



County Executive Office

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NEVADA COUNTY BOARD OF SUPERVISORS
BOARD AGENDA MEMO

MEETING DATE: June 16, 2026

TO: Board of Supervisors

FROM: Erin Mettler, Deputy County Executive Officer/CFO

SUBJECT: Resolution confirming allocation of Proposition 172 Public Safety revenues for fiscal year 2026-2027

RECOMMENDATION: Approve the Resolution.

FUNDING: Half-cent sales tax authorized by the voters of the State of California.

BACKGROUND:

Beginning in FY 1994-95, the voters of the State of California approved Proposition 172 that authorized an additional half-cent sales tax exclusively for public safety services provided by local governments. Each year, the Board of Supervisors addresses the issue of revenues expected from this source during public hearings on the budget. Provisions are made for allocation of these funds to cities within the County and to County departments involved in public safety services. In addition, unique to Nevada County is the agreement on the part of the Board to give an allocation to local independent fire districts which, this year, equates to 10.00% of the total distribution received.

The enabling law for Proposition 172 funding requires the Board's annual confirmation of the attached Resolution.

Initiated by: Erin Mettler, Deputy County Executive Officer/Chief Fiscal Officer

Approved by: Alison Lehman, County Executive Officer