



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION CONFIRMING ALLOCATION OF PROPOSITION 172 REVENUES FOR FISCAL YEAR 2026-2027

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 2026-27 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 2026-27 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 (FD1468 CC20710 PG2731468 SC32200) due to incorporated cities within the county (estimated at \$207,415) as directed by Government Code section 30054.
2. All interest earned and deposited to the Public Safety Augmentation Fund shall be transferred to account FD1000 CC10206 PG2721206 AC27200000 RC74000.
3. The Nevada County Auditor/ Controller shall then distribute 10.00% of the County's portion of Proposition 172 Public Safety revenues (estimated at \$972,624) for the 2026-27 fiscal year as follows:

Account	Agency	Percent	Allocation
FD6713 CC99999 PG9996713 RC62000	Washington FD	0.907	\$8,822
FD6720 CC99999 PG9996720 RC62000	North San Juan FD	5.077	\$49,380
FD6348 CC99999 PG9996348 RC62000	Higgins FD	11.437	\$111,239
FD6722 CC99999 PG9996722 RC62000	Consolidated/Watt Park FD	50.634	\$492,478
None*	Ophir Hill FD	7.597	\$73,890
FD6723 CC99999 PG9996723 RC62000	Peardale/Chicago Park FD	3.597	\$34,985
FD6745 CC99999 PG9996745 RC62000	Penn Valley FD	15.357	\$149,366
FD6724 CC99999 PG9996724 RC62000	Rough & Ready FD	4.227	\$41,113
None*	Graniteville Volunteer Fire	<u>1.167</u>	<u>\$11,351</u>
Total Allocations		100%	\$972,624

*Graniteville and Ophir Hill FD allocations will be remitted directly out of fund FD1468 CC20710 PG2731468 SC32200.

4. The Nevada County Auditor/Controller shall distribute the remaining County portion (90%) of Proposition 172 Public Safety revenues (estimated at \$8,753,616) for the 2026-27 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
FD1123 CC20708 PG3251000 RC74000	Planning	Fire Planner	\$47,667
FD1000 CC20702 PG4141000 RC74000	OES	Fire Protection and Prevention	\$713,000

B. The remainder shall be distributed to County departments according to the percentages listed:

Account Codes	Title	Percent	Allocation
FD1000 CC20103 PG1011000 RC74000	District Attorney	11.34	\$906,400
FD1000 CC20107 PG6711000 RC74000	Public Defender	5.04	\$402,845
FD1000 CC20201 PG1510101 RC74000	Sheriff Services	34.99	\$2,796,733
FD1000 CC20301 PG1531000 RC74000	Corrections	34.74	\$2,776,750
FD1000 CC20304 PG1541001 RC74000	Truckee Operations	2.12	\$169,451
FD1000 CC20320 PG2010101 RC74000	Probation	<u>11.77</u>	<u>\$940,770</u>
Total Allocations to County Departments		100%	\$7,992,949

TOTAL ESTIMATED REVENUES **\$9,933,655**

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.