosecution activities including:
 - o Reviewing 3,754 law enforcement referrals.
 - o Facilitated 30 multi-disciplinary interviews for victims of sexual and physical abuse.
 - o Conducted forensic examinations on 231 digital devices with a total of 40 TB of extracted data.
 - o Authored 18 search warrants including those related to cell phone providers, social media accounts, and search engine sites.
 - o 78 investigations initiated, with one investigation tallying over 700 investigative hours and counting.
 - o Managed 4,422 transactions to create discovery packages for 116 different defense attorneys.
 - o Participated in numerous joint investigations including homicide robbery, sexual assault, and internet crimes against children's cases with local law enforcement.
- Designed processes and procedures for the newly implemented Assembly Bill 277B, Race Blind Charging, that took effect January 1, 2025, in accordance with the Department of Justices guidelines.
- Designed processes and procedures for newly enacted Proposition 36, the "Homelessness, Drug Addiction, and Theft Reduction Act" that took effect on December 18, 2024.
- Continued to enhance 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.
- Convened quarterly meetings with multi-disciplinary stakeholders of the Nevada County Intimate Partner Violence (IPV) Response Group

Objectives and Performance Measures for Fiscal Year 2025-26:

- Build upon the current goals and practices in the misdemeanor prosecution team.
 - o Require that all misdemeanor reports be reviewed for filing within 30 days of receiving the report from the law enforcement agency.
 - o Expand and promote the pre-file diversion program for the appropriate cases.

District Attorney (20103)

- o Establish weekly meetings between the misdemeanor prosecution team and the misdemeanor supervising attorney.
- Develop a robust recruitment process with Human Resources to fill all attorney vacancies.
 - o Develop processes for successful recruitment.
 - o Work with local law schools to build a relationship and create an ongoing partnership for paid positions for law clerks.
- Secure grant funding for various investigative activities, including digital forensics and hi-tech crimes investigations.
- 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.
 - o 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.
 - o 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.
- Lead county-wide efforts on the planning and implementation of the Nevada County Family Justice Center; create policies and secure funding for sustained operations and enhance victim-services at a co-located victim service center.
- Secure funding to upgrade the District Attorney Investigators' radio system and integrate with the CRIS state system, ensuring interoperability and seamless communication with other local law enforcement agencies.



District Attorney (20103)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	28,749	10,000	10,000	15,000	15,000	50.0%
Use of Money & Property	12,453	7,730	7,794	7,575	7,575	-2.0%
Federal/State Intergovernmental	325,711	390,405	388,327	382,550	382,550	-2.0%
Charges for Services	1,448	1,500	1,200	1,500	1,500	0.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	1,006,907	1,062,096	1,062,096	963,634	963,634	-9.3%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	4,240,794	5,177,156	4,715,329	6,006,571	6,006,571	16.0%
Special Revenue	-	-	-	-	-	NA
Total Revenues	5,616,062	6,648,887	6,184,746	7,376,830	7,376,830	11%
Expenses						
Salaries & Benefits	4,748,446	5,778,320	5,187,432	6,349,062	6,349,062	9.9%
Services & Supplies	480,605	540,971	613,605	598,583	598,583	10.6%
Other Charges	143,591	138,594	217,930	200,328	200,328	44.5%
Overhead Cost Plan (A87)	444,519	360,784	360,784	434,282	434,282	20.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	61	21,112	14,794	14,575	14,575	-31.0%
Interfund Activity	(221,656)	(190,894)	(225,654)	(220,000)	(220,000)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,595,565	6,648,887	6,168,891	7,376,830	7,376,830	11%
Fund Balance Added (Used)	20,497	-	15,855	-	-	
Staffing:	27.00	27.00	27.00	28.00	28.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	7,354,255	7,354,255	-		
DUI LAB FEES PC 1463.14	Fund # 1369	15,075	15,075	-		
DA ASSET FORFEIT FUND	Fund # 1454	4,000	4,000	-		
D.A. ENVIRON. ENFORCEMNT	Fund # 1457	3,500	3,500	-		
		7,376,830	7,376,830	-		

Analyst Comments:

Victim Witness (50608)

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 victims.

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 2024-25:

- 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 11,122 collective services to 1,543 victims. Provided notification of rights and services to all victims of crime under the Crime Victim's Bill of Rights and Marsy's Law.
- Fully implemented the VWAC-developed Nevada County Courtroom Companion Dog (NC-CCD) Program, utilizing teams to successfully accompany juveniles and victims of childhood crime for investigative interviews, court tours, prosecutor meetings and victim testimony.
- Secured grant funding for the creation of an Emerging Family Justice Center ("FE Program") to centralize victim services, which has been a long-identified need for the community. The FE Program supports and provides legal services to victims of domestic violence, intimate partner violence, sexual assault, child abuse, elder abuse, transnational abandonment, and human trafficking.
- Facilitated 30 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 formal plan content per best practices among partnering communities. Updated all Northern Sierra Region MVA MOUs. While funding has been limited for training, advocates attended various cost-free training courses and collaborated with local, state-wide and national agencies for advancing the MVA program.
- Participated in the National Crime Victims' Rights Week, honoring and presenting a plaque of recognition to a selected victim of crime who shared her story of victimization and the invaluable assistance and support she received through the Nevada County District Attorney's Victim Witness Assistance Center. The Prosecutors and partnering community agencies joined VWAC staff for daily interviews on local radio station, KNCO. DA Jesse Wilson, VWAC Sr. Victim Advocate Lori Nunnink and partnering agencies presented before the Nevada County Board of Supervisors, culminating in the Board's declaration to formally identify April 21-17, 2024 as Nevada County Crime Victims' Rights Week.

Victim Witness (50608)

- Updated necessary MOUs and Operational Agreements with local law enforcement agencies, community partners and neighboring counties.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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.
 - Identify additional regional organizations with which to partner.
 - Document and publish the plan.
- Regenerate the existing Restorative Justice program developed in partnership with Nevada County Probation in 2022. Revisions will include addressing necessary components to meet the new AB60 non-punitive Restorative Justice requirements of notifying and informing crime victims of the availability of Restorative Justice programs within the jurisdiction and surrounding regions.
- 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.
- Lead county-wide efforts on the planning and implementation of the Nevada County Family Justice Center; create policies and secure funding for sustained operations and enhance victim-services at a co-located victim service center.
- Expand the development and utilization of the SkillBridge internship program designed to enhance victim services and provide opportunities for justice-minded individuals to explore victim advocacy as a career option. Retain a minimum of one intern during the fiscal year.



Victim/Witness Assistance Center (50608)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	11,753	13,400	13,000	13,000	13,000	-3.0%
Fines, Forfeitures, & Penalties	629	100	100	100	100	0.0%
Use of Money & Property	88	30	75	75	75	150.0%
Federal/State Intergovernmental	459,963	361,245	503,778	447,924	447,924	24.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	124,716	185,191	101,958	141,645	141,645	-23.5%
Special Revenue	-	-	-	-	-	NA
Total Revenues	597,149	559,966	618,911	602,744	602,744	8%
Expenses						
Salaries & Benefits	372,463	391,503	447,095	458,805	458,805	17.2%
Services & Supplies	117,813	75,710	107,633	44,417	44,417	-41.3%
Other Charges	90,400	52,292	91,192	100,417	100,417	92.0%
Overhead Cost Plan (A87)	16,386	40,431	40,431	66,545	66,545	64.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	88	30	75	75	75	150.0%
Interfund Activity	-	-	(67,515)	(67,515)	(67,515)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	597,149	559,966	618,911	602,744	602,744	8%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	3.00	3.00	3.00	3.50	3.50	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	589,569	589,569	-		
DOMESTIC VIOLENCE PRG	Fund # 1153	13,175	13,175	-		
		602,744	602,744	-		

Analyst Comments:

2011 Realignment PRCS/Parole (20116)

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.

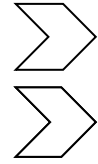
2011 Realignment PRCS/Parole (20116)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	65,942	72,572	58,030	69,652	69,652	-4.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	65,942	72,572	58,030	69,652	69,652	-4%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,539	65	65	206	206	216.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	65,576	72,507	57,965	69,446	69,446	-4.2%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	67,115	72,572	58,030	69,652	69,652	-4%
Fund Balance Added (Used)	(1,173)	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - PUBLIC SAFETY	Fund # 1482	69,652	69,652	-		
		69,652	69,652	-		

Analyst Comments:



Grand Jury
Deborah Heller, Foreperson



☐ Grand Jury (20102)	\$	294,179
Total	\$	294,179



Grand Jury Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
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	175,279	220,172	188,394	294,179	294,179	33.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	175,279	220,172	188,394	294,179	294,179	34%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	64,028	98,102	70,047	73,338	73,338	-25.2%
Other Charges	52,835	51,156	47,433	49,632	49,632	-3.0%
Overhead Cost Plan (A87)	58,416	70,914	70,914	171,209	171,209	141.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	175,279	220,172	188,394	294,179	294,179	34%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	294,179	294,179	-	*
			294,179	294,179	-	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Grand Jury (20102)

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 2024-25:

- Maintained Basic Jury Services:
 - o To date, the jury has performed over 10 inquiries and investigations, including the receipt and processing of more than seven citizen complaints.
 - o Conducted a review of the County’s detention facilities.
 - o Published a 2024-2025 Consolidated Annual Final Report.
- Completed Juror Training
 - o All new jurors completed grand jury fundamentals training.
 - o All required jurors completed Nevada County ethics training.
 - o Grand Jury Report Writing training completed by 10 jurors.
- Improved Jury processes and procedures:
 - o Updated and adopted a new version of the Jury Procedures Manual.
 - o Continued partnership with Nevada County Chapter of the California Grand Jury Association.
 - o Updated grand jury pages at Nevada County Courts Website for filing application and complaints.
- Sustained the Jury Outreach, Recruiting, and Education Programs:
 - o Honored by the Nevada County Board of Supervisors with “February is Grand Jury Month” proclamations.
 - o Developed and published new juror recruitment material in conjunction with Nevada County Chapter of the California Grand Jury Association.
 - o Participated in the Center for Non-Profit Leadership’s Volunteer Fair and The Union Newspaper’s Home and Garden Show.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Respond to Citizen Complaints.
 - o Acknowledge all citizens’ complaints within one week of receipt.
 - o Release investigative reports as dictated by significant findings and recommendations for change related to citizen complaints.

Grand Jury (20102)

- Inspect all detention facilities in the county by June 30, 2026, releasing reports on any significant findings.
- Monitor the general efficiency and effectiveness of local government entities.
 - o 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.
 - o 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.
 - o Initiate preparation of the Consolidated Annual Final Report, including all Reports of 2024-2025 Grand jury for handoff to the 2025-2026 jurors for completion with related responses.
- Increase outreach activities to recruit new jurors.
 - o Sponsor booths at Union Home and Garden Show and other Nevada County events.
 - o Place advertisements in multiple local publications (e.g., Union, Sierra Sun, Moonshine Ink).
 - o Work with California Grand Jury Association's Nevada County chapter to identify and engage in ad hoc opportunities to recruit future jurors.
- Improve Jury processes and procedures:
 - o Improve orientation to help set new juror expectations and procedures.
 - o Develop and implement training on provided IT equipment to increase jury productivity.



Grand Jury (20102)

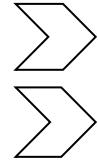
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	175,279	220,172	188,394	294,179	294,179	33.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	175,279	220,172	188,394	294,179	294,179	34%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	64,028	98,102	70,047	73,338	73,338	-25.2%
Other Charges	52,835	51,156	47,433	49,632	49,632	-3.0%
Overhead Cost Plan (A87)	58,416	70,914	70,914	171,209	171,209	141.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	175,279	220,172	188,394	294,179	294,179	34%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	294,179	294,179	-		
		294,179	294,179	-		

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



☐ Health & Human Services Admin (50101)	\$ 4,764,562
☐ SB 163 California Wraparound (40140)	\$ 559,339
	\$ 5,323,901

BEHAVIORAL HEALTH

Phebe Bell, Director

☐ Behavioral Health Administration (40103)	\$ 3,359,437
☐ Children's Behavioral Health (40104)	\$ 13,310,952
☐ Alcohol & Drug Programs (40105)	\$ 10,568,424
☐ Adult Behavioral Health (40110)	\$ 34,275,348
☐ Behavioral Health Homelessness (40115)	\$ 6,509,537
☐ Behavioral Health Realignment (40119)	\$ 4,143,018
☐ Behavioral Health 2011 Rlgn. (40130)	\$ 7,904,074
	\$ 80,070,790

CHILD SUPPORT SERVICES

Paul Johnson, Director

☐ Child Support Services (20109)	\$ 3,579,659
	\$ 3,579,659

HOUSING COMMUNITY SERVICES

Tyler Barrington, Interim Director

☐ Housing and Community Services Administration (50601)	\$ 4,097,120
☐ Regional Housing Projects (50609)	\$ 1,875,396
	\$ 5,972,516

PROBATION

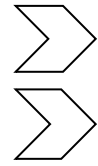
Jeffrey Goldman, Chief Probation Officer

☐ Probation (20320)	\$ 11,127,860
☐ 2011 Realignment - Adult PRCS (20114)	\$ 4,075,236
☐ 2011 Realignment - YOBG/Re-Entry (20118)	\$ 479,260
☐ 2011 Realignment - LLESS (20203)	\$ 926,221
	\$ 16,608,577



HEALTH & HUMAN SERVICES AGENCY (cont.)

Ryan Gruver, Director



PUBLIC DEFENDER

Keri Klein, Public Defender

☐ Public Defender (20107)	\$ 3,792,516
☐ 2011 Realignment - PD PRCS/Parole (20117)	\$ 70,846
	\$ 3,863,362

PUBLIC HEALTH

Kathy Cahill, Director

☐ Public Health Administration (40101)	\$ 1,728,445
☐ Health & Wellness (40102)	\$ 2,687,051
☐ Emergency Medical & Preparedness (40107)	\$ 1,888,158
☐ Public Health Client Services (40114)	\$ 5,794,987
☐ Public Health Realignment (40121)	\$ 965,413
☐ Health CCS Realignment (40129)	\$ 228,553
	\$ 13,292,607

SOCIAL SERVICES

Rachel Peña, Director

☐ Social Services Admin (50102)	\$ 500
☐ Adult Services Admin (50103)	\$ 4,142,682
☐ In-Home Supportive Services (50206)	\$ 4,099,575
☐ Child Welfare Services Admin (50104)	\$ 6,663,463
☐ Child Welfare Services Assist (50204)	\$ 6,039,020
☐ Eligibility Services Admin (50105)	\$ 19,814,241
☐ Eligibility Services Assist (50205)	\$ 6,433,000
☐ Veterans Services (50501)	\$ 845,072
☐ Social Services Realignment (40118)	\$ 8,424,722
☐ Social Services 2011 Realignment (50207)	\$ 7,245,287
	\$ 63,707,562

Total \$ 192,418,974

Health & Human Services Agency Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	100,557	87,209	102,259	102,538	102,538	17.6%
Use of Money & Property	1,635,360	666,093	1,462,946	1,016,213	1,016,213	52.6%
Federal/State Intergovernmental	106,116,352	120,698,491	143,449,003	130,096,015	130,096,015	7.8%
Charges for Services	3,074,133	2,853,199	2,544,262	2,513,340	2,513,340	-11.9%
Miscellaneous Revenues	574,028	1,369,536	2,488,776	2,169,631	2,169,631	58.4%
Other Financing Sources	28,659,384	36,686,779	33,291,317	35,314,918	35,314,918	-3.7%
General Fund Transfers	1,397,332	1,692,555	1,860,677	1,877,082	1,877,082	10.9%
General Fund Allocation	5,332,613	6,097,754	5,471,642	6,547,672	6,547,672	7.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	146,889,759	170,151,616	190,670,882	179,637,409	179,637,409	6%
Expenses						
Salaries & Benefits	45,150,383	53,491,337	50,297,565	58,483,199	58,483,199	9.3%
Services & Supplies	48,275,557	61,719,373	53,760,155	68,304,650	68,304,650	10.7%
Other Charges	60,663,916	46,066,956	45,132,088	48,896,047	48,896,047	6.1%
Overhead Cost Plan (A87)	4,990,893	4,815,402	4,815,402	6,078,834	6,078,834	26.2%
Capital Assets	2,671,733	3,652,272	2,844,469	469,911	469,911	-87.1%
Other Financing Uses	29,949,859	36,339,308	32,394,309	36,489,416	36,489,416	0.4%
Interfund Activity	(42,060,759)	(24,425,998)	(23,836,551)	(26,303,083)	(26,303,083)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	149,641,582	181,658,650	165,407,437	192,418,974	192,418,974	6%
Fund Balance Added (Used)	(2,751,823)	(11,507,034)	25,263,445	(12,781,565)	(12,781,565)	
Staffing:	312.36	324.85	325.86	332.85	332.85	

See next page for fund analysis

Health & Human Services Agency Summary (cont.)

2025-26 Fund Analysis:

		June 30, 2025				June 30, 2026
		Projected	FY 25/26	FY 25/26	FY 25/26	Projected
	Fund #	Fund Balance	Revenue	Expense	Net Change	Fund Balance
GENERAL FUND	0101	*	12,970,183	12,970,183	-	*
CHILD SUPPORT SERVICES	1125	1,065,868	3,579,659	3,579,659	-	1,065,868
NEV CO ALCO PC 1463.16	1144	298,226	17,032	-	17,032	315,258
DRUG EDUCATION TRUST	1145	42,498	1,263	-	1,263	43,761
ALCOHOL EDU PG PC1463.25	1146	281,229	15,993	32,495	(16,502)	264,727
EMERG MEDICAL SERV ASSMT	1147	63,239	88,760	105,400	(16,640)	46,599
CHILDREN'S TRUST AB-2994	1156	27,261	11,550	11,550	-	27,261
COM CORREC PERFORM INCENT	1322	2,920,878	629,319	732,741	(103,422)	2,817,456
CORRECT'L TRG-PROBATION	1323	7,172	15,535	15,435	100	7,272
HEALTH - VRIP	1335	44,978	20,700	19,400	1,300	46,278
WARD WELFARE FUND - JH	1359	4,472	40	-	40	4,512
PROB ASSET FORFEIT FUND	1452	2,672	40	-	40	2,712
HLTH/WELFARE LOCAL TRUST	1480	7,700,924	12,765,377	13,761,706	(996,329)	6,704,595
LRF 2011 - HHSA	1481	13,019,985	12,762,033	15,149,361	(2,387,328)	10,632,657
LRF 2011 - PUBLIC SAFETY	1482	4,977,414	5,335,597	5,551,563	(215,966)	4,761,448
MENTAL HLTH SVCS ACT FUND	1512	6,578,770	6,770,583	10,121,324	(3,350,741)	3,228,029
HLTH & HUMAN SVCS AGENCY	1589	32,023,508	122,494,771	125,049,397	(2,554,626)	29,468,882
TOBACCO EDUCATION PRG	1603	15,879	152,600	152,600	-	15,879
TOBACCO PROGRAM PROP 56	1604	3,085	151,280	151,280	-	3,085
HOUSING & COMMUNITY SVC	1607	55	-	-	-	55
CALHOME PROGRAM INCOME	1608	1,049,003	30,400	554,505	(524,105)	524,898
HOME PROGRAM INCOME	1611	3,901,145	90,000	1,382,962	(1,292,962)	2,608,183
PERMNT LOCAL HOUSE ALLOC	1631	59,994	346,837	342,837	4,000	63,994
WESTN REGION HS TRST FUND	1632	3,715,911	68,000	1,532,559	(1,464,559)	2,251,352
YOUTH OFFENDER BLOCK GRNT	1639	1,204,547	489,120	526,501	(37,381)	1,167,166
LAW ENFRCMNT SVCS - JJCPA	1640	764,808	553,103	619,016	(65,913)	698,895
SB823 DJJ REALIGN	1643	1,063,266	260,634	56,500	204,134	1,267,400
CDBG REHAB REVOLVING LOAN	1645	483,837	17,000	-	17,000	500,837
			179,637,409	192,418,974	(12,781,565)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

HHSA Admin (50101)

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 (HHSA) 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. HHSA 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 strategy coordination, 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 2024-2025:

- **Fiscal Stability & Core Services**
 - o Monitored legislation related to HHSA Services (particularly in Behavioral Health) to analyze impacts, identify opportunities, and focus advocacy efforts.
 - o Advocated to improve legislation of concern to HHSA through professional association leadership, Board of Supervisors advocacy and more.
 - o Utilized the modeling tools developed in previous years to analyze sustainability of staffing changes, state legislation, program changes and more.
 - o Continued to apply for and draw down grants to advance Board of Supervisors' Priorities.
 - o Based on feedback from the Grand Jury, Single Audit and internal stakeholders, began identifying areas for improvement in our contract management practices, which will be a continual process improvement focus.
 - o Supported implementation of Behavioral Health Payment Reform, a fundamental reworking of the way this large and complicated department bills Medi-Cal.
- **Affordable Housing**
 - o Continued developing grant funded capital projects, including completing remodel of Commons Resource Center, Ranch House construction, Empire Mine Courtyards, and progress on Pacific Crest Commons and Lone Oak Phase II.
 - o 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.
 - o Helped coordinate and participated in a Board of Supervisors Ad Hoc Subcommittee to work towards workforce and middle-income housing solutions.
- **Efforts to Address Homelessness**
 - o 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 address specific

HHSA Admin (50101)

- needs with emergency services during extreme weather conditions and coordinated provision of emergency sheltering services in North San Juan and Nevada City.
- o Expanded Enhanced Care Management (ECM) services for people experiencing homelessness, initiated interim day services at Commons Resource Center, coordinated funding proposals to secure Prop. 1 funds for Nevada County priorities.
- o 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.
- o Completed renovations and provided interim day services at the Commons Resource Center which will serve as a Day Resource Center adjacent to the Hospitality House Shelter and the Brunswick Commons housing complex.
- o Coordinated Behavioral Health, Housing and Community Services, and Social Services and Veterans Services to pursue Homekey+ opportunities for permanent supportive housing.
- CalAIM Implementation
 - o Continued to coordinate implementation of CalAIM by convening departments, the managed care plan and external stakeholders to analyze needs and pursue opportunities.
 - o Leveraging funding for technical assistance, established agreement with Partnership to provide Enhanced Care Management (ECM) services for California Children's Services (CCS) eligible children and families. TA Project to evaluate needs and most efficient solutions.
 - o Continued to work with Sheriff's Office to develop services for with justice-involved population.
- Enhanced working relationship with Partnership Health Plan of California (PHC)
 - o The Board of Supervisors appointed the Health and Human Services Agency Director as the Nevada County Representative on the Board of Directors for Partnership Health Plan of California. In this capacity the Director also serves on the Partnership Finance Committee.
 - o Helped coordinate the transition of Medi-Cal providers from the two previous commercial managed Care Plans to Partnership Health.
 - o Coordinated development of required memoranda of understanding (MOU) with Partnership Health Plan.
- Efforts to address disparities and ensure equitable access to county services
 - o Worked with an internal HHSA team to collect data and identify disparities, with the ultimate goal of creating a plan to address disparate access to services.
 - o Participated in the Equity and Inclusion Leadership Alliance, a coalition of leaders from various public sector organizations, non-profits and community leaders.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Maintain HHSA and the County's financial stability and core services. *Priority Objective
 - o Monitor legislation at a state and federal level and analyze impacts to inform operational decisions and inform advocacy efforts.
 - o Utilize modeling tools to plan for future conditions, sustain programs and drive spending decisions.
 - o As federal policy changes and state budgets become clear, utilize modeling tools to anticipate and respond to impacts.
 - o Continue applying for grants and funding opportunities to advance Board of Supervisors and Agency priorities.
 - o Leverage opportunities of state reforms such as CalAIM to diversify and sustain funding.

HHSA Admin (50101)

- o Expand the Medi-Cal Administrative Activities (MAA) program to applicable HHSA departments and increase internal staff knowledge of the MAA program to ensure sustainability.
- Coordinate with local jurisdictions, developers, and other partners to facilitate development of, and access, to affordable and workforce housing. *Priority Objective
 - o Continue development of affordable housing, permanent supportive housing, and facilitating access to housing for HHSA customers, low-income individuals and people experiencing homelessness.
 - o Study models for advancing workforce housing and middle-income housing development.
 - o Work with Community Development Agency staff on policy and land-use solutions to spur development of housing in the market.
 - o Implement Priority Objective direction to update housing structure including dedicated director and focus on affordable and workforce housing solutions and continue to participate in the Board of Supervisors Ad Hoc committee.
- In partnership with Continuum of Care, prevent homelessness, address the needs of people experiencing homelessness, and move towards sustainable, ongoing programs.
*Priority Objective
 - o Bring focus to regional equity for Truckee and North San Juan.
 - o Continue to refine winter shelter contracts.
 - o Based on Board direction to create a separate Housing and Community Services Agency, HHSA Admin will take over coordination of the County Homeless Plan, which includes the following overarching objectives:
 - Prevention and Diversion
 - Increase availability of rental and mortgage assistance.
 - Expand services and housing opportunities for Transition-Aged Youth and Families
 - Provide Outreach and Supportive Services
 - Continue to support and strengthen outreach, engagement and case management
 - Strengthen housing focused case management and post housing supportive services
 - Expand Shelter
 - Expand year-round shelter capacity
 - Expand and strengthen non-congregate, navigation-based interim housing options
 - Increase Housing Stock
 - Facilitate and promote partnerships for the development of affordable and supportive housing
 - Implement a centralized Landlord Liaison Program
 - Collaborate
 - Support system wide improvements to data collection measures, collaboration on funding opportunities, and implementation of County/CoC join Homeless Action Plan
 - Strengthen the coordinated multi-disciplinary case conferencing team (Homeless Resource Team)

HHSA Admin (50101)

- 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. ***Priority Objective**
 - o Broaden the focus of CalAIM implementation efforts to incorporate all HHSA departments, other county departments, and community organizations as appropriate.
 - o 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.
 - o Work closely with Partnership Health Plan to coordinate implementation of new services.
- Support Agency and community efforts to respond to the Opioid crisis.
 - o Work with HHSA Departments and community organizations to support prevention strategies, treatment, and Harm Reduction work including Narcan, Fentanyl test strips and more.
 - o Implement the expenditure and sustainability plan for opioid settlement funds, in alignment with existing stakeholder engagement processes.
- Provide leadership in efforts to address disparities in access to county services.
 - o Identify and track data that sheds light on disparities, and ensure strategies are developed and implemented to eliminate disparities.
 - o Continue participating in the Equity and Inclusion Leadership Alliance
 - o Continue participating in outreach events that promote safety and wellbeing while also making direct service connections.



Health & Human Services Admin (50101)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	318,239	150,000	376,491	300,000	300,000	100.0%
Federal/State Intergovernmental	1,933,523	1,362,419	3,719,617	2,000,000	2,000,000	46.8%
Charges for Services	624,115	-	-	-	-	NA
Miscellaneous Revenues	65,000	697,248	1,182,412	1,834,388	1,834,388	163.1%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	130,122	130,122	179,459	179,459	37.9%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,940,877	2,339,789	5,408,642	4,313,847	4,313,847	84%
Expenses						
Salaries & Benefits	4,572,531	5,222,706	5,049,712	5,574,258	5,574,258	6.7%
Services & Supplies	1,317,026	2,403,333	2,509,202	2,684,441	2,684,441	11.7%
Other Charges	596,260	3,561,610	1,724,110	2,989,199	2,989,199	-16.1%
Overhead Cost Plan (A87)	239,543	398,646	398,646	474,212	474,212	19.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	2,000	2,000	NA
Interfund Activity	(5,684,458)	(6,460,310)	(6,286,203)	(6,959,547)	(6,959,547)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,040,902	5,125,985	3,395,467	4,764,563	4,764,563	-7%
Fund Balance Added (Used)	1,899,976	(2,786,196)	2,013,175	(450,716)	(450,716)	
Staffing:	30.00	32.00	32.00	32.00	32.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	4,313,847	4,764,563	(450,716)		
		4,313,847	4,764,563	(450,716)		

Analyst Comments:

SB 163 California Wraparound (40140)

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)

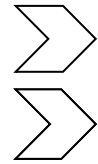
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	437,387	559,285	559,285	90,574	90,574	-83.8%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	437,387	559,285	559,285	90,574	90,574	-84%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	469,480	560,000	560,000	560,000	560,000	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	3,714	(652)	(652)	(661)	(661)	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	473,194	559,348	559,348	559,339	559,339	0%
Fund Balance Added (Used)	(35,807)	(63)	(63)	(468,765)	(468,765)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
HLTH & HUMAN SVCS AGENCY	Fund # 1589	Revenues	Expenses	Fund Balance		
		90,574	559,339	Added (Used)		
				(468,765)		
		90,574	559,339	(468,765)		

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



BEHAVIORAL HEALTH

Phebe Bell, Director

☐ Behavioral Health Administration (40103)	\$ 3,359,437
☐ Children's Behavioral Health (40104)	\$ 13,310,952
☐ Alcohol & Drug Programs (40105)	\$ 10,568,424
☐ Adult Behavioral Health (40110)	\$ 34,275,348
☐ Behavioral Health Homelessness (40115)	\$ 6,509,537
☐ Behavioral Health Realignment (40119)	\$ 4,143,018
☐ Behavioral Health 2011 Rlgn. (40130)	\$ 7,904,074

Total \$ 80,070,790



Behavioral Health Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	15,453	12,409	16,888	16,888	16,888	36.1%
Use of Money & Property	313,925	128,493	180,268	180,268	180,268	40.3%
Federal/State Intergovernmental	40,654,321	50,732,261	69,127,950	60,549,652	60,549,652	19.4%
Charges for Services	1,795,497	2,310,841	2,031,828	2,007,778	2,007,778	-13.1%
Miscellaneous Revenues	296,235	143,188	442,047	119,438	119,438	-16.6%
Other Financing Sources	8,923,167	11,866,959	8,224,509	12,016,199	12,016,199	1.3%
General Fund Transfers	61,786	61,786	61,786	61,786	61,786	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	52,060,384	65,255,937	80,085,276	74,952,009	74,952,009	15%
Expenses						
Salaries & Benefits	9,681,037	12,546,643	11,337,467	14,224,176	14,224,176	13.4%
Services & Supplies	32,984,866	42,073,703	38,075,811	47,672,607	47,672,607	13.3%
Other Charges	30,649,132	9,900,358	9,973,675	11,599,242	11,599,242	17.2%
Overhead Cost Plan (A87)	1,324,274	1,175,810	1,175,810	2,374,212	2,374,212	101.9%
Capital Assets	10,055	-	-	-	-	NA
Other Financing Uses	8,968,020	12,204,807	8,356,420	12,087,665	12,087,665	-1.0%
Interfund Activity	(27,822,091)	(7,533,869)	(6,296,451)	(7,887,112)	(7,887,112)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	55,795,294	70,367,452	62,622,732	80,070,790	80,070,790	14%
Fund Balance Added (Used)	(3,734,910)	(5,111,515)	17,462,544	(5,118,781)	(5,118,781)	
Staffing:	63.76	70.75	70.76	74.75	74.75	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
NEV CO ALCO PC 1463.16	1144	298,226	17,032	-	17,032	315,258
DRUG EDUCATION TRUST	1145	42,498	1,263	-	1,263	43,761
ALCOHOL EDU PG PC1463.25	1146	281,229	15,993	32,495	(16,502)	264,727
HLTH/WELFARE LOCAL TRUST	1480	5,914,708	3,227,855	4,143,018	(915,163)	4,999,545
LRF 2011 - HHSA	1481	9,847,986	7,147,107	7,904,074	(756,967)	9,091,019
MENTAL HLTH SVCS ACT FUND	1512	6,578,770	6,770,583	10,121,324	(3,350,741)	3,228,029
HLTH & HUMAN SVCS AGENCY	1589	10,630,598	57,772,176	57,869,879	(97,703)	10,532,895
			74,952,009	80,070,790	(5,118,781)	

Behavioral Health Administration (40103)

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 2024-25:

- Ended first complete year under payment reform in a positive financial position, which is reflected by increased revenue in the current fiscal year due to timing of payments. This reflects significant work learning new coding and documentation practices, hiring consultants to analyze workflows and recommend efficiencies, coaching and incentivizing increased billing from contracted providers, and developing productivity dashboards to track staff billable time.
- In preparation for increased state accountability for outcomes and metrics, expanded internal expertise in analyzing data and developing accessible reports and dashboards to increase insights into performance. Applied for and was accepted into the Institute for Health Improvement pilot program for Managed Care Plan-Mental Health Plan cohorts. Additionally received a grant from the

Behavioral Health Administration (40103)

MHSOAC to participate in a pilot program to develop performance metrics for our Full Service Partnership program to ensure high quality services.

- Maximized the opportunity of significant Behavioral Health Continuum Infrastructure Program funding by developing a comprehensive plan for an inpatient facility for Nevada County including building consensus for the project with key stakeholders, identifying a site, identifying an operational partner, building a regional collaboration and writing a comprehensive proposal for funding.
- Aggressively pursued the Homekey+ funding stream which offers significant new resources for housing behavioral health clients who are homeless by providing leadership to project development for projects that would add nearly 50 units of supportive housing to the County if funded.
- Continued to support sustainability of staff through ongoing advocacy for position growth where appropriate including adding critical staff to ensure comprehensive services for complex clients.
- 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. Provided context and connection between various new justice related programs including IST Diversion, CARE Court and Prop 36 implementation.
- Advocated for effective state policy through participation in critical state advisory groups including being selected by state partners for the Health and Human Services Administration Behavioral Health Advisory Group, the 988 Crisis System Implementation Advisory Group, and the System Transformation Implementation Work Group. Nevada County's Behavioral Health Director began serving as an officer of CalMHSA which is a JPA representing all 58 Behavioral Health Departments in order to support the health and well-being of this critical organization which provides core services to the department.
- Continued to invest in the fiscal stability of the department by applying for and managing 23 grants representing approximately \$24.2 million above and beyond normal funding streams. These grants added \$8 million to the current year operating budget, thereby allowing the department to increase services and supports to the community.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Analyze Behavioral Health Services Act (BHSA) impacts and develop strategies to sustain critical services.
 - o Support development of a comprehensive Community Planning Process to ensure compliance with new requirements.
 - o Communicate likely changes to current funding patterns and contracts to community partners in a timely way.
 - o Conduct a comprehensive Request for Proposals process for all programs seeking BHSA funding.
 - o Maximize maintenance of existing programs wherever possible.
- Understand the BH-CONNECT policy initiative and analyze all opportunities for County participation.

Behavioral Health Administration (40103)

- o Develop comprehensive planning process for assessing fiscal opportunities and threats, capacity analysis and options for implementation.
 - o Conduct fiscal analysis of key components.
 - o Develop training plans for internal staff.
 - o Alter all critical contracts to reflect new expectations and requirements.
 - o Develop fiscal and electronic health record plans for changes in billing and documentation expectations.
- Maximize housing opportunities for people with behavioral health needs through creating and operating more Permanent Supportive Housing.
 - o Analyze maximum funding available for housing costs under BHSa.
 - o Develop an implementation plan for Transitional Rent Subsidy implementation in Nevada County.
 - o Investigate the utilization of Flexible Housing Pools as a solution to complex funding streams for housing.
 - o Understand the interplay between Enhanced Care Management, Community Supports, Transitional Rent and the requirement to maximize all Medi-Cal billable housing supports before using BHSa funds.
 - o Participate in Continuum of Care (COC) in order to better understand housing and homeless services resources and to advocate for efficient and effective utilization of funding streams.
- Pursue integration of mental health and substance use treatment services.
 - o Continue to participate in state pilot program for administrative integration of specialty mental health and drug Medi-Cal delivery systems.
 - o Develop an integrated access process that prioritizes streamlined entry into services, community based intakes, and a no wrong door approach for people seeking services
 - o Develop strategies for implementation of LPS law expansion to people with substance use disorder needs through program and facility enhancements.
- Maximize Nevada County utilization of the bond funding available through Proposition 1.
 - o Advocate for submitted applications to be funded and ensure projects are strong and competitive.
 - o Continue to develop project ideas as long as funding remains available.
 - o Develop ongoing funding plans for all projects to ensure sustainability.
- 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.
 - o Participate fully in the CalMHSA Connex program and understand the opportunities and limitations of this system.
 - o 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.
 - o 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.
 - o 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.

Behavioral Health Administration (40103)

- Monitor providers to ensure appropriate implementation of billing and productivity.
 - o Provide chart monitoring tool to providers.
 - o Manage contracts to ensure regular internal monitoring occurs and results are shared regularly with the Department.
- Coordinate with criminal justice partners to address the goals of the Stepping Up initiative.
 - o 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).
 - o Ensure full implementation of new justice related initiatives including jail linkages in partnership with the Sheriff's office, Prop 36 programming and Care Court.



Behavioral Health Administration (40103)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	281,853	114,502	162,988	162,988	162,988	42.3%
Federal/State Intergovernmental	4,050,770	3,066,653	8,104,369	4,431,078	4,431,078	44.5%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	265,788	-	115,412	-	-	NA
Other Financing Sources	-	13,991	-	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,598,411	3,195,146	8,382,769	4,594,066	4,594,066	44%
Expenses						
Salaries & Benefits	2,996,431	2,849,864	3,006,787	3,339,000	3,339,000	17.2%
Services & Supplies	3,965,290	1,121,176	1,395,112	2,267,712	2,267,712	102.3%
Other Charges	5,941,040	2,527,605	2,518,670	3,205,354	3,205,354	26.8%
Overhead Cost Plan (A87)	617,755	583,646	583,646	897,636	897,636	53.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(7,460,282)	(4,394,234)	(5,065,698)	(6,350,265)	(6,350,265)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	6,060,234	2,688,057	2,438,517	3,359,437	3,359,437	25%
Fund Balance Added (Used)	(1,461,822)	507,089	5,944,252	1,234,629	1,234,629	
Staffing:	20.00	17.00	17.00	18.00	18.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
MENTAL HLTH SVCS ACT FUND	Fund # 1512	955,900	881,348	74,552		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	3,638,166	2,478,089	1,160,077		
		4,594,066	3,359,437	1,234,629		

Analyst Comments:

Children's Behavioral Health (40104)

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 and substance use needs

- School based screening programs
- Trauma screenings for children referred for care
- Early psychosis identification and care
- Substance use screening for every youth over 12

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

- Acute psychiatric inpatient care and mental health services in residential treatment
- Contract and monitor to assure quality mental health services are delivered
- 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 to access services

Accomplishments in Fiscal Year 2024-25:

- Improved access to mental health care for local children and youth by providing services to over 650 children, youth and families including parenting groups, pro-social skill development activities and therapeutic outdoor activities. This is an 18% increase over the previous year.
- Strengthened grant-funded Functional Behavior Analysis teams on school campuses to coordinate with specialty mental health services in eight school districts by adding monthly collaboration and cross-disciplinary training with behavioral health team.
- Implemented new, more effective and efficient Early Psychosis Intervention program, ensuring high risk local youth have access to critical services. Assessed 27 youth and young adults who screened positive for early psychosis, with 9 currently receiving coordinated specialty care.

Children's Behavioral Health (40104)

- Improved department capacity to provide specialized care including facilitating an eating disorder task force, creating new linkages to urgent residential treatment for youth suffering from eating disorders, and hiring a second full-time therapist with specialized training and experience treating children and youth with problem sexual behaviors.
- Supported the community in the aftermath of 7 critical incidents involving unexpected deaths and other community crisis stressors by bringing trained staff onsite to provide group and individual crisis intervention services.
- Facilitated in-person full-team collaboration with Child Welfare partners to strengthen referral process so that every infant/child detained by Child Welfare Services (CWS) and placed in Nevada County receives services from Children's Behavioral Health (CBH). Served 100% of children/youth detained by CWS and placed in Nevada County.
- Strengthened the department's ability to identify and treat trauma in children. Trained seven staff in modalities for addressing trauma in children 0-5 and youth 6-21 and provided ongoing clinical supervision in these modalities. Provided specialized treatment to over 50 children under the age of six for the third year in a row.
- Developed less-intensive levels of care such as groups and classes in the community and on campus for over 140 youth who are eligible for County services but do not need or want individual therapy, including an art group, mountain bike group, poetry group, self-image group, T5 therapeutic boxing, summer rehab camp, and The Council which is a strengths-based group designed to support the healthy development of adolescent and pre-teen boys and young men.
- Supported the complex needs of families around issues like housing, food access, and physical health care by adding case management staff and increasing case management hours by over 60%.
- Improved quality of critical services by working with the Healthy Brains Global Initiative to analyze metrics of Wraparound intensive service programs through performance dashboards.

Objectives and Performance Measures for Fiscal Year 2025-26

- Ensure full implementation of all mandated services with BH-CONNECT and Behavioral Health Services Act (BHSA).
 - o Develop a strategy for training and implementing all required Evidence Based Practices across internal and contracted services.
 - o Analyze possible solutions to required mental health evaluation in partnership with Child Welfare Services assessment process.
 - o Create workflows and staffing patterns to support this mandate.
- Develop a process for ensuring Wraparound services to fidelity are available to County residents.
 - o Work with providers to assess program changes needed to meet fidelity requirements.
 - o Determine variety of levels of care the department should offer to families and assist with designing the services and contracts to meet these needs.
 - o Ensure Truckee residents have access to all required services in a manner that is cost effective and sustainable.
- Continue efforts to develop a Children's System of Care approach in Nevada County.

Children's Behavioral Health (40104)

- o Sustain critical collaborative approaches to care including weekly SMART Team meetings, Family Stabilization Collaborative and Leadership Team meetings.
 - o 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.
- Prevent young people from developing life-long or untreated debilitating mental illness by building capacity in the Early Psychosis Intervention program.
 - o Successfully serve 20-25 young people with these services, including coordinating care weekly between the Telecare and Victor treatment teams.
 - o Participate in analysis of current model of providing early psychosis programming and develop program that is both fiscally sustainable and able to meet the requirements of BH CONNECT.
- Strengthen the department's ability to identify and treat trauma in children.
 - o Implement state-identified trauma screening for all children who are referred to the department upon confirmation of state screening tool.
 - o Train at least three staff in evidence-based modalities identified in BH CONNECT for addressing trauma in children and youth.
- Continue to deepen department capacity to provide specialized care.
 - o Support LGBTQ+ youth by hiring and training staff who can relate to and support these youth.
 - o Ensure appropriate treatment for very young children by continuing specialized training of staff and providing treatment to at least 50 children under the age of six.
 - o 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.

Children's Behavioral Health (40104)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	9,446,088	10,895,212	12,717,820	10,268,872	10,268,872	-5.7%
Charges for Services	1,321	-	-	-	-	NA
Miscellaneous Revenues	169	-	-	-	-	NA
Other Financing Sources	1,250,866	2,345,758	1,172,879	1,979,980	1,979,980	-15.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	10,698,444	13,240,970	13,890,699	12,248,852	12,248,852	-7%
Expenses						
Salaries & Benefits	2,791,217	3,476,441	2,956,004	3,593,854	3,593,854	3.4%
Services & Supplies	7,333,456	8,657,749	7,503,167	7,842,129	7,842,129	-9.4%
Other Charges	8,966,310	2,068,382	1,618,707	1,797,348	1,797,348	-13.1%
Overhead Cost Plan (A87)	157,325	142,472	142,472	102,621	102,621	-28.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	864	74,808	74,808	-	-	-100.0%
Interfund Activity	(7,325,772)	(331,103)	(1,000)	(25,000)	(25,000)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	11,923,401	14,088,749	12,294,158	13,310,952	13,310,952	-6%
Fund Balance Added (Used)	(1,224,956)	(847,779)	1,596,541	(1,062,100)	(1,062,100)	
Staffing:	17.90	17.90	17.90	17.62	17.62	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
MENTAL HLTH SVCS ACT FUND	Fund # 1512	2,312,658	3,375,258	(1,062,600)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	9,936,194	9,935,694	500		
		12,248,852	13,310,952	(1,062,100)		

Analyst Comments:

Alcohol and Drug Programs (40105)

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 2024-25:

- Expanded access and engagement to treatment in order to improve health outcomes for Nevada County beneficiaries by providing 816 Substance Use Disorder (SUD) screenings using the Brief Questionnaire for Initial placement (BQUIP), and 110 SUD assessments using the American Society

Alcohol and Drug Programs (40105)

of Addiction Medicine (ASAM) assessment. This very accessible entry process into services is reflected in the 2.9% average penetration rate for Nevada County, which represents the number of Medi-Cal beneficiaries in the County receiving SUD services. This number is well above state average of 0.9%.

- 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 nearly 200 individuals, and 158 of these were inducted or maintained on Medication Assisted Treatment (MAT) while incarcerated. This effort aligns with the new state mandate to better link people leaving incarceration to treatment services and supports our County's ability to implement this mandatory service expansion.
- Despite significant limitations in access to residential treatment beds, managed to serve 190 people with this critical level of care. Utilized out of county placements extensively to achieve this goal. In addition, the County brought in a new provider for Bost House to ensure that all 27 beds are available to County residents.
- Addressed high rates of methamphetamine use in Nevada County by fully implementing a Recovery Incentives Program (Contingency Management), in partnership with Common Purpose, which provides evidenced-based treatment for individuals diagnosed with Stimulant Use Disorder. Served 86 clients through this program with extremely high success rates.
- In order to improve access to MAT for people with an opioid use disorder, secured funding to implement a low barrier MAT program serving primarily people experiencing homelessness.
- In alignment with new state outcome measures, 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 utilizing services through County contracted providers who were identified to have missed a treatment appointment to support them in retaining services.
- In order to address other new state outcome measure mandates, participated in a learning collaborative through the Institute for Health Improvement. Strengthened the process for identifying and supporting 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, which is well above the state Minimum Performance Level for this metric.
- Improved access to long-term stable housing for people with a substance use disorder by supporting the addition of two Recovery residences to Common Goals. In addition to providing start up costs for these houses, the County supports residents with their rent through a declining percentage while the resident establishes an income source so that the resident is able to move onto permanent housing at the end of a year long stay in this supported environment.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Ensure timely access to residential treatment beds for Nevada County residents.
 - o Support new provider in full implementation of programming at Bost House.
 - o Work with out of county providers to become Drug Medi-Cal certified.

Alcohol and Drug Programs (40105)

- o Continue to develop supplemental treatment such as low barrier MAT services and timely access to Recovery Residences to improve flow through the system of care.
- Ensure Department success in addressing state mandated Quality Metrics goals.
 - o Develop partnerships with Federally Qualified Health Clinic (FQHC) prescribers and utilizing data sharing through Partnership Health Plan to better support people staying connected to treatment.
 - o Work with CalMHSA and internal staff to understand all inputs into data calculations and develop strategies to address areas of challenge.
 - o Develop case management strategies to support better ongoing engagement.
 - o Strengthen process for post Emergency Department visits for substance use disorder needs through electronic notification system.
- Support access to substance use disorder treatment specifically for people experiencing homelessness.
 - o Fully implement low barrier MAT program at the Commons Resource Center.
 - o Sustain Recovery Incentives program even if state subsidy funding ends.
 - o Provide access points at the Commons Resource Center and jail for people who need assessments and linkages to treatment.
 - o Coordinate closely with housing resources to ensure a pathway from homelessness to housing in alignment with treatment engagement.
- Reduce the drug overdose rate in Nevada County by increasing outreach, engagement, and harm reduction strategies.
 - o Build further capacity to extract data reports from the Overdose Detection Mapping Application Program (ODMAP) for better tracking of overdoses in the County.
 - o Continue to provide Naloxone, Naloxone Education, Overdose Prevention Education, Fentanyl test strips, and Xylazine test strips to the community.
 - o Investigate establishing an Overdose Response Team, particularly amongst the homeless 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.
 - o Develop strategies for utilizing new Behavioral Health Services funding within the substance use treatment system, including exploring full-service partnership type of programming in this context.
 - o Explore options for individuals experiencing a substance use disorder crisis, such as Crisis Receiving and Stabilization Facilities and Sobering Centers.
 - o Develop treatment options required for the implementation of SB 43.
 - o Participate in efforts to integrate substance use and mental health services both administratively and clinically.

Alcohol & Drug Programs (40105)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	15,453	12,409	16,888	16,888	16,888	36.1%
Use of Money & Property	19,317	13,991	17,280	17,280	17,280	23.5%
Federal/State Intergovernmental	4,296,598	9,030,151	8,319,594	9,335,068	9,335,068	3.4%
Charges for Services	25,446	27,030	16,102	23,720	23,720	-12.2%
Miscellaneous Revenues	655	-	-	-	-	NA
Other Financing Sources	1,039,721	779,398	389,699	1,198,861	1,198,861	53.8%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	5,397,190	9,862,979	8,759,563	10,591,817	10,591,817	7%
Expenses						
Salaries & Benefits	553,486	939,807	938,965	1,208,715	1,208,715	28.6%
Services & Supplies	5,190,024	8,948,561	5,628,600	8,210,779	8,210,779	-8.2%
Other Charges	1,733,522	728,303	1,424,123	1,242,048	1,242,048	70.5%
Overhead Cost Plan (A87)	107,381	15,290	15,290	15,095	15,095	-1.3%
Capital Assets	10,055	-	-	-	-	NA
Other Financing Uses	13,096	111,299	100,061	32,495	32,495	-70.8%
Interfund Activity	(967,584)	(808,484)	(198,544)	(140,708)	(140,708)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	6,639,980	9,934,776	7,908,495	10,568,424	10,568,424	6%
Fund Balance Added (Used)	(1,242,790)	(71,797)	851,068	23,393	23,393	
Staffing:	4.75	6.00	6.00	7.00	7.00	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
NEV CO ALCO PC 1463.16	Fund # 1144	17,032	-	17,032
DRUG EDUCATION TRUST	Fund # 1145	1,263	-	1,263
ALCOHOL EDU PG PC1463.25	Fund # 1146	15,993	32,495	(16,502)
HLTH & HUMAN SVCS AGENCY	Fund # 1589	10,557,529	10,535,929	21,600
		10,591,817	10,568,424	23,393

Analyst Comments:

Adult Behavioral Health (40110)

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 CARE Court, 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)

Accomplishments in Fiscal Year 2024-25

- Fully implemented Care Court mandate including developing court referral processes, workflow design for staff response and staffing plan for court hearings and reports.
- Responded to requests for crisis support by dispatching the Mobile Crisis Team to 616 calls and diverted 53% of those calls from a higher level of care by successfully meeting their needs in the community.
- Maximized billable services provided by staff in order to both increase the quality of care as well as the fiscal well-being of the department. Participated in extensive training to learn both the intricacies of new coding systems as well as alignment of billable services with quality care. Developed effective strategies for supporting staff to ensure stable productivity.
- Analyzed maximum productivity of medical services team including engaging a consultant to work with the nursing team to align workflow with billable services where possible while ensuring a high quality of care.
- Maximized utilization and fiscal viability of the Crisis Stabilization Unit by working with the provider to broaden acceptance criteria and maximize bed utilization. Between 2023 and 2024, the Crisis Stabilization Unit increased their admissions by 67% and billable hours by 73%. Conducted analysis of revenue to shift the program to a fee for service model and determined switching to a fee for service model would not be financially viable at this time given the variable nature of crisis.
- Insight respite center provided up to 28 days of stabilizing support on each visit, thereby reducing the use of more costly and restrictive mental health interventions for 88 unduplicated community members through 108 total admissions.
- Increased client voice and representation in the system by adding a Consumer Advisory Council (CAC) led by two people with lived experience. The CAC is comprised of 12 individuals who are paid for their time as they provide valuable guidance and feedback to NCBH and improve the consumer experience.
- Increased support for people with serious mental illness who intersect with the criminal justice system through collaborative courts and jail in-reach including serving 18 individuals through Mental Health Court, 54 through Mental Health Diversion, 48 through Adult Drug Court and 14 through Assisted Outpatient Treatment. Additionally, improved access to care by providing 8 Mental Health and 52 Substance Use Disorder screenings in the jail.
- Utilized our Incompetent to Stand Trial (IST) Response Team process for diverting people out of the Department of State Hospital (DSH). This program, which won an award from the California State Association of Counties (CSAC), includes 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. Completed a pilot DSH Diversion Program and launched a permanent DSH Diversion Program, successfully diverting 4 individuals into community care.

Adult Behavioral Health (40110)

Objectives and Performance Measures for Fiscal Year 2025-26:

- Prepare for the implementation of BH Connect to maximize opportunities to improve services.
 - Analyze viability of utilizing incentives for providers.
 - Continue analyzing programmatic and fiscal impacts of potential programs.
 - Work with providers to ensure capacity to implement potential programs to fidelity.
- 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.
- Establish a systemic approach to ensuring clients are receiving the correct level and quantity of care.
 - Identify an evidence-based level of care tool to utilize.
 - Develop a rubric for definitions of quality and dosage of services based on level of care.
 - Train staff on implementing level of care tool and expectations for quality of care.
- 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 investigate creative and sustainable ways to maximize utilization of crisis system resources.
 - Incentivize increased utilization of the Crisis Stabilization Unit and Mobile Crisis Team.
 - Develop effective strategies and points of intervention for individuals at risk of entering a cycle of repeated hospitalizations.
 - Develop an operational plan and contract for new inpatient facility (if funded).
- Ensure department compliance with state mandated quality measures.
 - Monitor Healthcare Effectiveness Data and Informational Set (HEDIS) measures to ensure department maintains or exceeds State target performance levels.
 - Develop a robust system for follow-up care for people who visit the Emergency Department with mental health needs.
- Improve access to mental health services for community members.
 - Create a specific community based access and outreach team.
 - Identify process for proactive connection with high risk community members, including those with Emergency Department visits, people experiencing homelessness, and people who community members are concerned about.
- Fully implement Jail Inreach Medi-Cal benefit.
 - Establish process for linkages and warm hand offs from jail staff.
 - Ensure capacity to complete assessments and connect people directly into care.

Adult Behavioral Health (40110)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	12,756	-	-	-	-	NA
Federal/State Intergovernmental	13,527,448	15,223,229	25,726,227	21,108,156	21,108,156	38.7%
Charges for Services	1,768,729	2,283,811	2,015,726	1,984,058	1,984,058	-13.1%
Miscellaneous Revenues	29,622	21,744	27,404	35,100	35,100	61.4%
Other Financing Sources	6,632,580	7,812,082	5,746,201	8,837,358	8,837,358	13.1%
General Fund Transfers	30,893	30,893	30,893	30,893	30,893	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	22,002,029	25,371,759	33,546,451	31,995,565	31,995,565	26%
Expenses						
Salaries & Benefits	3,339,905	4,302,737	3,594,912	5,027,172	5,027,172	16.8%
Services & Supplies	16,496,096	21,100,758	19,856,288	23,326,186	23,326,186	10.5%
Other Charges	14,008,260	3,917,092	3,446,505	5,086,220	5,086,220	29.8%
Overhead Cost Plan (A87)	441,813	434,402	434,402	1,358,860	1,358,860	212.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	134,839	128,981	8,078	8,078	-94.0%
Interfund Activity	(12,068,453)	(1,476,948)	(461,986)	(531,168)	(531,168)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	22,217,619	28,412,880	26,999,102	34,275,348	34,275,348	21%
Fund Balance Added (Used)	(215,590)	(3,041,121)	6,547,349	(2,279,783)	(2,279,783)	
Staffing:	21.11	23.86	23.86	26.13	26.13	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
MENTAL HLTH SVCS ACT FUND	Fund # 1512	3,502,025	5,864,718	(2,362,693)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	28,493,540	28,410,630	82,910		
		31,995,565	34,275,348	(2,279,783)		

Analyst Comments:

Behavioral Health Homelessness (40115)

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 (ECM) benefit, staff provide 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 support for people experiencing homelessness.
- Provide space for internal County departments and external partners to locate services onsite 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 the impacts of homelessness on business and safety.

Accomplishments in Fiscal Year 2024-25:

- The Enhanced Care Management (ECM) program continued to provide outreach and engagement to unhoused residents of the county. The team delivered over 1,200 unique services to over 250 households.

Behavioral Health Homelessness (40115)

- Hired a Clinical Supervisor for the ECM team, a hard to fill position. The new supervisor adds oversight and capacity to the team and provides clinical expertise in managing clients with complex needs.
- Completed design and renovation of the Commons Resource Center (CRC) slated to begin operations in July of 2025. During renovation of the CRC established interim operations so that people could be served throughout the winter months during construction.
- Awarded \$1,000,000 in funding to create a Medication Assisted Treatment (MAT) Pilot program at the CRC. The program provides onsite staff to provide assessments, coordinate recovery groups and assist CRC guests with connecting to medications designed to assist in recovery from substance use disorder.
- Housed 30 people into permanent situations by utilizing interim housing and intensive case management through the Behavioral Health Bridge Housing (BHBH) program in partnership with Hospitality house.
- Awarded \$3 million in Behavioral Health Bridge Housing (BHBH) Infrastructure funds through BHBH Round 3, to construct 14 units of BHBH program housing on a site owned by Hospitality House and funds to remodel a 7-unit site owned by the County. Combined the projects will allow for operator control of 21 of the 30 beds, reducing costs and dependence on hotels.
- Awarded \$2.8 million in Encampment Resolution Funds (ERF) to establish a dedicated Landlord Liaison Team. The funds will be used to expedite housing placements of unsheltered homeless households and households residing in interim shelter programs and recovery residences.
- Applied and received additional rounds of CalAIM Incentive Payment Plan (IPP) and PATH CITED funds, this time through Partnership Health, totaling \$521K to support the homeless outreach team.
- Multi-disciplinary teams comprised of case managers and program leads from across the homeless response system continued to meet weekly to coordinate services for shared clients. The effort has driven an 80% reduction in the number of veterans experiencing homelessness.
- 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.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Develop and implement an operations plan for Commons Resource Center.
 - Ensure design is appropriate for efficient operations. Engage community members and key stakeholders in planning process.
 - Oversee the creation of operations policies and procedures that ensure safe operations.
 - Communicate with neighbors and key partners to ensure facility is supported by stakeholders.
 - 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 a minimum of 135 active, enrolled participants monthly in the current Enhanced Care Management (ECM) program.

Behavioral Health Homelessness (40115)

- o Begin analysis of continuing to fund program through the managed care plan versus billing under specialty mental health.
- o Advocate with Partnership Health Plan for better rates for high intensity clients.
- Continue to leverage data tracking tools in coordination with Built for Zero efforts to address goals from Joint Homeless Strategic Plan.
 - o Align ECM, BHBH and Landlord Liaison Program teams with Built for Zero goals and processes.
 - o Work with other County partners to identify other sub-populations which may be able to reach functional zero.
- Expand Permanent Supportive Housing in eastern and western county by applying for Homekey+ and other funding opportunities.
 - o Work with key stakeholders and partners to ensure ability to implement housing solutions.
 - o Advocate for operations funding through the Continuum of Care (COC), HUD and Regional Housing Authority.
 - o Develop plan in partnership with Facilities for ongoing management of physical buildings.
- Sustain interim housing availability for homeless individuals with behavioral health needs by utilizing Behavioral Health Bridge Housing funds to establish permanent locations for these services.
 - o Deliver 21 units of new program housing in operator-controlled sites.
 - o Connect all BHBH program participants to the Landlord Liaison Program to expedite placement in permanent housing and create flow through the interim beds.
 - o Work to transition the program from hotel-based settings to operator-owned or operator-controlled settings.
- Manage all behavioral health housing to maximize the quality of services and the fiscal sustainability of housing programs.
 - o Train behavioral Health and contracted partner staff in fully utilizing critical processes such as Coordinated Entry and Homeless Management Information Services data tracking to ensure maximum access to housing for clients.
 - o Ensure a system of post-housing case mgmt and support exists across all housing settings.
 - o Advocate for maximum utilization of vouchers in all permanent housing.
 - o Improve system capacity to move people out of interim housing and into permanent and sustainable housing solutions.
- Oversee implementation of the investments in housing and homeless services that are offered through the BH-CONNECT and Behavioral Health Services Act (BHSA) initiatives.
 - o Develop strategies for integrating new Transitional Rent Medi-Cal benefit into housing process.
 - o Explore Flex Pools as a solution to complex braided funding for housing subsidies Assist the department in developing a more strategic approach to assessing housing needs and goals that maximize available funding.
- Support permanent housing for individuals by maximizing utilization of existing housing stock.
 - o Manage Landlord Liaison Program to build relationships with local landlords and encourage placement of homeless individuals in existing units through use of incentives, rental assistance and mitigation funds.
 - o Promote collaboration amongst housing and homeless services providers to ensure access to housing placement support for individuals from various settings.

Behavioral Health Homelessness (40115)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	2,230,232	3,694,926	5,062,409	5,062,409	127.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	121,444	299,231	84,338	84,338	-30.6%
Other Financing Sources	-	915,730	915,730	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	-	3,267,406	4,909,887	5,146,747	5,146,747	58%
Expenses						
Salaries & Benefits	-	977,794	840,799	1,055,435	1,055,435	7.9%
Services & Supplies	-	2,245,459	3,692,644	6,025,801	6,025,801	168.4%
Other Charges	-	658,976	965,670	268,272	268,272	-59.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	(523,100)	(569,223)	(839,971)	(839,971)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	-	3,359,129	4,929,890	6,509,537	6,509,537	94%
Fund Balance Added (Used)	-	(91,723)	(20,003)	(1,362,790)	(1,362,790)	
Staffing:	-	6.00	6.00	6.00	6.00	
2025/26 Fund Analysis:						
					Fund Balance	
					Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	Revenues	Expenses			
		5,146,747	6,509,537		(1,362,790)	
		5,146,747	6,509,537		(1,362,790)	

Analyst Comments:

Behavioral Health Realignment (40119)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,479,219	3,267,388	3,948,497	3,196,962	3,196,962	-2.2%
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
Total Revenues	2,510,112	3,298,281	3,979,390	3,227,855	3,227,855	-2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	2,921,004	4,526,940	4,374,108	4,143,018	4,143,018	-8.5%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,921,004	4,526,940	4,374,108	4,143,018	4,143,018	-8%
Fund Balance Added (Used)	(410,892)	(1,228,659)	(394,718)	(915,163)	(915,163)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH/WELFARE LOCAL TRUST	Fund # 1480	3,227,855	4,143,018	(915,163)		
		3,227,855	4,143,018	(915,163)		

Analyst Comments:

Behavioral Health 2011 Realignment SubAccount (40130)

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)

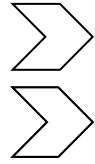
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	6,854,197	7,019,396	6,616,517	7,147,107	7,147,107	1.8%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	6,854,197	7,019,396	6,616,517	7,147,107	7,147,107	2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	6,033,056	7,356,921	3,678,462	7,904,074	7,904,074	7.4%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	6,033,056	7,356,921	3,678,462	7,904,074	7,904,074	7%
Fund Balance Added (Used)	821,141	(337,525)	2,938,055	(756,967)	(756,967)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - HHSA	Fund # 1481	7,147,107	7,904,074	(756,967)		
		7,147,107	7,904,074	(756,967)		

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



CHILD SUPPORT SERVICES

Paul Johnson, Director

☐ Child Support Services (20109)	\$	3,579,659

Total	\$	3,579,659



Child Support Services Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	37,754	9,000	36,594	9,000	9,000	0.0%
Federal/State Intergovernmental	2,863,682	3,694,501	2,743,867	3,570,659	3,570,659	-3.4%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	4,215	-	1,695	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,905,651	3,703,501	2,782,156	3,579,659	3,579,659	-3%
Expenses						
Salaries & Benefits	2,247,279	2,788,795	2,214,105	2,772,907	2,772,907	-0.6%
Services & Supplies	134,854	534,977	138,998	507,526	507,526	-5.1%
Other Charges	216,669	260,116	200,359	282,320	282,320	8.5%
Overhead Cost Plan (A87)	304,999	317,313	317,313	137,606	137,606	-56.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(96,377)	(197,700)	(88,619)	(120,700)	(120,700)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,807,424	3,703,501	2,782,156	3,579,659	3,579,659	-3%
Fund Balance Added (Used)	98,227	-	-	-	-	
Staffing:	20.00	18.00	18.00	18.00	18.00	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
CHILD SUPPORT SERVICES	1125	1,065,868	3,579,659	3,579,659	-	1,065,868
				3,579,659	3,579,659	-

Child Support Services (20109)

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) enriches the lives of children by encouraging parents to share in financial responsibilities in an equitable and courteous manner.

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 services at no cost to families:

- 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 2024-2025:

- Maintained excellent delivery of our core services in the establishment and collection of support. SNRDCSS ranks 2nd overall in the state in Federal Performance Measures and continues to exceed state averages in the establishment and collection of support. SNRDCSS' performance on several key metrics compared to the state average are highlighted in the table below:

Category	SNRDCSS	State Avg
Paternity Established	104.7%	99.1%
Cases with Orders	96.1%	87.4%
Current Collected	68.2%	62.7%
Arrears Collected	69.3%	62.7%

- Partnered with Community Beyond Violence (CBV) for our fourth annual School Supply and Backpack Drive, distributing over 300 backpacks filled with school supplies to local non-profit organizations that serve low-income youth. The generous donations of community members and local businesses made this effort successful. In addition to equipping students with essential supplies, the partnership also supported CBV's broader efforts in the community.
- Continued collaboration with Sierra Community House, leveraging a community partner trusted by Spanish-speaking constituents to enhance service access in Eastern Nevada County. Through monthly visits, we provide in-person services that build trust and ensure individuals feel supported in navigating the child support process. These efforts have been instrumental in growing the program and addressing the needs of underserved populations.
- Collaborated with the California Department of Child Support Services (DCSS) Office of Research and Data Analytics (RADAR) to develop a Tableau dashboard tailored to our county's data needs. The CSS Scorecard dashboard consolidates caseload performance metrics into a single, accessible location. This tool simplifies monitoring for supervisors and empowers Child Support Specialists to track high-priority tasks and cases efficiently.

Child Support Services (20109)

- Through strong collaborative partnerships, we continue to expand support and enhance services across county lines. Working alongside Lake, Modoc, Plumas, Tehama, Siskiyou, and San Joaquin counties, we foster regional cooperation and resource-sharing to improve outcomes.
- Streamlined and upgraded the internal Policy and Procedure Manual by overhauling its structure and format. Built a new, user-friendly SharePoint site, updated desk aids, and redesigned the layout to mirror the DCSS online Policy and Procedure Manual. These enhancements ultimately improve efficiency and a more effective workflow.
- Opened a second location at the courthouse to enhance accessibility and provide greater support. This new location fosters stronger connections with court staff and the Family Law Facilitator, improves customer engagement, and streamlines services.
- Presented at the annual Child Support Directors Association (CSDA) conference and CSDA Legal College, sharing expertise and best practices in locate efforts, utilizing Tableau for caseload management, managing Smith-Ostler (support based on variable income) orders, and special enforcement for collections on delinquent child support. These presentations highlight our commitment to growing and enhancing the program through knowledge sharing and collaboration. The highly regarded “locate” presentation led to a request for a recorded session featured on the CSDA website as a continuing education resource.
- Revised the department’s Mission, Vision and Values through a facilitated staff workshop, incorporating High Performing Organization (HPO) principles and ensuring meaningful input from every team member. These efforts aim to shape our internal office culture while ensuring our services are accessible and responsive to the diverse populations we serve.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Improve Program Outcomes and Streamline Processes
 - o Continue to develop the Order of Examination calendar and Employment Efforts program by examining historical performance data to improve processes. This initiative aims to engage customers, increase parental employment rates, and enhance payment consistency.
 - o Continue to expand the services offered to partner local child support agencies (LCSAs) through our existing worker's compensation and locate shared service agreements in an effort to improve cost-effectiveness.
 - o Enhance partnerships with other county departments and local child support agencies to explore shared service opportunities and leverage employee training to strengthen workforce development, achieve cost efficiencies, and ensure exceptional service delivery.
- Foster Collaborative Partnerships to Support Families
 - o Establish quarterly check-ins with Social Services staff from Sierra and Nevada counties to enhance system interface education and ensure all CalWORKs referrals are received. Additionally, explore targeted outreach to single-parent households receiving SNAP or Medi-Cal benefits who may be unaware of our services. Expand collaboration through inter-departmental training and workshops with DSS and other social service agencies to foster a deeper understanding of agency operations, identify opportunities for knowledge sharing, and enhance staff engagement in cross-agency initiatives.
 - o Leverage State communication and outreach resources to educate families about child support services. Provide clear, accessible information on available resources. Strengthen partnerships

Child Support Services (20109)

with local non-profits, Courts, the Sheriff's Office, and the private family law bar to increase awareness, collaboration, and access to services.

- o Enhance service accessibility for residents in Sierra County. Identify and implement measures to improve service levels and ensure effective and efficient access to our services for the community. This effort will include engaging Sierra County court administration staff in quarterly AB1058 meetings to strengthen collaboration and support.
- Foster Innovation and Enhance Service Delivery
 - o Engage Nevada County court administration and judicial leaders in discussions about outreach to individuals obtaining child support orders outside the IV-D program. Utilize state-developed outreach materials, including QR codes, to assist customers in opting into our services or completing the required Case Registry Form if they choose to decline services. This effort will increase awareness of our services and ensure participant compliance with the Case Registry Form requirement.
 - o Utilize the data and information available through state-designed Tableau dashboards to monitor, track, and improve performance metrics. Conduct regular training sessions to educate and engage staff on the benefits of using these tools, fostering a data-driven culture that supports informed decision-making and continuous improvement.
 - o Cultivate a supportive and inclusive workplace where employees feel valued and engaged. Implement strategies to improve job satisfaction, enhance employee well-being, and promote open communication, with the aim of enhancing retention and building a positive, collaborative team culture.

Child Support Services (20109)

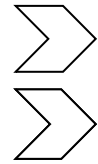
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	37,754	9,000	36,594	9,000	9,000	0.0%
Federal/State Intergovernmental	2,863,682	3,694,501	2,743,867	3,570,659	3,570,659	-3.4%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	4,215	-	1,695	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,905,651	3,703,501	2,782,156	3,579,659	3,579,659	-3%
Expenses						
Salaries & Benefits	2,247,279	2,788,795	2,214,105	2,772,907	2,772,907	-0.6%
Services & Supplies	134,854	534,977	138,998	507,526	507,526	-5.1%
Other Charges	216,669	260,116	200,359	282,320	282,320	8.5%
Overhead Cost Plan (A87)	304,999	317,313	317,313	137,606	137,606	-56.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(96,377)	(197,700)	(88,619)	(120,700)	(120,700)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,807,424	3,703,501	2,782,156	3,579,659	3,579,659	-3%
Fund Balance Added (Used)	98,227	-	-	-	-	
Staffing:	20.00	18.00	18.00	18.00	18.00	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
CHILD SUPPORT SERVICES	Fund # 1125		3,579,659	3,579,659	-	
			3,579,659	3,579,659	-	

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



HOUSING COMMUNITY SERVICES

Tyler Barrington, Interim Director

☐ Housing Services Administration (50601)	\$	4,097,120
☐ Regional Housing Projects (50609)	\$	1,875,396

Total \$ 5,972,516



Housing Community Services Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	144,127	88,190	134,915	123,400	123,400	39.9%
Federal/State Intergovernmental	4,022,187	5,315,602	3,926,346	1,977,603	1,977,603	-62.8%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	115,062	468,215	260,341	193,200	193,200	-58.7%
Other Financing Sources	283,471	1,794,199	1,923,670	25,000	25,000	-98.6%
General Fund Transfers	88,570	238,570	406,692	330,000	330,000	38.3%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,653,417	7,904,776	6,651,964	2,649,203	2,649,203	-66%
Expenses						
Salaries & Benefits	347,715	378,224	373,981	625,500	625,500	65.4%
Services & Supplies	1,012,570	3,809,702	854,400	4,790,796	4,790,796	25.8%
Other Charges	1,368,894	2,050,876	1,618,405	2,570,465	2,570,465	25.3%
Overhead Cost Plan (A87)	211,647	66,009	66,009	280,911	280,911	325.6%
Capital Assets	2,167,277	3,652,272	2,808,685	469,911	469,911	-87.1%
Other Financing Uses	329,874	357,063	416,420	-	-	-100.0%
Interfund Activity	(943,813)	(1,606,851)	(2,469,156)	(2,765,067)	(2,765,067)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,494,163	8,707,295	3,668,744	5,972,516	5,972,516	-31%
Fund Balance Added (Used)	159,253	(802,519)	2,983,220	(3,323,313)	(3,323,313)	
Staffing:	2.00	2.00	2.00	3.00	3.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
HLTH & HUMAN SVCS AGENCY	1589	556,141	2,096,966	2,159,653	(62,687)	493,454
HOUSING & COMMUNITY SVC	1607	55	-	-	-	55
CALHOME PROGRAM INCOME	1608	1,049,003	30,400	554,505	(524,105)	524,898
HOME PROGRAM INCOME	1611	3,901,145	90,000	1,382,962	(1,292,962)	2,608,183
PERMNT LOCAL HOUSE ALLOC	1631	59,994	346,837	342,837	4,000	63,994
WESTN REGION HS TRST FUND	1632	3,715,911	68,000	1,532,559	(1,464,559)	2,251,352
CDBG REHAB REVOLVING LOAN	1645	483,837	17,000	-	17,000	500,837
			2,649,203	5,972,516	(3,323,313)	

Housing and Community Services Administration (50601)

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 and Community Services Division promotes safe, affordable housing and community development services through loans, grant programs, and community collaboration.

Service Description:

The Housing and Community Services Department (HCS) promotes and facilitates partnerships for affordable housing development and provides resources to low-income residents for a variety of housing services. The division uses a combination of state and federal funds to leverage the delivery of affordable housing development, public improvements, community development, and community services.

Utilizing funding sources such as Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Home Investment Partnership (HOME), Cal-HOME Re-use fund and USDA Home Preservation Grant, HCS provides down payment assistance, rental assistance, and 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.

HCS works closely with the Community Development Agency (CDA) to evaluate and implement strategies to increase affordable and workforce housing and with the Facilities Management Division on the delivery of housing and homeless services related construction projects.

Accomplishments in Fiscal Year 2024-2025:

- Began planning for the renovation of 6 additional units of affordable housing at Empire Mine Courtyard on Badger Lane.
- Nearing completion of Commons Resource Center remodel to support a fully operational Navigation Center (expected Summer 2025).
- Completed construction of 6 units of permanent supportive housing at the Ranch House.
- Began implementation of \$1.8 million in Manufactured Housing Opportunity and Revitalization Program (MORE) 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 Homeless Housing, Assistance and Prevention (HHAP) Grant Round 3 and 4 performance metrics for housing and homelessness and to apply for HHAP Round 5.
- Working with the Housing Ad Hoc, coordinated a restructure of HCS to increase capacity for expanded focus on workforce housing.

Housing and Community Services Administration (50601)

Objectives and Performance Measures for Fiscal Year 2025-2026

- Facilitate the provision of affordable housing units in collaboration with community partners.
 - o Support Pacific Crest Commons and Lone Oak II affordable housing.
 - o Provide five additional permanent supportive housing units at Empire Mine Courtyards in partnership with AMI Housing.
 - o Support the development of four (4) new owner-occupied housing units in partnership with Habitat for Humanity.
- Explore effective strategies and partnerships with Community Land Trust (CLT) for development of affordable housing. *Priority Objective
 - o Assist the CLT with grant writing services for the 2026 Cal HOME grant.
- Work with CDA on alternative housing policies to increase the supply of affordable housing. *Priority Objective
 - o Work with the Planning Department through the Alternative Housing public and ordinance development process by attending and supporting the project at monthly affordable and workforce housing team meetings.
- Evaluate strategies to increase development of and access to workforce and middle-income housing. *Priority Objective
 - o Identify funding opportunities and policy solutions to increase development of workforce and middle-income housing.
 - o Develop a County sponsored downpayment assistance program by Spring 2026.
- Seek, secure and administer grant funding to further housing objectives.
 - o Increase availability of rental and mortgage assistance funding to prevent individuals and families from slipping into homelessness.
 - o Apply for a HOME grant to provide for Tenant Based Rental Assistance (TBRA).
- In collaboration with the Community Development Agency (CDA), identify surplus governmental lands for development of affordable and workforce housing. *Priority Objective
 - o Go live with the housing opportunity sites webpage in summer 2025.
 - o Work with the Department of Information and General Services to evaluate County surplus lands for potential as affordable or workforce housing prior to designating them as surplus.
 - o Work with CDA on rezoning suitable sites to allow for by-right multi-family residential.
 - o Develop an RFP to solicit affordable and workforce housing developers to build affordable or workforce housing on lands that would have otherwise be designated as surplus.
- Provide opportunities and services to preserve affordable housing options and services for low-income individuals in the community.
 - o Work with FREED to assist in the rehabilitation of five (5) housing units in fiscal year 2025/26.
 - o Commence the Manufactured Housing Opportunity and Revitalization (MORE) Program, specifically providing for the replacement of two units and the repair of four units.
 - o Coordinate with Regional Housing Authority to maximize vouchers for low-income households.



Housing Services Administration (50601)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	57,128	49,162	56,484	51,400	51,400	4.6%
Federal/State Intergovernmental	3,948,440	4,845,782	3,338,887	1,634,766	1,634,766	-66.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	115,062	468,215	260,341	193,200	193,200	-58.7%
Other Financing Sources	(26,823)	1,437,136	1,539,950	25,000	25,000	-98.3%
General Fund Transfers	88,570	238,570	406,692	330,000	330,000	38.3%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,182,377	7,038,865	5,602,354	2,234,366	2,234,366	-68%
Expenses						
Salaries & Benefits	347,715	378,224	373,981	625,500	625,500	65.4%
Services & Supplies	809,035	2,109,639	819,677	2,915,400	2,915,400	38.2%
Other Charges	1,264,954	1,910,527	1,491,199	2,357,243	2,357,243	23.4%
Overhead Cost Plan (A87)	211,647	66,009	66,009	280,911	280,911	325.6%
Capital Assets	2,167,277	3,514,033	2,651,647	469,911	469,911	-86.6%
Other Financing Uses	19,580	-	32,700	-	-	NA
Interfund Activity	(892,467)	(1,560,369)	(2,363,132)	(2,551,845)	(2,551,845)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,927,740	6,418,063	3,072,081	4,097,120	4,097,120	-36%
Fund Balance Added (Used)	254,636	620,802	2,530,273	(1,862,754)	(1,862,754)	
Staffing:	2.00	2.00	2.00	3.00	3.00	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
HLTH & HUMAN SVCS AGENCY	Fund # 1589	2,096,966	2,159,653	(62,687)
HOUSING & COMMUNITY SVC	Fund # 1607	-	-	-
CALHOME PROGRAM INCOME	Fund # 1608	30,400	554,505	(524,105)
HOME PROGRAM INCOME	Fund # 1611	90,000	1,382,962	(1,292,962)
CDBG REHAB REVOLVING LOAN	Fund # 1645	17,000	-	17,000
		2,234,366	4,097,120	(1,862,754)

Analyst Comments:

Regional Housing Projects (50609)

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 2024-2025

- 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 Western Nevada County Regional Housing Trust Fund.
- Completed an owner-occupied housing project in coordination with Habitat for Humanity and funded through the Western Nevada County Regional Housing Trust Fund.
- Continued planning towards 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.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Increase Affordable, Subsidized and Supported Housing. *Priority Objective
 - o 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.
 - o Apply for PLHA allocations for all three entities with an estimated five-year total of approximately \$3,124,155.
 - o Loan WNCRHTF funds to a development or owner for additional affordable rental housing or owner-occupied housing. Identified through the RFP process, Lone Oak II as an affordable rental housing project and Habitat for Humanity as owner-occupied housing.
 - o Strive to continue to improve community engagement, public relations, and education on the need for more affordable housing.

Regional Housing Projects (50609)

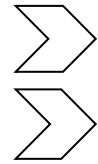
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	86,999	39,028	78,431	72,000	72,000	84.5%
Federal/State Intergovernmental	73,746	469,820	587,459	342,837	342,837	-27.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	310,294	357,063	383,720	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	471,040	865,911	1,049,610	414,837	414,837	-52%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	203,536	1,700,063	34,723	1,875,396	1,875,396	10.3%
Other Charges	103,940	140,349	127,206	213,222	213,222	51.9%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	138,239	157,038	-	-	-100.0%
Other Financing Uses	310,294	357,063	383,720	-	-	-100.0%
Interfund Activity	(51,346)	(46,482)	(106,024)	(213,222)	(213,222)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	566,423	2,289,232	596,663	1,875,396	1,875,396	-18%
Fund Balance Added (Used)	(95,383)	(1,423,321)	452,947	(1,460,559)	(1,460,559)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
PERMNT LOCAL HOUSE ALLOC	Fund # 1631		346,837	342,837	4,000	
WESTN REGION HS TRST FUND	Fund # 1632		68,000	1,532,559	(1,464,559)	
			414,837	1,875,396	(1,460,559)	

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



PROBATION

Jeffrey Goldman, Chief Probation Officer

☐ Probation (20320)	\$	11,127,860
☐ 2011 Realignment – Adult Post Release Community Supervisor	\$	4,075,236
☐ 2011 Realignment–Juv JusticeYOBG/Re-Entry (20118)	\$	479,260
☐ Juvenile Justice/Probation LLES Realignment (20203)	\$	926,221

Total \$ 16,608,577



Probation Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	311,780	85,160	312,847	155,180	155,180	82.2%
Federal/State Intergovernmental	6,177,177	5,719,752	5,873,190	6,355,139	6,355,139	11.1%
Charges for Services	361,585	300,000	300,000	300,000	300,000	0.0%
Miscellaneous Revenues	3,640	-	-	-	-	NA
Other Financing Sources	4,783,158	6,107,848	5,965,902	6,364,757	6,364,757	4.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,648,243	3,089,247	2,535,910	3,215,133	3,215,133	4.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	14,285,583	15,302,007	14,987,849	16,390,209	16,390,209	7%
Expenses						
Salaries & Benefits	5,020,564	5,704,641	5,336,560	5,940,831	5,940,831	4.1%
Services & Supplies	745,334	1,213,103	1,177,412	1,672,793	1,672,793	37.9%
Other Charges	719,250	1,318,427	1,040,242	1,224,322	1,224,322	-7.1%
Overhead Cost Plan (A87)	400,318	439,653	439,653	305,349	305,349	-30.5%
Capital Assets	245,058	-	-	-	-	NA
Other Financing Uses	5,714,449	6,869,831	6,862,747	7,465,282	7,465,282	8.7%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	12,844,973	15,545,655	14,856,614	16,608,577	16,608,577	7%
Fund Balance Added (Used)	1,440,610	(243,648)	131,235	(218,368)	(218,368)	
Staffing:	35.00	35.00	35.00	35.00	35.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	9,177,667	9,177,667	-	*
COM CORREC PERFORM INCENT	1322	2,920,878	629,319	732,741	(103,422)	2,817,456
CORRECT'L TRG-PROBATION	1323	7,172	15,535	15,435	100	7,272
WARD WELFARE FUND - JH	1359	4,472	40	-	40	4,512
PROB ASSET FORFEIT FUND	1452	2,672	40	-	40	2,712
LRF 2011 - PUBLIC SAFETY	1482	4,977,414	5,264,751	5,480,717	(215,966)	4,761,448
YOUTH OFFENDER BLOCK GRNT	1639	1,204,547	489,120	526,501	(37,381)	1,167,166
LAW ENFRMNT SVCS - JJCPA	1640	764,808	553,103	619,016	(65,913)	698,895
SB823 DJJ REALIGN	1643	1,063,266	260,634	56,500	204,134	1,267,400
			16,390,209	16,608,577	(218,368)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Probation (20320)

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 2024-25:

- Our recidivism rate for both juvenile (5%) and adult probation (12.3%) clients continues to be well below average.
- Our School Liaison Officer (SLO) program expanded within the community. We added an SLO officer to Earle Jamieson (EJ) at the request of the Nevada County Superintendent of Schools (NCSOS). The position is funded by NCSOS and John Muir Charter Schools. Since the contract began, she has spent over 450 hours at EJ (April 2024 through December 2024).
- The Pretrial ADP for the first half of 24/25 was 131 which puts us on track to save approximately 47,815 jail bed days over the 24/25 fiscal year.
- Successfully executed grant programs funded by adult and juvenile special revenue funds provided by the Community Corrections Partnership (CCP) and Juvenile Justice Coordinating Council (JJCC) resulting in \$130,000 in contracts to community-based organizations.
- Selected to participate in the MacArthur Foundation's Safety and Justice Challenge. Utilized their technical assistance to fine tune some of our policies and procedures to be more impactful around the use of incarceration.

Probation (20320)

- Worked with California State University Chico to develop a data literacy training program for justice partners as a part of the Community Corrections Partnership strategic plan.
- Engaged stakeholders in meeting led by JSP to help clarify and reinforce pretrial release best practices.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Employ best practices to maintain low recidivism and increase public safety.
 - o Continue to utilize evidence-based case management models while implementing quality assurance practices to maintain fidelity.
 - o 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.
 - o Continue to implement the agreed upon objectives outlined in the CCP strategic plan.
 - o Increase correctional best practices and data literacy of the group through training and workgroups.
 - o Develop data dashboard that reflects the elements of the legislatively-mandated audit of realignment impacts.
 - o 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. ***Priority Objective**
 - o The Failure to Appear (FTA) rate for 2024 for was 13%. Attempt to improve strategies to reduce FTA rate to 10%.
 - o Utilize Harvard Government Performance Lab technical assistance to create tools to aid the judiciary in decision making regarding release decisions and fidelity to best practices.
 - o Work with system partners to implement strategies to right size pre-trial population and costs based on best practices.
- Increase participation in the School Liaison Officer program.
 - o Triage a minimum of 200 school referrals.
 - o Enhance preventative measures in the school setting by expanding programs such as CBT, Moral Reasoning, Boys' Council and Girls' Circle to go along with the programs already in place. Provide a minimum of two program sessions per week.
 - o Increase partnership and collaboration with Tahoe Truckee Unified School District.
- Continue to expand our efforts to focus on the intersection of behavioral health and criminal justice.
 - o Engage in CalAIM reforms to lessen the impact of re-entry and create more successful outcomes.
 - o Participate in collaborative efforts to successfully implement reforms enacted through the passage of proposition 36.
 - o Continue to build upon efforts to create a fully integrated children's system of care.



Probation (20320)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	141,494	40,160	132,847	65,180	65,180	62.3%
Federal/State Intergovernmental	1,332,268	760,210	1,086,221	1,180,388	1,180,388	55.3%
Charges for Services	361,585	300,000	300,000	300,000	300,000	0.0%
Miscellaneous Revenues	3,640	-	-	-	-	NA
Other Financing Sources	4,783,158	6,107,848	5,965,902	6,364,757	6,364,757	4.2%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,648,243	3,089,247	2,535,910	3,215,133	3,215,133	4.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	9,270,388	10,297,465	10,020,880	11,125,458	11,125,458	8%
Expenses						
Salaries & Benefits	5,020,564	5,704,641	5,336,560	5,940,831	5,940,831	4.1%
Services & Supplies	745,334	1,213,103	1,177,412	1,672,793	1,672,793	37.9%
Other Charges	719,250	1,318,427	1,040,242	1,224,322	1,224,322	-7.1%
Overhead Cost Plan (A87)	394,374	439,436	439,436	304,721	304,721	-30.7%
Capital Assets	245,058	-	-	-	-	NA
Other Financing Uses	1,429,476	1,747,596	1,706,410	1,985,193	1,985,193	13.6%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	8,554,057	10,423,203	9,700,060	11,127,860	11,127,860	7%
Fund Balance Added (Used)	716,331	(125,738)	320,820	(2,402)	(2,402)	
Staffing:	35.00	35.00	35.00	35.00	35.00	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	9,177,667	9,177,667	-
COM CORREC PERFORM INCENT	Fund # 1322	629,319	732,741	(103,422)
CORRECT'L TRG-PROBATION	Fund # 1323	15,535	15,435	100
WARD WELFARE FUND - JH	Fund # 1359	40	-	40
PROB ASSET FORFEIT FUND	Fund # 1452	40	-	40
YOUTH OFFENDER BLOCK GRNT	Fund # 1639	489,120	526,501	(37,381)
LAW ENFRMNT SVCS - JJCPA	Fund # 1640	553,103	619,016	(65,913)
SB823 DJJ REALIGN	Fund # 1643	260,634	56,500	204,134
		11,125,458	11,127,860	(2,402)

Analyst Comments:

Adult Post-Release Community Supervision Realignment (20114)

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.

2011 Realignment – Adult Post Release Community Supervision (20114)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	170,285	45,000	180,000	90,000	90,000	100.0%
Federal/State Intergovernmental	3,561,725	3,662,535	3,439,827	3,769,270	3,769,270	2.9%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,732,010	3,707,535	3,619,827	3,859,270	3,859,270	4%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,229	79	79	188	188	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	3,003,260	3,825,366	3,809,333	4,075,048	4,075,048	6.5%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,004,489	3,825,445	3,809,412	4,075,236	4,075,236	7%
Fund Balance Added (Used)	727,521	(117,910)	(189,585)	(215,966)	(215,966)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - PUBLIC SAFETY	Fund # 1482	3,859,270	4,075,236	(215,966)		
		3,859,270	4,075,236	(215,966)		

Analyst Comments:

Juvenile Justice – YOBG/Re-Entry Realignment (20118)

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.

2011 Realignment–Juv JusticeYOBG/Re-Entry (20118)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	416,091	417,064	443,294	479,260	479,260	14.9%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	416,091	417,064	443,294	479,260	479,260	15%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,711	198	198	140	140	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	414,619	416,866	443,096	479,120	479,120	14.9%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	416,330	417,064	443,294	479,260	479,260	15%
Fund Balance Added (Used)	(239)	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - PUBLIC SAFETY	Fund # 1482	479,260	479,260	-		
		479,260	479,260	-		

Analyst Comments:

Juvenile Justice/Probation LLESS Realignment (20203)

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)

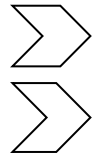
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	867,093	879,943	903,848	926,221	926,221	5.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	867,093	879,943	903,848	926,221	926,221	5%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	3,003	(60)	(60)	300	300	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	867,093	880,003	903,908	925,921	925,921	5.2%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	870,096	879,943	903,848	926,221	926,221	5%
Fund Balance Added (Used)	(3,003)	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - PUBLIC SAFETY	Fund # 1482	926,221	926,221	-		
		926,221	926,221	-		

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



PUBLIC DEFENDER

Keri Klein, Public Defender

☐ Public Defender (20107)	\$	3,792,516
☐ 2011 Realignment - Public Defender PRCS/Parole (20117)	\$	70,846

Total \$ 3,863,362



Public Defender Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	65,276	76,072	72,666	80,846	80,846	6.3%
Charges for Services	29	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	460,350	497,657	442,825	449,977	449,977	-9.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,684,370	3,008,507	2,935,732	3,332,539	3,332,539	10.8%
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,210,025	3,582,236	3,451,223	3,863,362	3,863,362	8%
Expenses						
Salaries & Benefits	2,776,758	3,102,542	3,033,020	3,338,129	3,338,129	7.6%
Services & Supplies	239,028	244,280	187,313	262,768	262,768	7.6%
Other Charges	109,490	121,432	126,814	106,239	106,239	-12.5%
Overhead Cost Plan (A87)	171,577	194,250	194,250	242,943	242,943	25.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	65,576	72,506	62,600	70,494	70,494	-2.8%
Interfund Activity	(151,230)	(152,774)	(152,774)	(157,211)	(157,211)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,211,198	3,582,236	3,451,223	3,863,362	3,863,362	8%
Fund Balance Added (Used)	(1,173)	-	-	-	-	
Staffing:	14.00	14.00	14.00	14.00	14.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	3,792,516	3,792,516	-	*

3,863,362	3,863,362	-

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Public Defender (20107)

Mission Statement:

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

The Public Defender's Office is dedicated to championing the rights of our community's most vulnerable members. We provide fierce, compassionate advocacy for indigent individuals accused of crimes or facing civil commitments.

Service Description:

Through unwavering dedication and expert guidance, we empower those who need it most. We offer comprehensive legal defense to both adults and juveniles in need, fulfilling our constitutional duty with unwavering commitment.

- **Criminal Defense:** We represent indigent adults accused of crimes, violations of probation, and those engaged in collaborative courts. We also pursue post-conviction relief to restore justice.
- **Juvenile Defense:** We stand up for children facing delinquency charges, ensuring their voices are heard and their rights protected.
- **Assisted Outpatient Treatment:** We advocate for adults facing mental health petitions, facilitating access to the assertive community treatment they deserve.
- **Conservatorships:** Our office represents conservatees in Lanterman-Petris-Short Act (LPS) and probate proceedings, safeguarding their rights and well-being.
- **Mentally Disordered Offender and Not Guilty by Insanity Proceedings:** We defend individuals in quasi-criminal situations concerning mentally disordered offenders and insanity commitments, ensuring their humanity is recognized.

Accomplishments in Fiscal Year 2024-25:

- Committed to delivering outstanding, client-focused representation. This essential service is not only a promise; it is our constitutional duty. We stand for quality and compassion in every case, advocating for those who need us most.
 - o Forged strong partnerships with Behavioral Health, Probation, and the District Attorney. Together, we lead the charge in creating the Incompetent to Stand Trial Early Response Team. This groundbreaking initiative is earning recognition from California State Association of Counties (CSAC) with an innovation award. We are making a meaningful impact for those in need.
 - o Advocated fiercely for clients in 2,308 criminal and juvenile cases in 2024. Each felony attorney handled around 159 cases annually, managing open caseloads of approximately 75 cases simultaneously. Each misdemeanor attorney represented clients in roughly 341 cases in 2024, juggling open caseloads of about 102 cases at any given time. We commit to delivering justice, no matter the challenge. These workloads are well over the new national standards.
 - o Sustained the Client Incentive Program, at a reduced scale, following the end of the Indigent Defense Grant. Our dedication to empowering clients remains steadfast, ensuring they continue to receive vital support.
 - o Partnered with the Office of the State Public Defender to secure two law student interns for the Nevada County Public Defender's Office through a rural internship program. This collaboration enriches our team and fosters the next generation of legal advocates.
 - o Maintained the essential role of a personal services coordinator. This year, funding from the Community Corrections Partnership has made it possible to continue this vital resource, benefiting both attorneys and clients alike. We are committed to enhancing support and advocacy.

Public Defender (20107)

- o Initiated CARE court representation through ongoing training and collaborative meetings with our partners. We are diligently preparing for effective implementation, ensuring that we are ready to support our clients with the highest level of advocacy.
 - o Teamed up with the Sheriff's Office to continue offering yoga sessions to inmates at the Wayne Brown Correctional Institution. This initiative promotes wellness and resilience, fostering a sense of hope and healing for those in custody.
- Engaged in the request-for-proposal process to select a firm for conflict cases. We maintain open communication with the selected firm to ensure that every defendant receives rigorous and passionate representation. Our commitment to justice remains unwavering.
- Advocated for education in the community and state about the criminal legal system. Our efforts empower individuals with knowledge, fostering understanding and engagement in the pursuit of justice.
 - o Engaged in the Lawyer in the Library program to provide valuable legal insights to the community.
 - o Presented at the Citizens' Academy, sharing knowledge about our justice system.
 - o Contributed at Nevada County Community Leadership Institute (NCCLI), fostering dialogue and understanding.
 - o Educated students at Nevada Union High School about the legal system, inspiring future advocates.
 - o Hosted high school student interns, nurturing the next generation of legal professionals.
 - o Presented to all 8th grade US History classes at EV Cain, discussing the modern relevance of the Bill of Rights and the vital role of Public Defenders.
 - o Guided high school students shadowing us, providing a firsthand look at indigent defense work.
- Advocated at the state level for increased funding for indigent defense, ensuring fair representation for all.
- Participated in the state workload study, contributing to a comprehensive analysis that informs policies and enhances the effectiveness of legal representation.
- Committed to advancing the education of all staff through continuous training and development initiatives. We strive for excellence, empowering our team to provide exceptional service to our community.
 - o Leveraged grant funds to send groups of attorneys to seminars focused on emerging and common issues in criminal defense. This investment in professional development ensures our team stays informed and equipped to tackle the challenges we face.
 - o Delivered hundreds of hours of client-centered training to staff in 2024. This dedicated effort enhances our skills and reinforces our commitment to providing exceptional support to those we serve.
 - o Staff members are actively participating in the county High Performing Organization (HPO) learning tracks. This ongoing engagement fosters professional growth and strengthens our capabilities in serving the community.
- Enhanced efficiency through technology.
 - o Continued using JusticeText to manage the heavy workload linked to body-worn camera evidence. This subscription has significantly alleviated the burden on each attorney.

Public Defender (20107)

- o Ongoing troubleshooting and development of processes have been implemented to improve efficiencies through integration with the court's case management system. We are committed to optimizing our operations for better service delivery.
- Implemented workload studies to assess and optimize our operational efficiency. These studies provide valuable insights, allowing us to allocate resources effectively and enhance our service delivery.
 - o Case weights are assessed by the department head in accordance with the National Public Defender Workload Study, ABA Principles of a Public Defense Delivery System, and the staffing guidelines of the National Association of Public Defense. This rigorous evaluation ensures that our resources align with best practices, ultimately enhancing the quality of our representation.
 - o Mapped historical caseloads to analyze and assess future staffing needs and potential overloads. This evaluation addresses historical workloads that hinder attorney staff from delivering services according to new prevailing professional norms. Our goal is to ensure effective representation and optimal support for our clients.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Continue commitment to delivering exceptional, client-centered representation, a vital service that is constitutionally required.
 - o Continuously assess the data collected by the Public Defender's office to determine if it effectively educates the community, the Board, and others about our mission, and make necessary adjustments to improve this understanding.
 - o Persist in analyzing and evaluating current attorney workloads in accordance with the National Workload Study. Advocate for the implementation of standards grounded in the National Public Defender Workload Study, the ABA Principles of a Public Defense Delivery System, and the National Association of Public Defense staffing guidelines.
 - o Review the upcoming report on the AB625 workload study, which will assess the staffing ratio needs of California Public Defender Offices and is set to be released in March 2025.
 - o The criminal attorney supervisor and the Assistant Public Defender will continue to identify and implement the office's core values, building on the ongoing efforts initiated in fiscal year 2023-2024.
 - o The Assistant Public Defender will continue collaborating with staff to develop compelling "elevator speeches" that clearly convey who we are and what we do, ensuring these messages resonate with the community members we serve, particularly those on the margins.
 - o Continue our second chair program, pairing an experienced lawyer with a less experienced lawyer on serious felony cases. This initiative offers valuable on-the-job training for the less experienced lawyer, mentorship for the seasoned attorney, and enhances client support through increased collaboration, innovation, and brainstorming.
 - o Maintain collaborations with our criminal system partners to fully implement programs like mental health diversion, Veteran's diversion, and other sentencing alternatives as well as CARE court and SB43.
 - o Explore and pursue opportunities to collaborate with criminal system partners to provide additional resources for individuals involved in the criminal justice system.
- Continue to train all staff in emerging issues in indigent defense in order to enhance the delivery of indigent defense services in Nevada County.

Public Defender (20107)

- o Utilize training funds to ensure that attorneys receive training in subjects essential to their caseloads.
 - o Leverage internal resources to provide ongoing training for new attorneys in areas where seasoned staff attorneys possess expertise.
 - o Plan and conduct at least one team-building training for all staff to foster teamwork and enhance communication among team members.
 - o Involve staff in discussions about wellness and health to help prevent burnout and compassion fatigue.
- Continue using the case management system to implement data-driven decision-making that incorporates both quantitative and qualitative statistics. This approach will support staffing recommendations, assess the effectiveness of services, and inform overall budget needs, ensuring the maintenance of our core constitutionally mandated indigent defense services while promoting fiscal stability.
 - o Continue tracking attorneys' time to analyze how much is spent on case-related tasks versus administrative duties. This will help assess whether sufficient time is dedicated to cases, ensuring representation aligns with the new prevailing professional norms established by the National Public Defense Workload Study.
 - o Continue collaborating with attorney staff to ensure accurate data input into the case management system for improved data quality.
 - o Continue assessing and weighing workloads to evaluate whether any attorneys are experiencing overload.
 - o Have all staff time track cases for which PC 4750 state reimbursement may be possible.



Public Defender (20107)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	(666)	3,500	10,000	10,000	10,000	185.7%
Charges for Services	29	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	460,350	497,657	442,825	449,977	449,977	-9.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,684,370	3,008,507	2,935,732	3,332,539	3,332,539	10.8%
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,144,083	3,509,664	3,388,557	3,792,516	3,792,516	8%
Expenses						
Salaries & Benefits	2,776,758	3,102,542	3,033,020	3,338,129	3,338,129	7.6%
Services & Supplies	239,028	244,280	187,313	262,768	262,768	7.6%
Other Charges	109,490	121,432	126,814	106,239	106,239	-12.5%
Overhead Cost Plan (A87)	170,038	194,184	194,184	242,591	242,591	24.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(151,230)	(152,774)	(152,774)	(157,211)	(157,211)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,144,083	3,509,664	3,388,557	3,792,516	3,792,516	8%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	14.00	14.00	14.00	14.00	14.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	3,792,516	3,792,516	-		
		3,792,516	3,792,516	-		

Analyst Comments:

Public Defender PRCS/Parole Realignment (20117)

Mission Statement:

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

The Public Defender's Office is dedicated to championing the rights of our community's most vulnerable members. We provide fierce, compassionate advocacy for indigent individuals accused of crimes or facing civil commitments.

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)

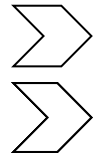
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	65,942	72,572	62,666	70,846	70,846	-2.4%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	65,942	72,572	62,666	70,846	70,846	-2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,539	66	66	352	352	433.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	65,576	72,506	62,600	70,494	70,494	-2.8%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	67,115	72,572	62,666	70,846	70,846	-2%
Fund Balance Added (Used)	(1,173)	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - PUBLIC SAFETY	Fund # 1482	70,846	70,846	-		
		70,846	70,846	-		

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



PUBLIC HEALTH

Kathy Cahill, Director

☐ Public Health Administration (40101)	\$	1,728,445
☐ Health & Wellness (40102)	\$	2,687,051
☐ Emergency Medical & Preparedness (40107)	\$	1,888,158
☐ Public Health Client Services (40114)	\$	5,794,987
☐ Public Health Realignment (40121)	\$	965,413
☐ Health CCS Realignment (40129)	\$	228,553

Total \$ 13,292,607



Public Health Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	85,104	74,800	85,371	85,650	85,650	14.5%
Use of Money & Property	8,897	5,000	7,987	8,115	8,115	62.3%
Federal/State Intergovernmental	11,756,997	11,006,001	13,045,977	10,399,483	10,399,483	-5.5%
Charges for Services	165,664	191,858	146,084	155,062	155,062	-19.2%
Miscellaneous Revenues	8,083	4,885	6,594	6,605	6,605	35.2%
Other Financing Sources	896,470	1,201,850	1,204,794	988,976	988,976	-17.7%
General Fund Transfers	158,620	158,620	158,620	158,620	158,620	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	13,079,834	12,643,014	14,655,427	11,802,511	11,802,511	-7%
Expenses						
Salaries & Benefits	6,488,254	7,987,312	7,165,720	8,382,689	8,382,689	5.0%
Services & Supplies	3,474,631	3,002,519	2,928,072	2,888,438	2,888,438	-3.8%
Other Charges	4,748,251	5,179,620	5,529,188	4,831,226	4,831,226	-6.7%
Overhead Cost Plan (A87)	839,855	834,512	834,512	638,061	638,061	-23.5%
Capital Assets	196,070	-	35,784	-	-	NA
Other Financing Uses	1,095,859	1,416,835	1,243,585	1,193,966	1,193,966	-15.7%
Interfund Activity	(4,069,536)	(4,829,203)	(4,915,446)	(4,641,773)	(4,641,773)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	12,773,385	13,591,595	12,821,415	13,292,607	13,292,607	-2%
Fund Balance Added (Used)	306,450	(948,581)	1,834,012	(1,490,096)	(1,490,096)	
Staffing:	43.60	43.10	43.10	43.10	43.10	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
EMERG MEDICAL SERV ASSMT	1147	63,239	88,760	105,400	(16,640)	46,599
HEALTH - VRIP	1335	44,978	20,700	19,400	1,300	46,278
HLTH/WELFARE LOCAL TRUST	1480	-	1,193,966	1,193,966	-	-
HLTH & HUMAN SVCS AGENCY	1589	9,457,520	10,195,205	11,669,961	(1,474,756)	7,982,764
TOBACCO EDUCATION PRG	1603	15,879	152,600	152,600	-	15,879
TOBACCO PROGRAM PROP 56	1604	3,085	151,280	151,280	-	3,085
			11,802,511	13,292,607	(1,490,096)	

Public Health Administration (40101)

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 to promote and protect community wellbeing through prevention, education and health services that benefit everyone.

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.
- The Public Health Administrative Team provides leadership in developing, updating, and implementing the department's foundational documents, including the Community Health Assessment (CHA), Community Health Improvement Plan (CHIP), Department Strategic Plan, and Workforce Development Plan. These documents guide the department's priorities, ensure alignment with community needs, and support a competent, mission-driven workforce.
- 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 2024-2025:

- Completed a comprehensive 2024 CHA and 2025-2027 CHIP with goals and strategies to improve childhood immunizations, remove barriers to healthcare services, and enhance early childhood learning.

Public Health Administration (40101)

- Brought in over \$870,000 to Nevada County through MAA reimbursements for participating programs: Public Health, Veterans Services, and First 5.
- Successfully completed the Public Health Accreditation Board's (PHAB) Annual Report highlighting the department's 2024 CHA which tells the story of Nevada County, identifies disparities among different subpopulations, and the factors that contribute to them, to support the community's efforts to achieve health equity. Data within the CHA includes information about mortality and morbidity, quality of life, socioeconomic factors, and community narratives.
- Registered 794 births and 1,062 deaths in Nevada County through the department's Vital Records & Health Statistics Office, issuing 315 birth certificates and 5,174 death certificates in 2024.
- Developed and implemented an ongoing Quality Improvement Learning Lab series for all Public Health staff, collaborating with subject matter experts from different County programs, including CalWorks, Homeless Outreach, Public Information Office, and Information & General Services, and community partners to address gaps in staff capabilities identified by a department-wide competency survey.
- Completed an updated mission, vision, values, and operating principles process through collaboration with staff at all levels, drawing on the diverse insights and experiences across our department. This inclusive effort strengthened our shared purpose and ensured that the guiding principles we created together reflect our collective commitment to serving the community.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Continue to explore expanding the MAA program to other county departments and increase internal staff knowledge of the MAA program to ensure sustainability. *Priority Objective
 - o Assess capacity of other county departments to implement MAA claiming and potential return on investment.
 - o 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.
 - o Provide support and technical assistance to new community partners who have recently started MAA claiming.
- Complete the required steps to maintain PHAB accreditation status.
 - o By October 2025, finalize and submit an Annual Report to ensure the department remains in conformity with the Accreditation standards and provide health department updates, specific measure reporting and information about ongoing innovation, and continuous learning.
 - o By December 2025, adopt a Workforce Development Plan ensuring the public health workforce is skilled, competent, and adequately prepared to meet current and future health challenges. It aims to build capacity, foster professional growth, and align workforce capabilities with the evolving needs of the community and public health landscape, including emergency preparedness and system coordination.
- By December 2025, design and implement procedures to process payment and applications for death certificates and Medical Marijuana Identification Cards (MMIC) in Truckee.
- Begin to embed health equity into the work of all Public Health programs.

Public Health Administration (40101)

- o Revise two organizational policies to incorporate health equity principles.
- o Incorporate health equity into the new Workforce Development Plan and provide additional staff training on health equity.

Public Health Administration (40101)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	538	800	371	650	650	-18.8%
Use of Money & Property	1,655	1,600	1,600	1,700	1,700	6.3%
Federal/State Intergovernmental	4,584,532	1,697,016	3,122,313	1,854,024	1,854,024	9.3%
Charges for Services	103,190	117,324	113,770	118,207	118,207	0.8%
Miscellaneous Revenues	475	280	279	280	280	0.0%
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
Total Revenues	4,752,875	1,879,505	3,300,818	2,037,346	2,037,346	8%
Expenses						
Salaries & Benefits	1,582,012	1,536,937	1,471,872	1,556,461	1,556,461	1.3%
Services & Supplies	1,111,559	752,763	525,189	684,114	684,114	-9.1%
Other Charges	1,786,122	1,782,906	1,954,968	1,656,794	1,656,794	-7.1%
Overhead Cost Plan (A87)	839,855	834,512	834,512	638,061	638,061	-23.5%
Capital Assets	54,566	-	7,500	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,792,716)	(3,114,373)	(3,215,209)	(2,806,985)	(2,806,985)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,581,398	1,792,745	1,578,832	1,728,445	1,728,445	-4%
Fund Balance Added (Used)	2,171,477	86,760	1,721,986	308,901	308,901	
Staffing:	8.45	8.92	8.92	7.95	7.95	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
HEALTH - VRIP	Fund # 1335		20,700	19,400	1,300	
HLTH & HUMAN SVCS AGENCY	Fund # 1589		2,016,646	1,709,045	307,601	
			2,037,346	1,728,445	308,901	

Analyst Comments:

Health & Wellness (40102)

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 to promote and protect community wellbeing through prevention, education and health services that benefit everyone.

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 2024-25:

- Provided alcohol and other drug prevention and harm reduction outreach, education, training, and programming to more than 1,000 Nevada County residents and 40 organizations, schools, and community partners on opioid overdose prevention and harm reduction to prevent overdose deaths.
- Provided outreach, education, and training on suicide prevention strategies and resources to 300 Nevada County residents through partnerships with 18 organizations and outreach at five school and community events.
- Supported HIV+ individuals with non-medical case management so they have housing, remain in care, retain access to medications, and receive appropriate referrals. ***Priority Objective**
- Provided oral health care and education to Nevada County children, parents, and families to reduce the incidence of early childhood caries - a chronic, yet preventable disease.
- Worked with six schools and six community sites to expand regular physical activity and nutrition education opportunities for students and residents with lower incomes.
- Worked with community partners and coalition members to educate policymakers and key stakeholders about policies limiting access and exposure to smoking and vaping chemicals.

Health & Wellness (40102)

- Developed and launched Clear The Air Nevada County: a new local tobacco, vaping and nicotine prevention campaign, and distributed more than 150 Nicotine Quit Kits through the health supply vending machine program.
- Provided food benefits and other program supports to 1,144 WIC Program participants monthly.
- Delivered over 6,000 education contacts to WIC participants on topics including prenatal care, nutrition, breastfeeding, child development, and parenting.

Objectives and Performance Measures for Fiscal Year 2025-26

- Provide alcohol and other drug prevention and harm reduction outreach, education, training, and programming to schools and community partners.
 - o Train 700 Nevada County residents and at least 30 organizations, schools, and community partners on opioid overdose prevention and harm reduction to prevent overdose deaths.
 - o Deliver alcohol, other drug prevention, and harm reduction programming at 6 Nevada County schools and youth-serving organizations to increase protective factors and reduce risk factors for youth.
 - o Distribute more than 5,000 free health products to Nevada County residents through five health supply vending machines.
- Provide training on suicide prevention strategies and resources.
 - o Train and educate 150 Nevada County residents on suicide prevention through partnerships with five organizations and outreach at five school and community events.
 - o 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. ***Priority Objective**
 - o Complete annual intake and enrollments with 50 HIV+ residents to document eligibility for housing assistance programs, HIV-related medications, and other services.
 - o Assist 25 HIV+ individuals and their families with housing and rental assistance payments and emergency hotel placements to prevent homelessness.
 - o Provide rapid HIV and Hepatitis C testing to 35 people at mobile testing clinics.
- Provide oral health care and education to Nevada County children, parents, and families to reduce the incidence of early childhood caries - a chronic yet preventable disease.
 - o Provide oral health education and Kindergarten Oral Health Assessments (KOHA) to 50% of Nevada County schools.
 - o Administer cleanings, fluoride, and dental sealants to TK-third graders at three Nevada County schools.
- Increase opportunities for physical activity and nutrition education for Nevada County residents with lower incomes.
 - o Work with five schools and five community sites to expand regular physical activity and nutrition education opportunities for students and residents with lower incomes.
 - o Continue partnership with Ready Springs Elementary School for successful implementation of a food waste prevention, recovery, and redistribution program.

Health & Wellness (40102)

- o Launch a coalition with community partners to expand *Screen-Free Week* activities and collaboration throughout the year.
 - o Reach 12,000 individual accounts with social media on nutrition and physical activity.
- Decrease community members' second- and third-hand exposure to tobacco smoke and vape aerosols.
 - o Work with community partners and coalition members to educate policymakers and key stakeholders about policies limiting access and exposure to smoking and vaping chemicals.
 - o Promote the *Clear The Air Nevada County* nicotine prevention campaign through social media and community outreach.
- Promote health and wellness of pregnant and postpartum women, infants, and children through food benefits, education, breastfeeding support, and community referrals.
 - o Provide food benefits and other program supports to 1,000 WIC participants monthly.
 - o Deliver 5,000 education contacts to WIC participants on topics including prenatal care, nutrition, breastfeeding, child development, and parenting.

Health & Wellness (40102)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	4,935	1,700	3,852	3,880	3,880	128.2%
Federal/State Intergovernmental	2,017,552	2,569,664	2,779,796	2,566,732	2,566,732	-0.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	4,000	4,000	5,000	5,000	5,000	25.0%
Other Financing Sources	13,096	22,500	23,694	32,495	32,495	44.4%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,039,584	2,597,864	2,812,342	2,608,107	2,608,107	0%
Expenses						
Salaries & Benefits	1,487,342	1,735,350	1,676,843	1,894,413	1,894,413	9.2%
Services & Supplies	356,360	465,249	655,103	590,295	590,295	26.9%
Other Charges	1,216,139	1,284,133	1,428,953	1,267,505	1,267,505	-1.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	10,536	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(724,267)	(888,568)	(933,221)	(1,065,162)	(1,065,162)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,335,574	2,596,164	2,838,214	2,687,051	2,687,051	4%
Fund Balance Added (Used)	(295,990)	1,700	(25,872)	(78,944)	(78,944)	
Staffing:	10.11	11.05	11.05	11.25	11.25	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589		2,304,227	2,383,171	(78,944)	
TOBACCO EDUCATION PRG	Fund # 1603		152,600	152,600	-	
TOBACCO PROGRAM PROP 56	Fund # 1604		151,280	151,280	-	
			2,608,107	2,687,051	(78,944)	

Analyst Comments:

Emergency Medical & Preparedness Services (40107)

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 to promote and protect community wellbeing through prevention, education and health services that benefit everyone.

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 Health Care Coalition.
- Public Health Emergency Preparedness Program's goal is to strengthen 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 2024-2025:

- Successfully secured nearly 2,000 square feet of efficient and response-ready warehouse space, dedicated to the needs of emergency shelters, medical and health providers, and first response professionals during public health emergencies.
- Updated critical radio infrastructure amongst 7 healthcare and social service providers, allowing for redundant methods of essential communications during emergencies affecting cellular and internet service.
- Continued to revise and update the Department Emergency Operations Plan (EOP).
- Trained new staff to fulfill eight core leadership roles within the Department Operations Center (DOC) by holding monthly meetings to review essential roles and responsibilities during emergencies.

Emergency Medical & Preparedness Services (40107)

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Replenish and resupply essential medical and health supplies that could be utilized during public health emergencies. ***Priority Objective**
 - o Prepare 5 to 10-day caches of the most essential Personal Protective Equipment (PPE) for all hospitals and skilled nursing facilities in the county to be utilized in times of disasters impacting medical supply chains.
 - o Secure enough sheltering supplies to house 100 people for 5 days during emergencies resulting in displaced community members.
- Expand on radio upgrade project for eastern county healthcare partners. ***Priority Objective**
 - o Ensure uninterrupted and reliable radio communications are intact between Tahoe Forest Hospital, County Public Health, County Emergency Operations Center, and Sierra Nevada Memorial Hospital.
- Offer one multi-agency cybersecurity workshop, in partnership with County Information Systems. ***Priority Objective**
 - o Invite over 40 organizations who represent the EP HCC to participate in an interactive training and tabletop exercise around cybersecurity and business continuity.
- Conduct a comprehensive Risk Identification and Site Criticality (RISC) assessment with essential medical and response agencies to inform emergency preparedness planning, risk management activities, and resource investments. ***Priority Objective**
 - o Compile risk data from 15 core medical/health partners throughout the county, providing an overall vulnerability analysis for Nevada County.
- Finalize the revision of the Department Emergency Operations Plan (EOP). ***Priority Objective**
 - o Update the department's EOP, including continuity of operations procedures by holding no fewer than three planning meetings with department leadership.
 - o Provide opportunities for all department staff to drill on the plan through an annual EOP and business continuity exercise.



Emergency Medical & Preparedness (40107)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	84,566	74,000	85,000	85,000	85,000	14.9%
Use of Money & Property	2,306	1,700	2,535	2,535	2,535	49.1%
Federal/State Intergovernmental	1,337,815	991,063	1,354,915	821,780	821,780	-17.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	3,418	400	1,225	1,225	1,225	206.3%
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
Total Revenues	1,461,756	1,100,813	1,477,325	944,190	944,190	-14%
Expenses						
Salaries & Benefits	649,728	888,285	589,707	1,151,067	1,151,067	29.6%
Services & Supplies	664,718	347,825	347,299	329,523	329,523	-5.3%
Other Charges	298,584	386,313	391,859	442,468	442,468	14.5%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	141,504	-	17,748	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(14,323)	(30,500)	(52,203)	(34,900)	(34,900)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,740,211	1,591,923	1,294,410	1,888,158	1,888,158	19%
Fund Balance Added (Used)	(278,456)	(491,110)	182,915	(943,968)	(943,968)	
Staffing:	6.05	4.05	4.05	5.55	5.55	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
EMERG MEDICAL SERV ASSMT	Fund # 1147		88,760	105,400	(16,640)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589		855,430	1,782,758	(927,328)	
			944,190	1,888,158	(943,968)	

Analyst Comments:

Client Care Services (40114)

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 to promote and protect community wellbeing through prevention, education and health services that benefit everyone.

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 Client Care Services Division hosts multiple programs that collectively address community health and provides specific services to some of the most vulnerable and high-risk populations.

- Communicable Disease Control and Prevention Program (CD) works promptly to identify, prevent and control infectious diseases that pose a threat to public health, including emerging and re-emerging infectious diseases, vaccine-preventable agents, sexually transmitted disease, and pandemics. The CD team is responsible for investigating all suspected cases, for example Tuberculosis, syphilis, and Salmonella, spending numerous hours contact tracing to mitigate the spread of infectious disease.
- Maternal Child Adolescent Health (MCAH) and the California Home Visiting Program (CHVP) 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.
- California Children's Services (CCS) and the Health Care Program for Children in Foster Care (HCPFC). CCS provides case management for children with qualifying special medical needs where they are provided medical care and treatment. The Medical Therapy Unit (MTU) provides physical and occupational therapy for children with long term health needs. HCPFC provides case management for all children in the Child Welfare System.
- The Truckee Family Planning and Teen Clinic provides reproductive health services, family planning, and all gender care with a focus on underserved populations and teens. 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 Program (IZ) 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 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.

Client Care Services (40114)

Accomplishments in Fiscal Year 2024-25:

- Our Communicable Disease Prevention Program Team works diligently responding to disease reports, animal bites, and various other community concerns. This year has been no exception. The CD Team had received approximately 7,000 reports through our CalREDIE state reporting system this year, which is down from almost 20,000 last year. Out of the 7,000 reports, staff responded to 3,000 of those incidents which is higher than the previous year. Some of the diseases have a more intensive staff response, taking hours of staff time. Diseases such as Syphilis, Salmonella, E. Coli and Campylobacter are diseases that require extra time to investigate. The CD team had responded to 348 of these high touch, intensive cases, up from last year's total of 281.
- The Maternal Child Adolescent Health (MCAH) California Home Visiting Program (CHVP) team received approximately 130 referrals for home visitation services this year. The home visitors' caseloads are dictated by the evidence-based program Parents as Teachers. As some of our staff are part-time, they can have a maximum caseload of 10-11 families at any given time, which limits the number of families that we can serve. This is why the team has been working so diligently to hire additional home visiting PHN's, both on the Western and now on the Eastern side of the county. Once trained, we will be able to take on another 20 families bringing our total up to 70 families that we can serve at any given time. Those families that need support that we cannot serve are referred to other community partners providing home visiting services.
- Every post-partum mom that participates in the CHVP home visiting program is screened for perinatal depression. Through our Moving Beyond Depression Program (MBD), the only MBD program in the state of California, our therapist sees almost 40 families a year providing 16 free, in-home Cognitive Behavioral Therapy sessions with each client. MBD is an evidence-based Cognitive Behavioral Therapy (CBT) program that originates through the Cincinnati Children's Hospital's Every Child Succeeds program.
- The IZ program had a very successful year providing flu shots to our county. We concentrated on those who live in geographically challenging areas, those who have transportation issues, and to other underserved populations. During the flu season, the immunization team put on seven flu clinics throughout the county giving our high-risk populations over 200 free flu immunizations. This year, the IZ Team administered almost 350 total flu vaccines to our county residents.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Through the California Advancing and Innovating Medi-Cal (CalAIM) Enhanced Care Management (ECM) program, our CCS team aims to improve the quality of life and health outcomes of Medi-Cal members by providing a set of intensive care coordination services that address the clinical and non-clinical needs of members with the most complex medical and social needs.
 - o Our CCS team will work with Partnership HealthPlan and the Department of Health Care Services to create a community-based, patient-centered program that addresses the Social Determinants of Health (SDOH) such as improving access to housing and supportive Services.
 - o Create a sustainable model that provides for ECM services to 30 of our most at risk CCS Medi-Cal children.
- 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

Client Care Services (40114)

populations who have been historically underserved. We will increase access to harm reduction materials and provide better access to STD testing and referrals.

- o Through collaboration with our local Federally Qualified Health Centers (FQHCs), Family Resource Centers, schools, and other community partners, we will increase access to both preventive health services and chronic disease management by way of our Mobile Health Unit.
- Increase access to Public Health Nurse Home Visiting services through our Maternal Child Adolescent Health program to better serve Eastern County residents 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.

Public Health Client Services (40114)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	3,314,086	4,622,102	4,652,870	4,025,466	4,025,466	-12.9%
Charges for Services	62,474	74,534	32,314	36,855	36,855	-50.6%
Miscellaneous Revenues	190	205	90	100	100	-51.2%
Other Financing Sources	883,374	1,179,350	1,181,100	956,481	956,481	-18.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,260,124	5,876,191	5,866,374	5,018,902	5,018,902	-15%
Expenses						
Salaries & Benefits	2,769,173	3,826,740	3,427,298	3,780,748	3,780,748	-1.2%
Services & Supplies	1,341,994	1,436,682	1,400,481	1,284,506	1,284,506	-10.6%
Other Charges	1,447,406	1,726,268	1,753,408	1,464,459	1,464,459	-15.2%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(538,230)	(795,762)	(714,813)	(734,726)	(734,726)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,020,342	6,193,928	5,866,374	5,794,987	5,794,987	-6%
Fund Balance Added (Used)	(760,219)	(317,737)	-	(776,085)	(776,085)	
Staffing:	18.99	19.08	19.08	18.35	18.35	
2025/26 Fund Analysis:						
HLTH & HUMAN SVCS AGENCY	Fund # 1589	Revenues	Expenses	Fund Balance		
		5,018,902	5,794,987	Added (Used)		
				(776,085)		
		5,018,902	5,794,987	(776,085)		

Analyst Comments:

Public Health Realignment (40121)

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.

Public Health Department: We work to promote and protect community wellbeing through prevention, education and health services that benefit everyone.

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	274,459	893,001	902,928	902,928	902,928	1.1%
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
Total Revenues	336,944	955,486	965,413	965,413	965,413	1%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	979,392	1,183,680	1,010,430	965,413	965,413	-18.4%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	979,392	1,183,680	1,010,430	965,413	965,413	-18%
Fund Balance Added (Used)	(642,448)	(228,194)	(45,017)	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
HLTH/WELFARE LOCAL TRUST	Fund # 1480		965,413	965,413	-	
			965,413	965,413	-	

Analyst Comments:

Health CCS Realignment (40129)

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.

Public Health Department: We work to promote and protect community wellbeing through prevention, education and health services that benefit everyone.

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)

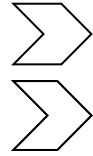
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	228,553	233,155	233,155	228,553	228,553	-2.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	228,553	233,155	233,155	228,553	228,553	-2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	116,467	233,155	233,155	228,553	228,553	-2.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	116,467	233,155	233,155	228,553	228,553	-2%
Fund Balance Added (Used)	112,086	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH/WELFARE LOCAL TRUST	Fund # 1480	228,553	228,553	-		
		228,553	228,553	-		

Analyst Comments:



HEALTH & HUMAN SERVICES AGENCY

Ryan Gruver, Director



SOCIAL SERVICES

Rachel Peña, Director

☐ Social Services Admin (50102)	\$	500
☐ Adult Services Admin (50103)	\$	4,142,682
☐ In-Home Supportive Services (50206)	\$	4,099,575
☐ Child Welfare Services Admin (50104)	\$	6,663,463
☐ Child Welfare Services Assist (50204)	\$	6,039,020
☐ Eligibility Services Admin (50105)	\$	19,814,241
☐ Eligibility Services Assist (50205)	\$	6,433,000
☐ Veterans Services (50501)	\$	845,072
☐ Social Services Realignment (40118)	\$	8,424,722
☐ Social Services 2011 Realignment (50207)	\$	7,245,287

Total \$ 63,707,562



Social Services Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	500,638	200,250	413,844	240,250	240,250	20.0%
Federal/State Intergovernmental	38,643,191	42,791,883	44,939,390	45,162,633	45,162,633	5.5%
Charges for Services	127,242	50,500	66,350	50,500	50,500	0.0%
Miscellaneous Revenues	81,794	56,000	595,687	16,000	16,000	-71.4%
Other Financing Sources	12,875,381	14,658,981	14,970,332	15,379,435	15,379,435	4.9%
General Fund Transfers	1,088,356	1,103,457	1,103,457	1,147,217	1,147,217	4.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	53,316,602	58,861,071	62,089,060	61,996,035	61,996,035	5%
Expenses						
Salaries & Benefits	14,016,245	15,760,474	15,787,000	17,624,709	17,624,709	11.8%
Services & Supplies	7,897,769	7,877,756	7,328,947	7,265,281	7,265,281	-7.8%
Other Charges	22,255,970	23,674,517	24,919,295	25,293,034	25,293,034	6.8%
Overhead Cost Plan (A87)	1,494,966	1,389,861	1,389,861	1,626,201	1,626,201	17.0%
Capital Assets	53,273	-	-	-	-	NA
Other Financing Uses	13,776,081	15,418,266	15,452,537	15,670,009	15,670,009	1.6%
Interfund Activity	(3,293,254)	(3,645,291)	(3,627,902)	(3,771,672)	(3,771,672)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	56,201,049	60,475,583	61,249,738	63,707,562	63,707,562	5%
Fund Balance Added (Used)	(2,884,447)	(1,614,512)	839,322	(1,711,527)	(1,711,527)	
Staffing:	104.00	110.00	111.00	113.00	113.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
CHILDREN'S TRUST AB-2994	1156	27,261	11,550	11,550	-	27,261
HLTH/WELFARE LOCAL TRUST	1480	1,786,216	8,343,556	8,424,722	(81,166)	1,705,050
LRF 2011 - HHSA	1481	3,171,999	5,614,926	7,245,287	(1,630,361)	1,541,638
HLTH & HUMAN SVCS AGENCY	1589	1,074,359	48,026,003	48,026,003	-	1,074,359
			61,996,035	63,707,562	(1,711,527)	

Social Services Administration (50102)

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 2024-2025:

- 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

Social Services Administration (50102)

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 an inclusive and well-informed Department through policy, training, and accessible materials in our lobbies and website so that employees and the citizens of Nevada County feel safe, welcome, and supported in our offices while seeking assistance.
- The Youth Job Corps Program successfully trained and placed over 200 youth ages 16-30 in civil sector and nonprofit jobs throughout Nevada County.
- 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 2025-2026:

- Actively participate in coordination of countywide homelessness assistance services. ***Priority Objective**
 - o Maintain fluid communication with providers and support their activities related to the delivery of assistance to homeless citizens.
 - o Seek ways to move homeless individuals into permanent means of self-sufficiency by improving job skills or assisting with securing permanent disability support.
 - o Continue to participate in Youth CoC process to develop housing resources for transition aged youth and families.
 - o Utilize the Homeless Management Information System and Vulnerability Index to prioritize housing and services.
 - o Participate in Project Homekey efforts to develop supportive housing for veterans.
- Create a values-driven culture that facilitates excellent services to our customers, high staff engagement, and low turnover within the Department.
 - o Incorporate our HEARTS! Values into performance reviews, weekly coaching, meetings, and everyday language within our culture.
 - o Facilitate a collaborative process to revise our DSS mission and vision to better reflect our values and the County's commitment to high performance.
 - o 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.
 - o Support efforts to secure maximum CalFresh participation to reduce hunger and increase funding to local groceries stores and farmers.
 - o Expand the scope of CalFresh outreach activities with non-profit partners and incentivize partners for new applications and renewals.
 - o Monitor and communicate possible fiscal impacts to County leadership and staff.
 - o 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.
 - o Employ a workforce that speaks county threshold languages and reflects the diversity of our customers.

Social Services Administration (50102)

- o Provide written materials in threshold languages and make accommodations for the visually impaired.
- o Train all staff on use of the language line, Teletypewriter (TTY) and relay services annually.
- o All staff attend at least one cultural competence and implicit bias training each year.
- o All Social Services contractors attend at least one cultural competence training per year of the contract.
- o Employ a Civil Rights Coordinator who will handle questions, complaints and concerns regarding program or facility accessibility.
- o Continue to offer the Justice Equity Diversity and Inclusion Council monthly to interested staff.
- o Fully engage with Organizational and Agency-wide DEI efforts.

Social Services Admin (50102)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	10,403	-	-	-	-	NA
Charges for Services	411	500	500	500	500	0.0%
Miscellaneous Revenues	5,150	-	6,530	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	15,964	500	7,030	500	500	0%
Expenses						
Salaries & Benefits	522,172	579,059	566,353	584,392	584,392	0.9%
Services & Supplies	182,013	204,437	196,790	259,307	259,307	26.8%
Other Charges	1,988,430	2,121,162	2,153,353	2,091,216	2,091,216	-1.4%
Overhead Cost Plan (A87)	474,080	555,293	555,293	672,017	672,017	21.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,150,762)	(3,459,451)	(3,464,918)	(3,606,432)	(3,606,432)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	15,934	500	6,871	500	500	0%
Fund Balance Added (Used)	30	-	159	-	-	
Staffing:	2.00	2.00	2.00	2.00	2.00	
2025/26 Fund Analysis:						
		Revenues		Expenses	Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589	500	500	-		
		500	500	-		

Analyst Comments:

Adult Services Administration and Assistance (50103)

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) conduct comprehensive in-home assessments and link seniors to community resources so community members can remain safely in their homes.

Accomplishments in Fiscal Year 2024-2025:

- Investigated and provided services and referrals to approximately 1,000 customers, including individuals experiencing homelessness.
- Maintained an average 100% state compliance rate for Adult Protective Services face-to-face visits, home visits, client assessments, and service plans.
- Successfully reignited our monthly APS Multi-Disciplinary Meetings. Attendance and collaboration with local community partners, Law Enforcement, and Fire has increased significantly.
- Home Safe funds were exhausted as of July 2024. In this fiscal year, we assisted 24 seniors and adults living with a disability to maintain their housing or provided emergency shelter to customers who were medically fragile.
- Answered 3,577 calls for service or requests for community referral, conducted 195 in-home visits and completed 289 telephone outreach calls to evaluate and monitor the health of customers.
- Reviewed our progress on the Master Plan on Aging Local Playbook Action Plan. Twenty-one out of the original thirty-one Strategic Actions were either completed, updated with new information/legislation, or made forward progress.
- Managed and protected the income and assets of an average of 33 conservatees and four Special Needs Trusts monthly, 24 of whom are being cared for out of county.

Adult Services Administration and Assistance (50103)

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Protect the safety and wellbeing of seniors and adults living with a disability in Nevada County.
 - *Priority Objective
 - o Investigate and provide services and referrals to approximately 1,200 customers, including individuals experiencing homelessness.
 - o Report to and collaborate with law enforcement on all cases where a crime is suspected.
 - o Provide Adult Protective Services drop-in visits to the Truckee Nevada County Joseph Center to ensure collaboration and address any unmet needs.
 - o Conduct monthly APS Mutli-Disciplinary meetings to enhance community partner collaboration and reduce duplication of effort.
- Promote community awareness on the significant issue of elder and dependent adult abuse.
 - o Provide five or more community outreach presentations, including two in eastern county.
 - o Provide monthly outreach to our seniors during their congregate mealtime.
 - o Attend the monthly outreach event at all our local libraries.
 - o Utilize the Adult Services Facebook page to share information about scams, community events and other issues relevant to elders and adults with disabilities.
 - o Collaborate with the Falls Prevention Coalition and assist with the Falls Prevention Event.
 - o Participate in events such as All Veterans Stand Down and Day for People with Disabilities.
- Promote the Nevada County's Master Plan on Aging Local Playbook.
 - o Collaborate with FREED to develop workgroups to work on our Local Playbook goal initiatives.
 - o Schedule bi-monthly workgroup meetings in collaboration with the existing Aging, Disability Resource Center (ADRC) meetings.
 - o Implement a project management tool to monitor workgroup objectives and outcomes.
 - o 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.
 - o Conduct 400 in-home visits and telephone outreach to monitor the health of customers.
 - o Conduct emergency home visits with Adult Protective Services staff to assess urgent medical need.
 - o 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.
 - o Collaborate with Public Health to for immunization clinics and community health events.
 - o Attend monthly meetings with the Tahoe Forest Truckee Care Coordination team for any needed Adult Protective Services interventions or care referrals.
 - o Collaborate with the Elder Care Provider's Coalition in the planning of, and participation in, the 3rd annual Nevada County Senior Health Fair.
 - o Hire part-time nurse to fill current vacancy in Truckee.
- 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.
 - o Manage and protect the income and assets of an average of 35 conservatees and four Special Needs Trusts monthly.
 - o Review treatment plans and coordinate care with Behavioral Health every other week.
 - o Visit conservatees quarterly, in person or via Zoom, to ensure appropriate placement, medications, and services are being provided.

Adult Services Administration and Assistance (50103)

- o Perform monthly property visits to ensure maintenance is appropriate given client's available resources.
- o Track the implementation of Care Court and monitor caseload impacts.

Adult Services Admin (50103)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	3,275,484	3,191,092	3,121,551	3,327,014	3,327,014	4.3%
Charges for Services	68,569	40,000	40,000	40,000	40,000	0.0%
Miscellaneous Revenues	336	-	46	-	-	NA
Other Financing Sources	424,211	524,182	517,338	635,668	635,668	21.3%
General Fund Transfers	140,000	140,000	140,000	140,000	140,000	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,908,600	3,895,274	3,818,935	4,142,682	4,142,682	6%
Expenses						
Salaries & Benefits	1,892,446	2,116,235	2,051,123	2,430,596	2,430,596	14.9%
Services & Supplies	729,730	772,876	725,983	619,258	619,258	-19.9%
Other Charges	818,675	906,530	886,260	938,703	938,703	3.5%
Overhead Cost Plan (A87)	92,089	102,133	102,133	154,125	154,125	50.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	(2,500)	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,532,940	3,895,274	3,765,499	4,142,682	4,142,682	6%
Fund Balance Added (Used)	375,660	-	53,436	-	-	
Staffing:	13.00	13.00	13.00	14.00	14.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	4,142,682	4,142,682	-		
		4,142,682	4,142,682	-		

Analyst Comments:

In-Home Supportive Services (50206)

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, 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 2024-2025:

- IHSS provided case management services monthly to 1093 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 97% 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 referred thirty-two IHSS clients to 24-Hour Home Care through the Cal-Aim 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)

- Employed a monthly average of 829 IHSS providers and paid an average \$2,270,491 per month or \$27,245,892 per year to those IHSS providers that is reinvested in our local communities. Effective January 1, 2025, the wage rate for IHSS providers is \$17.75 an hour.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Train, support, and manage new IHSS Supervisor to lead the IHSS team.
- Collaborate with new IHSS Supervisor and IHSS Quality Assurance to ensure our annual state audit and case performance is in good order. Actively reviewing for areas of improvement and training opportunities.
- Monitor our monthly state compliance measures to ensure we are meeting the expected caseload performance of at least 80% for IHSS reassessments, new IHSS applications, and Community First Choice Option Cases (CFCO).
- Increase use and efficiency of Traverse, an electronic case management system being used in the field to reduce the need of paper forms.
- 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 increase IHSS client referrals to 24-Hour Home Care through the Cal-AIM initiative.



In-Home Supportive Services (50206)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,551,185	1,157,233	1,614,861	1,643,937	1,643,937	42.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	4,806	4,000	504,695	4,000	4,000	0.0%
Other Financing Sources	2,279,169	2,596,127	2,596,127	2,451,638	2,451,638	-5.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,835,159	3,757,360	4,715,683	4,099,575	4,099,575	9%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	141,564	44,000	68,683	-	-	-100.0%
Other Charges	3,802,265	3,713,360	3,996,714	4,099,575	4,099,575	10.4%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,943,830	3,757,360	4,065,397	4,099,575	4,099,575	9%
Fund Balance Added (Used)	(108,671)	-	650,286	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	4,099,575	4,099,575	-		
		4,099,575	4,099,575	-		

Analyst Comments:

Child Welfare Services (50104/50204)

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 2024-2025:

- Of the children who exited foster care between October 1, 2022, and September 30, 2023, only 4% reentered care in the following 12 months, meeting the national performance standard.
- Resource Family Approval has five homes approved to foster youth ages 11-17, five homes for sibling sets, two respite care homes, two homes for complex care, and a total of 41 approved homes within Nevada County, 17 of which were approved in the last year.
- The Family Finding Program provided need-specific recruitment and permanency planning by connecting with relatives of 31 children. Implementation of a new Family Finding program has doubled the number of families reached.
- As part of the Comprehensive Prevention Plan (CPP), Child Welfare and the Child Abuse Prevention Council maintain the Parent Advisory Council to inform practice and prevention, and all staff were trained in Motivational Interviewing (MI).
- Through the statewide Youth Empowerment Program (YEP), local Former Foster Youth are engaged quarterly in informing the Children's System of Care (CSOC) and Interagency Leadership Team (ILT) regarding the experience of foster youth and opportunities for system improvement.

Child Welfare Services (50104/50204)

- A total of 268 referrals have been made to the Rapid Response Team (RRT). Of those who successfully closed (89), 30% experienced a repeat investigation in the year following referral. Of those who closed without successfully being linked to services (95), 50% 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 living situations of 35 families were stabilized using Bringing Families Home funding.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Stabilize children in their current living situations using the least intrusive interventions.
 - o Increase referrals to 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.
 - o Grow the number of resource families, focusing on:
 - Two Youth ages 11-17 (including probation youth) with a focus on LGBTQ+
 - Four Sibling sets
 - One Respite care
 - One Spanish speaking home
 - Sixteen in-county placements
 - Four complex needs recruitments
 - o Ensure all children in congregate care are stepped-down to a family-like placement.
 - o Provide support to RFA families through monthly parent groups.
- Ensure that all families with an open CWS case are housed and economically stable. ***Priority Objective**
 - o Assess all families for housing, cash aid, and economic stability and link to necessary services and supports.
- Continue to develop the Differential Response Program serving families who do not rise to the level of CWS intervention with short term case management and connection to services through Family Resource Centers.
 - o 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.
 - o Develop a coaching program with UC Davis to support learning and integration of MI.
 - o Host county-wide MI trainings for community providers working with children and families.
 - o Improve performance by 10% on Child and Family Services Case Reviews indicating parents feel services provided by child welfare meet their needs/the needs of their family.



Child Welfare Services Admin (50104)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	864	250	808	250	250	0.0%
Federal/State Intergovernmental	2,223,519	2,506,633	2,451,070	2,840,301	2,840,301	13.3%
Charges for Services	8,262	10,000	10,000	10,000	10,000	0.0%
Miscellaneous Revenues	-	-	131	-	-	NA
Other Financing Sources	2,687,290	3,759,056	3,685,589	3,812,912	3,812,912	1.4%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,919,934	6,275,939	6,147,598	6,663,463	6,663,463	6%
Expenses						
Salaries & Benefits	2,984,088	3,272,854	3,247,611	3,587,462	3,587,462	9.6%
Services & Supplies	1,095,937	1,371,557	1,269,627	1,536,894	1,536,894	12.1%
Other Charges	1,331,647	1,421,560	1,480,267	1,352,753	1,352,753	-4.8%
Overhead Cost Plan (A87)	228,946	209,968	209,968	186,354	186,354	-11.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,640,618	6,275,939	6,207,473	6,663,463	6,663,463	6%
Fund Balance Added (Used)	(720,684)	-	(59,875)	-	-	
Staffing:	20.00	20.00	20.00	20.00	20.00	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
CHILDREN'S TRUST AB-2994	Fund # 1156		11,550	11,550	-	
HLTH & HUMAN SVCS AGENCY	Fund # 1589		6,651,913	6,651,913	-	
			6,663,463	6,663,463	-	

Analyst Comments:



Child Welfare Services Assist (50204)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,256,713	2,885,950	3,081,203	3,067,790	3,067,790	6.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	6,360	11,000	5,000	11,000	11,000	0.0%
Other Financing Sources	2,258,832	2,469,070	2,999,497	2,960,230	2,960,230	19.9%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,521,905	5,366,020	6,085,700	6,039,020	6,039,020	13%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	207,486	209,020	188,118	209,020	209,020	0.0%
Other Charges	4,906,037	5,157,000	5,802,844	5,830,000	5,830,000	13.1%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,113,523	5,366,020	5,990,962	6,039,020	6,039,020	13%
Fund Balance Added (Used)	(591,619)	-	94,738	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589		6,039,020	6,039,020	-	
			6,039,020	6,039,020	-	

Analyst Comments:

Eligibility Services (50105/50205)

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 2024-2025:

- Provided 1,500 emergency food bags to customers in Western and Eastern County.
- Placed 21 participants in Subsidized Employment positions in partnership with local businesses and non-profit organizations.
- Reached and maintained over 90% processing timeliness for all program applications and were removed from a 3-day CalFresh corrective action plan.
- Awarded State CalWORKs Housing Support Program funds for rapid re-housing of unhoused families. Supported 55 families with permanent housing and 40 with transitional housing.

Eligibility Services (50105/50205)

- Served 275 youth in paid internships and job training with CA Youth Jobs Service grant funding in partnership with Connecting Point and Bright Futures for Youth. This effort paid \$850,000 to local youth in paid internships and supported the local economy.
- Improved Medi-Cal pre-release enrollment for justice involved persons through the use of virtual meeting technology and collaboration with the Correctional Counselor at Wayne Brown.
- Increased CalFresh outreach by attending 25 community events and collaborated with Public Health and Adult Services at many of those events and distributed over 4,000 CalFresh flyers at these events and through community partners.
- Staff replaced \$125,862 for customers due to the growing issue of fraudulent EBT Card theft, have enacted preventative strategies to reduce victimization, and will help roll out the implementation of the new chip and tap EBT cards.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Increase participation in the CalFresh Program to underserved populations. ***Priority Objective**
 - o Continue to partner with Interfaith Food Ministry to distribute CalFresh information.
 - o Collaborate with the Nevada County Public Health CalFresh Healthy Living program by attending 4 outreach events.
 - o Increase CalFresh access to college students by working with Sierra College to certify their Extended Opportunity Programs and Services program with Department of Social Services.
 - o Maintain 30-day and 3-day timeliness on all new CalFresh applications.
- Maintain participation in the employment services program to assist families' transition to self-sufficiency. ***Priority Objective**
 - o Maintain Subsidized Employment placement at 20 to 25 participants in positions with local businesses and non-profit organizations.
 - o Serve 50 homeless families in permanent or transitional supportive housing using a housing first approach.
 - o Monitor program Work Participation Rates (WPR) by identifying activities with high success rates and analyzing where WPR can improve through quality assurance activities/Cal-Outcomes and Accountability Review.
 - o Use the Youth Job Corps Grant to grow youth employment and career paths countywide.
- Increase Medi-Cal enrollment and retention for hard-to-reach populations (senior citizens, justice involved, unhoused, and non-English Speaking individuals).
 - o Attend a minimum of five Medi-Cal targeted outreach events, each month, at community libraries and the Gold Country Community Services Senior Center.
 - o Continue to partner with Nevada County Behavioral Health and other partners to implement CalAIM objectives, and increase justice involved Medi-Cal enrollment.
 - o Partner with Nevada County Public Health to provide application and renewal assistance. Increase diversity, equity, and inclusion through staff cultural competency training to promote program participation to diverse populations.



Eligibility Services Admin (50105)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	36,461	-	40,000	40,000	40,000	NA
Federal/State Intergovernmental	13,369,989	17,076,073	17,156,554	17,745,939	17,745,939	3.9%
Charges for Services	50,000	-	15,850	-	-	NA
Miscellaneous Revenues	28,175	40,000	67,142	-	-	-100.0%
Other Financing Sources	2,159,834	1,535,275	1,535,275	1,528,302	1,528,302	-0.5%
General Fund Transfers	500,000	500,000	500,000	500,000	500,000	0.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	16,144,460	19,151,348	19,314,821	19,814,241	19,814,241	3%
Expenses						
Salaries & Benefits	8,155,426	9,239,928	9,364,913	10,363,598	10,363,598	12.2%
Services & Supplies	5,378,269	5,105,854	4,735,101	4,464,305	4,464,305	-12.6%
Other Charges	4,005,057	4,434,051	4,206,254	4,486,580	4,486,580	1.2%
Overhead Cost Plan (A87)	646,646	466,871	466,871	595,724	595,724	27.6%
Capital Assets	53,273	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(54,508)	(95,356)	(75,000)	(95,966)	(95,966)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	18,184,163	19,151,348	18,698,139	19,814,241	19,814,241	3%
Fund Balance Added (Used)	(2,039,703)	-	616,682	-	-	
Staffing:	66.00	72.00	72.00	73.00	73.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	19,814,241	19,814,241	-		
		19,814,241	19,814,241	-		

Analyst Comments:



Eligibility Services Assist (50205)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,698,167	2,081,729	4,090,723	2,441,315	2,441,315	17.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	36,967	1,000	12,143	1,000	1,000	0.0%
Other Financing Sources	3,066,045	3,775,271	3,636,506	3,990,685	3,990,685	5.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	5,801,180	5,858,000	7,739,372	6,433,000	6,433,000	10%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	9,023	1,000	-	-	-	-100.0%
Other Charges	5,320,029	5,857,000	6,336,881	6,433,000	6,433,000	9.8%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,329,051	5,858,000	6,336,881	6,433,000	6,433,000	10%
Fund Balance Added (Used)	472,129	-	1,402,491	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
HLTH & HUMAN SVCS AGENCY	Fund # 1589	6,433,000	6,433,000	-		
		6,433,000	6,433,000	-		

Analyst Comments:

Veterans Services (50501)

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 2024-2025:

- 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 successfully house 16 veterans and reduce the number of homeless veterans in Nevada County to five.
- Continued 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 1,534 applications for compensation or pension to the VA, generating \$4.8 million in benefits for Nevada County veterans.
- Presented to the California Welfare Directors Association (CWDA) 2024 Annual Conference on California's Medi-Care Cost Avoidance Program and how the NCVSO has used this program to increase revenue and strengthen collaborative efforts with DSS to assist our shared target populations for the benefit of the community.
- Continued partnership with Nevada County Board of Supervisors, local Chambers of Commerce, The Union, and other organizations to promote Nevada County's 4th 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 third year, with 90 local businesses participating, each of whom offer ongoing discounts.
- Hosted Nevada County's Veterans Health & Wellness Fair, that was open to veterans, families, and friends of veterans in an effort to educate more community members on the benefits available to

Veterans Services (50501)

veterans. Thirty-eight different federal, state, and local agencies along with non-profits participated in this highly successful event that reached over 150 veterans.

Objectives and Performance Measures for Fiscal Year 2025-2026:

- Increase the number of veterans receiving the federal, state, and county benefits that they are entitled to.
 - o Increase total applications for compensation and pension by 15%.
 - o Increase total financial awards from veterans' applications for compensation and pension that are submitted by the Nevada County Veterans Services Office from \$4.3 million to \$4.5 million or 20%.
 - o 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.
 - o 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.
 - o 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.
 - o Attend quarterly local VSO meetings to collaborate on quarterly outreach events and share resources in the best interest of our community.
 - o 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.
 - o Increase VA Healthcare and compensation applications from inter-agency Medi-Cal referrals by 25%.
 - o 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.
 - o 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.
 - o Provide training to other HHSA Departments on benefits available to veterans with a goal of increasing inter-agency referrals by 20%.
 - o 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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	279,318	289,419	319,999	337,855	337,855	16.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	448,356	463,457	463,457	507,217	507,217	9.4%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	727,674	752,876	783,456	845,072	845,072	12%
Expenses						
Salaries & Benefits	462,113	552,398	557,000	658,661	658,661	19.2%
Services & Supplies	153,747	169,012	144,645	176,497	176,497	4.4%
Other Charges	83,831	63,854	56,722	61,207	61,207	-4.1%
Overhead Cost Plan (A87)	53,203	55,596	55,596	17,981	17,981	-67.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(87,984)	(87,984)	(87,984)	(69,274)	(69,274)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	664,910	752,876	725,979	845,072	845,072	12%
Fund Balance Added (Used)	62,764	-	57,477	-	-	
Staffing:	3.00	3.00	4.00	4.00	4.00	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
HLTH & HUMAN SVCS AGENCY	Fund # 1589		845,072	845,072	-	
			845,072	845,072	-	

Analyst Comments:

Social Services Realignment (40118)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	291,887	100,000	233,560	100,000	100,000	0.0%
Federal/State Intergovernmental	7,662,031	8,161,248	7,889,377	8,243,556	8,243,556	1.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	7,953,918	8,261,248	8,122,937	8,343,556	8,343,556	1%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	9,044,873	8,965,568	8,960,363	8,424,722	8,424,722	-6.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	9,044,873	8,965,568	8,960,363	8,424,722	8,424,722	-6%
Fund Balance Added (Used)	(1,090,955)	(704,320)	(837,426)	(81,166)	(81,166)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
					Fund Balance Added (Used)	
Revenues						
Expenses						
HLTH/WELFARE LOCAL TRUST Fund # 1480	8,343,556	8,424,722			(81,166)	
	8,343,556	8,424,722			(81,166)	

Analyst Comments:

Social Services 2011 Realignment (50207)

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)

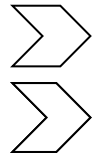
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	171,426	100,000	139,476	100,000	100,000	0.0%
Federal/State Intergovernmental	5,316,383	5,442,506	5,214,052	5,514,926	5,514,926	1.3%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	5,487,809	5,542,506	5,353,528	5,614,926	5,614,926	1%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	4,731,208	6,452,698	6,492,174	7,245,287	7,245,287	12.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,731,208	6,452,698	6,492,174	7,245,287	7,245,287	12%
Fund Balance Added (Used)	756,601	(910,192)	(1,138,646)	(1,630,361)	(1,630,361)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - HHSA	Fund # 1481	5,614,926	7,245,287	(1,630,361)		
		5,614,926	7,245,287	(1,630,361)		

Analyst Comments:



HUMAN RESOURCES

Steven Rose, Director



☐ Personnel Services (10401)	\$	2,621,494
☐ Insurance Benefits (92003)	\$	1,932,850
Total		\$ 4,554,344



Human Resources Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	21,566	14,812	24,954	24,954	24,954	68.5%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,906,473	2,319,656	2,510,925	2,647,091	2,647,091	14.1%
Miscellaneous Revenues	44,018	45,000	121,423	79,045	79,045	75.7%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,440,856	2,362,568	2,410,507	2,544,849	2,544,849	7.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,412,913	4,742,036	5,067,809	5,295,939	5,295,939	12%
Expenses						
Salaries & Benefits	1,609,502	1,607,837	1,614,096	2,085,221	2,085,221	29.7%
Services & Supplies	1,191,488	1,286,246	1,249,970	929,497	929,497	-27.7%
Other Charges	1,859,962	1,756,060	1,800,122	1,768,008	1,768,008	0.7%
Overhead Cost Plan (A87)	8,855	22,683	22,683	27,486	27,486	21.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(322,128)	(330,550)	(228,337)	(255,868)	(255,868)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,347,678	4,342,276	4,458,534	4,554,344	4,554,344	5%
Fund Balance Added (Used)	65,235	399,760	609,275	741,595	741,595	
Staffing:	8.00	8.00	9.00	9.00	9.00	
	June 30, 2025			June 30, 2026		
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	2,578,894	2,578,894	-	*
DEFERRED COMP ADMIN	1275	80,047	45,000	42,600	2,400	82,447
VISION SELF-INSURANCE	4352	62,299	540,547	365,741	174,806	237,105
UNEMPLOYMENT INSURANCE	4355	163,939	253,942	143,095	110,847	274,786
DENTAL SELF-INSURANCE	4498	488,666	1,877,556	1,424,014	453,542	942,208
			5,295,939	4,554,344	741,595	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Personnel Services (10401)

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 serves as a strategic business partner to all internal 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 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 2024-25:

- Continued to assist departments with hiring high quality capable employees.
 - o HR accomplished this goal by connecting the recruitment process to the evaluation process. Competencies that are sought in the recruitment process are mirrored in the performance evaluation process. This is considered a best practice in HPO organizations. The senior executive group (22 individual employees) and the confidential group (33 employees) saw revised evaluation systems used in FY 24-25.
 - o Continued to use our reduced-time-to-hire program which effectively reduces the time it takes departments to hire new employees. The average time to hire for posted positions is 41 days, down from the former average of 120 days prior to implementing the new model.
 - o The internship program reached an incredible milestone of hosting over 235 interns from inception, with a cumulative of 82,808 hours, and the program garnered over \$1.8M in partner funding for interns' salaries.
- Strive to promote a continuous learning organization through various training programs.
 - o HR formulated 22 career paths and showcased them to employees via "Career Planning 101," a course available to all employees which aids them in visualizing how their skills, abilities, and preferences match positions that represent upward mobility for them.
 - o UC Davis' very popular Supportive Supervisory Training program was held twice in fiscal year 24-25 (each series includes seven in-person, all-day classes scheduled once per month). Another 72 employees received training.
 - o Two three-day sessions of "Leading Edge" (HPO) training were completed. A total of 72 employees completed this comprehensive course. An additional 85 employees are enrolled in HPO coursework such as Lean Six Sigma, Coaching and Mentoring for Leaders, and Facilitation Workshop.
- Continued to support the County as a High-Performance Organization (HPO).
 - o Expanded our bench of facilitators in the "Becoming an Ally/Bystander" training program.

Personnel Services (10401)

- o Developed the beginnings of a Supervisors Toolkit on SharePoint which is designed to be a one stop location for supervisory information.
- o Incorporated HPO themes into Senior Executive and Leadership Team training and development, including Psychological Safety, Boldly Inclusive Leadership, HPO Maturity, Continuous Improvement, Improving Collective Expertise, Leading from the Middle, as well as recognizing HPO accomplishments in each department.
- Provided highly effective human resources consulting and administrative services to County managers and employees.
 - o Helped facilitate communication between employee and supervisor by adding in a suggested requirement of quarterly feedback sessions during the performance evaluation year such that healthy discussions about performance occur more than one time per year.
 - o Employee relations meetings occur as needed throughout the year.
 - o Successfully negotiated three successor Memoranda of Understanding as well as one unrepresented successor Summary of Compensation and Benefits documents.
- Received several awards as a leading Human Resources Department.
 - o HR was awarded the Gallagher 2024 Employer of Choice award, one of only 17 in Northern California.
 - o HR was awarded the OnCon Top 100 HR teams in the Nation for 2024.
 - o Steve Rose, HR Director, was awarded the ICMA Leadership Award for 2024.
 - o The HR Director is the President of the California Counties Human Resources Association, and serves on the HR.COM, ICMA, PSHRA and the United Way of Nevada County Advisory Boards.
 - o The HR Director, in conjunction with CSAC, created and executed the first CSAC HR Directors institute.
 - o Krysta Malonson, Senior Management Analyst serves as a Board Member of the PSHRA Sacramento Mother-Lode Chapter as well as the local Sacramento Areas Human Resources Association (SAHRA) Board where she was just promoted to Vice President, Professional Development.
 - o Nevada County HR continues to set the standard in California for Diversity, Equity, & Inclusion programs by teaching 420 staff members on the concepts of being an ally since 2022.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Assist departments with hiring high quality and capable employees.
- Continue to utilize the reduced-time-to-hire model to aid departments in filling the 200+ vacancies we experience each year.
 - o Revise our collection of roughly 350 job descriptions to comport to new California regulation, SB 1100, which requires employers to remove the requirement for a driver's license if driving is not an essential duty, and ensure our supervisors, employees, and job-seeking public are engaged in the change.
 - o Continue the pilot of the HPO-centric evaluation process with the addition of one newly revised evaluation program (form).
- Continue to support the County as a High-Performance Organization (HPO).
 - o Engage in a continuous process improvement process regarding our HPO model. Started in 2020, review with stakeholders where we are with HPO; what can be improved; and how to measure our own efforts' success.

Personnel Services (10401)

- o Continue to provide a continuous learning environment which helps employees aspire to reach their professional goals.
- Ensure the fundamental policies, procedures and forms we establish for use by County employees are up to date, workable, and efficient, including thirteen new 2025 CA employment laws.
- Revamp the Tuition Payment Reimbursement Program improving efficiencies and overall employee experience in accessing educational funding for professional development.
- Prepare for implementation of Workday Software System; assess current NeoGov systems which may need to be redesigned with the advent of Workday.
- Engage in successful negotiations with one bargaining unit.

Personnel Services (10401)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	44,018	45,000	121,423	79,045	79,045	75.7%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,440,856	2,362,568	2,410,507	2,544,849	2,544,849	7.7%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,484,874	2,407,568	2,531,930	2,623,894	2,623,894	9%
Expenses						
Salaries & Benefits	1,609,502	1,607,837	1,614,096	2,085,221	2,085,221	29.7%
Services & Supplies	1,107,605	1,047,386	1,023,134	732,747	732,747	-30.0%
Other Charges	83,912	79,495	91,508	59,394	59,394	-25.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(322,128)	(330,550)	(228,337)	(255,868)	(255,868)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,478,891	2,404,168	2,500,401	2,621,494	2,621,494	9%
Fund Balance Added (Used)	5,983	3,400	31,529	2,400	2,400	
Staffing:	8.00	8.00	9.00	9.00	9.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,578,894	2,578,894	-		
DEFERRED COMP ADMIN	Fund # 1275	45,000	42,600	2,400		
		2,623,894	2,621,494	2,400		

Analyst Comments:

Insurance Benefits (92003)

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

Insurance – Benefits (92003)

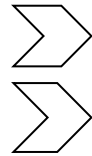
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	21,566	14,812	24,954	24,954	24,954	68.5%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,906,473	2,319,656	2,510,925	2,647,091	2,647,091	14.1%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,928,039	2,334,468	2,535,879	2,672,045	2,672,045	14%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	83,882	238,860	226,836	196,750	196,750	-17.6%
Other Charges	1,776,050	1,676,565	1,708,614	1,708,614	1,708,614	1.9%
Overhead Cost Plan (A87)	8,855	22,683	22,683	27,486	27,486	21.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,868,788	1,938,108	1,958,133	1,932,850	1,932,850	0%
Fund Balance Added (Used)	59,251	396,360	577,746	739,195	739,195	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
VISION SELF-INSURANCE	Fund # 4352	540,547	365,741	174,806		
UNEMPLOYMENT INSURANCE	Fund # 4355	253,942	143,095	110,847		
DENTAL SELF-INSURANCE	Fund # 4498	1,877,556	1,424,014	453,542		
		2,672,045	1,932,850	739,195		

Analyst Comments:



INFORMATION & GENERAL SERVICES AGENCY

Craig Griesbach, Director



INFORMATION & GENERAL SERVICES

Landon Beard, Chief Information Officer

☐ IGS Administration (11003)	\$ 107,332
☐ Information Systems (11007)	\$ 4,456,770
☐ Purchasing (10204)	\$ 669,156
☐ Central Services (92004)	\$ 792,348
☐ Collections (10205)	\$ 48,768
☐ Cable TV Services (11010)	\$ 244,967
☐ Energy Services Program (92006)	\$ 2,266,070
☐ Animal Shelter (20712)	\$ 1,229,471
☐ Enterprise Resource Planning Mgmt (92008)	\$ 1,589,514
	\$ 11,404,396

FACILITIES

Justin Drinkwater, Director of Facilities

☐ Facilities Management (10702)	\$ 5,049,986
☐ Capital Facilities Projects (10801)	\$ 157,524
☐ Capital Projects (10805)	\$ -
☐ Airport (91004)	\$ 3,154,722
	\$ 8,362,232

LIBRARY

Nick Wilczek, County Librarian

☐ Library (60201)	\$ 8,450,702
	\$ 8,450,702

OFFICE OF EMERGENCY SERVICES

Alex Keeble-Toll, Director

☐ Emergency Management (20702)	\$ 8,959,621
	\$ 8,959,621

Total \$ 37,176,951

Information & General Services Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	% Change From Prior Adopted
Revenues						
Taxes	6,053,784	5,830,975	6,097,029	6,256,877	6,256,877	7.3%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	322	-	958	-	-	NA
Use of Money & Property	1,063,566	937,472	1,330,310	1,542,424	1,542,424	64.5%
Federal/State Intergovernmental	3,022,771	890,162	3,947,148	5,435,103	5,435,103	510.6%
Charges for Services	2,761,945	3,049,956	3,352,334	3,435,263	3,435,263	12.6%
Miscellaneous Revenues	1,068,161	1,144,045	2,186,226	1,074,267	1,074,267	-6.1%
Other Financing Sources	942,589	938,206	1,563,206	938,206	938,206	0.0%
General Fund Transfers	811,567	835,914	835,914	852,632	852,632	2.0%
General Fund Allocation	11,918,438	13,577,994	15,021,408	14,318,364	14,318,364	5.5%
Special Revenue	-	-	-	-	-	NA
Total Revenues	27,643,143	27,204,724	34,334,533	33,853,136	33,853,136	24%
Expenses						
Salaries & Benefits	14,799,200	17,465,242	16,259,902	19,325,728	19,325,728	10.7%
Services & Supplies	14,021,963	11,839,340	18,713,846	17,772,930	17,772,930	50.1%
Other Charges	4,993,320	3,976,284	3,889,143	3,706,667	3,706,667	-6.8%
Overhead Cost Plan (A87)	1,804,308	1,756,907	1,747,425	2,423,375	2,423,375	37.9%
Capital Assets	1,907,340	226,876	5,303,827	2,374,744	2,374,744	946.7%
Other Financing Uses	51,351	384,899	495,226	329,663	329,663	-14.4%
Interfund Activity	(8,429,709)	(8,367,063)	(9,382,575)	(8,756,156)	(8,756,156)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	29,147,773	27,282,485	37,026,794	37,176,951	37,176,951	36%
Fund Balance Added (Used)	(1,504,630)	(77,761)	(2,692,261)	(3,323,815)	(3,323,815)	
Staffing:	105.75	113.00	115.00	117.00	117.00	

See next page for fund analysis

Information & General Services Summary (cont.)

2025-26 Fund Analysis:

		June 30, 2025				June 30, 2026
		Projected	FY 25/26	FY 25/26	FY 25/26	Projected
	Fund #	Fund Balance	Revenue	Expense	Net Change	Fund Balance
GENERAL FUND	0101	*	20,330,233	20,830,233	(500,000)	*
AMERICAN RESCUE PLAN	1111	**	-	-	-	**
PUBLIC LIBRARY	1165	7,663,483	7,291,282	8,450,702	(1,159,420)	6,504,063
CABLE INET & PEG	1190	608,067	140,500	93,362	47,138	655,205
SOLAR ENERGY PROJECTS	3157	5	-	-	-	5
OPS CENTER PROJECT	3158	-	-	-	-	-
AIRPORT	4116	1,037,454	2,913,164	3,154,722	(241,558)	795,896
ENERGY SERVICES	4331	559,423	2,266,070	2,266,070	-	559,423
CENTRAL SERVICES	4332	383,303	817,348	792,348	25,000	408,303
ERP ISF	4334	3,995,156	94,539	1,589,514	(1,494,975)	2,500,181
			33,853,136	37,176,951	(3,323,815)	

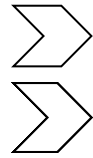
* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

** See Budget Summary by Fund in Section 1 for the FY 2025-26 American Rescue Plan (ARPA) Fund analysis.



INFORMATION & GENERAL SERVICES AGENCY

Craig Griesbach, Director



INFORMATION & GENERAL SERVICES

Landon Beard, Chief Information Officer

☐ IGS Administration (11003)	\$	107,332
☐ Information Systems (11007)	\$	4,456,770
☐ Purchasing (10204)	\$	669,156
☐ Central Services (92004)	\$	792,348
☐ Collections (10205)	\$	48,768
☐ Cable TV Services (11010)	\$	244,967
☐ Energy Services Program (92006)	\$	2,266,070
☐ Animal Shelter (20712)	\$	1,229,471
☐ Enterprise Resource Planning Mgmt (92008)	\$	1,589,514

Total \$ 11,404,396



Information & General Services Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	322	-	958	-	-	NA
Use of Money & Property	48,637	16,000	136,599	127,539	127,539	697.1%
Federal/State Intergovernmental	97,980	-	20,000	-	-	NA
Charges for Services	2,388,148	2,784,240	3,072,830	3,122,588	3,122,588	12.2%
Miscellaneous Revenues	159,632	123,430	151,546	148,077	148,077	20.0%
Other Financing Sources	4,383	-	625,000	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	5,048,904	6,561,169	6,262,837	6,583,355	6,583,355	0.3%
Special Revenue	-	-	-	-	-	NA
Total Revenues	7,748,007	9,484,839	10,269,770	9,981,559	9,981,559	5%
Expenses						
Salaries & Benefits	7,191,907	8,413,372	8,066,726	9,187,063	9,187,063	9.2%
Services & Supplies	5,825,880	6,455,861	8,173,937	6,975,337	6,975,337	8.0%
Other Charges	906,686	1,855,760	1,087,175	1,179,589	1,179,589	-36.4%
Overhead Cost Plan (A87)	237,261	215,966	206,484	239,179	239,179	10.7%
Capital Assets	47,685	2,250	1,103,783	1,589,514	1,589,514	70545.1%
Other Financing Uses	15,762	5,000	12,862	12,000	12,000	140.0%
Interfund Activity	(6,106,321)	(7,497,568)	(6,779,798)	(7,778,286)	(7,778,286)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	8,118,862	9,450,641	11,871,169	11,404,396	11,404,396	21%
Fund Balance Added (Used)	(370,855)	34,198	(1,601,399)	(1,422,837)	(1,422,837)	
Staffing:	44.00	47.00	47.00	49.00	49.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	6,663,102	6,663,102	-	*
AMERICAN RESCUE PLAN	1111	**	-	-	-	**
CABLE INET & PEG	1190	608,067	140,500	93,362	47,138	655,205
ENERGY SERVICES	4331	559,423	2,266,070	2,266,070	-	559,423
CENTRAL SERVICES	4332	383,303	817,348	792,348	25,000	408,303
ERP ISF	4334	3,995,156	94,539	1,589,514	(1,494,975)	2,500,181
			9,981,559	11,404,396	(1,422,837)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

** See Budget Summary by Fund in Section 1 for the FY 2025-26 American Rescue Plan Act (ARPA) Fund analysis.

Information & General Services Administration (11003)

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 2024-25:

- Provided management and oversight for budgets totaling more than \$29 million for all IGS Agency Departments and Divisions, including the Airport and the Library.
- Utilized the Qualified List of six firms for Round Three of the Last Mile Broadband Grant Opportunity to award four Last Mile Broadband Grant Projects increasing access to high-speed internet by an anticipated 1,471 connections upon project completion in three years.
- Supported the implementation of the Enterprise Resource Planning (ERP) software with staff serving on multiple workgroups and testing panels.
- Worked with internal and external stakeholders in support of the New Truckee Library Project through project meetings and administrative support.

Objectives and Performance Measures for Fiscal Year 2025-26:

- To provide a superior level of fiscal and administrative oversight and support to the operations of the IGS Agency ensuring long term fiscal sustainability. ***Priority Objective**
 - o Meet quarterly with managers to review departmental budgets.
 - o Document administrative procedures and provide cross-training of staff to ensure continuity of operations.
 - o Expand the implementation of the grant reporting standard operating procedures developed in Fiscal Year 2024-25 across all IGS Agency departments, with the goal of improving the efficiency and effectiveness of tracking and reporting.
 - o Provide timely and accurate billings for IGS services to County departments.
 - o Provide opportunities and encourage each staff member to attend one educational course or training.
 - o Continue to support County efforts to implement a new ERP Software solution.
- Support the expansion of broadband through supporting the implementation of Nevada County Broadband Strategic Plan policies and last-mile infrastructure projects. ***Priority Objective**
 - o Manage and support the County awarded round three last-mile infrastructure projects.
 - o Continue to work with Golden State Connect Authority to advance and address broadband issues within Nevada County.
 - o Support advocacy at local, State, and Federal levels for rural broadband funding and expansion.

IGS Administration (11003)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	66,837	-	20,000	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	26,000	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	8,864	133,929	133,929	107,332	107,332	-19.9%
Special Revenue	-	-	-	-	-	NA
Total Revenues	101,701	133,929	153,929	107,332	107,332	-20%
Expenses						
Salaries & Benefits	1,683,951	2,010,369	1,957,627	2,183,409	2,183,409	8.6%
Services & Supplies	136,137	56,476	1,246,949	56,081	56,081	-0.7%
Other Charges	60,277	31,171	39,809	37,926	37,926	21.7%
Overhead Cost Plan (A87)	146,744	159,966	159,966	219,885	219,885	37.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(1,925,409)	(2,124,053)	(2,205,121)	(2,389,969)	(2,389,969)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	101,701	133,929	1,199,230	107,332	107,332	-20%
Fund Balance Added (Used)	-	-	(1,045,301)	-	-	
Staffing:	11.00	12.00	12.00	13.00	13.00	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101		107,332	107,332	-	
			107,332	107,332	-	

Analyst Comments:

Use of fund balance in FY 24/25 represents planned allocation of General Fund balances in support of Broadband grants

Information Systems (11007)

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 (Business Intelligence (BI), Process Improvement (PI), Communications and Engagement (CE), Information Security (InfoSec), and Operational Excellence (OE)) have resulted from a series of annual surveys that provide insight and guidance in understanding the landscape of developing needs for the organization.

Accomplishments in Fiscal Year 2024-25:

- Business intelligence improvements through dashboard implementation to improve visibility of metrics, understanding of program participation, and better understand benefits gained from various programs. (BI)
- Process improvements through upgrades to legacy solutions and processes to improve or automate accessibility and data processing by digitizing records and placing them into more accessible locations. (PI)
- Communication and engagement improvements to internal websites, employee engagement platform, and partner collaboration websites.
- Support and manage upgrades of major department systems to prepare for future enhancement and create immediate system improvements. (OE)
- In collaboration with HHSA Departments, implemented the PATH (Providing Access to Healthcare) App which hits multiple objectives including operational excellence through building first-of-kind tool that enhances business intelligence, communication and engagement across multiple departments.
- Information Security updates such as increase generic account security, implement password management system, strengthen password complexity requirements, and upgrading systems nearing end of life. (InfoSec)
- IS operational improvements including Disaster Recovery Plan updates, IS staff training, and project prioritization processes. (PI/InfoSec)
- Provide consistent and reliable technical support service to support county operations.

Information Systems (11007)

Objectives and Performance Measures for Fiscal Year 2025-26:

- Enhance information availability, accessibility, and utilization. (BI)
 - o Identify and target business intelligence opportunities.
 - o Acquire and implement updated high resolution aerial imagery annually plus historic captures to improve geospatial intelligence.
 - o Develop and prepare data governance insights.
- Support enterprise adoption of technology. (BI/PI/OE)
 - o Lead Enterprise Resource Planning (ERP) Project team and provide technical assistance for project implementation.
 - o Provide in-person and virtual technology training.
 - o Continue to investigate and engage in planning for Artificial Intelligence use.
- Plan and implement Cyber Security objectives. (InfoSec)
 - o Implement Windows 11 across all County computers. (InfoSec/OE)
 - o Continue Business Continuity Plan development in partnership with two departments.
 - o Implement initial network segmentation and security objectives.
 - o Implementation of Intune to provide security and management of cell phones.
- Actively participate in High-Performing Organization and Public Information Office initiatives. (CE)
 - o Modernize InfoNet and employee engagement.
 - o Increasing ability to share news and updates.
- Improve IS service management to better utilize and deliver services. (PI/OE)
 - o Begin Service Management software replacement project.



Information Systems (11007)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	85,810	62,102	47,041	62,210	62,210	0.2%
Miscellaneous Revenues	36	437	437	437	437	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,260,981	4,450,578	4,158,910	4,394,123	4,394,123	-1.3%
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,346,827	4,513,117	4,206,388	4,456,770	4,456,770	-1%
Expenses						
Salaries & Benefits	4,901,691	5,733,969	5,485,868	6,290,843	6,290,843	9.7%
Services & Supplies	2,255,263	2,771,371	2,911,335	2,851,254	2,851,254	2.9%
Other Charges	506,382	682,852	434,452	553,679	553,679	-18.9%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	47,685	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(4,114,265)	(4,675,075)	(4,379,454)	(5,239,006)	(5,239,006)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	3,596,756	4,513,117	4,452,201	4,456,770	4,456,770	-1%
Fund Balance Added (Used)	(249,930)	-	(245,813)	-	-	
Staffing:	29.00	31.00	31.00	32.00	32.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	4,456,770	4,456,770	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	-	-		
		4,456,770	4,456,770	-		

Analyst Comments:

Use of fund balance in FY 23/24 and 24/25 is related to American Rescue Plan Act fund 1111.

Purchasing (10204)

Mission Statement:

Driving innovation and value through strategic sourcing and procurement, we ensure Nevada County remains competitive while upholding fairness, transparency, and integrity. Our commitment is to deliver impactful solutions that benefit our community and provide exceptional support to 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 2024-25:

- Increased solicitations by 55% over prior year issuing 61 invitations for bids and requests for proposals including solicitations for the Last Mile Broadband Grant awards, two major bridge replacement projects, emergency warming shelters throughout the County and the remodel of the Sutton Commons Resource Center.
- Realized cost savings of over \$1 million to the County through competitive procurement for goods and services as compared to non-competitively sourced goods and services.
- Supported over 57 Department procurements, processed more than 1,000 requisitions and executed over 400 contracts and leases to supplement various County services.
- Created a centralized Contract Management Team of staff and a centralized location for all things contract related such as a Contract Management Toolbox.
- Supported the solicitation for and selection of a new Enterprise Resource Planning (ERP) software and began the Countywide implementation process.
- 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, and IT equipment to community non-profits, schools, and other public agencies and recouped over \$130,000 in Surplus return on investments.

Purchasing (10204)

Objectives and Performance Measures for Fiscal Year 2025-26:

- Focus on sustainable procurements specific to SB1383 which aims to reduce organic waste disposal and recover surplus food reuse by repurposing the waste, such as mulch for landscape.
 - o Align with SB 1383 requirements for procuring organic materials in accordance with the County's Sustainable Purchasing Policy.
 - o Strive to meet compliance requirements by at least 5% or 262 tons.
 - o Develop comprehensive reports for tracking spend for organic materials.
- Invest in procurement personnel and resources.
 - o Provide expanded training opportunities focusing on professional procurement. At minimum two courses or one conference per year for each staff member.
 - o Providing training programs to staff, fostering leadership skills, and create career advancement opportunities within the procurement function.
 - o Seek/invest in new automations focusing on process improvement and analytics for procurement activities and contract processing.
 - o Leverage data analytics and business intelligence tools for making informed decisions.
- Support County efforts to implement a new Enterprise Resource Planning (ERP) Software solution.
 - o Attend all meetings, advise on procurement best practices and solicitation activities.
 - o Support staff with time/tools needed to focus on the implementation, testing and roll-out of the new ERP software.
- Create objectives and performance measures for a centralized contracts department in Fiscal Year 25-26.
 - o Build a skilled, efficient, and motivated team focusing on consistency across the organization specific to writing and managing contracts.
 - o Develop and enforce standardized contract templates and processes.
 - o Develop and enforce a comprehensive contract training program including writing, supporting and managing contracts.
 - o Ensure all contracts adhere to applicable laws, regulations, and internal policies.
 - o Streamline the contract creation, negotiation, and approval processes.
 - o Optimize contract terms to reduce costs and improve organizational value.
 - o Maintain accurate and accessible records of all contracts in one centralized location and accessible to public.



Purchasing (10204)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	10,639	5,000	20,105	17,100	17,100	242.0%
Other Financing Sources	4,383	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	556,846	661,796	597,511	652,056	652,056	-1.5%
Special Revenue	-	-	-	-	-	NA
Total Revenues	571,869	666,796	617,616	669,156	669,156	0%
Expenses						
Salaries & Benefits	507,151	564,693	525,690	598,868	598,868	6.1%
Services & Supplies	32,436	45,427	51,361	53,285	53,285	17.3%
Other Charges	44,934	72,926	61,315	37,003	37,003	-49.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(12,652)	(16,250)	(20,750)	(20,000)	(20,000)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	571,869	666,796	617,616	669,156	669,156	0%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	3.00	3.00	3.00	3.00	3.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	669,156	669,156	-		
		669,156	669,156	-		

Analyst Comments:

Central Services (92004)

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. Central Services is a fee-for-service internal services fund and receives no support from the General Fund.

Accomplishments in Fiscal Year 2024-25:

- Processed over 125,000 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 the Wayne Brown Correctional Facility.
- 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 2025-26:

- 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.
 - o Promote effective business process improvement through the use of scanning, workflow automation, and SharePoint integration with the multi-function device fleet.
 - o Explore additional managed printing services for other departments.
 - o Continue to automate mailing and billing services using on-line services.
- Provide quality customer care through effective communication and services.
 - o Review and update the Information and General Services internal InfoNet portal page as needed to educate County staff on products and services.
 - o Communicate with departments and plan for re-organizing the Central Services space to ensure maximum utilization and safety.
 - o 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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	6,691	1,000	9,578	6,000	6,000	500.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	775,584	703,081	754,705	811,348	811,348	15.4%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	782,275	704,081	764,283	817,348	817,348	16%
Expenses						
Salaries & Benefits	99,114	104,341	97,541	113,943	113,943	9.2%
Services & Supplies	348,418	392,451	436,598	422,999	422,999	7.8%
Other Charges	93,367	175,626	171,331	225,288	225,288	28.3%
Overhead Cost Plan (A87)	42,559	29,413	29,413	30,118	30,118	2.4%
Capital Assets	-	2,250	4,400	-	-	-100.0%
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	583,459	704,081	739,283	792,348	792,348	13%
Fund Balance Added (Used)	198,816	-	25,000	25,000	25,000	
Staffing:	1.00	1.00	1.00	1.00	1.00	
2025/26 Fund Analysis:						
					Fund Balance Added (Used)	
		Revenues	Expenses			
CENTRAL SERVICES	Fund # 4332	817,348	792,348		25,000	
		817,348	792,348		25,000	

Analyst Comments:

Collections (10205)

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. As of FY 2022-23, the collection activities for the County have been facilitated through a professional services contract with each county department providing oversight of their individual collection activities. Staff support is provided by County departments with Information & General Services Administration coordinating countywide.

Collections (10205)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	322	-	958	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	437	-	(240)	-	-	NA
Miscellaneous Revenues	(2,998)	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	91,741	71,279	49,312	48,768	48,768	-31.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	89,502	71,279	50,030	48,768	48,768	-32%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	30,966	24,099	39,613	27,416	27,416	13.8%
Other Charges	42,598	67,165	30,402	36,616	36,616	-45.5%
Overhead Cost Plan (A87)	15,937	(19,985)	(19,985)	(15,264)	(15,264)	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	89,502	71,279	50,030	48,768	48,768	-32%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	48,768	48,768	-		
		48,768	48,768	-		

Analyst Comments:

Cable TV (11010)

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 2024-25:

- 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 2025-26:

- To ensure that PEG broadcast capabilities are maintained.
 - o Monitor cable franchise holders’ compliance with their obligation to provide highly reliable fiber.
 - o Maintain endpoint equipment.
 - o 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.
 - o 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.
 - o Maintain 100% digital Internet live streaming and video on demand services of the meetings for citizens’ home access.
 - o Broadcast live government meetings.
 - o Support the partnership with NCDMC for broadcasting government programs.
- To provide a high level of service hosting PEG broadcasting and Internet streaming infrastructure.
 - o Maintain a 99% uptime and overall operational performance level.

Cable TV Services (11010)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	15,762	5,000	12,862	12,000	12,000	140.0%
Federal/State Intergovernmental	31,143	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	117,968	117,993	128,354	128,500	128,500	8.9%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	34,857	95,587	91,295	151,605	151,605	58.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	199,731	218,580	232,511	292,105	292,105	34%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	98,701	129,355	128,923	191,544	191,544	48.1%
Other Charges	21,637	48,003	43,969	59,409	59,409	23.8%
Overhead Cost Plan (A87)	24,737	34,219	24,737	11,776	11,776	-65.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	15,762	5,000	12,862	12,000	12,000	140.0%
Interfund Activity	(11,541)	(32,195)	(22,539)	(29,762)	(29,762)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	149,297	184,382	187,952	244,967	244,967	33%
Fund Balance Added (Used)	50,433	34,198	44,559	47,138	47,138	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	151,605	151,605	-		
CABLE INET & PEG	Fund # 1190	140,500	93,362	47,138		
		292,105	244,967	47,138		

Analyst Comments:

Energy Services (92006)

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 2024-25:

- 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.
- Rolled out EnergyCap, a utility management software, focus group.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Monitor operations of the Solar Energy Services Internal Service Fund.
 - o Review and revise operating procedures as needed.
 - o Continue collaborating with the Auditor Controller's Office on reporting.
- Encourage utilization and understanding of EnergyCap for participating departments.
 - o Complete roll out of EnergyCap reporting software to participating departments.
 - o Hold annual training to review the platform and host individual reviews upon request.
 - o Distribute annual memo on program status.

Energy Services Program (92006)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	26,184	10,000	19,620	15,000	15,000	50.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	1,526,316	2,019,057	2,271,324	2,249,030	2,249,030	11.4%
Miscellaneous Revenues	7,987	-	2,650	2,040	2,040	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,560,486	2,029,057	2,293,594	2,266,070	2,266,070	12%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,868,988	1,942,982	2,180,798	2,211,891	2,211,891	13.8%
Other Charges	96,844	723,717	252,377	161,094	161,094	-77.7%
Overhead Cost Plan (A87)	7,284	12,353	12,353	(7,366)	(7,366)	-159.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(42,454)	(649,995)	(151,934)	(99,549)	(99,549)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,930,661	2,029,057	2,293,594	2,266,070	2,266,070	12%
Fund Balance Added (Used)	(370,175)	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
ENERGY SERVICES	Fund # 4331	2,266,070	2,266,070	-		
		2,266,070	2,266,070	-		

Analyst Comments:

Animal Shelter (20712)

Service Description:

The Animal Shelter budget provides for the contract and facility management of the County animal shelter.

Accomplishments in Fiscal Year 2024-25:

- Developed and implemented an action plan in coordination with the Shelter Staff and Lead Animal Control Officer/Sheriff's Office to coincide with the recommendations made by UC Davis and the Nevada County Health Department, as well as clearly define processes and procedures.
- Identified, implemented and completed facilities projects as identified as part of the Bundled Project List with an approved \$50,000, which included a new carcass freezer, shelving, negative air machine filters, County internet, air conditioning, and other facility enhancements.
- Increased visual awareness for the shelter through County social media sites to support critical needs for the shelter.
- Created and implemented a monthly invoice and contract performance review process in coordination with contract requirements.
- Assisted the shelter during critical animal seizures, providing time, resources, and funds in support of these extraordinary circumstances.
- Coordinated a robust rewrite of the existing Sammie's Friends contract which included an increase in the overall contract amount by \$100k to account for increased staffing and veterinary costs. This contract update culminated in a collaborative presentation to the Board of Supervisors.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Support continuity of operations at the county Animal Shelter.
 - o Provide fiscal and administration support to ensure accountability as outlined within the contract for operations and outcomes within the animal shelter services.
 - o Implement a monthly shelter inspection review process that shares successes and areas of improvement, while creating an accountability of what is required to maintain and operate the Nevada County Animal Shelter.
 - o Implement ongoing facility requests and larger projects as detailed within the FY25-26 budget.
 - o Support shelter staff in completion and implementation of the mutually agreed upon Action Plan as well as UC Davis recommendations.
 - o Collaborate with stakeholders to support the ongoing design and development of the new animal shelter.
 - o Continue to support the shelter in addressing increasing animal care costs and increasing animal intakes.
 - o Support ongoing collaboration and cooperation between the Sammie's Friends staff and Nevada County Sheriff's Office Animal Control.

Animal Shelter (20712)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	1,095,617	1,148,000	1,231,880	1,229,471	1,229,471	7.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,095,617	1,148,000	1,231,880	1,229,471	1,229,471	7%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,054,971	1,093,700	1,178,360	1,160,867	1,160,867	6.1%
Other Charges	40,646	54,300	53,520	68,604	68,604	26.3%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,095,617	1,148,000	1,231,880	1,229,471	1,229,471	7%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)	Fund Bal Beginning *	Fund Bal End *
GENERAL FUND	Fund # 0101	1,229,471	1,229,471	-		
		1,229,471	1,229,471	-		

Analyst Comments:

Enterprise Resource Planning (ERP) Management (92008)

Mission Statement:

The mission of the ERP Management Program is to equitably allocate the costs associated with the County's Enterprise Resource Planning (ERP) system and the management of that program.

Service Description:

The ERP Management Program is an internal services fund that administers the transactions related to the Enterprise Resource Planning System inclusive of external and internal expenditures and reimbursements.

Accomplishments in Fiscal Year 2024-25:

- Established the ERP Management Program division internal service fund (ISF) through Resolution where the expenditures related to the enterprise resource planning system (ERP) will occur.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Support the County efforts to implement the new Enterprise Resource Planning (ERP) software solution.
 - o Coordinate with Auditor Controller's Office to establish the internal rate for reimbursement from departments to be used upon completion of implementation.

ERP ISF (92008)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	94,539	94,539	94,539	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	625,000	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	-	-	719,539	94,539	94,539	NA
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	1,099,383	1,589,514	1,589,514	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	-	-	1,099,383	1,589,514	1,589,514	NA
Fund Balance Added (Used)	-	-	(379,844)	(1,494,975)	(1,494,975)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
ERP ISF	Fund# 4334		94,539	1,589,514	(1,494,975)	
			94,539	1,589,514	(1,494,975)	

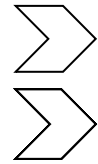
Analyst Comments:

Use of fund balance in FY 24/25 and FY 25/26 is intentional. Balance was established by Resolution 24-518. Reimbursements to this SBU from benefitting departments will begin once the system goes live.



INFORMATION & GENERAL SERVICES AGENCY

Craig Griesbach, Director



FACILITIES

Justin Drinkwater, Director of Facilities

☐ Facilities Management (10702)	\$	5,049,986
☐ Capital Facilities Projects (10801)	\$	157,524
☐ Capital Projects (10805)	\$	-
☐ Airport (91004)	\$	3,154,722

Total \$ 8,362,232



Facilities Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	128,499	93,975	125,029	111,877	111,877	19.0%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	763,364	712,060	969,956	1,204,885	1,204,885	69.2%
Federal/State Intergovernmental	140,755	126,708	233,300	672,073	672,073	430.4%
Charges for Services	364,076	265,716	266,179	299,325	299,325	12.6%
Miscellaneous Revenues	797,287	980,315	2,007,923	910,890	910,890	-7.1%
Other Financing Sources	225,000	225,000	225,000	225,000	225,000	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	4,474,297	4,217,254	5,959,000	4,696,624	4,696,624	11.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	6,893,279	6,621,028	9,786,387	8,120,674	8,120,674	23%
Expenses						
Salaries & Benefits	2,426,220	2,797,807	2,444,494	3,139,101	3,139,101	12.2%
Services & Supplies	3,746,036	3,202,060	4,254,054	3,948,138	3,948,138	23.3%
Other Charges	1,278,509	680,295	613,475	888,116	888,116	30.5%
Overhead Cost Plan (A87)	383,187	587,671	587,671	533,854	533,854	-9.2%
Capital Assets	1,787,689	224,626	4,200,044	785,230	785,230	249.6%
Other Financing Uses	(189,412)	107,899	186,053	45,663	45,663	-57.7%
Interfund Activity	(2,323,388)	(867,371)	(2,600,653)	(977,870)	(977,870)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	7,108,840	6,732,987	9,685,138	8,362,232	8,362,232	24%
Fund Balance Added (Used)	(215,561)	(111,959)	101,249	(241,558)	(241,558)	
Staffing:	16.00	17.00	18.00	18.00	18.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	5,207,510	5,207,510	-	*
AMERICAN RESCUE PLAN	1111	**	-	-	-	**
SOLAR ENERGY PROJECTS	3157	5	-	-	-	5
OPS CENTER PROJECT	3158	-	-	-	-	-
AIRPORT	4116	1,037,454	2,913,164	3,154,722	(241,558)	795,896
			8,120,674	8,362,232	(241,558)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

* See Budget Summary by Fund in Section 1 for the FY 2025-26 American Rescue Plan Act (ARPA) Fund analysis.

Facilities Management (10702)

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 2024-25:

- Vegetation management projects were completed on County properties at the ERAC Campus and County property along Highway 49. *Priority Objective
- Facilities were selected for a \$700,000 EV charging infrastructure design grant, for EV charging stations at County facilities. *Priority Objective
- Facilities started installation of 3 generators for power redundancy at the Wayne Brown Correctional Facility, Brighton Greens, and Crown Point. These generators are expected to be online in FY 2025/26. *Priority Objective
- Facilities completed the construction of the Countywide storage facility in December of 2024. This facility is on Airport property and brings a sustainable storage and workspace for multiple County Departments.
- Facilities project managed the construction of the Ranch House six-plex housing facility for the Health and Human Services Agency (HHSA). This project was completed in February 2025.
- The new County Animal Shelter reached a working preliminary design with all partner input in order to finalize funding and operational commitments. This brings the project to the full design stage for FY 2025/26.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Continue to implement defensible space vegetation management best practices on County-owned properties. *Priority Objective
 - Facilities will continue to collaborate with Public Works, CAL FIRE and other stakeholders on vegetation reduction projects on County-owned properties.
- Increase backup power resiliency at key County facilities. *Priority Objective
 - Complete Wayne Brown Correctional Facility, Crown Point, and Brighton Greens generator installations.
- Support County goals with various housing, emergency preparedness and recreation focused projects. *Priority Objective

Facilities Management (10702)

- o Complete grant funded trailhead parking and signage at the Eric Rood Administrative Center (ERAC).
 - o Support Health and Human Services housing renovation projects.
 - o Seek collaborative development of linked trails and recreational spaces.
 - o Continue support of emergency preparedness biomass and bioenergy projects on County-owned property.
- Support County goals with various Capital Facilities deferred maintenance focused projects with completion of the following projects: *Priority Objective
 - o Nevada County Courthouse reroof.
 - o County Sheriff Office Regional Dispatch and Training Facility (SORDTF) reroof.
 - o Truckee Library reroof.
 - o ERAC Parking lot resurfacing.
- Support County goals with climate resiliency initiatives. *Priority Objective
 - o Complete County facility energy efficiency retrofits.
 - o Implement recommendations from the County facility EV charging study.
- Support Truckee Library design group.
 - o Assist with land development agreements as needed.
 - o Implement facilities standards into the design of new library and future planning for facility maintenance.
 - o Support New Animal Shelter architecture design group and contract(s).
 - o Leadership with all land development studies, entitlements, and approvals.
 - o Implement facilities standards into the design of new animal shelter and future planning for facility maintenance.



Facilities Management (10702)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	432,139	407,515	373,540	326,920	326,920	-19.8%
Federal/State Intergovernmental	31,621	-	-	-	-	NA
Charges for Services	282,624	183,966	183,765	183,966	183,966	0.0%
Miscellaneous Revenues	-	2,000	-	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	3,278,616	3,756,171	2,956,519	4,539,100	4,539,100	20.8%
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,025,000	4,349,652	3,513,824	5,049,986	5,049,986	16%
Expenses						
Salaries & Benefits	2,057,033	2,406,448	2,060,451	2,734,374	2,734,374	13.6%
Services & Supplies	2,565,126	2,312,255	2,939,477	2,568,484	2,568,484	11.1%
Other Charges	706,893	452,657	444,512	679,335	679,335	50.1%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	69,000	-	-	NA
Interfund Activity	(1,199,416)	(821,708)	(1,999,616)	(932,207)	(932,207)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,129,636	4,349,652	3,513,824	5,049,986	5,049,986	16%
Fund Balance Added (Used)	(104,636)	-	-	-	-	
Staffing:	14.00	15.00	16.00	16.00	16.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	5,049,986	5,049,986	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	-	-		
		5,049,986	5,049,986	-		

Analyst Comments:

FY 23/24 use of fund balance is related to American Rescue Plan Act funded projects, drawing down Fund 1111.

Capital Facilities (10801)

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 2024-25:

- Facilities coordinated the Monthly Capital Projects Subcommittee meetings by scheduling, developing the agenda and keeping the minutes.
- Capital Facilities worked with Sheriff department stakeholders to bring conceptual designs for the Wayne Brown Correctional Facility medical wing expansion project forward.
- A \$10 million dollar grant was awarded by the State Strategic Growth Council for renovations and programming for the Veterans Halls in Grass Valley and Nevada City. Facilities will be implementing these renovations upon final grant contract execution which is expected mid-year 2025.
- Facilities completed the new conference room and office remodel project for the District Attorney's office.
- Facilities started installation of 3 generators for power redundancy at the Wayne Brown Correctional Facility, Brighton Greens, and Crown Point. These generators are expected to be online in FY 2025/26. *Priority Objective
- Facilities completed the construction of the countywide storage facility in December of 2024. This facility is on Airport property and brings a sustainable storage and workspace for multiple County Departments.
- Facilities project managed the construction of the Ranch House 6-plex housing facility for the Health and Human Services Agency (HHSA). This project was completed in February of 2025.
- The new County Animal Shelter reached a working preliminary design with all partner input in order to finalize funding and operational commitments. This brings the project to the full design stage for FY 2025/26.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Support the Capital Projects Subcommittee.
 - Hold monthly meetings with the Capital Projects Subcommittee.
 - Provide support for projects being brought to the Committee for future Board approval.
- Support County goals with various Capital Facilities deferred maintenance focused projects with completion of the following projects: *Priority Objective
 - Nevada County Courthouse reroof
 - County Sheriff's Office Regional Dispatch and Training Facility (SORDTF) reroof
 - Truckee Library reroof
 - ERAC Parking lot resurfacing

Capital Facilities (10801)

- Support County goals with climate resiliency initiatives. ***Priority Objective**
 - o Complete County facility energy efficiency retrofits.
 - o Implement recommendations from the County facility EV charging study.
- Support Sheriff Office Capital Projects.
 - o Project manage new 20,000 sq. ft. shooting range design
 - o Program Wayne Brown Correctional facility deferred maintenance and ADA upgrades into the updated 5-year Capital Facilities Master plan.
 - o Continue SORTF reuse evaluation and phasing plan.
 - o Assist with phase-3 radio tower project implementation.
- Support Truckee Library design group.
 - o Assist with land development agreements as needed.
 - o Implement facilities standards into the design of the new library and future planning for facility maintenance.
- Support New Animal Shelter architecture design group and contract(s).
 - o Leadership with all land development studies, entitlements, and approvals.
 - o Implement facilities standards into the design of new animal shelter and future planning for facility maintenance.
- Support Airport revenue sustainability
 - o Contribute to planned Ramp 4 project with a release of Capital Facilities Assignment in the General Fund in the amount of \$84,000



Capital Facilities Projects (10801)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	-	-	1,078,704	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,195,681	461,083	3,002,481	157,524	157,524	-65.8%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,195,681	461,083	4,081,185	157,524	157,524	-66%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	424,291	-	115,158	-	-	NA
Other Charges	25,514	-	-	-	-	NA
Overhead Cost Plan (A87)	257,066	461,083	461,083	157,524	157,524	-65.8%
Capital Assets	1,567,120	-	4,060,318	-	-	NA
Other Financing Uses	45,663	45,663	45,663	45,663	45,663	0.0%
Interfund Activity	(1,123,973)	(45,663)	(601,037)	(45,663)	(45,663)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,195,681	461,083	4,081,185	157,524	157,524	-66%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	241,524	241,524	-		
		241,524	241,524	-		

Analyst Comments:

Capital Projects (10805)

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 2024-25:

- Facilities completed the construction of the countywide storage facility in December of 2024.
 - o This facility was funded through a partnership with a private developer with the County leasing the space back for a 22-year period, with the County owning the facility upon the completion of this lease back term.
 - o This facility is on Airport property and brings a sustainable storage and workspace for multiple County Departments.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Support New Animal Shelter architecture design group and contract(s).
 - Leadership with all land development studies, entitlements, and approvals.
 - Collaborate funding with stakeholder partners and County fiscal administration staff.
 - Implement facilities standards into the design of new animal shelter and future planning for facility maintenance.

Capital Projects (10805)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	35,922	22,500	18,232	-	-	-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
Total Revenues	35,922	22,500	18,232	-	-	-100%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	62,236	71,390	-	-	-100.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	-	62,236	71,390	-	-	-100%
Fund Balance Added (Used)	35,922	(39,736)	(53,158)	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
SOLAR ENERGY PROJECTS	Fund # 3157	-	-	-		
OPS CENTER PROJECT	Fund # 3158	-	-	-		
		-	-	-		

Analyst Comments:

Airport (91004)

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 2024-25:

- Received a Federal Grant for updating the Airport Layout Plan with AGIS and a design grant for the rehabilitation of ramp 4 taxiway.
- Finalized the FAA grant and state matching grant for Taxiway and Ramps 1, 2 and 5.
- Worked with Facilities and developer on the completion of Lot 5 Storage/Office warehouse.
- Worked with contractor on the Airport's first Revenue Sustainability and Development Plan.
- Interviewed on Nevada County Media discussing the airport and its importance to the community.
- Attended Career Day at Nevada Union and Bear River High School's promoting aviation and worked with the schools to get Aviation Stem curriculum in the school and set up a CTE pathway.
- Worked with the FAA and T-Mobile on potential new cell tower construction and a long-term lease.
- Acquired property on Grass Valley Ave to help facilitate additional airport drainage as needed.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Promote development and expansion of the Airport bringing more aviation businesses to Nevada County.
 - o Implement the Revenue Sustainability and Development Plan, based on priorities for increasing public safety and development that increases business opportunities.
 - o 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 and/or development project.

Airport (91004)

- o Provide at least one written news story for the local media or a segment on Nevada County Media.
- Manage and develop Airport property to provide safe and enjoyable facilities for aviators and the public.
 - o Ensure safe and timely completion of the ramp 4 taxiway reconstruction project.
 - o Continue to remove hazardous vegetation and trees to ensure safety.
 - o Pursue real property acquisitions to further increase revenue.
 - o 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.
 - o Continue to maintain a balanced airport enterprise fund.
 - o Identify opportunities to increase fund balance in support of long-term goals.
 - o Ensure that the airport fee schedule is up-to-date and allows for cost recovery to the full extent that is reasonable and allowed by the County's fee-setting process.



Airport (91004)

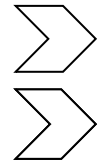
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	128,499	93,975	125,029	111,877	111,877	19.0%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	295,303	282,045	578,184	877,965	877,965	211.3%
Federal/State Intergovernmental	109,134	126,708	233,300	672,073	672,073	430.4%
Charges for Services	81,453	81,750	82,414	115,359	115,359	41.1%
Miscellaneous Revenues	797,287	978,315	929,219	910,890	910,890	-6.9%
Other Financing Sources	225,000	225,000	225,000	225,000	225,000	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,636,676	1,787,793	2,173,146	2,913,164	2,913,164	63%
Expenses						
Salaries & Benefits	369,186	391,359	384,043	404,727	404,727	3.4%
Services & Supplies	756,620	889,805	1,199,419	1,379,654	1,379,654	55.1%
Other Charges	546,102	227,638	168,963	208,781	208,781	-8.3%
Overhead Cost Plan (A87)	126,121	126,588	126,588	376,330	376,330	197.3%
Capital Assets	220,569	224,626	139,726	785,230	785,230	249.6%
Other Financing Uses	(235,075)	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,783,524	1,860,016	2,018,739	3,154,722	3,154,722	70%
Fund Balance Added (Used)	(146,847)	(72,223)	154,407	(241,558)	(241,558)	
Staffing:	2.00	2.00	2.00	2.00	2.00	
2025/26 Fund Analysis:						
					Fund Balance	
					Added (Used)	
AIRPORT	Fund # 4116	2,913,164	3,154,722	(241,558)		
		2,913,164	3,154,722	(241,558)		

Analyst Comments:



INFORMATION & GENERAL SERVICES AGENCY

Craig Griesbach, Director



LIBRARY

Nick Wilczek, County Librarian

☐ Library (60201)

\$ 8,450,702

Total \$ 8,450,702



Library Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	5,925,285	5,737,000	5,972,000	6,145,000	6,145,000	7.1%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	251,565	209,412	223,755	210,000	210,000	0.3%
Federal/State Intergovernmental	318,963	189,324	201,001	55,000	55,000	-70.9%
Charges for Services	9,721	-	13,325	13,350	13,350	NA
Miscellaneous Revenues	111,133	40,300	26,757	15,300	15,300	-62.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	811,567	835,914	835,914	852,632	852,632	2.0%
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	7,428,235	7,011,950	7,272,752	7,291,282	7,291,282	4%
Expenses						
Salaries & Benefits	3,864,093	4,298,301	4,180,958	4,925,602	4,925,602	14.6%
Services & Supplies	1,868,156	1,392,549	1,639,614	1,499,529	1,499,529	7.7%
Other Charges	1,618,155	576,841	994,491	719,312	719,312	24.7%
Overhead Cost Plan (A87)	901,406	744,259	744,259	1,306,259	1,306,259	75.5%
Capital Assets	71,966	-	-	-	-	NA
Other Financing Uses	-	-	24,311	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	8,323,776	7,011,950	7,583,633	8,450,702	8,450,702	21%
Fund Balance Added (Used)	(895,541)	-	(310,881)	(1,159,420)	(1,159,420)	
Staffing:	37.75	38.00	38.00	38.00	38.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
PUBLIC LIBRARY	1165	7,663,483	7,291,282	8,450,702	(1,159,420)	6,504,063

7,291,282	8,450,702	(1,159,420)

Library (60201)

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 2024-25:

- Focused on providing core library services; there were 370,000 library visits, 705,000 circulations of items, and 41,000 attendees of library programs in 2023-2024.
- The County, Town of Truckee, and Friends of the Truckee Library created a JPA responsible for the construction and ownership of a new Truckee Library.
- The library's literacy program saw a 67% increase in learners, resulting in 90 community members improving their basic literacy skills. The library created 5 weekly English as a Second Language (ESL) English classes and conversations groups across the county.
- The library hosted Ross Gay, author of the *Catalog of Unabashed Gratitude*, as the culmination of our Nevada County Reads event. This event was held in partnership with the Nevada County Arts Council and Sierra Poetry Festival. Nevada County Reads brings together our community over a shared love of literature.
- 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 2025-26:

- Focus on core services and financial stability.
 - o Reallocate materials and collections budget to address rising costs of electronic resources and expand collections to meet the needs of underserved populations.
 - o Provide quality learning and recreational programs and events, focusing on early literacy initiatives.
 - o Update 5-year strategic plan focusing on Measure A initiatives.
- Facilities Projects.
 - o Perform deferred maintenance and renovations at the Grass Valley Library. The project will create ADA access, develop an outdoor programming space, modernize furnishings, and increase energy efficiency. Elizabeth Daniels Park will be incorporated into the library's backyard.
 - o Support Friends of The Library New Truckee Library facility initiative.
- Support BOS Objectives ***Priority Objective**
 - o Recreation: continue building library's collection of recreation equipment.
 - o Broadband: increase the number of hotspots available for checkout and develop policies to make hotspot lending more equitable.

Library (60201)

- o Emergency Preparedness: work with Office of Emergency Services to enhance the library's value to the community during emergency situations.



Library (60201)

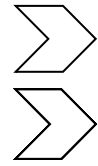
	22/23 Actual	23/24 Adopted	23/24 Estimated	24/25 Proposed	24/25 Adopted	% Change From Prior Adopted
Revenues						
Taxes	5,767,127	6,182,000	5,638,000	5,737,000	5,737,000	-7.2%
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	174,142	82,000	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
Total Revenues	6,969,992	7,153,410	6,918,404	7,011,950	7,011,950	-2%
Expenses						
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
Total Expenses	6,453,597	7,437,302	7,575,223	7,011,950	7,011,950	-6%
Fund Balance Added (Used)	516,395	(283,892)	(656,819)	-	-	
Staffing:	36.75	37.75	37.75	38.00	38.00	
2024/25 Fund Analysis:						
					Fund Balance Added (Used)	
		Revenues	Expenses			
PUBLIC LIBRARY	Fund # 1165	7,011,950	7,011,950		-	
		7,011,950	7,011,950		-	

Analyst Comments:



INFORMATION & GENERAL SERVICES AGENCY

Craig Griesbach, Director



OFFICE OF EMERGENCY SERVICES

Alex Keeble-Toll, Director

☐ Emergency Management (20702)	\$	8,959,621

Total	\$	8,959,621



Office of Emergency Services Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,465,072	574,130	3,492,847	4,708,030	4,708,030	720.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	108	-	-	-	-	NA
Other Financing Sources	713,206	713,206	713,206	713,206	713,206	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,395,237	2,799,571	2,799,571	3,038,385	3,038,385	8.5%
Special Revenue	-	-	-	-	-	NA
Total Revenues	5,573,623	4,086,907	7,005,624	8,459,621	8,459,621	107%
Expenses						
Salaries & Benefits	1,316,981	1,955,762	1,567,724	2,073,962	2,073,962	6.0%
Services & Supplies	2,581,890	788,870	4,646,241	5,349,926	5,349,926	578.2%
Other Charges	1,189,970	863,388	1,194,002	919,650	919,650	6.5%
Overhead Cost Plan (A87)	282,454	209,011	209,011	344,083	344,083	64.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	225,000	272,000	272,000	272,000	272,000	0.0%
Interfund Activity	-	(2,124)	(2,124)	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,596,295	4,086,907	7,886,854	8,959,621	8,959,621	119%
Fund Balance Added (Used)	(22,673)	-	(881,230)	(500,000)	(500,000)	
Staffing:	8.00	11.00	12.00	12.00	12.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	8,459,621	8,959,621	(500,000)	*
AMERICAN RESCUE PLAN	1111	**	-	-	-	**

8,459,621	8,959,621	(500,000)

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

** See Budget Summary by Fund in Section 1 for the FY 2025-26 American Rescue Plan Act Fund analysis.

Emergency Management (20702)

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 2024-25:

- Nevada County OES applied for and was awarded grants for the Critical Evacuation Route and Hazardous Vegetation Removal Program (\$750,000) and Regional Forest and Fire Capacity Program (\$229,106).
- Executed the first ever Good Neighbor Agreement (GNA) with USDA Forest Service, Tahoe National Forest and collaboratively secured \$1,739,941 in funding from the Community Wildfire Risk Reduction Program for roadside vegetation work in priority locations adjacent to Forest Service land.
- Spearheaded collaborative county-wide Community Green Waste events which included deployment of 150 green waste bins and coordination of 7 drop events through which the public (including 35 Firewise Communities) removed 576 tons of hazardous vegetation from private property and roadways.
- Launched Youth Emergency Preparedness Campaign, hosted two Youth Interns, developed youth-centric wildfire and winter preparedness materials in print, video, and web-based formats and participated in Nevada Union High School emergency preparedness week.
- Completed treatment design and environmental compliance for the South Yuba Rim Hazardous Fuel Reduction Project (5,600-acre planning area), Woodpecker Ravine Phase 1 Shaded Fuel Break Project (410-acre planning area), Ponderosa Phase 1 Maintenance Project (600-acre planning area), Ponderosa Phase 2 Project (300-acre planning area), and Roadside Vegetation Abatement Project (~200 road miles).
- The Defensible Space Inspection (DSI) team managed 70 cases, implemented the Winter Storm Hazardous Vegetation Removal Project (removing 2,470 yards of down debris from 1,300 roadside

Emergency Management (20702)

locations), and spearheaded a collaborative effort with Bureau of Land Management (BLM), local Firewise Communities, and City of Nevada City to remove 38 hazard trees along Old Downieville Highway.

- Completed the Roadmap to Resilience strategic planning effort, including Board adoption of the 2024 Local Hazard Mitigation Plan (LHMP), public release of the 2024 Evacuation Study, and finalization of the 2025 Community Wildfire Protection Plan (CWPP) and associated Land Management Plan.
- Twenty-six members of the Emergency Operations Center (EOC) team participated in trainings and stood ready to respond to emergencies facing Nevada County.
- OES participated in more than 138 meetings and events, engaging more than 5,000 community members around emergency preparedness and launched the new “Ready, Set, Snow!” campaign.
- 59 “mini projects” valued at ~\$20,000 each were identified via a community “Request for Proposals.” These projects will conduct vegetation abatement along private roads and target priority locations identified through the Evacuation Study and CWPP and work is funded under the USFS grant for the Critical Evacuation Route and Hazardous Vegetation Removal Program.
- Completed Biomass Pilot Project through an innovative public/private partnership that resulted in the removal of flammable material from along private and county-maintained roads, in the vicinity of critical infrastructure, and from community identified BLM parcels. More than 5,200 tons of hazardous vegetation were converted into value-added biochar.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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. ***Priority Objective**
 - o Monitor and respond to impacts to federal funding streams so that resources are maximized, and projects are positioned to seek alternative funding as needed.
 - o Implement the “Roadmap to Resilience.” Use outcomes from the 2024 Evacuation Study and 2025 Community Wildfire Protection Plan to inform development of projects that address priority areas and needs county-wide.
 - o Continue to leverage the Community Wildfire Coordinator position to foster mutually beneficial partnerships with agencies, organizations, and NGOs.
- Continue to advance and execute hazardous vegetation mitigation projects to reduce fire fuels throughout the community. ***Priority Objective**
 - o Implement the Woodpecker Ravine Fuel Break Phase I project (410 acres) and initiate planning for Phase 2 (726 acres).
 - o Oversee and implement the start of the Ponderosa West Phase 1 Maintenance and Phase II projects (900 acres).
 - o Implement collaborative multi-jurisdictional projects with USFS Tahoe National Forest.
 - o Provide Free Community Green Waste Events for residents of Nevada County.
- Provide a coordinated approach to wildfire preparedness through planning, community engagement, and project implementation. ***Priority Objective**

Emergency Management (20702)

- o Update emergency preparedness outreach materials including informational flyers, films, and mailers and leverage partners to push information into the community.
- o Support the community in creating effective wildfire mitigation projects by providing access to the OES staff Registered Professional Forester (RPF).
- o Use the Quarterly Wildfire Stakeholder Collaborative to drive implementation of the CWPP project pipeline.
- Continue to mature and develop the Emergency Operations Center (EOC) and overall County Departments' emergency staffing, training, systems, resources, capabilities, and response readiness.
 - o Continue to develop the Nevada County Emergency Operations Center (EOC) capacity to respond to an emergency and deepen the EOC bench where needed.
 - o Continue to support County agencies to establish a Department Operations Center (DOC) that will support field operations for improved response to emergency events.
 - o Pre-identify response partnerships in advance of disasters, with a focus on school sites, elder care facilities, Spanish-speakers, and the unhoused.
- Improve countywide early warning systems and emergency communications. ***Priority Objective**
 - o Increase the number of Nevada County residents enrolled in Code Red Emergency Alerts.
 - o 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. ***Priority Objective**
 - o 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.
 - o Leverage the outcomes of the Evacuation Study to identify roadside vegetation abatement priorities along county-maintained and private roads.
- Support community Recovery from disasters including wildfires, drought, and storms. ***Priority Objective**
 - o Increase community literacy around what to expect during a recovery process with new educational materials and campaigns.
 - o Lead agencies and organizations impacted by local disasters in recovery efforts.
 - o Develop standard operating procedures for utilization during an emergency to maximize the ability to capture retroactive reimbursement for costs incurred.

Emergency Management (20702)

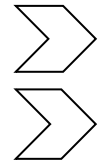
	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	2,465,072	574,130	3,492,847	4,708,030	4,708,030	720.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	108	-	-	-	-	NA
Other Financing Sources	713,206	713,206	713,206	713,206	713,206	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,395,237	2,799,571	2,799,571	3,038,385	3,038,385	8.5%
Special Revenue	-	-	-	-	-	NA
Total Revenues	5,573,623	4,086,907	7,005,624	8,459,621	8,459,621	107%
Expenses						
Salaries & Benefits	1,316,981	1,955,762	1,567,724	2,073,962	2,073,962	6.0%
Services & Supplies	2,581,890	788,870	4,646,241	5,349,926	5,349,926	578.2%
Other Charges	1,189,970	863,388	1,194,002	919,650	919,650	6.5%
Overhead Cost Plan (A87)	282,454	209,011	209,011	344,083	344,083	64.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	225,000	272,000	272,000	272,000	272,000	0.0%
Interfund Activity	-	(2,124)	(2,124)	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	5,596,295	4,086,907	7,886,854	8,959,621	8,959,621	119%
Fund Balance Added (Used)	(22,673)	-	(881,230)	(500,000)	(500,000)	
Staffing:	8.00	11.00	11.00	12.00	12.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	8,459,621	8,959,621	(500,000)		
AMERICAN RESCUE PLAN	Fund # 1111	-	-	-		
		8,459,621	8,959,621	(500,000)		

Analyst Comments:

Use of fund balance in FY 23/24 was American Rescue Plan Act Fund 1111 activity. Fund balance use in FY 24/25 and FY 25/26 represents previously approved matching funds for grants, and grant-related activities for which funds have already been received.



NON-DEPARTMENTAL



☐ Annual Audit Services (10102)	\$ 42,541
☐ Other Financing Sources & Uses (10206)	\$ (13,737,645)
☐ Trial Court Funding (10207)	\$ 1,426,923
☐ Provision for Contingency (10212)	\$ 100,000
☐ Building Debt Financing (10214)	\$ 2,557,790
☐ Criminal Justice Temp Fac Construction (10803)	\$ 100,098
☐ Historical Landmarks (11006)	\$ 4,437
☐ Other Debt Financing (11016)	\$ 306,508
☐ Conflict Indigent Defense (20111)	\$ 1,007,342
☐ Dispute Resolution (20112)	\$ 17,000
☐ Public Safety Augmentation (20710)	\$ 9,423,379
☐ Conservation (60401)	\$ -
☐ Risk Management Administration (11005)	\$ -
☐ Insurance - Property & Casualty (11004)	\$ 349,960
☐ Insurance - Workers' Compensation (11015)	\$ -
☐ Insurance - General Liability (92002)	\$ 5,039,033

Total \$ 6,637,366



Non-Departmental Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	61,418,376	63,761,258	63,672,210	65,679,604	65,679,604	3.0%
Licenses, Permits & Franchises	2,385,067	3,815,504	3,730,285	3,864,066	3,864,066	1.3%
Fines, Forfeitures, & Penalties	3,648,324	2,985,937	3,347,050	3,469,601	3,469,601	16.2%
Use of Money & Property	2,667,580	1,140,069	1,276,572	1,380,557	1,380,557	21.1%
Federal/State Intergovernmental	21,387,860	12,106,690	10,994,208	10,949,625	10,949,625	-9.6%
Charges for Services	5,674,598	7,043,197	6,956,020	7,959,843	7,959,843	13.0%
Miscellaneous Revenues	1,191,529	2,020,000	1,282,923	3,002,107	3,002,107	48.6%
Other Financing Sources	10,052,947	1,118,643	1,159,046	1,187,818	1,187,818	6.2%
General Fund Transfers	6,034	-	-	-	-	NA
General Fund Allocation	4,155,905	4,474,969	4,349,614	4,166,403	4,166,403	-6.9%
Special Revenue	-	-	-	-	-	NA
Total Revenues	112,588,222	98,466,267	96,767,928	101,659,624	101,659,624	3%
Expenses						
Salaries & Benefits	320,485	429,833	364,276	421,756	421,756	-1.9%
Services & Supplies	5,879,545	8,507,852	8,841,493	9,834,124	9,834,124	15.6%
Other Charges	4,727,000	6,679,367	4,707,670	4,857,305	4,857,305	-27.3%
Overhead Cost Plan (A87)	54,608	290,321	244,884	214,571	214,571	-26.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	26,993,051	20,909,126	20,662,970	20,096,825	20,096,825	-3.9%
Interfund Activity	(18,500,347)	(25,804,771)	(22,904,099)	(28,887,215)	(28,887,215)	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
Total Expenses	19,474,343	11,111,728	11,917,194	6,637,366	6,637,366	-40%
Fund Balance Added (Used)	93,113,879	87,354,539	84,850,734	95,022,258	95,022,258	
Staffing:	2.00	2.00	2.00	2.00	2.00	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	86,791,311	(8,248,652)	95,039,963	*
AMERICAN RESCUE PLAN	1111	**	-	-	-	**
FOREST RESERVES	1130	-	-	-	-	-
CRIM JUST TEMP FAC CONST	1304	380,572	82,396	100,098	(17,702)	362,870
WORKER'S COMP INS	1350	353,905	-	-	-	353,905
PUBLIC SAFETY AUGMENT	1468	129,754	9,423,379	9,423,379	-	129,754
DISPUTE RESOLUTION	1486	10,229	16,997	17,000	(3)	10,226
GOV'T DEBT SERVICE	3150	286	306,508	306,508	-	286
NCREBS SOLAR PROJECT DEBT	3155	-	-	-	-	-
			101,659,624	6,637,366	95,022,258	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

** See Budget Summary by Fund in Section 1 for the FY 2025-26 American rescue Plan Act (ARPA) Fund analysis.

Annual Audit Service (10102)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	62,157	41,314	38,303	42,541	42,541	3.0%
Special Revenue	-	-	-	-	-	NA
Total Revenues	62,157	41,314	38,303	42,541	42,541	3%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	126,400	99,384	111,745	102,366	102,366	3.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(64,243)	(58,070)	(73,442)	(59,825)	(59,825)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	62,157	41,314	38,303	42,541	42,541	3%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	42,541	42,541	-		
		42,541	42,541	-		

Analyst Comments:

Other Financing Sources and Uses (10206)

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 are 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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	61,418,376	63,761,258	63,672,210	65,679,604	65,679,604	3.0%
Licenses, Permits & Franchises	2,385,067	3,815,504	3,730,285	3,864,066	3,864,066	1.3%
Fines, Forfeitures, & Penalties	3,284,574	2,655,255	3,021,808	3,142,680	3,142,680	18.4%
Use of Money & Property	2,184,771	583,450	730,369	803,406	803,406	37.7%
Federal/State Intergovernmental	11,355,377	1,591,116	1,408,506	1,390,076	1,390,076	-12.6%
Charges for Services	1,993,648	2,751,494	2,525,144	2,585,810	2,585,810	-6.0%
Miscellaneous Revenues	944,970	1,975,000	1,088,500	2,955,366	2,955,366	49.6%
Other Financing Sources	9,589,964	670,115	710,518	881,310	881,310	31.5%
General Fund Transfers	6,034	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	93,162,781	77,803,192	76,887,340	81,302,318	81,302,318	4%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	51,799	1,140,617	1,165,612	1,321,871	1,321,871	15.9%
Other Charges	994,217	2,285,341	1,006,003	560,387	560,387	-75.5%
Overhead Cost Plan (A87)	31,485	48,395	2,958	1,489	1,489	-96.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	15,449,306	8,865,748	9,404,039	9,137,573	9,137,573	3.1%
Interfund Activity	(15,393,736)	(22,014,091)	(19,541,475)	(24,758,965)	(24,758,965)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,133,070	(9,673,990)	(7,962,863)	(13,737,645)	(13,737,645)	NA
Fund Balance Added (Used)	92,029,711	87,477,182	84,850,203	95,039,963	95,039,963	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	81,302,318	(13,737,645)	95,039,963		
		81,302,318	(13,737,645)	95,039,963		

Analyst Comments:

Trial Court Funding (10207)

Service Description:

This 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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	282,533	263,245	250,428	250,428	250,428	-4.9%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	33	230	53	73	73	-68.3%
Charges for Services	358,782	294,845	434,018	350,000	350,000	18.7%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	785,429	869,353	742,324	826,422	826,422	-4.9%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,426,777	1,427,673	1,426,823	1,426,923	1,426,923	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	104	1,000	150	250	250	-75.0%
Other Charges	1,426,673	1,426,673	1,426,673	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
Total Expenses	1,426,777	1,427,673	1,426,823	1,426,923	1,426,923	0%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	1,426,923	1,426,923	-		
		1,426,923	1,426,923	-		

Analyst Comments:

Provision for Contingency (10212)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	50,113	100,000	-	100,000	100,000	0.0%
Special Revenue	-	-	-	-	-	NA
Total Revenues	50,113	100,000	-	100,000	100,000	0%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	50,113	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
Total Expenses	50,113	100,000	-	100,000	100,000	0%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	100,000	100,000	-		
		100,000	100,000	-		

Analyst Comments:

Building Debt Financing (10214)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	404,709	514,319	514,319	540,492	540,492	5.1%
Federal/State Intergovernmental	201,532	177,770	177,770	151,597	151,597	-14.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,258,989	2,158,364	2,158,364	1,865,701	1,865,701	-13.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,865,230	2,850,453	2,850,453	2,557,790	2,557,790	-10%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,650	3,750	3,750	3,750	3,750	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	762	572	572	586	586	2.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	2,862,818	2,846,133	2,846,133	2,553,454	2,553,454	-10.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,865,230	2,850,455	2,850,455	2,557,790	2,557,790	-10%
Fund Balance Added (Used)	0	(2)	(2)	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101		2,557,790	2,557,790	-	
NCREBS SOLAR PROJECT DEBT	Fund # 3155		-	-	-	
ENERGY CONSERV TAX EXEMPT	Fund # 3156		-	-	-	
			2,557,790	2,557,790	-	

Analyst Comments:

Criminal Justice Temporary Facility Construction (10803)

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 Temp Facility Const (10803)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	81,218	67,437	74,814	76,493	76,493	13.4%
Use of Money & Property	10,223	4,866	5,903	5,903	5,903	21.3%
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
Total Revenues	91,441	72,303	80,717	82,396	82,396	14%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	890	262	262	98	98	-62.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	100,000	100,000	100,000	100,000	0.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	890	100,262	100,262	100,098	100,098	0%
Fund Balance Added (Used)	90,551	(27,959)	(19,545)	(17,702)	(17,702)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
CRIM JUST TEMP FAC CONST	Fund # 1304	82,396	100,098	(17,702)		
		82,396	100,098	(17,702)		

Analyst Comments:

Historical Landmarks Commission (11006)

Mission Statement:

To identify, record, mark, preserve and promote the historical resources of Nevada County on behalf of its citizens and visitors to Nevada County.

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 to Nevada County. The Commission processes historical landmark applications for presentation to the Board of Supervisors for final approval.

Accomplishments in Fiscal Year 2024-25:

- Obtained Board approval for landmark designation of Nevada City Sanitarium, Meadow Lake Arrastra, Donner Cross, Excelsior Ditch/Independence Trail, Grant Schoolhouse, Grass Valley Elks Lodge, Mt. Lola, Indian Springs Schoolhouse, 505 Factory St., and the San Juan Ridge Tapestries.
- Installed plaques and held dedication ceremonies for Nevada City Sanitarium, Church of the Mountains, Carter Homesite, Taylor Home, Lime Kiln Schoolhouse.
- Made the work of the Commission accessible to the public through the Commissions' Facebook and Instagram social media and County websites.
- Numerous articles published in local online and print news outlets and interviews with members which were broadcast on KNCO radio. Video interviews with Alyce Hammond, Darryl Sanford, Ed Scofield and Niel Locke. Collaborated with students in the media class at Lyman Gilmore School on projects. 2024 electronic edition of *Exploring Nevada County* published.
- Participated in two visual displays at the Rood Center promoting local historic cultural sites and activities.
- Site visits to North Columbia Schoolhouse, Grass Valley Elks Lodge, Grant Schoolhouse, Grass Valley Museum, Chapman House.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Record and Mark Historical Landmarks
 - Landmark the sites of the Hodge House/Old Brewery on Mill St., and the Eagle Hose Company, in Grass Valley.
 - Continue to work in conjunction with the California Department of Fish and Wildlife in preserving and landmarking the Kneebone Ranch site, located within the Spenceville Wildlife Area.
- Preserve and Promote Historical Resources
 - Assisting local organizations in promoting awareness of local historic cultural sites and activities. Collaborate with the Grass Valley Historical Commission on projects.
 - Continue to do video interviews to preserve firsthand knowledge of local history.

Historical Landmarks (11006)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	92	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,626	3,746	3,845	4,437	4,437	18.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,718	3,746	3,845	4,437	4,437	18%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	2,662	2,901	3,000	3,000	3,000	3.4%
Other Charges	2,034	1,943	1,943	-	-	-100.0%
Overhead Cost Plan (A87)	(1,978)	(1,098)	(1,098)	1,437	1,437	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,718	3,746	3,845	4,437	4,437	18%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	4,437	4,437	-		
		4,437	4,437	-		

Analyst Comments:

Other Debt Financing (11016)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,647	-	505	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	462,983	448,528	448,528	306,508	306,508	-31.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	464,630	448,528	449,033	306,508	306,508	-32%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	462,983	462,986	462,986	304,051	304,051	-34.3%
Overhead Cost Plan (A87)	1,867	1,657	1,657	2,457	2,457	48.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	464,850	464,643	464,643	306,508	306,508	-34%
Fund Balance Added (Used)	(220)	(16,115)	(15,610)	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GOV'T DEBT SERVICE	Fund # 3150	306,508	306,508	-		
		306,508	306,508	-		

Analyst Comments:

Conflict Indigent Defense (20111)

Service Description:

This budget 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 in order to provide efficiencies and improved services.

Conflict Indigent Defense (20111)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	-	-	28,000	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	701,905	978,145	1,129,003	1,007,342	1,007,342	3.0%
Special Revenue	-	-	-	-	-	NA
Total Revenues	701,905	978,145	1,157,003	1,007,342	1,007,342	3%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	700,453	971,430	1,150,288	996,806	996,806	2.6%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	1,452	6,715	6,715	10,536	10,536	56.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	701,905	978,145	1,157,003	1,007,342	1,007,342	3%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	1,007,342	1,007,342	-		
		1,007,342	1,007,342	-		

Analyst Comments:

Dispute Resolution (20112)

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 include, but are not limited to landlord/tenant, neighborhood, consumer/merchant, family conflicts, employer/employee, and victim restitution. Nevada County currently contracts with Conflict Resolution Center of Nevada County to provide these services.

Dispute Resolution Fund (20112)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	284	100	229	256	256	156.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	16,555	14,900	16,741	16,741	16,741	12.4%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	16,839	15,000	16,970	16,997	16,997	13%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	15,000	15,000	15,000	17,000	17,000	13.3%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	15,000	15,000	15,000	17,000	17,000	13%
Fund Balance Added (Used)	1,839	-	1,970	(3)	(3)	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
DISPUTE RESOLUTION	Fund # 1486		16,997	17,000	(3)	
			16,997	17,000	(3)	

Analyst Comments:

Public Safety Augmentation (20710)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	34,430	15,500	20,000	15,500	15,500	0.0%
Federal/State Intergovernmental	9,775,343	10,303,748	9,407,879	9,407,879	9,407,879	-8.7%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	9,809,774	10,319,248	9,427,879	9,423,379	9,423,379	-9%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	1,181,644	1,224,003	1,117,581	1,117,581	1,117,581	-8.7%
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	8,628,130	9,095,245	8,310,298	8,305,798	8,305,798	-8.7%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	9,809,774	10,319,248	9,427,879	9,423,379	9,423,379	-9%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
PUBLIC SAFETY AUGMENT	Fund # 1468		9,423,379	9,423,379	-	
			9,423,379	9,423,379	-	

Analyst Comments:

Conservation (60401)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,684	2,000	2,500	-	-	-100.0%
Federal/State Intergovernmental	55,574	33,826	-	-	-	-100.0%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	58,258	35,826	2,500	-	-	-100%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	14,130	55,000	132,413	-	-	-100.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	2,684	2,000	2,500	-	-	-100.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	16,814	57,000	134,913	-	-	-100%
Fund Balance Added (Used)	41,444	(21,174)	(132,413)	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
FOREST RESERVES	Fund # 1130	-	-	-		
		-	-	-		

Analyst Comments:

Risk Management Administration (11005)

Mission Statement:

The mission of Risk Management is to safeguard County assets and ensure the continuity of public services by mitigating the financial impact of accidental losses. This involves implementing strategies to identify, prevent, and control potential risks while minimizing associated costs.

Additionally, Risk Management is committed to fostering a safe and secure environment for both County personnel and the public by proactively addressing hazards, enforcing safety measures, and promoting risk awareness. Through comprehensive planning, training, and collaboration with various departments, the program seeks to create an exposure-free workplace and service setting, enabling employees and community members to carry out their daily activities with confidence and security.

Service Description:

Risk Management oversees the County's Property and Casualty, General Liability, Workers' Compensation, and Safety Programs. The department reviews insurance requirements in contracts to ensure compliance with agreement terms and provides coverage recommendations during contract negotiations. Risk Management aims to identify potential risks to County operations and priorities, working collaboratively with departments to develop and implement effective loss prevention and control measures.

Accomplishments in Fiscal Year 2024-25:

- Conducted a thorough consultant review of the Risk Management Program.
- Implemented the AlertUs Employee Emergency Notification System.
- Successfully onboarded a new Risk Management Administrative Analyst.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Finalize the implementation of a new certificate of insurance tracking software vendor to ensure contract compliance with insurance requirements.
- Create online training for the AlertUs Employee Emergency Notification System.

Risk Management Administration (11005)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	18,325	30,000	-	30,000	30,000	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	69,212	-	12,081	(30,000)	(30,000)	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	87,537	30,000	12,081	-	-	-100%
Expenses						
Salaries & Benefits	320,485	429,833	364,276	421,756	421,756	-1.9%
Services & Supplies	90,228	108,623	112,036	130,021	130,021	19.7%
Other Charges	64,054	56,015	46,240	60,062	60,062	7.2%
Overhead Cost Plan (A87)	53,992	106,935	106,935	161,212	161,212	50.8%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(441,222)	(671,406)	(617,406)	(773,051)	(773,051)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	87,537	30,000	12,081	-	-	-100%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	2.00	2.00	2.00	2.00	2.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	-	-	-		
AMERICAN RESCUE PLAN	Fund # 1111	-	-	-		
		-	-	-		

Analyst Comments:

Insurance – Property & Casualty (11004)

Mission Statement:

The mission of Risk Management is to safeguard County assets and ensure the continuity of public services by mitigating the financial impact of accidental losses. This involves implementing strategies to identify, prevent, and control potential risks while minimizing associated costs.

Additionally, Risk Management is committed to fostering a safe and secure environment for both County personnel and the public by proactively addressing hazards, enforcing safety measures, and promoting risk awareness. Through comprehensive planning, training, and collaboration with various departments, the program seeks to create an exposure-free workplace and service setting, enabling employees and community members to carry out their daily activities with confidence and security.

Service Description:

Risk Management oversees coverage and claims management for County and Sanitation District property, as well as employee theft. The County participates in PRISM's (Public Risk Innovation Solutions and Management) public entity risk pool for property coverage and the master crime program. Premiums are funded through contributions from various County and court sources.

Accomplishments in Fiscal Year 2024-25:

- Verified property schedules for accuracy to maintain consistent coverage.
- Managed and finalized repairs for property claims related to the 2023 snowstorm.
- Oversaw property claims for vehicle losses throughout the fiscal year.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Manage property claims received throughout the year.
- Update and maintain property schedules to reflect any additions or changes.

Insurance – Property & Casualty (11004)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	225,474	324,047	265,694	349,960	349,960	8.0%
Special Revenue	-	-	-	-	-	NA
Total Revenues	225,474	324,047	265,694	349,960	349,960	8%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	225,474	324,047	265,694	349,960	349,960	8.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	225,474	324,047	265,694	349,960	349,960	8%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	349,960	349,960	-		
		349,960	349,960	-		

Analyst Comments:

Insurance – Workers' Compensation (11015)

Mission Statement:

The mission of Risk Management is to safeguard County assets and ensure the continuity of public services by mitigating the financial impact of accidental losses. This involves implementing strategies to identify, prevent, and control potential risks while minimizing associated costs.

Additionally, Risk Management is committed to fostering a safe and secure environment for both County personnel and the public by proactively addressing hazards, enforcing safety measures, and promoting risk awareness. Through comprehensive planning, training, and collaboration with various departments, the program seeks to create an exposure-free workplace and service setting, enabling employees and community members to carry out their daily activities with confidence and security.

Service Description:

Risk Management administers risk transfer, claims administration, and related services for the Workers' Compensation program. This program is fully insured from the first dollar of loss, with primary insurance covering claims up to predefined limits and excess workers' compensation insurance handling costs beyond those thresholds. Program expenses are distributed among departments as part of the annual budgeting process.

Accomplishments in Fiscal Year 2024-25:

- Reduced indemnity claims by 18%.
- Enhanced the Injury Reporting SharePoint site with comprehensive guidelines.
- Completed the annual Third-Party Administrator Stewardship review, identified efficiency opportunities, and implemented improvements.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Facilitate Counsel's participation in monthly claim review meetings to help expedite claim closures.
- Finalize the restructuring of Department-Level Injury and Illness Prevention Plans.
- Conduct multiple PRISM-produced training sessions for the Safety Committee to enhance awareness of injury prevention.

Insurance – Workers’ Compensation (11015)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	5,193	2,314	(10,747)	-	-	-100.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	211,588	-	148,969	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	216,781	2,314	138,222	-	-	-100%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	2,401,150	2,758,000	2,533,566	2,939,000	2,939,000	6.6%
Other Charges	245,614	319,877	105,967	399,756	399,756	25.0%
Overhead Cost Plan (A87)	8,326	4,335	4,335	(43,382)	(43,382)	-1100.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(2,601,146)	(3,061,204)	(2,671,776)	(3,295,374)	(3,295,374)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	53,944	21,008	(27,908)	-	-	-100%
Fund Balance Added (Used)	162,837	(18,694)	166,130	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
WORKER'S COMP INS	Fund # 1350	-	-	-		
		-	-	-		

Analyst Comments:

Insurance – General Liability (92002)

Mission Statement:

The mission of Risk Management is to safeguard County assets and ensure the continuity of public services by mitigating the financial impact of accidental losses. This involves implementing strategies to identify, prevent, and control potential risks while minimizing associated costs.

Additionally, Risk Management is committed to fostering a safe and secure environment for both County personnel and the public by proactively addressing hazards, enforcing safety measures, and promoting risk awareness. Through comprehensive planning, training, and collaboration with various departments, the program seeks to create an exposure-free workplace and service setting, enabling employees and community members to carry out their daily activities with confidence and security.

Service Description:

Risk Management oversees risk transfer, claims management, and associated services for the General Liability Program. This program is self-insured for the first \$250,000 per claim (self-insured retention/SIR), with coverage beyond that amount provided through a statewide public agency risk-sharing pool. Insurance policies include general liability, medical malpractice, pollution, and cyber liability. The program functions as an internal service fund to cover retained general liability losses, with costs distributed to county departments through the annual budget process.

Accomplishments in Fiscal Year 2024-25:

- Conducted a comprehensive consultant review of the Risk Management Program.
- Organized in-depth claim review meetings to support unified decision making on allowances.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Partner with departments to identify high-risk areas and minimize the frequency and severity of liability claims.
- Expand training opportunities to mitigate liability risks.
- Generate monthly loss reports to track trends throughout the fiscal year and identify seasonal liability risks.

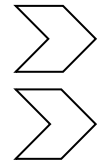
Insurance – General Liability (92002)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	23,638	17,520	13,493	15,000	15,000	-14.4%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	3,322,168	3,996,858	3,996,858	5,024,033	5,024,033	25.7%
Miscellaneous Revenues	-	100	713	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	3,345,806	4,014,478	4,011,065	5,039,033	5,039,033	26%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	2,250,496	3,028,100	3,348,239	3,970,100	3,970,100	31.1%
Other Charges	349,782	902,529	540,278	988,795	988,795	9.6%
Overhead Cost Plan (A87)	(42,189)	122,548	122,548	80,138	80,138	-34.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,558,089	4,053,177	4,011,065	5,039,033	5,039,033	24%
Fund Balance Added (Used)	787,717	(38,699)	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
GEN LIABILITY SELF-INS	Fund # 4356		5,039,033	5,039,033	-	
			5,039,033	5,039,033	-	

Analyst Comments:



SHERIFF
Shannan Moon, Sheriff



☐ Sheriff Services (20201)	\$ 8,516,171
☐ Sherriff Operations (20205)	\$ 24,873,017
☐ Dispatch Services (20204)	\$ 2,836,935
☐ Truckee Operations (20304)	\$ 2,395,566
☐ Court Security (20101)	\$ 2,168,970
☐ Corrections (20301)	\$ 18,099,397
☐ Inmate Medical Services (20302)	\$ 4,922,466
☐ Animal Control (20704)	\$ 1,128,037
☐ 2011 Realignment - Trial Court Security (20115)	\$ 1,135,494
☐ 2011 Realignment - Law Enforcement Services (20202)	\$ 1,427,732
	\$ 67,503,785

Total \$ 67,503,785

Sheriff Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	98,643	93,500	93,691	93,500	93,500	0.0%
Fines, Forfeitures, & Penalties	74,402	-	7,818	-	-	NA
Use of Money & Property	333,213	67,881	186,723	68,485	68,485	0.9%
Federal/State Intergovernmental	5,610,347	5,737,814	7,274,057	6,792,768	6,792,768	18.4%
Charges for Services	3,718,634	3,409,759	3,427,844	3,616,090	3,616,090	6.1%
Miscellaneous Revenues	247,142	81,900	191,263	75,000	75,000	-8.4%
Other Financing Sources	10,133,992	12,261,098	11,868,582	12,327,615	12,327,615	0.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	32,339,759	36,983,235	37,631,212	42,325,911	42,325,911	14.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	52,556,132	58,635,187	60,681,190	65,299,369	65,299,369	11%
Expenses						
Salaries & Benefits	30,332,228	32,896,202	32,165,435	36,473,851	36,473,851	10.9%
Services & Supplies	6,908,573	9,010,994	8,848,003	10,047,551	10,047,551	11.5%
Other Charges	6,428,532	7,235,621	7,107,488	7,833,616	7,833,616	8.3%
Overhead Cost Plan (A87)	4,146,338	4,774,601	4,948,329	5,029,192	5,029,192	5.3%
Capital Assets	2,032,370	2,479,506	3,654,037	3,947,429	3,947,429	59.2%
Other Financing Uses	2,863,172	4,554,850	4,663,572	5,466,497	5,466,497	20.0%
Interfund Activity	(808,802)	(1,041,632)	(750,588)	(1,294,351)	(1,294,351)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	51,902,411	59,910,142	60,636,276	67,503,785	67,503,785	13%
Fund Balance Added (Used)	653,721	(1,274,955)	44,914	(2,204,416)	(2,204,416)	
Staffing:	178.00	179.00	181.00	184.00	184.00	

See next page for fund analysis

Sheriff Summary (cont.)

2025-26 Fund Analysis:

		June 30, 2025				June 30, 2026
		Projected	FY 25/26	FY 25/26	FY 25/26	Projected
	Fund #	Fund Balance	Revenue	Expense	Net Change	Fund Balance
GENERAL FUND	0101	*	61,564,619	61,949,958	(385,339)	*
AUTOMATED WARRANT SYSTEM	1141	50,922	585	5,996	(5,411)	45,511
CIVIL FEE - AB709	1168	35,637	9,200	28,182	(18,982)	16,655
ATTACHMENT ASSMT FEE	1169	73,510	5,200	32,400	(27,200)	46,310
RURAL & SMALL CO L.A.P.	1171	6,000,633	540,000	1,209,998	(669,998)	5,330,635
CORRECT'L TRG-SHERIFF	1324	36	50,000	50,000	-	36
LDFF - LOC DET FACIL FUND	1333	23,697	94,239	94,239	-	23,697
INMATE WELFARE FUND	1339	519,161	61,000	148,987	(87,987)	431,174
WILSON FAMILY TRUST	1355	1,763	-	-	-	1,763
ANIMAL HEALTH FUND	1357	33,350	500	-	500	33,850
SPAY & NEUTER FUND	1358	37,566	300	-	300	37,866
FED ASSET FORFEIT FUND	1450	445,985	2,500	74,292	(71,792)	374,193
FINGERPRINT IDENT	1453	461,247	3,000	26,055	(23,055)	438,192
LRF 2011 - PUBLIC SAFETY	1482	-	2,563,226	2,563,226	-	-
LAW ENFORCEMENT SVC FUND	1642	1,961,344	180,000	403,875	(223,875)	1,737,469
GC 76104.6 STATE DNA ACT	1675	373,648	2,000	22,130	(20,130)	353,518
ANTI-DRUG ABUSE/GANG DIV	1679	167,256	1,000	30,000	(29,000)	138,256
ST ASSET FORFEITURE	1680	370,712	1,000	31,000	(30,000)	340,712
GENERAL FUND GRNTS SHRF	1720	1,015,642	221,000	833,447	(612,447)	403,195
			65,299,369	67,503,785	(2,204,416)	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Sheriff Services Administration (20201)

Mission Statement:

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

Service Description:

Sheriff Services Administration 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.
- Ensure 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.), and acts as the office safety liaison with County Risk Management.
- 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, animal control officers and the K9 program.

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

Sheriff Services Administration (20201)

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 and purging 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.

Public Administration, 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 2024-25:

- Recruitment and hiring.
 - o The Sheriff’s Professional Standards Unit (PSU) recruited for approximately 53 positions in 2024 due to vacancies, whether related to staff turnover or promotions. This includes continuous recruitment for Sheriff Deputies, Dispatchers, Correctional Officers with interviews held monthly. The continuous recruitment of Correctional Officers also included state exams and agility testing.
 - o Implemented the Guardian software platform which has significantly streamlined and sped up pre-employment background investigations.
 - o Implemented All-Star recruiting services, which allows the Sheriff’s Office to increase the reach of its recruiting efforts for law enforcement staff.
 - o Added an Admin Analyst II position who has added administrative and fiscal capacity for the Corrections division and is managing the CalAIM Justice Initiative for the Sheriff’s Office.
- Regional Firearms Range
 - o Initiated a design build proposal process for construction of an indoor Regional Firearms Range.
- Sheriff’s Office Dispatch and Regional Training Facility (SORDTF) Capital Project.
 - o Worked with Facilities and an architectural firm to complete a preliminary design and cost study for the SORDTF.
 - o 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 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)

- Equipment Upgrades
 - o Deployed new all-band mobile Motorola radios in the Sheriff fleet vehicles as part of Phase 1 implementation of the federally funded Radio Infrastructure Upgrade project. These radios will enhance interoperability for radio communications.
 - o Entered into an MOU with the California Governor's Office of Emergency Services, Public Safety Communications (Cal OES/PSC) that allows Nevada County to join in the California Radio Interoperable System (CRIS), which once implemented, will become the primary radio system that NCSO will use for Land Mobile Radio System (LMRS) communications.
 - o Entered a contract with Motorola to purchase radio tower equipment for 9 locations in and surrounding Nevada County as part of Phase 2 of the Radio Equipment Tower Upgrade project.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Regional Firearms Range
 - o Begin construction of an indoor Regional Firearms Range. The indoor Regional Firearms Range will provide law enforcement and other public safety personnel with a local, in county, location to complete mandatory range training.
- Sheriff's Office Regional Dispatch and Training Facility
 - o 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 Office Radio Infrastructure Project (Continued)
 - o Begin implementing Phase II and Phase III of the project, to include connecting Cal OES' System Core to the Nevada County Regional Dispatch Center to allow for public safety dispatching over the CRIS.
 - o Bring on additional CRIS sites as planned to provide adequate radio coverage throughout the County.
 - o Begin the process of constructing a radio communications tower at Dispatch to connect to CRIS via a secure microwave link, as well as an additional tower in the City of Grass Valley to provide improved radio coverage in the Brunswick basin and to nearby critical infrastructure (e.g., SNMH, NUHS, etc.)
- Sheriff's Property and Evidence Unit
 - o 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.
 - o Conduct a full inventory of all property held at the Sheriff's Property and Evidence Unit.
- Ongoing Recruitment Efforts
 - o Continue to recruit for all vacant positions within the Sheriff's Office.

Sheriff Services Administration (20201)

- Ongoing Staff Training
 - o 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 (DTBs)
 - o Continue implementation of the release of DTBs to staff to provide up to date training information.
 - o Perform quarterly system audits to confirm staff acknowledgement of DTBs.
- Other Projects
 - o Develop internal and external facing data dashboards of Sheriff activities.
 - o Research and explore the feasibility of a potential replacement for the existing Records Management Software (RMS) and CAD systems.



Sheriff Services (20201)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	45,087	40,000	40,000	40,000	40,000	0.0%
Fines, Forfeitures, & Penalties	74,325	-	7,811	-	-	NA
Use of Money & Property	308,869	60,685	160,985	60,685	60,685	0.0%
Federal/State Intergovernmental	2,423,134	2,867,100	3,258,941	-	-	-100.0%
Charges for Services	93,049	84,375	130,142	84,375	84,375	0.0%
Miscellaneous Revenues	147,405	16,900	136,248	-	-	-100.0%
Other Financing Sources	4,026,796	5,235,274	4,604,455	1,670,041	1,670,041	-68.1%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	17,025,125	19,829,138	20,420,377	5,541,627	5,541,627	-72.1%
Special Revenue	-	-	-	-	-	NA
Total Revenues	24,143,789	28,133,472	28,758,959	7,396,728	7,396,728	-74%
Expenses						
Salaries & Benefits	15,166,521	17,643,212	16,180,334	4,961,390	4,961,390	-71.9%
Services & Supplies	4,156,434	4,907,273	5,149,280	960,511	960,511	-80.4%
Other Charges	919,080	1,104,331	1,064,813	520,569	520,569	-52.9%
Overhead Cost Plan (A87)	1,742,723	2,161,703	2,335,431	612,017	612,017	-71.7%
Capital Assets	1,867,446	2,479,506	3,647,323	-	-	-100.0%
Other Financing Uses	583,097	1,785,257	1,824,215	1,893,928	1,893,928	6.1%
Interfund Activity	(722,974)	(948,555)	(657,511)	(432,244)	(432,244)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	23,712,326	29,132,727	29,543,885	8,516,171	8,516,171	-71%
Fund Balance Added (Used)	431,463	(999,255)	(784,926)	(1,119,443)	(1,119,443)	
Staffing:	82.00	82.00	84.00	26.00	26.00	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	6,652,243	6,652,243	-
AUTOMATED WARRANT SYSTEM	Fund # 1141	585	5,996	(5,411)
CIVIL FEE - AB709	Fund # 1168	9,200	28,182	(18,982)
ATTACHMENT ASSMT FEE	Fund # 1169	5,200	32,400	(27,200)
RURAL & SMALL CO L.A.P.	Fund # 1171	540,000	1,209,998	(669,998)
FED ASSET FORFEIT FUND	Fund # 1450	2,500	74,292	(71,792)
FINGERPRINT IDENT	Fund # 1453	3,000	26,055	(23,055)
LAW ENFORCEMENT SVC FUND	Fund # 1642	180,000	403,875	(223,875)
GC 76104.6 STATE DNA ACT	Fund # 1675	2,000	22,130	(20,130)
ANTI-DRUG ABUSE/GANG DIV	Fund # 1679	1,000	30,000	(29,000)
ST ASSET FORFEITURE	Fund # 1680	1,000	31,000	(30,000)
		7,396,728	8,516,171	(1,119,443)

Analyst Comments:

Starting in the budget year, administrative and operations functions are being split into two separate budget units. (They were previously both in 20201. Operations is now in a new budget unit, 20205.) The drop in staffing and funding in this unit is reflective of that shift.

Sheriff Operations (20205)

Mission Statement:

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

Service Description:

Sheriff Operations 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 seven 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 seven 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 2024-25:

- Emergency Response and Support Services. *Priority Objective
 - o The Sheriff's Office responded to numerous small local fires and Law Enforcement Mutual Aid (LEMA) requests from neighboring counties.
 - o A Sheriff's Office Sergeant was enlisted in the state Cal Fire Incident Management Teams (IMT) and was called upon to assist with several incidents, including the major fires in southern California in January 2025.
- Lenco Bearcat G3 Acquisition.
 - o After much anticipation, the Sheriff's Office took delivery of the new Lenco BearCat G3 in June 2024. Multiple trainings were held to orientate all Operations personnel on its capabilities and safe operation for deployment in critical incidents. Within a few short months of the Bearcat joining the fleet, the Special Enforcement Detail (SED) team had three tense missions in which this new resource was used to assist in a safe resolution for our Deputies.

Sheriff Operations (20205)

- Established a Drone Program through the acquisition of four Skydio X10 drones, software and attachments. This technology will enhance the safety of the community as well as our peace officers during active investigations, critical incidents, and search and rescue events.
- With financial support from the Rudiger Foundation, the Sheriff's Office K9 Program added a third K9 at the end of 2024, thereby expanding our K9 program to three teams.
- Axon Body Worn Camera, In-Car Camera, and Evidence Program Upgrade.
 - o The Sheriff's Office sought and was granted authorization from the Board of Supervisors to move forward with a major upgrade to our Body Worn Camera equipment with a replacement of old, outdated equipment with a new and improved system that also includes replacement of the existing in-car camera and data storage system.
 - o The new NCSO Axon equipment also integrates a new evidence management program "Evidence.com" which will allow us to seamlessly and quickly share digital evidence with not only allied agencies who also utilize Axon, but with the Nevada County District Attorney's Office.
 - o The Sheriff's Office will also expand the Body Worn Camera deployment to the Corrections Division for Correctional Officers use.
- Community Outreach Sergeant.
 - o The Sheriff's Office assigned a Community Outreach Sergeant within the Operations Division.
 - o 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.
- Applied for and were awarded \$150,000 in 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.
- Off Highway Vehicle (OHV) program for education and safety in Nevada County recreational areas.
 - *Priority Objective
 - o Deputies logged over 400 hours of patrols with emphasis on OHV education.
 - o 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.
 - o 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.
 - o The Nevada County Sheriff's Office purchased four 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).
 - o In 2024 there were approximately 154 active Search and Rescue team members, and they responded to 105 incidents.
 - o NCSSAR was involved in 194 training exercises and attended 259 events, including numerous community outreach activities.

Sheriff Operations (20205)

- o They assisted with a response to five fires within the county throughout the year and participated in the coordination of responding assets and evacuation protocols.
 - o NCSSAR responded to 26 out of county mutual aid requests for searches.
 - o The team responded to three drownings and assisted in the recovery of the subjects.
 - o NCSSAR deployed to the scene of a fatal plane crash in Truckee in 2024.
 - o In total, NCSSAR logged over 25,000 volunteer hours for the year.
 - o NCSSAR is in the process of purchasing a 2025 pick-up truck to replace an outdated fleet vehicle. They have also sought grant funding to assist in the replacement of one UTV, with plans to purchase an additional UTV with donations to their non-profit's fundraising campaigns.
 - o NCSSAR has passed one of two tests to become Mountain Rescue Association certified, which has been a great undertaking involving numerous trainings and testing procedures
- Patrol and Investigations.
 - o In 2024 the Nevada County Sheriff's Office received 40,233 calls for service, including 3,703 animal control calls. We took 3,643 incident reports and 3,148 supplemental reports in 2024 for a total of 6,791 reports, an 8.7% increase in total reports from 2023.
 - o Of the 3,643 cases reported in 2024, the Sheriff's Office Major Crimes Unit and Special Investigations Unit conducted follow up investigations of one homicide, five suspicious deaths, five robberies, 11 missing persons, 20 major frauds, eight aggravated assaults, 10 burglaries, three rapes, nine child endangerments, and 22 child sexual abuse material cases. Detectives obtained numerous search warrants and reviewed 138 Suspected Child Abuse Reports. Total MCU investigations were down 16% from 2023, but the unit experienced noticeable increases in major fraud and child sexual abuse material cases.
 - o 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 assigned to cannabis enforcement investigated 38 illegal cannabis cases, wrote 36 search warrants, seized 54,503 cannabis plants - a 13% decrease from 2023; and seized an additional 7,193 pounds of processed marijuana - a 22% decrease in processed cannabis compared to 2023.
 - Of the 38 cases, 74% involved greenhouse/hoop house set ups with the remainder outdoor grows.
 - 14 arrests were made, four citations were issued, and seven of the cases involved firearm seizure.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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.
- Seek qualified request for proposals (RFPs) responses for a design build project to construct an indoor Firearms Range to the Sheriff's Office Regional Dispatch and Training Facility (SORDTF) grounds (former Juvenile Hall). An indoor Firearms Range will allow law enforcement personnel to stay current on mandated firearms training without having to travel out of county.

Sheriff Operations (20205)

- 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.
- Complete Axon Body Worn Camera upgrade for all Sheriff Deputies and fully utilize the additional capacities of this new system, such as Evidence.com, to enhance and streamline Sheriff's Office processes.
- Expand the Drone Program through the acquisition of additional equipment and continued Deputy training. Enlist the use of the Drones during critical incidents and search and rescue events in FY 2025-26.
- Add a fourth K9 team, which includes seeking community funding to assist with the procurement of a canine as well as recruiting a fourth deputy to serve on the team. A fourth team would allow a K9 Unit on each patrol shift.
- Replace a retired boating vessel with a new vessel funded through the California Boating and Waterways Equipment grant program, to be utilized for Boat Patrol education and enforcement on local waterways.
- Consider and evaluate the feasibility of creating an equine Mounted Patrol team.



Sheriff Operations (20205)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	3,879,742	3,879,742	NA
Charges for Services	-	-	-	47,250	47,250	NA
Miscellaneous Revenues	-	-	-	20,000	20,000	NA
Other Financing Sources	-	-	-	3,326,707	3,326,707	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	17,213,979	17,213,979	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	-	-	-	24,487,678	24,487,678	NA
Expenses						
Salaries & Benefits	-	-	-	13,658,757	13,658,757	NA
Services & Supplies	-	-	-	5,243,512	5,243,512	NA
Other Charges	-	-	-	499,680	499,680	NA
Overhead Cost Plan (A87)	-	-	-	1,411,898	1,411,898	NA
Capital Assets	-	-	-	3,947,429	3,947,429	NA
Other Financing Uses	-	-	-	370,498	370,498	NA
Interfund Activity	-	-	-	(258,757)	(258,757)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	-	-	-	24,873,017	24,873,017	NA
Fund Balance Added (Used)	-	-	-	(385,339)	(385,339)	
Staffing:	-	-	-	60.00	60.00	
2025/26 Fund Analysis:						
				Fund Balance		
		Revenues	Expenses	Added (Used)		
GENERAL FUND	Fund # 0101	24,487,678	24,873,017	(385,339)		
		24,487,678	24,873,017	(385,339)		

Analyst Comments:

The \$385,339 use of fund balance is a release of Justice Services assignment in the General Fund for the Axon body-worn cameras. Additionally, starting in the budget year, administrative and operations functions are being split into two separate budget units. (They were previously both in 20201. Operations is now in a new budget unit, 20205.)

Dispatch Services (20204)

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 2024-25:

- 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 98.66% answering percentage within 15 seconds – even during periods of short staffing numbers and critical incidents, and 95.25% were answered in 10 seconds or less.
- Our dispatchers processed an amazing total of 142,804 phone calls, including 36,035 911 calls and 106,769 business line calls in 2024.
- Processed 1,825 radio recording evidence requests, a 90% increase from 2023.
- Initiated planning process for a new radio tower construction project at the former Juvenile Hall, which is part of the \$6.4 million investment in Nevada County public safety radio communications network. This tower will allow for a secure connection, via microwave link, to Cal OES's California Radio Interoperable System (CRIS).

Objectives and Performance Measures for Fiscal Year 2025-26:

- Have newly hired dispatchers complete the rigorous seven-to-nine-month training program necessary for new dispatchers to work solo.
- Provide for ongoing employee education and training to ensure they have the skills necessary for the ever-changing job.
 - o Locate courses certified through the Peace Officers Standards of Training (POST) that are applicable to our current dispatch staff.
 - o Dispatchers attend courses and complete any required testing.
 - o Upon returning to the dispatch center, provide an overview of the training they received to their peers.

Dispatch Services (20204)

- Procurement of “SmartCAD” - a new computer-aided dispatch (CAD) system to replace the current CAD program by EIS that is being phased out and will no longer be updated nor supported by the Vendor. The new system is expected 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. ***Priority Objective**
 - o Conduct numerous site surveys with various vendors to effectively plan out the infrastructure.
 - o Complete installation of new Next Generation equipment.
 - o Test all new equipment for functionality and provide training to each dispatch employee.



Dispatch Services (20204)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	45,705	-	745	36,000	36,000	NA
Charges for Services	1,353,517	1,365,419	1,319,582	1,505,503	1,505,503	10.3%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	22,199	60,371	-	-	-100.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,102,565	1,152,696	1,198,533	1,295,432	1,295,432	12.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,501,786	2,540,314	2,579,231	2,836,935	2,836,935	12%
Expenses						
Salaries & Benefits	1,839,197	1,861,241	1,970,684	2,054,904	2,054,904	10.4%
Services & Supplies	172,703	261,521	188,845	343,665	343,665	31.4%
Other Charges	87,164	102,395	104,545	98,459	98,459	-3.8%
Overhead Cost Plan (A87)	361,520	318,640	318,640	343,564	343,564	7.8%
Capital Assets	44,568	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(3,366)	(3,483)	(3,483)	(3,657)	(3,657)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,501,786	2,540,314	2,579,231	2,836,935	2,836,935	12%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	12.00	12.00	12.00	12.00	12.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,836,935	2,836,935	-		
		2,836,935	2,836,935	-		

Analyst Comments:

Truckee Operations (20304)

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 for the unincorporated areas on the Eastern side of the County. This location also serves as the Search and Rescue Team's resource center to conduct meetings and store equipment. 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 2024-25:

- A resident deputy continues to be assigned to Truckee for patrol services in the area who continues to expand on community engagement.
- Placer County Grand Jury conducted a facility tour. At the conclusion of the tour, the Grand Jury was pleased with the overall operations of the facility. The tour did not result in any concerns that needed to be addressed.
- The Truckee Substation underwent a Prison Rape Elimination Act (PREA) Audit. Results are pending; however, preliminary reports indicate all standards are being met.
- 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. ***Priority Objective**
 - o Patrolled recreational areas of Truckee regularly.
 - o Provided education and enforcement to outdoor recreators in the Truckee area through use of Deputies and our Off Highway Vehicle programs.
 - o Utilized ARPA funds for equipment and funding patrol for the recreational areas.
 - o 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.
- Facility Improvements.
 - o New gun lockers were purchased to store surrendered weapons and store officer equipment thereby enhancing the security and safety of the facility.
 - o A flooring replacement project was initiated to replace the outdated and torn flooring in the facility.
 - o The laundry facility was renovated which included wall and plumbing repair/replacement, new paint, and replacement of the aged washer/dryer.
 - o The observation cell was repaired subsequent to damage caused by an incarcerated person.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Continue to patrol recreational areas of the unincorporated portions of Truckee and to provide education and enforcement to protect the community and its resources.

Truckee Operations (20304)

- 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, wear and tear due to weather.
- Continue moving forward with upgrading the Truckee jail security system and facility.
 - o Identify deficiencies with the current system.
 - o Replace outdated equipment and upgrade building as required.
 - o Obtain quote to paint facility.
 - o Improve appearance in public portions of building.
 - o Maintain and repair commercial appliances.



Truckee Operations (20304)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	77	-	7	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	517,727	533,244	533,244	549,241	549,241	3.0%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	166,056	178,833	466,994	159,624	159,624	-10.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,962,185	1,665,413	1,665,413	1,686,701	1,686,701	1.3%
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,646,045	2,377,490	2,665,658	2,395,566	2,395,566	1%
Expenses						
Salaries & Benefits	2,371,743	2,132,341	2,404,447	2,113,004	2,113,004	-0.9%
Services & Supplies	70,635	128,633	151,551	154,791	154,791	20.3%
Other Charges	38,899	89,506	68,013	37,470	37,470	-58.1%
Overhead Cost Plan (A87)	164,769	27,010	27,010	90,301	90,301	234.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	14,637	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	2,646,045	2,377,490	2,665,658	2,395,566	2,395,566	1%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	12.00	12.00	12.00	10.00	10.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,395,566	2,395,566	-		
		2,395,566	2,395,566	-		

Analyst Comments:

Court Security (20101)

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 the 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 Office Correctional Lieutenant.

Accomplishments in Fiscal Year 2024-25:

- Kept the peace and protected staff and citizens at the courthouse. ***Priority Objective**
- Maintained good working relationships with judges as this is crucial to positive courtroom interactions.
- Successfully coordinated and executed the movement of several incarcerated persons throughout the state and country. This required careful coordination of incarcerated persons' movement and executing numerous contracts/MOUs with outside agencies.
- Maintained a positive working relationship with the U.S. Marshal's Service. This involves transporting federal incarcerated persons to/from other agencies for the purpose of appearing in court or transferring to alternate facilities.
- Finalized the upgrade of body-worn camera docking stations into our transport vehicles.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Continue to provide safety and security at the courthouse for the community and judges. ***Priority Objective**
- Replace the body-worn cameras worn by our Court Security staff with the new Axon systems. Additionally, implement the use of body worn cameras for transport officers, including the purchase and installation of additional data transfer stations and charging docks.
- Monitor the Court Security elevator at the facility as it is starting to show its age and is requiring more routine maintenance calls than in previous years. If it continues to worsen, staff will work with Facilities to ensure it does not impact court security services.

Court Security (20101)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
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	5,264	10,000	-	-	-	-100.0%
Other Financing Sources	1,096,987	1,158,470	1,147,570	1,133,759	1,133,759	-2.1%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	863,144	973,316	984,217	1,035,211	1,035,211	6.4%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,965,395	2,141,786	2,131,787	2,168,970	2,168,970	1%
Expenses						
Salaries & Benefits	1,637,176	1,757,215	1,751,253	1,924,380	1,924,380	9.5%
Services & Supplies	153,060	194,966	178,158	38,439	38,439	-80.3%
Other Charges	111,054	121,032	133,803	119,258	119,258	-1.5%
Overhead Cost Plan (A87)	64,105	68,573	68,573	86,893	86,893	26.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,965,395	2,141,786	2,131,787	2,168,970	2,168,970	1%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	9.00	9.00	9.00	9.00	9.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	2,168,970	2,168,970	-		
		2,168,970	2,168,970	-		

Analyst Comments:

Sheriff Corrections (20301)

Mission Statement:

The Nevada County Sheriff's Office is committed to providing excellence in public service in partnership with our community.

Service Description:

The Corrections 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, and mental health services, as well as a full medication-assisted treatment program (MAT) for incarcerated persons 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. The facility offers full time in person discharge planning to promote re-entry into the community.

Accomplishments in Fiscal Year 2024-25:

- Staffing Accomplishments.
 - o Added a Correctional Counselor position that aids with re-entry planning and care 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 the requirements of the CalAIM Justice-Involved Initiative and re-entry planning services for all incarcerated persons.
 - o Added an Administrative Analyst II position dedicated to the Corrections Division who brings 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.
 - o 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 7 Correctional Officers, 1 temporary Correctional Officers, and a Correctional Technician. 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.
 - o The Corrections Division leadership team dedicated significant time in FY 2024-25 preparing for the implementation of the Department of Health Care Services (DHCS) requirements to provide targeted medical and care management services to incarcerated persons 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

Sheriff Corrections (20301)

incarcerated. This new state requirement is known as California Advancing and Innovating Medi-Cal (CalAIM) Justice-Involved Reentry Initiative (JI).

- o 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 Audits/Accreditations:
 - o The Wayne Brown Correctional Facility received accreditation by the NCCHC (National Commission on Correctional Health Care). NCCHC accreditation reinforces that the WBCF meets the highest national standard for healthcare quality, demonstrating excellence, safety, and our commitment to the well-being of our incarcerated population.
 - o The Wayne Brown Correctional Facility underwent a Prison Rape Elimination Act (PREA) Audit. While the final report is still pending, the preliminary reports indicate that the Jail will meet all standards.
- Facility/Technology Improvement Projects:
 - o Conversion of the former Dispatch area of the WBCF Jail was completed to create office space for medical and care management staff. By freeing up existing space in the medical unit, it facilitates the opportunity for additional patient care exam space in anticipation of meeting the requirements of the state mandated CalAIM Justice Initiative. Planning work has begun on the renovations to provide additional exam room space.
 - o 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 and/or the addition of a medical wing expansion.
 - o The procurement process for a larger emergency stand-by generator has continued and will hopefully be completed in this year, as installation is underway.
 - o In conjunction with County Facilities, we have initiated the camera upgrade project throughout the facility, which will include replacing the software, several outdated cameras, adding cameras for additional security, and expanding recording storage capacity.
 - o Finalized the architectural drawings for a pre-booking security enclosure to ensure safety of the incarcerated person and medical staff. The pre-booking security enclosure will expedite services provided under the CalAIM JI Initiative.
 - o Replaced the Radio Repeater to enhance the quality of the Correctional Officer's radio transmissions to provide a safer environment for the officers and incarcerated persons.

Objectives and Performance Measures for Fiscal Year 2025-26:

- 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 has been received and the installation is nearing completion.
- Facility Improvements
 - o WBCF is focused on updating technology in the facility and will be implementing PocketJMS, a portable Jail Management System device, and a Pre-booking module. PocketJMS will allow the Correctional Staff to better track the IPs movements throughout the facility for CalAIM JI billing purposes and easily document safety checks. Pre-Book will allow the arresting agency

Sheriff Corrections (20301)

- to initiate the booking process while remaining in the field, which will facilitate more accurate information and expedite the booking process.
- o Add 2nd tier safety fencing for prevention of incarcerated persons attempting suicide by jumping off the railing. Next steps include review of the architectural submissions and obtaining cost estimates from the approved vendors.
- o Continue to make ADA improvements as identified in a prior facilities study.
- o Initiate Preliminary Engineering and Design for the WBCF Jail Renovation and Medical Facility Expansion project. The WBCF is a 33+ year old facility that is open 24/7, 365 days per year 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 are working with the CEOs office to identify funding for this multi-million dollar capital project.
- o Implement global Wi-Fi access throughout the facility. This technological upgrade is necessary to fulfill the requirements of the state mandated CalAIM Justice Initiative.
- Add Narcan kits into individual housing areas to prevent fatal opioid overdoses, safeguarding incarcerated persons health and supporting staff in responding expeditiously to life-threatening emergencies.
- Continue with identifying new legislative mandates on the corrections division which will 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 which will provide for closed-loop services which may also include housing needs and reduce recidivism.
 - o Ensure, in collaboration with Social Services, that all incarcerated persons who are eligible for Medi-Cal benefits are enrolled in the program.
 - o Negotiate services to be provided by the Jail medical contractor, Wellpath, and/or with other service providers so that the Sheriff's Office has adequate capacity and the ability to comply with new mandates.
 - o Develop and document new process and policies 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.
 - o Collaborate with Behavioral Health and Partnership Health (the County's designated managed care plan) to ensure that upon release from the WBCF, incarcerated persons are given a warm handoff and set up for successful continuation of any medical services, as well as having access to available re-entry support services.
- Secure a contract to digitize incarcerated persons' mail which will enhance facility safety by eliminating mail as a contraband entry point, thereby improving overall safety and security for our officers and incarcerated persons.
- Implement the use of body worn cameras by all Correctional Officers. The use of body worn cameras will enhance overall safety, accountability and provide reliable evidence for incident review and investigation.

Corrections (20301)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	22,271	6,396	24,658	7,000	7,000	9.4%
Federal/State Intergovernmental	444,581	313,800	1,309,687	313,800	313,800	0.0%
Charges for Services	1,739,468	1,407,721	1,427,876	1,412,721	1,412,721	0.4%
Miscellaneous Revenues	79,433	55,000	55,015	55,000	55,000	0.0%
Other Financing Sources	4,694,153	5,376,322	5,375,425	5,627,473	5,627,473	4.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	6,802,407	8,306,322	8,348,246	9,982,969	9,982,969	20.2%
Special Revenue	-	-	-	-	-	NA
Total Revenues	13,782,314	15,465,561	16,540,907	17,398,963	17,398,963	13%
Expenses						
Salaries & Benefits	8,828,512	8,948,953	9,376,527	10,430,523	10,430,523	16.6%
Services & Supplies	2,205,075	3,265,852	2,940,328	2,981,994	2,981,994	-8.7%
Other Charges	668,989	880,793	836,620	1,350,673	1,350,673	53.3%
Overhead Cost Plan (A87)	1,732,864	2,088,241	2,088,241	2,367,493	2,367,493	13.4%
Capital Assets	63,189	-	6,714	-	-	NA
Other Financing Uses	143,210	649,662	667,518	1,059,719	1,059,719	63.1%
Interfund Activity	(82,462)	(89,594)	(89,594)	(91,005)	(91,005)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	13,559,377	15,743,907	15,826,354	18,099,397	18,099,397	15%
Fund Balance Added (Used)	222,937	(278,346)	714,553	(700,434)	(700,434)	
Staffing:	58.00	59.00	59.00	58.00	58.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	16,973,074	16,973,074	-		
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	148,987	(87,987)		
GENERAL FUND GRNTS SHRF	Fund # 1720	221,000	833,447	(612,447)		
		17,399,313	18,099,747	(700,434)		

Analyst Comments:

Inmate Medical Services (20302)

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 (IPs) 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. Starting in fiscal year 2025-26, this budget unit will also track the costs and revenues associated with administering the state-mandated CalAIM Justice Initiative, which will provide Medi-Cal reimbursement to eligible incarcerated persons (IPs) for targeted services.

Accomplishments in Fiscal Year 2024-25:

- Obtained facility accreditation for WBCF through the National Commission on Correctional Health Care (NCCHC). ***Priority Objective**
 - Accreditation helps to protect the institution by minimizing the occurrence of adverse events and can potentially reduce liability premiums.
 - Validates an efficient, well-managed system of health care delivery with feedback from knowledgeable correctional health professionals.
 - Objective criteria evaluation implemented to assess where the facility is doing well and identified areas for improvement.
 - New efficiencies and uniform practices were implemented through increased staff training.
- 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.
- CalAIM Justice Initiative Implementation Efforts
 - Continued to partner with Wellpath staff at the local and corporate level to determine how Wellpath will work 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

Inmate Medical Services (20302)

Justice Initiative is intended to provide whole person care to incarcerated persons as they transition out of the incarceration facility back into the community.

- Expanded Wellpath's Medically Assisted Treatment (MAT) program staffing in anticipation of the implementation of the state-mandated CalAIM Justice Initiative.
- Renovated 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 constrained by existing space limitation. The Sheriff's Office continues to explore a larger capital project that would address medical space deficiencies and other needed capital improvements to the jail.
- Added County staffing to this budget unit, which has historically only included contract staffing. Two medical officers and one correctional counselor were moved from the Wayne Brown Correctional Facility budget unit to this unit in order to facilitate tracking of costs related to implementation of the state-mandated CalAIM Justice Initiative.
- Submitted the CalAIM JI Readiness Assessment to the State which outlines how the County will implement the program. The Sheriff's Office plans to go live with CalAIM JI in the first half of fiscal year 2025-26.

Objectives and Performance Measures for Fiscal Year 2025-26:

- CalAIM Justice Initiative Implementation Efforts
 - Recruit and hire a second correctional counselor in Fiscal Year 2025-26, which will greatly improve the Sheriff's Office ability to comply with the CalAIM JI requirements.
 - Continue to 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.
 - Pursue funding and begin engineering and design of a jail capital improvement project, including a medical wing expansion, allowing the County to provide quality medical services to IPs while maintaining the security and safety of medical staff and correctional staff.
 - Contract with a third-party biller who will bill Medi-Cal for all eligible services provided by Jail or Wellpath staff.
 - Go live with CalAIM JI in the first half of fiscal year 2025-26.
- 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.
- Maintain jail facility accreditation through the National Commission on Correctional Health Care (NCCCHC). ***Priority Objective**



Inmate Medical Services (20302)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	2,000	-	-	-	-100.0%
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	3,877,877	4,286,182	4,244,258	4,772,466	4,772,466	11.3%
Special Revenue	-	-	-	-	-	NA
Total Revenues	4,027,877	4,438,182	4,394,258	4,922,466	4,922,466	11%
Expenses						
Salaries & Benefits	-	-	-	734,917	734,917	NA
Services & Supplies	-	6,000	-	-	-	-100.0%
Other Charges	4,027,877	4,432,182	4,394,258	4,704,204	4,704,204	6.1%
Overhead Cost Plan (A87)	-	-	-	(7,967)	(7,967)	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	(508,688)	(508,688)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,027,877	4,438,182	4,394,258	4,922,466	4,922,466	11%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	-	-	-	4.00	4.00	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
GENERAL FUND	Fund # 0101	4,922,466	4,922,466	-		
		4,922,466	4,922,466	-		

Analyst Comments:

Moved two correctional counselors and two correctional officers into this unit from Corrections (20301) in order to better track costs associated with the provision of the CalAIM Justice Initiative, as well as future revenues.

Animal Control (20704)

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.
- Serve on a fully certified Large Animal Rescue Team in partnership with Cal Fire and Nevada County Consolidated Fire.
- Respond during natural and human-made disasters as an essential component of Emergency Preparedness.
- Lead and Manage the Sheriff's Humane Emergency Animal Rescue Team (H.E.A.R.T.)
 - 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. is comprised primarily of registered disaster service worker volunteers and much of its activities are supported by community philanthropy.

Accomplishments in Fiscal Year 2024-25:

- Created a Large Animal Technical Rescue (LATR) Team to conduct technical animal rescue.
- Obtained a \$12,500 grant from UC Davis for purchase of additional animal rescue and training equipment.
- Acquired a full-size horse mannequin for rescue training as a donation valued at \$18,000 from the "Halter Project".
- Animal Control Supervisor Stefanie Geckler continues to serve on the Cal Animals Board of Directors where she chairs the Emergency Management Committee.
- Animal Control Supervisor Stefanie Geckler also represents Nevada County Sheriff's Office and Sheriff's H.E.A.R.T. on the Animals in Disaster Workgroup (AIDWG), as well as the California Community Animal Response Teams (CalCarts).
- Participated in local and other multi-jurisdictional criminal trials regarding abuse and neglect.

Animal Control (20704)

- Participated in the committee for the new County animal shelter project.
- Animal Control fleet additions.
 - o Acquired a new fleet vehicle for a fourth Animal Control Officer position.
 - o 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.
- Other Accomplishments.
 - o In 2024 the Sheriff's Office received 3,703 animal-related calls for service, an increase of 5.6% from 2023.
 - o NCSO took 652 animal incident reports as well as 394 supplements to animal reports.
 - o In 2024, Animal Control Officers conducted three animal cruelty investigations which resulted in one conviction and two still pending court action.
 - o By request, H.E.A.R.T. assisted Butte County in the Park Fire.
 - o H.E.A.R.T. LATR was asked to be 1 of 2 LATR teams to work the 2024 TEVIS Cup.
 - o H.E.A.R.T. participated in the search and subsequent rescue of "Sparky," the lost horse.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Create a new H.E.A.R.T. Equine Mounted Posse Unit and training regime.
- Implement a new pet licensing system known as "Docupet" to increase dog licensing compliance, decrease animal shelter intakes, and reduce Animal Control staff time processing licenses and lost/found animals, by empowering the public with better data access and self-help options.
- Focus on the future of the Animal Control Unit (ACU) to maintain and improve the standard of work product.
 - o Re-instate a Sr. ACO Position to assume the role of a field training officer.
 - o Evaluate adding a fifth Animal Control Officer to provide adequate staffing capacity to respond to the animal control calls for service.
 - o Prioritize advanced trainings for ACU staff.
 - o All these options reduce workload on patrol deputies, which is more cost effective.
- Develop a Registry for local animal rescues.
 - o List local groups in good standing with Animal Control.
 - o Ensure participants use best practices.
 - o Develop criteria for Registry.
 - o Develop application and review process.
- Continue to develop Sheriff's H.E.A.R.T. ***Priority Objective**
 - o Increase team size by recruiting additional volunteers.
 - o Implement certification levels for rescue teams and scout teams.
 - o Form a certified large animal technical rescue sub-team.
 - o Support mutual aid requests throughout the state.



Animal Control (20704)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	53,556	53,500	53,691	53,500	53,500	0.0%
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,072	800	1,080	800	800	0.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	14,874	17,000	17,000	17,000	17,000	0.0%
Miscellaneous Revenues	15,040	-	-	-	-	NA
Other Financing Sources	-	140,000	63,767	260,011	260,011	85.7%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	706,457	770,168	770,168	797,526	797,526	3.6%
Special Revenue	-	-	-	-	-	NA
Total Revenues	791,999	981,468	905,706	1,128,837	1,128,837	15%
Expenses						
Salaries & Benefits	489,079	553,240	482,190	595,976	595,976	7.7%
Services & Supplies	150,667	246,749	239,841	324,639	324,639	31.6%
Other Charges	16,992	17,882	17,936	15,803	15,803	-11.6%
Overhead Cost Plan (A87)	76,171	110,575	110,575	124,525	124,525	12.6%
Capital Assets	57,168	-	-	-	-	NA
Other Financing Uses	-	52,222	54,084	67,094	67,094	28.5%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	790,077	980,668	904,626	1,128,037	1,128,037	15%
Fund Balance Added (Used)	1,922	800	1,080	800	800	
Staffing:	5.00	5.00	5.00	5.00	5.00	

2025/26 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	1,128,037	1,128,037	-
WILSON FAMILY TRUST	Fund # 1355	-	-	-
ANIMAL HEALTH FUND	Fund # 1357	500	-	500
SPAY & NEUTER FUND	Fund # 1358	300	-	300
		1,128,837	1,128,037	800

Analyst Comments:

2011 Realignment – Trial Court Security (20115)

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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,098,591	1,160,175	1,160,175	1,135,494	1,135,494	-2.1%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,098,591	1,160,175	1,160,175	1,135,494	1,135,494	-2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,096,987	1,158,470	1,147,570	1,135,494	1,135,494	-2.0%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,096,987	1,158,470	1,147,570	1,135,494	1,135,494	-2%
Fund Balance Added (Used)	1,604	1,705	12,605	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
LRF 2011 - PUBLIC SAFETY	Fund # 1482	1,135,494	1,135,494	-		
		1,135,494	1,135,494	-		

Analyst Comments:

Realignment Enhancing Law Enforcement Activities (20202)

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 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 Departments, 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.

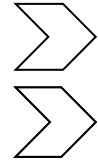
2011 Realignment–Law Enforcement Activities (20202)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	1,598,336	1,396,739	1,544,509	1,427,732	1,427,732	2.2%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,598,336	1,396,739	1,544,509	1,427,732	1,427,732	2%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	558,477	487,500	487,500	487,500	487,500	0.0%
Overhead Cost Plan (A87)	4,185	(141)	(141)	468	468	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,039,878	909,239	955,548	939,764	939,764	3.4%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,602,540	1,396,598	1,442,907	1,427,732	1,427,732	2%
Fund Balance Added (Used)	(4,204)	141	101,602	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
LRF 2011 - PUBLIC SAFETY	Fund # 1482		1,427,732	1,427,732	-	
			1,427,732	1,427,732	-	

Analyst Comments:



TREASURER - TAX COLLECTOR
Michelle Bodley, Treasurer-Tax Collector



☐ Treasurer-Tax Collector (10203)	\$	1,979,427

Total	\$	1,979,427



Treasurer - Tax Collector Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	6,809	5,500	7,000	7,000	7,000	27.3%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	527,628	100,450	98,700	107,200	107,200	6.7%
Miscellaneous Revenues	7,764	8,150	8,125	8,150	8,150	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,084,205	1,653,261	1,627,064	1,857,077	1,857,077	12.3%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,626,406	1,767,361	1,740,889	1,979,427	1,979,427	12%
Expenses						
Salaries & Benefits	1,248,757	1,426,615	1,367,062	1,527,777	1,527,777	7.1%
Services & Supplies	373,773	382,062	378,320	380,992	380,992	-0.3%
Other Charges	59,682	56,913	62,413	63,519	63,519	11.6%
Overhead Cost Plan (A87)	-	-	-	110,715	110,715	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(55,805)	(98,229)	(66,906)	(103,576)	(103,576)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,626,406	1,767,361	1,740,889	1,979,427	1,979,427	12%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	9.00	9.00	9.00	9.00	9.00	
	June 30, 2025					June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
GENERAL FUND	0101	*	1,979,427	1,979,427	-	*
			1,979,427	1,979,427	-	

* See Budget Summary by Fund in Section 1 for the FY 2025-26 General Fund analysis.

Treasurer-Tax Collector (10203)

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 local 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 expenditure 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 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 2024-25:

- 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 2024-25, the Treasury is on track to steward over \$750M in receipts with \$400M of these funds invested in short-term securities.
- The Treasury's Portfolio total rate of return (TRR) for the year 2024 was 2.69%. This equated to record interest earnings of \$10.4M for pool participants for the 2023-2024 fiscal year. The portfolio is on track for 2024-2025 to meet this TRR and overall interest earnings.
 - Implemented a new suspense account for unclaimed revenue and took over responsibility for tracking checks issued by the State Controller's office to help ensure timeliness of Treasury deposits, maximize interest earnings and minimize reconciliations.
 - The Assistant Treasurer-Tax Collector is the functional lead for the County ERP Banking and Settlement workgroup which is responsible for defining the Treasury structure for the new County financial system scheduled to go live in January 2026.
 - Two staff members received their Certified California Municipal Treasurer (CCMT) credential which demonstrates their commitment to ongoing professional development and their advanced knowledge of fixed-income markets and treasury operations.

Treasurer-Tax Collector (10203)

- 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: ***Priority Objective**
 - o During the fiscal year 2023-2024, our office processed over 79,000 payment transactions for property taxes including:
 - 16,000 check payments totaling \$140M.
 - 26,000 electronic payment transactions (ACH and credit card) totaling \$99M.
 - 28 wire transactions for 33,000 parcels from lenders totaling \$94M.
 - o 600 penalty waivers processed, providing penalty relief to taxpayers in need.
 - o Over 153 installment plan contracts initiated by taxpayers and over \$1M received in installment plan payments.
 - o \$25,517 delinquent unsecured tax payments recovered through the State FTB intercept program.
 - o 1464 unsecured liens and 1 TOT lien recorded.
 - o 102 liens released for delinquent unsecured taxes.
- Cannabis Business Tax Administration: ***Priority Objective**
 - o Continued to educate licensed farms on the new, two-installment annual billing cycle for cannabis cultivation using the square-footage and number of cycles methodology.
 - o Received access to the State of California Track and Trace software system (METRC) which provides for greater audit capability to ensure compliance among locally licensed farms.
 - o Attended a site visit and collected cannabis retail taxes for newly licensed microbusiness farms.
 - o Collaborated with Cannabis Code Compliance on a letter campaign to remind farmers of their registration and reporting requirements as well as payment obligations.
 - o Engaged with State and local partners to share best practices for cannabis compliance and tax collection administration by attending Cannabis Program Forum hosted by Nevada County CDA.
- Taxpayer education and outreach continues to be a top priority in the office. ***Priority Objective**
 - o New colored envelopes and educational brochures developed to help taxpayers identify and understand the supplemental bill process, unsecured business property and mobile home taxes, and transient occupancy taxes for short-term rentals.
 - o Participation with the Assessor's office to co-host outreach events including the Board of Realtors and South County Rotary Club to provide education and outreach on the supplemental tax bill process.
 - o Visited land-only parcels during the annual auction process
 - o 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.

Objectives and Performance Measures for Fiscal Year 2025-26:

- Maximize opportunities for public engagement and education on tax collection: ***Priority Objective**
 - o Partner with the Office of Economic Development to provide outreach to businesses and gather feedback on the concept of a business license program for the unincorporated area of Nevada County and determine potential implementation timelines and program cost.
 - o Engage with newly licensed cannabis dispensaries to provide education on the role of the Treasurer-Tax Collector's office and cannabis tax requirements.

Treasurer-Tax Collector (10203)

- Create a TOT Handbook to educate the public about short term rental registration and reporting requirements and distribute this handbook in new-homeowner tax bills for unincorporated Nevada County.
- Invest in technology upgrades to ensure diverse services and continuity of operations. ***Priority Objective**
 - o Implement a newly launched platform within our property tax software that will allow taxpayers to manage their tax bills efficiently including registering for E-bills.
 - o Explore funding opportunities to purchase a 24/7 payment kiosk which integrates with the County property tax system and potentially other departmental software.
 - o Install individual check-scanners for front-counter staff to improve efficiency of daily property tax payments and bank deposit.
- Build capacity, drive succession planning, and strengthen cross-training and our customer service culture using HPO guiding principles: ***Priority Objective**
 - o Collaborate with partner Departments to proactively develop disaster-planning educational materials for the public.
 - o Two staff members hold key positions in the Operations and Finance sections of the Nevada County Emergency Operations Center Team and continue to advance their knowledge through preparedness training exercises and advanced education courses.
 - o One team member serves the newly formed Countywide Artificial Intelligence workgroup.
 - o One team member is currently enrolled in NCCLI with an anticipated June 2025 graduation
 - o The Treasurer-Tax Collector has been nominated to serve on the executive committee for the California Association of County Treasurers and Tax Collectors (CACTTC) beginning fiscal year 2025-2026.
- ERP Implementation: ***Priority Objective**
 - o Coordinate in-person training for County departments, Districts, and Schools' finance staff on receipting and depositing processes well in advance of ERP go-live date.
 - o Collaborate with other Counties and Cities to implement best-learned practices and sustainable operational models under the new ERP system.
 - o Crosstrain staff members on daily Treasury procedures to help support the ERP Treasury and banking core-implementation team.

Treasurer/Tax Collector (10203)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	6,809	5,500	7,000	7,000	7,000	27.3%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	527,628	100,450	98,700	107,200	107,200	6.7%
Miscellaneous Revenues	7,764	8,150	8,125	8,150	8,150	0.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,084,205	1,653,261	1,627,064	1,857,077	1,857,077	12.3%
Special Revenue	-	-	-	-	-	NA
Total Revenues	1,626,406	1,767,361	1,740,889	1,979,427	1,979,427	12%
Expenses						
Salaries & Benefits	1,248,757	1,426,615	1,367,062	1,527,777	1,527,777	7.1%
Services & Supplies	373,773	382,062	378,320	380,992	380,992	-0.3%
Other Charges	59,682	56,913	62,413	63,519	63,519	11.6%
Overhead Cost Plan (A87)	-	-	-	110,715	110,715	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	(55,805)	(98,229)	(66,906)	(103,576)	(103,576)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,626,406	1,767,361	1,740,889	1,979,427	1,979,427	12%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	9.00	9.00	9.00	9.00	9.00	
2025/26 Fund Analysis:						
			Revenues	Expenses	Fund Balance Added (Used)	
GENERAL FUND	Fund # 0101		1,979,427	1,979,427	-	
			1,979,427	1,979,427	-	

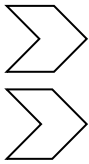
Analyst Comments:

SECTION 3

INDEPENDENT COUNTY AUTHORITIES



FINANCE AUTHORITY
Board of Directors



☐ Finance Authority (93010)	\$	2,266,140
Total	\$	2,266,140



Finance Authority Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	19,032	800	800	-	-	-100.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	2,410,308	2,411,724	2,412,474	2,266,140	2,266,140	-6.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,429,339	2,412,524	2,413,274	2,266,140	2,266,140	-6%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	4,003	750	1,500	1,450	1,450	93.3%
Other Charges	2,416,002	2,404,091	2,404,091	2,265,573	2,265,573	-5.8%
Overhead Cost Plan (A87)	11,387	7,683	7,683	(883)	(883)	-111.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,609,410	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,040,802	2,412,524	2,413,274	2,266,140	2,266,140	-6%
Fund Balance Added (Used)	(1,611,463)	-	-	-	-	
Staffing:	-	-	-	-	-	
		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
FINANCE AUTHORITY	3631	12,322	2,266,140	2,266,140	-	12,322
			2,266,140	2,266,140	-	

Finance Authority (93010)

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.

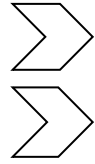
Finance Authority (93010)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	19,032	800	800	-	-	-100.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	2,410,308	2,411,724	2,412,474	2,266,140	2,266,140	-6.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	2,429,339	2,412,524	2,413,274	2,266,140	2,266,140	-6%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	4,003	750	1,500	1,450	1,450	93.3%
Other Charges	2,416,002	2,404,091	2,404,091	2,265,573	2,265,573	-5.8%
Overhead Cost Plan (A87)	11,387	7,683	7,683	(883)	(883)	-111.5%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,609,410	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	4,040,802	2,412,524	2,413,274	2,266,140	2,266,140	-6%
Fund Balance Added (Used)	(1,611,463)	-	-	-	-	
Staffing:	-	-	-	-	-	
2025/26 Fund Analysis:						
		Revenues	Expenses	Fund Balance Added (Used)		
FINANCE AUTHORITY	Fund # 3631	2,266,140	2,266,140	-		
		2,266,140	2,266,140	-		

Analyst Comments:



SANITATION DISTRICT NO. 1
Board of Directors



☐ Sewage Collection & Disposal (91005)	\$ 14,303,976

Total \$ 14,303,976



Sanitation District No. 1 Summary

	<u>23/24</u> <u>Actual</u>	<u>24/25</u> <u>Adopted</u>	<u>24/25</u> <u>Estimated</u>	<u>25/26</u> <u>Proposed</u>	<u>25/26</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	223,506	217,695	274,760	278,418	278,418	27.9%
Federal/State Intergovernmental	644,000	-	-	-	-	NA
Charges for Services	10,012,705	9,960,785	10,002,074	10,175,760	10,175,760	2.2%
Miscellaneous Revenues	27,258	37,053	84,122	230,697	230,697	522.6%
Other Financing Sources	2,003,117	2,372,107	2,372,107	2,353,569	2,353,569	-0.8%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	12,910,586	12,587,640	12,733,063	13,038,444	13,038,444	4%
Expenses						
Salaries & Benefits	2,608,320	3,001,908	2,952,254	3,317,242	3,317,242	10.5%
Services & Supplies	3,182,593	4,709,573	3,340,450	5,078,102	5,078,102	7.8%
Other Charges	8,921,919	7,527,739	7,340,790	7,938,622	7,938,622	5.5%
Overhead Cost Plan (A87)	270,070	317,669	317,669	504,404	504,404	58.8%
Capital Assets	160,566	622,000	601,767	805,850	805,850	29.6%
Other Financing Uses	25,839	2,340,563	2,340,563	2,327,101	2,327,101	-0.6%
Interfund Activity	(4,239,905)	(5,043,636)	(4,836,410)	(5,667,345)	(5,667,345)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	10,929,402	13,475,816	12,057,083	14,303,976	14,303,976	6%
Fund Balance Added (Used)	1,981,184	(888,176)	675,980	(1,265,532)	(1,265,532)	
Staffing:	18.00	18.00	18.00	18.00	18.00	

		June 30, 2025				June 30, 2026
	Fund #	Projected Fund Balance	FY 25/26 Revenue	FY 25/26 Expense	FY 25/26 Net Change	Projected Fund Balance
11 WASTEWATER ZONES	Var.	9,359,584	13,038,444	14,303,976	(1,265,532)	8,094,052

13,038,444	14,303,976	(1,265,532)

Sewage Collection & Disposal (91005)

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 2024-25:

- Completed the integration, equipment and control improvements on 10 lift stations throughout the District.
- Replaced two standby generators, ensuring that services continue in events affecting service power.
- Cleaned over 240,000 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 2025-26:

- Increase public awareness through informational programs by effectively communicating with all interested parties on wastewater issues for Sanitation District No. 1 Customers.
 - o Keep the Sanitation District Board of Directors, Advisory Committee, working groups, customers, and legislators informed of wastewater problems, solutions, projects, and associated implementation costs. Ensure the website is updated and staff continues to look at other jurisdictions for best practices to provide better information and increase consumer confidence.
 - o 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. ***Priority Objective**
 - o Identify outside grant funding resources to allow for the pursuit of capital improvement projects to benefit compliance and operations within the sanitation district zones.

Sewage Collection & Disposal (91005)

- Effectively operate and maintain Sanitation District wastewater collection systems in accordance with local, state and federal rules, regulations, and permits.
 - o Evaluate and update the district's Sanitation Sewer Code and related specifications. Make necessary revisions and implement the changes. This will require communication with affected contractor groups, realtors, and stakeholders.
 - o 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.
 - o Issue contracts to perform pipe and manhole lining and rehabilitation projects for the Lake Wildwood and Lake of the Pines zones.
 - o 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)

	23/24 Actual	24/25 Adopted	24/25 Estimated	25/26 Proposed	25/26 Adopted	% Change From Prior Adopted
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	223,506	217,695	274,760	278,418	278,418	27.9%
Federal/State Intergovernmental	644,000	-	-	-	-	NA
Charges for Services	10,012,705	9,960,785	10,002,074	10,175,760	10,175,760	2.2%
Miscellaneous Revenues	27,258	37,053	84,122	230,697	230,697	522.6%
Other Financing Sources	2,003,117	2,372,107	2,372,107	2,353,569	2,353,569	-0.8%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
Special Revenue	-	-	-	-	-	NA
Total Revenues	12,910,586	12,587,640	12,733,063	13,038,444	13,038,444	4%
Expenses						
Salaries & Benefits	2,608,320	3,001,908	2,952,254	3,317,242	3,317,242	10.5%
Services & Supplies	3,182,593	4,709,573	3,340,450	5,078,102	5,078,102	7.8%
Other Charges	8,921,919	7,527,739	7,340,790	7,938,622	7,938,622	5.5%
Overhead Cost Plan (A87)	270,070	317,669	317,669	504,404	504,404	58.8%
Capital Assets	160,566	622,000	601,767	805,850	805,850	29.6%
Other Financing Uses	25,839	2,340,563	2,340,563	2,327,101	2,327,101	-0.6%
Interfund Activity	(4,239,905)	(5,043,636)	(4,836,410)	(5,667,345)	(5,667,345)	NA
Contingency	-	-	-	-	-	NA
Total Expenses	10,929,402	13,475,816	12,057,083	14,303,976	14,303,976	6%
Fund Balance Added (Used)	1,981,184	(888,176)	675,980	(1,265,532)	(1,265,532)	
Staffing:	18.00	18.00	18.00	18.00	18.00	
2025/26 Fund Analysis:						
	Fund	Revenues	Expenses	Fund Balance		
	Fund # Var.	13,038,444	14,303,976	(1,265,532)		
		13,038,444	14,303,976	(1,265,532)		

Analyst Comments:

SECTION 4

COUNTY RESOURCES



Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
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	1.00	2.00	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	2.00	2.00	0.00
			Senior Assessment Assistant	1.00	1.00	0.00
	10201 Total			24.00	25.00	1.00
Assessor Total			24.00	25.00	1.00	
Auditor/Controller	10202	Accounting, Audit & Tax	Accountant Auditor I/II	7.00	7.00	0.00
			Accounting Technician	2.00	2.00	0.00
			Administrative Analyst I/II	2.00	1.00	(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	2.00	3.00	1.00
	10202 Total			17.00	17.00	0.00
Auditor/Controller Total			17.00	17.00	0.00	
Board of Supervisors	10101	Clerk of the Board	Administrative Analyst I/II	2.00	1.00	(1.00)
			Administrative Services Assistant	0.00	1.00	1.00
			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	1.00	1.00	0.00
			Chief of Staff/Clerk of the Board of Supervisors	1.00	1.00	0.00
			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		
10101 Total			12.00	12.00	0.00	
Board of Supervisors Total			12.00	12.00	0.00	
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
	10501 Total			4.00	4.00	0.00
	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
20701 Total			6.00	6.00	0.00	
Clerk Recorder Total			10.00	10.00	0.00	
Comm Dev Agency	10902	Economic Dev.	Program Manager	1.00	1.00	0.00
	10902 Total			1.00	1.00	0.00
	20601	Ag Services	Agricultural Biologist I/II/III	4.00	3.00	(1.00)
			Agricultural Commissioner	1.00	1.00	0.00
			Deputy Agricultural Commissioner	0.00	1.00	1.00
			Office Assistant I/II	1.00	0.00	(1.00)
	Senior Office Assistant	0.00	1.00	1.00		
20601 Total			6.00	6.00	0.00	

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
	20602	Building Inspection	Building Inspector I/II	2.00	2.00	0.00
			Building Plans Examiner	1.00	1.00	0.00
			Director of Building	1.00	1.00	0.00
			Permit Processing Assistant I/II	1.00	1.00	0.00
			Permit Processing Technician	1.00	1.00	0.00
			Senior Building Inspector/Plans Examiner	2.00	2.00	0.00
			Senior Community Development Tech	2.00	2.00	0.00
			Supervising Building Insp/Plans Examiner	2.00	2.00	0.00
	20602 Total			12.00	12.00	0.00
	20707	CDA Admin	Accounting Technician	4.00	4.00	0.00
			Administrative Analyst I/II	3.00	4.00	1.00
			Administrative Assistant I/II	1.00	1.00	0.00
			Chief Fiscal & Admin Officer	1.00	1.00	0.00
			Community Development Agency Director	1.00	1.00	0.00
			Senior Accounting Assistant	1.00	1.00	0.00
			Senior Administrative Analyst	3.00	3.00	0.00
			Senior Office Assistant	4.00	4.00	0.00
	20707 Total			18.00	19.00	1.00
	20708	Planning	Administrative Assistant I/II	1.00	1.00	0.00
			Assistant/Associate Planner	4.00	4.00	0.00
			Director of Planning	1.00	1.00	0.00
			Principal Planner	1.00	1.00	0.00
			Senior Community Development Tech	1.00	1.00	0.00
			Senior Planner	2.00	2.00	0.00
	20708 Total			10.00	10.00	0.00
	20709	Code Enforcement	Code Compliance Officer I/II/Sr.	4.00	4.00	0.00
			Director of Code and Cannabis Compliance	1.00	1.00	0.00
			Supervising Code Compliance Officer	1.00	1.00	0.00
	20709 Total			6.00	6.00	0.00
	20711	Cannabis Policy & Compliance	Code Compliance Officer I/II/Sr.	2.00	2.00	0.00
			Program Manager	1.00	1.00	0.00
			Senior Community Development Tech	1.00	1.00	0.00
	20711 Total			4.00	4.00	0.00
	30100	DPW- Admin	Administrative Assistant I/II	1.00	1.00	0.00
			Director of Public Works	1.00	1.00	0.00
			Senior Community Development Tech	1.00	1.00	0.00
	30100 Total			3.00	3.00	0.00
	30104	Engineering-Roads	Associate Civil Engineer	1.00	1.00	0.00
			Engineering Technician I/II/III	1.00	1.00	0.00
			Principal Civil Engineer	1.00	1.00	0.00
			Public Works Project Manager	2.00	2.00	0.00
			Senior Civil Engineer	1.00	1.00	0.00
	30104 Total			6.00	6.00	0.00
	30107	Maintenance-Roads	Road Maintenance Worker I/II/III	20.00	20.00	0.00
			Road Services Manager	1.00	1.00	0.00
			Road Supervisor	2.00	2.00	0.00
			Senior Traffic Sign Technician	1.00	1.00	0.00
			Supervising Road Maintenance Worker	5.00	5.00	0.00
			Traffic Sign Technician	1.00	1.00	0.00
	30107 Total			30.00	30.00	0.00
	40402	Solid Waste Contract Administration	Landfill Maintenance Technician I/II	0.10	0.00	(0.10)
			Program Manager	0.60	0.00	(0.60)
	40402 Total			0.70	0.00	(0.70)
	40108	Environmental Health	Director of Environmental Health	1.00	1.00	0.00
			Environmental Specialist I/II/III/IV	7.00	5.00	(2.00)
			Environmental Health Specialist Supervisor	0.00	2.00	2.00
			Permit Processing Technician	1.00	1.00	0.00
			Program Manager	2.00	2.00	0.00
			Senior Community Development Tech	4.00	4.00	0.00
	40108 Total			15.00	15.00	0.00
	70102	Recreation	Senior Administrative Analyst	1.00	1.00	0.00
	70102 Total			1.00	1.00	0.00

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
	91001	Solid Waste -Western	Landfill Maintenance Technician I/II	1.90	2.00	0.10
			Program Manager	0.40	0.00	(0.40)
			Senior Community Development Tech	1.00	2.00	1.00
	91001 Total			3.30	4.00	0.70
	91003	Transit Services	Bus Driver	13.00	15.00	2.00
			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
	91003 Total			16.50	18.50	2.00
	91005	Sewage Collection & Disposal	Sanitation General Manager	0.00	1.00	1.00
			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	0.00	(1.00)
			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
	91005 Total			18.00	18.00	0.00
	92005	Fleet	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
	92005 Total			8.00	8.00	0.00
Comm Dev Agency Total				158.50	161.50	3.00
County Counsel	10301	Legal Counsel	Administrative Services Associate	1.00	1.00	0.00
			Assistant County Counsel	1.00	1.00	0.00
			Attorney I/II/III - Civil	5.00	5.00	0.00
			County Counsel	1.00	1.00	0.00
			Senior Legal Secretary	1.00	1.00	0.00
			Senior Office Assistant	1.00	1.00	0.00
			10301 Total			10.00
County Counsel Total				10.00	10.00	0.00
County Executive Office	10103	County Executive	Administrative Analyst I/II	3.00	3.00	0.00
			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
			Project Administrator	1.00	0.00	(1.00)
			Project Coordinator	1.00	1.00	0.00
			Public Information Officer	1.00	1.00	0.00
			Senior Management Analyst	2.00	3.00	1.00
10103 Total			11.00	11.00	0.00	
County Executive Office Total				11.00	11.00	0.00
District Attorney	20103	District Attorney	Administrative Analyst I/II	1.00	2.00	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	0.00	1.00	1.00
			Chief of DA Investigations/Victim Witness	1.00	0.00	(1.00)
			District Attorney	1.00	1.00	0.00
			District Attorney Investigator	4.00	4.00	0.00
			Evidence Tech	0.00	1.00	1.00
			Legal Office Assistant I/II	2.00	2.00	0.00
			Legal Office Supervisor	1.00	0.00	(1.00)
			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
	20103 Total			27.00	28.00	1.00
	50608	Victim/Witness	Administrative Analyst I/II	0.00	0.50	0.50
			Senior Victim/Witness Advocate	1.00	1.00	0.00
Victim/Witness Advocate			2.00	2.00	0.00	
50608 Total			3.00	3.50	0.50	
District Attorney Total				30.00	31.50	1.50

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
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
			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
			20107 Total	14.00	14.00	0.00
	20109	Child Support Services	Administrative Analyst I/II	1.00	1.00	0.00
			Attorney I/II/III - Criminal	1.00	0.00	(1.00)
			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
			20109 Total	18.00	17.00	(1.00)
	20320	Probation	Accounting Technician	1.00	1.00	0.00
			Administrative Analyst I/II	1.00	1.00	0.00
			Administrative Services Assistant	0.00	1.00	1.00
			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	0.00	1.00	1.00
			Probation Program Manager	2.00	2.00	0.00
			Senior Legal Office Assistant	2.00	0.00	(2.00)
			Senior Probation Assistant	1.00	1.00	0.00
			Supervising Deputy Probation Officer	4.00	4.00	0.00
			20320 Total	35.00	35.00	0.00
	40101	Public Health-Admin	Administrative Analyst I/II	2.60	2.40	(0.20)
			Administrative Assistant I/II	1.20	1.10	(0.10)
			Administrative Services Assistant	1.00	0.40	(0.60)
			Director of Public Health	1.00	1.00	0.00
			Health Education Coordinator	0.25	0.25	0.00
			Health Equity Coordinator	1.00	1.00	0.00
			Health Technician I/II	0.25	0.00	(0.25)
			Public Health Nurse I/II/Sr	0.90	1.00	0.10
			Senior Administrative Analyst	0.72	0.80	0.08
			40101 Total	8.92	7.95	(0.97)
	40102	Health Education	Administrative Services Assistant	0.00	0.20	0.20
			Health Education Coordinator	4.05	4.05	0.00
			Health Education Specialist	1.00	1.00	0.00
			Health Technician I/II	3.00	3.00	0.00
			Nutritionist	1.00	1.00	0.00
			Program Manager	1.00	1.00	0.00
			Senior Nutritionist	1.00	1.00	0.00
			40102 Total	11.05	11.25	0.20
	40103	Admin Behavioral Health	Administrative Analyst I/II	3.00	3.00	0.00
			Administrative Assistant I/II	1.00	1.00	0.00
			Behavioral Health Quality Assurance Manager	1.00	1.00	0.00
			Behavioral Health Clinical Administrator	1.00	1.00	0.00
			Director of Behavioral Health	1.00	1.00	0.00
			Health Technician I/II	5.00	5.00	0.00
			Program Manager	1.00	1.00	0.00
			Quality Assurance BH Ther—Lic	1.00	1.00	0.00
			Senior Administrative Analyst	1.00	2.00	1.00
			Senior Health Technician	1.00	1.00	0.00
			Supervising Health Technician	1.00	1.00	0.00
			40103 Total	17.00	18.00	1.00

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
	40104	Children Behavioral Health	Behavioral Health Clinic Supervisor I/II	2.00	2.00	0.00
			Behavioral Health Medical Director	0.13	0.00	(0.13)
			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	2.00	2.00	0.00
			Health Technician I/II	1.00	1.00	0.00
			Program Manager	1.15	1.00	(0.15)
			Senior Health Technician	1.00	1.00	0.00
			Staff Psychiatrist	0.77	0.77	0.00
	40104 Total			17.90	17.62	(0.28)
	40105	Alcohol & Drug	Behavioral Health Clinic Supervisor I/II	1.00	2.00	1.00
			Behavioral Health Therapist I/II/Licensed	0.00	1.00	1.00
			Behavioral Health Worker I/II/III	4.00	3.00	(1.00)
			Program Manager	1.00	1.00	0.00
	40105 Total			6.00	7.00	1.00
	40107	Emergency & Preparedness	Administrative Analyst I/II	0.40	0.50	0.10
			Administrative Services Assistant	0.00	0.05	0.05
			Epidemiologist	0.55	0.50	(0.05)
			Health Technician I/II	1.00	1.25	0.25
			Public Health Emergency Prep/Resp Coordinator	1.00	1.00	0.00
			Public Health Officer	0.80	0.80	0.00
			Public Health Nurse I/II/Sr	0.10	1.25	1.15
			Senior Administrative Analyst	0.20	0.20	0.00
	40107 Total			4.05	5.55	1.50
	40110	Adult Behavioral Health	Behavioral Health Clinic Supervisor I/II	2.00	2.00	0.00
			Behavioral Health Medical Director	0.88	1.00	0.13
			Behavioral Health Nurse I/II	1.90	1.90	0.00
			Behavioral Health Therapist I/II/Licensed	10.00	10.00	0.00
			Behavioral Health Worker I/II/III	7.00	9.00	2.00
			Health Technician I/II	1.00	1.00	0.00
			Program Manager	0.85	1.00	0.15
			Staff Psychiatrist	0.23	0.23	0.00
	40110 Total			23.86	26.13	2.28
	40114	PH Client Care Svcs	Administrative Analyst I/II	0.00	0.10	0.10
			Administrative Assistant I/II	0.80	0.90	0.10
			Administrative Services Assistant	0.00	0.35	0.35
			Clinic Practitioner	0.80	0.50	(0.30)
			Director of Public Health Nursing	1.00	1.00	0.00
			Epidemiologist	0.45	0.50	0.05
			Health Education Coordinator	0.50	0.50	0.00
			Health Technician I/II	1.00	1.00	0.00
			Physical Therapist/Occupational Therapist	0.75	1.50	0.75
			Physical Therapist/Occupational Therapist Asst	0.75	0.00	(0.75)
			Public Health Nurse I/II/Sr	8.50	7.55	(0.95)
			Public Health Nurse Supervisor	1.00	1.00	0.00
			Registered Nurse I/II	1.70	1.70	0.00
			Senior Administrative Analyst	0.08	0.00	(0.08)
			Senior Health Technician	1.00	1.00	0.00
			Senior Physical/Occupational Therapist	0.75	0.75	0.00
	40114 Total			19.08	18.35	(0.73)
	40115	Behavioral Health Homelessness	Behavioral Health Clinic Supervisor I/II	1.00	1.00	0.00
			Behavioral Health Nurse I/II	1.00	1.00	0.00
			Behavioral Health Worker I/II/III	3.00	3.00	0.00
			Program Manager	1.00	1.00	0.00
	40115 Total			6.00	6.00	0.00

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
	50101	Health and Human Services Admin	Accountant	5.00	6.00	1.00
			Accounting Technician	3.00	3.00	0.00
			Administrative Analyst I/II	5.00	4.00	(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
	50101 Total			32.00	32.00	0.00
	50102	DSS-Admin	Administrative Services Assistant	1.00	1.00	0.00
			Director of Social Services	1.00	1.00	0.00
	50102 Total			2.00	2.00	0.00
	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 Work Supervisor I/II	0.00	1.00	1.00
			Social Worker I/II/III	7.00	7.00	0.00
	50103 Total			13.00	14.00	1.00
	50104	Children's Services-- Admin	Legal Office Assistant I/II	1.00	1.00	0.00
			Program Manager	1.00	1.00	0.00
			Senior Administrative Analyst	1.00	1.00	0.00
			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
	50104 Total			20.00	20.00	0.00
	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	1.00	(1.00)
			Employment and Training Worker I/II/III	1.00	1.00	0.00
			Human Services Specialist I/II/III/IV	47.00	50.00	3.00
			Office Assistant I/II	1.00	1.00	0.00
			Program Manager	2.00	2.00	0.00
			Senior Office Assistant	2.00	2.00	0.00
			Social Services Screener	5.00	5.00	0.00
			Social Services Supervisor	5.00	5.00	0.00
			Social Worker I/II/III	4.00	3.00	(1.00)
50105 Total			72.00	73.00	1.00	
50501	Veterans Services	Program Manager	1.00	1.00	0.00	
		Office Assistant I/II	0.00	1.00	1.00	
		Human Services Specialist I/II/III/IV	2.00	2.00	0.00	
50501 Total			3.00	4.00	1.00	
50601	Housing & Community Services Admin	Administrative Services Associate	1.00	0.00	(1.00)	
		Director of Housing and Community Services	0.00	1.00	1.00	
		Facilities Project Manager	0.00	1.00	1.00	
		Senior Administrative Analyst	1.00	1.00	0.00	
50601 Total			2.00	3.00	1.00	
Health and Human Services Agency Total				324.85	331.85	7.00
Human Resources	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	2.00	1.00
			Senior Management Analyst	1.00	1.00	0.00
			Senior Management Technician	4.00	5.00	1.00
	10401 Total			8.00	10.00	2.00
Human Resources Total				8.00	10.00	2.00

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
Information & General Services	10204	Purchasing	Buyer I/II	2.00	2.00	0.00
			Program Manager	1.00	1.00	0.00
	10204 Total			3.00	3.00	0.00
	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
			Program Manager	1.00	1.00	0.00
			Facilities Project Manager	3.00	4.00	1.00
			Senior Building and Grounds Specialist	2.00	2.00	0.00
			Supervising Building Maintenance Specialist	1.00	1.00	0.00
			10702 Total			15.00
	11003	IGS Admin	Accounting Assistant I/II	1.00	1.00	0.00
			Accounting Technician	1.00	1.00	0.00
			Administrative Analyst I/II	3.00	3.00	0.00
			Administrative Assistant I/II	1.00	1.00	0.00
			Administrative Services Associate	1.00	1.00	0.00
			Administrative Services Officer	0.00	1.00	1.00
			Chief Fiscal & Admin Officer	1.00	1.00	0.00
			Director of Information and General Services Agency	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 Office Assistant	1.00	1.00	0.00
			11003 Total			12.00
	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
			County Information Security Officer	0.00	1.00	1.00
			GIS Analyst I/II	2.00	2.00	0.00
			Information Systems Analyst Trainee I/II	6.00	7.00	1.00
			Information Systems Manager I	2.00	2.00	0.00
			Network Systems Analyst I/II	5.00	5.00	0.00
			Program Manager	1.00	0.00	(1.00)
Senior Information Systems Analyst			6.00	6.00	0.00	
Senior Network System Analyst			3.00	3.00	0.00	
11007 Total			31.00	32.00	1.00	
20702	Emergency Services	Administrative Analyst I/II	2.00	3.00	1.00	
		Defensible Space Inspector	4.00	0.00	(4.00)	
		Defensible Space Inspector I/II	0.00	4.00	4.00	
		Director of Emergency Services	1.00	1.00	0.00	
		Forestry Project Manager	0.00	1.00	1.00	
		Professional Forester	1.00	0.00	(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	
20702 Total			11.00	12.00	1.00	
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	17.00	16.50	(0.50)	
		Library Assistant I/II/III - Bilingual	1.00	1.00	0.00	
		Library Technician	8.00	8.50	0.50	
60201 Total			38.00	38.00	0.00	
91004	Airport	Airport Lead Worker	1.00	1.00	0.00	
		Airport Manager	1.00	1.00	0.00	
91004 Total			2.00	2.00	0.00	
92004	Central Services	Senior Legal Office Assistant	1.00	1.00	0.00	
92004 Total			1.00	1.00	0.00	
Information & General Services Total				113.00	117.00	4.00
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
	11005 Total			2.00	2.00	0.00
Risk Management Admin Total				2.00	2.00	0.00

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
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
	20101 Total			9.00	9.00	0.00
	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	1.00	(1.00)
			Administrative Services Assistant	0.00	2.00	2.00
			Administrative Services Officer	1.00	1.00	0.00
			Chief Fiscal & Admin Officer	1.00	1.00	0.00
			Deputy Sheriff Trainee I/II	43.00	0.00	(43.00)
			Evidence/Property Technician	2.00	2.00	0.00
			Legal Office Assistant I/II	5.00	4.00	(1.00)
			Records Supervisor	1.00	1.00	0.00
			Senior Accounting Assistant	2.00	2.00	0.00
			Senior Administrative Analyst	2.00	2.00	0.00
			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	1.00	(1.00)
			Sheriff's Lieutenant	5.00	2.00	(3.00)
			Sheriff's Sergeant	10.00	1.00	(9.00)
			Undersheriff	1.00	1.00	0.00
	20201 Total			82.00	26.00	(56.00)
	20204	Sheriff Dispatch	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
	20204 Total			12.00	12.00	0.00
	20205	Sheriff Operations	Deputy Sheriff Trainee I/II	0.00	46.00	46.00
			Legal Office Assistant I/II	0.00	1.00	1.00
			Sheriff's Captain	0.00	1.00	1.00
			Sheriff's Lieutenant	0.00	3.00	3.00
			Sheriff's Sergeant	0.00	9.00	9.00
	20205 Total			0.00	60.00	60.00
	20301	Corrections	Cook	3.00	3.00	0.00
			Correctional Lieutenant	2.00	2.00	0.00
			Correctional Officer I/II	45.00	44.00	(1.00)
			Correctional Sergeant	5.00	6.00	1.00
			Correctional Technician	1.00	1.00	0.00
			Social Worker III	1.00	0.00	(1.00)
			Sheriff's Captain	1.00	1.00	0.00
			Supervising Cook	1.00	1.00	0.00
	20301 Total			59.00	58.00	(1.00)
	20302	Inmate Medical Services	Correctional Officer I/II	0.00	2.00	2.00
			Social Worker III	0.00	2.00	2.00
	20302 Total			0.00	4.00	4.00
	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	0.00	(2.00)
	20304 Total			12.00	10.00	(2.00)
	20704	Animal Control	Animal Control Officer I/II	3.00	2.00	(1.00)
			Legal Office Assistant I/II	1.00	1.00	0.00
			Senior Animal Control Officer	0.00	1.00	1.00
			Supervising Animal Control Officer	1.00	1.00	0.00
	20704 Total			5.00	5.00	0.00
Sheriff Total				179.00	184.00	5.00

Schedule 4-1: Position Summary

Office 1 Name	SBU #	SBU Name	Class Title	2024-25 Adopted	2025-26 Adopted	25/26 vs. 24/25
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	2.00	1.00
			Administrative Analyst I/II	1.00	1.00	0.00
			Administrative Services Associate	1.00	1.00	0.00
			Assistant Treasurer/Tax Collector	1.00	1.00	0.00
			Senior Accounting Assistant	2.00	1.00	(1.00)
			Treasurer/Tax Collector	1.00	1.00	0.00
		10203 Total			9.00	9.00
Treasurer-Tax Collector Total				9.00	9.00	0.00
Grand Total				908.35	931.85	23.50

Schedule 4-2: Capital Asset Expenditures

Fiscal Year 2025-2026 (By Account Category)

Equipment (Office, Computer, Software, Furniture & Fixtures)

Qty.	Description	Office	Fund	SBU	Amount
NA	Capitalized software	ERP Management	4334	92008	\$ 1,589,514
					<u>\$ 1,589,514</u>

Equipment (Automotive)

Qty.	Description	Office	Fund	SBU	Amount
1	Boating equipment	Sheriff Operations	0101	20205	\$ 250,000
2	Paratransit vans	Transit Services	4281	91003	\$ 173,755
27	Vehicle replacements	Fleet Management	4290	92001	\$ 1,602,328
					<u>\$ 2,026,083</u>

Other Equipment

Qty.	Description	Office	Fund	SBU	Amount
1	Body Worn Camera Equipment	Sheriff Operations	0101	20205	\$ 385,339
1	Radio Tower Equipment	Sheriff Operations	0101	20205	\$ 3,312,090
1	Drone	Cannabis Activities	1123	20711	\$ 17,000
2	Bus Lifts	Transit Services	4281	91003	\$ 249,520
5	Electric Vehicle Charging Stations	Transit Services	4281	91003	\$ 1,848,270
1	Fixed Route CAD/AVL system	Transit Services	4281	91003	\$ 570,000
NA	Capitalized engineering services	Transit Services	4281	91003	\$ 77,813
1	Diagnostic Scan Tool	Fleet Services	4291	92005	\$ 10,000
1	Tire Rack	Fleet Services	4291	92005	\$ 8,000
1	A/C Service Machine	Fleet Services	4291	92005	\$ 7,000
Multiple	Heavy equipment replacements	Fleet Road Equipment	4292	92007	\$ 1,000,000
					<u>\$ 7,485,032</u>

Continued on next page

Schedule 4-2: Capital Asset Expenditures

Infrastructure (Improvements & Preservation)

Qty.	Description	Office	Fund	SBU	Amount
1	Hirschdale Truckee River Bridge	Roads – Capital Improvements	1114	30154	\$ 6,488,103
1	Dog Bar Bear River Bridge	Roads – Capital Improvements	1114	30154	\$ 6,333,372
1	Hirschdale Uprrr Bridge	Roads – Capital Improvements	1114	30154	\$ 2,290,819
1	2025 Rd Rehab Capital	Roads – Capital Improvements	1114	30154	\$ 2,190,659
1	Rough & Ready / Ridge Rd	Roads – Capital Improvements	1114	30154	\$ 568,441
Multiple	Capitalized reclass journals	Roads – Capital Improvements	1114	30154	\$ 282,585
1	Combie Multipurpose Trail	Roads – Capital Improvements	1114	30154	\$ 234,854
1	Relief Hill Humbug Creek Bridge	Roads – Capital Improvements	1114	30154	\$ 167,700
1	Rock Creek Bridge	Roads – Capital Improvements	1114	30154	\$ 166,840
1	Donner Rd Castle Creek Bridge	Roads – Capital Improvements	1114	30154	\$ 126,850
1	No. Bloomfield Bridge	Roads – Capital Improvements	1114	30154	\$ 24,000
1	Ramp 4 Rehabilitation project	Airport	4116	91004	\$ 785,230
					<u>\$ 19,659,453</u>

Building (Structural Improvement)

Qty.	Description	Office	Fund	SBU	Amount
1	Roof for fish tank structures	Vector Control	1123	40123	\$ 80,000
NA	Capitalized construction costs	Housing Services Administration	1589	50601	\$ 469,911
2	Electric Vehicle Charging Stations	Transit Services	4281	91003	\$ 76,255
1	Construction and installation of a bus stop in Penn Valley	Transit Services	4281	91003	\$ 94,761
					<u>\$ 720,927</u>

Grand Total Capital Asset Expenditures

\$ 31,540,999

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 2025-2026 Sanitation District No. 1 Budget by the Board of Directors.

\$ 805,850

\$ 32,346,849

Schedule 4-3: History of General Fund Balance

(\$000's omitted)

	6/30/21 Balance	6/30/22 Balance	6/30/23 Balance	6/30/24 Balance	Projected 6/30/25 Balance	Estimated 6/30/26 Balance
<u>Fund Balance Unassigned</u>	10,151	8,650	7,294	9,120	3,585	-
<u>Miscellaneous Assigned</u>	1,442	4,639	3,054	4,186	2,789	2,404
<u>General Fund Commitments/Assignments</u>						
General	7,580	9,936	10,628	10,628	12,530	13,040
State Realignment	325	325	-	-	-	-
COP Payments	100	100	-	-	-	-
Accumulated Leave Liability	1,650	1,650	1,650	1,650	1,650	1,650
Information Systems Infrastructure	590	600	1,400	1,700	1,925	2,000
Facilities Planning	4,879	5,700	3,040	2,974	2,811	5,811
Pension Contributions*	4,587	4,587	4,587	4,587	6,000	6,000
Civil Litigation	120	500	500	500	365	750
General Plan Update Costs	750	750	750	750	750	750
Justice Services	-	-	5,564	6,359	7,652	7,267
Board Priorities	1,899	2,635	3,259	4,506	4,210	3,088
Special Project Continuation					4,008	1,025
Total Commitments/Assignments	22,480	26,783	31,378	33,654	41,901	41,381
Other Misc Funds	5,228	-	-	-	-	-
Total Fund Balance*	39,301	40,072	41,726	46,960	48,275	43,785

*Represents funds that are available for use or expenditure

Excludes funds Restricted for a specific purpose by external parties

Excludes non-spendable funds such as prepaid items and advances to other funds

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 6/30/25	Interest Balance 6/30/25	Total Principal & Interest 6/30/25	Principal & Interest Budgeted 25/26
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	\$49,000	\$4,070	\$53,070	\$26,035
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	\$1,250,425
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	\$34,174	\$853	\$35,026	\$35,026
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	\$119,472	\$2,837	\$122,310	\$122,310
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	\$0	\$0	\$0	\$0
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	\$102,742	\$0	\$102,742	\$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	\$1,507,386	\$279,491	\$1,786,877	\$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	\$6,195,399	\$1,131,367	\$7,326,767	\$728,237
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	\$993,240	\$89,038	\$1,082,278	\$159,686
Total County Long Term Debt		\$39,013,078				\$23,156,413	\$6,139,257	\$29,295,670	\$2,590,742
Long Term Debt as a Percent of 25/26 Budget									0.62%
County-wide Debt Level at June 30, 2025¹									0.09%
Total Governmental Funds Debt Services as a Percentage of Total Governmental Funds Expenditures²									1.01%
Net Direct Debt as a Percentage of Total Governmental Funds Revenue³									8.54%
¹ 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 \$26.5 billion resulting in a statutory bonded debt limitation of \$1,323.9 million. This leaves a statutory margin of \$1,300.8 million.									
² In addition to the method perscribed 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%.									
³ Second, by calculating the net direct debt as a percentage of total governmental funds revenue. ³ This ratio should be maintained below 30.0%.									
Debt level is looked at in determining the County's ability to borrow additional funds.									

Schedule 4-6: 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
1326	HIRSCHDALE/BOCA QUARRY	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

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
1450	FED ASSET FORFEIT FUND	Governmental	Special Revenue Fund		X	X	X
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 REDACTION	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

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
3197	PRD GREENWOOD FST EST R/M	Governmental	Special Revenue Fund		X	X	X
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 THOROUGHbred 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 WOODRIDGE 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	TRANSIT 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

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
4292	FLEET ROAD EQUIP	Proprietary	Internal Service Funds		X	X	X
4331	ENERGY SERVICES	Proprietary	Internal Service Funds		X	X	X
4332	CENTRAL SERVICES	Proprietary	Internal Service Funds		X	X	X
4334	ERP ISF	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
General Fund: 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
	20205	Sheriff Operations
	20301	Corrections
	20302	Inmate Medical Services
	20304	Truckee Operations
	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
Special Revenue Funds: 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
	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
	40103	Behavioral Health Administration

Schedule 4-7: Service Budget Units by Fund Type

Fund Type	Service Budget Unit	Service Budget Unit Title
	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
Debt Service Funds: 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

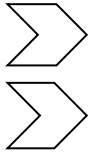
Schedule 4-7: Service Budget Units by Fund Type

Fund Type	Service Budget Unit	Service Budget Unit Title
Enterprise Funds: 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
Internal Service Funds: 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
	92008	Enterprise Resource Planning Mgmt

SECTION 5 RESOLUTIONS



FINAL RESOLUTIONS



Final resolutions of the Board of Supervisors to adopt the budget
for FY 2025/26





RESOLUTION No. 25-328

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADJUSTING COMMITMENTS AND ASSIGNMENTS FOR FISCAL YEAR 2024-2025

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, or planned strategic expenditures; and

WHEREAS, releases and adjustments have been made during fiscal year 2024-25 to adjust fund balances; and

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Nevada County Board of Supervisors desires to increase the General Government Commitment by \$1,322,339, increase the Pension Contributions Assignment by \$1,413,000, increase the Justice Services Assignment by \$1,293,168, increase the Board Priorities Assignment by \$1,000,000, and decrease the Miscellaneous Assignment by \$848,939; 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 Government	12,530,030
Assignments:	
Accumulated Leave Payments	1,650,000
Information Systems Infrastructure	1,925,414
Facilities Planning	2,811,121
PERS Liability	6,000,000
Civil Litigation	365,000
General Plan Update	750,000
Board Priorities	4,209,878
Justice Services	7,651,997
Miscellaneous	2,789,402
Special Project Continuation	4,008,036

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 24th day of June 2025, by the following vote of said Board:

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

Noes: Robb Tucker.

Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: Lauren Cecchi

Heidi Hall
Heidi Hall, Chair



RESOLUTION No. 25-329

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING FINAL BUDGET COMMITMENTS AND ASSIGNMENTS FOR FISCAL YEAR 2025-2026

WHEREAS, in accordance with Section 29085 of the Government Code, the Nevada County Board of Supervisors desires to commit or assign a portion of 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, or planned strategic expenditures; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to increase the General Government commitment of General Fund balance in the 2025-2026 fiscal year in the amount of \$510,390; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to increase the Civil Litigation assignment of General Fund balance in the 2025-2026 fiscal year in the amount of \$385,000; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to increase the Facilities assignment of General Fund Balance in the 2025-2026 fiscal year in the amount of \$3,000,000; 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 2025-2026 fiscal year in the amount of \$74,586; and

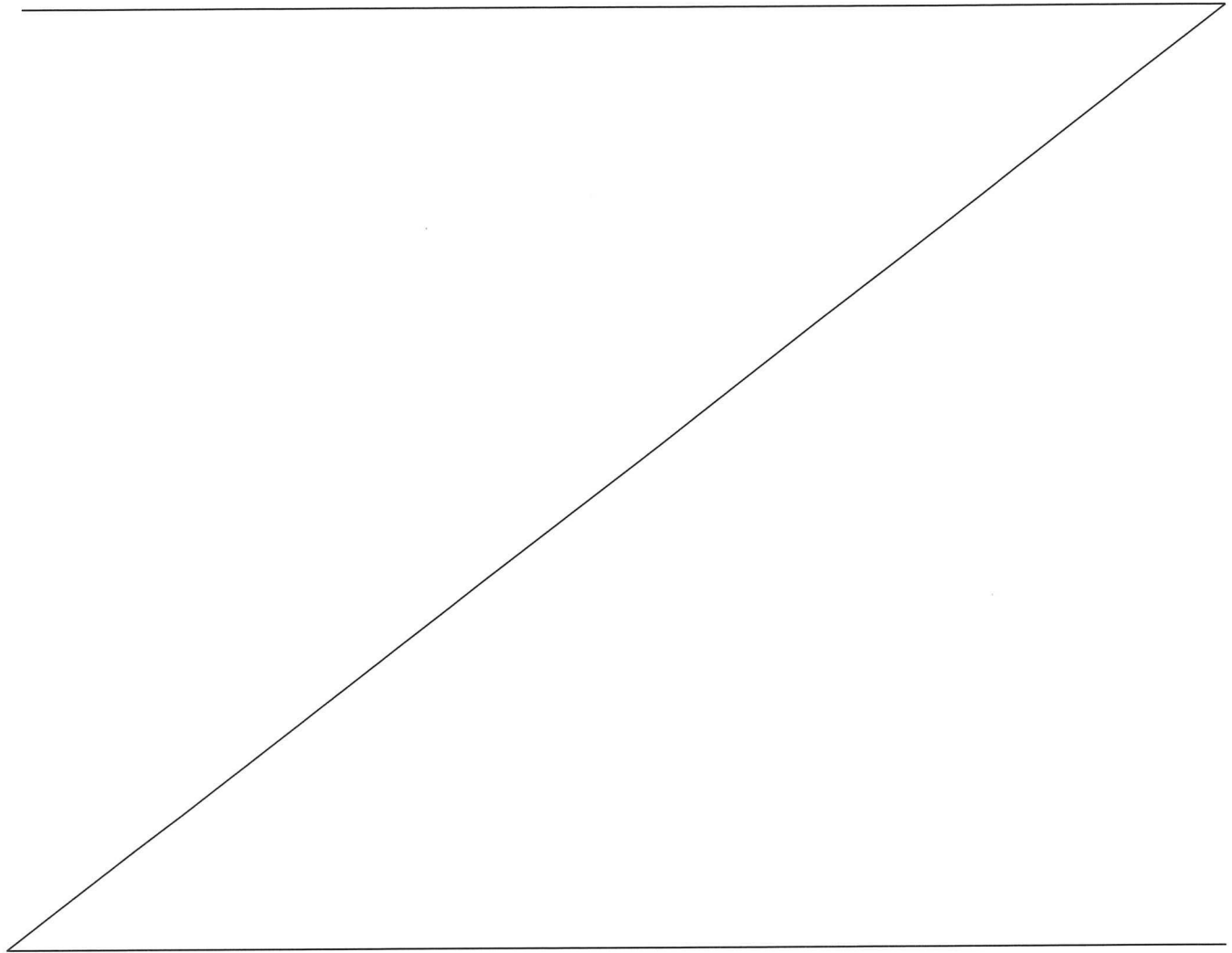
BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to decrease the Justice Services assignment of General Fund Balance in the 2025-2026 fiscal year in the amount of \$385,339; and

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 2025-2026 fiscal year in the amount of \$1,122,000; and

BE IT FURTHER RESOLVED that the Nevada County Board of Supervisors directs the Auditor-Controller to decrease the Special Project Continuation assignment of General Fund Balance in the 2025-2026 fiscal year in the amount of \$2,983,000; 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, 2026; and

Commitments:	
General Purposes	13,040,420
Assignments:	
Accumulated Leave Payments	1,650,000
Information Systems Infrastructure	2,000,000
Facilities Planning and Acquisition	5,811,121
PERS Pension Contribution	6,000,000
Civil Litigation	750,000
General Plan Update Costs	750,000
Justice Services	7,266,658
Board Priorities	3,087,878
Special Project Continuation	1,025,036
Miscellaneous	2,404,063



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 24th day of June 2025, by the following vote of said Board:

- Ayes: Supervisors Heidi Hall, Lisa Swarthout, Susan Hoek, and Hardy Bullock.
- Noes: Robb Tucker.
- Absent: None.
- Abstain: None.
- Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: _____

Heidi Hall
Heidi Hall, Chair





RESOLUTION No. **25-331**

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING THE NEVADA COUNTY FISCAL YEAR 2025-2026 BUDGET, TOTALING \$415,450,064

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 2025-2026 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 \$415,450,064 from revenues of \$391,604,090 and fund balances of various funds of \$23,845,974; 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 2025-2026 Adopted Budget.

Revenues

Taxes	\$81,774,519
Licenses, Permits & Franchises	\$7,082,760
Fines, Forfeitures, & Penalties	\$3,832,555
Use of Money & Property	\$14,940,280
Federal/State Intergovernmental	\$186,391,189
Charges for Services	\$29,288,767
Miscellaneous Revenues	\$6,620,837
Other Financing Sources	\$61,673,183
Special Revenue	\$0

Total Revenues	\$391,604,090

Total Sources	\$415,450,064

Expenses

Salaries & Benefits	\$165,351,851
Services & Supplies	\$132,754,477
Other Charges	\$81,012,625
Overhead Cost Allocation (A87)	\$18,692,611
Capital Assets	\$31,540,999
Other Financing Uses	\$63,598,705
Interfund Activity	(\$77,601,204)
Contingency	\$100,000

Total Expenses	\$415,450,064

NOW, THEREFORE, BE IT RESOLVED that the Nevada County Board of Supervisors hereby adopts the budget dated June 24, 2025 for the operations and maintenance of the County of Nevada for the fiscal year ending June 30, 2026 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 24th day of June 2025, by the following vote of said Board:

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

Noes: Robb Tucker.

Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN

Chief Deputy Clerk of the Board of Supervisors

By: _____

Lauriana Cecchi

Heidi Hall

Heidi Hall, Chair



RESOLUTION NO. SD 25- 005
OF THE BOARD OF DIRECTORS OF
NEVADA COUNTY SANITATION DISTRICT NO. 1

RESOLUTION ADOPTING THE FISCAL YEAR 2025-2026 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 \$14,303,976

WHEREAS, the Board of Directors of the Nevada County Sanitation District No. 1 held a meeting on June 24, 2025, 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 2025/26; 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 \$14,303,976 from revenues of \$13,038,444 and fund balances of various funds of \$1,265,532.

Revenues

Taxes	\$0
Licenses, Permits & Franchises	\$0
Fines, Forfeitures, & Penalties	\$0
Use of Money & Property	\$278,418
Federal/State Intergovernmental	\$0
Charges for Services	\$10,175,760
Miscellaneous Revenues	\$230,697
Other Financing Sources	\$2,353,569
Total Revenues	\$13,038,444
Total Sources	\$14,303,976

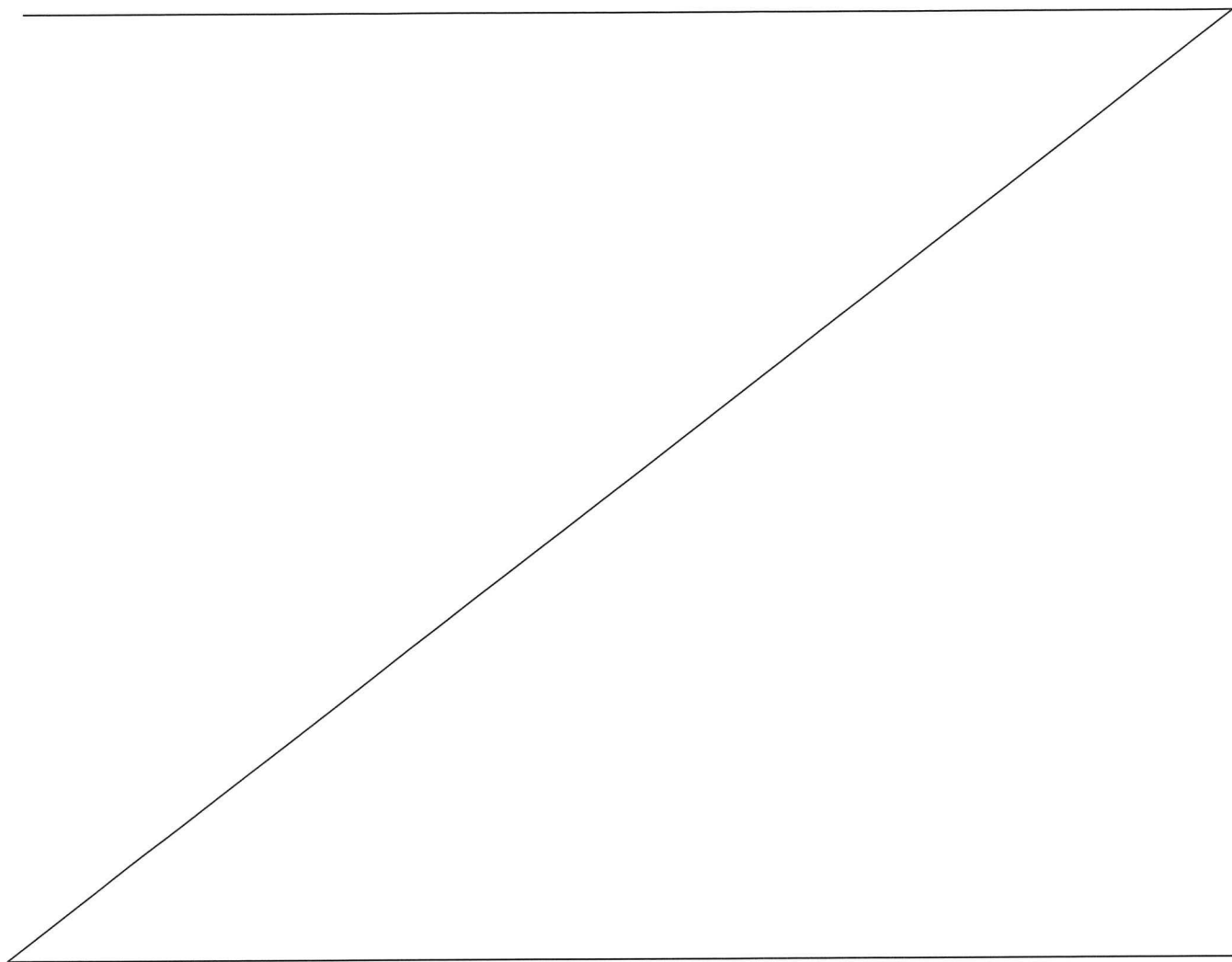
Expenses

Salaries & Benefits	\$3,317,242
Services & Supplies	\$5,078,102
Other Charges	\$8,443,026
Capital Assets	\$805,850
Other Financing Uses	\$2,327,101
Interfund Activity	(\$5,667,345)
Contingency	\$0
Total Expenses	\$14,303,976

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 \$14,303,976 (SBU 91005). The amounts of appropriation for each budget are as follows:

<u>Zone</u>	<u>Fund</u>	<u>Budget Appropriation</u>
Sanitation District Shared Expenses	4700	\$407,048
Sanitation District Risk Management Reserve	4701	\$25,000
Zone 1, Lake Wildwood SRF Loan	4727	\$762,198
Zone 1, Lake Wildwood	4728	\$5,258,698
Zone 1, Lake Wildwood LaSalle Loan	4729	\$61,454
Zone 1, Lake Wildwood Capital Improvements	4730	\$0
Cascade Shore Debt Assessment	4733	\$16,958
Zone 8, Cascade Shores	4734	\$477,743
Zone 8, Cascade Shores Capital Improvement	4735	\$0
Zone 4, North San Juan	4736	\$151,031
Zone 2, Lake of the Pines	4740	\$5,270,824
Zone 2, Lake of the Pines LaSalle Project	4741	\$153,633
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	\$21,852
Zone 7, Mountain Lakes Estates	4751	\$48,381
Zone 6, Penn Valley	4771	\$587,092
Zone 6, Penn Valley Capital Improvements	4772	\$0
Zone 12, Valley Oaks Ct	4775	\$5,065
Zone 11, Higgins Village	4789	\$49,556
Zone 9, Eden Ranch	4796	\$58,485
Total		\$14,303,976



PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Nevada County Sanitation District No. 1, held on the 24th day of June 2025, by the following vote:

Ayes: Directors Heidi Hall, Robb Tucker, Lisa Swarthout, Susan Hoek and Hardy Bullock.

Noes: None.

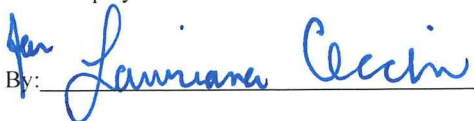
Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Directors

By: 


Heidi Hall, Chair





RESOLUTION No. **25-330**

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION CONFIRMING ALLOCATION OF PROPOSITION 172 REVENUES FOR FISCAL YEAR 2025-2026

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, during public hearings to consider the 2025-26 final County budget the Board of Supervisors discussed this allocation to local independent fire districts and County departments for the distribution of Proposition 172 Public Safety Revenues for the 2025-26 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 \$196,437) 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 \$921,144) for the 2025-26 fiscal year as follows:

Account	Agency	Percent	Allocation
6713 00000 931 2000 462000	Washington FD	0.907	\$8,355
6720 00000 911 0000 462000	North San Juan FD	5.077	\$46,766
6348 00000 911 0000 462000	Higgins FD	11.437	\$105,351
6722 00000 911 0000 462000	Consolidated/Watt Park FD	50.634	\$466,412
None*	Ophir Hill FD	7.597	\$69,979
6723 00000 911 0000 462000	Peardale/Chicago Park FD	3.597	\$33,134
6745 00000 911 0000 462000	Penn Valley FD	15.357	\$141,460
6724 00000 911 0000 462000	Rough & Ready FD	4.227	\$38,937
None*	Graniteville Volunteer Fire Co.	<u>1.167</u>	<u>\$10,750</u>
Total Allocations		100%	\$921,144

*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 \$8,290,298) for the 2025-26 fiscal year to County departments as follows:

A. The following amounts shall be fully distributed to the departments as listed on a monthly allocation:

Account Codes	Title	Description	Allocation
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:

Account Codes	Title	Percent	Allocation
0101 20103 101 1000 474000	District Attorney	11.34	\$853,837
0101 20107 671 1000 474000	Public Defender	5.04	\$379,483
0101 20201 151 1000 474000	Sheriff Services	34.99	\$2,634,546
0101 20301 153 1000 474000	Corrections	34.74	\$2,615,722
0101 20304 154 2161 474000	Truckee Operations	2.12	\$159,624
0101 20320 201 1000 474000	Probation	<u>11.77</u>	<u>\$886,213</u>
Total Allocations to County Departments		100%	\$7,529,425

TOTAL ESTIMATED REVENUES

\$9,407,879

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 31st 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 24th day of June 2025, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Robb Tucker, 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: Laureana Cecchi

Heidi Hall
Heidi Hall, Chair





RESOLUTION No. 25-327

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING THE AUTHORIZED PERSONNEL SALARY RESOLUTION FOR FISCAL YEAR 2025-2026 AND RESCINDING RESOLUTION 24-354 AS AMENDED, EFFECTIVE THE FIRST FULL PAY PERIOD OF FISCAL YEAR 2025-2026

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 resolution of the Board pursuant to Section 25300 of the Government Code.

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, along with 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 2025-2026 Fiscal Year.

BE IT FURTHER RESOLVED, that Resolution No. 24-354, as amended, is rescinded.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 24th day of June 2025, by the following vote of said Board:

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

Noes: Robb Tucker.

Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: Laurenina Cecchi

Heidi Hall
Heidi Hall, Chair

AUTHORIZED PERSONNEL SALARY RANGE TABLE
FISCAL YEAR 2025/2026
(Effective July 6, 2025)

<u>PAYROLL UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>
E	423	Exempt	Assessor	16,343.73
E	428	Exempt	Auditor-Controller	16,756.43
E		Exempt	Chairperson, Board of Supervisors	7,470.35
E	415	Exempt	Clerk-Recorder/Registrar of Voters	15,704.45
E	480	Exempt	District Attorney	21,717.85
E		Exempt	Member, Board of Supervisors	7,114.62
E	462	Exempt	Sheriff/Coroner/Public Administrator	19,853.07
E	423	Exempt	Treasurer-Tax Collector	16,343.73
E		Exempt	Vice Chairperson, Board of Supervisors	7,292.48

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	235		Accountant	5,662.73	6,913.03
C	237		Accountant Auditor I	5,685.88	6,941.29
PROF	234		Accountant Auditor I	5,634.56	6,878.63
C	257	Exempt	Accountant Auditor II	6,282.31	7,669.40
PROF	254	Exempt	Accountant Auditor II	6,225.60	7,600.17
C	144		Accounting Assistant I	3,575.64	4,365.12
GENL	148		Accounting Assistant I	3,669.26	4,479.41
C	164		Accounting Assistant II	3,950.71	4,823.01
GENL	168		Accounting Assistant II	4,054.15	4,949.28
C	200		Accounting Technician	4,727.74	5,771.60
GENL	200		Accounting Technician	4,755.69	5,805.72
C	248	Exempt	Administrative Analyst I	6,006.54	7,332.75
PROF	252	Exempt	Administrative Analyst I	6,163.80	7,524.74
C	268	Exempt	Administrative Analyst II	6,636.60	8,101.93
PROF	272	Exempt	Administrative Analyst II	6,810.36	8,314.05
C	191		Administrative Assistant I	4,520.21	5,518.25
GENL	196		Administrative Assistant I	4,661.75	5,691.04
C	211		Administrative Assistant II	4,994.36	6,097.09
GENL	216		Administrative Assistant II	5,150.75	6,288.01
C	231		Administrative Services Assistant	5,518.25	6,736.65
GENL	236		Administrative Services Assistant	5,691.04	6,947.59
C	256	Exempt	Administrative Services Associate	6,251.05	7,631.25
MGMT	248	Exempt	Administrative Services Associate	6,752.16	8,243.00
MGMT	309	Exempt	Administrative Services Officer	9,153.20	11,174.17
PROF	213		Agricultural Biologist I	5,074.26	6,194.62
PROF	233		Agricultural Biologist II	5,606.52	6,844.41
PROF	253		Agricultural Biologist III	6,194.62	7,562.36
DH	397	Exempt	Agricultural Commissioner	11,759.56	14,356.01
U/TEMP	119		Agricultural Technician	3,175.14	3,876.19
GENL	193		Airport Lead Worker	4,592.52	5,606.52
MGMT	317	Exempt	Airport Manager	9,525.80	11,629.04
GENL	153		Airport Service Worker I	3,761.91	4,592.52
GENL	173		Airport Service Worker II	4,156.52	5,074.26
GENL	164		Animal Control Officer I	3,974.07	4,851.52
GENL	184		Animal Control Officer II	4,390.93	5,360.42
GENL	207		Appraisal Technician I	4,924.66	6,011.99
GENL	227		Appraisal Technician II	5,441.23	6,642.63
GENL	222		Appraiser I	5,307.22	6,479.02
GENL	242		Appraiser II	5,863.92	7,158.64
GENL	262		Appraiser III	6,479.02	7,909.55
GENL	149		Assessment Assistant I	3,687.61	4,501.81
GENL	169		Assessment Assistant II	4,074.42	4,974.03
MGMT	362	Exempt	Assistant Assessor	11,922.69	14,555.15
C	370	Exempt	Assistant Auditor-Controller	11,037.84	13,474.93
MGMT	340	Exempt	Assistant County Clerk-Recorder	10,683.68	13,042.57
C	425	Exempt	Assistant County Counsel	14,521.70	17,728.01

<u>PAYROLL</u> <u>UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>	
DH/C	450	Exempt	Assistant County Executive Officer	15,317.66	18,699.71
MGMT	411	Exempt	Assistant District Attorney	15,223.38	18,584.62
PROF	301	Exempt	Assistant Engineer	7,870.20	9,607.90
GENL	257		Assistant Planner	6,319.45	7,714.75
MGMT	409	Exempt	Assistant Public Defender	15,072.28	18,400.15
MGMT	345	Exempt	Assistant Treasurer-Tax Collector	10,953.45	13,371.91
PROF	321	Exempt	Associate Civil Engineer	8,695.75	10,615.72
GENL	277		Associate Planner	6,982.33	8,523.99
C	335	Exempt	Attorney I - Civil	9,269.83	11,316.56
C	355	Exempt	Attorney II - Civil	10,242.20	12,503.62
C	379	Exempt	Attorney III - Civil	11,544.59	14,093.57
GENL	222		Auditor-Appraiser I	5,307.22	6,479.02
GENL	242		Auditor-Appraiser II	5,863.92	7,158.64
GENL	262		Auditor-Appraiser III	6,479.02	7,909.55
MGMT	364	Exempt	Behavioral Health Clinic Administrator	12,042.21	14,701.06
MGMT	282	Exempt	Behavioral Health Clinical Supervisor I	7,999.98	9,766.33
MGMT	302	Exempt	Behavioral Health Clinical Supervisor II	8,839.15	10,790.78
MGMT	517	Exempt	Behavioral Health Medical Director	25,829.36	31,532.33
PROF	283	Exempt	Behavioral Health Nurse I	7,194.44	8,782.93
PROF	303	Exempt	Behavioral Health Nurse II	7,949.10	9,704.22
MGMT	340	Exempt	Behavioral Health Quality Assurance Mgr	10,683.68	13,042.57
PROF	260	Exempt	Behavioral Health Therapist I	6,414.71	7,831.05
PROF	260	Exempt	Behavioral Health Therapist I, Bilingual	6,414.71	7,831.05
PROF	280	Exempt	Behavioral Health Therapist II	7,087.59	8,652.49
PROF	280	Exempt	Behavioral Health Therapist II, Bilingual	7,087.59	8,652.49
PROF	300	Exempt	Behavioral Health Therapist-Licensed	7,831.05	9,560.10
PROF	300	Exempt	Behavioral Health Therapist-Licensed, Bilingual	7,831.05	9,560.10
GENL	176		Behavioral Health Worker I	4,219.18	5,150.75
GENL	196		Behavioral Health Worker II	4,661.75	5,691.04
GENL	216		Behavioral Health Worker III	5,150.75	6,288.01
C	190		Board Clerk I	4,497.73	5,490.80
C	210		Board Clerk II	4,969.52	6,066.76
GENL	171		Building and Grounds Worker I	4,115.27	5,023.89
GENL	191		Building and Grounds Worker II	4,546.94	5,550.88
GENL	237		Building Inspector I	5,719.50	6,982.33
GENL	257		Building Inspector II	6,319.45	7,714.75
U/TEMP	217		Building Inspector Trainee	5,176.51	6,319.45
GENL	211		Building Maintenance Specialist	5,023.89	6,133.14
GENL	191		Building Maintenance Worker	4,546.94	5,550.88
PROF	267		Building Plans Examiner	6,642.63	8,109.28
GENL	169		Bus Driver	4,074.42	4,974.03
U/TEMP	147		Bus Driver Trainee	3,651.00	4,457.13
GENL	240		Buyer I	5,805.72	7,087.59
GENL	260		Buyer II	6,414.71	7,831.05
MGMT	330	Exempt	Chief Appraiser	10,163.89	12,408.02
SMA	314	Exempt	Chief of District Attorney Investigations	10,681.28	13,039.65
C	346	Exempt	Chief Deputy Clerk of the Board of Supervisors	9,792.61	11,954.77
GENL	272		Chief Deputy Coroner/Chief Civil Deputy	6,810.36	8,314.05
MGMT	290	Exempt	Chief Deputy Public Conservator	8,325.64	10,163.89
MGMT	345	Exempt	Chief Fiscal/Administrative Officer	10,953.45	13,371.91
DH	427	Exempt	Chief Information Officer	13,657.56	16,673.07
DH/C	405	Exempt	Chief of Staff/Clerk of the Board of Supervisors	12,238.26	14,940.40
DH	431	Exempt	Chief Probation Officer	13,932.77	17,009.04
DSA	225		Child Support Investigator	7,356.55	8,980.83
GENL	181		Child Support Officer I	4,325.72	5,280.81
GENL	201		Child Support Officer II	4,779.47	5,834.75
PROF	262	Exempt	Children's Medical Service Program Coordinator	6,479.02	7,909.55
GENL	161		Clerk Recorder Assistant I	3,915.05	4,779.47
GENL	181		Clerk Recorder Assistant II	4,325.72	5,280.81
PROF	329	Exempt	Clinic Practitioner	9,049.73	11,047.86
GENL	247		Code Compliance Officer I	6,011.99	7,339.41
GENL	267		Code Compliance Officer II	6,642.63	8,109.28
MGMT	306	Exempt	Communications Manager	9,017.26	11,008.22
DH/C	450	Exempt	Community Development Agency Director	15,317.66	18,699.71
GENL	217		Computer Service Technician I	5,176.51	6,319.45
GENL	237		Computer Service Technician II	5,719.50	6,982.33
GENL	257		Computer Service Technician III	6,319.45	7,714.75
GENL	219		Cook	5,228.40	6,382.80
MGMT	313	Exempt	Correctional Lieutenant	9,337.64	11,399.34
GENL	216		Correctional Officer I (80-hour)	5,150.75	6,288.01

<u>PAYROLL</u> <u>UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>	
GENL	236		Correctional Officer II (80-hour)	5,691.04	6,947.59
GENL	283		Correctional Sergeant (80-hour)	7,194.44	8,782.93
GENL	216		Correctional Officer I (84-hour)	5,408.29	6,602.41
GENL	236		Correctional Officer II (84-hour)	5,975.60	7,294.97
GENL	283		Correctional Sergeant (84-hour)	7,554.16	9,222.07
GENL	194		Correctional Technician	4,615.48	5,634.56
DH/C		Exempt	County Counsel	250,450.15	per year
DH/C		Exempt	County Executive Officer	285,145.25	per year
DH	385	Exempt	County Librarian	11,076.40	13,522.00
GENL	141		Custodian	3,543.37	4,325.72
GENL	191		Defensible Space Inspector I	4,546.94	5,550.88
GENL	211		Defensible Space Inspector II	5,023.89	6,133.14
U/TEMP	249		Defensible Space Manager	6,072.26	7,412.99
MGMT	298	Exempt	Deputy Agricultural Commissioner	8,664.55	10,577.64
C	241	Exempt	Deputy Clerk to Board of Supervisors	5,800.46	7,081.16
DH/C	450	Exempt	Deputy County Executive Officer/Chief Fiscal Officer	15,317.66	18,699.71
DDA/PD	327	Exempt	Deputy District Attorney/Deputy Public Defender/Child Support Attorney I	9,302.61	11,356.57
DDA/PD	347	Exempt	Deputy District Attorney/Deputy Public Defender/Child Support Attorney II	10,278.41	12,547.82
DDA/PD	371	Exempt	Deputy District Attorney/Deputy Public Defender/Child Support Attorney III	11,585.41	14,143.40
PROB	211		Deputy Probation Officer I	5,664.39	6,915.06
PROB	231		Deputy Probation Officer II	6,258.56	7,640.41
PROB	251		Deputy Probation Officer III	6,915.06	8,441.86
GENL	254		Deputy Public Conservator	6,225.60	7,600.17
DSA	218		Deputy Sheriff I	7,104.14	8,672.70
DSA	238		Deputy Sheriff II	7,849.34	9,582.42
DSA	208		Deputy Sheriff Trainee	6,758.51	8,250.75
DH	425	Exempt	Director of Behavioral Health	13,522.00	16,507.58
DH	405	Exempt	Director of Building	12,238.26	14,940.40
DH	426	Exempt	Director of Child Support Services	13,589.61	16,590.12
DH	387	Exempt	Director of Code and Cannabis Compliance	11,187.44	13,657.56
DH	427	Exempt	Director of Emergency Services	13,657.56	16,673.07
DH	387	Exempt	Director of Environmental Health	11,187.44	13,657.56
DH	407	Exempt	Director of Facilities	12,360.95	15,090.18
DH/C	428	Exempt	Director of Human Resources	13,725.85	16,756.43
DH	397	Exempt	Director of Housing and Community Services	11,759.56	14,356.01
DH/C	450	Exempt	Director of Information and General Services Agency	15,317.66	18,699.71
DH	401	Exempt	Director of Planning	11,996.53	14,645.29
DH	419	Exempt	Director of Public Health	13,123.35	16,020.91
MGMT	343	Exempt	Director of Public Health Nursing	10,844.73	13,239.19
DH	442	Exempt	Director of Public Works	14,718.52	17,968.28
DH	425	Exempt	Director of Social Services	13,522.00	16,507.58
SMA	279		District Attorney Investigator	8,970.39	10,951.00
GENL	243		Eligibility Supervisor	5,893.24	7,194.44
GENL	173		Eligibility Worker I	4,156.52	5,074.26
GENL	193		Eligibility Worker II	4,592.52	5,606.52
GENL	213		Eligibility Worker III	5,074.26	6,194.62
GENL	200		Employment and Training Worker I	4,755.69	5,805.72
GENL	220		Employment and Training Worker II	5,254.54	6,414.71
GENL	240		Employment and Training Worker III	5,805.72	7,087.59
GENL	219		Engineering Technician I	5,228.40	6,382.80
GENL	239		Engineering Technician II	5,776.84	7,052.33
GENL	259		Engineering Technician III	6,382.80	7,792.09
PROF	238		Environmental Specialist I	5,748.10	7,017.24
PROF	258		Environmental Specialist II	6,351.05	7,753.32
PROF	268		Environmental Specialist III	6,675.84	8,149.83
PROF	278		Environmental Specialist IV	7,017.24	8,566.61
PROF	309	Exempt	Epidemiologist	8,190.57	9,999.01
GENL	215		Evidence/Property Technician	5,125.13	6,256.72
GENL	261		Facilities Maintenance and Grounds Supervisor	6,446.79	7,870.20
MGMT	298	Exempt	Facilities Project Manager	8,664.55	10,577.64
MGMT	298	Exempt	Forestry Project Manager	8,664.55	10,577.64
GENL	185		Fleet Mechanic I	4,412.89	5,387.23
GENL	205		Fleet Mechanic II	4,875.78	5,952.32
MGMT	317	Exempt	Fleet Services Manager	9,525.80	11,629.04
PROF	282	Exempt	Geographic Information Systems (GIS) Analyst I	7,158.64	8,739.23
PROF	302	Exempt	Geographic Information Systems (GIS) Analyst II	7,909.55	9,655.94
GENL	217		Geographic Information Systems (GIS) Technician I	5,176.51	6,319.45
GENL	237		Geographic Information Systems (GIS) Technician II	5,719.50	6,982.33
GENL	194		Group Supervisor I	4,615.48	5,634.56
GENL	214		Group Supervisor II	5,099.63	6,225.60

<u>PAYROLL</u> <u>UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>	
GENL	209		Hazardous Waste Specialist	4,974.03	6,072.26
DH/C	450	Exempt	Health and Human Services Agency Director	15,317.66	18,699.71
PROF	252	Exempt	Health Education Coordinator	6,163.80	7,524.74
PROF	212		Health Education Specialist	5,049.01	6,163.80
PROF	252		Health Equity Coordinator	6,163.80	7,524.74
GENL	143		Health Technician I	3,578.89	4,369.09
GENL	163		Health Technician II	3,954.30	4,827.38
GENL	205		Heavy Equipment Mechanic I	4,875.78	5,952.32
GENL	225		Heavy Equipment Mechanic II	5,387.23	6,576.69
PROF	252	Exempt	HIV Prevention Coordinator	6,163.80	7,524.74
GENL	194		Human Services Specialist I	4,615.48	5,634.56
GENL	214		Human Services Specialist II	5,099.63	6,225.60
GENL	234		Human Services Specialist III	5,634.56	6,878.63
GENL	254		Human Services Specialist IV	6,225.60	7,600.17
MGMT	354	Exempt	Information Systems Manager I	11,456.33	13,985.82
MGMT	384	Exempt	Information Systems Manager II	13,305.38	16,243.14
PROF	282	Exempt	Information Systems Analyst I	7,158.64	8,739.23
PROF	302	Exempt	Information Systems Analyst II	7,909.55	9,655.94
GENL	252		Information Systems Analyst Trainee	6,163.80	7,524.74
PROF	281	Exempt	Junior Engineer	7,123.03	8,695.75
GENL	219		Landfill Maintenance Technician I	5,228.40	6,382.80
GENL	239		Landfill Maintenance Technician II	5,776.84	7,052.33
GENL	161		Lead Custodian	3,915.05	4,779.47
GENL	210		Lead Defensible Space Inspector	4,998.90	6,102.63
GENL	143		Legal Office Assistant I	3,578.89	4,369.09
GENL	163		Legal Office Assistant II	3,954.30	4,827.38
C	231		Legal Office Supervisor	5,518.25	6,736.65
GENL	236		Legal Office Supervisor	5,691.04	6,947.59
C	167		Legal Secretary I	4,010.27	4,895.71
GENL	172		Legal Secretary I	4,135.84	5,049.01
C	187		Legal Secretary II	4,430.93	5,409.25
GENL	192		Legal Secretary II	4,569.67	5,578.63
PROF	246	Exempt	Librarian I	5,982.08	7,302.89
PROF	266	Exempt	Librarian II	6,609.58	8,068.93
PROF	296	Exempt	Librarian III	7,676.36	9,371.26
GENL	127		Library Assistant I	3,304.39	4,033.98
GENL	127		Library Assistant I--Bilingual	3,304.39	4,033.98
GENL	147		Library Assistant II	3,651.00	4,457.13
GENL	147		Library Assistant II--Bilingual	3,651.00	4,457.13
GENL	167		Library Assistant III	4,033.98	4,924.66
GENL	167		Library Assistant III--Bilingual	4,033.98	4,924.66
GENL	197		Library Technician	4,685.06	5,719.50
GENL	231		Licensed Vocational Nurse	5,550.88	6,776.48
C	285	Exempt	Management Analyst I	7,223.85	8,818.84
C	305	Exempt	Management Analyst II	7,981.60	9,743.89
C	211		Management Technician	4,994.36	6,097.09
MGMT	321	Exempt	Managing Accountant Auditor	9,717.75	11,863.37
GENL	227		Mapping Specialist	5,441.23	6,642.63
GENL	164	Exempt	Mapping Technician	3,974.07	4,851.52
PROF	262	Exempt	Maternal & Child Health Program Coordinator	6,479.02	7,909.55
GENL	282		Network Systems Analyst I	7,158.64	8,739.23
GENL	302		Network Systems Analyst II	7,909.55	9,655.94
PROF	289	Exempt	Nutritionist	7,412.99	9,049.73
C	115		Office Assistant I	3,094.13	3,777.29
GENL	123		Office Assistant I	3,239.12	3,954.30
C	135		Office Assistant II	3,418.69	4,173.52
GENL	143		Office Assistant II	3,578.89	4,369.09
GENL	149		Permit Processing Assistant I	3,687.61	4,501.81
GENL	169		Permit Processing Assistant II	4,074.42	4,974.03
GENL	209		Permit Processing Technician	4,974.03	6,072.26
PROF	309	Exempt	Physical/Occupational Therapist	8,190.57	9,999.01
GENL	279		Physical/Occupational Therapist Assistant	7,052.33	8,609.44
MEA	278	Exempt	Principal Accountant Auditor	7,841.96	9,573.43
MGMT	391	Exempt	Principal Civil Engineer	13,778.12	16,820.25
C	355	Exempt	Principal Management Analyst	10,242.20	12,503.62
MGMT	337	Exempt	Principal Planner	10,525.01	12,848.87
GENL	194		Probation Assistant I	4,615.48	5,634.56
GENL	214		Probation Assistant II	5,099.63	6,225.60
MGMT	340	Exempt	Probation Program Manager	10,683.68	13,042.57
MGMT	340	Exempt	Program Manager	10,683.68	13,042.57

<u>PAYROLL</u> <u>UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>	
DH	355	Exempt	Project Administrator	9,537.11	11,642.84
C	222		Project Coordinator	5,276.03	6,440.94
GENL	236		Project Coordinator	5,691.04	6,947.59
GENL	235		Psychiatric Technician	5,662.73	6,913.03
DH	459	Exempt	Public Defender	16,020.91	19,558.23
PROF	315	Exempt	Public Health Emerg Preparedness & Response Coord	8,439.38	10,302.75
PROF	283	Exempt	Public Health Nurse I	7,194.44	8,782.93
PROF	303	Exempt	Public Health Nurse II	7,949.10	9,704.22
MGMT	325	Exempt	Public Health Nurse Supervisor	9,913.56	12,102.42
DH	478	Exempt	Public Health Officer	17,613.36	21,502.29
C	306	Exempt	Public Information Officer	8,021.51	9,792.61
MGMT	311	Exempt	Public Works Project Manager	9,244.96	11,286.19
PROF	320	Exempt	Quality Assurance BH Therapist-Licensed	8,652.49	10,562.91
GENL	213		Records Supervisor	5,074.26	6,194.62
PROF	251	Exempt	Registered Nurse I	6,133.14	7,487.30
PROF	271	Exempt	Registered Nurse II	6,776.48	8,272.69
U/TEMP	168		Reserve Deputy Sheriff I	5,536.16	6,758.51
U/TEMP	218		Reserve Deputy Sheriff IA	7,104.14	8,672.70
U/TEMP	118		Reserve Deputy Sheriff II	4,314.25	5,266.81
U/TEMP	59		Reserve Deputy Sheriff III	3,214.46	3,924.19
GENL	221		Revenue and Collection Recovery Specialist	5,280.81	6,446.79
C	344	Exempt	Risk Manager	9,695.42	11,836.11
GENL	173		Road Maintenance Worker I	4,156.52	5,074.26
GENL	193		Road Maintenance Worker II	4,592.52	5,606.52
GENL	213		Road Maintenance Worker III	5,074.26	6,194.62
MGMT	340	Exempt	Road Services Manager	10,683.68	13,042.57
GENL	273		Road Supervisor	6,844.41	8,355.62
MGMT	359	Exempt	Sanitation General Manager	11,745.62	14,338.98
C	269	Exempt	Senior Accountant Auditor	6,669.78	8,142.43
PROF	274	Exempt	Senior Accountant Auditor	6,878.63	8,397.40
C	184		Senior Accounting Assistant	4,365.12	5,328.92
GENL	188		Senior Accounting Assistant	4,479.41	5,468.44
C	306	Exempt	Senior Administrative Analyst	8,021.51	9,792.61
MGMT	298	Exempt	Senior Administrative Analyst	8,664.55	10,577.64
GENL	204		Senior Animal Control Officer	4,851.52	5,922.71
GENL	292		Senior Appraiser	7,524.74	9,186.16
GENL	189		Senior Assessment Assistant	4,501.81	5,495.78
GENL	292		Senior Auditor Appraiser	7,524.74	9,186.16
GENL	211		Senior Building and Grounds Specialist	5,023.89	6,133.14
GENL	277		Senior Building Inspector/Plans Examiner	6,982.33	8,523.99
GENL	221		Senior Child Support Officer	5,280.81	6,446.79
MGMT	351	Exempt	Senior Civil Engineer	11,286.19	13,778.12
GENL	201		Senior Clerk Recorder Assistant	4,779.47	5,834.75
GENL	231		Senior Clerk Recorder Technician	5,550.88	6,776.48
GENL	297		Senior Code Compliance Officer	7,714.75	9,418.12
GENL	237		Senior Community Development Technician	5,719.50	6,982.33
GENL	212		Senior Correctional Technician	5,049.01	6,163.80
GENL	235		Senior Evidence/Property Technician	5,662.73	6,913.03
GENL	234		Senior Group Supervisor	5,634.56	6,878.63
GENL	183		Senior Health Technician	4,369.09	5,333.76
PROF	322	Exempt	Senior Information Systems Analyst	8,739.23	10,668.80
GENL	183		Senior Legal Office Assistant	4,369.09	5,333.76
C	207		Senior Legal Secretary	4,895.71	5,976.66
GENL	212		Senior Legal Secretary	5,049.01	6,163.80
C	335	Exempt	Senior Management Analyst	9,269.83	11,316.56
C	231		Senior Management Technician	5,518.25	6,736.65
GENL	322		Senior Network Systems Analyst	8,739.23	10,668.80
PROF	309	Exempt	Senior Nutritionist	8,190.57	9,999.01
C	161		Senior Office Assistant	3,892.04	4,751.38
GENL	163		Senior Office Assistant	3,954.30	4,827.38
PROF	329	Exempt	Senior Physical/Occupational Therapist	9,049.73	11,047.86
PROF	297	Exempt	Senior Planner	7,714.75	9,418.12
GENL	234		Senior Probation Assistant	5,634.56	6,878.63
PROF	323	Exempt	Senior Public Health Nurse	8,782.93	10,722.15
GENL	262		Senior Sheriff's Dispatcher	6,479.02	7,909.55
GENL	233		Senior Traffic Sign Technician	5,606.52	6,844.41
GENL	225		Senior Victim/Witness Advocate	5,387.23	6,576.69
GENL	213		Senior Waste Water Service Worker	5,074.26	6,194.62
SMA	353	Exempt	Sheriff's Captain	12,974.78	15,839.53
GENL	222		Sheriff's Dispatcher I	5,307.22	6,479.02

<u>PAYROLL</u> <u>UNIT</u>	<u>RANGE</u>	<u>CATEGORY</u>	<u>CLASSIFICATION TITLE</u>	<u>MONTHLY SALARY</u>	
GENL	242		Sheriff's Dispatcher II	5,863.92	7,158.64
SMA	323	Exempt	Sheriff's Lieutenant	11,171.67	13,638.31
SMA	291		Sheriff's Sergeant	9,523.66	11,626.43
GENL	194		Social Service Aide	4,615.48	5,634.56
GENL	167		Social Services Screener	4,033.98	4,924.66
GENL	275		Social Services Supervisor	6,913.03	8,439.38
MGMT	280	Exempt	Social Work Supervisor I	7,920.58	9,669.40
MGMT	309	Exempt	Social Work Supervisor II	9,153.20	11,174.17
GENL	214		Social Worker I	5,099.63	6,225.60
GENL	234		Social Worker II	5,634.56	6,878.63
GENL	254		Social Worker III	6,225.60	7,600.17
PROF	274		Social Worker IV	6,878.63	8,397.40
PROF	516	Exempt	Staff Psychiatrist	22,997.95	28,075.77
U/TEMP	116		Student Intern	3,127.98	3,818.62
GENL	234		Supervising Animal Control Officer	5,634.56	6,878.63
GENL	307		Supervising Building Inspector/Plans Examiner	8,109.28	9,899.76
GENL	231		Supervising Building Maintenance Specialist	5,550.88	6,776.48
GENL	219		Supervising Bus Driver	5,228.40	6,382.80
MGMT	241	Exempt	Supervising Child Support Officer	6,520.50	7,960.18
GENL	317		Supervising Code Compliance Officer	8,523.99	10,406.04
GENL	249		Supervising Cook	6,072.26	7,412.99
DDA/PD	401	Exempt	Supervising Criminal Attorney	13,455.30	16,426.15
GENL	297		Supervising Defensible Space Inspector	7,714.75	9,418.12
PROB	271		Supervising Deputy Probation Officer	7,640.41	9,327.37
GENL	282		Supervising Dispatcher	7,158.64	8,739.23
GENL	209		Supervising Health Technician	4,974.03	6,072.26
GENL	265		Supervising Mechanic	6,576.69	8,028.79
GENL	243		Supervising Road Maintenance Worker	5,893.24	7,194.44
U/TEMP	Varies		Temporary Project Administrator	Varies with	assignment
GENL	213		Traffic Sign Technician	5,074.26	6,194.62
MGMT	340	Exempt	Transit Services Manager	10,683.68	13,042.57
PROF	301	Exempt	Transportation Planner	7,870.20	9,607.90
DH	442	Exempt	Undersheriff	14,718.52	17,968.28
MGMT	280	Exempt	Veteran's Service Officer	7,920.58	9,669.40
GENL	173		Veteran's Services Representative I	4,156.52	5,074.26
GENL	193		Veteran's Services Representative II	4,592.52	5,606.52
GENL	205		Victim/Witness Advocate	4,875.78	5,952.32
GENL	273		Waste Water Collection Supervisor	6,844.41	8,355.62
GENL	273		Waste Water Elec/Mech Supervisor	6,844.41	8,355.62
GENL	219		Waste Water Electrical/Mechanical Worker I	5,228.40	6,382.80
GENL	239		Waste Water Electrical/Mechanical Worker II	5,776.84	7,052.33
GENL	259		Waste Water Laboratory Coordinator	6,382.80	7,792.09
GENL	319		Waste Water Plant Operations Supervisor	8,609.44	10,510.36
GENL	173		Waste Water Service Worker I	4,156.52	5,074.26
GENL	193		Waste Water Service Worker II	4,592.52	5,606.52
GENL	229		Waste Water Treatment System Operator I	5,495.78	6,709.22
GENL	259		Waste Water Treatment System Operator II	6,382.80	7,792.09
GENL	269		Waste Water Treatment System Operator III	6,709.22	8,190.57
GENL	289		Waste Water Treatment System Operator IV	7,412.99	9,049.73
GENL	227		Welfare Fraud Investigator I	5,441.23	6,642.63
GENL	247		Welfare Fraud Investigator II	6,011.99	7,339.41

STEP A STEP E

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.



RESOLUTION No. 25-326

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

**RESOLUTION ADOPTING THE AUTHORIZED
PERSONNEL STAFFING RESOLUTION FOR FISCAL
YEAR 2025-2026, AND RESCINDING RESOLUTION 24-353,
AS AMENDED, EFFECTIVE JULY 1, 2025.**

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.

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, 2025.

BE IT FURTHER RESOLVED, Resolution 24-353, as amended, is rescinded.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 24th day of June 2025, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Lisa Swarthout, Susan Hoek, and
Hardy Bullock.
Noes: Robb Tucker.

Absent: None.

Abstain: None.

Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: Laureana Cicchi

Heidi Hall
Heidi Hall, Chair

**AUTHORIZED PERSONNEL STAFFING RESOLUTION
FISCAL YEAR 2025-26**

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 24-353 as amended.

Office Name	Service Budget Unit(s)		
Assessor			
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	2.00		2.00
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
Total	25.00		25.00
Auditor-Controller			
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	1.00		1.00
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	3.00		3.00
Total	17.00		17.00
Board of Supervisors			
Fund 0101	Clerk of the Board		Total Allocation
Class Title	10101		
Administrative Analyst I/II	1.00		1.00
Administrative Services Assistant	1.00		1.00
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
Total	12.00		12.00
Clerk-Recorder/Registrar of Voters			
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
Total	4.00	6.00	10.00

Office Name	Service Budget Unit(s)		
Community Development Agency			
CDA-Admin			
Fund 1123	CDA Admin	DPW-Admin	Total Allocation
Class Title	20707	30100	
Accounting Technician	4.00		4.00
Administrative Analyst I/II	4.00		4.00
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	19.00	3.00	22.00
CDA-Agricultural Commissioner			
Fund 0101	Ag. Comm. Office		Total Allocation
Class Title	20601		
Agricultural Biologist I/II/III	3.00		3.00
Agricultural Commissioner	1.00		1.00
Deputy Agricultural Commissioner	1.00		1.00
Senior Office Assistant	1.00		1.00
Total	6.00		6.00
CDA-Building			
Fund 1123	Building Inspection		Total Allocation
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
CDA-Code and Cannabis Compliance			
Fund 1123	Code Compliance	Cannabis Compliance	Total Allocation
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
CDA-Economic Development			
Fund 0101	Economic Dev		Total Allocation
Class Title	10902		
Program Manager	1.00		1.00
Total	1.00		1.00
CDA-Environmental Health			
Fund 1123	Env Health		Total Allocation
Class Title	40108		
Director of Environmental Health	1.00		1.00
Environmental Specialist I/II/III/IV	5.00		5.00
Environmental Health Specialist Supervisor	2.00		2.00
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)		
CDA-Fleet			
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		8.00
CDA-Planning			
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
CDA-Recreation			
Fund 0101	Recreation		Total Allocation
Class Title	70102		
Senior Administrative Analyst	1.00		1.00
Total	1.00		1.00
CDA-Roads and Engineering			
Fund 1114	Roads- Engineering ⁽²⁾	Roads-Maint ⁽²⁾	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	36.00
CDA-Solid Waste			
Fund 0101 ⁽¹⁾ /4117 ⁽²⁾	Solid Waste Contract Admin ⁽¹⁾	Solid Waste Western ⁽²⁾	Total Allocation
Class Title	40402	91001	
Landfill Maintenance Technician I/II		2.00	2.00
Senior Community Development Tech		2.00	2.00
Total	0.00	4.00	4.00
CDA-Transit			
Fund 4281	Transit Services		Total Allocation
Class Title	91003		
Bus Driver	15.00		15.00
Office Assistant I/II	0.50		0.50
Supervising Bus Driver	2.00		2.00
Transit Services Manager	1.00		1.00
Total	18.50		18.50

Office Name	Service Budget Unit(s)		
CDA-Sanitation District No. 1			
Fund 4700	Sewage Collection & Disposal		Total Allocation
Class Title	91005		
Sanitation General Manager	1.00		1.00
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 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
Total	18.00		18.00
County Counsel			
Fund 0101	Legal Counsel		Total Allocation
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
Total	10.00		10.00
County Executive Office			
Fund 0101	County Executive		Total Allocation
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 Coordinator	1.00		1.00
Public Information Officer	1.00		1.00
Senior Management Analyst	3.00		3.00
Total	11.00		11.00
District Attorney			
Fund 0101	District Attorney	Victim - Witness	Total Allocation
Class Title	20103	50608	
Administrative Analyst I/II	2.00	0.50	2.50
Assistant District Attorney	1.00		1.00
Attorney I/II/III - Criminal	7.00		7.00
Chief of District Attorney Investigations	1.00		1.00
District Attorney	1.00		1.00
District Attorney Investigator	4.00		4.00
Evidence Tech	1.00		1.00
Legal Office Assistant I/II	2.00		2.00
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
Total	28.00	3.50	31.50

Office Name	Service Budget Unit(s)					
Human Resources						
Fund 0101	Personnel Services				Total Allocation	
Class Title	10401					
Director of Human Resources	1.00				1.00	
Management Analyst I/II	1.00				1.00	
Principal Management Analyst	2.00				2.00	
Senior Management Analyst	1.00				1.00	
Senior Management Technician	5.00				5.00	
Total	10.00				10.00	
Health and Human Services Agency						
HHSA-Admin						
Fund 1589	Health and Human Svcs Admin				Total Allocation	
Class Title	50101					
Accountant	6.00				6.00	
Accounting Technician	3.00				3.00	
Administrative Analyst I/II	4.00				4.00	
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	
Total	32.00				32.00	
HHSA-Behavioral Health						
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	2.00	2.00	1.00	7.00
Behavioral Health Medical Director				1.00		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	1.00	10.00		20.75
Behavioral Health Worker I/II/III		2.00	3.00	9.00	3.00	17.00
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	1.00	1.00	1.00	1.00	5.00
Quality Assurance BH Ther—Lic	1.00					1.00
Senior Administrative Analyst	2.00					2.00
Senior Health Technician	1.00	1.00				2.00
Staff Psychiatrist		0.77		0.23		1.00
Supervising Health Technician	1.00					1.00
Total	18.00	17.62	7.00	26.13	6.00	74.75

Office Name	Service Budget Unit(s)	
HHSA-Child Support Services		
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
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
Total	17.00	17.00
HHSA-Housing Community Services		
Fund 1589	Housing Services	Total Allocation
Class Title	50601	
Director of Housing and Community Services	1.00	1.00
Facilities Project Manager	1.00	1.00
Senior Administrative Analyst	1.00	1.00
Total	3.00	3.00
HHSA-Probation		
Fund 0101	Probation	Total Allocation
Class Title	20320	
Accounting Technician	1.00	1.00
Administrative Analyst I/II	1.00	1.00
Administrative Services Assistant	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 Assistant I/II	1.00	1.00
Probation Program Manager	2.00	2.00
Senior Probation Assistant	1.00	1.00
Supervising Deputy Probation Officer	4.00	4.00
Total	35.00	35.00
HHSA-Public Defender		
Fund 0101	Public Defender	Total Allocation
Class Title	20107	
Assistant Public Defender	1.00	1.00
Attorney I/II/III - Criminal	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
Total	14.00	14.00

Office Name	Service Budget Unit(s)					
HHSA-Public Health						
Fund 1589	Public Health Admin	Health Education	Emerg & Prepared	Public Health Client Services		Total Allocation
Class Title	40101	40102	40107	40114		
Administrative Analyst I/II	2.40		0.50	0.10		3.00
Administrative Assistant I/II	1.10			0.90		2.00
Administrative Services Assistant	0.40	0.20	0.05	0.35		1.00
Clinic Practitioner				0.50		0.50
Director of Public Health	1.00					1.00
Director of Public Health Nursing				1.00		1.00
Epidemiologist			0.50	0.50		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		3.00	1.25	1.00		5.25
Nutritionist		1.00				1.00
Physical Therapist/Occupational Therapist				1.50		1.50
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	1.00		1.25	7.55		9.80
Public Health Nurse Supervisor				1.00		1.00
Registered Nurse I/II				1.70		1.70
Senior Administrative Analyst	0.80		0.20			1.00
Senior Health Technician				1.00		1.00
Senior Nutritionist		1.00				1.00
Senior Physical/Occupational Therapist				0.75		0.75
Total	7.95	11.25	5.55	18.35		43.10
HHSA-Social Services						
Fund 1589	DSS Admin	Adult Services Admin	Children's Services Admin	Eligibility Services Admin	Veterans Services	Total Allocation
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				1.00		1.00
Employment and Training Worker I/II/III				1.00		1.00
Human Services Specialist I/II/III/IV		2.00		50.00	2.00	54.00
Legal Office Assistant I/II			1.00			1.00
Office Assistant I/II				1.00	1.00	2.00
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		1.00	2.00			3.00
Social Worker I/II/III		7.00	4.00	3.00		14.00
Social Worker IV			9.00			9.00
Social Services Screener				5.00		5.00
Total	2.00	14.00	20.00	73.00	4.00	113.00

Office Name	Service Budget Unit(s)				
IGS-Information & General Services					
Fund 0101 ⁽¹⁾ /4332 ⁽²⁾	IGS Admin ⁽¹⁾	Information Systems ⁽¹⁾	Purchasing ⁽¹⁾	Central Services ⁽²⁾	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
Administrative Services Officer	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
County Information Security Officer		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
Geographic Information Systems (GIS) Analyst I/II		2.00			2.00
Information Systems Analyst Trainee/I/II		7.00			7.00
Information Systems Manager I		2.00			2.00
Network Systems Analyst I/II		5.00			5.00
Program Manager			1.00		1.00
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
Total	13.00	32.00	3.00	1.00	49.00
IGS-Facilities					
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
Program Manager	1.00				1.00
Facilities Project Manager	4.00				4.00
Senior Building and Grounds Specialist	2.00				2.00
Supervising Building Maintenance Specialist	1.00				1.00
Total	16.00	2.00			18.00
IGS-Library					
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	16.50				16.50
Library Assistant I/II/III - Bilingual	1.00				1.00
Library Technician	8.50				8.50
Total	38.00				38.00

Office Name	Service Budget Unit(s)					
IGS-Office of Emergency Services						
Fund 0101	Emergency Services	Total Allocation				
Class Title	20702					
Administrative Analyst I/II	3.00	3.00				
Defensible Space Inspector I/II	4.00	4.00				
Director of Emergency Services	1.00	1.00				
Forestry Project Manager	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				
Total	12.00	12.00				
Risk Management Administration						
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				
Sheriff						
Fund 0101	Court Security	Sheriff Services	Sheriff Operations	Total Allocation		
Class Title	20101	20201	20205			
Accounting Technician		1.00		1.00		
Administrative Analyst I/II		1.00		1.00		
Administrative Assistant I/II		1.00		1.00		
Administrative Services Assistant		2.00		2.00		
Administrative Services Officer		1.00		1.00		
Chief Fiscal & Admin Officer		1.00		1.00		
Correctional Officer I/II	2.00			2.00		
Deputy Sheriff Trainee I/II	6.00		46.00	52.00		
Evidence/Property Technician		2.00		2.00		
Legal Office Assistant I/II		4.00	1.00	5.00		
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		
Sheriff/Coroner/Public Administrator		1.00		1.00		
Sheriff's Captain		1.00	1.00	2.00		
Sheriff's Lieutenant		2.00	3.00	5.00		
Sheriff's Sergeant	1.00	1.00	9.00	11.00		
Undersheriff		1.00		1.00		
Total	9.00	26.00	60.00	95.00		
Sheriff (cont.)						
Fund 0101	Sheriff Dispatch	Corrections	Inmate Medical Svcs	Truckee Operations	Animal Control	Total Allocation
Class Title	20204	20301	20302	20304	20704	
Animal Control Officer I/II					2.00	2.00
Cook		3.00				3.00
Correctional Lieutenant		2.00				2.00
Correctional Officer I/II		44.00	2.00	9.00		55.00
Correctional Sergeant		6.00		1.00		7.00
Correctional Technician		1.00				1.00
Legal Office Assistant I/II					1.00	1.00
Senior Animal Control Officer					1.00	1.00
Senior Sheriff's Dispatcher	2.00					2.00
Sheriff's Captain		1.00				1.00
Sheriff's Dispatcher I/II	8.00					8.00
Social Worker III			2.00			2.00
Supervising Animal Control Officer					1.00	1.00
Supervising Cook		1.00				1.00
Supervising Dispatcher	2.00					2.00
Total	12.00	58.00	4.00	10.00		89.00

Office Name	Service Budget Unit(s)	
Treasurer/Tax Collector		
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	2.00	2.00
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	1.00	1.00
Treasurer/Tax Collector	1.00	1.00
Total	9.00	9.00
Total County Employees (FTE)		931.850

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. 25-325

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING THE NEVADA COUNTY APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2025- 2026, IN THE AMOUNT OF \$105,154,052.

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 \$105,154,052 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 2025-26 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 \$105,154,052 is the county appropriations limit for those appropriations funded from the proceeds of taxes for the fiscal year 2025-26.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 24th day of June 2025, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Robb Tucker, 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

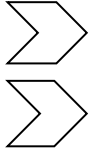
By: Laura Occhi

Heidi Hall
Heidi Hall, Chair

SECTION 6 APPENDICES



APPENDICES



- ☐ Fiscal Year 2025/26 Budget Policies
- ☐ Fund Balance Policy
- ☐ Debt Management Policy
- ☐ Pension Management Policy
- ☐ Glossary



2025-2026 Budget Policies

Budget policies have been adapted and modified to be responsive to Priority 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 2025-2026 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, Priority 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: _____

Julie Patterson Hunter

Edward C. Scofield

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: _____

Julie Patterson Hunter

Dan Miller

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:

$$\begin{array}{|c|} \hline \text{Service Credit} \\ \hline \text{(Years)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Benefit Factor} \\ \hline \text{(\% per yr.)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Final Pensionable} \\ \hline \text{Compensation} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Annual Pension} \\ \hline \text{Benefit} \\ \hline \end{array}$$

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

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, Intrafund 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.

Annual Comprehensive Financial Report (ACFR) – An annual report compiled by the Auditor-Controller and sent to the State Controller. This report is a set of financial statements comprising the financial report of the County that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board. The ACFR 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.

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.

Glossary of Budget Terms

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.

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.

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.

Elected Official – Members of the Board of Supervisors are elected by district. Officials elected countywide

Glossary of Budget Terms

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.

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.

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.

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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.

Interfund 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.

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,

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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 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

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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 (Cost Plan) – The Code of Federal Regulations 2 CFR 200 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards sets forth principles and standards for determining costs applicable to county programs funded by the federal and state governments. Under 2 CFR 200 the County is required to uniformly allocate its overhead costs in order to ensure that externally funded programs (state and federal) are charged an equitable share of those costs. Under the Countywide Cost Allocation Plan (or “Cost Plan”), the County uses 2 CFR 200 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 cost plan charges.

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 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.

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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 full-time 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 that the state imposes 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.