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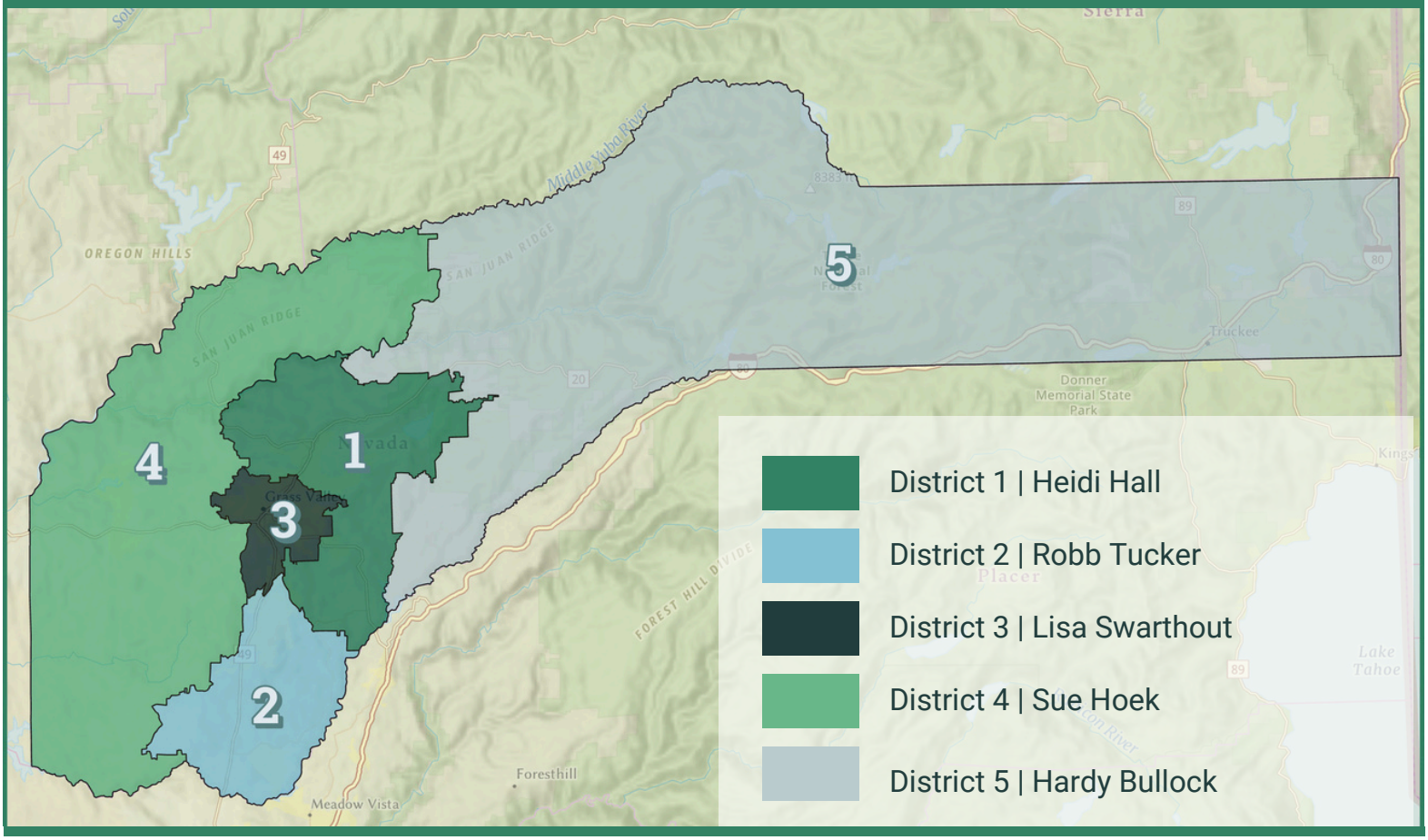
PROPOSED BUDGET

Fiscal Year 2026-2027



Prepared by the Nevada County Executive Office

SUPERVISORY DISTRICTS



BOARD OF SUPERVISORS



Heidi Hall
Board Chair
District 1



Robb Tucker
District 2



Lisa Swarthout
Vice Chair
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Sue Hoek
District 4



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July 01, 2025

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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, 2025. 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 Fiscal Year 26-27 starting July 1, 2026 and ending June 30, 2027. 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.

Presentation of Budget – The County's budgetary structure is organized by the following components:

- **Cost Centers:** a Cost Center is 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. This is the level at which budgetary control is exercised

- **Departments:** Cost Centers are organized into Departments where the nature of services delivered are appropriately related. Some Departments consist of only one Cost Center, while others are composed of multiple.

- **Agencies:** the County then organizes Departments into Agencies for the efficient management of service delivery. The County Agencies are as follows:
    - Community Development Agency
    - Health and Human Services Agency
    - Information and General Services Agency
    - County Administration. This is not an organized Agency on the County's Organizational Chart, but rather a grouping of various Departments for the purposes of summarized presentation, including:
        - Board of Supervisors
        - County Counsel
        - County Executive Office
        - Human Resources
        - Non-Departmental Services

- **Elective Offices:** the offices for which leadership is chosen by election are unique from other County departments and are therefore not incorporated into the Agencies. The County Elective Offices are as follows:
    - Assessor
    - Auditor-Controller
    - Clerk-Recorder / Registrar of Voters
    - District Attorney
    - Sheriff
    - Treasurer-Tax Collector

READER'S GUIDE

This presentation of the budget in this budget book is organized primarily by the Agencies and Elective Offices with unique Departments organized thereunder in Section 2. Section 3 contains the two Independent Authorities of the County.

Each Agency, and the Clerk-Recorder / Registrar of Voters Elective Office, contains an **Agency Summary**, composed of:

- A narrative that describes the nature of services provided across the Agency
- A summary of revenues, expenditures by Department along with a staffing and fund analysis for the Agency as a whole
- For those Elective Offices for which there is only one Department, this summary is omitted, instead presenting the Department Summary as described below

Following the Agency Summary is a **Department Summary** for each Department in the Agency, composed of:

- A narrative that provides a more detailed look into the services provided by that Department, significant accomplishments, and a listing of goals and measures for success
- A summary of revenues and expenditures by account classification along with a staffing and fund analysis for all Cost Centers included in the Department and a listing of each Cost Center included

For those Departments with more than one Cost Center, a **Cost Center Detail** is provided for each Cost Center in the Department that identifies revenues and expenditures by account classification and provides a fund analysis. If there is only one Cost Center in the Department, that detail is omitted, as it would be duplicative of the Department summary.

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, and a list of Cost Centers by fund type.

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.

As discussed above, a summary of activity by fund is presented in each Agency Summary, Department Summary and Cost Center Detail. Additionally, a comprehensive listing of all funds is included in Section 1 – Executive Summary/Budget Summary by Fund.

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. The Budget Workshop in April provides departments with an opportunity to present their draft budgets and share past year accomplishments, as well as potential concerns to the Board of Supervisors.

All the while, a Temporary Ad Hoc Budget Subcommittee – consisting of the Chair and Vice-Chair of the Board of Supervisors – meets to review the overall County fiscal position, the progress of the draft budget and any significant challenges or extraordinary situations. The Subcommittee then makes recommendations to the CEO for incorporation into the final budget proposal.

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.

FY 26-27 Budget Development Calendar

2026 Dates	Key Budget Meetings/Activities/Deliverables
January 28 - 30	Board workshop to set goals and budget priorities
February 4	Budget Kick-Off: Draft department objectives and performance indicators due to CEO Office
February 5 – March 20	Department budget preparation
February 27 – March 20	Budgets due to CEO Office
March 2 – April 3	Department fiscal staff meet with budget team as needed for CEO Office Review
April 28 – 29	Public Budget Workshop in Board Chambers to discuss the draft budget and solicit input from the public and the Board
April 30 – May 20	Updates to budget proposal as a result of Budget Workshop
May 29	Public Copy of Proposed Budget Book available in Board of Supervisors' Office
June 9	Public Hearings for Proposed Budget, Rates and Fees held in the Board Chamber
June 23	Board considers adopting final Budget during the regular scheduled Board meeting held in the Board Chamber

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

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

READER'S GUIDE

The 2026 Priority Objectives and a more in-depth discussion of the strategic planning process, and how it relates to the budget development process, are available in Section 1 – Executive Summary/Strategic Planning.

Objectives & Performance Measures – Each Department presented in Sections 2 and 3 of this budget includes a narrative that identifies specific objectives and measurements for the new fiscal year.

Budget and Fiscal Policies – As departments prepared their Fiscal Year 26-27 budget requests for consideration, 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 budgets	✓
Fund Balance Reserve	Promotes prudent levels of fund balance and reserves to sustain services and planned capital projects with minimal cyclical disruption.	✓
Debt Management	Confirms the commitment of the Board, staff, advisors, and other decision makers to adhere to sound financial management practices with regard to debt issuance.	✓
Pension Management	Targets long-term health of County's pension plan and encourages cost stabilization.	✓

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

Fiscal Monitoring Throughout the Year – After adoption of the budget, the CEO staff reviews and monitors revenues and expenses quarterly and assists departments in fiscal management as necessary. Additionally, the County's financial system controls expenditures against the adopted budget at the level of Fund + Cost Center + Account Classification. The Budget Policies document in Section 6 – Appendices identifies specific scenarios for which budget control may be temporarily overridden. As that policy identifies, any override is temporary in nature and that formal Budget Amendment approval by 4/5ths of the Board of Supervisors is still required and should be requested as soon as reasonably possible but not later than the next Countywide Consolidated Budget Amendment.

Budget Amendments – Budget amendments are required in order to increase or decrease appropriations outside of 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 regular basis throughout the fiscal year.

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
- Write, email, or phone your supervisor. Contact information can be found at: HTTPS://WWW.NEVADACOUNTYCA.GOV/731/BOARD-OF-SUPERVISORS
- Apply to be a participant in the County's Citizens Academy that occurs annually. Opportunities can be found at: HTTPS://WWW.NEVADACOUNTYCA.GOV/376/CITIZENS-ACADEMY

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

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



Nevada County is proud to present a balanced Fiscal Year 2026–27 budget that reflects both fiscal discipline and an increasing commitment to transparency and public engagement. This year's process marks an important shift—one that prioritized broader community participation. Through our April public budget workshop and community conversations, we have expanded opportunities to ensure that this financial plan is shaped by the voices of those we serve. As Board Chair Lisa Swarthout noted during the budget workshop, ensuring that both decision-makers and the public have access to the same information leads to stronger outcomes and greater trust.

With a total budget of approximately $466.5 million, the County continues to deliver essential services while navigating a complex and evolving fiscal landscape. Nearly half of all funding (about 48%) comes from state and federal sources, with the remainder generated locally through property taxes, fees and other revenues. A significant portion of County revenues are restricted, meaning it must be used for specific purposes and cannot be redirected to meet other priorities.

We have been both strategic and successful in receiving competitive grants over the last five years, ensuring more dollars come to Nevada County and are put to work to benefit the community. A few examples this past year include receiving $23.7 million for a new psychiatric treatment center, $3 million for wildfire prevention in the South Yuba River canyon and another $2 million for an improved fire suppression system in North San Juan.

At the core of this budget is a continued focus on maintaining vital public services that residents rely on every day. These core services include law enforcement and the justice system, elections, health and human services, land use and environmental health, road maintenance, and libraries. The County continues to deliver these services efficiently and responsibly.

Fiscal stability remains the foundation of County decision-making. The General Fund (approximately $108 million) continues to prioritize public safety, with about 41% allocated to the Sheriff's Office. Investments in infrastructure and long-term capital projects are also important goals, including the Dog Bar and Hirschdale bridge replacements and the Deer Creek Behavioral Health facility. These projects are critical to maintaining safety and serving residents.

The Board's newly adopted Pension Management Plan ensures intentional focus on the reduction of long-term pension liabilities through continued prepayments and additional discretionary payments. This is a proactive strategy that strengthens the County's long-term fiscal stability and saves hundreds of thousands of dollars in interest payments annually.

Still, we realize that challenges remain. Changes in state and federal policy, uncertainty in funding streams, rising costs and evolving community needs all require ongoing attention.

Budgeting requires that the County be future-oriented. It also requires making hard decisions today to balance competing community priorities and the core services we are mandated to deliver. To maximize available resources while maintaining healthy reserves, County departments continue to pursue grant opportunities, strengthen partnerships and identify efficiencies wherever possible.

MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

These efficiencies include an ongoing evaluation of our programs and cutting positions where it makes sense. This lean approach means the County is delivering a budget that adds public safety positions without increasing the total number of employees. These efforts are intended to preserve core services while also delivering on our strategic priorities, including arts and tourism, climate resilience, economic development, emergency preparedness, homelessness, housing and recreation economy.
Ultimately, the 2026–27 budget represents a County that is financially responsible and increasingly transparent. By opening the process, engaging the community earlier and basing decisions in data and dialogue, Nevada County is working to strengthen public trust while continuing to deliver the essential services that support a resilient and thriving community.

I am appreciative of Erin Mettler, Nevada County's chief fiscal officer, who keeps fiscal stability at the forefront of her work. I also thank the budget team of Barry Anderson, Sarah Holyhead and Skyler Corcoran who dedicated countless hours to this year's budget development.

Thanks also to supporting County Executive Office staff Patrick Eidman, Taylor Wolfe, Jenny Comperda, Rain Wrenn, Shannon Malloy and Risk Management staff Brittni Inks and Kelly McKinley, and the many high-performing fiscal personnel throughout the organization.

We also recognize the work of the Board of Supervisors' Budget Subcommittee, Chair Lisa Swarthout and Vice-Chair Sue Hoek, and to Supervisors Heidi Hall, Robb Tucker and Hardy Bullock for their generous commitment of time reviewing budgets with serious scrutiny, careful analysis and deep caring for the community.

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 the County Board of Supervisors has identified as activities and programs where county resources will be focused in the coming year. To be responsive to these needs, the County has aligned staffing with 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 planned use of reserves, expenditure reductions where possible, actively pursuing grants and new funding, and thorough 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's budget and fiscal policies have been the foundation for the County's solid financial status, favoring long-range financial planning and proactive fiscal management over less prudent, quick and reactive fixes. The suite of relevant policies can be found in Section 6 - Appendices. Adhering to these policies allows for the consistent delivery of excellent services to our citizens while building resources to weather a recession. As a result, Nevada County has remained fiscally healthy and is prepared for uncertainties, including shocks from the state and federal budgets or a nationwide recession. Many of these policies received an update over the last year in an effort to remain nimble and consistent with industry standards of excellence.

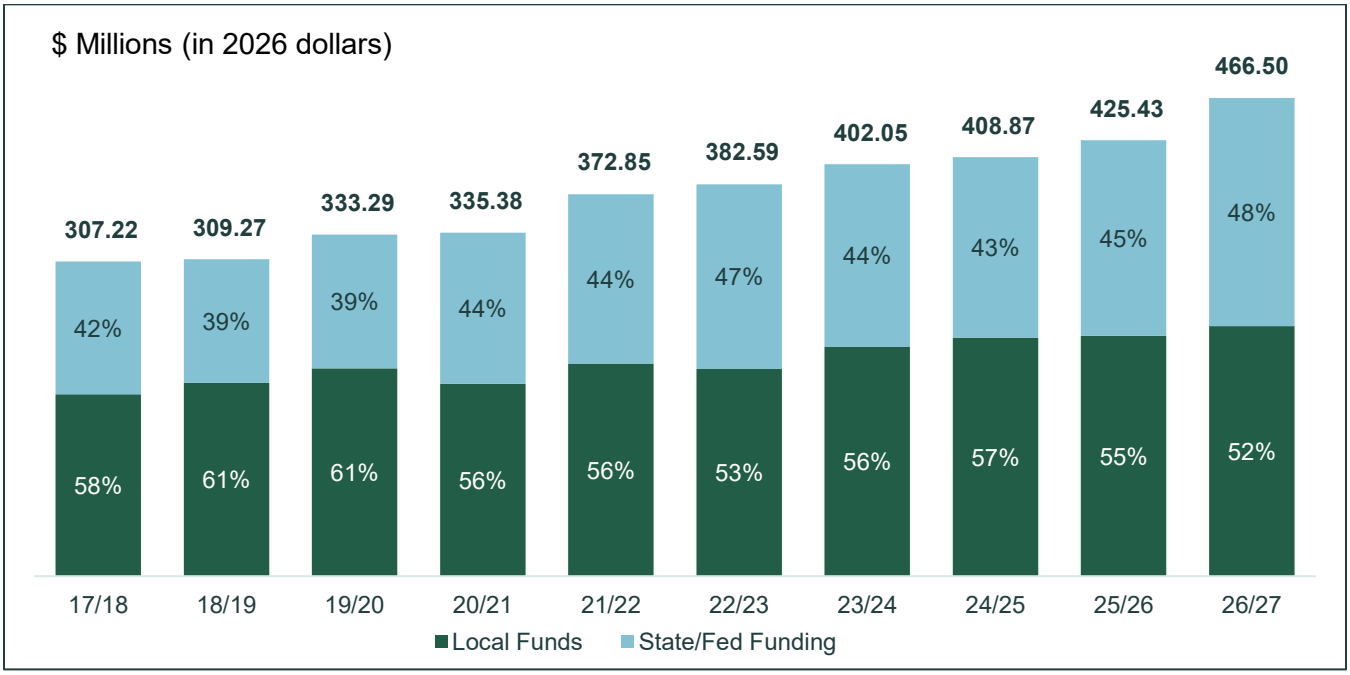
As with most California counties, state and federal funding is the largest source of funds for the County of Nevada, and as a political subdivision of the State of California, we depend on the health of state finances. Generally, if the state is financially sound, then counties have a higher level of financial security, and when the state budget is in crisis, the County feels the pain. The Governor's revised state budget closed an estimated $2.9 billion deficit, as tax revenue grew faster than expected amid a robust stock market and strong technology sector. Spending largely focused on preserving existing programs, utilizing reserves, and avoiding new investments. Though balanced, the state budget and recent federal shifts are expected to place significant financial strain on counties, shifting costs for health and social services. However, Nevada County is well positioned to mitigate impacts to core county funding and services through its sound and careful fiscal practices and planning.

The 2026-27 Nevada County expenditure budget totals $466.5 million, an increase of 12.2% ($51M) over the 2025-26 budget. The largest increases were in capital assets (73.67%, $23.2M) and interfund activity (35.61%, $27.6M). Expenses in capital assets include long-lived tangible assets with a useful life of more than three years and a value of $10,000 or more. Capital assets include buildings, equipment, vehicles, or improvements. Interfund activity reflects reimbursements between funds and service budget units for service and project costs as well as intra-agency overhead distribution.

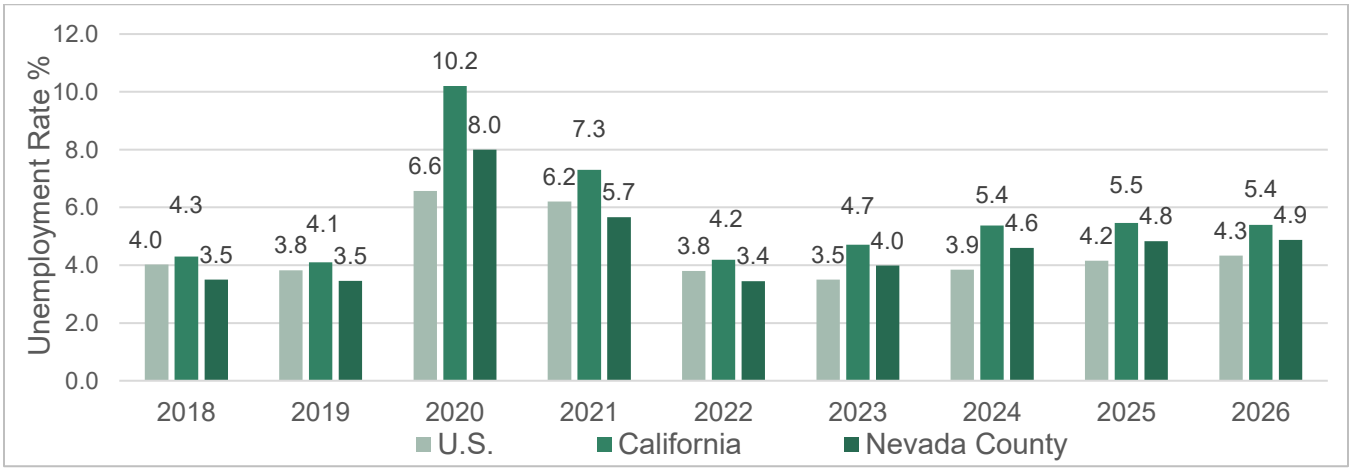
The increase in capital asset expenditures includes costs to fund capital projects, such as the completion of Dog Bar and Hirschdale bridges, and the construction of both the Deer Creek Behavioral Health Facility and the Sheriff's Office Regional Training Facility.

Figure E-1 below provides a ten-year historical perspective on the County budget which illustrates the growth in state and federal funds. The last six years have seen a sustained increase in proportionate share and continue to be a main driver of the County budget, funding approximately 48% of the 2026-27 budget.

Figure E-1: County Budget



Other factors which can influence the County's budget include unemployment rate trends. Following a period of significant disruption in 2020, unemployment rates have steadily declined and have now stabilized. 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.Figure E-2: Unemployment Rate Trends



MESSAGE FROM THE COUNTY EXECUTIVE OFFICER

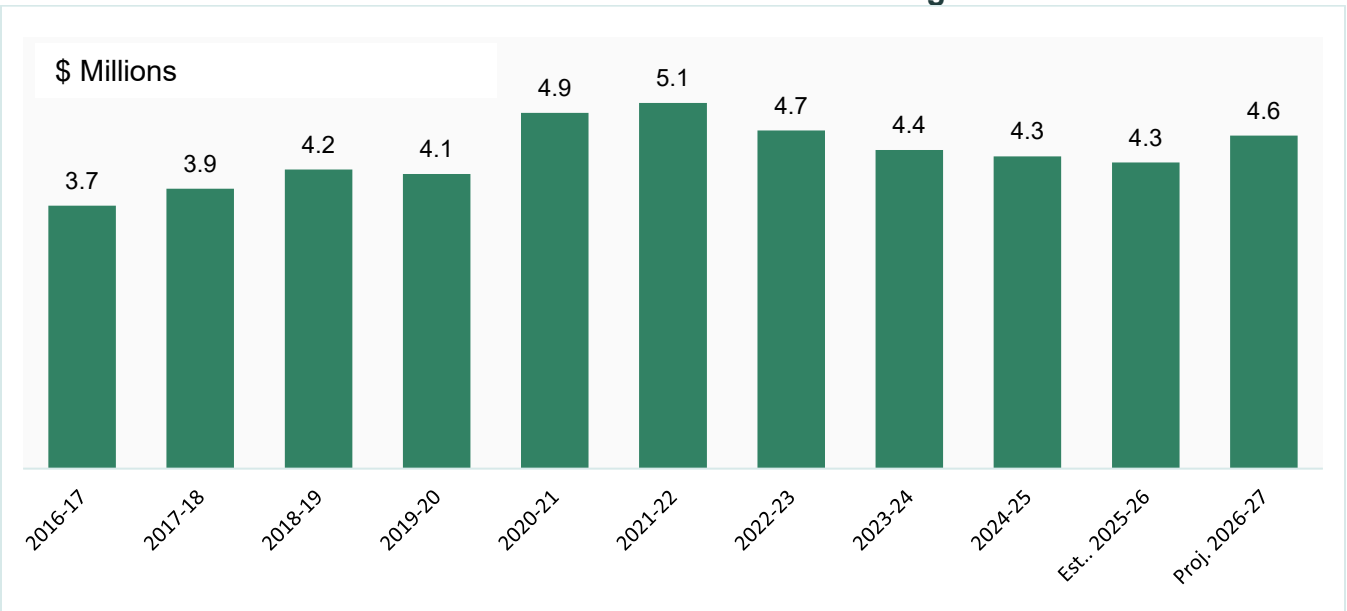
At the close of 2019, the unemployment rates were near record lows across the board, with the U.S. at 3.8%, California at 4.1%, and Nevada County at 3.5%. After the pandemic's economic fallout, unemployment rates crept slightly higher but remained above historic lows. As of March 2026, unemployment rates stood at 4.3% in the U.S., 5.4% in California, and 4.9% in Nevada County.

The U.S. economy experienced significantly weakened job growth in 2025, though the outlook for 2026 remains consistent with a strong labor market. Inflation has resumed deceleration, though slower than anticipated. Challenges to the economic outlook persist, largely driven by tariff policy, consumer anxiety around cost-of-living, and higher energy costs amid escalating geopolitical tensions. These factors have contributed to a subdued economic outlook for 2026, with many economists forecasting a resilient but slower growth phase. In Nevada County, economic headwinds have been felt in the form of reduced growth in property tax revenue and significantly slower construction activity, which has impacted local government revenues.

While the County is not forecasting a recession in the upcoming budget, several departments who are dependent on fee revenue are making adjustments to staffing and finding other ways to reduce expenditures. County fiscal staff are carefully monitoring 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.

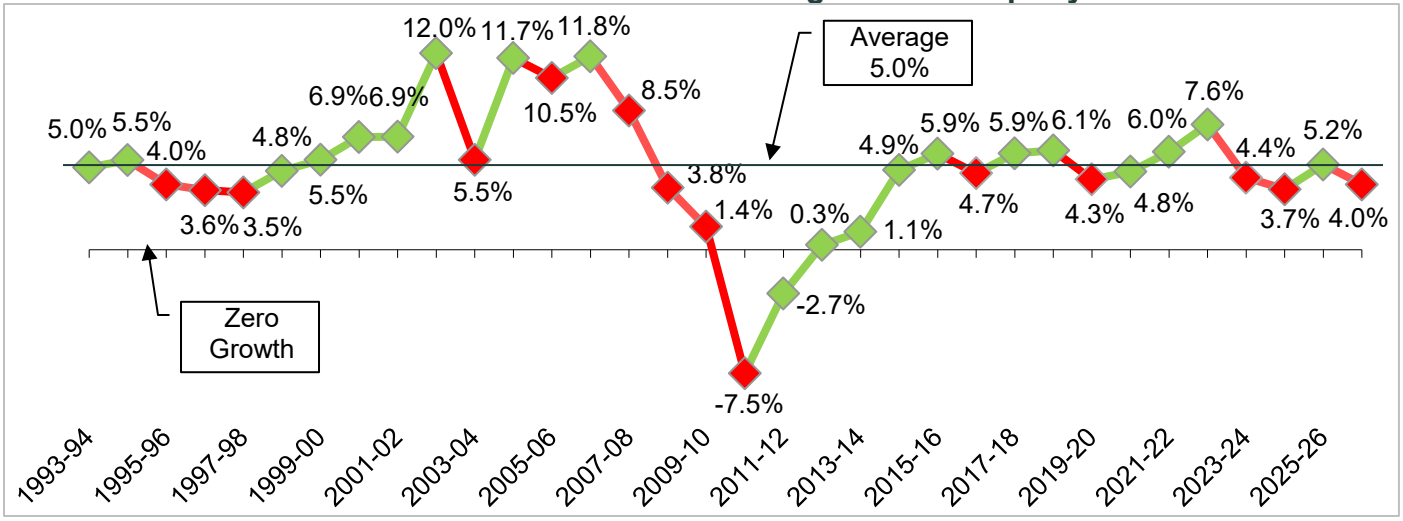
Sales tax revenues remain an important indicator of the County's overall economic health. While they are a secondary source of revenue for the County's General Fund - behind property taxes - they play a critical role across the broader County budget. These revenues support the Health and Human Services Agency and public safety-related departments through realignment funds, Transit and Roads Divisions 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, in the fiscal years immediately following the pandemic, sales tax revenues declined and have now stabilized. For 2026-27, sales tax revenues are projected to show modest growth to $4.6 million.

Figure E-3: Sales Tax Trends



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 past 33 years, the County realized an average annual growth rate of 5.0% in property taxes. In 2019-20 the property tax growth rate dipped below the average at 4.3%, but 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 pandemic, and the desire for people to relocate to our rural area. The real estate market has since cooled off, and the slower growth trend that started in 2023-24 continues into 2026-27, where we're estimating 4.0% growth, well below the long-term average of 5.0%.

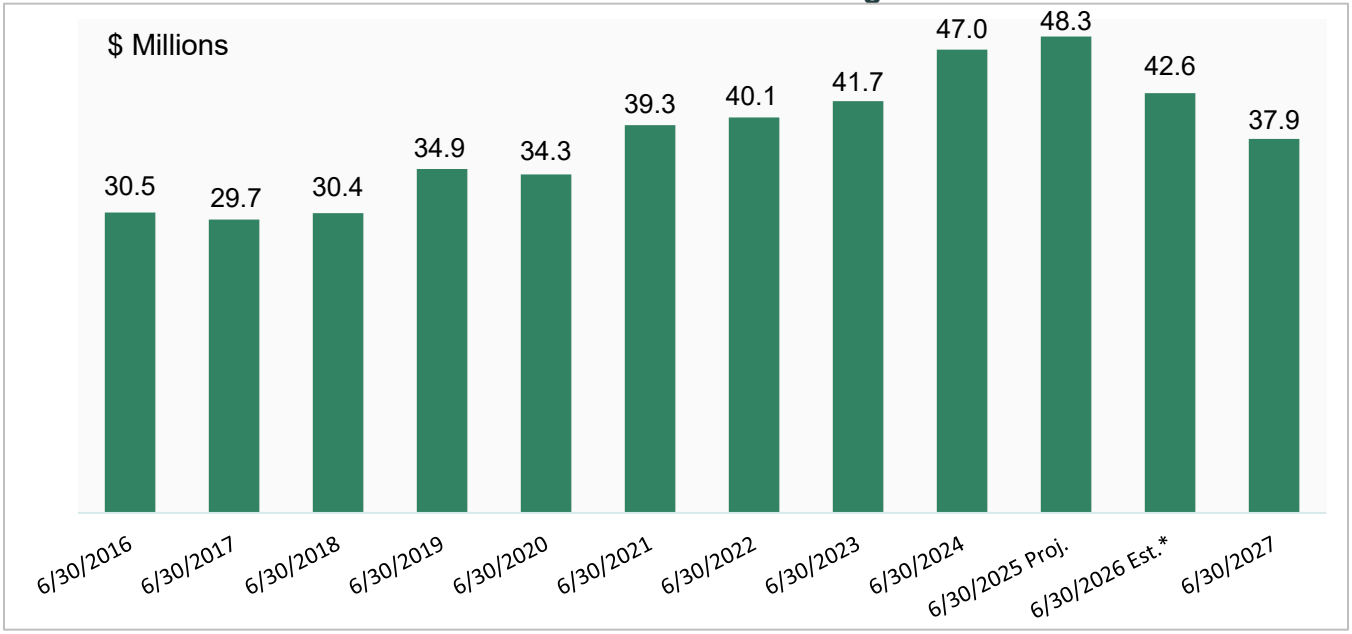
Figure E-4: Property Tax Growth Rate



Over the last two decades, the County has been able to maintain essential services, even in recessionary times, due to 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 over time, regardless of external pressures or economic challenges. The effect during the good times is to create a healthy General Fund balance to assist the County operations in the event of more difficult times. Following the County Fund Balance Reserve Policy, the General Fund balance allows for one-time expenditures for emergencies and 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, as well as 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, which occurs each January. Figure E-5 shows General Fund balance over time with estimated year-end fund balances of $42.6 million in 2025-26 and $37.9 million in 2026-27.

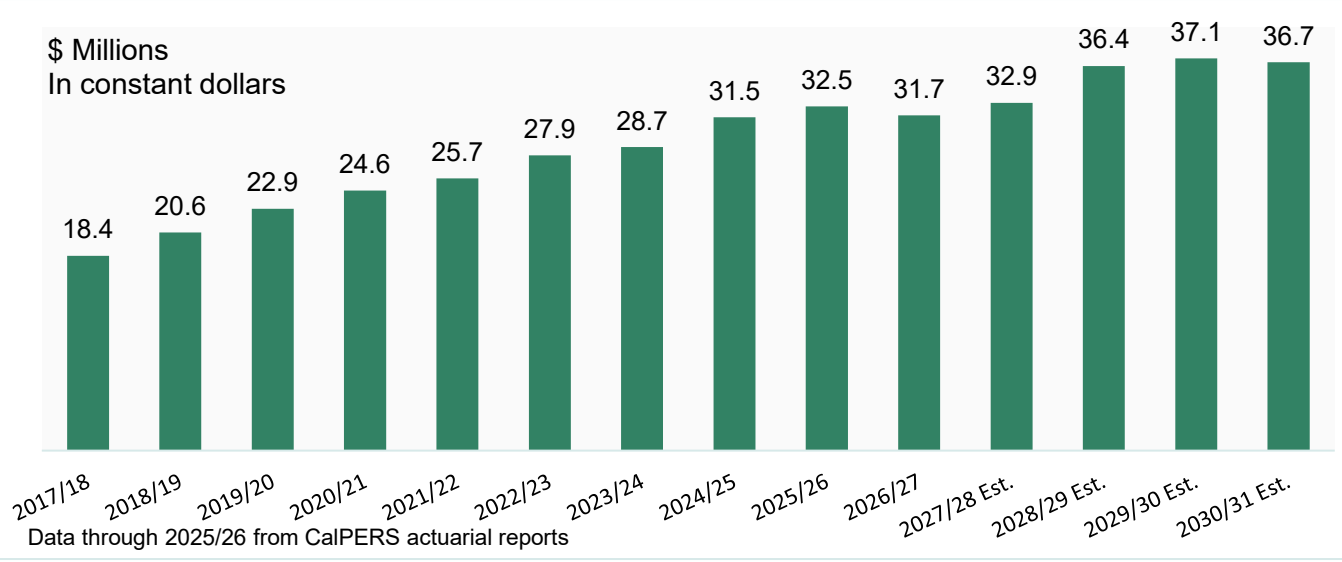
The County will closely monitor the use of General Fund reserves, as there continues to be uncertainty around the economy, as well as the ongoing challenge of balancing increases to the cost of providing services with slower revenue growth. As stated above, these reserves remain critical to maintaining essential services during uncertain economic times, such as those we are currently experiencing.

Figure E-5: General Fund Balance



It is imperative that these reserves be maintained at sufficient levels for possible future financial threats. One area the County has placed renewed focus on this last year is its pension costs, as shown below in Figure E-6. The County's Pension Management Policy was updated in October 2025 and a companion Annual Pension Management Plan was approved by the Board in May 2026. The updated policy includes a framework for how the County will proactively decrease its unfunded accrued pension liability through additional payments applied strategically to either smooth out the cost increases over time or shorten the amount of time it will take to pay off. Also prescribed in the new policy is improved communication with the Board of Supervisors and the public through annual compliance monitoring reports and a public-facing website dedicated to information regarding the County's pension.

Figure E-6: Total Cost of County Pensions



NEVADA COUNTY
CALIFORNIA

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

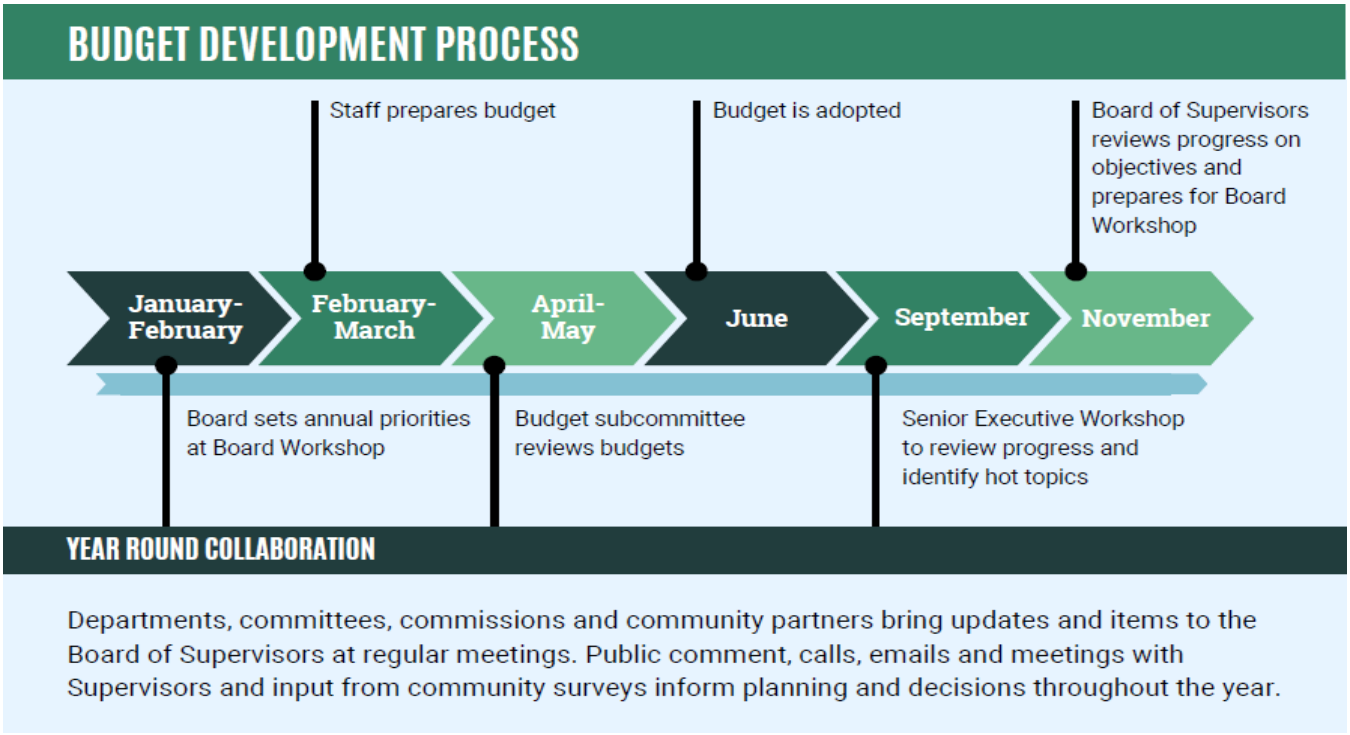
The County of Nevada Board of Supervisors discussed and established its 2026 Priority Objectives at the annual Board Workshop, which was held January 28-30, 2026. The Priority Objectives set policy direction for staff to use in preparing their fiscal year 2026-27 budget proposals in alignment with the Board. Links to the Priority Objectives and progress reports are provided at the end of this section.



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, 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 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

STRATEGIC PLANNING



As the diagram also illustrates, the strategic goals that result from this collaborative process inform resource allocation decisions that inform the development of the budget. 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 department narratives in sections 2 and 3 of this document.

Performance Measurement

New to this year's budget document, each Department narrative includes a "How We Measure Success" section with specific measurement metrics goals and objectives. This new section is intended to be used in concert with the County's enterprise-wide performance management system which contains 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

LONG-TERM FINANCIAL PLANNING

The County of Nevada is dedicated to providing a sustainable level of core services to the public, and long-term financial planning activities are guided by this principle, with a focus on several key areas such as overall fiscal health, stable operations, and capital infrastructure needs. Long-term financial planning is a key component of the Fiscal Stability and Core Services Priority Objective, which remains paramount to the policy direction provided by the Board of Supervisors. The County considers known and anticipated changes to salaries and benefits, revenues, levels of service, Priority Objectives, economic indicators, and federal and state policy changes when reviewing long-term plans.

Fiscal Policies

The County Board of Supervisors has established a solid foundation for long-term financial planning through the adoption of policies guiding prudent County fiscal management. Several of these policies received a refresh over the last year to reflect best practices in policy governance, including the Fund Balance Reserve and Pension Management Policies and a new Budget Control Override Policy. It is anticipated that the County's Debt Policy will be updated in 2026.

The Fund Balance Reserve policy promotes prudent levels of fund balance and reserves to sustain core services and planned capital projects with minimal cyclical disruption. The refreshed document further defines the purpose, funding target, approval requirements, authorized uses, and fund classification of each reserve to ensure clarity and transparency in how the Board directs funding. The revised policy also adds monitoring and reporting responsibilities shared between the County Executive Office and the Auditor-Controller.

The Debt Management Policy serves as a tool in managing the County's finances. It identifies criteria by which the County may need to enter into debt obligations to finance projects and to meet fiscal responsibilities. Debt financing is a powerful and necessary tool for undertaking major capital projects that cannot be reasonably financed on a pay-as-you-go basis. Accordingly, the Debt Management Policy confirms the commitment of the Board, staff, advisors and other decision makers to adhere to sound financial management practices. With Board providing direction to prepare a new debt issuance request for certain capital projects in Fiscal Year 2026-27, a revised Debt Management Policy will be brought to the Board earlier in the fiscal year.

The Pension Management Policy recognizes the ongoing fiscal challenge of pension funding and prescribes heightened transparency and formal review processes as part of the refreshed document. This policy's primary objective is to strategically address the existing and any future unfunded accrued liability by making all relevant information readily available to decision makers and the public, identify policy goals, reflect a reasonable and conservative approach to managing pension costs, and demonstrate a commitment to long-term financial planning.

New this year, a Budget Control Override Policy provides delegated authority from the Board of Supervisors to the County Executive Office and Auditor-Controller in specific instances where the County's financial system budget controls are impeding immediate and required payments. The Policy underscores that such overrides are considered temporary and require retroactive approval by the Board of Supervisors as soon as possible.

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

LONG-TERM FINANCIAL PLANNING

Capital Program

A robust and strategic capital program is an essential element of the County's Long-term financial planning. The capital program is informed by five-year Board-approved plans covering Road Maintenance and Capital Improvement, Capital Facilities Master Plan, and the Information and Communication Technology Strategic Plan. This program is discussed in detail in the following Capital Planning of this Executive Summary.

Forecasting and Recession Planning

The County engages in forecasting activities at the departmental and organization-wide levels as part of the overall long-term financial planning process. Forecasts are based on reasonable assumptions using historical data analysis, incorporating known and anticipated changes, economic indicators and other information available to County fiscal staff. While many variables beyond the County's control can introduce significant variance to actual outcomes, including economic, demographic and policy changes, forecasting still serves a valuable role in the planning process. Since the majority of the County's revenue sources are state and federal – and those revenues are tied to providing for specific mandated services – extra attention is focused on the limited discretionary funding within the County General Fund. The following provides a high-level overview of the long-term general fund forecast and how that intersects with the County's planning for an economic downturn.

General Fund Long Term Forecast

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

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

Revenue Growth Factor Assumptions:		**Expense Growth Factor Assumptions:**	
Property Tax	4.0%	Salaries and Related:	5.0%
Sales Tax:	1.4%	Retirement:	4.6%
Transient Occupancy Tax:	6.0%	Health Benefits:	7.0%
Franchise/Host Fee:	7.1%	Services and Supplies:	2.5%
Penalties and Interest:	7.0%	Other Expenses:	4.3%
Interest Income	7.6%		
Other Revenues	2.8%		

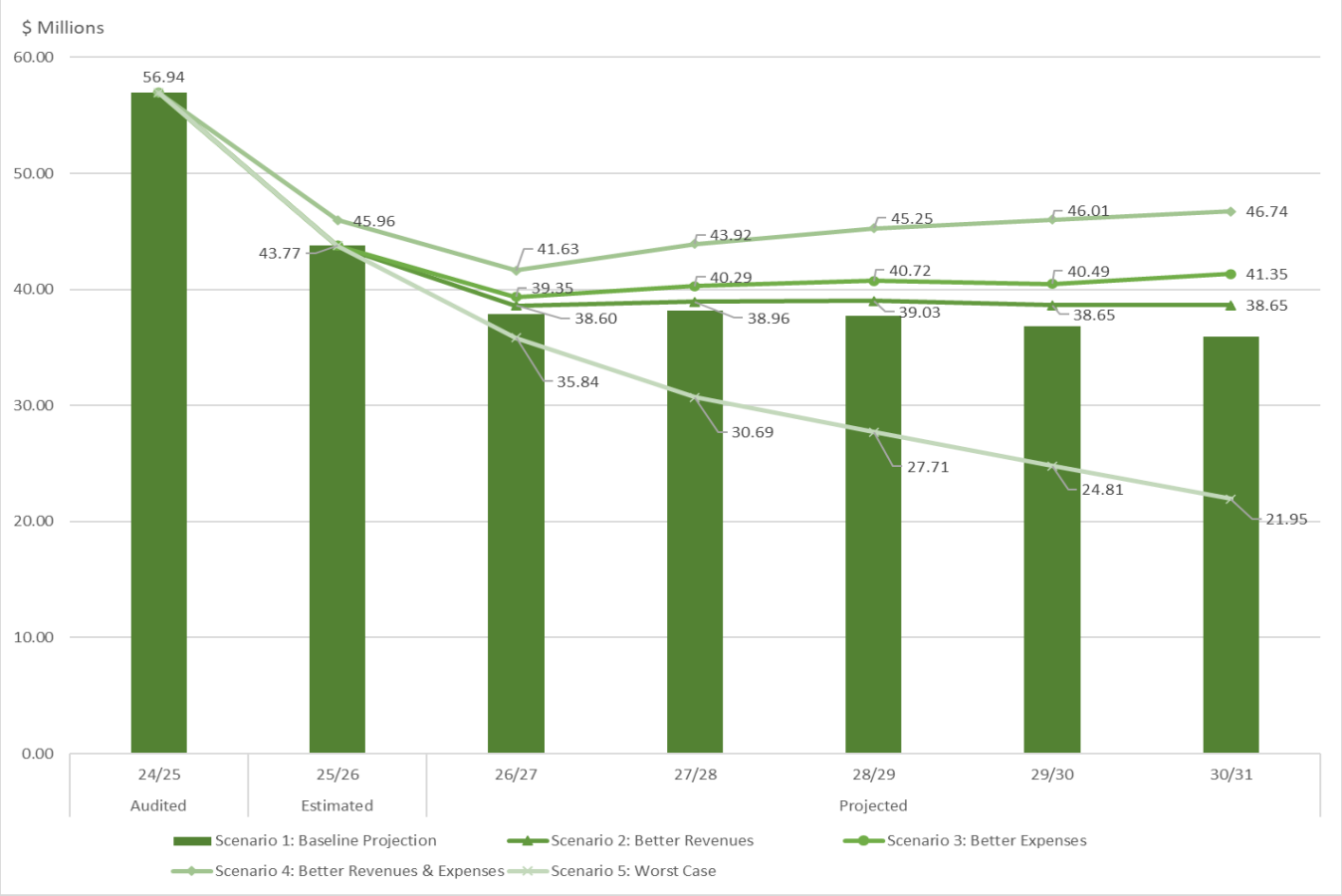
The baseline long-term general fund revenue and expense forecast using the average annual growth factors above, is summarized below in Figure 1-2. The baseline forecast predicts that projected revenues will not keep pace with projected expenditures resulting in a drawdown of the general fund reserves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

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

	Audited	Estimated	Projected				
	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Scenario 1: Baseline Projection							
GF Beginning Balance	**62.8**	**56.94**	**43.77**	**37.84**	**33.77**	**31.20**	**28.65**
Income Baseline Only	2.73	2.84	2.92	3.01	3.10	3.22	3.35
One-Time Adjustments	-8.59	-16.00	-8.85	-7.08	-5.66	-5.78	-5.89
Ending Fund Balance	**56.94**	**43.77**	**37.84**	**33.77**	**31.20**	**28.65**	**26.11**

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

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



LONG-TERM FINANCIAL PLANNING

Over the last two years, the County's economically sensitive revenues have experienced stagnant growth, particularly sales and property tax, the largest categories of discretionary general fund revenue. In addition, the majority of revenue received for COVID-19 related mitigation has been spent and not replaced with another source, which is creating the need to reset service level expectations back to providing core and mandated services and rely on grant funding for special project funding and service enhancement. Despite these challenges, the County continues to operate in a zero-based budget environment, meaning operating expenses are in line with available revenues. The use of fund balances is limited to planned one-time projects, cash-flow support for fee-based and reimbursed activity, and as a backstop for any unexpected and emergent needs.

Long-term projections are used to help shape decisions and control expenses in several areas such as:

- Capital Project planning
- Controlling the number of authorized County employees
- Supporting a vacancy review process to confirm the position remains necessary
- Utilizing contracts to provide services, where appropriate

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

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

That being said, the County remains vigilant in monitoring revenue trends and other key indicators to identify and respond to so that fund balances can be kept stable and in the event of recession, either in the near or distant future, that the County will continue to have resources necessary to provide core county services. The COVID-19 public health emergency served as a good trial run for the County's ability to react in the face of indicators of recession, controlling expenses and relying on reserves to ensure the continued delivery of core services in the face of economic crisis.

Other County Long-Term Forecasts

County agencies also utilize long-term forecasts to inform their budgeting and decision-making processes. For example, the Community Development Agency (CDA) focuses on projected revenues within each Department based on activity and utilization, to develop a five-year projection that identifies short- and medium-term impacts to support strategic operational decisions. In addition, CDA completes periodic nexus studies to support rate increases for all county sanitation zones.

LONG-TERM FINANCIAL PLANNING

Health and Human Services Agency (HHSA) also does long range forecast for each of their departments which include revenue and expense projections and overall fund balance health. HHSA receives most of its revenue from state sales tax and motor vehicle license fees, mental health services act funds, federal Medi-Cal reimbursements, and a variety of state and federal grants. Due to the volatility of the tax and fee-based sources, HHSA fiscal staff employ a variety of tools to assist in forecasting revenue and fund balances. It is very typical for the demand of health and human services programs to be at their highest when revenue is at its lowest, so tracking fund balances is critical to overall financial health. The long-range fund balance forecaster model tracks revenue stream projections against current expenditures and produces a model of fund balance impacts over a 7-year time period. The tool also allows flexibility in modeling financial impacts of new programs, projected recession impacts or other fluctuations.

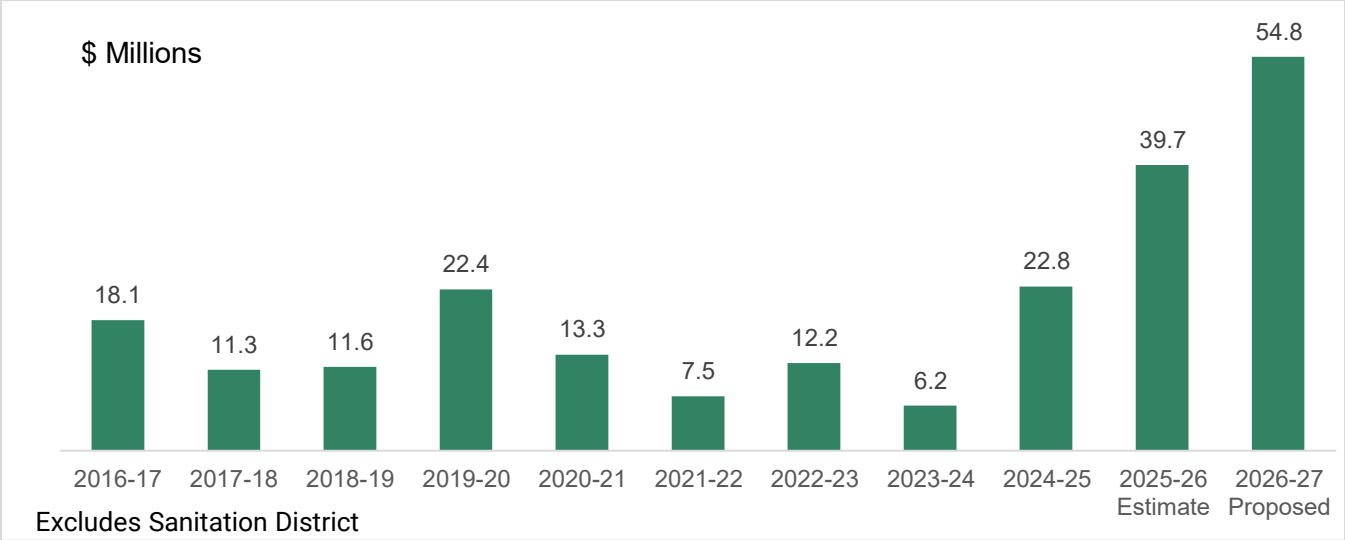
CAPITAL PROGRAM

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

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

- Road Maintenance and Capital Improvement Plan
- Capital Facilities Master Plan
- Information Systems Strategic Plan

Figure 1-4: Total Capital Expenditures



Road Maintenance and Capital Improvement Plan

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

CAPITAL PROGRAM

The 2026 CIP is summarized below in Figure 1-5 and a more detailed version is available online at the County Budget Portal: HTTPS://WWW.NEVADACOUNTYCA.GOV/BUDGET

Figure 1-5: Capital Improvement Project Summary

Capital Project Expenditures

(50% of Total Capital Project Expenditures)

Project	Revenue Impacts*	Expense Impacts	Funding Sources
Bridge Projects	$6,624,513	$7,468,913	Federal and State Grants, General Fund MOE, and Gas Tax
Development Fee Projects	$824,766	$1,274,766	Federal Grant, Local Transportation Mitigation Fees (LTMF), and RMRA
Safety Projects	$1,088,500	$1,211,165	Federal and State Grants, and Miscellaneous Revenues
Other	$2,120,653	$9,514,339	Federal Grants and Solid Waste Funds
TOTAL	**$10,658,432**	**$19,469,183**	

Maintenance Expenditures

(44% of Total Capital Project Expenditures)

Project	Revenue Impacts*	Expense Impacts	Funding Sources
Roadway Preservation	$0	$3,705,348	RMRA and CSA/PRD
Drainage and Shoulder Maintenance	$0	$1,045,073	Gas Tax and RMRA
Vegetation Control	$429,333	$1,828,135	Gas Tax, Brush Clearing Safety Grant funds (FEMA), and RMRA
General Maintenance	$914,520	$7,628,303	Gas Tax, General Fund MOE, RSTP, RMRA, CSA/PRD and Trust Funds
Equipment Program	$0	$2,822,095	Road Fund
TOTAL	**$1,343,853**	**$17,028,954**	

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

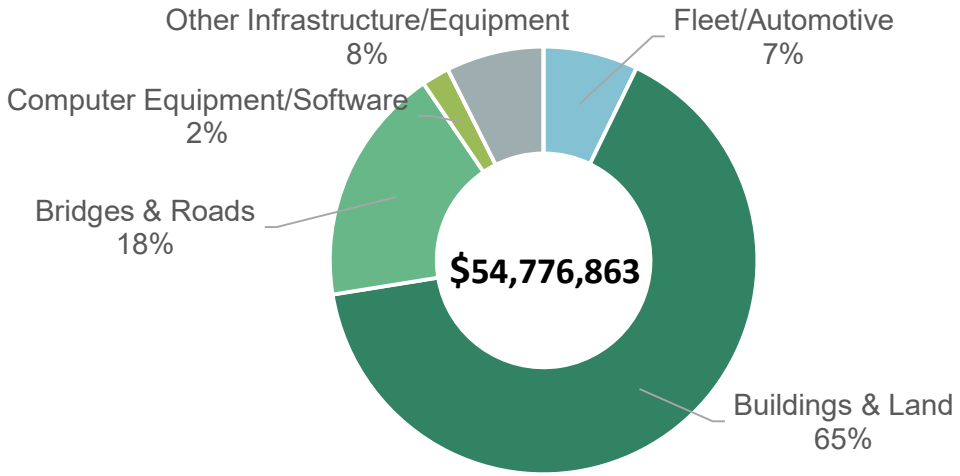
Capital Facilities Master Plan

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

Figure 1-4 shows that Capital Expenditures in the major operating funds have ranged from approximately $18.1 million in fiscal year 2016/2017 to $54.8 million in the proposed budget for 2026/2027. Figure 1-6 shows the breakdown of the various capital expenditures, with the largest being building and land, followed by bridges and roads, followed by other infrastructure / equipment. The buildings and land projects include the Psychiatric Health Facility/Mental Health Rehab Center (PHF/MHRC), the Sheriff's Regional Firearms Training Facility, final payments toward the MORE program, which replaces mobile homes for low-income residents and replacing the Penn Valley bus stop. The roads and bridges projects include final construction costs for the Dog Bar and Hirschdale bridges, design costs for the bridges on Donner Pass Road, Relief Hill, and Rock Creek Road, and the Combie Road Widening and Rough and Ready Roundabout projects. Funding ranges from General Fund (heavily used for computer equipment/software and some roads funding), state and federal funds and taxes (major road and bridge projects and road maintenance), and departmental special revenues and reimbursements (for building improvements and usage, information systems, and fleet charges). Details of those expenditures and supporting revenues can be found within the respective departmental budgets.

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

Figure 1-6: County of Nevada Capital Expenses 2026/2027



Information Technology Strategic Plan

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

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

Operational Impacts

Generally, Capital Program projects included in the Roads Maintenance and Capital Improvement Plan (CIP) are included in the budget. And, while the CIP is used to develop the budget, it is not always possible to draw a direct line between the amounts shown in the CIP and the budget. The primary reason for this is that grant-funded roads projects typically require the award of a contract before funding will be authorized. As such, the roads program must budget the entirety of anticipated project costs in the year in which contract award is expected, regardless of when actual costs are expected to be incurred. Accordingly, the operational impacts presented in Figure 1-5 above represent the expected true revenue and expense impacts for FY 2026/2027.

Capital Program projects related to the Capital Facilities Master Plan and Information Technology Strategic Plan are the result of the processes surrounding the ultimate selection of projects, described on the previous page and, as such, are not known during the budget development process. Accordingly, dollars are not budgeted for unknown projects. As projects arise through the governance processes and specific costs are identified through those processes, budget is established at the time that these projects are presented to the Board of Supervisors for approval. Once project budgets are established and the projects are underway, the funds are encumbered and the budget appropriation carries through to the end of the project (see more about encumbrances and budgeting in the Basis of Budgeting and Accounting section of this document). Projects that have reached that stage of development and are included in the 2026/2027 budget year include the Psychiatric Health Facility/Mental Health Rehab Center (PHF/MHRC) ($22M), the Sheriff's Regional Firearms Training Facility ($12.5M), final payments toward the MORE program, which replaces mobile homes for low-income residents ($805K) and replacing the Penn Valley bus stop ($115K).

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

BASIS OF PRESENTATION, BUDGETING & ACCOUNTING

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 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 the Board of Supervisors can distribute the funds in a way that best meets the community's needs, unlike other funds that are restricted to predefined uses.

Special Revenue Funds: Special revenue funds account for the proceeds of specific revenue sources and are received or set aside for legally restricted special purposes.

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 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 an ongoing basis to be financed or recovered primarily through user fees. In the event that these fees are insufficient to cover the operations of the Enterprise fund, transfers can be made from other fund types to provide additional support.

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).

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, whereas 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 earned or owed to the County, regardless of the timing of payment, and obligations are recognized when incurred.

- Year-end encumbrances are excluded from the fiscal year expenses for the transactions that have not yet occurred.
- As 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 is 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.

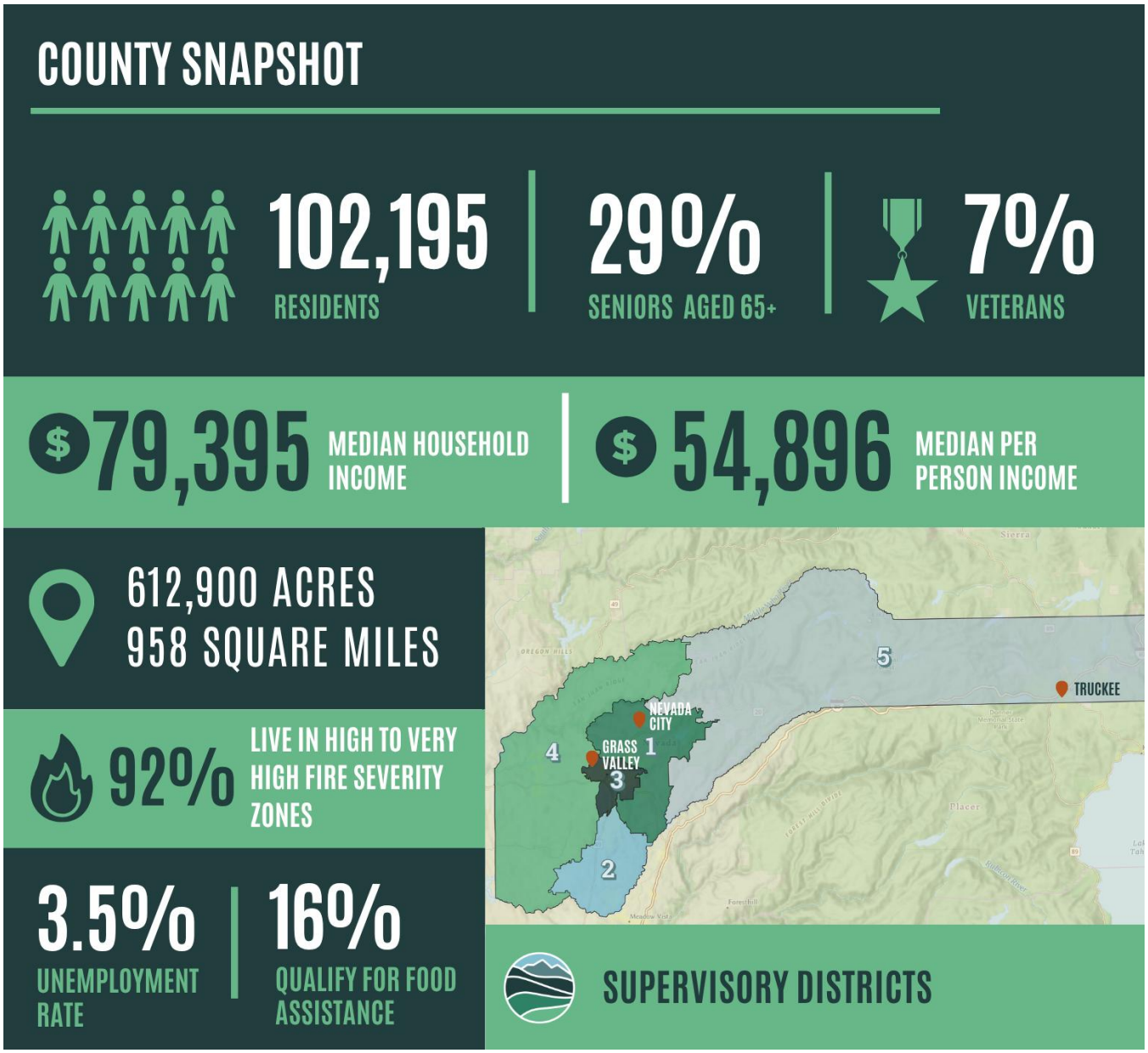
Fiduciary funds include trust and custodial funds. All fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Again, these funds are not included in the budget appropriation.

Please refer to Section 4, County Resources, for additional information on the fund structure (Schedule of Funds), a schedule of Cost Centers by fund type, and a schedule of revenue and expenditures by Cost Center/fund.

DEMOGRAPHIC & STATISTICAL PROFILE

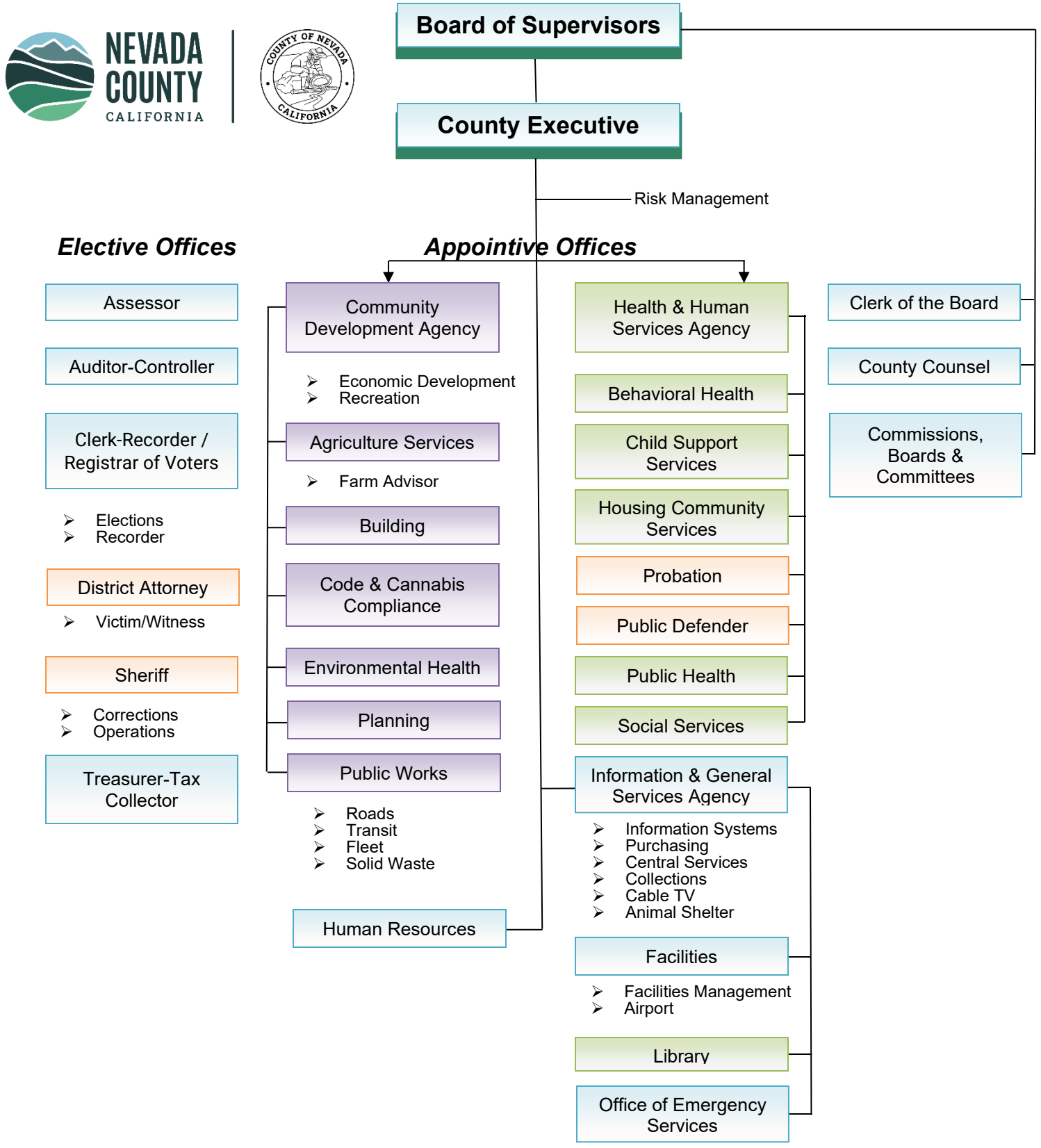
Nevada County is located on the western slope of the Sierra Nevada Mountains and is known as the heart of “Gold Country”. The County was incorporated in 1851 and includes unincorporated areas as well as three incorporated cities: Nevada City (the county seat), Grass Valley, and Truckee.

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

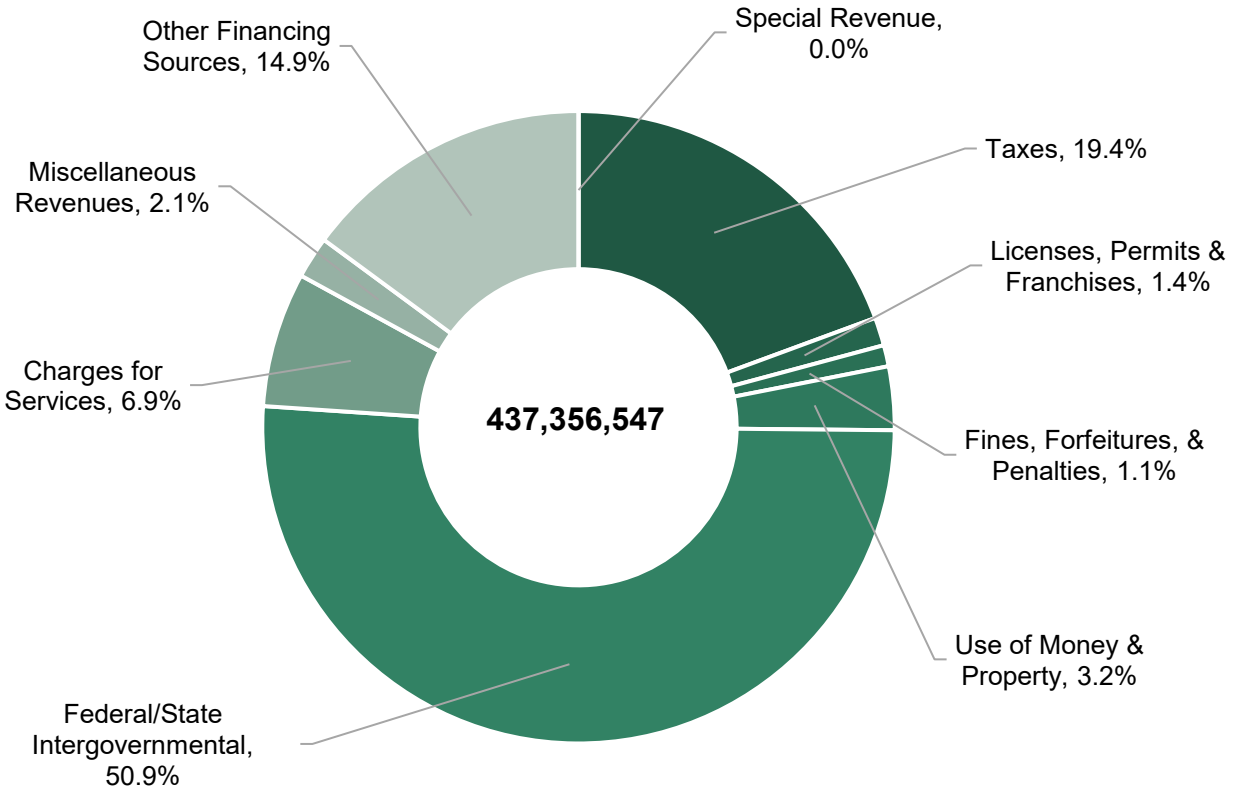
NEVADA COUNTY ORGANIZATIONAL CHART



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

REVENUES BY SOURCE

Revenues	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted
Taxes	78,707,676	81,774,519	81,105,809	84,773,664	-
Licenses, Permits & Franchises	5,596,152	7,082,760	5,991,181	6,291,389	-
Fines, Forfeitures, & Penalties	4,218,852	3,832,555	4,469,727	4,733,881	-
Use of Money & Property	15,635,115	14,940,280	15,275,967	14,202,068	-
Federal/State Intergovernmental	176,398,128	186,391,189	197,151,705	222,695,881	-
Charges for Services	28,375,278	29,288,767	27,663,331	30,144,674	-
Miscellaneous Revenues	4,935,438	6,620,837	7,293,443	9,363,908	-
Other Financing Sources	60,712,500	61,673,183	62,225,157	65,151,082	-
Special Revenue	-	-	-	-	-
Total Revenues	**374,579,140**	**391,604,090**	**401,176,320**	**437,356,547**	**-**



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
26/27	$61.55	$4.63	$4.33	$1.44	$0.16	$9.64	$81.75

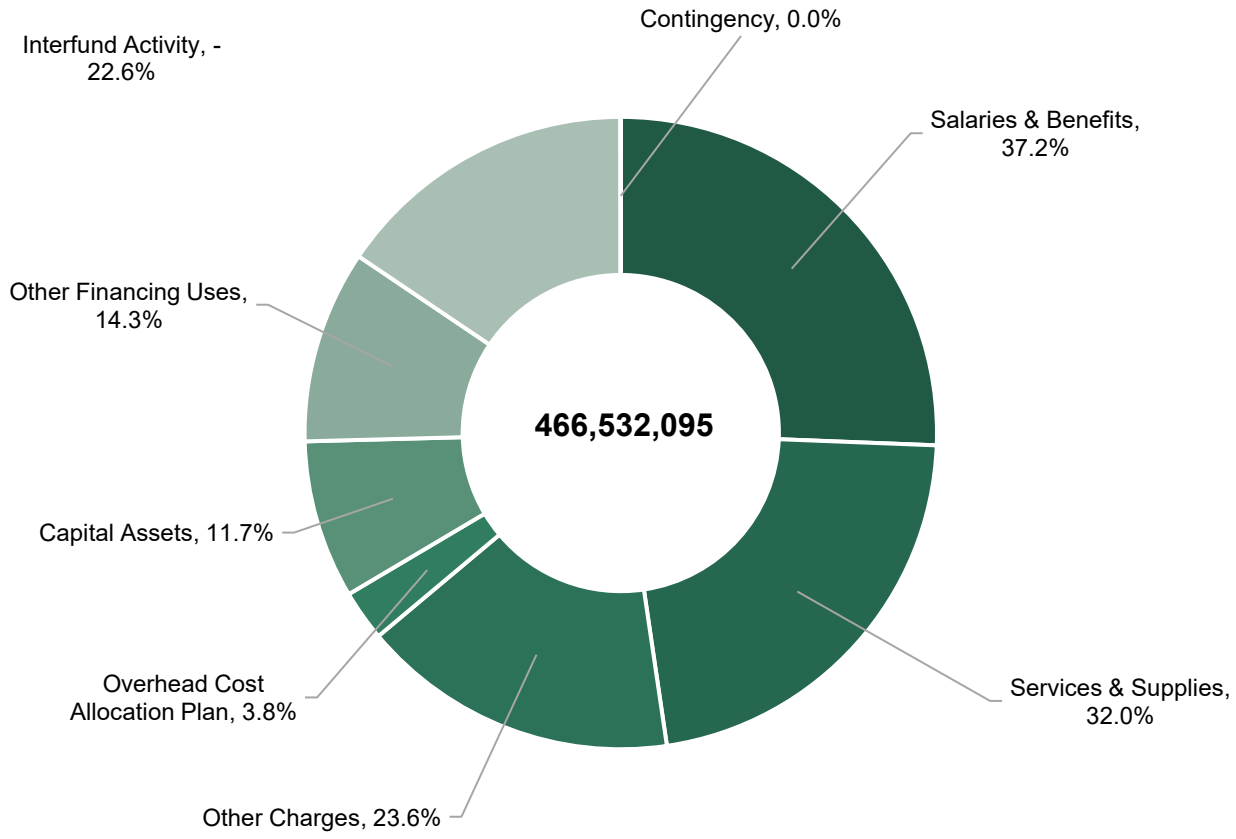
(Expressed in millions)

Notes:

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

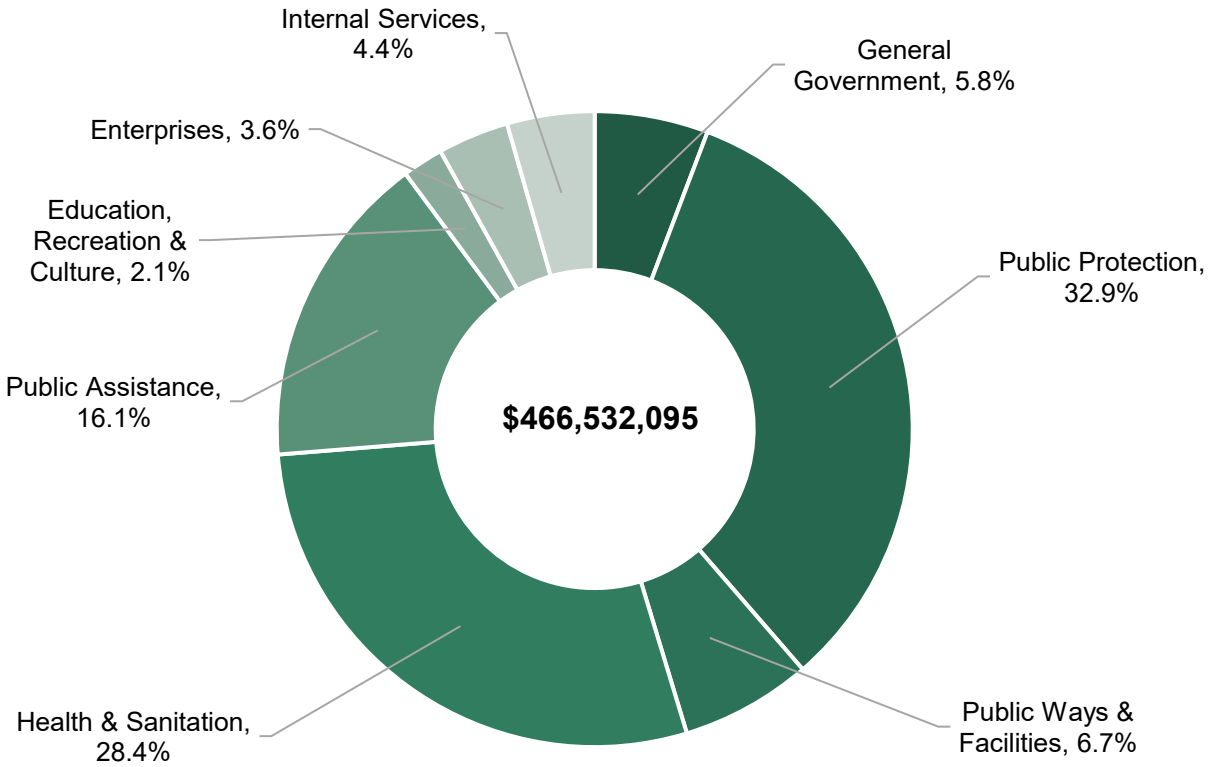
EXPENDITURES BY COST CATEGORY

Expenditures	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted
Salaries & Benefits	144,202,300	165,351,851	153,745,287	173,445,048	-
Services & Supplies	111,027,319	132,754,477	132,841,553	149,282,667	-
Other Charges	111,046,169	81,012,625	103,819,175	109,888,770	-
Overhead Cost Allocation Plan	16,618,398	18,581,896	18,659,618	17,534,813	-
Capital Assets	30,118,730	31,540,999	39,736,889	54,776,863	-
Other Financing Uses	47,112,792	63,598,705	61,912,910	66,743,493	-
Interfund Activity	(98,552,223)	(77,601,204)	(100,025,726)	(105,239,559)	-
Contingency	-	100,000	-	100,000	-
Total Expenditures	**361,573,484**	**415,339,349**	**410,689,706**	**466,532,095**	**-**



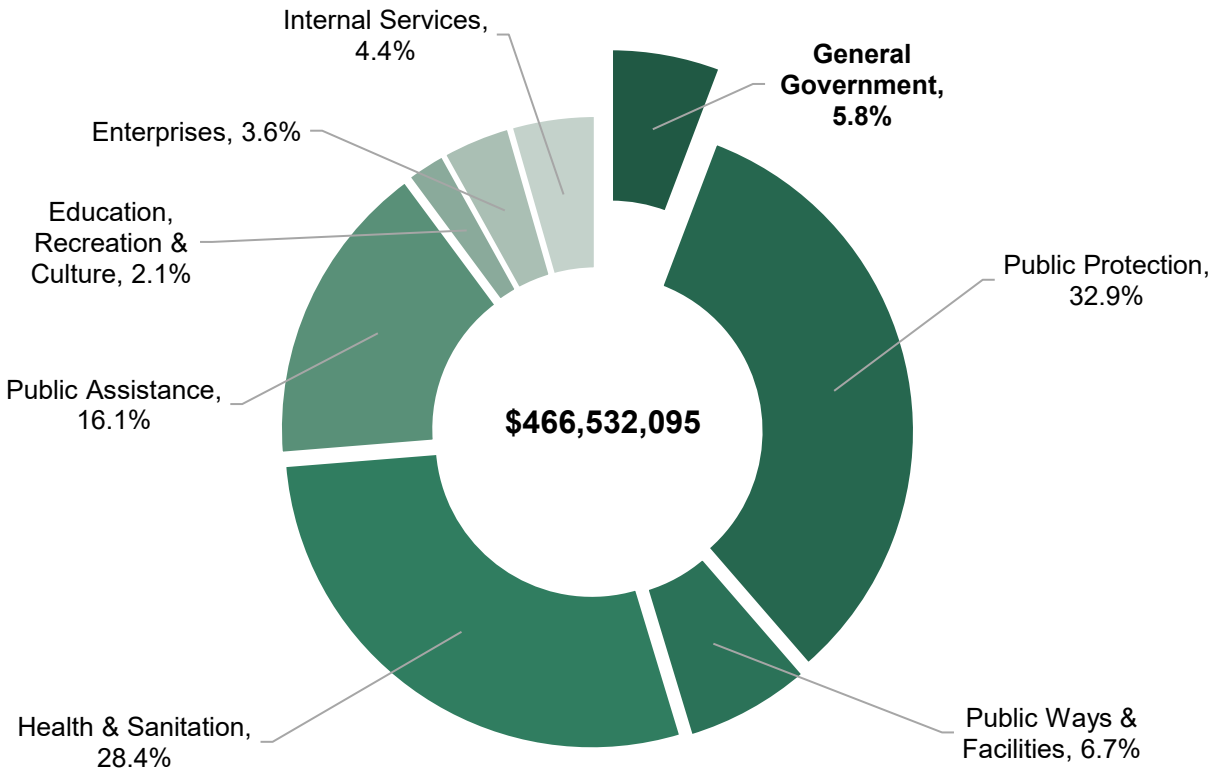
EXPENDITURES BY FUNCTION OF GOVERNMENT

General Government	26,959,830
Public Protection	153,306,674
Public Ways & Facilities	31,156,514
Health & Sanitation	132,521,535
Public Assistance	75,242,020
Education, Recreation & Culture	9,729,511
Enterprises	16,863,099
Internal Services	20,752,912
	$ 466,532,095



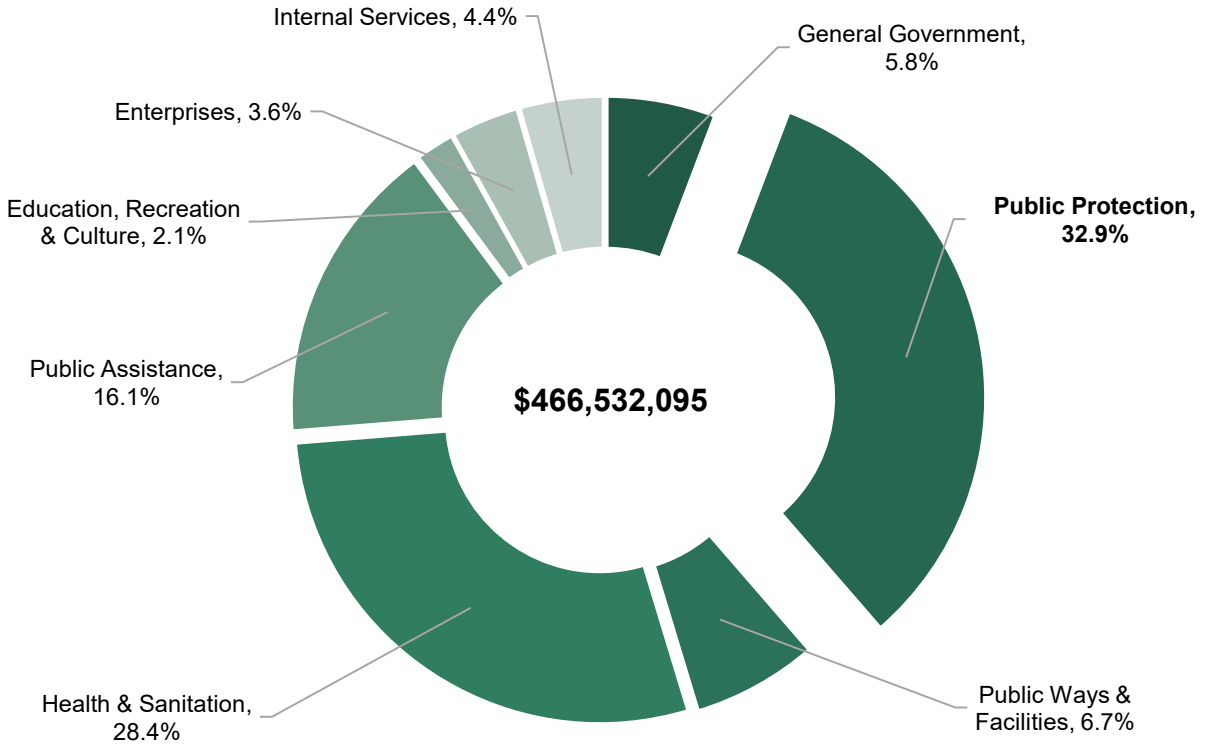
GENERAL GOVERNMENT

Clerk of the Board	10101	2,555,576	Capital Facilities Projects	10801	(123,256)
Annual Audit Services	10102	37,186	Crim. Just.Temp Fac. Constr.	10803	100,586
County Executive Office	10103	3,402,810	Capital Projects	10805	-
Assessor	10201	4,898,616	Economic Development	10902	824,311
Auditor-Controller	10202	3,522,724	Assessment Appeals Board	11001	10,635
Treasurer/Tax Collector	10203	2,234,249	Info. & General Svcs Admin	11003	5,000
Purchasing	10204	714,025	Risk Management Admin.	11004	461,768
Collections	10205	65,006	Ins.-Property & Casualty	11005	23,735
Other Fin. Sources & Uses	10206	(13,759,298)	Historical Landmarks	11006	553
Trial Court Funding	10207	1,426,923	Information Systems	11007	4,591,966
Provision for Contingency	10212	100,000	Surveyor	11009	183,328
Building Debt Financing	10214	2,381,758	Cable TV Services	11010	242,623
Legal Counsel	10301	2,201,433	Transit Self-Insurance	11012	201
Personnel Services	10401	2,779,766	Insurance - Worker's Comp.	11015	-
Elections	10501	2,716,724	Other Debt Financing	11016	272,940
Facilities Management	10702	5,087,942			
				$	**26,959,830**



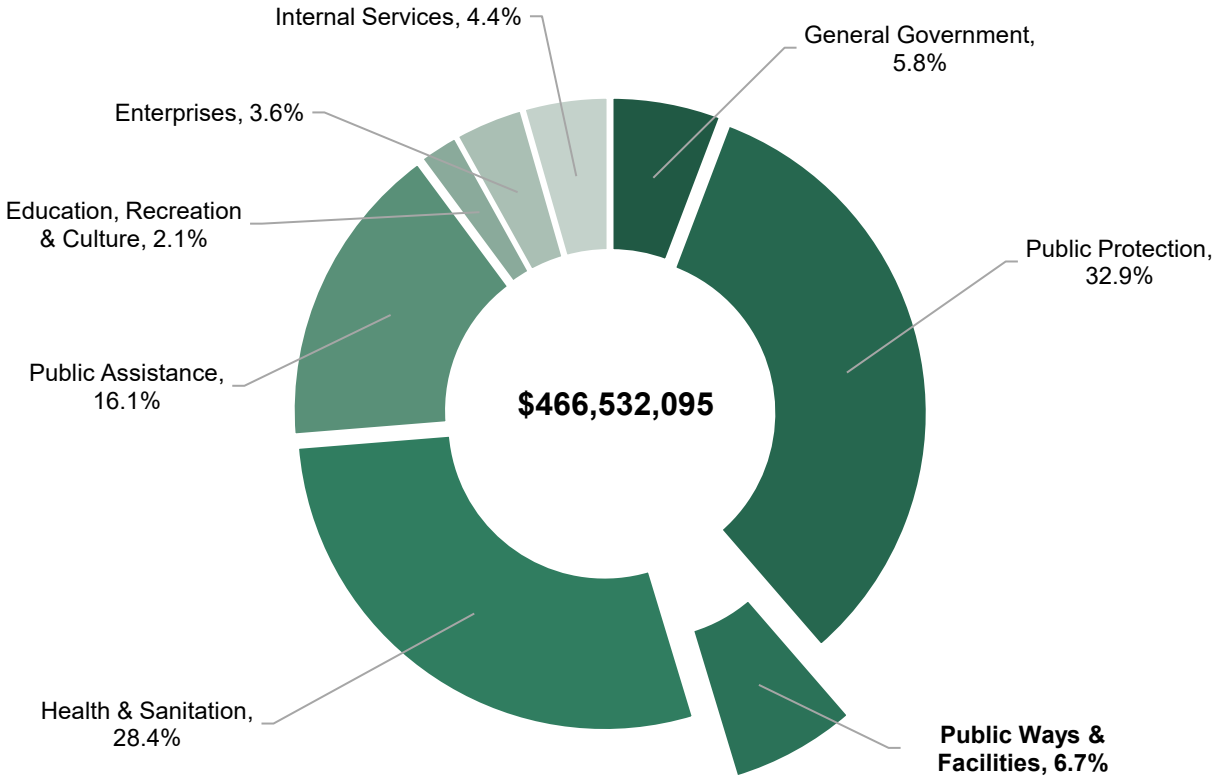
PUBLIC PROTECTION

Court Security	20101	2,157,347	Corrections	20301	22,148,160
Grand Jury	20102	99,752	Inmate Medical Services	20302	-
District Attorney	20103	7,814,569	Truckee Operations	20304	2,907,671
Public Defender	20107	3,704,529	Probation	20320	12,196,252
Child Support Services	20109	3,608,159	Agriculture Services	20601	1,859,373
Conflict Indigent Defense	20111	1,039,062	Building Inspection	20602	2,690,453
Dispute Resolution	20112	17,500	Recorder	20701	1,254,124
2011 Realignment-Adult PRCS	20114	4,448,349	Emergency Management	20702	9,854,949
2011 Rlgn.-Trial Court Security	20115	1,135,154	Animal Control	20704	1,095,064
2011 Rlgn.-DA PRCS/Parole	20116	62,648	Fish & Wildlife	20705	4,619
2011 Rlgn.-Pub. Def. PRCS/Parole	20117	70,625	CDA Administration	20707	182,580
2011 Rlgn.-Juv. Just. YOBG/Re-Entry	20118	629,493	Planning	20708	2,789,321
Sheriff Services	20201	27,318,266	Code Compliance	20709	1,659,429
2011 Rlgn.-Law Enforcement Serv.	20202	1,486,529	Public Safety Augment.	20710	9,953,655
2011 Rlgn.-Juvenile Justice LLESS	20203	970,882	Cannabis Compliance	20711	1,803,188
Dispatch Services	20204	2,634,811	Animal Shelter	20712	2,071,433
Sheriff Operations	20205	23,638,728			
				$	**153,306,674**



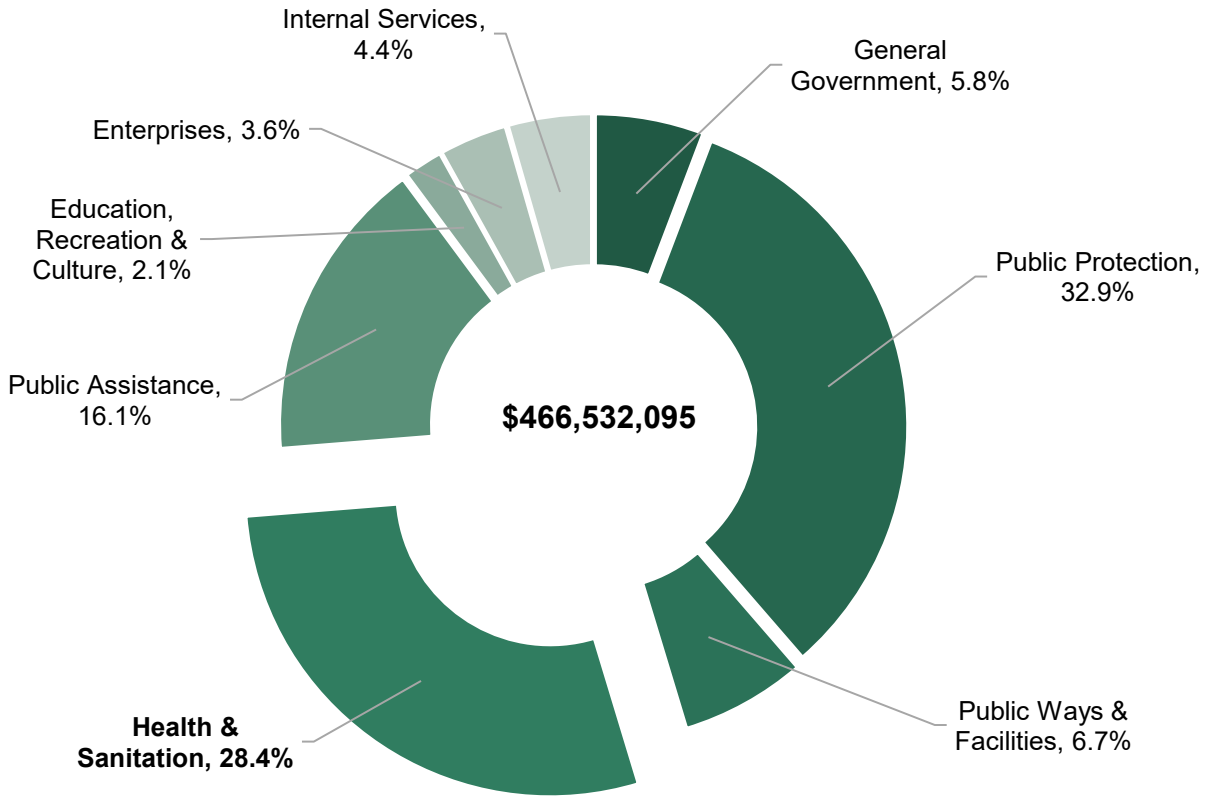
PUBLIC WAYS & FACILITIES

Dept. of Public Works Admin	30100	-
Roads-Administration	30101	2,156,940
Mitigation Funds	30102	887,280
CSA/PRD	30103	1,496,478
Roads Engineering	30104	6,673,659
Roads Maintenance	30107	10,036,389
Roads Capital Improvements	30154	9,905,768
	$	**31,156,514**



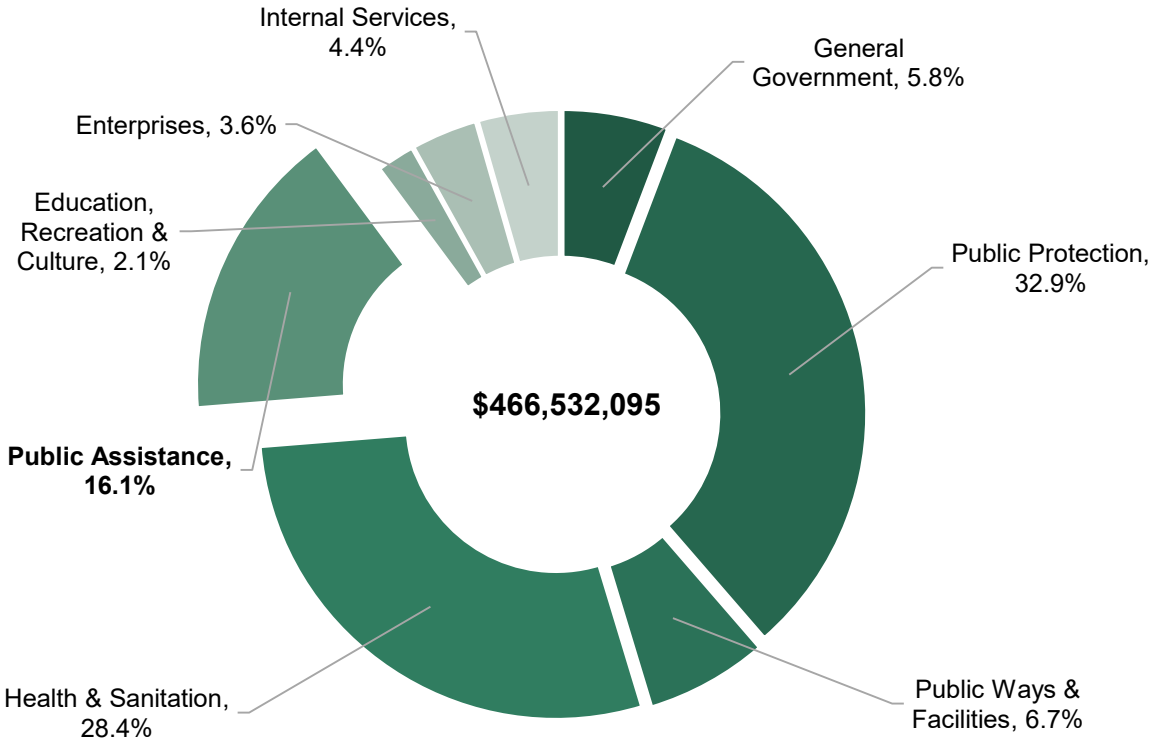
HEALTH & SANITATION

Public Health Admin.	40101	1,941,780	Social Services Rlgn.	40118	9,281,756
Health & Wellness	40102	2,830,314	Behavioral Health Rlgn.	40119	4,171,699
Behavioral Health Admin.	40103	27,030,190	Environmental Health Rlgn.	40120	660,063
Children's Behavioral Health	40104	14,011,370	Public Health Rlgn.	40121	964,947
Alcohol & Drug Programs	40105	11,059,668	Vector Control	40123	237,845
Emergency Medical & Prep.	40107	1,042,881	Health CCS Realignment	40129	228,486
Environmental Health	40108	3,610,088	Behavioral Health 2011 Rlgn.	40130	5,992,549
Adult Behavioral Health	40110	32,930,293	SB 163 Wraparound Program	40140	812
Public Health Client Services	40114	6,460,011	Solid Waste Contract Admin.	40402	-
Behavioral Health Homelessness	40115	10,066,783			
				$	**132,521,535**



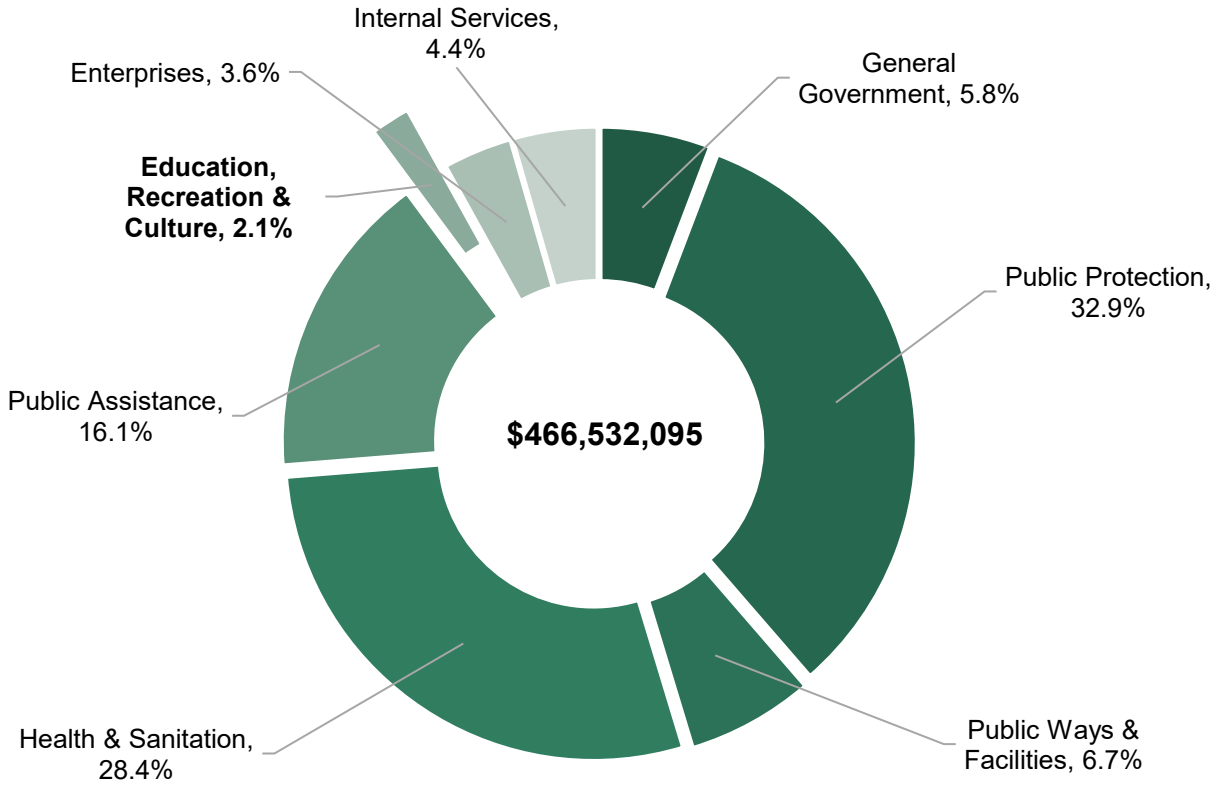
PUBLIC ASSISTANCE

Health & Human Serv. Admin.	50101	4,407,620	In-Home Supportive Services	50206	4,529,037
Social Services Admin.	50102	500	Social Services 2011 Rlgn.	50207	6,439,162
Adult Services Administration	50103	4,376,181	Veterans Services	50501	855,336
Child Welfare Services Admin.	50104	7,250,862	Housing & Comm. Serv. Admin.	50601	13,075,819
Eligibility Services Admin.	50105	21,071,591	Victim/Witness Assistance Center	50608	916,786
Child Welfare Serv. Assistance	50204	5,688,000	Regional Housing Projects	50609	541,626
Eligibility Services Assistance	50205	6,089,500			
				$	**75,242,020**



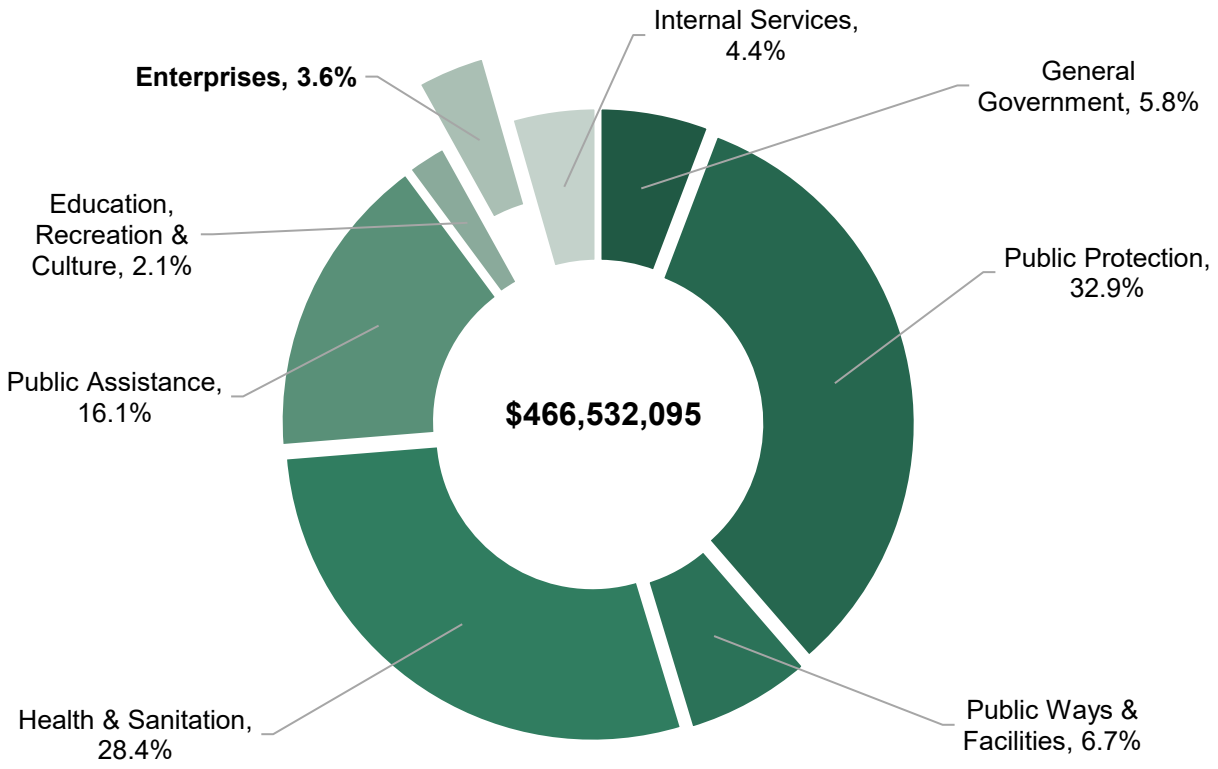
EDUCATION, RECREATION & CULTURE

Library Services	60201	8,998,946
Farm Advisor	60301	107,197
Conservation	60401	-
Recreation Mitigation Fees	70101	557
Recreation	70102	622,811
	$	**9,729,511**



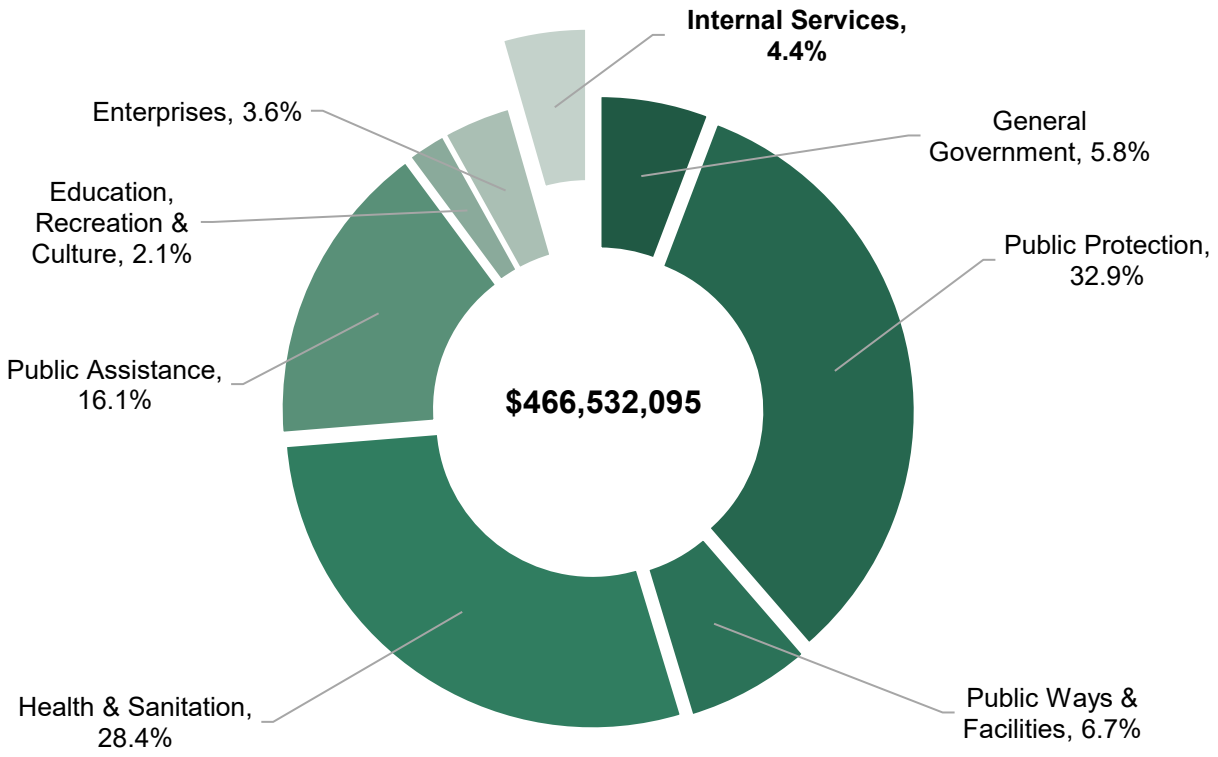
ENTERPRISES

Solid Waste -Western	91001	2,719,541
Solid Waste -Eastern	91002	328,548
Transit Services	91003	10,991,090
Airport	91004	2,823,920
	$	**16,863,099**



INTERNAL SERVICES

Fleet Management	92001	6,588,465
Insurance - General Liability	92002	5,597,300
Insurance - Benefits	92003	2,032,900
Central Services	92004	874,946
Fleet Services	92005	-
Energy Services Program	92006	2,448,260
Fleet Road Equipment	92007	2,587,258
ERP Management	92008	623,783
	$	**20,752,912**

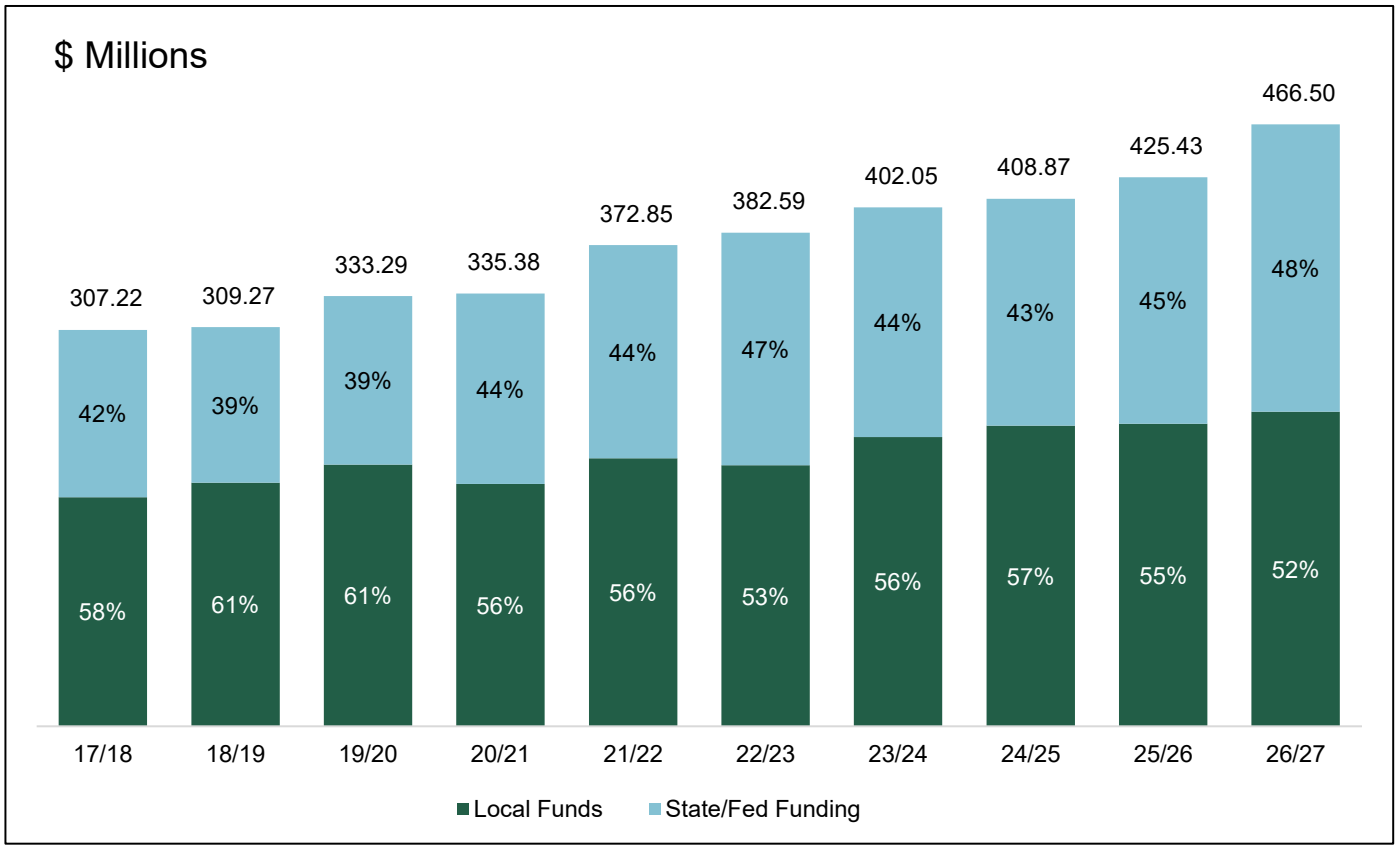


HISTORICAL BUDGET TREND

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.

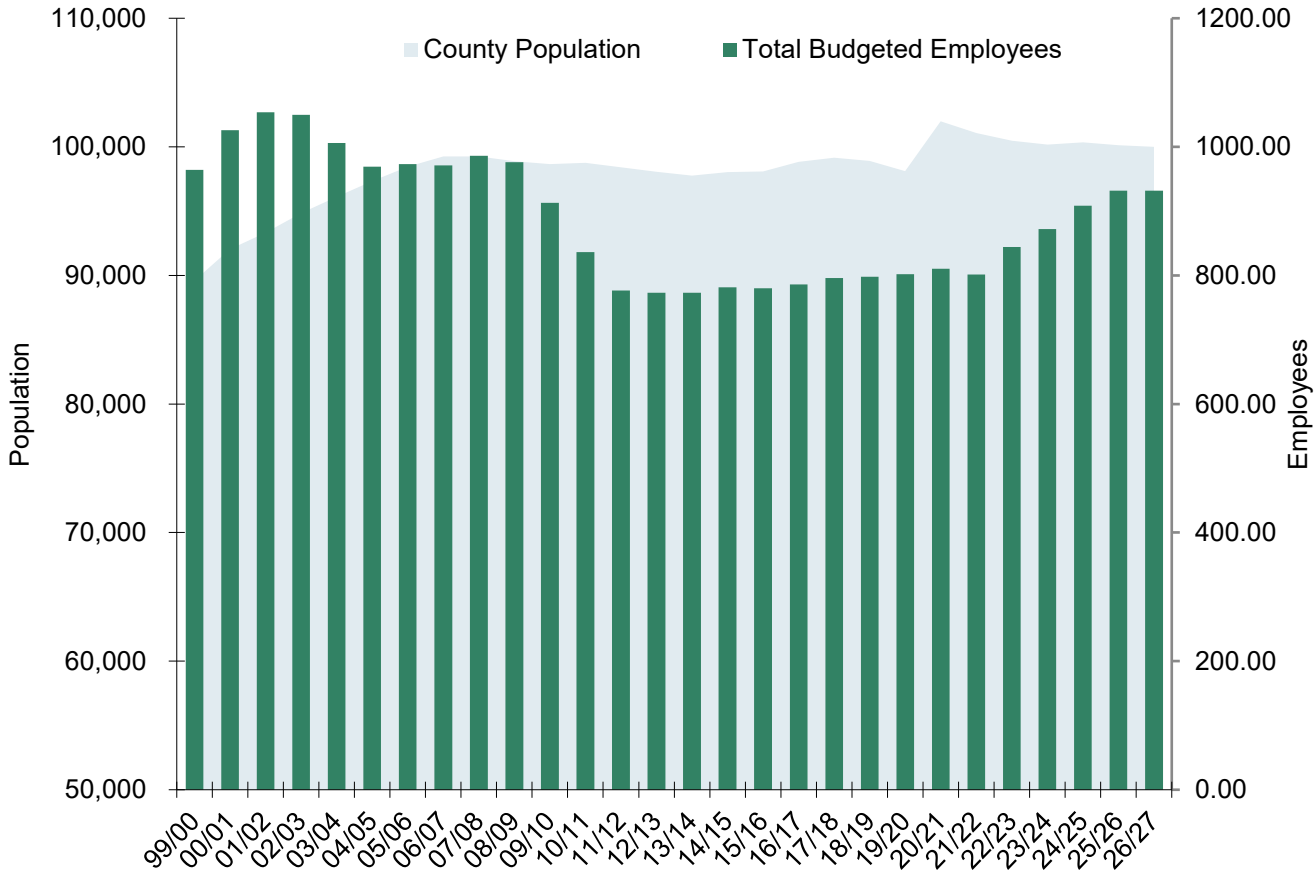


COUNTY STAFFING RELATIVE TO POPULATION

Total Staffing*

23/24 Adopted	24/25 Adopted	25/26 Adopted	26/27 Proposed
872.10	908.35	931.85	931.75

** Includes Sanitation District*



Fund	June 30, 2026 Projected Fund Balance	FY 26/27 Revenue	FY 26/27 Expense	FY 26/27 Net Change	June 30, 2027 Projected Fund Balance
0101 - GENERAL FUND	43,813,353	133,950,373	139,953,496	(6,003,123)	37,810,230
1111 - AMERICAN RESCUE PLAN	49,071	-	49,071	(49,071)	-
1113 - FISH & GAME	8,355	1,336	4,619	(3,283)	5,072
1114 - ROADS	9,959,158	24,797,844	28,772,756	(3,974,912)	5,984,246
1118 - HAZ VEG ABATEMENT	11,042	330	-	330	11,372
1119 - PROPERTY MAINT/NUISANCE	494,957	34,519	41,000	(6,481)	488,476
1123 - COMMUNITY DEVELOPMENT AGY	5,299,581	11,390,899	12,883,227	(1,492,328)	3,807,253
1124 - ENV HEALTH PENALTIES	111,995	7,941	48,677	(40,736)	71,259
1125 - CHILD SUPPORT SERVICES	1,034,595	3,608,159	3,608,159	-	1,034,595
1130 - FOREST RESERVES	18,524	-	-	-	18,524
1141 - AUTOMATED WARRANT SYSTEM	45,517	585	4,958	(4,373)	41,144
1144 - NEV CO ALCO PC 1463.16	316,364	17,032	-	17,032	333,396
1145 - DRUG EDUCATION TRUST	43,893	1,263	-	1,263	45,156
1146 - ALCOHOL EDU PG PC1463.25	290,611	15,993	25,000	(9,007)	281,604
1147 - EMERG MEDICAL SERV ASSMT	92,669	93,401	80,400	13,001	105,670
1153 - DOMESTIC VIOLENCE PRG	-	16,200	16,200	-	-
1154 - MICROGRAPHICS	49,435	25,700	7,500	18,200	67,635
1155 - SS# TRUNCATION	18,690	500	-	500	19,190
1156 - CHILDREN'S TRUST AB-2994	28,470	12,200	12,200	-	28,470
1157 - AUTOMATION	777,901	103,000	212,386	(109,386)	668,515
1165 - PUBLIC LIBRARY	5,672,551	7,136,660	8,998,946	(1,862,286)	3,810,265
1168 - CIVIL FEE - AB709	953	9,200	9,400	(200)	753
1169 - ATTACHMENT ASSMT FEE	58,893	5,200	32,400	(27,200)	31,693
1171 - RURAL & SMALL CO L.A.P.	6,987,333	540,000	5,651,393	(5,111,393)	1,875,940
1190 - CABLE INET & PEG	638,386	113,767	93,362	20,405	658,791
1275 - DEFERRED COMP ADMIN	114,739	80,000	42,660	37,340	152,079
1304 - CRIM JUST TEMP FAC CONST	473,093	84,989	100,586	(15,597)	457,496
1322 - COM CORREC PERFORM INCENT	3,059,735	625,734	721,698	(95,964)	2,963,771
1323 - CORRECT'L TRG-PROBATION	11,660	17,242	17,042	200	11,860
1324 - CORRECT'L TRG-SHERIFF	19	50,000	50,000	-	19
1333 - LDFF - LOC DET FACIL FUND	23,560	94,239	94,239	-	23,560
1335 - HEALTH - VRIP	51,696	21,866	21,300	566	52,262
1336 - RECORDER - VRIP	92,419	12,500	2,000	10,500	102,919
1339 - INMATE WELFARE FUND	524,802	61,000	146,712	(85,712)	439,090
1350 - WORKER'S COMP INS	512,906	2,744	-	2,744	515,650
1355 - WILSON FAMILY TRUST	1,820	-	-	-	1,820
1357 - ANIMAL HEALTH FUND	34,411	500	-	500	34,911
1358 - SPAY & NEUTER FUND	38,770	300	-	300	39,070
1359 - WARD WELFARE FUND - JH	4,612	40	-	40	4,652
1369 - DUI LAB FEES PC 1463.14	-	10,550	10,550	-	-
1450 - FED ASSET FORFEIT FUND	452,615	2,500	75,092	(72,592)	380,023
1452 - PROB ASSET FORFEIT FUND	2,773	60	-	60	2,833
1453 - FINGERPRINT IDENT	487,763	3,000	52,000	(49,000)	438,763
1454 - DA ASSET FORFEIT FUND	263,769	6,500	59,870	(53,370)	210,399
1457 - D.A. ENVIRON. ENFORCEMNT	207,864	6,100	-	6,100	213,964
1466 - AB 1466 REDACTION	39,022	28,000	20,000	8,000	47,022
1468 - PUBLIC SAFETY AUGMENT	130,204	9,953,655	9,953,655	-	130,204
1480 - HLTH/WELFARE LOCAL TRUST	5,564,671	13,237,361	15,306,951	(2,069,590)	3,495,081
1481 - LRF 2011 - HHSA	5,521,525	13,312,463	12,431,711	880,752	6,402,277
1482 - LRF 2011 - PUBLIC SAFETY	4,864,634	8,452,759	8,803,680	(350,921)	4,513,713
1486 - DISPUTE RESOLUTION	12,272	16,984	17,500	(516)	11,756
1512 - MENTAL HLTH SVCS ACT FUND	4,297,691	8,626,346	9,273,981	(647,635)	3,650,056

Fund	June 30, 2026 Projected Fund Balance	FY 26/27 Revenue	FY 26/27 Expense	FY 26/27 Net Change	June 30, 2027 Projected Fund Balance
1589 - HLTH & HUMAN SVCS AGENCY	38,778,037	159,889,417	163,767,667	(3,878,250)	34,899,787
1603 - TOBACCO EDUCATION PRG	-	150,400	150,000	400	400
1604 - TOBACCO PROGRAM PROP 56	1,820	150,200	150,000	200	2,020
1607 - HOUSING & COMMUNITY SVC	42	-	-	-	42
1608 - CALHOME PROGRAM INCOME	1,070,406	23,000	566,950	(543,950)	526,456
1611 - HOME PROGRAM INCOME	3,941,869	88,000	671,050	(583,050)	3,358,819
1626 - NC RECREAT MITIG	188,209	22,131	350	21,781	209,990
1627 - GV RECREAT MITIG	152,620	22,274	350	21,924	174,544
1628 - TR RECREAT MITIG	8,617	1,527	(143)	1,670	10,287
1631 - PERMNT LOCAL HOUSE ALLOC	69,605	179,726	179,126	600	70,205
1632 - WESTN REGION HS TRST FUND	1,364,770	7,500	362,500	(355,000)	1,009,770
1639 - YOUTH OFFENDER BLOCK GRNT	1,313,953	643,745	584,804	58,941	1,372,894
1640 - LAW ENFRCMNT SVCS - JJCPA	936,613	586,047	550,829	35,218	971,831
1642 - LAW ENFORCEMENT SVC FUND	2,452,791	188,134	1,279,825	(1,091,691)	1,361,100
1643 - SB823 DJJ REALIGN	1,279,623	250,000	56,500	193,500	1,473,123
1645 - CDBG REHAB REVOLVING LOAN	466,258	2,100	-	2,100	468,358
1675 - GC 76104.6 STATE DNA ACT	363,842	2,000	22,000	(20,000)	343,842
1679 - ANTI-DRUG ABUSE/GANG DIV	173,213	1,000	30,000	(29,000)	144,213
1680 - ST ASSET FORFEITURE	374,304	1,000	31,000	(30,000)	344,304
1720 - GENERAL FUND GRNTS SHRF	620,875	1,000	150,000	(149,000)	471,875
1785 - TRANSIT RISK MGMT	95,010	2,000	201	1,799	96,809
3150 - GOV'T DEBT SERVICE	-	272,940	272,940	-	-
4116 - AIRPORT	467,502	2,385,240	2,823,920	(438,680)	28,822
4117 - SOLID WASTE - WESTERN	1,182,540	3,255,039	2,719,541	535,498	1,718,038
4118 - SOLID WASTE - EASTERN	104,303	356,320	328,548	27,772	132,075
4281 - TRANSIT	260,802	10,898,079	10,896,808	1,271	262,073
4283 - TRANSIT LCTOP GRANT	63,050	94,282	94,282	-	63,050
4290 - FLEET MANAGEMENT	7,213,895	6,230,068	6,588,465	(358,397)	6,855,498
4291 - FLEET SERVICES	51,271	-	-	-	51,271
4292 - FLEET ROAD EQUIP	1,373,353	2,653,338	2,587,258	66,080	1,439,433
4331 - ENERGY SERVICES	662,117	2,440,207	2,448,260	(8,053)	654,064
4332 - CENTRAL SERVICES	591,350	789,946	874,946	(85,000)	506,350
4334 - ERP PROJECT 2024	3,903,299	33,418	623,783	(590,365)	3,312,934
4352 - VISION SELF-INSURANCE	318,713	523,477	359,447	164,030	482,743
4355 - UNEMPLOYMENT INSURANCE	491,626	-	157,204	(157,204)	334,422
4356 - GEN LIABILITY SELF-INS	1,072,534	5,597,300	5,597,300	-	1,072,534
4498 - DENTAL SELF-INSURANCE	658,547	1,839,827	1,516,249	323,578	982,125
VARIOUS CSA/PRD FUNDS	4,173,479	758,847	1,496,478	(737,631)	3,435,848
VARIOUS ROAD MITIGATION FUNDS	1,496,172	427,484	887,280	(459,796)	1,036,376
		437,356,547	466,532,095	(29,175,548)	
Independent Authority Total		12,705,958	14,217,743	(1,511,785)	
		450,062,505	**480,749,838**	**(30,687,333)**	

SECTION 2
BUDGET SUMMARIES BY OFFICE/AGENCY/DEPARTMENT

ASSESSOR







NEVADA COUNTY
CALIFORNIA

Assessor

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 to educate property owners of their rights and responsibilities.

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

- We maintain public assessment data and other pertinent information, including developing subdivision maps, managing parcel maps and boundary data relating to private parties, as well as school, fire, and special districts.

- Our administrative duties include extensive customer service interactions. Managing exemption programs for homeowners, veterans, churches, and other qualified non-profit entities.

Accomplishments:
- Successfully closed the 2025-2026 FY Assessment Roll for a net assessed taxable value of $28.36 billion, a $1.2 billion (4.74%) county-wide increase over the prior fiscal year.
    - Maintained 7,046 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.
    - Prepared 5,178 annual business, vessel, and aircraft valuations.
    - Processed 96 exemption applications for nonprofit organizations.
    - Processed 560 disabled veteran exemption claims.

- Created and distributed 2025 Annual Report, which provides taxpayers with a comprehensive overview of the 2025 assessment roll, property tax saving programs, and other key updates.

- Resolved 39 appeals before the Assessment Appeals Board.

- Completed 19 business assessment audits as mandated by the State.

- Created new informative brochure about "Assessing New Construction" to help in our continued mission to educate the taxpayers and promote transparency.

- Created and distributed 14 press releases to external vendors, the county's newsletter and social media pages (Facebook and Instagram). These posts reached 42,590 people on Facebook and 4,682 people on Instagram. The press release regarding the tax savings from the homeowners' exemption were the top read Nevada County news stories of 2024 and 2025.

- Developed and provided two "What is HPO" trainings for county employees, helping educate staff and increase understanding of High-Performance Organization concepts across the organization.

- Three Assessor team members delivered a presentation to senior leadership on "HPO in Action," showcasing how our office implemented peer-level interviews as part of our HPO practices.

- Implemented a process to discover, track, and value the business personal property related to short-term rental properties. Created 367 new accounts.

Assessor

- Mapped the Loma Rica Subdivision. 234 lots.

Goals:

1. Accurate and timely completion of 2025/26 assessment roll in Megabyte property tax system.

2. Continue the public education and transparency program of publishing monthly informative articles, an Annual Report and the mailings of Notices of Value, New Construction Cost Statements, and Business Property Statements.

3. Improve customer service and efficiency by continuing to increase the number of forms and applications available for online submission through our website, such as the online Proposition 8 Decline in Value Application.

4. Continue training all staff via BOE and CAASA courses, as well as internal training.

5. Individually review 50% of the 935 single-family residential legacy Prop 8 properties.

6. Successfully implement the Megabyte Appeals Module in collaboration with the Clerk of the Board.

Assessor

How We Measure Success:

Workload Based Measures					
Goal		**2023 Actual**	**2024 Actual**	**2025 Estimate**	**2026 Target**
N/A	Initial contact phone calls	*	7,489	7,262	7,300
N/A	Counter visits	*	2,507	2,330	2,400
N/A	Email inquiries	*	3,472	3,690	3,700
3	Website visits	*	31,926	29,622	30,000
N/A	Reappraisal due to transfers/sales	*	3,215	3,754	3,500
N/A	Mapping projects (lot lines/subdivisions)	*	140	253	200
N/A	Calamity applications	*	142	50	50
N/A	New construction events	*	1,513	768	775
5	Prop 19 Intergenerational transfer applications	*	58	72	60
5	Prop 19 Base Year Value transfer applications	*	126	71	60
Outcome Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Annual Property Tax Roll – delivered accurately and timely	Complete	Complete	June 2026	July 2027
2	Deliver publications and mailings of educational and informational articles	*	14	12	12
3	Document added & improved online forms and applications	*	6	In process	Prop 8 module
4	Trainings conducted	*	20	18	18
5	Review 50% of legacy Prop 8 SFR properties	*	*	200	435 reviewed
6	Use of Appeals Module by COB and Assessor	*	*	Demo	Implement

*Prior year data not available

Assessor

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	17,721	14,300	19,087	17,300	-	21%
46 - Miscellaneous Revenues	77	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**17,798**	**14,300**	**19,087**	**17,300**		**21%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,273,682	3,800,308	3,381,162	3,955,328	-	4%
52 - Services & Supplies	378,942	414,496	417,390	446,360	-	8%
53 - Other Charges	485,247	425,395	421,371	496,928	-	17%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(2,904)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,134,966**	**4,640,199**	**4,219,923**	**4,898,616**		**6%**
Net Cost	**(4,117,168)**	**(4,625,899)**	**(4,200,836)**	**(4,881,316)**	**-**	**6%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	17,300	4,898,616	(4,881,316)
	17,300	**4,898,616**	**(4,881,316)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	24.00	25.00	25.00

Cost Centers in this Department:

10201 - Assessor


COUNTY OF NEVADA
CALIFORNIA

AUDITOR-CONTROLLER







NEVADA COUNTY
CALIFORNIA

Auditor-Controller

Mission Statement:
To safeguard and report on Nevada County's fiscal resources with a commitment to accuracy, integrity, transparency, and service.

Department Summary:
The Auditor-Controller's Office is responsible for managing the County's financial operations as required by federal, state, and local laws. The office sets accounting policies, maintains strong internal controls, reports on the County's finances, and provides budget oversight. It ensures County assets are protected and that financial information is accurate and reliable. Staff also participate on committees and boards to support transparency and good financial practices.

A team of 17 provides services in four functional areas:

- Accounts Payable: Reviews and processes payments for the County and Special Districts, issuing more than $400 million each year to vendors. This division also oversees the County purchasing card program and ensures all use complies with established policies.
- General Accounting: Manages the County's revenues, assets, liabilities, and long-term debt. The division maintains nearly 500 funds and 14,000 accounts, processes over 35,000 journal lines annually, prepares the County's Annual Comprehensive Financial Report, coordinates independent audits, and collects audited financial statements from independent special districts.
- Payroll: Processes 26 bi-weekly payrolls totaling $148 million annually for about 936 employees. Staff ensure all positions and pay are authorized, handle benefit and tax deductions, and complete required reporting.
- Property Tax Administration: Calculates property tax rates and bills, distributes nearly $340 million in property taxes to local agencies, and manages refunds and corrections to the tax roll.

This work supports transparent, accurate, and accountable financial management for the community.

Accomplishments:
- Successfully implemented Phase 1 financial functions of a new Enterprise Resource Planning (ERP) system, replacing an over 20-year-old financial management system. This upgrade has enhanced efficiency, improved transparency and accountability in the County's fiscal operations, and is providing better insights for County decision makers and stakeholders.
    - Developed a comprehensive chart of accounts to improve financial tracking and reporting.
    - Created custom financial reports to reduce reliance on manual spreadsheets and tracking.
    - Assisted with process documentation and provided training for internal and external end users to support a smooth transition.

- Earned the Government Finance Officers Association (GFOA) Award for Excellence in Financial Reporting for the 18th consecutive year for the 2023–24 Annual Comprehensive Financial Report (ACFR), demonstrating the County's commitment to transparency, accountability, and high-quality financial reporting.

Auditor-Controller

- Supported departments and special districts in managing public funds by providing training, resources, and updates to internal controls. Key initiatives included revamping the credit card program, with transactions now fully integrated within the ERP system, allowing timely credit card transaction selection and audits to resume. Delivered targeted fiscal training to more than 150 county and special district employees.

Goals:

1. Prioritize the Phase 2 implementation of the ERP system, focusing on Human Resources and Payroll functions, with a targeted go-live date of January 2027.
    - Redesign, implement, and test processes required to ensure accurate and timely payroll and benefits management.
    - Conduct parallel operations to evaluate and compare transactional results, ensuring system integrity and accuracy before the go-live date.
    - Support process documentation and provide training for end users to facilitate a smooth transition.

2. Enhance and safeguard organizational value by reinstating internal audit functions that deliver 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, improve overall effectiveness, and reduce the risk of fraud and waste.

3. Establish the ERP support structure for long-term system management including user security and accounting structure maintenance, business processes documentation and support, developing and maintaining financial reporting framework, and facilitating Workday mandatory bi-annual upgrade implementation.

4. Upgrade Gravity, the tool used for publishing the Annual ACFR, component unit financial reports, and State Controller's mandated financial transaction reports. The upgrade will strengthen the underlying database to improve efficiency and accuracy for maintaining excellence in financial reporting.

Auditor-Controller

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
2	Complete risk-based review and compliance testing over credit card transactions	N/A	1,701	1,300	1,200
3	Individual direct charges levied on the tax roll	239,795	244,225	245,697	246,000
3	Vendor payments issued for County departments and special districts	28,641	29,474	30,200	31,000
3	Payroll payments issued for County employees	23,898	24,125	24,550	24,600

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Implement Enterprise Resource Planning (ERP) system	N/A	N/A	Yes	Yes
2	Reinstate internal contract and grant audits	N/A	N/A	N/A	Yes
3	Earn Government Finance Officers Association award for Excellence in Financial Reporting	Yes	Yes	Yes	Yes
4	Upgrade Gravity financial reporting publishing tool	Yes	N/A	N/A	Yes

Auditor-Controller

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	15,151	1,400	2,591	1,000	-	-29%
45 - Charges for Services	181,693	117,650	212,584	215,000	-	83%
46 - Miscellaneous Revenues	106,272	66,600	67,640	63,000	-	-5%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**303,116**	**185,650**	**282,815**	**279,000**		**50%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,394,443	2,972,736	2,871,937	3,164,167	-	6%
52 - Services & Supplies	230,357	261,046	287,627	260,130	-	0%
53 - Other Charges	68,263	76,435	73,679	117,677	-	54%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	205,421	-	-	-	-	0%
56 - Interfund Activity	(8,696)	(7,950)	(11,797)	(19,250)	-	142%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,889,789**	**3,302,267**	**3,221,446**	**3,522,724**		**7%**
Net Cost	**(2,586,673)**	**(3,116,617)**	**(2,938,631)**	**(3,243,724)**	**-**	**4%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	279,000	3,522,724	(3,243,724)
	279,000	**3,522,724**	**(3,243,724)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	17.00	17.00	17.00

Cost Centers in this Department:

10202 - Auditor/Controller


COUNTY OF NEVADA
CALIFORNIA

CLERK-RECORDER/ REGISTRAR OF VOTER

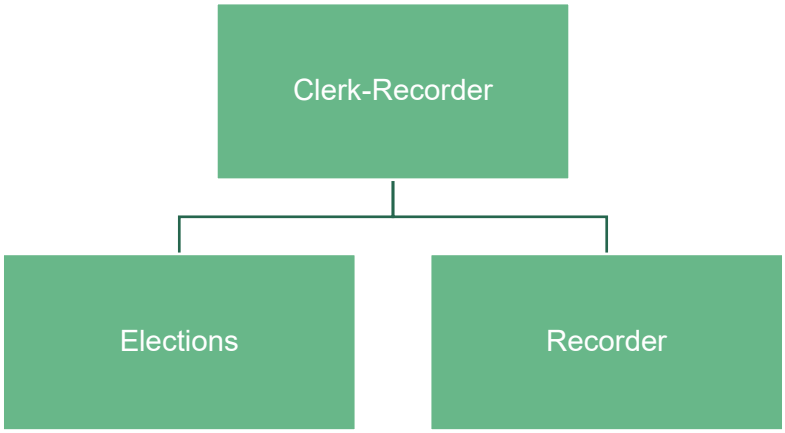






NEVADA COUNTY
CALIFORNIA

Clerk-Recorder



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

Departments:

- **Elections** The Elections Department administers federal, state, and local elections; maintains voter registration records; provides Vote-by-Mail and vote center services; manages election technology and security; and conducts voter outreach and education in compliance with all applicable laws.

- **Recorder** The Recorder Department records, secures, and preserves official documents; administers recording notification services; and maintains vital records including birth, death, and marriage records. The Department ensures compliance with state and local laws while improving access, accuracy, and protection of public records.

Clerk-Recorder

Revenue

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Elections	457,230	257,789	1,009,321	481,000	-	87%
Recorder	837,493	936,274	972,457	988,400	-	6%
Total Revenue	**1,294,723**	**1,194,063**	**1,981,778**	**1,469,400**		**23%**

Expense

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Elections	2,883,442	2,348,358	3,090,093	2,716,724	-	16%
Recorder	1,282,363	1,347,651	1,361,697	1,254,124	-	-7%
Total Expense	**4,165,805**	**3,696,009**	**4,451,790**	**3,970,848**		**7%**

Net Cost

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Elections	(2,426,212)	(2,090,569)	(2,080,772)	(2,235,724)	-	7%
Recorder	(444,870)	(411,377)	(389,240)	(265,724)	-	-35%
Total Net Cost	**(2,871,082)**	**(2,501,946)**	**(2,470,012)**	**(2,501,448)**		**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	1,299,700	3,728,962	(2,429,262)	*
1154 - MICROGRAPHICS	25,700	7,500	18,200	67,635
1155 - SS# TRUNCATION	500	-	500	19,190
1157 - AUTOMATION	103,000	212,386	(109,386)	668,515
1336 - RECORDER - VRIP	12,500	2,000	10,500	102,919
1466 - AB 1466 REDACTION	28,000	20,000	8,000	47,022
	1,469,400	**3,970,848**	**(2,501,448)**	

* See Budget Summary by Fund in Section 1 for General Fund Analysis

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	10.00	10.00	10.00

Elections

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.

Department Summary:
The Elections Department administers federal, state, and local elections; maintains voter registration records; provides Vote-by-Mail and vote center services; manages election technology and security; and conducts voter outreach and education in compliance with all applicable laws.

- Campaign and Candidate Services: Administers all candidate filing and campaign compliance functions in accordance with the California Elections Code. Staff prepare, proof, and distribute comprehensive candidate handbooks to ensure individuals seeking public office understand filing requirements, deadlines, and legal obligations. The division administers and processes nomination documents, declarations of candidacy, campaign filings, and related paperwork with accuracy and transparency. In addition, staff provide direct technical assistance to candidates to promote compliance with campaign regulations and to ensure equitable access to the electoral process.

- Creation of Ballots and Election Materials: Oversees the design, proofing, production, and deployment of all ballot types (including: mock election ballots, sample ballots, Vote-by-Mail ballots, and Election Day ballots) and voter communication materials (including: voter information guides and election education mailers). In compliance with the Voters Choice Act and state law, the department mails ballots to all active registered voters beginning 29 days prior to each election. Staff collect, process, verify, and tabulate Vote-by-Mail, early voting, and Election Day ballots using secure chain-of-custody procedures and established verification standards. The division ensures timely and accurate ballot processing while maintaining transparency, auditability, and public confidence in election results.

- Warehouse/Drayage Operations: Secure storage, testing, deployment, and retrieval of election equipment and supplies. Staff conduct mandatory Logic and Accuracy testing of voting systems in compliance with California Secretary of State pre-certification requirements. The division maintains strict chain-of-custody documentation and implements layered physical and digital security measures to safeguard ballots, voting equipment, and sensitive materials. Supplies are deployed strategically to ensure all vote centers are properly equipped to serve voters, including providing accessible equipment and language assistance materials to meet federal and state accessibility requirements.

- Vote Center Services: Identifies, evaluates, and equips voting locations to provide accessible and customer-focused in-person voting experiences. Staff conduct suitability surveys of each location to ensure compliance with the Americans with Disabilities Act (ADA) and other accessibility standards. The division recruits, hires, and trains vote center workers and Field Election Deputies to ensure consistent application of election laws, professional voter assistance, and secure voting operations. Emphasis is placed on service excellence, accessibility, language support, and operational integrity.

- Voter Registration and Outreach: Maintains the County's election management system and ensures the accuracy and integrity of voter registration records. Staff process voter registration applications in accordance with state and federal law and coordinate with VoteCal and other state systems to maintain accurate voter files. The division conducts public outreach and voter education efforts to increase awareness of registration deadlines, voting options, and election procedures. Special

attention is given to language-minority communities, voters with disabilities, and historically underrepresented populations to promote equitable access and civic participation.

Accomplishments:

- Successfully conducted the unexpected November 2025 Statewide Special Election.

- Updated procedures and materials to incorporate our new election management system.
  - Trained all staff on successful use of the new EMS.
  - Revised processes and procedures to be compatible with our new election management system.
  - Updated training materials and create or modify supporting documents related to workplace procedures to correspond with the changes to the election management system.

- Finalized the move to the new ballot processing center and warehouse.
  - Completed installation of card access readers and security cameras
  - Furnished the new ballot processing center and warehouse.

Goals:

1. Onboard and implement a new election night reporting system.

2. Implement and integrate an electronic inventory tracking system for vote center materials and an electronic drop box tracking system.

3. Update and standardize all elections office standard operating procedures.

4. Fully implement the SB 450 Voters Choice Act outreach plan.

5. Transition to single-point addressing in the election management system.

6. Update the County's Election Administration Plan to incorporate changes required by Senate Bill 1450.

7. Evaluate the organizational structure to create operational effectiveness in response to the growing requirements of election administration.

Elections

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of Election Night Report visits	N/A	3133	2990	4000
2	# of vote center equipment and materials electronically tracked	0	0	275 items	750 items
4	# of outreach events participated in	3	8	15	25
5	% of single-point addresses verified in our Election Management System	N/A	N/A	N/A	10%
Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
N/A					

Elections

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	3,385	182,789	194,638	36,000	-	-80%
45 - Charges for Services	452,701	75,000	79,000	445,000	-	493%
46 - Miscellaneous Revenues	1,144	-	735,683	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**457,230**	**257,789**	**1,009,321**	**481,000**		**87%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	905,923	908,187	995,151	1,111,909	-	22%
52 - Services & Supplies	1,026,710	1,009,508	1,553,270	1,304,055	-	29%
53 - Other Charges	950,809	430,663	541,672	300,760	-	-30%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,883,442**	**2,348,358**	**3,090,093**	**2,716,724**		**16%**
Net Cost	**(2,426,213)**	**(2,090,569)**	**(2,080,772)**	**(2,235,724)**	**-**	**7%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	481,000	2,716,724	(2,235,724)
	481,000	**2,716,724**	**(2,235,724)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	4.00	4.00	5.40

Cost Centers in this Department:

10501 - Elections

Recorder

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.

Department Summary:
The Recorder Department records, secures, and preserves official documents; administers recording notification services; and maintains vital records including birth, death, and marriage records. The Department ensures compliance with state and local laws while improving access, accuracy, and protection of public records.

- Recording Services: Responsible for recording, indexing, preserving, and providing public access to official documents in accordance with California law. This includes deeds, deeds of trust, liens, maps, and other legal instruments affecting property and ownership rights within Nevada County. Staff ensure that all documents are reviewed for statutory compliance, accurately indexed, and securely maintained to protect the integrity of the public record. The division administers recording notification and alerting systems designed to help property owners monitor activity related to their property and reduce the risk of fraudulent recordings. Emphasis is placed on accuracy, security, customer service, and timely processing to safeguard property and legal rights while maintaining transparency and public trust.

- Vital Records: Issues and maintains official birth, death, and marriage records in compliance with state regulations and County retention policies. Staff verify eligibility, process requests, and safeguard confidential information to ensure privacy and legal compliance. The division maintains accurate indexing and record preservation standards while supporting public access to authorized records in a professional and customer-focused manner. Through ongoing quality control, record standardization, and modernization efforts, the division ensures that vital records are maintained with integrity, accuracy, and long-term preservation in accordance with applicable laws and best practices.

Accomplishments:
- Established a Recording Notification Service (RNS) in June 2024 and continued the implementation of our communications plan to promote the system with Nevada County property owners resulting in over 700 registrants.

- Continued to implement Assembly Bill 1466, Identifying and recording the Restrictive Covenant Modification (RCM) document for records that contain unlawful wording from before 1928, and re-bound deed books with the restrictive covenants' redaction to preserve the integrity of the records prior to 1928.

- Advanced the project plan to digitize vital records from 1940-1960 (1961-present is completed), scanning vital records and aligning digital images with the existing index in Harris Recording System (Acclaim).

Recorder

Goals:

1. Develop enhancements to RNS to adhere to the requirements of Senate Bill 255, which requires the physical mailing of a notification to the owners of a property for every recorded Deed, Deed of Trust, and Mortgage moving forward effective January 1, 2027.
    - Create recording system upgrades in Acclaim to provide daily mailing reports.
    - Establish a processing fee in conjunction with the Board of Supervisors.
    - Create a process to adhere to the requirements of Senate Bill 255.

2. Finish the alignment of the digital indexing and images of recorded official records, which are in queue for 1980-1986.

3. Continue digitizing the microfiche of the recorded official records index for 1928-1979.
    - Explore an AI-supported enhancement to support the integration of the digital images into Acclaim.
    - Continue the vital records digitization project for 1920-1940.
    - Wholistic exploration of AI-supported features to enhance document review, data cleanup, and staff/resource allocation.

4. Develop a plan for succession due to planned retirement and staffing changes.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of users subscribed to receive electronic notifications	0	0	727	1,500
1	# of SB255 required mailings sent	0	0	0	8,000
2	Target years for alignment of digital indexing and images	N/A	N/A	1987-1989	1980-1986
3	Target years for digitizing microfiche of the recorded official records index	N/A	N/A	1979-1989	1928-1979
4	Target years for vital records digitization	N/A	N/A	1940-1960	1920-1940

Recorder

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	21,575	26,200	27,000	27,000	-	3%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	26,149	14,000	13,720	15,700	-	12%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	759,617	855,374	889,037	902,000	-	5%
46 - Miscellaneous Revenues	30,152	40,700	42,700	43,700	-	7%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**837,493**	**936,274**	**972,457**	**988,400**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	839,194	937,600	942,100	804,435	-	-14%
52 - Services & Supplies	164,133	227,448	221,948	278,846	-	23%
53 - Other Charges	261,235	360,346	202,449	288,544	-	-20%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	23,516	-	-	-	-	0%
56 - Interfund Activity	(5,714)	(177,743)	(4,800)	(117,701)	-	-34%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,282,363**	**1,347,651**	**1,361,697**	**1,254,124**		**-7%**
Net Cost	**(444,870)**	**(411,377)**	**(389,240)**	**(265,724)**	**-**	**-35%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	818,700	1,012,238	(193,538)
1154 - MICROGRAPHICS	25,700	7,500	18,200
1155 - SS# TRUNCATION	500	-	500
1157 - AUTOMATION	103,000	212,386	(109,386)
1336 - RECORDER - VRIP	12,500	2,000	10,500
1466 - AB 1466 REDACTION	28,000	20,000	8,000
	988,400	**1,254,124**	**(265,724)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	6.00	6.00	4.60

Cost Centers in this Department:
20701 - Recorder

COMMUNITY DEVELOPMENT AGENCY

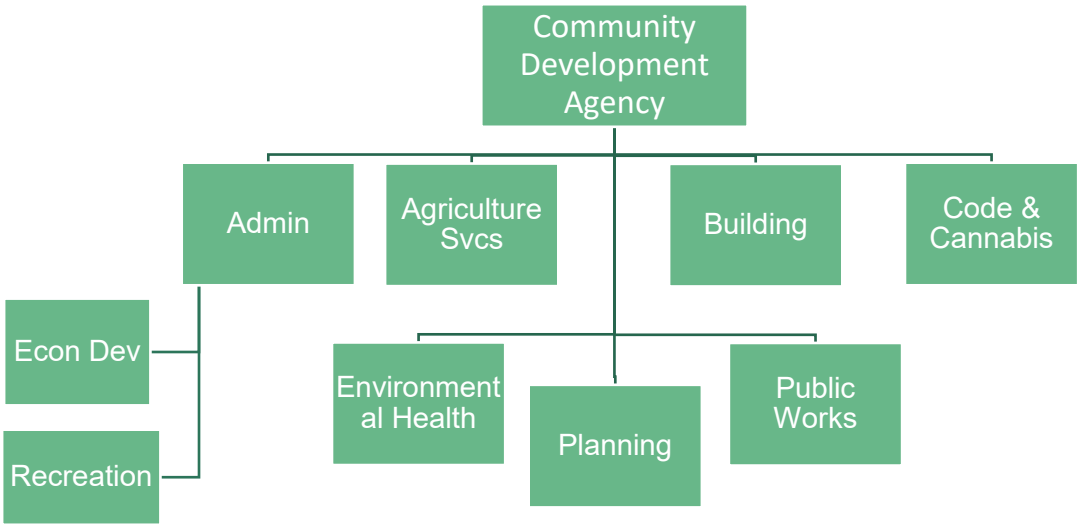






NEVADA COUNTY
CALIFORNIA

Community Development Agency



Mission Statement:
The Community Development Agency (CDA) is dedicated to providing outstanding customer service. It is our overall mission to develop sound and innovative policies, provide strong leadership, and deliver excellent services.

Departments:

- **CDA 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 such as Board Objectives including Climate, Economic Development, and Recreation Economy.

- **Agriculture Services** includes Weights and Measures and the Farm Advisor and implements state-mandated programs at the local level to protect Nevada County's agricultural industry, the environment, as well as ensures fair business practices.

- **Building** conducts permit issuance, plan review, and inspection services to meet health and safety regulations under State and County building and land-use development codes.

- **Code and Cannabis Compliance** works in partnership with the community to promote and maintain a healthy, safe, and desirable living and working environment.

- **Environmental Health Department** consists of three divisions—Consumer Protection, Hazardous Materials, and Land Use—and serves as a regulatory agency that protects public health, promotes safety, and prevents environmental hazards through education and strong partnerships with industry.

Community Development Agency

- **Planning** includes Current Planning and Advance Planning which reviews and recommends actions on land development and land use in accordance with adopted State and local laws.
- **Public Works** provides administrative and operational services for the following Divisions: Engineering and County Surveyor functions, Fleet, Roads, Solid Waste, Transit and Wastewater.

Community Development Agency

Revenue

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Admin CDA	661,773	907,010	1,064,559	261,394	-	-71%
Agriculture Services	916,439	875,189	941,146	939,773	-	7%
Building	2,150,792	2,556,544	2,344,325	2,393,497	-	-6%
Code/Cannabis	3,150,503	2,920,071	2,642,206	2,789,891	-	-4%
Environmental Health	3,390,043	3,791,401	3,708,252	3,981,237	-	5%
Planning	2,520,640	2,679,234	2,649,155	2,394,195	-	-11%
Public Works	43,306,750	58,477,498	55,303,267	49,593,328	-	-15%
Total Revenue	**56,096,940**	**72,206,947**	**68,652,910**	**62,353,315**		**-14%**

Expense

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Admin CDA	1,979,547	2,124,878	2,173,439	1,630,259	-	-23%
Agriculture Services	1,657,228	1,924,637	1,985,986	1,971,189	-	2%
Building	2,317,659	3,003,185	2,492,485	2,690,453	-	-10%
Code/Cannabis	2,857,382	3,185,378	3,686,112	3,462,617	-	9%
Environmental Health	3,374,456	4,115,771	4,147,246	4,507,996	-	10%
Planning	2,671,709	3,074,454	2,863,154	2,789,321	-	-9%
Public Works	38,278,663	59,845,161	54,002,221	54,554,945	-	-9%
Total Expense	**53,136,644**	**77,273,464**	**71,350,643**	**71,606,780**		**-7%**

Net Cost

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Admin CDA	(1,317,774)	(1,217,868)	(1,108,880)	(1,368,865)	-	12%
Agriculture Services	(740,789)	(1,049,448)	(1,044,840)	(1,031,416)	-	-2%
Building	(166,867)	(446,641)	(148,160)	(296,956)	-	-34%
Code/Cannabis	293,121	(265,307)	(1,043,906)	(672,726)	-	154%
Environmental Health	15,587	(324,370)	(438,994)	(526,759)	-	62%
Planning	(151,069)	(395,220)	(213,999)	(395,126)	-	0%
Public Works	5,028,087	(1,367,663)	1,301,046	(4,961,617)	-	263%
Total Net Cost	**2,960,296**	**(5,066,517)**	**(2,697,733)**	**(9,253,465)**		**83%**

Community Development Agency

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	1,091,346	3,547,949	(2,456,603)	*
1111 - AMERICAN RESCUE PLAN	-	49,071	(49,071)	**
1113 - FISH & GAME	1,336	4,619	(3,283)	5,072
1114 - ROADS	24,797,844	28,772,756	(3,974,912)	5,984,246
1119 - PROPERTY MAINT/NUISANCE	34,519	41,000	(6,481)	488,476
1123 - COMMUNITY DEVELOPMENT AGY	11,390,899	12,883,227	(1,492,328)	3,807,253
1124 - ENV HEALTH PENALTIES	7,941	48,677	(40,736)	71,259
1480 - HLTH/WELFARE LOCAL TRUST	308,041	660,063	(352,022)	417,241
1626 - NC RECREAT MITIG	22,131	350	21,781	209,990
1627 - GV RECREAT MITIG	22,274	350	21,924	174,544
1628 - TR RECREAT MITIG	1,527	(143)	1,670	10,287
1785 - TRANSIT RISK MGMT	2,000	201	1,799	96,809
4117 - SOLID WASTE - WESTERN	3,255,039	2,719,541	535,498	1,718,038
4118 - SOLID WASTE - EASTERN	356,320	328,548	27,772	132,075
4281 - TRANSIT	10,898,079	10,896,808	1,271	262,073
4283 - TRANSIT LCTOP GRANT	94,282	94,282	-	63,050
4290 - FLEET MANAGEMENT	6,230,068	6,588,465	(358,397)	6,855,498
4291 - FLEET SERVICES	-	-	-	51,271
4292 - FLEET ROAD EQUIP	2,653,338	2,587,258	66,080	1,439,433
VARIOUS CSA/PRD FUNDS	758,847	1,496,478	(737,631)	3,435,848
VARIOUS ROAD MITIGATION FUNDS	427,484	887,280	(459,796)	1,036,376
	62,353,315	**71,606,780**	**(9,253,465)**	

* See Budget Summary by Fund in Section 1 for General Fund Analysis

** See Budget Summary by Fund in Section 1 for American Rescue Plan Act (ARPA) Fund Analysis

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	140.50	143.50	139.50

CDA Administration

Mission Statement:
Provide outstanding public service and assure public health and safety while advancing the quality of life for a vital Nevada County.

Department Summary:
Community Development Agency (CDA) Administration provides fiscal, administrative, management, long-range planning, and coordination services that support the efforts, authority, and duties of our departments: Agriculture, Building, Code and Cannabis Compliance, Environmental Health, Planning, and Public Works. In addition, CDA Administration oversees the following three Board Objectives: Climate, Economic Development, and Recreation Economy.

Accomplishments:
- Supported agency-wide efforts, including CDA's Outstanding Public Service (OPS) team, to enhance customer experience of accessing CDA services and information, including updating our Accela Citizen Access website and expanding use of the software for more permit types and historical documents.

- Ensure long-term fiscal sustainability and oversight for all departments by supporting efficient use and updating technology, continuously analyzing workload and staffing, researching and administering grants, and working with the collection agency and tax collector to collect on overdue permit fees, penalties, and abatements.

- Assisted Public Works with capital improvement projects. Significant projects included the annual road rehabilitation/resurfacing program, annual pavement striping and marking, construction of the Dog Bar over Bear River Bridge, construction of the Hirschdale Road over the Truckee River Bridge and the Union Pacific (UP) Railway Tracks Bridge, construction of the Combie Multipurpose Trail, and construction of the Tinloy Transfer Station Bus Charging station.

- Economic Development supported the Economic Action Plan Goals 1-5: Business, Workforce, Incentives, Tourism and Film, and Tools and Partnerships; this work included developing and maintaining partnerships across various sectors to create a three-year Optional Business License Program pilot, launch a Certified Nursing Assistant program to meet job needs, and adopt the Statewide Community Infrastructure Financing Program, continued efforts to promote Nevada County.

- Recreation supported the Recreation and Resiliency Master Plan (RRMP) with work focused on convening partners and taking on collaborative initiatives, including the South Yuba River Public Safety Cohort, Pines to Mines Trail and leveraging local, state, and federal funds to advance priority projects.

- Climate worked to develop the Resource Resiliency Roadmap (RRR), coordinated community engagement, and alignment of recreation, infrastructure, and land stewardship investments with climate adaptation and greenhouse gas reduction goals.

Goals:
1. Enhance customer service and public outreach through CDA's OPS initiatives, efficiently manage public records requests, and ensure long-term fiscal sustainability by improving technology and

processes, optimizing staffing and workloads, supporting Enterprise Workday implementation, and securing grants for priority projects and planning initiatives.

2. Improve support to Commissions, Committees, and Board of Supervisors ad-hoc groups.

3. Economic Development will continue to develop the Economic Action Plan Goals 1-5: Business, Workforce, Incentives, Tourism and Film, and Tools and Partnerships, which includes strengthening local businesses via sustainable economic growth, employer-led workforce pipelines, and increasing the County's visibility and economic resilience.

4. Recreation will advance implementation of the RRMP by moving priority recreation and access projects toward shovel-ready status and securing diversified funding for construction, operations, and long-term maintenance, while continuing to promote sustainable tourism and visitor safety.

5. Climate will complete and begin implementation of the RRR, establishing a clear, community-driven framework for climate adaptation, greenhouse gas reduction, and long-term sustainability.

How We Measure Success:

Workload Based-Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of CDA OPS initiatives implemented	5	4	3	3
1	# of educational outreach efforts			*3	*3
1	# of file digitized	31,178	22,862	40,000	30,000
1	# Public Records Act Requests responded to	2,069	2,101	2,100	2,000
3	# of Bus. Licenses issued	*	*	10	35
3	# of Film Permits issued.	*	*	5	10
3	Track Transient Occupancy Tax (TOT) dollars.	$1,257,384	$1,333,157	$1,493,089	$1,500,000
4	# of recreation coordination meetings, convenings, or initiatives supported		53+	55+	55+
4	# of recreation assets installed or improved		114	50+	50+
4	# of recreation projects advanced to design, permitting, or construction/launch readiness		8	4	4
4	# of recreation public or stakeholder engagement events		20	4	2

* Data not collected in these fiscal years.

CDA Administration

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of local businesses interviewed for CDA customer service feedback	1	2	5	5
1	# of grants received	47	31	33	33
4	Recreation Visitor safety and emergency response	Improving	Improved	Sustained Improvement	Sustained Improvement

* Data not collected in these fiscal years.

CDA Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	291,246	135,190	234,327	169,369	-	25%
44 - Intergovernmental Revenues	227,665	571,046	693,670	32,882	-	-94%
45 - Charges for Services	8,664	17,471	17,246	13,779	-	-21%
46 - Miscellaneous Revenues	44,224	43,617	49,473	45,364	-	4%
47 - Other Financing Sources	89,974	139,686	69,843	-	-	-100%
Total Revenue	**661,773**	**907,010**	**1,064,559**	**261,394**		**-71%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,566,482	4,096,902	3,888,338	4,217,267	-	3%
52 - Services & Supplies	1,215,479	1,742,437	1,792,598	1,189,430	-	-32%
53 - Other Charges	1,529,954	1,413,130	1,776,578	1,411,060	-	0%
54 - Capital Assets	124,202	59,990	86,780	-	-	-100%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(4,456,570)	(5,187,581)	(5,370,855)	(5,187,498)	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,979,547**	**2,124,878**	**2,173,439**	**1,630,259**		**-23%**
Net Cost	**(1,317,775)**	**(1,217,868)**	**(1,108,880)**	**(1,368,865)**	**-**	**12%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	32,882	1,398,051	(1,365,169)
1111 - AMERICAN RESCUE PLAN	-	49,071	(49,071)
1123 - COMMUNITY DEVELOPMENT AGY	182,580	182,580	-
1626 - NC RECREAT MITIG	22,131	350	21,781
1627 - GV RECREAT MITIG	22,274	350	21,924
1628 - TR RECREAT MITIG	1,527	(143)	1,670
	261,394	**1,630,259**	**(1,368,865)**

CDA Administration

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	23.00	24.00	23.00

Cost Centers in this Department:

10902 - Economic Development
20707 - CDA Administration
30100 - DPW Administration
70101 - Recreation Mitigation Fees
70102 - Recreation

10902 - Economic Development

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	2,425	17,486	4,956	27,220	-	56%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	1,000	-	2,500	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**3,425**	**17,486**	**7,456**	**27,220**		**56%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	253,155	258,740	258,740	276,975	-	7%
52 - Services & Supplies	375,384	586,843	458,888	495,190	-	-16%
53 - Other Charges	98,966	116,556	95,980	99,406	-	-15%
54 - Capital Assets	124,202	59,990	86,780	-	-	-100%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	(302,262)	(261,570)	(47,260)	-	-84%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**851,708**	**719,867**	**638,818**	**824,311**		**15%**
Net Cost	**(848,283)**	**(702,381)**	**(631,362)**	**(797,091)**	**-**	**13%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	27,220	824,311	(797,091)
	27,220	**824,311**	**(797,091)**

20707 - CDA Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	282,771	130,526	227,798	168,801	-	29%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	8,664	17,471	17,246	13,779	-	-21%
46 - Miscellaneous Revenues	30	-	-	-	-	0%
47 - Other Financing Sources	89,974	139,686	69,843	-	-	-100%
Total Revenue	**381,438**	**287,683**	**314,887**	**182,580**		**-37%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,622,739	3,058,420	2,784,101	3,086,857	-	1%
52 - Services & Supplies	526,698	345,944	434,730	434,731	-	26%
53 - Other Charges	918,594	528,125	973,773	900,938	-	71%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(3,691,379)	(3,644,806)	(3,877,717)	(4,239,946)	-	16%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**376,652**	**287,683**	**314,887**	**182,580**		**-37%**
Net Cost	**4,786**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	182,580	182,580	-
	182,580	**182,580**	**-**

30100 - DPW Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	499,841	566,425	600,481	612,974	-	8%
52 - Services & Supplies	41,690	47,940	39,305	40,927	-	-15%
53 - Other Charges	215,108	318,148	350,083	204,090	-	-36%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(759,689)	(932,513)	(989,869)	(857,991)	-	-8%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**(3,050)**	**-**	**-**	**-**		**0%**
Net Cost	**3,050**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	-	-	-
	-	**-**	**-**

70101 - Recreation Mitigation Fees

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	8,475	4,664	6,529	568	-	-88%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	43,194	43,617	46,973	45,364	-	4%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**51,669**	**48,281**	**53,502**	**45,932**		**-5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	1,300	1,400	-	0%
53 - Other Charges	3,742	977	977	(843)	-	-186%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,742**	**977**	**2,277**	**557**		**-43%**
Net Cost	**47,928**	**47,304**	**51,225**	**45,375**	**-**	**-4%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1626 - NC RECREAT MITIG	22,131	350	21,781
1627 - GV RECREAT MITIG	22,274	350	21,924
1628 - TR RECREAT MITIG	1,527	(143)	1,670
	45,932	**557**	**45,375**

70102 - Recreation

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	225,240	553,560	688,714	5,662	-	-99%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**225,240**	**553,560**	**688,714**	**5,662**		**-99%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	190,746	213,317	245,016	240,461	-	13%
52 - Services & Supplies	271,708	761,710	858,375	217,182	-	-71%
53 - Other Charges	293,545	449,324	355,765	207,469	-	-54%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(5,503)	(308,000)	(241,699)	(42,301)	-	-86%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**750,495**	**1,116,351**	**1,217,457**	**622,811**		**-44%**
Net Cost	**(525,255)**	**(562,791)**	**(528,743)**	**(617,149)**	**-**	**10%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	5,662	573,740	(568,078)
1111 - AMERICAN RESCUE PLAN	-	49,071	(49,071)
	5,662	**622,811**	**(617,149)**

Agriculture Services

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.

Department Summary:
The Department of Agriculture, Weights and Measures implements state-mandated programs at the local level to protect Nevada County's agricultural industry, the environment, as well as ensures fair business practices. The department enforces a broad range of laws and regulations as outlined in the California Food and Agriculture Code, Business and Professions Code, Government Code, Health and Safety Code, and local County Ordinances. Through its core programs, the department supports environmental protection, consumer protection, and the promotion of local agriculture.

The Farm Advisor is a unique division, separate from the Department of Agriculture, and is an example of three levels of government (Nevada County, the University of California, and the United States Department of Agriculture) partnering to deliver non-formal, science-based education in agriculture, natural resources, and human resources. University of California Cooperative Extension (UCCE) professionals provide leadership for programs in livestock, natural resources, horticulture, small farms, nutrition, health, and youth development.

- Environmental Protection: The department regulates the safe and lawful use of pesticides to protect public health, farm workers, and the environment. Staff conduct field inspections and outreach to ensure compliance with state and federal laws. Additionally, the department surveys for invasive pests and diseases and implements early detection and rapid response strategies to prevent their spread in both agricultural and natural ecosystems. In collaboration with the United States Department of Agriculture (USDA), the department manages human-wildlife conflicts to reduce damage to crops, property, and habitats in both rural and urban areas.

- Consumer Protection: Ensures the accuracy of commercial weighing and measuring devices such as gas pumps, retail scales, and electric meters. Additionally, the department ensures fairness in commercial transactions by verifying the accuracy of weights, measures, and labels for packaged goods and services, protecting consumers and businesses from misleading practices. The department also enforces quality and marketing standards for produce and upholds compliance with National and State Organic Program regulations.

- Promotion of Agriculture: Supports the agricultural community by publishing the Annual Crop and Livestock Report, assessing crop/livestock losses from disasters (fire, flood, drought, etc.), and submitting reports to Cal OES, requesting USDA disaster designation, as appropriate. The department also inspects certified farmers' markets and vendors and provides outreach and education to growers on best management practices, regulatory compliance, and sustainable farming methods.

Agriculture Services

Accomplishments:

- Published the 2024 Nevada County Annual Crop and Livestock Report, highlighting a record-setting gross agricultural production value of $28.54 million, the highest ever reported in the county's history.

- Completed 38 pesticide safety inspections and held a grower pesticide safety class focusing on compliance with state laws and regulations to protect farm worker health and the environment; and conducted 147 site visits and provided an additional 232 technical assistance consultations to effectively address and mitigate human-wildlife conflicts.

- The department inspected 1,390 commercial weighing and measuring devices countywide, with 93% found to be in compliance. These inspections ensured transaction accuracy, safeguarded consumers and businesses, and promoted fair market competition.

- The County Agricultural Commissioner was elected as President-Elect of the California Agricultural Commissioners and Sealers Association (CACASA), demonstrating statewide leadership and earning professional recognition. The Commissioner will serve as President in FY 2025–26.

- Supported the Nevada County Resource Conservation District in securing a $500,000 Sustainable Agricultural Lands Conservation (SALC) grant from the California Department of Conservation. This grant will support long-term planning and preservation of agricultural lands in Nevada County.

- Farm Advisor supported UCCE programs, including Nevada-Placer-Yuba Livestock Disaster Pass and Nevada County Agricultural Disaster Pass programs, CalFresh Healthy Living with nutrition and education in 3 school gardens in Nevada County (616 youth reached), Master Gardeners who volunteered 11,638 hours, valued at about $449,000; and 92 adult volunteers delivered youth development and leadership programming to 378 4-H members in 10 clubs.

Goals:

1. Advance the department's Pesticide Use Enforcement program by championing a comprehensive inspection effort that reinforces regulatory integrity, strengthens compliance, and fulfills the strategic direction established in the department's three-year work plan with the California Department of Pesticide Regulation.

2. Protect California's agricultural and natural resources by leading a focused terminal inspection effort that verifies compliance of incoming commodities and equipment and mitigates pathways for the introduction and spread of invasive pests and diseases.

3. Promote the integrity of direct marketing and strengthen local agriculture by leading a consistent and visible inspection presence at Certified Farmers Markets, ensuring adherence to state and local regulatory standards and supporting a fair, transparent marketplace for producers and consumers.

4. Protect consumers and uphold marketplace integrity by maintaining a strong, proactive inspection presence across Nevada County's fuel dispensers to verify measurement accuracy, identify potential skimmer devices, and reinforce public confidence in fair and secure transactions.

5. Enhance consumer protection and reinforce marketplace fairness by conducting Point-of-Sale inspections at local retail establishments to assess pricing accuracy, identify overcharges and undercharges, and promote public confidence in transparent and equitable transactions.

6. Farm Advisors will support 4-H Program and Agricultural Disaster Pass Program, train 20 more Master Gardeners in Nevada County, conduct a formal needs assessment for livestock producers in the region, develop educational and outreach materials related to wildfire preparedness and fuel/vegetation management for diverse audiences; and finally host regional UC ANR Fire Network workshops and trainings on wildfire preparedness (home hardening and defensible space) and fuel/vegetation management.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# Pesticide Safety Inspections	43	38	40	47
2	# Terminal Point Inspections	739	759	725	700
3	# Certified Farmer's Market Inspections	8	11	10	12
4	# Fuel Dispensers Inspected	790	355	775	828
5	# of Point-of Sale Inspections	0	0	3	5
6	# of youth attending 4-H camp	*	23	25	26
6	# of new Master Gardeners trained (biennial)	*	0	20	21
6	# of livestock and ag passes distributed	*	30	30	30

* Data not collected in these fiscal years.

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
6	# of community members Master Gardeners will reach through outreach education	*	4,503	4,500	5,000
6	# of people reached with fire smart education	*	234	200	250
6	# of hours donated by 4-H volunteers	*	13,092	13,000	15,000
6	# of hours donated by MG volunteers	*	11,638	11,500	12,000

* Data not collected in these fiscal years.

Agriculture Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	2,494	4,374	2,571	2,651	-	-39%
42 - Fines, Forfeitures & Penalties	16,711	4,600	4,600	4,743	-	3%
43 - Use of Money & Property	656	500	695	717	-	43%
44 - Intergovernmental Revenues	760,149	732,779	804,202	798,722	-	9%
45 - Charges for Services	131,526	127,936	124,078	127,937	-	0%
46 - Miscellaneous Revenues	1,221	100	100	103	-	3%
47 - Other Financing Sources	3,681	4,900	4,900	4,900	-	0%
Total Revenue	**916,439**	**875,189**	**941,146**	**939,773**		**7%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,007,676	1,136,669	1,070,584	1,203,106	-	6%
52 - Services & Supplies	370,541	490,258	521,260	481,545	-	-2%
53 - Other Charges	279,311	269,364	353,052	258,192	-	-4%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	28,346	41,090	28,346	-	0%
56 - Interfund Activity	(300)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,657,228**	**1,924,637**	**1,985,986**	**1,971,189**		**2%**
Net Cost	**(740,789)**	**(1,049,448)**	**(1,044,840)**	**(1,031,416)**	**-**	**-2%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	938,437	1,966,570	(1,028,133)
1113 - FISH & GAME	1,336	4,619	(3,283)
	939,773	**1,971,189**	**(1,031,416)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	6.00	6.00	6.00

Cost Centers in this Department:

20601 - Agriculture Services
20705 - Fish & Wildlife
60301 - Farm Advisor

20601 - Agriculture Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	2,494	4,374	2,571	2,651	-	-39%
42 - Fines, Forfeitures & Penalties	16,146	4,000	4,000	4,124	-	3%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	760,149	732,779	804,202	798,722	-	9%
45 - Charges for Services	131,526	127,936	124,078	127,937	-	0%
46 - Miscellaneous Revenues	1,221	100	100	103	-	3%
47 - Other Financing Sources	3,681	4,900	4,900	4,900	-	0%
Total Revenue	**915,217**	**874,089**	**939,851**	**938,437**		**7%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,007,676	1,136,669	1,070,584	1,203,106	-	6%
52 - Services & Supplies	285,632	400,816	431,965	396,157	-	-1%
53 - Other Charges	264,599	259,896	343,584	231,764	-	-11%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	28,346	41,090	28,346	-	0%
56 - Interfund Activity	(300)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,557,608**	**1,825,727**	**1,887,223**	**1,859,373**		**2%**
Net Cost	**(642,390)**	**(951,638)**	**(947,372)**	**(920,936)**	**-**	**-3%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	938,437	1,859,373	(920,936)
	938,437	**1,859,373**	**(920,936)**

20705 - Fish & Wildlife

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	566	600	600	619	-	3%
43 - Use of Money & Property	656	500	695	717	-	43%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**1,221**	**1,100**	**1,295**	**1,336**		**21%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	7,863	8,380	8,310	4,326	-	-48%
53 - Other Charges	-	-	-	293	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**7,863**	**8,380**	**8,310**	**4,619**		**-45%**
Net Cost	**(6,642)**	**(7,280)**	**(7,015)**	**(3,283)**	**-**	**-55%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1113 - FISH & GAME	1,336	4,619	(3,283)
	1,336	**4,619**	**(3,283)**

60301 - Farm Advisor

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	77,045	81,062	80,985	81,062	-	0%
53 - Other Charges	14,711	9,468	9,468	26,135	-	176%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**91,756**	**90,530**	**90,453**	**107,197**		**18%**
Net Cost	**(91,756)**	**(90,530)**	**(90,453)**	**(107,197)**	**-**	**18%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	107,197	(107,197)
	-	**107,197**	**(107,197)**

Building

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.

Department Summary:
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 the growth of the local economy and enhance the quality of life for current and future generations.

Accomplishments:
- Collaborated closely 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 to implement the adoption of the 2025 California Building Standards.

- Partnered with a third-party provider to launch a secure system for conducting remote inspections on a limited basis. Remote inspections reduce travel, staffing, and other costs, improving operational efficiency.

- Aligned with the Planning Department, Health and Human Service Agency, the Ad-Hoc Housing Committee, and other stakeholders regarding the Board of Supervisors Housing Objective. This objective aims to collaborate with local jurisdictions, developers, and other partners to facilitate the 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.

Goals:
1. 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.

2. Focus on remote inspections, digital efficiencies, and BOS housing initiatives.

3. Expand the use of technology to improve customer service.

4. Oversee scanning agreements to expand the ability to digitize additional files during periods of heavy document flow. Use Accela's land-use platform tools to send automated customer alerts, streamlining operations and boosting productivity.

5. Monitor the third-party remote inspections to identify opportunities for broader applications. This evaluation can refine the platform, strengthen its reliability, and adapt it for a wider range of

inspection types and operational needs. Ultimately, the goal is to increase virtual inspections to 15 percent of total inspections by fiscal year end.

How We Measure Success:

Workload-Based Measures					
Goal		**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Target**
N/A	New Residential Permit Issued	17	29	36	40
N/A	New ADU Permits Issued	5	11	9	10
N/A	New Commercial Permits Issued	2	3	6	8
Permit statistics according to Accela					

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
5	Percentage of inspections completed using remote inspection software	*	*	*	15%

* Data not collected in these fiscal years.

Building

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	2,123,654	2,430,990	2,287,722	2,338,822	-	-4%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	7,681	5,360	7,590	5,313	-	-1%
44 - Intergovernmental Revenues	2,760	100,000	35,075	35,075	-	-65%
45 - Charges for Services	78	5,150	77	200	-	-96%
46 - Miscellaneous Revenues	14,181	15,044	13,861	14,087	-	-6%
47 - Other Financing Sources	2,437	-	-	-	-	0%
Total Revenue	**2,150,792**	**2,556,544**	**2,344,325**	**2,393,497**		**-6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,756,792	2,129,528	1,685,359	1,955,882	-	-8%
52 - Services & Supplies	143,614	276,790	256,604	216,174	-	-22%
53 - Other Charges	531,004	591,923	545,578	518,397	-	-12%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	4,944	4,944	-	-	-100%
56 - Interfund Activity	(113,751)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,317,659**	**3,003,185**	**2,492,485**	**2,690,453**		**-10%**
Net Cost	**(166,867)**	**(446,641)**	**(148,160)**	**(296,956)**	**-**	**-34%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	2,393,497	2,690,453	(296,956)
	2,393,497	**2,690,453**	**(296,956)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	12.00	12.00	10.00

Cost Centers in this Department:

20602 - Building Inspection

Code and Cannabis Compliance

Mission Statement:
The Code and Cannabis Compliance Department works in partnership with the community to promote and maintain a healthy, safe, and desirable living and working environment.

Department Summary:
The Code Compliance Division administers a fair and unbiased program to correct violations of codes and ordinances enacted by the Board of Supervisors regarding property, buildings, and structures, while providing outreach and public education on applicable codes and regulations for all Community Development Agency (CDA) departments.

The Cannabis Compliance Division promotes and maintains a safe, regulated cannabis industry through permitting, compliance, and enforcement of cannabis cultivation and business activities in accordance with local and state laws, with an emphasis on public outreach, education, and a fair permitting process.

- Code Compliance Division:
    - Investigation, enforcement, and resolution of complaint-driven cases.
    - Abatement and Receiverships of non-compliant properties.
    - Administration of the Abandoned Vehicle Abatement Program.

- Cannabis Compliance Division:
    - Permitting, regulation, outreach, and education for licensed cannabis businesses operating within Nevada County.
    - Identification and investigation of illicit cannabis activities in collaboration with local, state, and federal law enforcement.
    - Administration of grants to support and retain regulated cannabis businesses in Nevada County.

Accomplishments:
- 290 cases opened in 2025, a 17% increase in new cases. While the number of new cases significantly rose from last year, the Division was able to maintain a high case closure rate of 87%.

- Under the Abandoned Vehicle Abatement (AVA) program, 88 vehicles were removed from public roadways. The recent user-friendly ability to submit abandoned vehicle complaints online has been successfully utilized by the public.

- Completed one abatement and two receiverships with four additional receiverships in process to effectively reduce risk to the public and environment.

- Addressed 84 cannabis complaints in 2025 and collaborated and assisted law enforcement (local, state, and federal) in serving 45 search warrants and abatements of illicit cannabis. A total of 25 Search Warrants were served by the Nevada County Sheriff's Office, and 20 were served by the California Department of Fish and Wildlife.

- Issued 123 Annual Cannabis Permits (ACPs) to regulated businesses and completed a total of 232 inspections of those businesses to ensure compliance with local and state law.

Code and Cannabis Compliance

- Hosted the Central Coast Cannabis Program Forum (CCCPF), a statewide convening of cannabis regulators and stakeholders shaping California's regulated cannabis landscape. More than 70 participants attended in person and virtually, including planners, inspectors, agricultural commissioners, biologists, consultants, tax collectors, and lobbyists. Discussions focused on land use, environmental protection, safety, and community concerns.

Goals:

1. Complete and pursue two or three nuisance abatement or receivership projects annually while continuing other core services, such as timely and effective abatement of abandoned vehicles and keeping a high case closure rate.

2. Continue to explore and evaluate the use of small claims court as a tool to recover administrative citation amounts, encourage timely property owner response, and expedite case resolution.

3. Utilize voluntary Dispute Resolution Services to allow parties involved in compliance cases to collaboratively resolve disputes with staff or other involved parties as an alternative to litigation or appeal hearings. This program aims to improve community communication, achieve faster compliance, and reduce the need for additional enforcement actions.

4. Improve policies and procedures to execute the abatement and ensure compliance and closure of illegal cannabis grow sites, including paths to facilitate the recovery of outstanding administrative citations, including small claims court, liens, or judgments.

5. Continue collaborative efforts with local, state, and federal agencies to address illicit cannabis cultivation.

6. Pursue additional grant funding to retain support for cannabis businesses. Efforts will focus on identifying new grant opportunities that benefit both the County and stakeholders, including funding for enhanced enforcement tools and training to promote legal cultivation.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of completed abatements	0	1	2	2
1	# of completed receiverships	1	2	2	2
1	# of abandoned vehicles towed	59	88	60	72
4	# cannabis nuisance cases addressed	102	114	95	87
6	# of annual cannabis permits issued	25	14	15	10
6	# of annual cannabis permits inspections	265	270	250	234
6	# of cannabis grants awarded	0	106	81	75

Code and Cannabis Compliance

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	261,963	215,931	144,599	154,157	-	-29%
42 - Fines, Forfeitures & Penalties	155,720	208,652	176,129	133,304	-	-36%
43 - Use of Money & Property	15,264	16,000	16,000	16,000	-	0%
44 - Intergovernmental Revenues	216,395	603,226	403,854	707,212	-	17%
45 - Charges for Services	5,843	5,030	5,376	5,543	-	10%
46 - Miscellaneous Revenues	283	10,000	35,016	12,443	-	24%
47 - Other Financing Sources	2,495,034	1,861,232	1,861,232	1,761,232	-	-5%
Total Revenue	**3,150,503**	**2,920,071**	**2,642,206**	**2,789,891**		**-4%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,688,595	1,832,485	1,833,946	1,929,955	-	5%
52 - Services & Supplies	287,327	359,824	1,124,358	256,577	-	-29%
53 - Other Charges	1,031,443	1,184,648	874,913	1,433,393	-	21%
54 - Capital Assets	15,451	17,000	-	-	-	-100%
55 - Other Financing Uses	10,499	6,000	2,000	4,197	-	-30%
56 - Interfund Activity	(175,933)	(214,579)	(149,105)	(161,505)	-	-25%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,857,382**	**3,185,378**	**3,686,112**	**3,462,617**		**9%**
Net Cost	**293,121**	**(265,307)**	**(1,043,906)**	**(672,726)**	**-**	**154%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1119 - PROPERTY MAINT/NUISANCE	34,519	41,000	(6,481)
1123 - COMMUNITY DEVELOPMENT AGY	2,755,372	3,421,617	(666,245)
	2,789,891	**3,462,617**	**(672,726)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	10.00	10.00	10.00

Cost Centers in this Department:

20709 - Code Compliance

20711 - Cannabis Compliance

20709 - Code Compliance

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	104,241	142,397	127,490	80,627	-	-43%
43 - Use of Money & Property	15,264	16,000	16,000	16,000	-	0%
44 - Intergovernmental Revenues	82,450	53,000	70,003	72,180	-	36%
45 - Charges for Services	5,843	5,030	5,376	5,543	-	10%
46 - Miscellaneous Revenues	283	10,000	12,067	12,443	-	24%
47 - Other Financing Sources	1,645,270	1,396,468	1,396,468	1,296,468	-	-7%
Total Revenue	**1,853,351**	**1,622,895**	**1,627,404**	**1,483,261**		**-9%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,067,922	1,144,457	1,144,976	1,232,235	-	8%
52 - Services & Supplies	191,001	266,793	167,758	164,929	-	-38%
53 - Other Charges	614,498	302,998	297,433	403,065	-	33%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	10,499	4,000	-	4,197	-	5%
56 - Interfund Activity	(117,974)	(133,095)	(133,095)	(144,997)	-	9%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,765,946**	**1,585,153**	**1,477,072**	**1,659,429**		**5%**
Net Cost	**87,404**	**37,742**	**150,332**	**(176,168)**	**-**	**-567%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1119 - PROPERTY MAINT/NUISANCE	34,519	41,000	(6,481)
1123 - COMMUNITY DEVELOPMENT AGY	1,448,742	1,618,429	(169,687)
	1,483,261	**1,659,429**	**(176,168)**

20711 - Cannabis Compliance

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	261,963	215,931	144,599	154,157	-	-29%
42 - Fines, Forfeitures & Penalties	51,480	66,255	48,639	52,677	-	-20%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	133,945	550,226	333,851	635,032	-	15%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	22,949	-	-	0%
47 - Other Financing Sources	849,764	464,764	464,764	464,764	-	0%
Total Revenue	**1,297,152**	**1,297,176**	**1,014,802**	**1,306,630**		**1%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	620,673	688,028	688,970	697,720	-	1%
52 - Services & Supplies	96,326	93,031	956,600	91,648	-	-1%
53 - Other Charges	416,945	881,650	577,480	1,030,328	-	17%
54 - Capital Assets	15,451	17,000	-	-	-	-100%
55 - Other Financing Uses	-	2,000	2,000	-	-	-100%
56 - Interfund Activity	(57,959)	(81,484)	(16,010)	(16,508)	-	-80%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,091,435**	**1,600,225**	**2,209,040**	**1,803,188**		**13%**
Net Cost	**205,716**	**(303,049)**	**(1,194,238)**	**(496,558)**	**-**	**64%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	1,306,630	1,803,188	(496,558)
	1,306,630	**1,803,188**	**(496,558)**

Environmental Health

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.

Department Summary:
The Department of Environmental Health (EH) consists of three divisions—Consumer Protection, Hazardous Materials, and Land Use—and serves as a regulatory agency that protects public health, promotes safety, and prevents environmental hazards through education and strong partnerships with industry.

- Consumer Protection: Oversees permitting, inspection, and regulation of food facilities, recreational water sites, body art, campgrounds, lodging, and public drinking water systems.

- Land Use: Manages onsite soil evaluations, permitting of septic systems and residential wells, development reviews, and the Local Area Management Plan.

- Hazardous Materials/Solid Waste (LEA): Regulates and permits hazardous material and waste facilities, solid waste sites, and water protection, provides after-hours spill response, and serves as both the CUPA and LOP for contaminated UST sites.

- Vector Control: Conducts mosquito surveillance and treatment, maintaining fisheries, responds to service requests, distributes mosquito fish, and supports state efforts on vector-borne diseases through public education and outreach.

Accomplishments:
- Successfully completed the migration of the EH Department's permitting, inspection, and compliance database from Envision Connect to the Hedgerow system. Once fully operational, will streamline workflows, reduce processing time, provide a citizen portal to access reports and inspections, and strengthen long-term operational performance.

- Performed inspections and data collection for SB 1383 - Organics Recycling for all Tier I and Tier II facilities located within Nevada County per state mandate.

- Served as the lead department for developing Nevada County's SB 552-mandated County Drought Resiliency Plan. Coordinated with Advisory Group members throughout 2025 to support plan development, with a Board presentation scheduled for April 2026. The CDRP will be incorporated as an annex to the Local Hazard Mitigation Plan.

Environmental Health

Goals:

1. Perform all state-mandated inspections of all permitted facilities providing owners and operators with education on regulatory requirements and assistance in implementing the requirements.

2. Provide community outreach and educational meetings that will incorporate education, regulatory updates, and safety tips for the public and industry.

3. Continue with customer service improvements via collaboration with Business, Industry, City Commissions and Councils, and Community Development Agency (CDA) Department Heads to support CDA initiatives.

4. 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.

5. Continue to utilize Nevada County Media and County social media outreach networks to offer free educational information, training, and short videos on EH programmatic areas.

6. Complete and obtain Board approval for the addition of the County Drought Resiliency Plan as an annex to the Local Hazard Mitigation Plan for the County.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
2	# of water well permits issued	96	82	95*	100*
2	# of septic permits issued	182	178	186*	195*
2	# of soil evaluations conducted	193	182	192*	200*
2	# of food service inspections	727	849	880	900

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of local businesses interviewed regarding improvements to EH processes	0	2	5-10	20
3	# of employees who attended at least one training	6	8	8	9
4	# of historical permit files digitized	0	4,500	1,500	2,000
5	# of Community Outreach and Education Mtgs	2	2	3-4	6-8

*Estimates and targets can be impacted by economic conditions.

Environmental Health

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	8,432	14,271	1,270	1,309	-	-91%
42 - Fines, Forfeitures & Penalties	5,000	25,000	3,750	3,867	-	-85%
43 - Use of Money & Property	7,001	6,000	3,951	4,074	-	-32%
44 - Intergovernmental Revenues	1,037,013	1,003,198	964,078	961,058	-	-4%
45 - Charges for Services	1,947,685	2,113,442	2,103,638	2,169,062	-	3%
46 - Miscellaneous Revenues	751	-	2,075	2,140	-	0%
47 - Other Financing Sources	384,161	629,490	629,490	839,727	-	33%
Total Revenue	**3,390,043**	**3,791,401**	**3,708,252**	**3,981,237**		**5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,248,767	2,583,999	2,586,020	2,711,129	-	5%
52 - Services & Supplies	312,713	303,340	359,881	313,928	-	3%
53 - Other Charges	630,740	775,862	828,775	1,025,797	-	32%
54 - Capital Assets	7,370	80,000	-	-	-	-100%
55 - Other Financing Uses	222,060	475,065	475,065	678,417	-	43%
56 - Interfund Activity	(47,194)	(102,495)	(102,495)	(221,275)	-	116%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,374,456**	**4,115,771**	**4,147,246**	**4,507,996**		**10%**
Net Cost	**15,587**	**(324,370)**	**(438,994)**	**(526,759)**	**-**	**62%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	3,665,255	3,799,256	(134,001)
1124 - ENV HEALTH PENALTIES	7,941	48,677	(40,736)
1480 - HLTH/WELFARE LOCAL TRUST	308,041	660,063	(352,022)
	3,981,237	**4,507,996**	**(526,759)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	15.00	15.00	15.00

Cost Centers in this Department:

40108 - Environmental Health
40120 - Environmental Health Realignment
40123 - Vector Control

40108 - Environmental Health

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	8,432	14,271	1,270	1,309	-	-91%
42 - Fines, Forfeitures & Penalties	5,000	25,000	3,750	3,867	-	-85%
43 - Use of Money & Property	7,001	6,000	3,951	4,074	-	-32%
44 - Intergovernmental Revenues	877,475	728,906	689,927	686,907	-	-6%
45 - Charges for Services	1,947,685	2,113,442	2,103,638	2,169,062	-	3%
46 - Miscellaneous Revenues	751	-	2,075	2,140	-	0%
47 - Other Financing Sources	246,674	492,003	492,003	702,240	-	43%
Total Revenue	**3,093,019**	**3,379,622**	**3,296,614**	**3,569,599**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,248,767	2,583,999	2,586,020	2,711,129	-	5%
52 - Services & Supplies	286,910	280,665	334,448	275,568	-	-2%
53 - Other Charges	573,283	686,684	750,135	825,066	-	20%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	18,170	26,486	26,486	19,600	-	-26%
56 - Interfund Activity	(47,194)	(102,495)	(102,495)	(221,275)	-	116%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,079,937**	**3,475,339**	**3,594,594**	**3,610,088**		**4%**
Net Cost	**13,082**	**(95,717)**	**(297,980)**	**(40,489)**	**-**	**-58%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	3,561,658	3,561,411	247
1124 - ENV HEALTH PENALTIES	7,941	48,677	(40,736)
	3,569,599	**3,610,088**	**(40,489)**

40120 - Environmental Health Realignment

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	159,537	274,292	274,151	274,151	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	33,890	33,890	33,890	33,890	-	0%
Total Revenue	**193,427**	**308,182**	**308,041**	**308,041**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	89	256	256	1,246	-	387%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	203,890	448,579	448,579	658,817	-	47%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**203,979**	**448,835**	**448,835**	**660,063**		**47%**
Net Cost	**(10,552)**	**(140,653)**	**(140,794)**	**(352,022)**	**-**	**150%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1480 - HLTH/WELFARE LOCAL TRUST	308,041	660,063	(352,022)
	308,041	**660,063**	**(352,022)**

40123 - Vector Control

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	103,597	103,597	103,597	103,597	-	0%
Total Revenue	**103,597**	**103,597**	**103,597**	**103,597**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	25,803	22,675	25,433	38,360	-	69%
53 - Other Charges	57,367	88,922	78,384	199,485	-	124%
54 - Capital Assets	7,370	80,000	-	-	-	-100%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**90,540**	**191,597**	**103,817**	**237,845**		**24%**
Net Cost	**13,057**	**(88,000)**	**(220)**	**(134,248)**	**-**	**53%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	103,597	237,845	(134,248)
	103,597	**237,845**	**(134,248)**

Planning

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.

Department Summary:
The Planning Department reviews and recommends actions on land development and land use in accordance with adopted State and local laws. The Planning Department also provides customer service and maintains the County's General Plan and Zoning Ordinance. The Department includes Current Planning and Advance Planning.

- Current Planning: Responsible for processing all Planning Department land use applications; environmental analysis for public projects; Surface Mining and Reclamation Act compliance; 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, email or in person at the front counter.

- Advance Planning: 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 commercial rafting.

Accomplishments:
- Received and processed 163 discretionary and administrative land use permit applications and reviewed 967 comprehensive building permit site plans including rechecks for projects that required corrections.

- Completed permitting process for large community projects including:
    - Completed the approval of the 30,000 square foot Holiday Market project.
    - Completed the approval of a 12,000 square foot industrial building.
    - Completed approval of commercial kennel.
    - Completed 27 commercial cannabis permit amendments.

- Created and implemented new and updated ordinances for Board of Supervisor initiatives including:
    - Alternative Housing/RV Ordinance.
    - An ordinance for Automatic Time Extension for approved and future subdivisions to allow more time for residential subdivisions to record and develop.
    - Amended Cell Tower Ordinance.
    - Completed the development of the Housing Opportunities Sites webpage with the Economic Development Department.

- Completed all Surface Mining inspections, Financial Assurance Reviews, and monitoring reports per the requirements of SMARA (Surface Mining and Reclamation Act of 1975).

Planning

Goals:

1. Provide services and recommendations to decision-makers 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. Maintain effective and timely permit processing of land use permits by acting on applications within the mandated time frames.

2. Proactively support job-enhancing economic development. Work with the development community to assist with getting their projects to "yes." Encourage potential project developers to utilize the Department's planner consultation and pre-application processes to assist with determining the feasibility of a project and to provide confidence in the process for the applicant prior to submitting a formal application.

3. 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. Assist HHSA, the Regional Housing Authority, and other developers of affordable or workforce housing to navigate the planning and CEQA process.

4. Complete the County's Resource Resiliency Roadmap, including public engagement and policy development. Complete the Safety Element update as mandated by State law. Begin work on the Housing Element update due in May 2027.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of Planning Applications Received	197	195	163	175
1	# of Cannabis Applications Received	60	65	27	40
1	# of Comprehensive Site Plan Reviews	1270	846	967	1000
2	# of Pre-Apps and Planner Consults	17	14	12	15

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
3	# of Housing Projects Assisted	2	2	2	2
4	# of General Plan updates	1	0	1	1

Planning

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	84,046	71,000	81,315	83,844	-	18%
41 - License, Permits & Franchises	20,570	26,500	4,565	4,707	-	-82%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	462,699	-	-	-	-	0%
45 - Charges for Services	278,305	598,154	569,098	586,797	-	-2%
46 - Miscellaneous Revenues	5,332	4,500	15,097	4,500	-	0%
47 - Other Financing Sources	1,669,688	1,979,080	1,979,080	1,714,347	-	-13%
Total Revenue	**2,520,640**	**2,679,234**	**2,649,155**	**2,394,195**		**-11%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,586,754	1,846,698	1,363,637	1,795,066	-	-3%
52 - Services & Supplies	434,540	331,415	467,612	321,339	-	-3%
53 - Other Charges	711,436	928,891	1,031,905	672,916	-	-28%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(61,021)	(32,550)	-	-	-	-100%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,671,709**	**3,074,454**	**2,863,154**	**2,789,321**		**-9%**
Net Cost	**(151,069)**	**(395,220)**	**(213,999)**	**(395,126)**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1123 - COMMUNITY DEVELOPMENT AGY	2,394,195	2,789,321	(395,126)
	2,394,195	**2,789,321**	**(395,126)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	10.00	10.00	9.00

Cost Centers in this Department:

20708 - Planning

Public Works

Mission Statement:
Public Works delivers responsive, high-quality services to protect public health and safety through the efficient, cost-effective management of Engineering, Fleet, Road Maintenance, Solid Waste, Transit, and Wastewater (see Sanitation Narrative). The Department maintains and improves infrastructure; provides safe, reliable fleet and transit services; and responsible solid waste and landfill management in accordance with all regulatory requirements.

Department Summary:
The Department of Public Works provides comprehensive infrastructure and public service support through its Engineering, Roads, Transit, Fleet, Solid Waste, and Sanitation operations. Engineering and Roads deliver planning, construction, maintenance, and permitting services for County roadways and capital improvements, including snow removal, vegetation management, and development review. Transit provides public transportation services in Western Nevada County funded through state-allocated programs. Fleet manages and maintains County vehicles and equipment, supporting all departments and road operations through acquisition, replacement, maintenance, and rental services. Solid Waste oversees countywide waste collection, recycling, transfer station operations, landfill management, regulatory compliance, and public outreach.

Accomplishments:
- Completed roadway and bridge maintenance, paved 3.5 miles, built 0.7 miles of sidewalk, cleared 80 miles of vegetation, issued permits, advanced major projects including the Tinloy Street bus charging facility and three bridge constructions, and responded to 688 service requests in 2025.

- Implemented SB1383 programs with successful CalRecycle compliance, promoted outreach through schools and commercial inspections, completed the new McCourtney Road Transfer Station, removed 67,153 tons of roadside waste, and secured a $100,000 Household Hazardous Waste Grant for facility improvements and education.

- Managed 433 vehicles and equipment across departments, completed 34 purchases, maintained the Motorpool Fleetshare system, performed maintenance, repairs, and inspections, and sold 40+ surplus vehicles to support future needs.

- Expanded transit services by implementing free fares for youth ages 6–17, acquiring three ADA-accessible buses, installing heavy-duty lifts for electric bus maintenance, launching a Comprehensive Operations Analysis to improve service, and upgrading with new Computer-Aided Dispatching and Vehicle Location system software.

Public Works

Goals:

1. Complete three major bridge projects (Dog Bar Rd. at Bear River, Hirschdale Rd. at Truckee River, and Hinton overpass on Hirschdale Rd.), maintain roadside vegetation removal across 75 miles for safety and wildfire mitigation, continue funding the Roads Internal Service Fund for fleet replacement, and respond promptly to service requests with outstanding customer service.

2. Provide safe, cost-effective solid waste and recycling services countywide by optimizing McCourtney Road Transfer Station operations, monitoring contractor performance and compliance with state mandates (AB 341, AB 1826, SB 1383), evaluating residential and commercial collection, diversion, and facility operations, and effectively managing CalRecycle grants and funding programs.

3. Ensure all departmental vehicle needs are met by maintaining adequate funding for replacements, providing prompt and professional service, maximizing end-of-life vehicle value, and implementing the Fleet Electrification Transition Plan where feasible.

4. Improve transit access, efficiency, and user experience by implementing recommendations from the Comprehensive Operations Analysis, enhancing bus stop accessibility, supporting the River Shuttle pilot, securing grants for up to five replacement buses, upgrading dispatch and scheduling systems, replacing vehicles, improving on-time performance and rider amenities, and increasing community engagement through marketing.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Miles of roadside vegetation addressed per calendar year	63	80	100	73
4	# of Vehicles and Equipment purchased	32	32	22	17
4	# of Vehicles and Equipment sold at surplus	10	22	40	30
4	# of Electric vehicles purchased	0	0	4	4
4	# of Work orders completed	2893	2927	3000	3000
5	Maintain FT Transit driver staffing levels	13	14	14	16
5	Maintain Temp Transit driver levels	7	5	6	6
2	Tons of Municipal Solid Waste Collected	56,594	53,500	53,500	52,000
2	Tons of Recyclable Material Collected	19,131	14,880	15,250	15,750
2	Tons of Clean Green Waste Collected	N/A	28,587	29,000	30,000
2	Tons of Organic Waste Collected (SB1383)	N/A	67,153	69,000	71,000

Public Works

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
4	Multi-use equipment purchased	Yes	Yes	Yes	Yes
4	Get the most value from surplus at the end of vehicle/ equipment life	$76,024	$129,420	$250,000	$187,500
4	Provided a high level of vehicle and equipment service	Yes	Yes	Yes	Yes
5	# of ADA Stop Improvements Completed	0	0	2	0
5	# of replacement buses purchased	3	2	5	4
5	Meet or exceed 10% farebox recovery rate	10.8%	9%	10%	10%
5	Meet or exceed 8 passengers/hour (local service)	7.8	6.42	8	8
5	Meet or exceed 6 passengers/hour (regional service)	3.87	3.2	6	6
5	Meet or exceed 2 passengers/hour (paratransit)	2.44	2.47	2	2
5	Subsidy per passenger equal to or less than $13.13	$20.25	$25.21	$13.13	$13.13
2	# of Commercial Waiver Inspections (SB1383)	N/A	42	50	50
2	# Tons of Waste Removed from Roadside as part of litter abatement program	N/A	7.92	8.5	9.0
2	Competitive Grant funding secured	2	2	3	3

Public Works

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	9,295,698	9,767,038	9,341,316	10,334,798	-	6%
41 - License, Permits & Franchises	437,188	393,928	496,751	511,222	-	30%
42 - Fines, Forfeitures & Penalties	93	64	92	92	-	44%
43 - Use of Money & Property	9,512,301	10,722,947	9,379,144	8,945,921	-	-17%
44 - Intergovernmental Revenues	16,138,150	28,959,872	27,945,054	21,193,288	-	-27%
45 - Charges for Services	4,696,687	5,004,933	4,660,419	4,795,802	-	-4%
46 - Miscellaneous Revenues	46,233	31,826	167,209	36,034	-	13%
47 - Other Financing Sources	3,180,400	3,596,890	3,313,282	3,776,171	-	5%
Total Revenue	**43,306,750**	**58,477,498**	**55,303,267**	**49,593,328**		**-15%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	9,218,721	10,682,995	9,985,456	10,945,222	-	2%
52 - Services & Supplies	15,442,215	18,385,100	16,515,675	21,016,354	-	14%
53 - Other Charges	12,420,909	10,781,222	10,602,245	12,004,729	-	11%
54 - Capital Assets	20,197,946	24,591,925	21,989,155	16,379,101	-	-33%
55 - Other Financing Uses	(13,816,284)	617,853	101,354	495,656	-	-20%
56 - Interfund Activity	(5,184,844)	(5,213,934)	(5,191,664)	(6,286,117)	-	21%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**38,278,663**	**59,845,161**	**54,002,221**	**54,554,945**		**-9%**
Net Cost	**5,028,087**	**(1,367,663)**	**1,301,046**	**(4,961,617)**	**-**	**263%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	120,027	183,328	(63,301)
1114 - ROADS	24,797,844	28,772,756	(3,974,912)
1785 - TRANSIT RISK MGMT	2,000	201	1,799
4117 - SOLID WASTE - WESTERN	3,255,039	2,719,541	535,498
4118 - SOLID WASTE - EASTERN	356,320	328,548	27,772
4281 - TRANSIT	10,898,079	10,896,808	1,271
4283 - TRANSIT LCTOP GRANT	94,282	94,282	-
4290 - FLEET MANAGEMENT	6,230,068	6,588,465	(358,397)
4291 - FLEET SERVICES	-	-	-
4292 - FLEET ROAD EQUIP	2,653,338	2,587,258	66,080
VARIOUS CSA/PRD FUNDS	758,847	1,496,478	(737,631)
VARIOUS ROAD MITIGATION FUNDS	427,484	887,280	(459,796)
	49,593,328	**54,554,945**	**(4,961,617)**

Public Works

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	64.50	66.50	66.50

Cost Centers in this Department:

11009 - Surveyor
11012 - Transit Risk Management
30101 - Roads Administration
30102 - Mitigation Funds
30103 - CSA / PRD
30104 - Roads - Engineering
30107 - Roads - Maintenance
30154 - Roads - Capital Improvements
40402 - Solid Waste - Administration
91001 - Solid Waste - Western
91002 - Solid Waste - Eastern
91003 - Transit Services
92001 - Fleet Management
92005 - Fleet Services
92007 - Fleet Road Equipment

11009 - Surveyor

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	92,229	236,063	96,196	120,027	-	-49%
46 - Miscellaneous Revenues	3,315	500	-	-	-	-100%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**95,544**	**236,563**	**96,196**	**120,027**		**-49%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	119,373	191,603	130,490	133,459	-	-30%
53 - Other Charges	71,037	54,359	59,564	49,869	-	-8%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**190,410**	**245,962**	**190,054**	**183,328**		**-25%**
Net Cost	**(94,866)**	**(9,399)**	**(93,858)**	**(63,301)**	**-**	**573%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	120,027	183,328	(63,301)
	120,027	**183,328**	**(63,301)**

11012 - Transit Risk Management

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	2,832	2,000	2,700	2,000	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**2,832**	**2,000**	**2,700**	**2,000**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	95	300	95	201	-	-33%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**95**	**300**	**95**	**201**		**-33%**
Net Cost	**2,737**	**1,700**	**2,605**	**1,799**	**-**	**6%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1785 - TRANSIT RISK MGMT	2,000	201	1,799
	2,000	**201**	**1,799**

30101 - Roads Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	4,492,610	4,693,633	4,668,234	4,761,599	-	1%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	250,139	186,729	245,136	151,984	-	-19%
44 - Intergovernmental Revenues	5,102,821	5,274,773	5,001,247	4,745,137	-	-10%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	942,714	1,231,568	1,981,568	2,021,200	-	64%
Total Revenue	**10,788,284**	**11,386,703**	**11,896,185**	**11,679,920**		**3%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	830,852	781,938	701,915	930,256	-	19%
53 - Other Charges	1,960,522	2,365,559	2,343,325	2,114,895	-	-11%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	2,135	-	0%
56 - Interfund Activity	(770,250)	(742,835)	(713,455)	(890,346)	-	20%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,021,123**	**2,404,662**	**2,331,785**	**2,156,940**		**-10%**
Net Cost	**8,767,160**	**8,982,041**	**9,564,400**	**9,522,980**	**-**	**6%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1114 - ROADS	11,679,920	2,156,940	9,522,980
	11,679,920	**2,156,940**	**9,522,980**

30102 - Mitigation Funds

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	45,103	48,374	48,490	50,185	-	4%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	298,475	326,459	341,265	341,265	-	5%
46 - Miscellaneous Revenues	42,918	31,326	35,385	36,034	-	15%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**386,496**	**406,159**	**425,140**	**427,484**		**5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	213,758	239,235	252,036	252,327	-	5%
53 - Other Charges	1,795	4,012	4,012	2,077	-	-48%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	37,244	234,546	119,316	632,876	-	170%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**252,797**	**477,793**	**375,364**	**887,280**		**86%**
Net Cost	**133,699**	**(71,634)**	**49,776**	**(459,796)**	**-**	**542%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
VARIOUS ROAD MITIGATION FUNDS	427,484	887,280	(459,796)
	427,484	**887,280**	**(459,796)**

30103 - CSA / PRD

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	56,744	56,760	68,574	69,740	-	23%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	119,351	83,060	82,895	82,119	-	-1%
44 - Intergovernmental Revenues	335	338	339	346	-	2%
45 - Charges for Services	600,624	592,547	593,112	573,673	-	-3%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	30,900	29,800	28,500	32,969	-	11%
Total Revenue	**807,954**	**762,505**	**773,420**	**758,847**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	435,341	876,783	531,725	1,413,154	-	61%
53 - Other Charges	36,507	45,799	44,791	52,490	-	15%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	30,900	29,800	28,500	30,834	-	3%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**502,748**	**952,382**	**605,016**	**1,496,478**		**57%**
Net Cost	**305,206**	**(189,877)**	**168,404**	**(737,631)**	**-**	**288%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
VARIOUS CSA/PRD FUNDS	758,847	1,496,478	(737,631)
	758,847	**1,496,478**	**(737,631)**

30104 - Roads - Engineering

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	437,188	393,928	496,751	511,222	-	30%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	79,520	530,553	1,455,444	2,063,559	-	289%
45 - Charges for Services	394,226	256,207	239,098	185,435	-	-28%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	5,825	8,031	226,687	8,550	-	6%
Total Revenue	**916,760**	**1,188,719**	**2,417,980**	**2,768,766**		**133%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,265,368	1,384,221	1,427,596	1,518,292	-	10%
52 - Services & Supplies	1,036,575	1,460,164	2,116,488	5,314,598	-	264%
53 - Other Charges	199,638	303,000	199,638	249,547	-	-18%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	(208,930)	(280,000)	(208,930)	(261,162)	-	-7%
56 - Interfund Activity	(61,314)	(245,322)	(118,093)	(147,616)	-	-40%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,231,336**	**2,622,063**	**3,416,699**	**6,673,659**		**155%**
Net Cost	**(1,314,576)**	**(1,433,344)**	**(998,719)**	**(3,904,893)**	**-**	**172%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1114 - ROADS	2,768,766	6,673,659	(3,904,893)
	2,768,766	**6,673,659**	**(3,904,893)**

30107 - Roads - Maintenance

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	93	64	92	92	-	44%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	1,828,562	2,111,862	1,599,069	1,084,856	-	-49%
45 - Charges for Services	302,120	530,500	245,606	429,519	-	-19%
46 - Miscellaneous Revenues	-	-	29,441	-	-	0%
47 - Other Financing Sources	-	50,000	46,819	30,000	-	-40%
Total Revenue	**2,130,775**	**2,692,426**	**1,921,027**	**1,544,467**		**-43%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	4,233,519	5,041,874	4,719,061	5,020,588	-	0%
52 - Services & Supplies	4,003,108	4,551,708	4,010,639	4,238,787	-	-7%
53 - Other Charges	4,813,182	4,693,000	4,813,182	6,016,478	-	28%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	(2,647)	(3,000)	(2,647)	(3,309)	-	10%
56 - Interfund Activity	(4,188,924)	(4,054,585)	(4,188,924)	(5,236,155)	-	29%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**8,858,238**	**10,228,997**	**9,351,311**	**10,036,389**		**-2%**
Net Cost	**(6,727,463)**	**(7,536,571)**	**(7,430,284)**	**(8,491,922)**	**-**	**13%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1114 - ROADS	1,544,467	10,036,389	(8,491,922)
	1,544,467	**10,036,389**	**(8,491,922)**

30154 - Roads - Capital Improvements

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	6,555,821	16,610,403	17,481,692	8,206,175	-	-51%
45 - Charges for Services	-	115,942	-	-	-	-100%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	337,821	241,056	38,404	598,516	-	148%
Total Revenue	**6,893,642**	**16,967,401**	**17,520,096**	**8,804,691**		**-48%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	6,614,989	18,874,223	18,849,140	9,905,768	-	-48%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**6,614,989**	**18,874,223**	**18,849,140**	**9,905,768**		**-48%**
Net Cost	**278,654**	**(1,906,822)**	**(1,329,044)**	**(1,101,077)**	**-**	**-42%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1114 - ROADS	8,804,691	9,905,768	(1,101,077)
	8,804,691	**9,905,768**	**(1,101,077)**

40402 - Solid Waste - Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	108,618	27,607	27,495	-	-	-100%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**108,618**	**27,607**	**27,495**	**-**		**-100%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	76,092	-	-	-	-	0%
52 - Services & Supplies	140,543	137,051	121,618	-	-	-100%
53 - Other Charges	168,058	173,458	173,458	-	-	-100%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**384,693**	**310,509**	**295,076**	**-**		**-100%**
Net Cost	**(276,076)**	**(282,902)**	**(267,581)**	**-**	**-**	**-100%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	-	-
	-	**-**	**-**

91001 - Solid Waste - Western

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	146,416	246,396	57,555	55,434	-	-78%
44 - Intergovernmental Revenues	95,883	11,849	114,002	126,495	-	968%
45 - Charges for Services	2,389,248	2,194,984	2,372,443	2,372,443	-	8%
46 - Miscellaneous Revenues	-	-	1,010	-	-	0%
47 - Other Financing Sources	269,654	416,227	416,227	700,667	-	68%
Total Revenue	**2,901,201**	**2,869,456**	**2,961,237**	**3,255,039**		**13%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	413,657	595,910	589,605	613,957	-	3%
52 - Services & Supplies	281,059	236,354	376,673	389,041	-	65%
53 - Other Charges	1,045,755	1,440,274	1,282,593	1,728,543	-	20%
54 - Capital Assets	7,526,741	-	74,507	-	-	0%
55 - Other Financing Uses	(7,525,206)	42,000	34,012	-	-	-100%
56 - Interfund Activity	(164,356)	(171,192)	(171,192)	(12,000)	-	-93%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,577,650**	**2,143,346**	**2,186,198**	**2,719,541**		**27%**
Net Cost	**1,323,551**	**726,110**	**775,039**	**535,498**	**-**	**-26%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4117 - SOLID WASTE - WESTERN	3,255,039	2,719,541	535,498
	3,255,039	**2,719,541**	**535,498**

91002 - Solid Waste - Eastern

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	4,610	4,661	4,661	6,280	-	35%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	310,854	331,381	330,246	350,040	-	6%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**315,464**	**336,042**	**334,907**	**356,320**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	295,905	313,550	312,456	327,964	-	5%
53 - Other Charges	161	(2,768)	(2,768)	584	-	-121%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**296,065**	**310,782**	**309,688**	**328,548**		**6%**
Net Cost	**19,399**	**25,260**	**25,219**	**27,772**	**-**	**10%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4118 - SOLID WASTE - EASTERN	356,320	328,548	27,772
	356,320	**328,548**	**27,772**

91003 - Transit Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	4,746,343	5,016,645	4,604,508	5,503,459	-	10%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	22,048	5,657	29,241	4,500	-	-20%
44 - Intergovernmental Revenues	2,366,591	4,392,487	2,265,766	4,966,720	-	13%
45 - Charges for Services	308,910	420,850	442,453	423,400	-	1%
46 - Miscellaneous Revenues	-	-	957	-	-	0%
47 - Other Financing Sources	-	155,007	131,103	94,282	-	-39%
Total Revenue	**7,443,892**	**9,990,646**	**7,474,028**	**10,992,361**		**10%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,117,359	2,407,267	2,059,716	2,450,520	-	2%
52 - Services & Supplies	2,934,005	3,266,541	3,008,712	3,326,511	-	2%
53 - Other Charges	1,552,673	918,457	932,722	846,596	-	-8%
54 - Capital Assets	1,930,310	3,090,374	1,341,984	4,273,181	-	38%
55 - Other Financing Uses	(1,938,569)	308,007	131,103	94,282	-	-69%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**6,595,778**	**9,990,646**	**7,474,237**	**10,991,090**		**10%**
Net Cost	**848,115**	**-**	**(209)**	**1,271**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4281 - TRANSIT	10,898,079	10,896,808	1,271
4283 - TRANSIT LCTOP GRANT	94,282	94,282	-
	10,992,361	**10,991,090**	**1,271**

92001 - Fleet Management

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	2,221,777	2,423,854	6,086,275	5,940,081	-	145%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	97,602	-	-	0%
47 - Other Financing Sources	593,486	715,201	443,974	289,987	-	-59%
Total Revenue	**2,815,263**	**3,139,055**	**6,627,851**	**6,230,068**		**98%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	1,189,478	1,341,865	-	0%
52 - Services & Supplies	1,143,191	1,533,502	3,194,919	3,141,580	-	105%
53 - Other Charges	957,412	51,731	739,869	904,868	-	1649%
54 - Capital Assets	1,664,002	1,602,328	1,053,294	1,200,152	-	-25%
55 - Other Financing Uses	(1,767,427)	286,500	-	-	-	-100%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,997,177**	**3,474,061**	**6,177,560**	**6,588,465**		**90%**
Net Cost	**818,085**	**(335,006)**	**450,291**	**(358,397)**	**-**	**7%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4290 - FLEET MANAGEMENT	6,230,068	6,588,465	(358,397)
	6,230,068	**6,588,465**	**(358,397)**

92005 - Fleet Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	4,180,513	4,724,121	-	-	-	-100%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**4,180,513**	**4,724,121**	**-**	**-**		**-100%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,112,727	1,253,723	-	-	-	-100%
52 - Services & Supplies	2,362,513	2,961,001	-	-	-	-100%
53 - Other Charges	774,797	722,277	-	-	-	-100%
54 - Capital Assets	5,330	25,000	-	-	-	-100%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,255,368**	**4,962,001**	**-**	**-**		**-100%**
Net Cost	**(74,855)**	**(237,880)**	**-**	**-**	**-**	**-100%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4291 - FLEET SERVICES	-	-	-
	-	**-**	**-**

92007 - Fleet Road Equipment

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	2,519,511	2,998,095	2,822,191	2,653,338	-	-11%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	2,814	-	-	0%
47 - Other Financing Sources	1,000,000	750,000	-	-	-	-100%
Total Revenue	**3,519,511**	**3,748,095**	**2,825,005**	**2,653,338**		**-29%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	1,645,993	1,835,670	1,758,004	1,548,677	-	-16%
53 - Other Charges	839,277	11,764	11,764	38,581	-	228%
54 - Capital Assets	2,456,574	1,000,000	670,230	1,000,000	-	0%
55 - Other Financing Uses	(2,441,649)	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,500,196**	**2,847,434**	**2,439,998**	**2,587,258**		**-9%**
Net Cost	**1,019,315**	**900,661**	**385,007**	**66,080**	**-**	**-93%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4292 - FLEET ROAD EQUIP	2,653,338	2,587,258	66,080
	2,653,338	**2,587,258**	**66,080**


COUNTY OF NEVADA
CALIFORNIA

COUNTY ADMINISTRATION

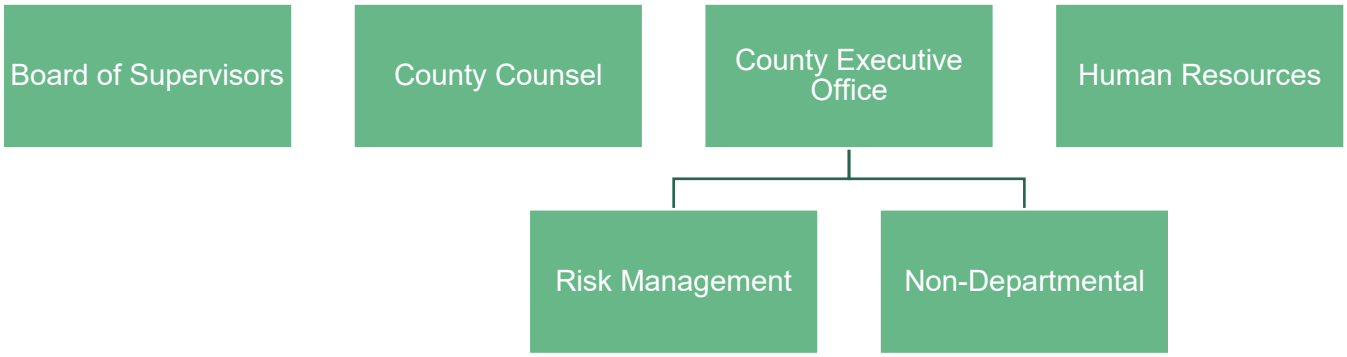






NEVADA COUNTY
CALIFORNIA

County Administration



Mission Statement:
There are several departments rolled up into County Administration for the purposes of summarized presentation. These departments each have a unique mission, which is presented on the respective department narratives.

Departments:

- **Board of Supervisors**: Serves as the governing, legislative, and policy body of county government and provides administrative and operating support for the Board of Supervisors and its legislative bodies.

- **County Counsel:** Provides legal advice and representation to the Board of Supervisors, and all County departments, including elected officials, dependent districts, County commissions and the Grand Jury.

- **County Executive Office:** Responsible to the Board of Supervisors for administration of all County offices departments, institutions, and special districts under the County's jurisdiction.

    - **Risk Management**: Responsible for the County's property and casualty, general liability, worker's compensation, and safety programs as well as ensuring contracts are in compliance with agreement terms and coverage recommendations.

- **Human Resources:** Supports County employes throughout the course of employment from recruitment to onboarding, compensation, benefits administration, compliance with the County's personnel code and post-employment benefits.

- **Non-Departmental:** includes a variety of functions and services that are not programmatic in nature and do not fit into any of the other existing County departments.

County Administration

Revenue

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Board of Supervisors	1,711	2,550	2,060	2,550	-	0%
County Counsel	53,361	71,700	71,700	68,327	-	-5%
County Executive Office	4,315,190	5,132,275	4,272,806	5,801,366	-	13%
Human Resources	2,653,684	2,751,090	2,602,269	2,477,379	-	-10%
Non-Departmental	90,192,292	92,424,188	90,976,163	99,556,611	-	8%
Total Revenue	**97,216,238**	**100,381,803**	**97,924,998**	**107,906,233**		**7%**

Expense

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Board of Supervisors	2,517,910	2,488,432	2,327,703	2,566,211	-	3%
County Counsel	2,161,361	2,296,427	2,574,956	2,201,433	-	-4%
County Executive Office	7,562,105	8,528,007	7,144,288	9,485,613	-	11%
Human Resources	4,273,728	4,554,344	4,346,332	4,562,666	-	0%
Non-Departmental	10,152,809	1,542,552	1,647,265	1,670,617	-	8%
Total Expense	**26,667,913**	**19,409,762**	**18,040,544**	**20,486,540**		**6%**

Net Cost

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Board of Supervisors	(2,516,199)	(2,485,882)	(2,325,643)	(2,563,661)	-	3%
County Counsel	(2,108,000)	(2,224,727)	(2,503,256)	(2,133,106)	-	-4%
County Executive Office	(3,246,915)	(3,395,732)	(2,871,482)	(3,684,247)	-	8%
Human Resources	(1,620,044)	(1,803,254)	(1,744,063)	(2,085,287)	-	16%
Non-Departmental	80,039,483	90,881,636	89,328,898	97,885,994	-	8%
Total Net Cost	**70,548,325**	**80,972,041**	**79,884,454**	**87,419,693**		**8%**

County Administration

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	89,534,317	2,468,999	87,065,318	*
1130 - FOREST RESERVES	-	-	-	18,524
1275 - DEFERRED COMP ADMIN	80,000	42,660	37,340	152,079
1304 - CRIM JUST TEMP FAC CONST	84,989	100,586	(15,597)	457,496
1350 - WORKER'S COMP INS	2,744	-	2,744	515,650
1468 - PUBLIC SAFETY AUGMENT	9,953,655	9,953,655	-	130,204
1486 - DISPUTE RESOLUTION	16,984	17,500	(516)	11,756
3150 - GOV'T DEBT SERVICE	272,940	272,940	-	-
4352 - VISION SELF-INSURANCE	523,477	359,447	164,030	482,743
4355 - UNEMPLOYMENT INSURANCE	-	157,204	(157,204)	334,422
4356 - GEN LIABILITY SELF-INS	5,597,300	5,597,300	-	1,072,534
4498 - DENTAL SELF-INSURANCE	1,839,827	1,516,249	323,578	982,125
	107,906,233	**20,486,540**	**87,419,693**	

* See Budget Summary by Fund in Section 1 for General Fund Analysis

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	43.00	45.00	45.00

Board of Supervisors

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.

Department Summary:
The Board of Supervisors 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.

- Board of Supervisors: The Board of Supervisors 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 provides community leadership on emerging issues and works directly with constituents to strengthen community connections and address regional priorities. The Board provides direct constituent coordination, community building, and leadership on emerging issues. In its executive role, the Board provides policy direction to the County Executive Officer for the operation and administration of County departments and the delivery of local governmental services. The Board determines the County's annual budget allocation, including approving contracts for public services, projects, and specialized services. In its legislative role, the Board adopts local laws, adopts general special taxes subject to voter approval, and serves as a lead advocate for the County's interests. In its quasi-judicial role, the Board serves as the final decision maker in administrative hearings.

- Clerk of the Board: The Clerk of the Board provides administrative and operational support for the Board of Supervisors and its legislative bodies, including the Assessment Appeals Board, municipal advisory councils, and many committees and commissions. Key responsibilities include preparing and posting meeting agendas and minutes, processing claims against the County, accepting and processing appeals, maintaining historical archives of Board resolutions and ordinances, and responding to public records requests. The Clerk of the Board also serves as the Fair Political Practices Commission filing officer for Statements of Economic Interests (Form 700s) for applicable county committees, commissions, and special districts.

- Analyst Staff: The Board of Supervisors' analyst staff supports the Board in carrying out its responsibilities by serving as a key liaison between the public, stakeholders, and County departments. Analyst staff interface with constituents, conduct research, and provide public policy analysis to inform Board decision-making. They also coordinate with stakeholders on district-specific issues, support legislative advocacy efforts, and provide staffing support for the Penn Valley Municipal Advisory Council and the Nevada County Historical Landmarks Commission.

Board of Supervisors

Accomplishments:

- Strengthened records preservation and continuity of operations by establishing an off-site archival repository to securely store and preserve historical documents and legislative records.

- Improved public access and reduced paper use by digitizing the Board's public meeting packet.

- COB provided administrative support in calendar year 2025 for: 28 Board meetings that included 593 adopted resolutions and 13 adopted ordinances; 9 NCSD #1 meetings that included 12 adopted resolutions; 43 public records requests; 38 claims against the County; 58 Assessment Appeals applications including 5 hearings; 3 received appeals for administrative enforcement which included 2 hearings, and 4 received Land Use Appeals with 3 hearings.

- BOS members participated in Ad Hoc Subcommittees to provide policy direction on critical issues, board objectives, and hot topics of concern including Airport, Cannabis Ordinance, Clerk-Recorder/Registrar of Voters, Climate Resilience, Fire Service Consolidation, Housing, Office Reorganizational, Recreational Resiliency Master Plan, and Tribal Affairs.

- BOS members represented Nevada County by taking leadership positions at state and federal advocacy organizations including:
  - California Association of Counties (CSAC) – District 5 Supervisor Hardy Bullock served on the Board of Directors beginning in November, preceded by District 1 Supervisor Heidi Hall.
  - National Association of Counties (NACo) – District 1 Supervisor Heidi Hall served on the Intergovernmental Disaster Reform Task Force; the Justice and Public Safety Policy Steering Committee; as Chair of the Homeland Security Subcommittee, and as Vice Chair of the Rural Action Caucus. District 5 Supervisor Hardy Bullock serves on the Public Lands Steering Committee, and as Vice Chair of the Outdoor Recreation Subcommittee.
  - Rural County Representatives of California (RCRC) – District 4 Supervisor Susan Hoek was elected to serve on the Executive Committee of the Board of Directors and served on the Carrier of Last Resort and Williamson Act Ad Hoc Committees.

- BOS members advanced three resolutions adopted into the NACo Policy Platform: advocating federal action on wildfire insurance availability and affordability (District 1); sustainable staffing for federal land managers; and flexibility in highway grants to integrate recreation and mobility with a "build once" approach (District 5).

- Successfully advocated against Assembly Bill 470, ensuring copper-wire landline service would remain available so residents can make emergency calls and stay safe (District 4).

- Analyst staff provided support to BOS members including conducting extensive research, producing 28 Board meetings, 1 Town Hall, and 5 Municipal Advisory Council meetings; drafting and coordinating communications; developing the 2026 Legislative Platform; managing over 50 legislative advocacy and grant support letters; and revamping the Legislative Affairs process.

Board of Supervisors

Goals:

1. Ensure Form 700 compliance by achieving at least 90% timely filings for Committees and Commissions.

2. Collaborate with Assessor Office to 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.

3. Schedule hearings for at least 50% of valid assessment appeals within one year of application.

4. Oversee and provide administrative support in the agenda creation process; establish and communicate clear standards and deadlines to ensure agenda items are error-free and submitted in a timely manner; certify that ordinances are procedurally accurate and ready for Board adoption and publication; verify that insurance for Board-signed contracts meets county requirements; maintain and update Clerk of the Board procedures to align with county policy and best practices, and communicate revisions to departments following any changes; provide guidance and training to department staff on the electronic and digital signature policy; conduct training sessions on the complete agenda item workflow for staff across all departments.

5. Promote citizen engagement through education and building community interest in the operations, challenges, and opportunities of local government.

6. Support the Board's advocacy efforts to advance key legislative priorities, secure funding for county projects, and obtain programmatic resources by issuing advocacy letters representing Nevada County's positions, providing legislative testimony, and related actions.

7. Strive for excellence in leadership and public service by facilitating training, educational, and leadership opportunities for Supervisors and Clerk of the Board staff.

8. Support the advancement of Board objectives including incubating the new Tourism, Arts and Culture Priority Objective by creating and implementing a clear, actionable workplan.

Board of Supervisors

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Oversee the agenda creation process by providing administrative support to Board of Supervisor Meetings.	30 BOS Meetings	27 BOS Meetings	26 BOS Meetings	26 BOS Meetings
2	Promote citizen engagement through education and building community interest in the operations, challenges, and opportunities of local government by holding 4 Annual Penn Valley Municipal Advisory Council Meetings.	3 Meetings Held	4 Meetings Held	4 Meetings Held	4 Meetings Held
3	Support advocacy efforts of the Board of Supervisors to advance key legislative policy priorities, funding for county projects, and programmatic resources by producing and adopting the Nevada County Annual Legislative Platform.	Produced and Adopted	Produced and Adopted	Produced and Adopted	Produced and Adopted
4	Strive for excellence in leadership and public service by facilitating training, educational, and leadership opportunities for Supervisors and Clerk of the Board staff by Supervisors attending the CSAC, NACo, and RCRC Annual and Legislative Conferences and Clerk staff attending the California Clerk of the Board of Supervisors Association annual meeting.	Attended	Attended	Attended	Attended
Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Ensure Form 700 compliance by achieving at least 90% timely filings for Committees and Commissions.				90%+
2	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.	100%	100%	100%	100%
3.	Schedule hearings for at least 50% of valid assessment appeals within one year of application.	20%	10%	35%	50%+

Board of Supervisors

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	1,711	2,300	1,960	2,300	-	0%
46 - Miscellaneous Revenues	-	250	100	250	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**1,711**	**2,550**	**2,060**	**2,550**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,897,507	1,936,386	1,739,195	1,943,974	-	0%
52 - Services & Supplies	330,587	259,670	250,487	297,665	-	15%
53 - Other Charges	370,003	292,376	338,021	324,572	-	11%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(80,186)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,517,910**	**2,488,432**	**2,327,703**	**2,566,211**		**3%**
Net Cost	**(2,516,199)**	**(2,485,882)**	**(2,325,643)**	**(2,563,661)**	**-**	**3%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	2,550	2,566,211	(2,563,661)
	2,550	**2,566,211**	**(2,563,661)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	12.00	12.00	12.00

Cost Centers in this Department:

10101 - Clerk of the Board

11001 - Assessment Appeals Board

10101 - Clerk of the Board

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	1,711	2,300	1,960	2,300	-	0%
46 - Miscellaneous Revenues	-	250	100	250	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**1,711**	**2,550**	**2,060**	**2,550**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,897,507	1,936,386	1,739,195	1,943,974	-	0%
52 - Services & Supplies	323,634	251,542	243,020	289,537	-	15%
53 - Other Charges	368,072	263,876	309,521	322,065	-	22%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(80,186)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,509,026**	**2,451,804**	**2,291,736**	**2,555,576**		**4%**
Net Cost	**(2,507,315)**	**(2,449,254)**	**(2,289,676)**	**(2,553,026)**	**-**	**4%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	2,550	2,555,576	(2,553,026)
	2,550	**2,555,576**	**(2,553,026)**

11001 - Assessment Appeals Board

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	6,953	8,128	7,467	8,128	-	0%
53 - Other Charges	1,931	28,500	28,500	2,507	-	-91%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**8,884**	**36,628**	**35,967**	**10,635**		**-71%**
Net Cost	**(8,884)**	**(36,628)**	**(35,967)**	**(10,635)**	**-**	**-71%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	10,635	(10,635)
	-	**10,635**	**(10,635)**

County Counsel

Mission Statement:
The Nevada County Counsel's Office provides strategic, ethical, and solution-oriented legal advice and representation to the Board of Supervisors, County departments, and affiliated public entities. The Office supports informed decision-making by identifying legal requirements, assessing risk, and advising on options that advance the County's policy and operational goals.

Department Summary:
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 affiliated public entities. The Office defends and initiates all civil actions on behalf of the County and serves the County through the Board of Supervisors in furtherance of the Board's policy objectives and operational goals.

Major service areas include:

- Providing legal guidance and assistance to County departments, including drafting and reviewing contracts, agenda materials, legal opinions, ordinances, policies, and other governing documents.

- Representing the County in contractual, financial, regulatory, and transactional matters.

- Advising and representing the County in a wide variety of civil matters, including writ proceedings, administrative hearings, litigation, juvenile dependency cases, conservatorships, code compliance actions, and claims management.

County Counsel represents the County competently, thoughtfully, and impartially in all legal matters and remains diligent in its role as legal advisor and advocate.

Accomplishments:

- Continued to provide timely, practical, and solution-oriented legal advice to the Board of Supervisors and all County departments on contracts, ordinances, agenda materials, personnel matters, regulatory compliance, land use, public safety operations, and public records obligations. Maintained responsive service levels while managing a full litigation docket and increasing complexity of statutory and regulatory changes.

- Strategically managed civil litigation and administrative proceedings to mitigate financial exposure and protect County interests, achieving favorable resolutions and dismissals in multiple matters. Continued early case assessment and motion practice strategies to improve outcomes and reduce unnecessary litigation costs.

- Provided comprehensive representation in conservatorships, CARE Court, Assisted Outpatient Treatment (AOT), juvenile dependency, and probate matters, ensuring uninterrupted delivery of essential services. Advised the Sheriff's Office on policy updates, Gun Violence Restraining Orders, and evolving concealed carry laws to support lawful and effective public safety operations.

- Advised on major housing and homelessness projects, including interagency agreements for the Truckee Navigation Center and legal support for housing property acquisitions. Assisted with behavioral health grant compliance and supported capital and infrastructure-related initiatives consistent with Board priorities.

- Implemented standardized templates and process improvements in high-volume practice areas, improving consistency and reducing administrative burden. Delivered targeted legal training to departments to address statutory changes and improve internal compliance practices.

Goals:
1. Deliver consistently high-quality core legal services. Maintain timely, practical, and reliable legal advice and representation to the Board of Supervisors and all County departments across advisory, litigation, human resources, public safety, land use, regulatory, and compliance matters.

2. Strengthen proactive risk management and litigation strategy. Enhance early case assessment and strategic litigation management practices to improve outcomes, reduce avoidable exposure, and provide clearer risk guidance to departments.

3. Establish a formal written legal opinion process and internal archive. Develop and begin implementation of a structured process for preparing, reviewing, and approving formal written legal opinions on significant or recurring legal issues. Create a searchable internal archive of vetted internal legal memoranda to preserve institutional knowledge and enhance the quality and consistency of future advisory work.

4. Develop foundational legal training materials. Create durable internal training materials and reference guides covering core governance topics (e.g., Brown Act, Public Records Act, conflicts of interest, contract authority, and employment fundamentals) to support initial onboarding, ongoing education, informed decision-making, and long-term compliance.

5. Improve efficiency in high-volume practice areas. Refine templates, workflows, and tracking practices in juvenile dependency, conservatorship, and civil litigation matters to promote consistency, reduce administrative burden, and improve service delivery.

How We Measure Success:

Workload Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of Board agenda items reviewed and advised upon (approx.)	926	837	830	850
1	# of Public Records Act matters supported (approx.)	3330	3652	3827	3750
5	# of dependency / conservatorship matters handled (approx.)	113	96	102	105
2	# of active civil litigation matters managed (approx.)	23	19	24	21
3	# of formal written legal opinions issued	0	1	6	12

County Counsel

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	51,981	71,700	71,700	68,327	-	-5%
46 - Miscellaneous Revenues	1,381	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**53,361**	**71,700**	**71,700**	**68,327**		**-5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,356,429	2,659,000	2,649,035	2,486,175	-	-6%
52 - Services & Supplies	384,564	264,987	510,940	281,359	-	6%
53 - Other Charges	62,718	43,450	38,296	66,536	-	53%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(642,351)	(671,010)	(623,315)	(632,637)	-	-6%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,161,361**	**2,296,427**	**2,574,956**	**2,201,433**		**-4%**
Net Cost	**(2,107,999)**	**(2,224,727)**	**(2,503,256)**	**(2,133,106)**	**-**	**-4%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	68,327	2,201,433	(2,133,106)
	68,327	**2,201,433**	**(2,133,106)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	10.00	10.00	10.00

Cost Centers in this Department:

10301 - County Counsel

County Executive Office

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.

Department Summary:
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.
- 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.

Risk Management:
- Oversee the County's Property and Casualty, General Liability, Worker's Compensation and Safety programs including develop and implement effective loss prevention and control measures.
- Reviews and recommends insurance coverage requirements in contracts to ensure compliance with agreement terms.

Accomplishments:
- Convened a Citizen's Academy and an Employee Academy to improve awareness and understanding of local government and improve citizen participation.

- Updated County policies guiding pension obligations, debt, budgeting and fund balance to incorporate best practices for sound fiscal management in local government.

- Supported the County's Youth Commission and Career Technical Education pathways in coordination with Nevada Joint Union School District.

- Managed media outreach, content, and educational materials that help tell the County's story and highlight areas of importance.

- Developed a new Continuity of Operations Plan (COOP) template and implemented it across departments.

- Achieved closure of eight General Liability claims/cases since the start of FY 2025/2026 through effective collaboration between Risk Management and County Counsel, reducing litigation exposure and potential financial liability.

Goals:

1. Coordinate one Citizen's Academy and one Employee Academy.

2. Improve public outreach by increasing number of social media engagements.

3. Support Board of Supervisor's Annual Workshop to set priorities for the upcoming year.

4. Continue to utilize a variety of media types to share news from the County.

5. Redesign the current combined incident/injury report into two distinct, user-friendly forms—one for incidents and one for injuries—to improve clarity, consistency, and data quality for both departments and Risk Management Administration.

6. Increase the number of in-person training courses delivered to departments to promote informal conversations, encourage open dialogue, and provide staff with greater ability to ask questions and receive real-time guidance on safety, reporting, and loss prevention topics.

County Executive Office

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
2	# of participants in Citizen's Academy	25	24	24	24
2	# of participants in Employee Academy	0	19	23	24
4	# of articles and press releases issued	312	408	390	400
4	# of times covered by local media	N/A	1,739	1,750	1,800
5	Redesign Incident and Injury Report	N/A	N/A	Yes	Complete

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of local businesses participating in the CTE Internship Program		34	40	45
2	# of students serving internships	55	160	202	210
2	% increase in Facebook followers	N/A	8.4%	8.6%	8%
2	% increase in Instagram followers	N/A	18.2%	8.3%	8%
6	# of in-person risk and safety trainings	N/A	N/A	20	20

County Executive Office

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	34,213	15,000	26,411	17,744	-	18%
44 - Intergovernmental Revenues	134,437	63,242	-	167,605	-	165%
45 - Charges for Services	3,996,858	5,024,033	3,719,477	5,582,300	-	11%
46 - Miscellaneous Revenues	149,682	30,000	526,917	33,717	-	12%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**4,315,190**	**5,132,275**	**4,272,806**	**5,801,366**		**13%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,810,877	3,124,715	2,932,657	3,362,271	-	8%
52 - Services & Supplies	6,986,281	7,831,157	6,276,029	8,050,733	-	3%
53 - Other Charges	1,341,224	1,746,158	1,513,523	2,532,886	-	45%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	13,310	-	-	-	-	0%
56 - Interfund Activity	(3,589,587)	(4,174,023)	(3,577,921)	(4,460,277)	-	7%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**7,562,105**	**8,528,007**	**7,144,288**	**9,485,613**		**11%**
Net Cost	**(3,246,915)**	**(3,395,732)**	**(2,871,482)**	**(3,684,247)**	**-**	**8%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	201,322	3,888,313	(3,686,991)
1350 - WORKER'S COMP INS	2,744	-	2,744
4356 - GEN LIABILITY SELF-INS	5,597,300	5,597,300	-
	5,801,366	**9,485,613**	**(3,684,247)**

County Executive Office

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	13.00	13.00	13.00

Cost Centers in this Department:

10103 - County Executive Office
11004 - Insurance - Property & Casualty
11005 - Risk Management Administration
11015 - Insurance - Workers' Compensation
92002 - Insurance - General Liability

10103 - County Executive Office

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	134,437	63,242	-	167,605	-	165%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**134,437**	**63,242**	**-**	**167,605**		**165%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,427,332	2,702,959	2,537,323	2,906,414	-	8%
52 - Services & Supplies	715,124	442,076	505,298	446,263	-	1%
53 - Other Charges	224,659	99,577	111,522	184,618	-	85%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	13,310	-	-	-	-	0%
56 - Interfund Activity	(100,751)	(105,598)	(127,790)	(134,485)	-	27%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,279,674**	**3,139,014**	**3,026,353**	**3,402,810**		**8%**
Net Cost	**(3,145,237)**	**(3,075,772)**	**(3,026,353)**	**(3,235,205)**	**-**	**5%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	167,605	3,402,810	(3,235,205)
	167,605	**3,402,810**	**(3,235,205)**

11004 - Insurance - Property & Casualty

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	265,200	349,960	362,669	461,768	-	32%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**265,200**	**349,960**	**362,669**	**461,768**		**32%**
Net Cost	**(265,200)**	**(349,960)**	**(362,669)**	**(461,768)**	**-**	**32%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	461,768	(461,768)
	-	**461,768**	**(461,768)**

11005 - Risk Management Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	30,000	30,000	33,717	-	12%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**30,000**	**30,000**	**33,717**		**12%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	383,545	421,756	395,334	455,857	-	8%
52 - Services & Supplies	97,882	130,021	144,393	149,858	-	15%
53 - Other Charges	142,012	221,274	221,274	573,778	-	159%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(664,456)	(773,051)	(737,267)	(1,155,758)	-	50%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**(41,017)**	**-**	**23,734**	**23,735**		**0%**
Net Cost	**41,017**	**30,000**	**6,266**	**9,982**	**-**	**-67%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	33,717	23,735	9,982
	33,717	**23,735**	**9,982**

11015 - Insurance - Workers' Compensation

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	(7,062)	-	(751)	2,744	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	148,969	-	212,374	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**141,907**	**-**	**211,623**	**2,744**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	2,533,568	2,939,000	2,356,490	2,698,744	-	-8%
53 - Other Charges	319,212	356,374	356,374	471,290	-	32%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(2,824,380)	(3,295,374)	(2,712,864)	(3,170,034)	-	-4%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**28,399**	**-**	**-**	**-**		**0%**
Net Cost	**113,508**	**-**	**211,623**	**2,744**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1350 - WORKER'S COMP INS	2,744	-	2,744
	2,744	**-**	**2,744**

92002 - Insurance - General Liability

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	41,274	15,000	27,163	15,000	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	3,996,858	5,024,033	3,719,477	5,582,300	-	11%
46 - Miscellaneous Revenues	713	-	284,543	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**4,038,846**	**5,039,033**	**4,031,183**	**5,597,300**		**11%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	3,374,507	3,970,100	2,907,178	4,294,100	-	8%
53 - Other Charges	655,341	1,068,933	824,353	1,303,200	-	22%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,029,849**	**5,039,033**	**3,731,531**	**5,597,300**		**11%**
Net Cost	**8,997**	**-**	**299,652**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4356 - GEN LIABILITY SELF-INS	5,597,300	5,597,300	-
	5,597,300	**5,597,300**	**-**

Human Resources

Mission Statement:
The Human Resources Department (HR) supports the County of Nevada by advancing the future of the organization through strategic, people-centered services to County departments. As a trusted strategic business partner, HR supports employees, supervisors, and leadership by delivering innovative, high-quality services and guidance that promote a high-performing, inclusive, and engaged workforce. The department recruits, retains, and develops a highly qualified workforce through effective talent acquisition, competitive compensation and classification structures, comprehensive employee benefits, and continuous performance planning, coaching, and evaluation. Human Resources cultivates organizational excellence and establishes Nevada County as an employer of choice.

Department Summary:
The Human Resources Department provides a full range of services that provide strategic leadership, operational support, and compliance oversight to ensure a skilled, engaged, and effective workforce.

- Talent Acquisition & Workforce Planning: Focuses on recruitment and selection support; classification and compensation analysis; workforce and succession planning.

- Benefits and Leave Administration: For all benefits, including California Public Employees' Retirement System (CalPERS) pension administration and leave of absence management (Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), Americans with Disabilities Act (ADA)).

- Human Resource Information Systems: Administers HR information systems, learning management systems administration, personnel records management.

- Employee & Labor Relations: Includes performance management, collective bargaining and contracts support, grievance handling and disciplinary process guidance, and Investigations and workplace issue resolution.

- Training and Organizational Development: High Performance Organization (HPO) supervisor and leadership development, compliance and professional training, recognition and engagement initiatives.

- Policy Development and HR Consultation: HR policy development and personnel code updates**,** annual employment law updates**,** regulatory reporting and audits.

Accomplishments:
- Maintained the reduced-time-to-hire program with an average of 46 days from posting to hire, meeting the 60-day benchmark.

- Continued supporting the countywide internship program.

- Led successful union relationships through personnel code updates, compliance with Senate Bill (SB) 1100 to revise 350+ job descriptions to address new regulations, and the extension of one represented bargaining unit for another year.

- Restored dental and vision funds to a four-month reserve balance.

Human Resources

- An average of over 4,000 training courses, both online and classroom were completed by employees, including training a new cohort in the HPO 3-day course, 17 employees successfully completed an HPO track, and 59 employees attended Ally Bystander training.

- Provided management, support, and oversight for the human resources information systems software, NEOGOV, for the organization, addressed quarterly upgrades, and completed continuous process improvement efforts in various modules to maximize efficiency of the system for customers.

Goals:

1. Transition from NEOGOV HR Core and configure the new Workday Human Resources Information System (HRIS).

2. Assist departments with hiring high-quality and capable employees, continuing to utilize the reduced-time-to-hire model to aid departments in filling their vacancies within 60 days.

3. Provide a continuous learning environment that helps employees aspire to reach their professional goals through the creation of a *Master Training Schedule*.

4. Update and apply the 2026 employment labor laws into Nevada County policy and personnel code language.

5. Engage in successful bargaining with four employee-represented groups and develop an agreement for one unrepresented employee group.

Human Resources

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# days from job posting to hire ("Time to Hire")	45	47	46	45
2	# of completed internships	57	50	60	60
3	# of completed trainings	5,636	6,899	4,581	4,500

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Milestones are met on time for the Workday HRIS implementation	N/A	N/A	N/A	Y
2	Maintain 60-day reduced-time-to-hire program	45	47	47	45
3	Published and communicated the Master Training Schedule	N/A	N/A	Y	Y
4	Updated the Nevada County personnel code with the employment labor law changes	Y	Y	Y	Y
5	Complete agreements with employee-represented groups and employee-unrepresented groups	6	5	1	5

Human Resources

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	29,772	24,954	16,547	7,044	-	-72%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	2,500,249	2,647,091	2,470,759	2,356,260	-	-11%
46 - Miscellaneous Revenues	123,663	79,045	114,963	114,075	-	44%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**2,653,684**	**2,751,090**	**2,602,269**	**2,477,379**		**-10%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,658,273	2,085,221	1,845,186	2,136,500	-	2%
52 - Services & Supplies	858,081	929,497	896,523	1,128,262	-	21%
53 - Other Charges	1,946,596	1,795,494	1,809,760	1,922,234	-	7%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(189,222)	(255,868)	(205,137)	(374,330)	-	46%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,273,728**	**4,554,344**	**4,346,332**	**4,812,666**		**6%**
Net Cost	**(1,620,044)**	**(1,803,254)**	**(1,744,063)**	**(2,335,287)**	**-**	**30%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	34,075	2,737,106	(2,703,031)
1275 - DEFERRED COMP ADMIN	80,000	42,660	37,340
4352 - VISION SELF-INSURANCE	523,477	359,447	164,030
4355 - UNEMPLOYMENT INSURANCE	-	157,204	(157,204)
4498 - DENTAL SELF-INSURANCE	1,839,827	1,516,249	323,578
	2,477,379	**4,812,666**	**(2,335,287)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	8.00	10.00	11.00

Cost Centers in this Department:

10401 - Personnel Services

92003 - Insurance - Benefits

10401 - Personnel Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	123,663	79,045	114,963	114,075	-	44%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**123,663**	**79,045**	**114,963**	**114,075**		**44%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,658,273	2,085,221	1,845,186	2,136,500	-	2%
52 - Services & Supplies	997,541	732,747	691,749	934,329	-	28%
53 - Other Charges	75,012	59,394	61,059	83,267	-	40%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(189,222)	(255,868)	(205,137)	(374,330)	-	46%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,541,605**	**2,621,494**	**2,392,857**	**2,779,766**		**6%**
Net Cost	**(2,417,941)**	**(2,542,449)**	**(2,277,894)**	**(2,665,691)**	**-**	**5%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	34,075	2,737,106	(2,703,031)
1275 - DEFERRED COMP ADMIN	80,000	42,660	37,340
	114,075	**2,779,766**	**(2,665,691)**

92003 - Insurance - Benefits

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	29,772	24,954	16,547	7,044	-	-72%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	2,500,249	2,647,091	2,470,759	2,356,260	-	-11%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**2,530,021**	**2,672,045**	**2,487,306**	**2,363,304**		**-12%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	(139,460)	196,750	204,774	193,933	-	-1%
53 - Other Charges	1,871,583	1,736,100	1,748,701	1,838,967	-	6%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,732,123**	**1,932,850**	**1,953,475**	**2,032,900**		**5%**
Net Cost	**797,897**	**739,195**	**533,831**	**330,404**	**-**	**-55%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4352 - VISION SELF-INSURANCE	523,477	359,447	164,030
4355 - UNEMPLOYMENT INSURANCE	-	157,204	(157,204)
4498 - DENTAL SELF-INSURANCE	1,839,827	1,516,249	323,578
	2,363,304	**2,032,900**	**330,404**

Non-Departmental Services

Department Summary:
Non-Departmental Services provide a variety of functions and services that are not programmatic in nature and do not fit into any of the other existing County departments. These Cost Centers and their budgets are managed by the County Executive Office and include the following general areas.

- Annual County Audit: Performed by contracted third party with cost recovery from various County departments.
- Conflict Indigent Defense Services: Performed by contracted third party when there are legal barriers to representation by the Public Defender's office.
- Debt Financing: To allocate resources for managing County issued debt obligations, primarily for facility lease and/or construction.
- Historical Landmarks Commission: A Board-appointed Commission for the identification, preservation and promotion of the historical resources of Nevada County.
- Statutorily Defined Revenue Receipt and Distribution: To manage criminal justice system and other public safety revenues according to statute, including Proposition 172 and Title III.
- Other General Finance: Including provision for contingency and the management of discretionary revenues and other funds not specific to any other Cost Center.
- Grand Jury: A judicially-appointed body that investigates the operations of County agencies, special districts, schools and other entities that receive public money in order to protect the interests of the citizens of Nevada County.

Accomplishments:
- This department is non-programmatic in nature and as such does not generally set specific goals.

Goals:
- This department is non-programmatic in nature and as such does not generally record accomplishments.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
	NA				

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
	NA				

Non-Departmental Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	63,315,081	65,679,604	65,648,045	68,248,895	-	4%
41 - License, Permits & Franchises	2,610,752	3,864,066	2,920,203	3,144,221	-	-19%
42 - Fines, Forfeitures & Penalties	3,916,466	3,469,601	4,142,683	4,457,902	-	28%
43 - Use of Money & Property	2,498,828	1,365,557	2,452,363	2,515,868	-	84%
44 - Intergovernmental Revenues	12,667,368	10,949,625	11,618,951	11,891,456	-	9%
45 - Charges for Services	2,426,990	2,935,810	2,431,597	2,552,833	-	-13%
46 - Miscellaneous Revenues	1,181,533	2,972,107	874,096	5,780,698	-	94%
47 - Other Financing Sources	1,575,273	1,187,818	888,226	964,738	-	-19%
Total Revenue	**90,192,292**	**92,424,188**	**90,976,163**	**99,556,611**		**8%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	1,582,640	2,518,381	1,798,520	2,833,411	-	13%
53 - Other Charges	4,009,746	3,646,136	3,699,274	3,700,099	-	1%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	21,570,492	20,096,825	20,383,893	19,661,865	-	-2%
56 - Interfund Activity	(17,010,069)	(24,818,790)	(24,234,422)	(24,624,758)	-	-1%
57 - Contingency	-	100,000	-	100,000	-	0%
Total Expense	**10,152,809**	**1,542,552**	**1,647,265**	**1,670,617**		**8%**
Net Cost	**80,039,482**	**90,881,636**	**89,328,898**	**97,885,994**	**-**	**8%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	89,228,043	(8,674,064)	97,902,107
1130 - FOREST RESERVES	-	-	-
1304 - CRIM JUST TEMP FAC CONST	84,989	100,586	(15,597)
1468 - PUBLIC SAFETY AUGMENT	9,953,655	9,953,655	-
1486 - DISPUTE RESOLUTION	16,984	17,500	(516)
3150 - GOV'T DEBT SERVICE	272,940	272,940	-
	99,556,611	**1,670,617**	**97,885,994**

Non-Departmental Services

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	0.00	0.00	0.00

Cost Centers in this Department:

10102 - Annual Audit Service
10206 - Other Financing Sources & Uses
10207 - Trial Court Funding
10212 - Provision for Contingency
10214 - Building Debt Financing
10803 - Criminal Justice Temp Facility Const
11006 - Historical Landmarks
11016 - Other Debt Financing
20102 - Grand Jury
20111 - Conflict Indigent Defense
20112 - Dispute Resolution Fund
20710 - Public Safety Augmentation
60401 - Conservation

10102 - Annual Audit Service

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	104,500	102,366	111,745	108,490	-	6%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(66,319)	(59,825)	(69,204)	(71,304)	-	19%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**38,181**	**42,541**	**42,541**	**37,186**		**-13%**
Net Cost	**(38,181)**	**(42,541)**	**(42,541)**	**(37,186)**	**-**	**-13%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	37,186	(37,186)
	-	**37,186**	**(37,186)**

10206 - Other Financing Sources & Uses

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	63,315,081	65,679,604	65,648,045	68,248,895	-	4%
41 - License, Permits & Franchises	2,610,752	3,864,066	2,920,203	3,144,221	-	-19%
42 - Fines, Forfeitures & Penalties	3,634,071	3,142,680	3,815,775	4,156,448	-	32%
43 - Use of Money & Property	1,990,648	803,406	1,882,165	1,935,320	-	141%
44 - Intergovernmental Revenues	2,808,756	1,390,076	1,680,619	1,815,981	-	31%
45 - Charges for Services	2,054,518	2,585,810	2,081,511	2,177,833	-	-16%
46 - Miscellaneous Revenues	1,154,627	2,955,366	853,798	5,763,957	-	95%
47 - Other Financing Sources	1,128,395	881,310	580,496	692,798	-	-21%
Total Revenue	**78,696,847**	**81,302,318**	**79,462,612**	**87,935,453**		**8%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	62,778	1,321,871	75,775	1,590,672	-	20%
53 - Other Charges	833,027	561,876	579,057	793,105	-	41%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	10,202,415	9,137,573	9,137,573	8,410,379	-	-8%
56 - Interfund Activity	(16,943,750)	(24,758,965)	(24,165,218)	(24,553,454)	-	-1%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**(5,845,530)**	**(13,737,645)**	**(14,372,813)**	**(13,759,298)**		**0%**
Net Cost	**84,542,377**	**95,039,963**	**93,835,425**	**101,694,751**	**-**	**7%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	87,935,453	(13,759,298)	101,694,751
	87,935,453	**(13,759,298)**	**101,694,751**

10207 - Trial Court Funding

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	206,981	250,428	250,415	225,501	-	-10%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	73	-	-	-	-100%
45 - Charges for Services	372,472	350,000	350,086	375,000	-	7%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**579,453**	**600,501**	**600,501**	**600,501**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	250	250	250	-	0%
53 - Other Charges	1,426,673	1,426,673	1,426,673	1,426,673	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,426,673**	**1,426,923**	**1,426,923**	**1,426,923**		**0%**
Net Cost	**(847,220)**	**(826,422)**	**(826,422)**	**(826,422)**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	600,501	1,426,923	(826,422)
	600,501	**1,426,923**	**(826,422)**

10212 - Provision for Contingency

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	100,000	-	100,000	-	0%
Total Expense	**-**	**100,000**	**-**	**100,000**		**0%**
Net Cost	**-**	**(100,000)**	**-**	**(100,000)**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	100,000	(100,000)
	-	**100,000**	**(100,000)**

10214 - Building Debt Financing

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	471,331	540,492	540,492	550,269	-	2%
44 - Intergovernmental Revenues	171,149	151,597	151,597	141,820	-	-6%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	3,557	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**642,480**	**692,089**	**695,646**	**692,089**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	1,650	3,750	3,750	4,250	-	13%
53 - Other Charges	572	586	586	638	-	9%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	2,829,486	2,553,454	2,553,454	2,376,870	-	-7%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,831,707**	**2,557,790**	**2,557,790**	**2,381,758**		**-7%**
Net Cost	**(2,189,228)**	**(1,865,701)**	**(1,862,144)**	**(1,689,669)**	**-**	**-9%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	692,089	2,381,758	(1,689,669)
	692,089	**2,381,758**	**(1,689,669)**

10803 - Criminal Justice Temp Facility Const

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	75,414	76,493	76,493	75,953	-	-1%
43 - Use of Money & Property	13,686	5,903	7,743	9,036	-	53%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**89,100**	**82,396**	**84,236**	**84,989**		**3%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	262	98	98	586	-	498%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	100,000	100,000	100,000	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**262**	**100,098**	**100,098**	**100,586**		**0%**
Net Cost	**88,838**	**(17,702)**	**(15,862)**	**(15,597)**	**-**	**-12%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1304 - CRIM JUST TEMP FAC CONST	84,989	100,586	(15,597)
	84,989	**100,586**	**(15,597)**

11006 - Historical Landmarks

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	3,015	3,000	3,000	3,000	-	0%
53 - Other Charges	845	1,437	1,437	(2,447)	-	-270%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,860**	**4,437**	**4,437**	**553**		**-88%**
Net Cost	**(3,860)**	**(4,437)**	**(4,437)**	**(553)**	**-**	**-88%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	553	(553)
	-	**553**	**(553)**

11016 - Other Debt Financing

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	644	-	1,000	1,000	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	446,878	306,508	307,730	271,940	-	-11%
Total Revenue	**447,522**	**306,508**	**308,730**	**272,940**		**-11%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	(0)	-	-	-	-	0%
53 - Other Charges	464,640	306,508	306,508	271,940	-	-11%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	1,000	1,000	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**464,640**	**306,508**	**307,508**	**272,940**		**-11%**
Net Cost	**(17,118)**	**-**	**1,222**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
3150 - GOV'T DEBT SERVICE	272,940	272,940	-
	272,940	**272,940**	**-**

20102 - Grand Jury

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	261	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**261**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	77,212	73,338	66,003	74,721	-	2%
53 - Other Charges	106,441	220,841	218,841	25,031	-	-89%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**183,652**	**294,179**	**284,844**	**99,752**		**-66%**
Net Cost	**(183,391)**	**(294,179)**	**(284,844)**	**(99,752)**	**-**	**-66%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	99,752	(99,752)
	-	**99,752**	**(99,752)**

20111 - Conflict Indigent Defense

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	8,000	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**8,000**	**-**	**-**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	1,250,805	996,806	1,414,751	1,034,528	-	4%
53 - Other Charges	6,715	10,536	10,536	4,534	-	-57%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,257,520**	**1,007,342**	**1,425,287**	**1,039,062**		**3%**
Net Cost	**(1,249,520)**	**(1,007,342)**	**(1,425,287)**	**(1,039,062)**	**-**	**3%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	1,039,062	(1,039,062)
	-	**1,039,062**	**(1,039,062)**

20112 - Dispute Resolution Fund

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	372	256	256	243	-	-5%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	18,645	16,741	16,741	16,741	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**19,016**	**16,997**	**16,997**	**16,984**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	15,000	17,000	17,000	17,500	-	3%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**15,000**	**17,000**	**17,000**	**17,500**		**3%**
Net Cost	**4,016**	**(3)**	**(3)**	**(516)**	**-**	**17100%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1486 - DISPUTE RESOLUTION	16,984	17,500	(516)
	16,984	**17,500**	**(516)**

20710 - Public Safety Augmentation

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	19,456	15,500	20,000	20,000	-	29%
44 - Intergovernmental Revenues	9,687,464	9,407,879	9,727,404	9,933,655	-	6%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**9,706,920**	**9,423,379**	**9,747,404**	**9,953,655**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	1,170,571	1,117,581	1,155,538	1,180,039	-	6%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	8,535,899	8,305,798	8,591,866	8,773,616	-	6%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**9,706,470**	**9,423,379**	**9,747,404**	**9,953,655**		**6%**
Net Cost	**450**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1468 - PUBLIC SAFETY AUGMENT	9,953,655	9,953,655	-
	9,953,655	**9,953,655**	**-**

60401 - Conservation

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	2,692	-	707	-	-	0%
44 - Intergovernmental Revenues	-	-	59,331	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**2,692**	**-**	**60,038**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	67,681	-	106,246	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	2,692	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**70,373**	**-**	**106,246**	**-**		**0%**
Net Cost	**(67,681)**	**-**	**(46,208)**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1130 - FOREST RESERVES	-	-	-
	-	**-**	**-**

DISTRICT ATTORNEY







NEVADA COUNTY
CALIFORNIA

District Attorney

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 and seek to have the rights of victims observed.

Department Summary:
The Nevada County District Attorney's Office, located in Nevada City and Truckee, oversees criminal case reviews, supports investigations, and provides services to victims and witnesses, ensuring effective prosecution and public safety.

Prosecution: The Prosecution Division reviews evidence, files and litigates criminal charges, works with law enforcement and victims, and represents the government in court to seek just outcomes and promote public safety

Investigations: The Investigations Division supports the prosecution of criminal cases through thorough case development, evidence gathering, witness coordination, and courtroom assistance.

Victim Witness: The Victim Witness Division, including the Family Justice Center, provides comprehensive, trauma-informed services to victims and witnesses of crime to ensure they are supported, informed, and able to participate meaningfully in the criminal justice process.

Accomplishments:

- Led countywide efforts to establish a Family Justice Center in Nevada County; secured additional funding from the U.S. Department of Justice Office on Violence Against Women to support the project; developed policies and procedures, created MOUs with 12 partnering agencies and service providers in the County, and acquired a facility to launch service delivery in February 2026.

- Successfully implemented the California Office of Emergency Services Violence Against Women Vertical Prosecution grant, strengthening the Special Victims Unit's capacity to effectively prosecute domestic violence cases through a specialized prosecutor, victim advocate and investigator assigned to cases.

- Expanded services in Eastern Nevada County, including launching a Driving Under the Influence (DUI) Court and expanding the Truckee Collaborative Project in partnership with the new Navigation Center.

- Strengthened the High-Tech Crimes Task Force significantly reducing the need for local officers to travel to Sacramento for digital device data extraction and assisting agencies that operate in this region including state and federal agencies.

- Presented Project LEAD for the fifth consecutive year, a multi-agency collaborative program that educates fifth-grade students about the criminal justice system and the importance of making good decisions. The program brings prosecutors and law enforcement professionals into classrooms with age-appropriate curricula, reaching 6 to 10 classes annually and fostering wide-ranging impact and community connections throughout the county.

- Organized and hosted a range of trainings for law enforcement agencies focused on domestic violence investigations and prosecution, California Highway Patrol (CHP) DUI 1538 training, a Human

Trafficking Symposium, and the District Attorney's Annual Briefing covering new laws, emerging legal issues, and trends observed in court throughout the year.

Goals:

1. Address expanding caseloads and legislative mandates through sufficient staffing to maintain services levels and ensure public safety in Nevada County.

2. Expand services to victims through the Family Justice Center, implement an efficient data and client management system, develop and implement a county-wide strangulation protocol, establish a Domestic Violence (DV) High-Risk Response Team, and offer Trauma Informed Victim services training to partners.

3. Further strengthen the Vertical Prosecution team's capacity to prosecute domestic violence cases and address the rising incidence of domestic violence in Nevada County through dedicated staff.

4. Continue to expand services and programs throughout Eastern Nevada County.

5. Implement an interface between the Karpel case management system and the Sun Ridge record information management system to enable local law enforcement agencies to streamline information sharing, enhance automation, improve data transfer, and strengthen interagency collaboration.

6. Strengthen regional law enforcement's response to child exploitation and high-tech crimes by providing formalized training on evidence collection and handling while increasing proactive enforcement efforts.

District Attorney

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Law enforcement referrals received	3,566	3,838	3,817	N/A
1	Total victims and witnesses served by victim advocates	1,439	1,400	1,425	1,645
2	Establish and lead county efforts in the Family Justice Center	N/A	In Progress	Complete	Expansion of services
5	Implement RIMS/Karpel interface	N/A	N/A	In Progress	Complete

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Enhanced continuity and quality of prosecution services	Creation of DV Vertical Prosecution	N/A	Team-based redistribution of caseloads	Dedicated full-time CCP attorney
2	# of victims served through the Family Justice Center	0	0	15	100
3	# of domestic violence convictions	86	147	156	170
N/A	# of diversion and collaborative courts cases tracked	51	104	140	175

District Attorney

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	11,431	13,000	13,000	13,800	-	6%
42 - Fines, Forfeitures & Penalties	11,714	15,100	12,700	12,800	-	-15%
43 - Use of Money & Property	14,011	7,650	13,204	12,750	-	67%
44 - Intergovernmental Revenues	855,049	900,126	1,068,372	1,107,459	-	23%
45 - Charges for Services	1,298	1,500	500	500	-	-67%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	995,410	963,634	963,634	1,084,566	-	13%
Total Revenue	**1,888,913**	**1,901,010**	**2,071,410**	**2,231,875**		**17%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	5,735,098	6,807,867	6,256,590	7,118,171	-	5%
52 - Services & Supplies	686,515	643,000	794,869	807,958	-	26%
53 - Other Charges	641,190	801,778	756,366	982,322	-	23%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	65,302	84,096	69,401	121,997	-	45%
56 - Interfund Activity	(223,514)	(287,515)	(242,313)	(236,445)	-	-18%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**6,904,591**	**8,049,226**	**7,634,913**	**8,794,003**		**9%**
Net Cost	**(5,015,678)**	**(6,148,216)**	**(5,563,503)**	**(6,562,128)**	**-**	**7%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	2,129,877	8,644,735	(6,514,858)
1153 - DOMESTIC VIOLENCE PRG	16,200	16,200	-
1369 - DUI LAB FEES PC 1463.14	10,550	10,550	-
1454 - DA ASSET FORFEIT FUND	6,500	59,870	(53,370)
1457 - D.A. ENVIRON. ENFORCEMNT	6,100	-	6,100
1482 - LRF 2011 - PUBLIC SAFETY	62,648	62,648	-
	2,231,875	**8,794,003**	**(6,562,128)**

District Attorney

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	30.00	31.50	32.00

Cost Centers in this Department:

20103 - District Attorney
20116 - 2011 Realignment PRCS/Parole
50608 - Victim/Witness Assistance Center

HEALTH & HUMAN SERVICES AGENCY

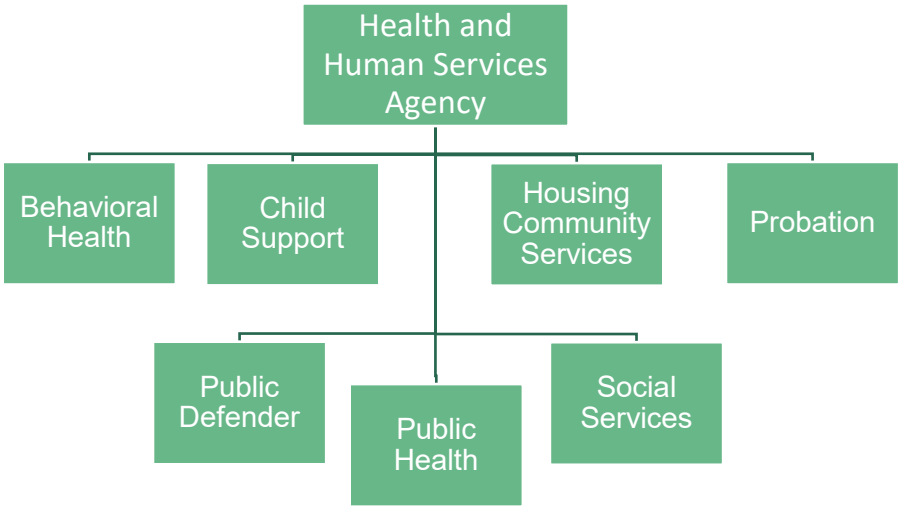






NEVADA COUNTY
CALIFORNIA

Health and Human Services Agency



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

Departments:

- **Behavioral Health** has a mission to 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 and provides supportive services to people experiencing or at risk of homelessness**.**

- **Child Support Services** enriches the lives of children by encouraging parents to share financial responsibilities in an equitable and courteous manner. Sierra Nevada Regional Department of Child Support Services (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.

- **Housing and Community Services** promotes safe, affordable housing and community development services through loans, grant programs, and community Collaboration.

- **Probation** protects the community by supporting the courts and fostering positive change in the individuals we serve. 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.

- **Public Defender** offers comprehensive legal defense to both adults and juveniles in need, fulfilling our constitutional duty with unwavering commitment. Through fierce advocacy and expert guidance, we empower those who need it most.

- **Social Services:** The Department of Social Services (DSS) has a mission to support the well-being, safety, and self-sufficiency of our community through heart-centered and equitable social services. The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun. DSS 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. We support well-being and safety through our Child Welfare and Adult Services programs and support well-being and self-sufficiency through our Eligibility and Employment and Veterans Services. Public Assistance programs are primarily funded through federal and state funds. Additional funding is provided to the County by the State of California from sales tax and motor vehicle license fees. These funds are maintained by accounts commonly known as 1991 Realignment and 2011 Realignment.

Health and Human Services Agency

Revenue

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Admin HHSA	5,587,063	4,404,421	3,823,712	4,302,100	-	-2%
Behavioral Health	78,256,817	74,952,009	80,852,986	101,903,403	-	36%
Child Support	2,647,583	3,579,659	2,653,659	3,608,159	-	1%
Housing	2,513,277	2,649,203	8,596,434	12,056,513	-	355%
Probation	11,803,280	13,175,076	13,275,453	14,510,776	-	10%
Public Defender	883,459	530,823	534,942	553,424	-	4%
Public Health	12,427,946	11,802,511	14,763,487	12,835,466	-	9%
Social Services	61,607,065	61,996,035	62,551,353	64,422,745	-	4%
Total Revenue	**175,726,490**	**173,089,737**	**187,052,026**	**214,192,586**		**24%**

Expense

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Admin HHSA	3,854,923	5,323,901	3,477,670	4,408,432	-	-17%
Behavioral Health	68,756,857	80,070,790	79,077,831	105,262,552	-	31%
Child Support	2,678,856	3,579,659	2,653,659	3,608,159	-	1%
Housing	3,544,570	5,972,516	6,614,243	13,617,445	-	128%
Probation	13,834,147	16,608,577	16,080,026	18,244,976	-	10%
Public Defender	3,567,285	3,863,362	3,613,990	3,775,154	-	-2%
Public Health	11,963,315	13,292,607	12,574,902	13,468,419	-	1%
Social Services	62,431,932	63,707,562	62,084,084	65,581,925	-	3%
Total Expense	**170,631,885**	**192,418,974**	**186,176,405**	**227,967,062**		**18%**

Net Cost

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Admin HHSA	1,732,140	(919,480)	346,042	(106,332)	-	-88%
Behavioral Health	9,499,960	(5,118,781)	1,775,155	(3,359,149)	-	-34%
Child Support	(31,273)	-	-	-	-	0%
Housing	(1,031,293)	(3,323,313)	1,982,191	(1,560,932)	-	-53%
Probation	(2,030,867)	(3,433,501)	(2,804,573)	(3,734,200)	-	9%
Public Defender	(2,683,826)	(3,332,539)	(3,079,048)	(3,221,730)	-	-3%
Public Health	464,631	(1,490,096)	2,188,585	(632,953)	-	-58%
Social Services	(824,867)	(1,711,527)	467,269	(1,159,180)	-	-32%
Total Net Cost	**5,094,605**	**(19,329,237)**	**875,621**	**(13,774,476)**		**-29%**

Health and Human Services Agency

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	7,172,904	13,969,908	(6,797,004)	*
1125 - CHILD SUPPORT SERVICES	3,608,159	3,608,159	-	1,034,595
1144 - NEV CO ALCO PC 1463.16	17,032	-	17,032	333,396
1145 - DRUG EDUCATION TRUST	1,263	-	1,263	45,156
1146 - ALCOHOL EDU PG PC1463.25	15,993	25,000	(9,007)	281,604
1147 - EMERG MEDICAL SERV ASSMT	93,401	80,400	13,001	105,670
1156 - CHILDREN'S TRUST AB-2994	12,200	12,200	-	28,470
1322 - COM CORREC PERFORM INCENT	625,734	721,698	(95,964)	2,963,771
1323 - CORRECT'L TRG-PROBATION	17,242	17,042	200	11,860
1335 - HEALTH - VRIP	21,866	21,300	566	52,262
1359 - WARD WELFARE FUND - JH	40	-	40	4,652
1452 - PROB ASSET FORFEIT FUND	60	-	60	2,833
1480 - HLTH/WELFARE LOCAL TRUST	12,929,320	14,646,888	(1,717,568)	3,077,841
1481 - LRF 2011 - HHSA	13,312,463	12,431,711	880,752	6,402,277
1482 - LRF 2011 - PUBLIC SAFETY	5,768,428	6,119,349	(350,921)	4,513,713
1512 - MENTAL HLTH SVCS ACT FUND	8,626,346	9,273,981	(647,635)	3,650,056
1589 - HLTH & HUMAN SVCS AGENCY	159,889,417	163,767,667	(3,878,250)	34,899,787
1603 - TOBACCO EDUCATION PRG	150,400	150,000	400	400
1604 - TOBACCO PROGRAM PROP 56	150,200	150,000	200	2,020
1607 - HOUSING & COMMUNITY SVC	-	-	-	42
1608 - CALHOME PROGRAM INCOME	23,000	566,950	(543,950)	526,456
1611 - HOME PROGRAM INCOME	88,000	671,050	(583,050)	3,358,819
1631 - PERMNT LOCAL HOUSE ALLOC	179,726	179,126	600	70,205
1632 - WESTN REGION HS TRST FUND	7,500	362,500	(355,000)	1,009,770
1639 - YOUTH OFFENDER BLOCK GRNT	643,745	584,804	58,941	1,372,894
1640 - LAW ENFRCMNT SVCS - JJCPA	586,047	550,829	35,218	971,831
1643 - SB823 DJJ REALIGN	250,000	56,500	193,500	1,473,123
1645 - CDBG REHAB REVOLVING LOAN	2,100	-	2,100	468,358
	214,192,586	**227,967,062**	**(13,774,476)**	

* See Budget Summary by Fund in Section 1 for General Fund Analysis

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	324.85	331.85	330.05

Health and Human Services Administration

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

Department Summary:
The Health and Human Services Agency (HHSA) include seven departments and numerous divisions who work together to develop and implement vital programs and services that protect lives, protect health and wellness and help residents meet their basic needs. HHSA Departments 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 five locations in Western Nevada County and at the Joseph Center in Truckee.

- HHSA Administration (50101): The Administrative Division supports Agency-wide activities through budget development, financial forecasting, contract development, personnel administration, grant application, reporting, and audits, policy and legislation monitoring, 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.

  In addition to centralized administration, the HHSA Director, Chief Fiscal/Administrative Officer and other HHSA Admin staff analyze and implement legislation, craft agency strategy, and advance Board of Supervisors priorities through coordinating the work of HHSA Departments.

- SB 163 California Wraparound (40140): This SBU contains only one program: the rapid response program for Child Welfare Services. It is funded by a transfer of 2011 realignment from Social Services.

Accomplishments:
- HHSA Admin led the expansion of Medical Administrative Activities (MAA) program with four new units: Public Guardian, HHSA Administration, Probation, and Housing and Community Services to support services to Medi-Cal populations and strengthen fiscal stability.

- The department continued developing grant funded capital projects, including working with Behavioral Health to secure a $23.7 million-dollar BHCIP grant for the development of a secure mental health facility, completing Badger Lane remodel to add 7 beds, and collaborating with Behavioral Health, Social Services, Veterans, and Housing and Community Services to secure two Homekey+ awards for permanent supportive housing.

- Collaborating with the Community Development Agency, pro-housing designation was secured, and with our Housing and Community Services department, established a middle income down-payment assistance program. HHSA Admin coordinated a Board of Supervisors Housing Ad Hoc Subcommittee to work towards housing solutions across income ranges, including both subsidized and unsubsidized housing.

- HHSA collaborated with the Continuum of Care (CoC) to provide critical shelter and supportive services for the unhoused and coordinated provision of emergency sheltering services in North San Juan and Nevada City, as well as opened Commons Resource Center as a day resource center in

Brunswick Basin. In Eastern County, we worked with key partners to secure site, funding and operations agreements to establish a Navigation Center Pilot in Truckee.

- HHSA Admin actively worked with Partnership Health Plan of California (PHC), with the HHSA Director serving as Nevada County Representative on the PHC Board of Directors. In this capacity the Director also serves on the Partnership Finance Committee. Due to a change in funding for the California Children's Services program, worked with Public Health and PHC to leverage CalAIM funding to continue to support families in this program.

Goals:

1. Maintain HHSA and the County's financial stability and core services.

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

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

4. Leverage opportunities of state and federal policy changes to improve health outcomes for county residents, address gaps in healthcare services, and address Board of Supervisors' priorities.

5. Analyze legislative and regulatory changes and develop and implement strategies that address the fiscal and programmatic implications of the shifting state/federal landscape.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	HHSA contracts with service partners	216	213	252	225
2	Establish internal task force to assess new program funding or efficiencies (Y/N)	N/A	N/A	N/A	Yes

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Total Medi-Cal revenue	$24.6M	$31.4M	$35.7M	$37.9M
1	PIT Count	516	466	394	394
3	Interim and Permanent supportive housing beds	148	148	157	181
5	MAA revenue	$629k	$597k	$1.3M	$1.4M
5	Medi-Cal enrollment	32,899	32,020	31,693	31,000

Health and Human Services Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	481,291	300,000	597,881	500,000	-	67%
44 - Intergovernmental Revenues	4,105,381	2,000,000	2,227,207	2,225,000	-	11%
45 - Charges for Services	334,586	-	25,000	-	-	0%
46 - Miscellaneous Revenues	8,059	1,834,388	846,408	1,577,100	-	-14%
47 - Other Financing Sources	657,746	270,033	127,216	-	-	-100%
Total Revenue	**5,587,063**	**4,404,421**	**3,823,712**	**4,302,100**		**-2%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	5,088,305	5,574,258	5,263,381	5,859,135	-	5%
52 - Services & Supplies	2,756,353	3,244,441	2,644,796	2,586,721	-	-20%
53 - Other Charges	2,215,061	3,462,750	2,411,807	3,444,950	-	-1%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	2,000	2,000	-	-	-100%
56 - Interfund Activity	(6,204,797)	(6,959,548)	(6,844,314)	(7,482,374)	-	8%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,854,923**	**5,323,901**	**3,477,670**	**4,408,432**		**-17%**
Net Cost	**1,732,140**	**(919,480)**	**346,042**	**(106,332)**	**-**	**-88%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	4,302,100	4,408,432	(106,332)
	4,302,100	**4,408,432**	**(106,332)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	32.00	32.00	32.00

Cost Centers in this Department:

40140 - SB 163 California Wraparound

50101 - Health & Human Services Admin

40140 - SB 163 California Wraparound

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	6,792	-	-	-	-	0%
47 - Other Financing Sources	559,285	90,574	43,712	-	-	-100%
Total Revenue	**566,077**	**90,574**	**43,712**	**-**		**-100%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	376,177	560,000	389,475	-	-	-100%
53 - Other Charges	(652)	(661)	(331)	812	-	-223%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**375,525**	**559,339**	**389,144**	**812**		**-100%**
Net Cost	**190,552**	**(468,765)**	**(345,432)**	**(812)**	**-**	**-100%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	-	812	(812)
	-	**812**	**(812)**

50101 - Health & Human Services Admin

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	481,291	300,000	597,881	500,000	-	67%
44 - Intergovernmental Revenues	4,105,381	2,000,000	2,227,207	2,225,000	-	11%
45 - Charges for Services	334,586	-	25,000	-	-	0%
46 - Miscellaneous Revenues	1,267	1,834,388	846,408	1,577,100	-	-14%
47 - Other Financing Sources	98,461	179,459	83,504	-	-	-100%
Total Revenue	**5,020,985**	**4,313,847**	**3,780,000**	**4,302,100**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	5,088,305	5,574,258	5,263,381	5,859,135	-	5%
52 - Services & Supplies	2,380,176	2,684,441	2,255,321	2,586,721	-	-4%
53 - Other Charges	2,215,713	3,463,411	2,412,138	3,444,138	-	-1%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	2,000	2,000	-	-	-100%
56 - Interfund Activity	(6,204,797)	(6,959,548)	(6,844,314)	(7,482,374)	-	8%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,479,398**	**4,764,562**	**3,088,526**	**4,407,620**		**-7%**
Net Cost	**1,541,588**	**(450,715)**	**691,474**	**(105,520)**	**-**	**-77%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	4,302,100	4,407,620	(105,520)
	4,302,100	**4,407,620**	**(105,520)**

Behavioral Health

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

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

- Administration: Responsible for ensuring department operations are stable and fiscally sound so that the community receives sustainable, quality behavioral health services. In addition, this division provides leadership and quality assurance services to the department so that staff have the resources, training and knowledge they need to do their jobs effectively.

- Children's Behavioral Health: Makes services available to youth, children and families of the community through direct provision and contracted providers. Core services include individual and group therapy, psychiatry, medication management, and case management. Children's Behavioral Health also offers more intensive services when needed, including comprehensive Wraparound services, crisis support and inpatient and residential treatment.

- Alcohol and Drug Programs: Provides a full range of substance use disorder treatment services through internal staff and contracted providers. Services include outpatient treatment, intensive outpatient treatment, withdrawal management, residential treatment and medication assisted treatment. In addition, comprehensive care coordination and recovery services are offered.

- Adult Behavioral Health: Provides support and services to adults with a serious mental illness with the goal of promoting health and healing, safety, and the highest level of independence and community integration as possible. Through County staff and contracted providers, Adult Behavioral Health provides individual and group therapy, psychiatry, medication management, and case management, as well as more intensive services such as Assertive Community Treatment, crisis assessments and inpatient treatment. This division also includes forensic programs such as treatment and collaborative courts and jail-based services, as well as longer term residential facilities.

- Homelessness: Provides supportive services to people experiencing or at risk of homelessness, and particularly those struggling with substance use disorder or significant mental illness. Core services include outreach and engagement, case management, and housing navigation. This division also manages day resource centers, interim housing programs and multiple supportive and long-term housing settings.

Accomplishments:
- Increased Medi-Cal revenues by 250% in four years due to robust implementation of payment reform, detailed claims monitoring and aggressive attention to staff and contractor productivity.

- Improved clinical care for babies and toddlers impacted by trauma through securing grant funding to provide specialized training for therapist team. This enhanced capacity allowed the department to serve 100% of very vulnerable newborn to 5-year-old children referred from Child Welfare.

Behavioral Health

- Through strategic acquisition of additional contracted beds and an expansion of county owned beds through grant funding, increased the number of people receiving residential substance use treatment by 60% with 260 people receiving this life saving level of care this year.

- Developed innovative concept for rural inpatient mental health treatment facility and successfully secured a $23 million grant to fund the design and building of this needed resource.

- Responded to three times as many requests for services for people in the justice system interested in entering a treatment court program, with 124 people referred to Behavioral Health for assessment, treatment and legal system support in 2025 versus 39 referrals in 2022.

- Successfully opened the Commons Resource Center and ensured that 50+ people per day experiencing homelessness have access to basic needs like showers, clean clothes and food, as well supportive services like treatment groups, classes and care coordination.

- Significantly increased the data analytics capacity of the department which allowed for more nuanced tracking of quality outcome measures. Improved data combined with excellent clinical programs allowed Nevada County Behavioral Health to be ranked number one out of 58 counties for our work in meeting the state standards for required Mental Health Plan Measures.

Goals:

1. Sustain and strengthen Medi-Cal revenues.

2. Provide high quality behavioral health services to Nevada County adults and children on Medi-Cal with significant behavioral health needs.

3. Reduce deaths by drug overdose by providing quality substance use disorder treatment options to Nevada County residents.

4. Improve housing stability for people with behavioral health needs.

Behavioral Health

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Percentage of service notes that were entered within 3 days of the service date	66%	72%	73%	74%
2	Number of people served in adult outpatient services	1,663	1,846	2,027	2,128
2	Number of adults served in intensive outpatient services	110	114	123	130
2	Number of people served in children's outpatient services	869	1,003	1,081	1,135
2	Number of children under age 5 receiving mental health services	79	120	125	130
3	Number of people placed into substance use residential or withdrawal management treatment	266	204	317	350
4	Number of homeless people receiving case management through HOME Team or BH staff	209	265	341	375

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Medi-Cal billing totals	$33,529,571	$42,416,865	$41,337,437	$42,164,186
2	Maintain above state average percentage (4%) of adults and children receiving County mental health services	6.2%	7.1%	7.8%	8.6%
2	Percent of all mental health requests for services offered appointments within state mandated time frames	86%	90%	92%	94%
3	Overdose deaths	47	35	29	24
4	Number of units of interim and permanent supportive housing	148	148	157	173

Behavioral Health

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	16,870	16,888	16,888	16,888	-	0%
43 - Use of Money & Property	205,620	180,268	107,867	107,867	-	-40%
44 - Intergovernmental Revenues	63,322,320	60,549,652	66,063,009	89,751,903	-	48%
45 - Charges for Services	1,752,074	2,007,778	1,881,694	1,995,805	-	-1%
46 - Miscellaneous Revenues	356,469	119,438	467,688	235,800	-	97%
47 - Other Financing Sources	12,603,464	12,077,985	12,315,840	9,795,140	-	-19%
Total Revenue	**78,256,817**	**74,952,009**	**80,852,986**	**101,903,403**		**36%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	11,629,889	14,224,176	12,489,816	15,297,409	-	8%
52 - Services & Supplies	39,133,194	47,672,607	44,651,458	51,188,771	-	7%
53 - Other Charges	45,300,684	13,973,454	37,506,901	37,064,217	-	165%
54 - Capital Assets	-	-	2,933,019	22,285,439	-	0%
55 - Other Financing Uses	12,859,363	12,087,665	12,345,947	10,249,726	-	-15%
56 - Interfund Activity	(40,166,273)	(7,887,112)	(30,849,310)	(30,823,010)	-	291%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**68,756,857**	**80,070,790**	**79,077,831**	**105,262,552**		**31%**
Net Cost	**9,499,960**	**(5,118,781)**	**1,775,155**	**(3,359,149)**	**-**	**-34%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1144 - NEV CO ALCO PC 1463.16	17,032	-	17,032
1145 - DRUG EDUCATION TRUST	1,263	-	1,263
1146 - ALCOHOL EDU PG PC1463.25	15,993	25,000	(9,007)
1480 - HLTH/WELFARE LOCAL TRUST	3,243,509	4,171,699	(928,190)
1481 - LRF 2011 - HHSA	7,243,103	5,992,549	1,250,554
1512 - MENTAL HLTH SVCS ACT FUND	8,626,346	9,273,981	(647,635)
1589 - HLTH & HUMAN SVCS AGENCY	82,756,157	85,799,323	(3,043,166)
	101,903,403	**105,262,552**	**(3,359,149)**

Behavioral Health

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	70.75	74.75	76.75

Cost Centers in this Department:

40103 - Behavioral Health Administration
40104 - Children's Behavioral Health
40105 - Alcohol & Drug Programs
40110 - Adult Behavioral Health
40115 - Behavioral Health Homelessness
40119 - Behavioral Health Realignment
40130 - Behavioral Health 2011 Rlgn.

40103 - Behavioral Health Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	185,929	162,988	90,587	90,587	-	-44%
44 - Intergovernmental Revenues	7,710,563	4,431,078	8,527,069	26,922,372	-	508%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	115,552	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**8,012,045**	**4,594,066**	**8,617,656**	**27,012,959**		**488%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,136,723	3,339,000	3,103,904	3,461,886	-	4%
52 - Services & Supplies	1,418,301	2,267,712	2,429,885	1,907,897	-	-16%
53 - Other Charges	9,601,549	4,102,990	4,716,523	5,490,788	-	34%
54 - Capital Assets	-	-	2,933,019	22,285,439	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(11,281,681)	(6,350,265)	(6,115,820)	(6,115,820)	-	-4%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,874,892**	**3,359,437**	**7,067,511**	**27,030,190**		**705%**
Net Cost	**5,137,153**	**1,234,629**	**1,550,145**	**(17,231)**	**-**	**-101%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1512 - MENTAL HLTH SVCS ACT FUND	426,017	214,919	211,098
1589 - HLTH & HUMAN SVCS AGENCY	26,586,942	26,815,271	(228,329)
	27,012,959	**27,030,190**	**(17,231)**

40104 - Children's Behavioral Health

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	11,180,486	10,268,872	9,814,165	11,412,341	-	11%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	2,345,758	1,979,980	1,979,980	1,091,072	-	-45%
Total Revenue	**13,526,244**	**12,248,852**	**11,794,145**	**12,503,413**		**2%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,124,888	3,593,854	3,167,119	3,758,245	-	5%
52 - Services & Supplies	7,942,585	7,842,129	6,837,159	8,291,078	-	6%
53 - Other Charges	11,172,646	1,899,969	8,070,304	7,818,864	-	312%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	72,925	-	-	-	-	0%
56 - Interfund Activity	(9,466,284)	(25,000)	(5,856,817)	(5,856,817)	-	23327%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**12,846,759**	**13,310,952**	**12,217,765**	**14,011,370**		**5%**
Net Cost	**679,484**	**(1,062,100)**	**(423,620)**	**(1,507,957)**	**-**	**42%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1512 - MENTAL HLTH SVCS ACT FUND	3,011,153	4,519,609	(1,508,456)
1589 - HLTH & HUMAN SVCS AGENCY	9,492,260	9,491,761	499
	12,503,413	**14,011,370**	**(1,507,957)**

40105 - Alcohol & Drug Programs

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	16,870	16,888	16,888	16,888	-	0%
43 - Use of Money & Property	19,690	17,280	17,280	17,280	-	0%
44 - Intergovernmental Revenues	7,557,997	9,335,068	9,527,984	10,409,135	-	12%
45 - Charges for Services	12,061	23,720	25,285	36,720	-	55%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	779,398	1,198,861	1,336,716	604,176	-	-50%
Total Revenue	**8,386,018**	**10,591,817**	**10,924,153**	**11,084,199**		**5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	897,665	1,208,715	878,250	1,330,525	-	10%
52 - Services & Supplies	5,872,215	8,210,779	7,391,820	9,156,295	-	12%
53 - Other Charges	4,049,933	1,257,143	2,036,391	2,114,092	-	68%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	82,798	32,495	25,000	25,000	-	-23%
56 - Interfund Activity	(2,762,153)	(140,708)	(1,566,244)	(1,566,244)	-	1013%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**8,140,458**	**10,568,424**	**8,765,217**	**11,059,668**		**5%**
Net Cost	**245,559**	**23,393**	**2,158,936**	**24,531**	**-**	**5%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1144 - NEV CO ALCO PC 1463.16	17,032	-	17,032
1145 - DRUG EDUCATION TRUST	1,263	-	1,263
1146 - ALCOHOL EDU PG PC1463.25	15,993	25,000	(9,007)
1589 - HLTH & HUMAN SVCS AGENCY	11,049,911	11,034,668	15,243
	11,084,199	**11,059,668**	**24,531**

40110 - Adult Behavioral Health

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	25,833,672	21,108,156	19,053,992	23,935,212	-	13%
45 - Charges for Services	1,740,013	1,984,058	1,856,409	1,959,085	-	-1%
46 - Miscellaneous Revenues	60,451	35,100	192,688	25,800	-	-26%
47 - Other Financing Sources	8,531,685	8,868,251	8,968,251	8,068,999	-	-9%
Total Revenue	**36,165,820**	**31,995,565**	**30,071,340**	**33,989,096**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,750,134	5,027,172	4,378,245	5,354,904	-	7%
52 - Services & Supplies	20,593,201	23,326,186	19,681,218	24,135,204	-	3%
53 - Other Charges	17,543,949	6,445,080	18,988,832	18,084,400	-	181%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	131,070	8,078	-	60,478	-	649%
56 - Interfund Activity	(14,186,927)	(531,168)	(14,649,693)	(14,704,693)	-	2668%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**27,831,427**	**34,275,348**	**28,398,602**	**32,930,293**		**-4%**
Net Cost	**8,334,394**	**(2,279,783)**	**1,672,738**	**1,058,803**	**-**	**-146%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1512 - MENTAL HLTH SVCS ACT FUND	5,189,176	4,539,453	649,723
1589 - HLTH & HUMAN SVCS AGENCY	28,799,920	28,390,840	409,080
	33,989,096	**32,930,293**	**1,058,803**

40115 - Behavioral Health Homelessness

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	1,942,652	5,062,409	9,228,233	6,617,124	-	31%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	180,465	84,338	275,000	210,000	-	149%
47 - Other Financing Sources	915,730	-	-	-	-	0%
Total Revenue	**3,038,847**	**5,146,747**	**9,503,233**	**6,827,124**		**33%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	720,480	1,055,435	962,298	1,391,849	-	32%
52 - Services & Supplies	3,306,893	6,025,801	8,311,376	7,698,297	-	28%
53 - Other Charges	2,932,606	268,272	3,694,851	3,556,073	-	1226%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	36,000	-	-	0%
56 - Interfund Activity	(2,469,228)	(839,971)	(2,660,736)	(2,579,436)	-	207%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,490,750**	**6,509,537**	**10,343,789**	**10,066,783**		**55%**
Net Cost	**(1,451,904)**	**(1,362,790)**	**(840,556)**	**(3,239,659)**	**-**	**138%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	6,827,124	10,066,783	(3,239,659)
	6,827,124	**10,066,783**	**(3,239,659)**

40119 - Behavioral Health Realignment

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	2,430,468	3,196,962	3,193,465	3,212,616	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	30,893	30,893	30,893	30,893	-	0%
Total Revenue	**2,461,362**	**3,227,855**	**3,224,358**	**3,243,509**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	4,715,650	4,143,018	4,243,018	4,171,699	-	1%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,715,650**	**4,143,018**	**4,243,018**	**4,171,699**		**1%**
Net Cost	**(2,254,289)**	**(915,163)**	**(1,018,660)**	**(928,190)**	**-**	**1%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1480 - HLTH/WELFARE LOCAL TRUST	3,243,509	4,171,699	(928,190)
	3,243,509	**4,171,699**	**(928,190)**

40130 - Behavioral Health 2011 RIgn.

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	6,666,482	7,147,107	6,718,101	7,243,103	-	1%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**6,666,482**	**7,147,107**	**6,718,101**	**7,243,103**		**1%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	7,856,921	7,904,074	8,041,929	5,992,549	-	-24%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**7,856,921**	**7,904,074**	**8,041,929**	**5,992,549**		**-24%**
Net Cost	**(1,190,439)**	**(756,967)**	**(1,323,828)**	**1,250,554**	**-**	**-265%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1481 - LRF 2011 - HHSA	7,243,103	5,992,549	1,250,554
	7,243,103	**5,992,549**	**1,250,554**

Child Support

Mission Statement:
To enrich the lives of children by encouraging parents to share financial responsibilities in an equitable and courteous manner.

Department Summary:
Sierra Nevada Regional Department of Child Support Services (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:

- Maintained excellent delivery of our core services. For FFY 2025, SNRDCSS ranked 2nd among all counties in the state in the Federal Performance Measures (FPMs) that gauge service delivery relative to other counties within the state.

Category	SNRDCSS	State Average
Parentage Established	104.3%	97.7%
Cases with Orders	96.6%	87.8%
Current Collected	69.4%	62.3%
Arrears Collected	70.5%	62.1%

- Increased total collections from $7.2 million in FFY 2024 to $7.7 million in FFY 2025.

- Fostered HPO-aligned cultural growth within the Department through revisioning all staff meetings, integrating line staff into interview processes and all-staff meeting presentations, developing a monthly staff bulletin, and weekly email updates from the director.

- Partnered with Bright Futures for Youth (BFY) for our Fifth Annual Backpack Drive, distributing over 335 backpacks filled with essential school supplies.

- Continued to support adjacent, rural child support agencies through shared services on specialized enforcement caseloads, including collection of child support through Worker's Compensation.

Child Support

Goals:

1. Build a culture that prioritizes early, proactive outreach and a collection-first mindset by setting clear expectations, providing updated tools and focused training, and promoting early payment discussions at establishment, along with clear customer education on payment expectations, options, and timely enforcement.

2. Support adjacent rural child support agencies by serving as a resource for shared services in areas such as casework, special enforcement, and administrative support.

3. Continue to expand outreach in Eastern Nevada County and Sierra County by establishing quarterly office hours in Sierra County and increasing our availability in Truckee. We will aim to coordinate these visits with HHSA staff to support appointment scheduling, raise visibility of available child support services, and ensure access for all community members.

4. Maintain the top five annual status across all five Federal Performance Measures Statewide.

How We Measure Success:

Workload						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Dedicate Lead to pre-court phone calls with sole purpose of obtaining agreements.	N/A	N/A	N/A	N/A	50% of cases on calendar
2	Increase both the number of shared service agreements and the total hours dedicated to shared service support. **Total Agreements** **Total Hours**	 7 2058	 7 414	 6 416	 8 650	 8 650
3	Increase the frequency and number of scheduled office days held in Truckee and Sierra County annually. **Truckee Visits** **Sierra Visits**	 8 0	 8 0	 8 0	 10 2	 10 3
4	Utilize goals 1 and 2 to increase establishment and compliance and continue use of debtor exam calendar in court to sustain collections on current support cases and arrears only cases.	N/A	N/A	N/A	N/A	Top 5 average FPMS

Child Support

Outcomes						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Increase percentage of orders obtained by stipulation.	39.6%	35%	40.2%	45.2%	45.2%
1/2	Increase overall collections and performance indicators for both SNRDCSS and partner agencies.	$7.0	$7.2	$7.7	$7.8	$7.8
3	Increase customer engagement (appointments, walk-ins or case openings) during outreach hours. New never assisted case openings **Nevada** **Sierra**	 114 2	 143 2	 129 3	 132 2	 132 2
4	Using State comparative rankings on percentages for parentage established, orders established, current collections, and cases with an arrears collection, as well as cost effectiveness, place in top five of all counties statewide.	2 Avg score 10.6	2 Avg score 11.2	2 Avg score 8.0	Top 5	Top 5

Note: Performance outcomes shown in this report reflect the Federal Fiscal Year (FFY) reporting period used by the State. Budget data is presented according to the State Fiscal Year (SFY).

Child Support

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	36,499	9,000	39,144	37,500	-	317%
44 - Intergovernmental Revenues	2,604,090	3,570,659	2,614,415	3,570,659	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	1,695	-	100	-	-	0%
47 - Other Financing Sources	5,299	-	-	-	-	0%
Total Revenue	**2,647,583**	**3,579,659**	**2,653,659**	**3,608,159**		**1%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,098,497	2,772,907	2,191,154	2,659,360	-	-4%
52 - Services & Supplies	157,746	507,526	216,284	745,135	-	47%
53 - Other Charges	507,960	419,926	324,721	382,650	-	-9%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(85,348)	(120,700)	(78,500)	(178,986)	-	48%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,678,856**	**3,579,659**	**2,653,659**	**3,608,159**		**1%**
Net Cost	**(31,273)**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1125 - CHILD SUPPORT SERVICES	3,608,159	3,608,159	-
	3,608,159	**3,608,159**	**-**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	18.00	17.00	16.00

Cost Centers in this Department:

20109 - Child Support Services

Housing and Community Services

Mission Statement:
The Department of Housing and Community Services promotes safe, affordable housing and community development services through loans, grant programs, and community Collaboration.

Department Summary:
The Department of Housing and Community Services (HCS) promotes and facilitates partnerships for affordable housing development and provides resources to low-income residents for a variety of housing services. The Department 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 and Re-use fund and USDA Home Preservation Grant, HCS provides community services, 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 service for all housing programs that require a promissory note and deed of trust. In addition, the Department 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.

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:
- Facilitated the provision of affordable housing units in partnership with community-based organizations.
    - Assisted Behavioral Health in partnership with AMI Housing to complete construction of 5-additional Permanent Supportive units at the Empire Mine Courtyards property (Badger Lane).
    - Awarded Habitat for Humanity funding from the Western Nevada County Regional Housing Trust Fund in the amount of $725,000 to support 4 new units of housing (Ventana Sierra Drive project).

- Support CDA-Planning with the development of alternative housing policies to increase the supply of affordable housing.
    - Assisted with the development of the draft Recreational Vehicle Dwelling Ordinance and the public process for the ordinance by attending and presenting at community meetings and the Planning Commission.

- Developed a County sponsored downpayment assistance program with the Board of Supervisors approval and allocation of General funds to support workforce housing qualifying individuals based on their regional area median income.

- Commenced the application process for the Manufactured Home Opportunities and Revitalization (MORE) Program and qualified applicants, including performing home inspections specific to the replacement and repair of units. Began implementing the program based on these activities.

- Assisted Behavioral Health with the Homekey+ Scattered Sites and Veteran's Housing projects, intended to create 40 beds of permeant supportive housing on five (5) distinct properties.

Goals:

1. **Housing Development:** Leverage $11.2 million in HOME Investment Partnership Program funding and $2.3 million in Western Nevada County Regional Housing Trust fund dollars for the development of Lone Oak Phase II senior apartments; continue partnership with Habitat for Humanity to develop low-to moderate income homes.

2. **Housing Preservation:** Expend funds associated with the MORE grant, providing 3-4 replacement units and up to 8 repairs and applying for additional Community Development Block Grant (CDBG) funds to augment the MORE program and assist additional qualified applicants who did not receive funding on the first round of the program.

3. **Housing Affordability:** Develop a Tenant Based Rental Assistance Program with HOME Program Income funds; implement a down payment assistance program with local and state funds for low- and moderate-income households.

4. **Community Services:** Provide staff and administrative support to the Adult and Family Services Commission for programs and services to address the causes and conditions of poverty, including affordable and safe housing for low-income community members.

5. **Behavioral Health Collaboration:** Support the rehabilitation and construction process for the Homekey+ Scattered Residential Sites and Veteran's Housing projects, the new Psychiatric Facility, and rehabilitation of board and care units.

How We Measure Success:

Workload-Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
4	Community Services Partnership Contracts Directly Serving the Public	9	9	7	6	6
1,5	Units/Beds Constructed or in Planning	18	0	6	16	65

Outcome-Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Housing Units Constructed or in Planning	0	1	1	0	31
2	Homes Repaired, Including Manufactured Homes	1	6	4	5	5
2	Manufactured Homes Replaced	n/a	n/a	4	4	10
3	Applicants Assisted with Down Payments	n/a	n/a	3	7	14
3	Applicants Assisted with Rental Assistance	n/a	n/a	n/a	0	25

Housing and Community Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	159,431	123,400	149,358	79,200	-	-36%
44 - Intergovernmental Revenues	952,987	1,977,603	6,186,964	11,414,681	-	477%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	161,303	193,200	265,233	46,800	-	-76%
47 - Other Financing Sources	1,239,555	355,000	1,994,879	515,832	-	45%
Total Revenue	**2,513,277**	**2,649,203**	**8,596,434**	**12,056,513**		**355%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	372,281	625,500	689,254	756,210	-	21%
52 - Services & Supplies	443,924	4,790,796	5,208,237	12,037,117	-	151%
53 - Other Charges	1,188,455	2,851,376	2,481,555	2,334,228	-	-18%
54 - Capital Assets	2,642,116	469,911	1,019,405	805,000	-	71%
55 - Other Financing Uses	768,263	-	-	-	-	0%
56 - Interfund Activity	(1,870,469)	(2,765,067)	(2,784,208)	(2,315,110)	-	-16%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,544,570**	**5,972,516**	**6,614,243**	**13,617,445**		**128%**
Net Cost	**(1,031,293)**	**(3,323,313)**	**1,982,191**	**(1,560,932)**	**-**	**-53%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	11,756,187	11,837,819	(81,632)
1607 - HOUSING & COMMUNITY SVC	-	-	-
1608 - CALHOME PROGRAM INCOME	23,000	566,950	(543,950)
1611 - HOME PROGRAM INCOME	88,000	671,050	(583,050)
1631 - PERMNT LOCAL HOUSE ALLOC	179,726	179,126	600
1632 - WESTN REGION HS TRST FUND	7,500	362,500	(355,000)
1645 - CDBG REHAB REVOLVING LOAN	2,100	-	2,100
	12,056,513	**13,617,445**	**(1,560,932)**

Housing and Community Services

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	2.00	3.00	3.00

Cost Centers in this Department:

50601 - Housing Services Administration
50609 - Regional Housing Projects

50601 - Housing Services Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	64,261	51,400	71,027	71,100	-	38%
44 - Intergovernmental Revenues	779,561	1,634,766	5,658,940	11,235,555	-	587%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	161,303	193,200	265,233	46,800	-	-76%
47 - Other Financing Sources	515,400	355,000	1,994,879	515,832	-	45%
Total Revenue	**1,520,525**	**2,234,366**	**7,990,079**	**11,869,287**		**431%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	372,281	625,500	689,254	756,210	-	21%
52 - Services & Supplies	580,460	2,915,400	2,539,609	11,495,491	-	294%
53 - Other Charges	1,140,273	2,638,154	2,275,519	2,296,871	-	-13%
54 - Capital Assets	2,520,992	469,911	997,242	805,000	-	71%
55 - Other Financing Uses	44,108	-	-	-	-	0%
56 - Interfund Activity	(1,870,469)	(2,551,845)	(2,618,145)	(2,277,753)	-	-11%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,787,645**	**4,097,120**	**3,883,479**	**13,075,819**		**219%**
Net Cost	**(1,267,120)**	**(1,862,754)**	**4,106,600**	**(1,206,532)**	**-**	**-35%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	11,756,187	11,837,819	(81,632)
1607 - HOUSING & COMMUNITY SVC	-	-	-
1608 - CALHOME PROGRAM INCOME	23,000	566,950	(543,950)
1611 - HOME PROGRAM INCOME	88,000	671,050	(583,050)
1645 - CDBG REHAB REVOLVING LOAN	2,100	-	2,100
	11,869,287	**13,075,819**	**(1,206,532)**

50609 - Regional Housing Projects

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	95,170	72,000	78,331	8,100	-	-89%
44 - Intergovernmental Revenues	173,426	342,837	528,024	179,126	-	-48%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	724,156	-	-	-	-	0%
Total Revenue	**992,752**	**414,837**	**606,355**	**187,226**		**-55%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	(136,536)	1,875,396	2,668,628	541,626	-	-71%
53 - Other Charges	48,181	213,222	206,036	37,357	-	-82%
54 - Capital Assets	121,124	-	22,163	-	-	0%
55 - Other Financing Uses	724,156	-	-	-	-	0%
56 - Interfund Activity	-	(213,222)	(166,063)	(37,357)	-	-82%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**756,925**	**1,875,396**	**2,730,764**	**541,626**		**-71%**
Net Cost	**235,827**	**(1,460,559)**	**(2,124,409)**	**(354,400)**	**-**	**-76%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1631 - PERMNT LOCAL HOUSE ALLOC	179,726	179,126	600
1632 - WESTN REGION HS TRST FUND	7,500	362,500	(355,000)
	187,226	**541,626**	**(354,400)**

Probation

Mission Statement: Nevada County Probation protects the community by supporting the courts and fostering positive change in the individuals we serve.

Department Summary:
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: Utilizes evidence-based programming and supervision to promote public safety, supervises and monitors all offenders placed on probation and released into the community, and provides investigative report services to the courts and advocacy for the rights and financial claims of crime victims.

- Juvenile Probation: Utilizes evidence-based programming and supervision to promote public safety, completes intakes for all referrals, conducts case investigations and prepares social study reports used by the Court, informing court disposition and treatment recommendations. We also provide services to youth in the school setting that may include direct service, case management and/or service referrals.

- Pretrial Services: Utilizes validated risk assessments to advise the Court on release decisions, utilizes evidence-based supervision strategies to promote public safety for pre-conviction individuals and informs the court of release condition violations.

Accomplishments:
- The Probation Department took the lead role while working collaboratively with the Superior Court, District Attorney's Office and Behavioral Health to outline and implement voter approved Proposition 36.

- Our recidivism rate for both juvenile (6.7%) and adult probation (11.8%) clients continue to be well below average.

- Increased services to Spanish speaking clients in both Eastern and Western County.

- Expansion of Independent Living Program services to all probation youth via JJCPA funds to provide a wider array of skill education to previously underserved youth.

- Continue working with the courts to bring the pretrial program into alignment with best practices and national standards, while at the same time remaining fiscally responsible.

Goals:
1. Employ best practices to maintain low recidivism and increase public safety.

2. Continue to work with stakeholders to maintain an effective pretrial program with the limited funding made available by the State.

3. Improve adherence to court-ordered conditions of probation and rehabilitative goals.

4. Expand cognitive behavioral programming to bridge a gap in service provision throughout the community.

How We Measure Success:

Workload Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
3	# of Probationer contacts	9,375	9,774	10,263	10,000
2	Pretrial Average Daily Population	97	123	132	100
2	Community Corrections Population	1,028	1,060	1,143	1,200
4	# of Individuals Enrolled in Cognitive Behavioral Therapy (CBT)	72	79	86	100

Outcome Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Juvenile Recidivism	12.5%	5%	6.7%	10%
1	Adult Recidivism	16.8%	12.3%	11.8%	15%
4	Successful Completion of CBT	63%	60%	65%	75%

Probation

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	364,259	155,180	341,550	245,300	-	58%
44 - Intergovernmental Revenues	5,813,675	6,355,139	6,352,008	7,313,579	-	15%
45 - Charges for Services	292,182	300,000	245,000	141,000	-	-53%
46 - Miscellaneous Revenues	4,736	-	275	-	-	0%
47 - Other Financing Sources	5,328,428	6,364,757	6,336,620	6,810,897	-	7%
Total Revenue	**11,803,280**	**13,175,076**	**13,275,453**	**14,510,776**		**10%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	5,330,728	5,940,831	5,434,731	6,174,746	-	4%
52 - Services & Supplies	962,754	1,672,793	1,558,186	2,131,683	-	27%
53 - Other Charges	1,211,306	1,529,671	1,507,850	1,809,009	-	18%
54 - Capital Assets	-	-	-	140,000	-	0%
55 - Other Financing Uses	6,329,882	7,465,282	7,579,259	7,989,538	-	7%
56 - Interfund Activity	(523)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**13,834,147**	**16,608,577**	**16,080,026**	**18,244,976**		**10%**
Net Cost	**(2,030,867)**	**(3,433,501)**	**(2,804,573)**	**(3,734,200)**	**-**	**9%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	6,690,105	10,265,379	(3,575,274)
1322 - COM CORREC PERFORM INCENT	625,734	721,698	(95,964)
1323 - CORRECT'L TRG-PROBATION	17,242	17,042	200
1359 - WARD WELFARE FUND - JH	40	-	40
1452 - PROB ASSET FORFEIT FUND	60	-	60
1482 - LRF 2011 - PUBLIC SAFETY	5,697,803	6,048,724	(350,921)
1639 - YOUTH OFFENDER BLOCK GRNT	643,745	584,804	58,941
1640 - LAW ENFRCMNT SVCS - JJCPA	586,047	550,829	35,218
1643 - SB823 DJJ REALIGN	250,000	56,500	193,500
	14,510,776	**18,244,976**	**(3,734,200)**

Probation

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	35.00	35.00	35.00

Cost Centers in this Department:

20114 - 2011 Realignment - Adult PRCS
20118 - 2011 Rlgn-Juv JusticeYOBG/Re-Entry
20203 - 2011 Rlgn-Juv Justice/Prob LLESS
20320 - Probation

20114 - 2011 Realignment - Adult PRCS

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	205,186	90,000	192,112	160,000	-	78%
44 - Intergovernmental Revenues	3,441,945	3,769,270	3,526,764	3,934,822	-	4%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**3,647,130**	**3,859,270**	**3,718,876**	**4,094,822**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	79	188	188	488	-	160%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	3,496,501	4,075,048	4,163,313	4,447,861	-	9%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,496,580**	**4,075,236**	**4,163,501**	**4,448,349**		**9%**
Net Cost	**150,550**	**(215,966)**	**(444,625)**	**(353,527)**	**-**	**64%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1482 - LRF 2011 - PUBLIC SAFETY	4,094,822	4,448,349	(353,527)
	4,094,822	**4,448,349**	**(353,527)**

20118 - 2011 RIgn-Juv JusticeYOBG/Re-Entry

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	444,700	479,260	583,131	632,099	-	32%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	10,986	-	-	-	-	0%
Total Revenue	**455,687**	**479,260**	**583,131**	**632,099**		**32%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	198	140	140	748	-	434%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	444,700	479,120	582,629	628,745	-	31%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**444,898**	**479,260**	**582,769**	**629,493**		**31%**
Net Cost	**10,788**	**-**	**362**	**2,606**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1482 - LRF 2011 - PUBLIC SAFETY	632,099	629,493	2,606
	632,099	**629,493**	**2,606**

20203 - 2011 Rlgn-Juv Justice/Prob LLESS

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	904,168	926,221	933,333	970,882	-	5%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**904,168**	**926,221**	**933,333**	**970,882**		**5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	(60)	300	300	823	-	174%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	904,168	925,921	933,033	970,059	-	5%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**904,107**	**926,221**	**933,333**	**970,882**		**5%**
Net Cost	**60**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1482 - LRF 2011 - PUBLIC SAFETY	970,882	970,882	-
	970,882	**970,882**	**-**

20320 - Probation

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	159,073	65,180	149,438	85,300	-	31%
44 - Intergovernmental Revenues	1,022,863	1,180,388	1,308,780	1,775,776	-	50%
45 - Charges for Services	292,182	300,000	245,000	141,000	-	-53%
46 - Miscellaneous Revenues	4,736	-	275	-	-	0%
47 - Other Financing Sources	5,317,442	6,364,757	6,336,620	6,810,897	-	7%
Total Revenue	**6,796,295**	**7,910,325**	**8,040,113**	**8,812,973**		**11%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	5,330,728	5,940,831	5,434,731	6,174,746	-	4%
52 - Services & Supplies	962,754	1,672,793	1,558,186	2,131,683	-	27%
53 - Other Charges	1,211,090	1,529,043	1,507,222	1,806,950	-	18%
54 - Capital Assets	-	-	-	140,000	-	0%
55 - Other Financing Uses	1,484,513	1,985,193	1,900,284	1,942,873	-	-2%
56 - Interfund Activity	(523)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**8,988,562**	**11,127,860**	**10,400,423**	**12,196,252**		**10%**
Net Cost	**(2,192,266)**	**(3,217,535)**	**(2,360,310)**	**(3,383,279)**	**-**	**5%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	6,690,105	10,265,379	(3,575,274)
1322 - COM CORREC PERFORM INCENT	625,734	721,698	(95,964)
1323 - CORRECT'L TRG-PROBATION	17,242	17,042	200
1359 - WARD WELFARE FUND - JH	40	-	40
1452 - PROB ASSET FORFEIT FUND	60	-	60
1639 - YOUTH OFFENDER BLOCK GRNT	643,745	584,804	58,941
1640 - LAW ENFRCMNT SVCS - JJCPA	586,047	550,829	35,218
1643 - SB823 DJJ REALIGN	250,000	56,500	193,500
	8,812,973	**12,196,252**	**(3,383,279)**

Public Defender

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, ethical, client centered advocacy for indigent individuals accused of crimes or facing civil commitments.

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

- 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.

- Assisted Outpatient Treatment and CARE Court: We advocate for adults facing mental health petitions, facilitating access to the assertive community treatment they deserve.

- Conservatorships: Our office represents conservatives 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:
- Maintained 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.

- Advocated fiercely for clients in 1765 criminal and juvenile cases in 2025.

- Partnered with the Office of the State Public Defender to secure two law student interns for our public Defender's office through a rural internship program. This collaboration enriches our team and fosters the next generation of legal advocates.

- 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. We are committed to enhancing support and advocacy.

- Case weights 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.

Public Defender

Goals:

1. Utilize the National Public Defender Workload Study (NPWS) and case weighting software to quickly, transparently, and fairly assign cases by factoring the total workload of each attorney in assignment of cases within the office as defined by the NPDS. Workload hours assigned to attorney with the lowest workload shall not be lower than twenty five percent of the workload of the attorney with the greatest number of workload hours assigned. Upon receipt of assignment to a client, attorneys will visit client in jail promptly if held in custody after arraignment.

2. The Public Defender will build upon our culture of fierce, values-driven defense and strong work ethic to become an inclusive, transparent, collaborative team that is a preferred employer in our field.

3. Maintain and expand collaborations with our justice partners to increase access to treatment and services while fully implementing and developing alternatives to incarceration. This includes but is not limited to Mental Health Diversion, Regional Center Diversion, and alternative treatment courts. Continue collaborating with courts to improve new processes created by legislation such as Mandatory Treatment Court, CARE Court, and Veteran's Diversion.

4. The Public Defender's Office will create and implement a Client Satisfaction Survey to be given to all clients to begin to measure client satisfaction and case outcomes.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of felony cases	494	574	N/A	N/A
1	# of misdemeanor cases	1131	1149	N/A	N/A
4	# of client satisfaction surveys collected	0	0	0	50

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	Workload hours assigned to attorney with the lowest workload expressed as a percentage of the workload of the attorney with the greatest number of workload hours assigned. (excluding supervisors)	N/A	N/A	N/A	<25%
1	Average number of court days between arraignment and initial contact with attorney for people held in custody, not counting the arraignment day.	N/A	N/A	<5	<5
2	Turnover rate shall be less than 10% per year				
3	Number of attorneys trained in veteran's diversion			1	2

Public Defender

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	431,594	80,846	72,887	80,625	-	0%
45 - Charges for Services	309	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	451,557	449,977	462,055	472,799	-	5%
Total Revenue	**883,459**	**530,823**	**534,942**	**553,424**		**4%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,070,286	3,338,129	2,860,867	3,289,700	-	-1%
52 - Services & Supplies	279,871	262,768	388,419	296,670	-	13%
53 - Other Charges	309,227	349,182	454,380	234,344	-	-33%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	60,676	70,494	67,535	69,954	-	-1%
56 - Interfund Activity	(152,775)	(157,211)	(157,211)	(115,514)	-	-27%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,567,285**	**3,863,362**	**3,613,990**	**3,775,154**		**-2%**
Net Cost	**(2,683,826)**	**(3,332,539)**	**(3,079,048)**	**(3,221,730)**	**-**	**-3%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	482,799	3,704,529	(3,221,730)
1482 - LRF 2011 - PUBLIC SAFETY	70,625	70,625	-
	553,424	**3,775,154**	**(3,221,730)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	14.00	14.00	14.00

Cost Centers in this Department:

20107 - Public Defender

20117 - 2011 Realignment - PD PRCS/Parole

20107 - Public Defender

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	368,704	10,000	5,000	10,000	-	0%
45 - Charges for Services	309	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	451,557	449,977	462,055	472,799	-	5%
Total Revenue	**820,569**	**459,977**	**467,055**	**482,799**		**5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,070,286	3,338,129	2,860,867	3,289,700	-	-1%
52 - Services & Supplies	279,871	262,768	388,419	296,670	-	13%
53 - Other Charges	309,162	348,830	454,028	233,673	-	-33%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(152,775)	(157,211)	(157,211)	(115,514)	-	-27%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,506,544**	**3,792,516**	**3,546,103**	**3,704,529**		**-2%**
Net Cost	**(2,685,974)**	**(3,332,539)**	**(3,079,048)**	**(3,221,730)**	**-**	**-3%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	482,799	3,704,529	(3,221,730)
	482,799	**3,704,529**	**(3,221,730)**

20117 - 2011 Realignment - PD PRCS/Parole

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	62,890	70,846	67,887	70,625	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**62,890**	**70,846**	**67,887**	**70,625**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	66	352	352	671	-	91%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	60,676	70,494	67,535	69,954	-	-1%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**60,742**	**70,846**	**67,887**	**70,625**		**0%**
Net Cost	**2,148**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1482 - LRF 2011 - PUBLIC SAFETY	70,625	70,625	-
	70,625	**70,625**	**-**

Public Health

Mission Statement:
We work to promote and protect community wellbeing through prevention, education and health services that benefit everyone.

Department Summary:
The Public Health Department promotes the health of our entire community through varied programs ranging from control of communicable diseases and coordination of the response to health emergencies to individual case management to primary prevention of disease and wellness promotion.

- Administration Division: Houses the Vital Records & Health Statistics Office which registers all births and deaths within the county, issues birth and death certificates, burial permits, and Medical Marijuana Identification Cards. Additionally, the division runs the Medi-Cal Administrative Activities (MAA) Program which generates unrestricted funding for multiple county departments and community partners' efforts to enroll residents in Medi-Cal and ensure they receive quality healthcare services. The division also leads department-wide Accreditation efforts which promote a culture of quality improvement and works to embed health equity in all Public Health programs.

- Health & Wellness Division: Improves the health of Nevada County and its residents through prevention programs, health education, and direct services for individuals and families. Programs include the Tobacco Use Prevention Program; Alcohol & Other Drug Use Prevention; CalFresh Healthy Living nutrition education and physical activity; Women, Infants and Children (WIC); Local Oral Health; HIV Case Management; HIV & Hepatitis C Testing Clinic; Sexual Health Education; and Suicide Prevention.

- Client Care Services Division: Hosts multiple programs that collectively address community health and provide specific services to some of Nevada County's most vulnerable and high-risk populations. These programs include Communicable Disease Control and Prevention; Maternal Child Adolescent Health (MCAH) and California Home Visiting; California Children's Services; Health Care Program for Children in Foster Care; Truckee Family Planning and Teen Clinic; Immunization; and Childhood Lead Poisoning Prevention Program (CLPPP).

- Public Health Emergency Preparedness (PHEP) Division: Oversees administration of the Public Health Emergency Preparedness, Hospital Preparedness, and Pandemic Influenza grants to enhance Nevada County's healthcare readiness and resilience. PHEP partners with a broad network of critical healthcare and emergency response organizations - including two hospitals, five skilled nursing facilities, two emergency medical transport providers, four Federally Qualified Health Centers, and multiple first responder agencies. Through strategic coordination, joint training initiatives, and integrated emergency planning, the program strengthens system-wide capabilities to anticipate, respond to, and recover from public health emergencies that impact the county's healthcare infrastructure.

Public Health

Accomplishments:

- Deployed the Public Health mobile unit to community-based sites across Nevada County, including senior centers, schools, shelters, food banks, faith-based organizations, and veteran-focused events, bringing preventive health services including immunizations, dental care, HIV and Hepatitis C testing, naloxone distribution, and health education during FY 25/26.

- Delivered more than 300 immunization encounters through mobile outreach during FY 25/26, including conducting Mass Vax clinics for flu vaccine to seniors as part of our Public Health Emergency Preparedness mandate.

- The Oral Health Program launched its Virtual Dental Home Program for Medi-Cal eligible children and adults, which allows Public Health and community partners, in collaboration with dental professionals, to provide more extensive dental care in schools and community-based clinics. During FY25/26, more than 700 students were screened across 10 schools and over 80 Medi-Cal eligible children and adults received cleanings, sealants, fluoride, and other dental care through the Virtual Dental Home Program.

- The Communicable Disease Control Team investigated 30 different outbreaks, such as TB and Norovirus, in community settings such as schools, camps, and assisted/long term care facilities, providing education and support as well as case investigation and testing guidance.

- Across programs serving families with young children - MCAH, Healthy Babies, WIC and CalWORKs Brilliant Beginnings - 140 families received home visiting services. Hosted 52 Baby Feeding Groups, supporting 208 infants in developing healthier eating. Weekly Parent Circles helped 170 families strengthen their understanding of child development, parenting skills, and available community resources. Through the Moving Beyond Depression program, over 20 mothers experienced reduced depressive symptoms and improved bonding with their children. Supported 20 parent partners in strengthening their relationship as they prepared to welcome a new baby through the Becoming Us Program. WIC Program supported a monthly average of 1,200 participants, pregnant women and families with children 0-4, with food benefits and nutrition education services.

- The Truckee Family Planning and Teen Clinic provided reproductive health services to over 800 underserved eastern county residents with over half of the patients (62%) identifying as Hispanic or Latino and nearly half (42%) speaking Spanish as their primary language.

- Developed new innovative funding streams for Public Health and other departments. Successfully launched and implemented VitalCheck, an online ordering system for birth and death certificates, which has improved accessibility, efficiency, and overall customer experience and eliminated barriers for individuals in remote areas or who have transportation challenges. During FY 25/26, the Vital Records Office issued 330 birth certificates and 75 death certificates through the new online system. Set up four county departments and one new community partner for MAA claiming, expanding the program from 5 participating programs to 10.

Public Health

Goals:

1. Improve access to health care through mobile clinics and services.

2. Improve health outcomes for children (0-18).

3. Support and maintain current coalition participation and partnerships.

4. Protect community and health care infrastructure during emergencies and potential communicable disease outbreak.

How We Measure Success:

Workload Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Target**	**26/27 Target**
1	# of Mobile Clinics	N/A*	N/A*	25	15^	20
2	# of programs serving children (0-18)	14	14	14	13	13
3	% of staff participating in coalitions	N/A**	N/A**	95%	95%	95%
4	# of events and educational exercises	103	45	72	29	30
4	# of case investigations	5,965***	2,305***	810	820	820

Outcome Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Target**	**26/27 Target**
1	# of patient visits at mobile clinics	N/A*	N/A*	419	515	550
2	# of children receiving clinical services (0-18)	2,620	2,841	3,311	2,998	3,000
3	# of active coalitions with public health engagement	N/A**	N/A**	21	23	23
4	# of outbreak investigations	6	9	36	35	35

*Mobile clinics began in FY24/25
**Not available or collected at that time
***Includes COVID-19 investigation which are now reportable but not investigated
^ Mobile health clinics moving to an integrated model in FY25/26

Public Health

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	74,934	85,650	91,185	91,185	-	6%
43 - Use of Money & Property	8,100	8,115	6,308	6,332	-	-22%
44 - Intergovernmental Revenues	11,588,860	10,399,483	13,385,410	11,380,087	-	9%
45 - Charges for Services	124,095	155,062	135,978	140,594	-	-9%
46 - Miscellaneous Revenues	19,733	6,605	4,572	77,700	-	1076%
47 - Other Financing Sources	612,224	1,147,596	1,140,034	1,139,568	-	-1%
Total Revenue	**12,427,946**	**11,802,511**	**14,763,487**	**12,835,466**		**9%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	7,176,412	8,382,689	7,116,129	8,227,834	-	-2%
52 - Services & Supplies	2,727,633	2,888,438	3,254,010	2,877,713	-	0%
53 - Other Charges	5,945,289	5,469,287	5,618,418	5,994,937	-	10%
54 - Capital Assets	28,336	-	-	-	-	0%
55 - Other Financing Uses	672,458	1,193,966	1,256,384	1,193,433	-	0%
56 - Interfund Activity	(4,586,812)	(4,641,773)	(4,670,039)	(4,825,498)	-	4%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**11,963,315**	**13,292,607**	**12,574,902**	**13,468,419**		**1%**
Net Cost	**464,631**	**(1,490,096)**	**2,188,585**	**(632,953)**	**-**	**-58%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1147 - EMERG MEDICAL SERV ASSMT	93,401	80,400	13,001
1335 - HEALTH - VRIP	21,866	21,300	566
1480 - HLTH/WELFARE LOCAL TRUST	1,193,433	1,193,433	-
1589 - HLTH & HUMAN SVCS AGENCY	11,226,166	11,873,286	(647,120)
1603 - TOBACCO EDUCATION PRG	150,400	150,000	400
1604 - TOBACCO PROGRAM PROP 56	150,200	150,000	200
	12,835,466	**13,468,419**	**(632,953)**

Public Health

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	43.10	43.10	42.30

Cost Centers in this Department:

40101 - Public Health Administration
40102 - Health & Wellness
40107 - Emergency Medical & Preparedness
40114 - Public Health Client Services
40121 - Public Health Realignment
40129 - Health CCS Realignment

40101 - Public Health Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	413	650	650	650	-	0%
43 - Use of Money & Property	1,563	1,700	2,866	2,866	-	69%
44 - Intergovernmental Revenues	3,021,725	1,854,024	4,219,004	2,095,549	-	13%
45 - Charges for Services	102,339	118,207	116,023	122,754	-	4%
46 - Miscellaneous Revenues	208	280	72	72,600	-	25829%
47 - Other Financing Sources	62,485	62,485	62,485	62,485	-	0%
Total Revenue	**3,188,732**	**2,037,346**	**4,401,100**	**2,356,904**		**16%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,577,858	1,556,461	1,803,923	1,623,849	-	4%
52 - Services & Supplies	479,752	684,114	947,743	631,257	-	-8%
53 - Other Charges	2,592,412	2,294,855	2,532,427	2,690,912	-	17%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(2,938,396)	(2,806,985)	(2,939,062)	(3,004,238)	-	7%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,711,626**	**1,728,445**	**2,345,031**	**1,941,780**		**12%**
Net Cost	**1,477,106**	**308,901**	**2,056,069**	**415,124**	**-**	**34%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1335 - HEALTH - VRIP	21,866	21,300	566
1589 - HLTH & HUMAN SVCS AGENCY	2,335,038	1,920,480	414,558
	2,356,904	**1,941,780**	**415,124**

40102 - Health & Wellness

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	3,904	3,880	576	600	-	-85%
44 - Intergovernmental Revenues	2,445,714	2,566,732	2,683,024	2,394,623	-	-7%
45 - Charges for Services	-	-	4,320	6,480	-	0%
46 - Miscellaneous Revenues	-	5,000	4,500	5,000	-	0%
47 - Other Financing Sources	15,231	32,495	25,000	239,923	-	638%
Total Revenue	**2,464,849**	**2,608,107**	**2,717,420**	**2,646,626**		**1%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,710,584	1,894,413	1,782,929	1,916,726	-	1%
52 - Services & Supplies	596,978	590,295	584,763	542,125	-	-8%
53 - Other Charges	1,403,814	1,267,505	1,371,586	1,397,404	-	10%
54 - Capital Assets	10,535	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(937,777)	(1,065,162)	(1,021,858)	(1,025,941)	-	-4%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,784,135**	**2,687,051**	**2,717,420**	**2,830,314**		**5%**
Net Cost	**(319,286)**	**(78,944)**	**-**	**(183,688)**	**-**	**133%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	2,346,026	2,530,314	(184,288)
1603 - TOBACCO EDUCATION PRG	150,400	150,000	400
1604 - TOBACCO PROGRAM PROP 56	150,200	150,000	200
	2,646,626	**2,830,314**	**(183,688)**

40107 - Emergency Medical & Preparedness

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	74,521	85,000	90,535	90,535	-	7%
43 - Use of Money & Property	2,634	2,535	2,866	2,866	-	13%
44 - Intergovernmental Revenues	1,177,343	821,780	906,278	426,181	-	-48%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	19,435	1,225	-	-	-	-100%
47 - Other Financing Sources	37,050	33,650	33,650	55,100	-	64%
Total Revenue	**1,310,984**	**944,190**	**1,033,329**	**574,682**		**-39%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	622,200	1,151,067	456,063	755,693	-	-34%
52 - Services & Supplies	342,279	329,523	210,538	192,461	-	-42%
53 - Other Charges	335,863	442,468	206,627	130,127	-	-71%
54 - Capital Assets	17,801	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(46,036)	(34,900)	(34,900)	(35,400)	-	1%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,272,106**	**1,888,158**	**838,328**	**1,042,881**		**-45%**
Net Cost	**38,878**	**(943,968)**	**195,001**	**(468,199)**	**-**	**-50%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1147 - EMERG MEDICAL SERV ASSMT	93,401	80,400	13,001
1589 - HLTH & HUMAN SVCS AGENCY	481,281	962,481	(481,200)
	574,682	**1,042,881**	**(468,199)**

40114 - Public Health Client Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	4,193,436	4,025,466	4,445,690	5,332,786	-	32%
45 - Charges for Services	21,756	36,855	15,635	11,360	-	-69%
46 - Miscellaneous Revenues	90	100	-	100	-	0%
47 - Other Financing Sources	434,973	956,481	956,414	719,575	-	-25%
Total Revenue	**4,650,255**	**5,018,902**	**5,417,739**	**6,063,821**		**21%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,265,770	3,780,748	3,073,214	3,931,566	-	4%
52 - Services & Supplies	1,308,624	1,284,506	1,510,966	1,511,870	-	18%
53 - Other Charges	1,613,200	1,464,459	1,507,778	1,776,494	-	21%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(664,603)	(734,726)	(674,219)	(759,919)	-	3%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**5,522,991**	**5,794,987**	**5,417,739**	**6,460,011**		**11%**
Net Cost	**(872,735)**	**(776,085)**	**-**	**(396,190)**	**-**	**-49%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	6,063,821	6,460,011	(396,190)
	6,063,821	**6,460,011**	**(396,190)**

40121 - Public Health Realignment

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	525,172	902,928	902,928	902,462	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	62,485	62,485	62,485	62,485	-	0%
Total Revenue	**587,657**	**965,413**	**965,413**	**964,947**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	439,303	965,413	1,027,898	964,947	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**439,303**	**965,413**	**1,027,898**	**964,947**		**0%**
Net Cost	**148,354**	**-**	**(62,485)**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1480 - HLTH/WELFARE LOCAL TRUST	964,947	964,947	-
	964,947	**964,947**	**-**

40129 - Health CCS Realignment

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	225,470	228,553	228,486	228,486	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**225,470**	**228,553**	**228,486**	**228,486**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	233,155	228,553	228,486	228,486	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**233,155**	**228,553**	**228,486**	**228,486**		**0%**
Net Cost	**(7,686)**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1480 - HLTH/WELFARE LOCAL TRUST	228,486	228,486	-
	228,486	**228,486**	**-**

Social Services

Mission Statement:
We support the well-being, safety, and self-sufficiency of our community through heart-centered and equitable social services.

The HEARTS! values that guide the Department of Social Services are Heart-centered, Excellence, Adaptability, Responsibility, Teamwork, Service, and Fun.

Department Summary:
The Department of Social Services 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. We support well-being and safety through our Child Welfare and Adult Services programs and support well-being and self-sufficiency through our Eligibility and Employment and Veterans Services. Public Assistance programs are primarily funded through federal and state funds. Additional funding is provided to the County by the State of California from sales tax and motor vehicle license fees. These funds are maintained by accounts commonly known as 1991 Realignment and 2011 Realignment.

- Adult Services/IHSS:
  Adult Services provides compassionate assistance to maximize customers' independence and quality of lift through preventative, protective and collaborative efforts. In-Home Supportive Services (IHSS) provides in-home care assessments to seniors and adults living with disabilities. Nevada County provides funding (along with state and federal participation), for the IHSS program in which personal care, domestic, transportation, and related needs of its recipients can be met. IHSS providers and recipients have access to training and services from Connecting Point/Public Authority, the 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.

- Child Welfare:
  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.

- Veteran's Services:
  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 and provides transportation to Veterans Affairs (VA) Medical Facilities. 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 for veterans.

- Eligibility & Employment:
  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.

Social Services

Accomplishments:

- Adult Services strategically managed and maintained our IHSS Community First Choice Option (CFCO) cases with no county incurred penalties.

- Child Welfare Services launched its Adoptions Program in 2017. Since its inception, the program has successfully helped 100 children achieve permanency through adoption.

- Veteran's Services received recognition from the California State Association of Counties for the Veterans Outreach and Wellness (VOW) Prom, highlighting innovative veteran-focused outreach.

- Eligibility and Employment provided food to 16,250 individuals through the administration of the CalFresh program and served another 1,750 individuals through our collaboration with the Food Bank.

- Nevada County Eligibility & Employment was one of twelve counties that successfully processed all outstanding Medi-Cal unwinding related renewals by the required due date of January 31, 2025.

Goals:

1. Process 100% of IHSS Community First Choice Option (CFCO) cases timely and accurately to provide excellent customer service and to avoid costly County penalties.

2. Child Welfare will keep children safe by maintaining a 9.7%, or below, maltreatment recurrence rate in the 12 months following a substantiated claim.

3. Veterans Services will enhance the quality of life of veterans, dependents, and survivors by processing 1,500 new financial assistance claims and providing other supportive services.

4. Process 90% of CalFresh approvals within 30 days to provide excellent customer service and in alignment with Federal and State regulations.

5. Process 90% of Medi-Cal approvals within 45 days to provide excellent customer service and in alignment with Federal and State regulations.

Social Services

How We Measure Success:

Workload-Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	100% of CFCO cases processed timely	N/A	N/A	N/A	100%	100%
2	Reduce the percentage of children who experience recurrence of maltreatment in the 12 months following a substantiation to below the national goal of 9.7%	10.5%	4.5%	10.3%	9.4%	9.4%
3	Number of workload units processed for Veterans assistance claims	1,441	1,053	1,236	1,500	1,500
4	% of CalFresh approvals processed w/in 30 days	58%	91%	94%	96%	96%
5	% of Medi-Cal applications processed within 45 days	31%	41%	72%	84%	84%

Outcome-Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
1	# of CFCO penalties received	N/A	N/A	N/A	0	0
2	Total amount of new financial benefits issued to veterans, dependents and survivors	$5,125,616	$6,705,352	$4,831,827	$6,000,000	$6,000,000
3	Total number of CalFresh approvals processed timely	2,522	3,496	3,405	2,591	2,800
4	Total number of Medi-Cal approvals processed timely	1,011	1,689	3,714	3,825	4,000

Social Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	435,611	240,250	240,901	240,900	-	0%
44 - Intergovernmental Revenues	44,301,140	45,162,633	45,769,948	47,046,210	-	4%
45 - Charges for Services	130,530	50,500	71,485	50,500	-	0%
46 - Miscellaneous Revenues	624,894	16,000	79,475	17,000	-	6%
47 - Other Financing Sources	16,114,890	16,526,652	16,389,544	17,068,135	-	3%
Total Revenue	**61,607,065**	**61,996,035**	**62,551,353**	**64,422,745**		**4%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	15,968,903	17,624,709	17,149,319	18,510,255	-	5%
52 - Services & Supplies	8,468,938	7,265,281	7,127,221	7,599,569	-	5%
53 - Other Charges	25,505,684	26,919,235	26,131,266	28,110,416	-	4%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	15,963,911	15,670,009	15,528,210	15,720,918	-	0%
56 - Interfund Activity	(3,475,505)	(3,771,672)	(3,851,932)	(4,359,233)	-	16%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**62,431,932**	**63,707,562**	**62,084,084**	**65,581,925**		**3%**
Net Cost	**(824,867)**	**(1,711,527)**	**467,269**	**(1,159,180)**	**-**	**-32%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1156 - CHILDREN'S TRUST AB-2994	12,200	12,200	-
1480 - HLTH/WELFARE LOCAL TRUST	8,492,378	9,281,756	(789,378)
1481 - LRF 2011 - HHSA	6,069,360	6,439,162	(369,802)
1589 - HLTH & HUMAN SVCS AGENCY	49,848,807	49,848,807	-
	64,422,745	**65,581,925**	**(1,159,180)**

Social Services

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	110.00	113.00	110.00

Cost Centers in this Department:

40118 - Social Services Realignment
50102 - Social Services Admin
50103 - Adult Services Admin
50104 - Child Welfare Services Admin
50105 - Eligibility Services Admin
50204 - Child Welfare Services Assist
50205 - Eligibility Services Assist
50206 - In-Home Supportive Services
50207 - Social Services 2011 Realignment
50501 - Veterans Services

40118 - Social Services Realignment

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	239,870	100,000	100,000	100,000	-	0%
44 - Intergovernmental Revenues	7,922,067	8,243,556	8,100,518	8,392,378	-	2%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**8,161,937**	**8,343,556**	**8,200,518**	**8,492,378**		**2%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	9,266,790	8,424,722	8,282,923	9,281,756	-	10%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**9,266,790**	**8,424,722**	**8,282,923**	**9,281,756**		**10%**
Net Cost	**(1,104,853)**	**(81,166)**	**(82,405)**	**(789,378)**	**-**	**873%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1480 - HLTH/WELFARE LOCAL TRUST	8,492,378	9,281,756	(789,378)
	8,492,378	**9,281,756**	**(789,378)**

50102 - Social Services Admin

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	455	500	500	500	-	0%
46 - Miscellaneous Revenues	6,530	-	3,788	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**6,985**	**500**	**4,288**	**500**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	564,220	584,392	601,976	703,393	-	20%
52 - Services & Supplies	189,340	259,307	249,848	386,224	-	49%
53 - Other Charges	2,655,654	2,763,233	2,856,084	3,093,616	-	12%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(3,402,229)	(3,606,432)	(3,703,620)	(4,182,733)	-	16%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**6,985**	**500**	**4,288**	**500**		**0%**
Net Cost	**0**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	500	500	-
	500	**500**	**-**

50103 - Adult Services Admin

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	3,102,001	3,327,014	3,540,164	3,712,009	-	12%
45 - Charges for Services	45,895	40,000	40,000	40,000	-	0%
46 - Miscellaneous Revenues	46	-	2,004	-	-	0%
47 - Other Financing Sources	664,182	775,668	775,668	624,172	-	-20%
Total Revenue	**3,812,123**	**4,142,682**	**4,357,836**	**4,376,181**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,076,113	2,430,596	2,358,213	2,607,705	-	7%
52 - Services & Supplies	862,406	619,258	592,020	601,185	-	-3%
53 - Other Charges	946,031	1,092,828	1,129,752	1,167,291	-	7%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	(4,038)	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,884,550**	**4,142,682**	**4,075,947**	**4,376,181**		**6%**
Net Cost	**(72,427)**	**-**	**281,889**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	4,376,181	4,376,181	-
	4,376,181	**4,376,181**	**-**

50104 - Child Welfare Services Admin

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	898	250	901	900	-	260%
44 - Intergovernmental Revenues	3,012,346	2,840,301	3,207,709	3,082,074	-	9%
45 - Charges for Services	9,180	10,000	10,000	10,000	-	0%
46 - Miscellaneous Revenues	131	-	9,381	-	-	0%
47 - Other Financing Sources	3,759,056	3,812,912	3,812,912	4,157,888	-	9%
Total Revenue	**6,781,611**	**6,663,463**	**7,040,903**	**7,250,862**		**9%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	3,405,829	3,587,462	3,514,056	3,814,639	-	6%
52 - Services & Supplies	1,528,325	1,536,894	1,425,814	1,686,380	-	10%
53 - Other Charges	1,724,276	1,539,107	1,430,111	1,749,843	-	14%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(103)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**6,658,327**	**6,663,463**	**6,369,981**	**7,250,862**		**9%**
Net Cost	**123,284**	**-**	**670,922**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1156 - CHILDREN'S TRUST AB-2994	12,200	12,200	-
1589 - HLTH & HUMAN SVCS AGENCY	7,238,662	7,238,662	-
	7,250,862	**7,250,862**	**-**

50105 - Eligibility Services Admin

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	41,520	40,000	40,000	40,000	-	0%
44 - Intergovernmental Revenues	19,076,288	17,745,939	18,706,852	18,925,939	-	7%
45 - Charges for Services	75,000	-	20,985	-	-	0%
46 - Miscellaneous Revenues	83,804	-	46,462	-	-	0%
47 - Other Financing Sources	2,144,843	2,028,302	2,028,302	2,105,652	-	4%
Total Revenue	**21,421,455**	**19,814,241**	**20,842,601**	**21,071,591**		**6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	9,372,678	10,363,598	10,026,853	10,695,452	-	3%
52 - Services & Supplies	5,497,623	4,464,305	4,475,886	4,594,293	-	3%
53 - Other Charges	4,826,289	5,082,304	5,052,487	5,878,096	-	16%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(10,189)	(95,966)	(75,000)	(96,250)	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**19,686,401**	**19,814,241**	**19,480,226**	**21,071,591**		**6%**
Net Cost	**1,735,053**	**-**	**1,362,375**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	21,071,591	21,071,591	-
	-	-	-
	21,071,591	**21,071,591**	**-**

50204 - Child Welfare Services Assist

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	2,195,161	3,067,790	2,368,834	2,943,540	-	-4%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	4,719	11,000	-	11,000	-	0%
47 - Other Financing Sources	2,660,170	2,960,230	2,960,230	2,733,460	-	-8%
Total Revenue	**4,860,050**	**6,039,020**	**5,329,064**	**5,688,000**		**-6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	182,801	209,020	209,020	175,000	-	-16%
53 - Other Charges	5,348,097	5,830,000	5,120,044	5,513,000	-	-5%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**5,530,898**	**6,039,020**	**5,329,064**	**5,688,000**		**-6%**
Net Cost	**(670,848)**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	5,688,000	5,688,000	-
	-	-	-
	5,688,000	**5,688,000**	**-**

50205 - Eligibility Services Assist

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	1,447,293	2,441,315	2,119,193	1,947,754	-	-20%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	24,969	1,000	11,860	1,000	-	0%
47 - Other Financing Sources	3,827,055	3,990,685	3,848,886	4,140,746	-	4%
Total Revenue	**5,299,317**	**6,433,000**	**5,979,939**	**6,089,500**		**-5%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	5,895,072	6,433,000	5,876,459	6,089,500	-	-5%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**5,895,072**	**6,433,000**	**5,876,459**	**6,089,500**		**-5%**
Net Cost	**(595,755)**	**-**	**103,480**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	6,089,500	6,089,500	-
	-	-	-
	6,089,500	**6,089,500**	**-**

50206 - In-Home Supportive Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	2,033,984	1,643,937	2,125,037	2,125,037	-	29%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	504,695	4,000	5,980	5,000	-	25%
47 - Other Financing Sources	2,596,127	2,451,638	2,456,329	2,399,000	-	-2%
Total Revenue	**5,134,806**	**4,099,575**	**4,587,346**	**4,529,037**		**10%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	68,683	-	-	-	-	0%
53 - Other Charges	3,996,714	4,099,575	4,587,346	4,529,037	-	10%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,065,398**	**4,099,575**	**4,587,346**	**4,529,037**		**10%**
Net Cost	**1,069,409**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	4,529,037	4,529,037	-
	-	-	-
	4,529,037	**4,529,037**	**-**

50207 - Social Services 2011 Realignment

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	153,324	100,000	100,000	100,000	-	0%
44 - Intergovernmental Revenues	5,232,647	5,514,926	5,271,656	5,569,360	-	1%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	400,000	-	0%
Total Revenue	**5,385,971**	**5,614,926**	**5,371,656**	**6,069,360**		**8%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	6,697,122	7,245,287	7,245,287	6,439,162	-	-11%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**6,697,122**	**7,245,287**	**7,245,287**	**6,439,162**		**-11%**
Net Cost	**(1,311,151)**	**(1,630,361)**	**(1,873,631)**	**(369,802)**	**-**	**-77%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1481 - LRF 2011 - HHSA	6,069,360	6,439,162	(369,802)
	-	-	-
	6,069,360	**6,439,162**	**(369,802)**

50501 - Veterans Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	279,354	337,855	329,985	348,119	-	3%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	463,457	507,217	507,217	507,217	-	0%
Total Revenue	**742,811**	**845,072**	**837,202**	**855,336**		**1%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	550,063	658,661	648,221	689,066	-	5%
52 - Services & Supplies	139,761	176,497	174,633	156,487	-	-11%
53 - Other Charges	113,550	79,188	78,983	90,033	-	14%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(62,984)	(69,274)	(69,274)	(80,250)	-	16%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**740,390**	**845,072**	**832,563**	**855,336**		**1%**
Net Cost	**2,421**	**-**	**4,639**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1589 - HLTH & HUMAN SVCS AGENCY	855,336	855,336	-
	-	-	-
	855,336	**855,336**	**-**


COUNTY OF NEVADA
CALIFORNIA

INFORMATION & GENERAL SERVICES AGENCY

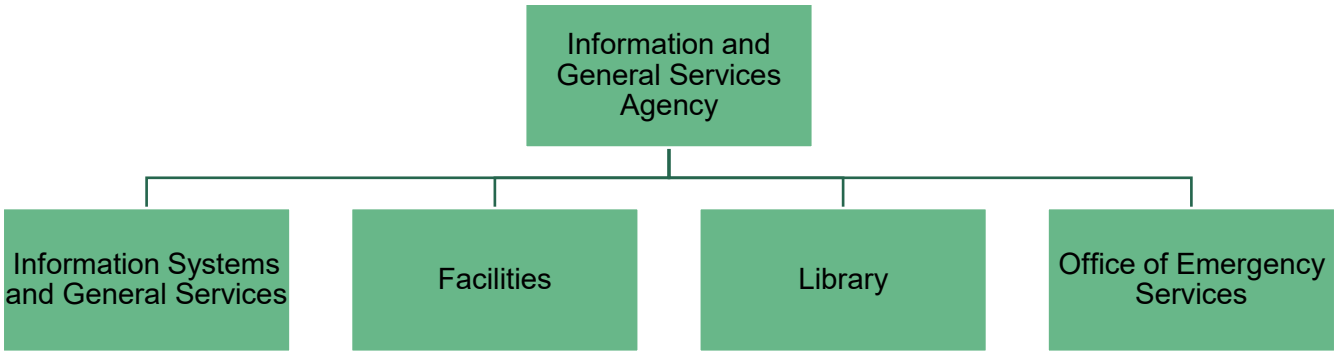






NEVADA COUNTY
CALIFORNIA

Information and General Services Agency



Mission Statement:
To enable County operations and strengthen the community by delivering responsive core services while implementing and maintaining vital infrastructure and related services that enable county employees to provide quality services to the citizens of Nevada County.

Departments:

- **Information Systems and General Services** provides centralized information technology, administrative, operational, and strategic support to County departments to promote efficient, consistent, and fiscally responsible service delivery. The major functions of the department include Information Systems, Information and General Services Administration, Animal Shelter, Cable TV, Central Services, Debt Collections, Enterprise Resource Planning System and Energy Services Internal Services Funds, and Purchasing.

- **Facilities** is responsible for 42 County-owned facilities (512,055 sq. ft.), five leased facilities (50,959 sq. ft.), and 200 plus acres of vacant land. Facilities Management is also responsible for lease management of County-owned facilities (7 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. The Nevada County Airport delivers safe and efficient aviation facilities and fueling services for the Nevada County residents, businesses, visitors, the Grass Valley Air Attack Base and other emergency service providers.

- **Library** The Nevada County Library 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.

- **Office of Emergency Services** 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.

Information and General Services Agency

Revenue

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Facilities	3,194,514	3,424,050	5,120,864	3,026,885	-	-12%
IGS General Svcs	5,170,115	3,398,204	3,835,805	3,758,000	-	11%
Library	7,135,276	7,291,282	7,135,710	7,136,660	-	-2%
OES	3,483,243	5,421,236	5,031,995	5,980,518	-	10%
Total Revenue	**18,983,148**	**19,534,772**	**21,124,374**	**19,902,063**		**2%**

Expense

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Facilities	9,690,634	8,362,232	13,843,079	7,788,606	-	-7%
IGS General Svcs	9,269,339	11,404,396	11,568,596	11,637,042	-	2%
Library	7,358,765	8,450,702	9,214,033	8,998,946	-	6%
OES	7,422,953	8,959,621	10,918,052	9,854,949	-	10%
Total Expense	**33,741,691**	**37,176,951**	**45,543,760**	**38,279,543**		**3%**

Net Cost

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Facilities	(6,496,120)	(4,938,182)	(8,722,215)	(4,761,721)	-	-4%
IGS General Svcs	(4,099,224)	(8,006,192)	(7,732,791)	(7,879,042)	-	-2%
Library	(223,489)	(1,159,420)	(2,078,323)	(1,862,286)	-	61%
OES	(3,939,710)	(3,538,385)	(5,886,057)	(3,874,431)	-	9%
Total Net Cost	**(14,758,543)**	**(17,642,179)**	**(24,419,386)**	**(18,377,480)**		**4%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	7,002,495	22,416,326	(15,413,831)	*
1118 - HAZ VEG ABATEMENT	330	-	330	11,372
1165 - PUBLIC LIBRARY	7,136,660	8,998,946	(1,862,286)	3,810,265
1190 - CABLE INET & PEG	113,767	93,362	20,405	658,791
4116 - AIRPORT	2,385,240	2,823,920	(438,680)	28,822
4331 - ENERGY SERVICES	2,440,207	2,448,260	(8,053)	654,064
4332 - CENTRAL SERVICES	789,946	874,946	(85,000)	506,350
4334 - ERP PROJECT 2024	33,418	623,783	(590,365)	3,312,934
	19,902,063	**38,279,543**	**(18,377,480)**	

* See Budget Summary by Fund in Section 1 for General Fund Analysis

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	113.00	117.00	119.20

Facilities

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, aesthetically pleasing, and comfortable facilities and grounds for the public and County departments in the most cost-efficient, expeditious, and effective manner possible.

Nevada County Airport's mission, which operates as an Enterprise Fund, 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.

Department Summary:
Facilities Management is responsible for 42 County-owned facilities (512,055 sq. ft.), five leased facilities (50,959 sq. ft.), and 200 plus acres of vacant land. Facilities Management is also responsible for lease management of County-owned facilities (7 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. This Narrative covers the following functional areas:

- Facilities Management Department: Comprises the Building and Grounds Division and the Project Management Division, responsible for day-to-day facility operations, maintenance, and delivery of capital projects.

- Capital Projects Budget: Supports major capital investments, including construction of new facilities and significant lifecycle maintenance projects that extend the useful life of County assets.

- Airport Division: Manages hangar and tie-down rentals, concession agreements with fixed-base operators, and aviation fuel services, and oversee the planning, development, and ongoing maintenance of Airport facilities.

Accomplishments:
- Established a Project Approval Policy, which standardized the steps required for initiating and approving facilities projects within the County Organization improving transparency, structure and accountability of long-term facility management.

- Developed a county building lifecycle maintenance program based on consultants' review as well as stakeholder and maintenance staff input improving overall fiscal responsibility and structured proactive maintenance of county facilities.

- Developed a five-year Capital Facilities Master Plan (CFMP) to serve as a multi-year planning document that outlines major infrastructure investments, project focus areas, and lifecycle maintenance needs anticipated from 2026 through 2031.

- The Nevada County Airport started the Rehabilitated Ramp 4 Project supporting continued safe aeronautical operations.

Facilities

Goals:

1. The Facilities Building and Grounds Division will successfully respond to and resolve a minimum of 2,100 service requests within the fiscal year.

2. Complete a minimum of 80% of the Lifecycle replacement items quantified in the Capital Facilities Master Plan (CFMP) for FY 2026-27 on time and on budget. (The recently initiated lifecycle maintenance project list is dependent on various FY2026-27 budget approvals and allocations and will be completed as funding allows).

3. The Airport will complete Lot 6 development Request for Proposals, summarize results, and execute the best use option for the property to support the goal of diversifying the Airport's revenue portfolio.

4. To support the ongoing operations and sustainability of the Airport baseline fuel sales target is 174,000 gallons.

How We Measure Success:

Workload-Based Measures

Goal		23/24 Actual	24/25 Actual	25/26 Target	26/27 Target
1	Number of Service Requests Completed	2,181	2,266	2,100	2,100
4	Gallons of Aviation Fuel Sold	143,348	182,973	160,000	174,000

Outcome-Based Measures

Goal		23/24 Actual	24/25 Actual	25/26 Target	26/27 Target
2	% of CFMP lifecycle maintenance projects completed (new metric)	N/A	N/A	80%	80%
3	Lot 6 Development RFP Completion	N/A	N/A	In Progress	Yes

Facilities

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	135,989	111,877	126,133	120,127	-	7%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	710,393	1,204,885	962,317	951,236	-	-21%
44 - Intergovernmental Revenues	175,986	672,073	1,035,485	358,993	-	-47%
45 - Charges for Services	587,490	299,325	273,117	359,825	-	20%
46 - Miscellaneous Revenues	1,359,655	910,890	2,498,812	1,011,704	-	11%
47 - Other Financing Sources	225,000	225,000	225,000	225,000	-	0%
Total Revenue	**3,194,514**	**3,424,050**	**5,120,864**	**3,026,885**		**-12%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,825,678	3,139,101	2,858,867	3,362,248	-	7%
52 - Services & Supplies	4,625,058	3,948,138	5,710,141	4,498,442	-	14%
53 - Other Charges	1,975,509	1,421,970	1,526,544	1,279,261	-	-10%
54 - Capital Assets	2,269,027	785,230	6,022,943	269,896	-	-66%
55 - Other Financing Uses	(2,002)	45,663	127,864	45,664	-	0%
56 - Interfund Activity	(2,002,637)	(977,870)	(2,403,280)	(1,666,905)	-	70%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**9,690,634**	**8,362,232**	**13,843,079**	**7,788,606**		**-7%**
Net Cost	**(6,496,120)**	**(4,938,182)**	**(8,722,215)**	**(4,761,721)**	**-**	**-4%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	641,645	4,964,686	(4,323,041)
4116 - AIRPORT	2,385,240	2,823,920	(438,680)
	3,026,885	**7,788,606**	**(4,761,721)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	17.00	18.00	18.00

Cost Centers in this Department:

10702 - Facilities Management
10801 - Capital Facilities Projects
91004 - Airport

10702 - Facilities Management

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	362,280	326,920	326,339	291,940	-	-11%
44 - Intergovernmental Revenues	-	-	71,380	82,305	-	0%
45 - Charges for Services	316,267	183,966	183,765	267,400	-	45%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**678,547**	**510,886**	**581,484**	**641,645**		**26%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,441,621	2,734,374	2,555,645	2,961,626	-	8%
52 - Services & Supplies	3,284,213	2,568,484	3,270,983	2,992,863	-	17%
53 - Other Charges	685,550	679,335	752,280	754,694	-	11%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	82,200	-	-	0%
56 - Interfund Activity	(1,442,177)	(932,207)	(2,277,512)	(1,621,241)	-	74%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,969,206**	**5,049,986**	**4,383,596**	**5,087,942**		**1%**
Net Cost	**(4,290,659)**	**(4,539,100)**	**(3,802,112)**	**(4,446,297)**	**-**	**-2%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	641,645	5,087,942	(4,446,297)
	641,645	**5,087,942**	**(4,446,297)**

10801 - Capital Facilities Projects

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	576,924	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	347,152	-	1,737,298	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**347,152**	**-**	**2,314,222**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	217,151	-	1,200,551	-	-	0%
53 - Other Charges	587,808	157,524	157,524	(123,256)	-	-178%
54 - Capital Assets	2,182,955	-	5,407,128	-	-	0%
55 - Other Financing Uses	45,663	45,663	45,664	45,664	-	0%
56 - Interfund Activity	(560,460)	(45,663)	(125,768)	(45,664)	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,473,118**	**157,524**	**6,685,099**	**(123,256)**		**-178%**
Net Cost	**(2,125,966)**	**(157,524)**	**(4,370,877)**	**123,256**	**-**	**-178%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	(123,256)	123,256
	-	**(123,256)**	**123,256**

91004 - Airport

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	135,989	111,877	126,133	120,127	-	7%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	310,171	877,965	635,978	659,296	-	-25%
44 - Intergovernmental Revenues	175,986	672,073	387,181	276,688	-	-59%
45 - Charges for Services	271,223	115,359	89,352	92,425	-	-20%
46 - Miscellaneous Revenues	1,012,504	910,890	761,514	1,011,704	-	11%
47 - Other Financing Sources	225,000	225,000	225,000	225,000	-	0%
Total Revenue	**2,130,873**	**2,913,164**	**2,225,158**	**2,385,240**		**-18%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	384,057	404,727	303,222	400,622	-	-1%
52 - Services & Supplies	1,123,695	1,379,654	1,238,607	1,505,579	-	9%
53 - Other Charges	702,151	585,111	616,740	647,823	-	11%
54 - Capital Assets	86,072	785,230	615,815	269,896	-	-66%
55 - Other Financing Uses	(100,823)	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,195,152**	**3,154,722**	**2,774,384**	**2,823,920**		**-10%**
Net Cost	**(64,279)**	**(241,558)**	**(549,226)**	**(438,680)**	**-**	**82%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4116 - AIRPORT	2,385,240	2,823,920	(438,680)
	2,385,240	**2,823,920**	**(438,680)**

Information Systems and General Services

Mission Statement:
To provide an outstanding level of service, quality products, and innovative 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.

Department Summary:
Information Systems and General Services Division provides centralized information technology, administrative, operational, and strategic support to County departments to promote efficient, consistent, and fiscally responsible service delivery. The major functions are further elaborated below:

- Animal Shelter: Provides humane basic care, sheltering, and adoption services for animals in the County while supporting public safety and animal welfare. Additionally, it supports the pilot Community Spay and Neuter Program that provides free spay and neuter services to citizens residing in unincorporated areas.

- Central Services: Provides Countywide mail and courier services, centralized telephone support, and management of the multi-function (copy/fax/scan) office machines and related services and supplies.

- Information and General Services Administration: Oversees fiscal responsibility and management for all transactions within the IGS Agency, long-range planning for the IGS Agency, countywide user connection costs associated with IS connectivity used throughout the County, and administrative functions for the Information and General Services Agency departments. IGS Admin oversees the following budget units Collections, Cable TV, Energy Services, and ERP ISF.

- Information Systems (IS): Provides communication services, office automation, data sharing and support services, business systems administration, project development and management, cyber security leadership, and development and coordination of County-wide information systems strategic plans and policy. Information Systems utilizes the “IS Strategic Plan” to guide its efforts and to maintain alignment with the needs of County departments.

- Purchasing: Administers the County’s centralized procurement and contract policies in compliance with County Code, state law and procurement best practice to ensure effective and consistent procurements. Purchasing is responsible for assisting departments with strategically sourcing goods and services for purchase, lease or rent and managing the County surplus program. Additionally, Purchasing serves as the centralized function for assisting departments with contracts, in accordance with contract compliance requirements and delegated authority, contract training and executes contracts under $50,000 or above as approved by the Board of Supervisors.

Information Systems and General Services

Accomplishments:

- Animal Shelter implemented and fully integrated the ShelterLuv database system to manage and report all shelter intakes and outcomes. This system will streamline operational processes, enable faster service delivery, and enhance overall customer experience through improved efficiency and data accessibility.

- Animal Shelter contracted with the shelter's first-ever Vet of Record and Registered Vet Tech (RVT) to provide immediate feedback and care for animals that arrive at the shelter; optimizing costs that would otherwise be used at our local vets whose costs exceed the shelter's capabilities on a daily and yearly basis.

- Animal Shelter successfully transferred the daily Animal Shelter Operation from Sammie's Friends to County Operations and implemented a new model contract with Sammie's Friends for enhanced adoption, foster, medical, and volunteer support.

- Animal Shelter completed 175 spays and neuters through the Community Spay and Neuter Program, a board initiative and expect to complete over 250.

- Information and General Services Administration Division supported the County's Enterprise Workday Implementation, improving current processes and reporting needs countywide.

- IS led successful Workday implementation by overseeing project management and providing leadership for integration and data conversion.

- IS delivered on-demand and weekly training courses to enhance all staff's knowledge and skill in the use of technology and implemented upgrades across all County computers and servers.

- IS deployed high resolution aerial imagery to improve usefulness of geographic information systems.

- IS increased maturity of cyber security through proactive replacement of equipment and accomplishing several improvements identified on strategic plan.

- IS provided priority support for urgent projects such as elections by supporting implementation of the new Elections Management System through deploying hardware and software solutions and onboarding volunteer staff.

- Purchasing created a centralized Contract Management page for all Contract tools including training, templates, examples and reporting tools.

- Purchasing solicited 67 Bids and RFPs, executed 893 transactions, signed 316 contracts and supported over $25 million worth of county spend.

Information Systems and General Services

Goals:

1. Animal Shelter: establish a benchmark for average animal length of stay (LOS) and set a target for reducing LOS by a defined percentage.

2. Animal Shelter: ensure monthly outcomes are more than monthly intakes for at least 10 months of the year to prevent overcrowding and maintain capacity for care.

3. IS: Increase proficiency of staff to provide high quality project leadership and execution for technology projects by updating IS Project Management procedures and tools over the next year.

4. IS: Increase overall cyber security (NIST-NCSR) maturity to a “5” over the next two years.

5. IS: Increase technology training opportunities available to all staff by 25% over the next year to support continued efficiency and maturity in the use of technology.

6. Purchasing: continue to develop and support the centralized contracts functions department.

7. Purchasing: will increase solicitations by 10%.

Information Systems and General Services

How We Measure Success:

Workload Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Target**	**26/27 Target**
1	# of outcomes (Animal Shelter)	N/A	N/A	N/A	2,043	2,043
2	# of intakes (Animal Shelter)	N/A	N/A	N/A	1,692	1,692
3	# of projects completed (IS)	26	52	43	40	40
4	Cyber security (NIST-NCSR) score (IS)	3.012	4.124	4.514	4.958	4.99
5	Increasing training opportunities (IS)	Yes	Yes	Yes	Yes	Yes
7	# solicitations (Purchasing)	N/A	N/A	61	67	67
7	# contracts executed (Purchasing)	305	343	316	350	350

Outcome Based Measures						
Goal		**22/23 Actual**	**23/24 Actual**	**24/25 Actual**	**25/26 Target**	**26/27 Target**
1	# of community spay and neuters	N/A	N/A	N/A	250	250
7	$ of cost savings countywide (in the millions)	$1.5	$1.0	$1.4	$2.0	$2.0
7	# of employees Countywide, who attend at least one contract training	N/A	N/A	25	100	100

Information Systems and General Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	1,280	-	110	100	-	0%
43 - Use of Money & Property	154,954	127,539	181,935	80,418	-	-37%
44 - Intergovernmental Revenues	416,997	-	20,000	-	-	0%
45 - Charges for Services	3,178,191	3,122,588	3,511,894	3,550,428	-	14%
46 - Miscellaneous Revenues	134,671	148,077	121,866	127,054	-	-14%
47 - Other Financing Sources	1,284,021	-	-	-	-	0%
Total Revenue	**5,170,115**	**3,398,204**	**3,835,805**	**3,758,000**		**11%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	8,115,394	9,187,063	8,756,775	10,441,970	-	14%
52 - Services & Supplies	6,799,795	6,975,337	8,687,989	7,572,169	-	9%
53 - Other Charges	1,355,761	1,418,768	1,852,743	2,423,207	-	71%
54 - Capital Assets	23,874	1,589,514	1,492,513	1,152,727	-	-27%
55 - Other Financing Uses	(1,080,517)	12,000	(1,423,606)	349,843	-	2815%
56 - Interfund Activity	(7,396,457)	(7,778,286)	(7,797,818)	(10,302,874)	-	32%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**7,817,851**	**11,404,396**	**11,568,596**	**11,637,042**		**2%**
Net Cost	**(2,647,736)**	**(8,006,192)**	**(7,732,791)**	**(7,879,042)**	**-**	**-2%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	380,662	7,596,691	(7,216,029)
1190 - CABLE INET & PEG	113,767	93,362	20,405
4331 - ENERGY SERVICES	2,440,207	2,448,260	(8,053)
4332 - CENTRAL SERVICES	789,946	874,946	(85,000)
4334 - ERP PROJECT 2024	33,418	623,783	(590,365)
	3,758,000	**11,637,042**	**(7,879,042)**

Information Systems and General Services

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	47.00	49.00	54.20

Cost Centers in this Department:

10204 - Purchasing
10205 - Collections
11003 - IGS Administration
11007 - Information Systems
11010 - Cable TV Services
20712 - Animal Shelter
92004 - Central Services
92006 - Energy Services Program
92008 - ERP ISF

10204 - Purchasing

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	17,851	17,100	7,821	13,850	-	-19%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**17,851**	**17,100**	**7,821**	**13,850**		**-19%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	556,354	598,868	589,974	628,420	-	5%
52 - Services & Supplies	50,831	53,285	53,037	52,673	-	-1%
53 - Other Charges	42,971	37,003	55,725	53,932	-	46%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	22,093	-	-	-	-	0%
56 - Interfund Activity	(20,305)	(20,000)	(20,420)	(21,000)	-	5%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**651,943**	**669,156**	**678,316**	**714,025**		**7%**
Net Cost	**(634,092)**	**(652,056)**	**(670,495)**	**(700,175)**	**-**	**7%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	13,850	714,025	(700,175)
	13,850	**714,025**	**(700,175)**

10205 - Collections

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	1,280	-	110	100	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	(87)	-	132	150	-	0%
46 - Miscellaneous Revenues	30	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**1,223**	**-**	**242**	**250**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	31,743	27,416	18,327	25,105	-	-8%
53 - Other Charges	14,954	21,352	13,058	39,901	-	87%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**46,697**	**48,768**	**31,385**	**65,006**		**33%**
Net Cost	**(45,474)**	**(48,768)**	**(31,143)**	**(64,756)**	**-**	**33%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	250	65,006	(64,756)
	250	**65,006**	**(64,756)**

11003 - IGS Administration

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	416,997	-	20,000	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**416,997**	**-**	**20,000**	**-**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,990,442	2,183,409	2,310,826	2,660,957	-	22%
52 - Services & Supplies	527,792	56,081	547,290	80,067	-	43%
53 - Other Charges	229,907	257,811	275,311	229,229	-	-11%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	23,169	-	-	-	-	0%
56 - Interfund Activity	(2,270,300)	(2,389,969)	(2,624,131)	(2,965,253)	-	24%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**501,010**	**107,332**	**509,296**	**5,000**		**-95%**
Net Cost	**(84,013)**	**(107,332)**	**(489,296)**	**(5,000)**	**-**	**-95%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	5,000	(5,000)
	-	**5,000**	**(5,000)**

11007 - Information Systems

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	32,215	62,210	300,656	351,125	-	464%
46 - Miscellaneous Revenues	12	437	437	437	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**32,227**	**62,647**	**301,093**	**351,562**		**461%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	5,459,773	6,290,843	5,280,995	6,235,905	-	-1%
52 - Services & Supplies	2,308,949	2,851,254	3,559,124	2,886,045	-	1%
53 - Other Charges	567,482	553,679	647,984	941,656	-	70%
54 - Capital Assets	-	-	46,048	-	-	0%
55 - Other Financing Uses	308,272	-	-	-	-	0%
56 - Interfund Activity	(4,915,337)	(5,239,006)	(5,016,249)	(5,471,640)	-	4%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**3,729,139**	**4,456,770**	**4,517,902**	**4,591,966**		**3%**
Net Cost	**(3,696,912)**	**(4,394,123)**	**(4,216,809)**	**(4,240,404)**	**-**	**-3%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	351,562	4,591,966	(4,240,404)
	351,562	**4,591,966**	**(4,240,404)**

11010 - Cable TV Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	17,437	12,000	18,556	12,000	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	110,543	128,500	107,123	101,767	-	-21%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**127,980**	**140,500**	**125,679**	**113,767**		**-19%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	88,353	191,544	189,338	206,121	-	8%
53 - Other Charges	54,104	71,185	69,186	59,305	-	-17%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	17,437	12,000	18,556	12,000	-	0%
56 - Interfund Activity	(10,659)	(29,762)	(30,762)	(34,803)	-	17%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**149,235**	**244,967**	**246,318**	**242,623**		**-1%**
Net Cost	**(21,255)**	**(104,467)**	**(120,639)**	**(128,856)**	**-**	**23%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	149,261	(149,261)
1190 - CABLE INET & PEG	113,767	93,362	20,405
	113,767	**242,623**	**(128,856)**

20712 - Animal Shelter

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	9,554	10,000	-	0%
46 - Miscellaneous Revenues	-	-	2,365	5,000	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**-**	**-**	**11,919**	**15,000**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	462,789	798,687	-	0%
52 - Services & Supplies	1,117,687	1,160,867	1,069,757	949,626	-	-18%
53 - Other Charges	127,712	68,604	347,514	323,120	-	371%
54 - Capital Assets	23,874	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,269,273**	**1,229,471**	**1,880,060**	**2,071,433**		**68%**
Net Cost	**(1,269,273)**	**(1,229,471)**	**(1,868,141)**	**(2,056,433)**	**-**	**67%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	15,000	2,071,433	(2,056,433)
	15,000	**2,071,433**	**(2,056,433)**

92004 - Central Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	12,785	6,000	21,410	10,000	-	67%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	841,850	811,348	823,897	779,946	-	-4%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**854,636**	**817,348**	**845,307**	**789,946**		**-3%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	108,825	113,943	112,191	118,001	-	4%
52 - Services & Supplies	363,751	422,999	471,256	503,294	-	19%
53 - Other Charges	137,012	255,406	269,557	244,151	-	-4%
54 - Capital Assets	-	-	4,303	9,500	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**609,589**	**792,348**	**857,307**	**874,946**		**10%**
Net Cost	**245,047**	**25,000**	**(12,000)**	**(85,000)**	**-**	**-440%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4332 - CENTRAL SERVICES	789,946	874,946	(85,000)
	789,946	**874,946**	**(85,000)**

92006 - Energy Services Program

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	23,019	15,000	34,169	25,000	-	67%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	2,304,214	2,249,030	2,377,655	2,409,207	-	7%
46 - Miscellaneous Revenues	6,235	2,040	4,120	6,000	-	194%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**2,333,468**	**2,266,070**	**2,415,944**	**2,440,207**		**8%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	2,159,636	2,211,891	2,347,792	2,365,884	-	7%
53 - Other Charges	181,620	153,728	174,408	214,171	-	39%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(110,482)	(99,549)	(106,256)	(131,795)	-	32%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,230,774**	**2,266,070**	**2,415,944**	**2,448,260**		**8%**
Net Cost	**102,694**	**-**	**-**	**(8,053)**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4331 - ENERGY SERVICES	2,440,207	2,448,260	(8,053)
	2,440,207	**2,448,260**	**(8,053)**

92008 - ERP ISF

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	101,713	94,539	107,800	33,418	-	-65%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	1,284,021	-	-	-	-	0%
Total Revenue	**1,385,734**	**94,539**	**107,800**	**33,418**		**-65%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	151,054	-	432,068	503,354	-	0%
53 - Other Charges	-	-	-	317,742	-	0%
54 - Capital Assets	-	1,589,514	1,442,162	1,143,227	-	-28%
55 - Other Financing Uses	(1,451,488)	-	(1,442,162)	337,843	-	0%
56 - Interfund Activity	(69,375)	-	-	(1,678,383)	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**(1,369,809)**	**1,589,514**	**432,068**	**623,783**		**-61%**
Net Cost	**2,755,542**	**(1,494,975)**	**(324,268)**	**(590,365)**	**-**	**-61%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
4334 - ERP PROJECT 2024	33,418	623,783	(590,365)
	33,418	**623,783**	**(590,365)**

Library

Mission Statement:
Create an inclusive environment that fosters discovery, connects our community with innovative opportunities, and inspires lifelong learning.

Department Summary:
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.

- Circulation: Provides books, movies, and other materials to meet our community's diverse needs.

- Programming: Creates educational, entertainment, and cultural opportunities for adults, children, and families.

- Literacy and ESL: Provides opportunities for adults to improve literacy and English skills.

Accomplishments:
- Circulated 782,977 items; this number includes physical and electronic items.

- Total program attendance was 36,118; this number includes programs for adults, children, and families.

- 120 learners participated in the library's literacy and ESL program; learners and tutors engaged in 1,295 one-on-one tutoring sessions.

Goals:
1. Use data driven decision making to reallocate collections budget and raise total circulation by 5%.

2. Analyze programming trends to focus on high-impact, diverse offerings that foster a sense of community and connection, thereby boosting attendance by 5%.

3. Spread community awareness about library Literacy and ESL services; work with DHHS to connect more community members to the service.

4. Work with the Truckee Library JPA to advance the new Truckee Library project. Nevada County Library will focus on operational aspects of the new facility including budget and design. Librarian expertise and data will be used to ensure alignment between stakeholder service expectations and the budget necessary to meet community needs.

Library

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Target**	**26/27 Target**
1	Use data driven decision making to reallocate collections budget and raise total circulation by 5%	609,188	782,977	820,514	861,539
2	Analyze programming trends to focus on high-impact, diverse offerings that foster a sense of community and connection, thereby boosting attendance by 5%	26,097	36,118	37,923	39,819
3	Spread community awareness about library Literacy and ESL services; work with DHHS to connect more community members to the service	N/A	120 Learners	>120 Learners	>120 Learners

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Target**	**26/27 Target**
4	Work with JPA to advance the new Truckee Library project		2027 projected start date	Still on target? Yes	Still on target? Yes

Library

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	5,876,863	6,145,000	5,909,000	5,986,000	-	-3%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	233,263	210,000	215,986	174,000	-	-17%
44 - Intergovernmental Revenues	89,367	55,000	86,647	55,000	-	0%
45 - Charges for Services	11,872	13,350	21,099	13,350	-	0%
46 - Miscellaneous Revenues	87,998	15,300	50,346	38,625	-	152%
47 - Other Financing Sources	835,914	852,632	852,632	869,685	-	2%
Total Revenue	**7,135,276**	**7,291,282**	**7,135,710**	**7,136,660**		**-2%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	4,298,951	4,925,602	4,518,303	5,016,439	-	2%
52 - Services & Supplies	1,439,842	1,499,529	1,475,979	1,546,068	-	3%
53 - Other Charges	1,591,215	2,025,571	3,219,751	2,436,439	-	20%
54 - Capital Assets	7,289	-	-	-	-	0%
55 - Other Financing Uses	22,396	-	-	-	-	0%
56 - Interfund Activity	(928)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**7,358,765**	**8,450,702**	**9,214,033**	**8,998,946**		**6%**
Net Cost	**(223,489)**	**(1,159,420)**	**(2,078,323)**	**(1,862,286)**	**-**	**61%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1165 - PUBLIC LIBRARY	7,136,660	8,998,946	(1,862,286)
	7,136,660	**8,998,946**	**(1,862,286)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	38.00	38.00	37.00

Cost Centers in this Department:

60201 - Library

Office of Emergency Services

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.

Department Summary:
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 functional areas:

- Planning and Preparedness: Which focuses on community outreach, strategic planning, and education and includes the Ready Nevada County Campaign (Ready, Set Go! and Ready, Set, Snow!), Local Hazard Mitigation Plan, Community Wildfire Protection Plan, and Evacuation Study.

- Mitigation: Which focuses on lessening community impacts by pursuing resources and implementing projects/programs including vegetation abatement at the individual, community, and landscape scale. It comprises the Defensible Space Inspection Program, Community Green Waste, grant-funded shaded fuel breaks, and Good Neighbor Agreements with Tahoe National Forest.

- Response: Which encompasses the county alert and warning program and the Emergency Operations Center (EOC) and is responsible for ensuring staffing, training, and readiness for the EOC and the implementation of alert and warning in partnership with the Sheriff's Office.

- Recovery: Which works with stakeholders and the community to seek state and federal resources and reimbursement, including quantifying loss, navigating available services, and administering recovery funds, often for many years following a disaster event.

Office of Emergency Services

Accomplishments:
OES delivers projects and programs across the four interconnected functional areas of the disaster continuum on an annual basis, ensuring that Nevada County is positioned for resilience. Recent highlights include:

- Engaged with 2,376 community members as part of Planning and Preparedness efforts through direct outreach, including via Community Town Halls in each of the five most evacuated-impacted communities identified in the 2024 Evacuation Study. Deployed two county-wide preparedness mailings.

- As part of Mitigation efforts, OES initiated environmental compliance and treatment design for 1,826 acres. Implemented over 1,200 acres of shaded fuel break on public and private land in both east and west Nevada County. Provided free roadside chipping to 18 communities removing 773 piles of debris and collecting 603 tons of green waste through 5 free community events.

- Strengthened County Response capacity by conducting a formal recruitment process to build the Emergency Operation Center (EOC) team to a total of 40 team members including liaisons from the Cities/Towns and an Access and Functional Needs (AFN) coordinator. Conducted a full-scale winter storm functional exercise with over 75 participants including Cal OES, CAL FIRE, local fire, Red Cross, and local NGOs.

- Aligned with the Recovery focus area, managed five recovery processes that span seven years, including those associated with COVID-19, winter storms, and wildfire. Received approval for payment of $1.6M in recovery funds for removal of 1,875 tons of debris along 40.35 miles of county roads during the 2021 Winter Storm.

Goals:

1. Planning and Preparedness
    - Educate community around preparedness by implementing the Disaster Engagement Strategy.
    - Design and disseminate 2026 Ready Nevada County Handbook.

2. Mitigation
    - Complete environmental compliance for 3 landscape-scale hazardous vegetation removal projects.
    - Implement 5 hazardous vegetation removal projects.
    - Hold a minimum of 4 free community green waste events.
    - Provide free roadside chipping to 15 communities.

3. Response
    - Maintain an EOC team of 40 trained members.
    - Identify and implement new alert and warning platform in partnership with the Sheriff's Office. Execute community education campaign and county-wide test of platform.

Office of Emergency Services

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimated**	**26/27 Target**
1	# of community members directly engaged with	2,527	4,954	2,500	2,500
7	# of hours EOC members spending training	1,022.5	966.75	1,000	1,000

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimated**	**26/27 Target**
2	Ready, Set, Go! / Ready Nevada County disaster preparedness handbook produced and disseminated	Y	Y	Y	Y
3	# of acres of hazardous vegetation removal with environmental compliance and treatment design complete	0	2,300	400	700
4	# of acres of shaded fuel break implementation	181	120	1,200	1,200
5	# of tons of green waste collected	192	930.75	700	500
6	# of piles chipped for communities	0	579	800	1,000
8	Implement alert and warning platform, execute community education campaign, conduct county-wide test	Y	Y	Y	Y

Office of Emergency Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	213	-	330	330	-	0%
44 - Intergovernmental Revenues	2,659,325	4,708,030	4,167,459	5,267,188	-	12%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	100,000	-	151,000	-	-	0%
47 - Other Financing Sources	723,705	713,206	713,206	713,000	-	0%
Total Revenue	**3,483,243**	**5,421,236**	**5,031,995**	**5,980,518**		**10%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,648,567	2,073,962	1,751,135	2,020,731	-	-3%
52 - Services & Supplies	4,371,365	5,349,926	7,594,605	6,450,961	-	21%
53 - Other Charges	1,114,136	1,263,733	1,320,312	1,111,257	-	-12%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	289,128	272,000	252,000	272,000	-	0%
56 - Interfund Activity	(244)	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**7,422,953**	**8,959,621**	**10,918,052**	**9,854,949**		**10%**
Net Cost	**(3,939,711)**	**(3,538,385)**	**(5,886,057)**	**(3,874,431)**	**-**	**9%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	5,980,188	9,854,949	(3,874,761)
	5,980,518	**9,854,949**	**(3,874,431)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	11.00	12.00	10.00

Cost Centers in this Department:

20702 - Emergency Management


COUNTY OF NEVADA
CALIFORNIA

SHERIFF

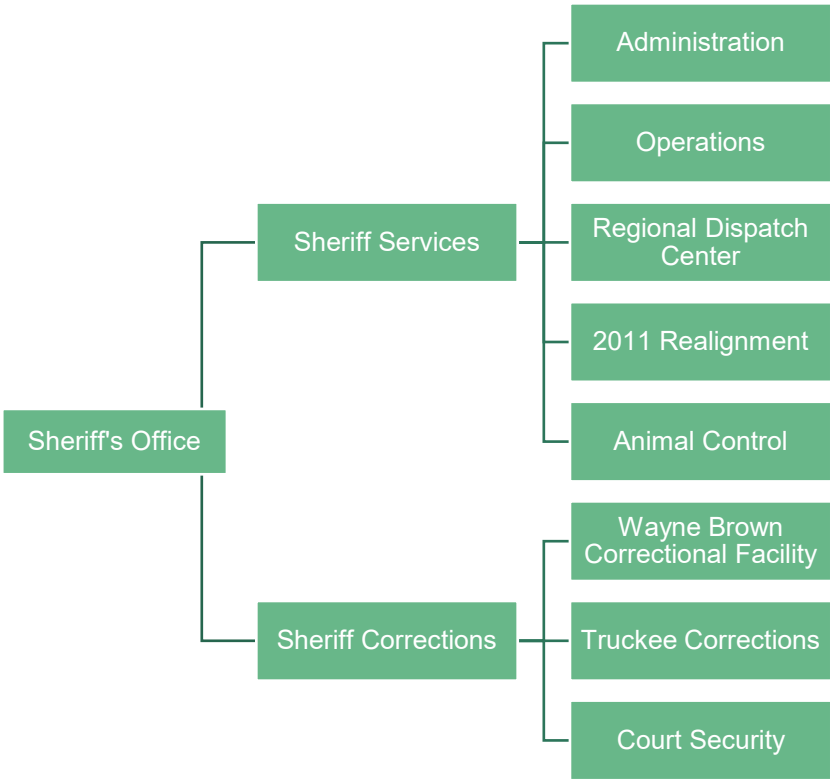






NEVADA COUNTY
CALIFORNIA

Sheriff



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

Departments:

- **Sheriff Services -** Sheriff Services includes Sheriff Administrative Services, Operations, Regional Dispatch and Animal Control. Sheriff's Admin division provides support services to all the Sheriff's Office various divisions and units. The Sheriff's Operations division includes Deputy Sheriff Patrol and Investigations, the Mobile Crisis Teams, and the Nevada County Sheriff's Search and Rescue. Regional Dispatch provides dispatch services for Nevada County Sheriff's Office and the police departments of Grass Valley, Nevada City, Truckee and is the County's Public Safety Answering Point. The Animal Control division is charged with protecting the public from injury, intimidation, irritation, property damage, and annoyance from animals (public protection) and at the same time protecting animals from improper use, abuse, neglect, and inhumane treatment by humankind.

- **Sheriff Corrections –** Sheriff Corrections includes the Wayne Brown Correctional Facility (WBCF), Truckee Corrections, and Court Security. The WBCF is the main county correctional facility within Nevada County. Truckee Corrections is a sub-station and provides bailiff, court holding, and transportation to the Superior Court as well as maintaining a Type 1 jail. Court Security provides law enforcement presence inside courtrooms whenever the Superior Court is in session, as required by law, as well as assisting court attendants in family court, providing transportation of incarcerated persons, and assisting in building security when court is not in session.

Sheriff

Revenue

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Sheriff - Corrections	11,701,486	10,544,112	11,338,577	10,490,808	-	-1%
Sheriff Services	10,684,518	12,429,346	10,193,099	17,983,267	-	45%
Total Revenue	**22,386,004**	**22,973,458**	**21,531,676**	**28,474,075**		**24%**

Expense

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Sheriff - Corrections	25,052,723	28,721,893	28,748,664	28,348,332	-	-1%
Sheriff Services	32,611,251	38,781,892	39,282,657	56,173,398	-	45%
Total Expense	**57,663,974**	**67,503,785**	**68,031,321**	**84,521,730**		**25%**

Net Cost

Department	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
Sheriff - Corrections	(13,351,237)	(18,177,781)	(17,410,087)	(17,857,524)	-	-2%
Sheriff Services	(21,926,733)	(26,352,546)	(29,089,558)	(38,190,131)	-	45%
Total Net Cost	**(35,277,970)**	**(44,530,327)**	**(46,499,645)**	**(56,047,655)**		**26%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	24,892,734	74,271,028	(49,378,294)	*
1141 - AUTOMATED WARRANT SYSTEM	585	4,958	(4,373)	41,144
1168 - CIVIL FEE - AB709	9,200	9,400	(200)	753
1169 - ATTACHMENT ASSMT FEE	5,200	32,400	(27,200)	31,693
1171 - RURAL & SMALL CO L.A.P.	540,000	5,651,393	(5,111,393)	1,875,940
1324 - CORRECT'L TRG-SHERIFF	50,000	50,000	-	19
1333 - LDFF - LOC DET FACIL FUND	94,239	94,239	-	23,560
1339 - INMATE WELFARE FUND	61,000	146,712	(85,712)	439,090
1355 - WILSON FAMILY TRUST	-	-	-	1,820
1357 - ANIMAL HEALTH FUND	500	-	500	34,911
1358 - SPAY & NEUTER FUND	300	-	300	39,070
1450 - FED ASSET FORFEIT FUND	2,500	75,092	(72,592)	380,023
1453 - FINGERPRINT IDENT	3,000	52,000	(49,000)	438,763
1482 - LRF 2011 - PUBLIC SAFETY	2,621,683	2,621,683	-	4,513,713
1642 - LAW ENFORCEMENT SVC FUND	188,134	1,279,825	(1,091,691)	1,361,100
1675 - GC 76104.6 STATE DNA ACT	2,000	22,000	(20,000)	343,842
1679 - ANTI-DRUG ABUSE/GANG DIV	1,000	30,000	(29,000)	144,213
1680 - ST ASSET FORFEITURE	1,000	31,000	(30,000)	344,304
1720 - GENERAL FUND GRNTS SHRF	1,000	150,000	(149,000)	471,875
	28,474,075	**84,521,730**	**(56,047,655)**	

* See Budget Summary by Fund in Section 1 for General Fund Analysis

Sheriff

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	179.00	184.00	187.00

Sheriff Corrections

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

Department Summary:
The Correction's Division is under the command of a Sheriff's Captain. There are two Correctional Lieutenants who have management responsibility for various functions.

The Corrections Division operates three detention facilities: The Wayne Brown Correctional Facility (WBCF) in Nevada City, with a capacity of 284 beds (including five medical beds); the Nevada City Court Holding Facility which houses incarcerated people only for court purposes on court business days; and the Truckee Jail, with a capacity of 12 beds.

- Wayne Brown Correctional Facility (WBCF): 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, dental, and mental health services, as well as a full Medicated Assistance Treatment Program (MAT) for incarcerated persons with an opioid use disorder. Further, WBCF 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.

- Truckee Corrections (TKE): The Sheriff's Office Truckee Substation is a Type 1 jail. 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 eight other law enforcement agencies.

- Court Security: California Government Code Section 69922 requires the Sheriff to provide a law enforcement presence inside courtrooms whenever superior court is in session. They also assist the court attendants in family court as the need arises and assist with transportation of incarcerated persons and building security when court is not in session. The Sheriff's Court Security Unit is to provide for the safety, security and wellbeing of all those in the Nevada City and Truckee courthouses, including visitors, court personnel and judicial staff.

Accomplishments:
- Across all divisions in the Sheriff's Office, we have implemented the use of body-worn cameras, which has enhanced the safety of our facility while providing reliable evidence for incident review and investigation.

- Staffing continues to be a challenge across all divisions of the Sheriff's Office, including the Corrections Division. Not only have we been continuing an aggressive campaign to fill all vacant positions, but the Sheriff's Office added an additional sergeant position to increase supervision capacity and an additional correctional officer position.

- The Corrections Division leadership team has spent significant time in the implementation of the state-mandated CalAIM Justice Involved (JI) Initiative. The Sheriff's Office went "live" with CalAIM JI on November 1, 2025. Further, the Sheriff's Office has secured a contract with a third-party Medi-Cal biller to facilitate Medi-Cal billing for these services.

Sheriff Corrections

- The Sheriff's Office started the implementation process of Guardian RFID, funded through a BSCC JAG Equipment and Training grant. The Guardian RFID system will be deployed across all housing units within the correctional facilities of Nevada County, to include the Wayne Brown Correctional Facility, Court Holding, and the Truckee Jail. The equipment includes handheld devices that allow custody staff to log welfare checks in real time at the point of observations, whereby capturing more comprehensive records.

- The Sheriff's Office contracted with Pigeonly Mail Solutions for WBCF and Truckee Substation to digitize and print incarcerated persons mail to enhance facility safety by minimizing this as a contraband entry point. This has significantly improved overall security for both officers, civilian staff, contractors, and incarcerated persons alike.

Goals:

1. It is a priority of the Sheriff's Office to continue to find ways to reduce the risk of suicide by incarcerated persons. implementation of Guardian RFID and 2nd Tier Fencing will add additional security measures to reduce suicide risk.

2. Upgrade the Sheriff's Office Jail Management System in conjunction with the upgrade of the Sheriff's Record Management System.

3. Implement our strategic plan with Facilities to begin addressing deferred maintenance and required ADA upgrades in the facilities.

4. Continue to increase staffing in Corrections to ensure staff and incarcerated person safety, while further reducing overtime and the risk of staff burnout.

Metrics:

Workload-Based Measures			
Metric	**2023 Actual**	**2024 Actual**	**2025 Actual**
WBCF & TKE Average Daily Population	155	157	171
WBCF & TKE Jail Bookings	2,257	2,605	2,977

Sheriff Corrections

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	28	-	-	-	-	0%
43 - Use of Money & Property	58,718	7,000	33,554	7,000	-	0%
44 - Intergovernmental Revenues	2,389,332	1,449,294	1,992,771	1,726,998	-	19%
45 - Charges for Services	2,589,145	1,961,962	1,971,211	1,978,439	-	1%
46 - Miscellaneous Revenues	82,689	55,000	120,185	73,714	-	34%
47 - Other Financing Sources	6,581,574	7,070,856	7,220,856	6,704,657	-	-5%
Total Revenue	**11,701,486**	**10,544,112**	**11,338,577**	**10,490,808**		**-1%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	13,551,502	15,202,824	14,403,411	16,225,082	-	7%
52 - Services & Supplies	2,586,161	3,175,224	3,781,611	3,137,929	-	-1%
53 - Other Charges	7,276,569	8,748,325	8,238,772	7,616,016	-	-13%
54 - Capital Assets	6,714	-	70,332	-	-	0%
55 - Other Financing Uses	1,758,520	2,195,213	2,345,543	1,476,884	-	-33%
56 - Interfund Activity	(126,743)	(599,693)	(91,005)	(107,579)	-	-82%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**25,052,723**	**28,721,893**	**28,748,664**	**28,348,332**		**-1%**
Net Cost	**(13,351,238)**	**(18,177,781)**	**(17,410,087)**	**(17,857,524)**	**-**	**-2%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	9,149,415	26,772,227	(17,622,812)
1324 - CORRECT'L TRG-SHERIFF	50,000	50,000	-
1333 - LDFF - LOC DET FACIL FUND	94,239	94,239	-
1339 - INMATE WELFARE FUND	61,000	146,712	(85,712)
1482 - LRF 2011 - PUBLIC SAFETY	1,135,154	1,135,154	-
1720 - GENERAL FUND GRNTS SHRF	1,000	150,000	(149,000)
	10,490,808	**28,348,332**	**(17,857,524)**

Sheriff Corrections

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	80.00	81.00	82.00

Cost Centers in this Department:

20101 - Court Security
20115 - 2011 Rlgn-Trial Court Security
20301 - Corrections
20302 - Inmate Medical Services
20304 - Truckee Operations

20101 - Court Security

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	281	-	1,651	18,714	-	0%
47 - Other Financing Sources	1,082,273	1,133,759	1,133,759	1,133,947	-	0%
Total Revenue	**1,082,554**	**1,133,759**	**1,135,410**	**1,152,661**		**2%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,669,677	1,924,380	1,790,120	1,970,134	-	2%
52 - Services & Supplies	158,453	38,439	28,757	32,380	-	-16%
53 - Other Charges	201,072	206,151	207,015	154,833	-	-25%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,029,203**	**2,168,970**	**2,025,892**	**2,157,347**		**-1%**
Net Cost	**(946,649)**	**(1,035,211)**	**(890,482)**	**(1,004,686)**	**-**	**-3%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	1,152,661	2,157,347	(1,004,686)
	1,152,661	**2,157,347**	**(1,004,686)**

20115 - 2011 RIgn-Trial Court Security

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	1,093,172	1,135,494	1,135,494	1,135,154	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**1,093,172**	**1,135,494**	**1,135,494**	**1,135,154**		**0%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	-	-	-	-	-	0%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	1,082,273	1,135,494	1,135,494	1,135,154	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,082,273**	**1,135,494**	**1,135,494**	**1,135,154**		**0%**
Net Cost	**10,899**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1482 - LRF 2011 - PUBLIC SAFETY	1,135,154	1,135,154	-
	1,135,154	**1,135,154**	**-**

20301 - Corrections

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	58,718	7,000	33,554	7,000	-	0%
44 - Intergovernmental Revenues	1,296,160	313,800	857,277	591,844	-	89%
45 - Charges for Services	2,055,886	1,412,721	1,421,970	1,412,721	-	0%
46 - Miscellaneous Revenues	82,408	55,000	118,534	55,000	-	0%
47 - Other Financing Sources	5,184,883	5,627,473	5,927,473	5,401,259	-	-4%
Total Revenue	**8,678,054**	**7,415,994**	**8,358,808**	**7,467,824**		**1%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	9,379,513	10,430,523	10,506,926	12,006,870	-	15%
52 - Services & Supplies	2,351,723	2,981,994	3,611,765	3,042,742	-	2%
53 - Other Charges	2,887,785	3,718,166	7,903,986	6,864,397	-	85%
54 - Capital Assets	6,714	-	70,332	-	-	0%
55 - Other Financing Uses	661,610	1,059,719	1,210,049	341,730	-	-68%
56 - Interfund Activity	(126,743)	(91,005)	(91,005)	(107,579)	-	18%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**15,160,602**	**18,099,397**	**23,212,053**	**22,148,160**		**22%**
Net Cost	**(6,482,548)**	**(10,683,403)**	**(14,853,245)**	**(14,680,336)**	**-**	**37%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	7,261,585	21,707,209	(14,445,624)
1324 - CORRECT'L TRG-SHERIFF	50,000	50,000	-
1333 - LDFF - LOC DET FACIL FUND	94,239	94,239	-
1339 - INMATE WELFARE FUND	61,000	146,712	(85,712)
1720 - GENERAL FUND GRNTS SHRF	1,000	150,000	(149,000)
	7,467,824	**22,148,160**	**(14,680,336)**

20302 - Inmate Medical Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	150,000	150,000	-	-	-	-100%
Total Revenue	**150,000**	**150,000**	**-**	**-**		**-100%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	734,917	-	-	-	-100%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	4,059,804	4,696,237	-	-	-	-100%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	(508,688)	-	-	-	-100%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**4,059,804**	**4,922,466**	**-**	**-**		**-100%**
Net Cost	**(3,909,804)**	**(4,772,466)**	**-**	**-**	**-**	**-100%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	-	-	-
	-	**-**	**-**

20304 - Truckee Operations

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	28	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	533,259	549,241	549,241	565,718	-	3%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	164,418	159,624	159,624	169,451	-	6%
Total Revenue	**697,705**	**708,865**	**708,865**	**735,169**		**4%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,502,312	2,113,004	2,106,365	2,248,078	-	6%
52 - Services & Supplies	75,985	154,791	141,089	62,807	-	-59%
53 - Other Charges	127,907	127,771	127,771	596,786	-	367%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	14,637	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,720,841**	**2,395,566**	**2,375,225**	**2,907,671**		**21%**
Net Cost	**(2,023,136)**	**(1,686,701)**	**(1,666,360)**	**(2,172,502)**	**-**	**29%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	735,169	2,907,671	(2,172,502)
	735,169	**2,907,671**	**(2,172,502)**

Sheriff Services

Mission Statement:
The Nevada County Sheriff's Office (NCSO) is committed to providing excellence in public service in partnership with our community.

Department Summary:
Sheriff Services include the cost centers for Sheriff Administrative Services, Operations, Regional Dispatch, Animal Control as well as the 2011 Law Enforcement Realignment cost center.

- Administrative Services: Provides support services to all the Sheriff's Office various divisions and units. Functional areas in Admin include Civil/Records Unit, Coroner, Professional Standards Unit (PSU), Sheriff's Property and Evidence Unit (SPU), Public Administrator, and Fiscal.

- Operations: Includes Deputy Sheriff Patrol and Investigations, the Mobile Crisis Teams, and the Nevada County Sheriff's Search and Rescue (NCSSAR)

- Regional Dispatch Center: Provides dispatch services for Nevada County Sheriff's Office and the police departments of Grass Valley, Nevada City, Truckee and is the County's Public Safety Answering Point (PSAP).

- Animal Control: Is charged with protecting the public from injury, intimidation, irritation, property damage, and annoyance from animals (public protection) and at the same time protecting animals from improper use, abuse, neglect, and inhumane treatment by humankind (animal welfare).

- Realignment: Distributes funding from the state for many public safety programs that were realigned to counties with the 2011 Realignment effort. Funds in this cost center are included in the Local Law Enforcement Services Subaccount and are currently funded through the State of California from motor vehicle license fees. This cost center represents that portion of the Realignment Fund allocated for various Law Enforcement Services and investigations undertaken by the Sheriff's Office.

Accomplishments:
- Added a Sergeant to oversee a newly invigorated Special Investigations Unit (SIU). The goal of the SIU is to be a proactive investigations unit that focuses on solving crimes, primarily associated with narcotics and burglaries and that generally affect the quality of life in Nevada County.

- Kicked off the design-build project for a NCSO Regional Firearms Training Facility. The project is in the design stage and is anticipated to be completed in the fall of 2027. This will be an indoor training and firearms range that will help ensure the regular, diverse, and on-going training of our law enforcement officers.

- Began the design-build process for the construction of a communications tower at the Regional Dispatch Center, which will support the microwave backhaul solution to allow for the necessary core integration with the California Governor's Office of Emergency Services' (Cal OES) California Radio Interoperable System (CRIS) which, once implemented, will become the primary radio system that NCSO will use for Land Mobile Radio (LMRS) communications.

Sheriff Services

- Completed the major upgrade of the Sheriff's Office body-worn camera equipment to Axon equipment, including In-Car Cameras, Evidence Program, and Interview Room. All Sheriff Deputies and Correctional Officers have full utilization of this upgraded system and, overall, the investment in this equipment has enhanced and streamlined Sheriff's Office processes.

- Animal Control successfully rescued over 200 animals following an animal welfare check with support from the Sheriff's Humane Emergency Rescue Team (H.E.A.R.T). Temporary shelter was constructed for these animals by NCSO and H.E.A.R.T so they could be given medical care and until they could be successfully rehomed.

- Conducted a full inventory of the Sheriff's Property Unit (SPU) over a seven-day period to ensure all evidence was properly categorized and accounted for.

Goals:

1. Complete the design process for the Regional Firearms Training Facility and begin construction with the goal of completion in the fall of 2027.

2. Complete the design and building of the communications tower at the Regional Dispatch Center with the goal of completion in the fall of 2026.

3. Upgrade the Sheriff's Records Management System, Jail Management System and computer-aided dispatch (CAD) system. This project will include participation of several local law enforcement partners.

4. Successfully launch the SIU unit and increase the investigation capacity of the Sheriff's Office through this unit as well as utilization of the recent investments in crime focused software tools, such as Flock and Peregrine.

How We Measure Success:

Workload-Based Measures			
	2023 Actual	**2024 Actual**	**2025 Actual**
NCSO Calls for Service, Including Animal Control	39,023	40,233	37,373
All Agencies – Calls for Service	78,046	82,509	81,293
Mobile Crisis Team – Persons Served	402	459	300
Search and Rescue Incidents	111	105	100

Sheriff Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	98,093	93,500	93,500	93,500	-	0%
42 - Fines, Forfeitures & Penalties	13,710	-	7,590	-	-	0%
43 - Use of Money & Property	348,383	61,485	234,885	61,485	-	0%
44 - Intergovernmental Revenues	4,876,854	5,343,474	3,447,011	5,573,201	-	4%
45 - Charges for Services	1,412,754	1,654,128	1,643,120	1,564,393	-	-5%
46 - Miscellaneous Revenues	281,661	20,000	29,405	-	-	-100%
47 - Other Financing Sources	3,653,063	5,256,759	4,737,588	10,690,688	-	103%
Total Revenue	**10,684,518**	**12,429,346**	**10,193,099**	**17,983,267**		**45%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	18,901,828	21,271,027	20,724,543	23,076,671	-	8%
52 - Services & Supplies	4,988,030	6,872,327	6,091,572	6,696,805	-	-3%
53 - Other Charges	4,652,775	4,114,483	4,301,118	4,903,315	-	19%
54 - Capital Assets	3,344,916	3,947,429	6,122,742	13,744,700	-	248%
55 - Other Financing Uses	1,346,895	3,271,284	2,754,027	8,385,055	-	156%
56 - Interfund Activity	(623,193)	(694,658)	(711,345)	(633,148)	-	-9%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**32,611,251**	**38,781,892**	**39,282,657**	**56,173,398**		**45%**
Net Cost	**(21,926,733)**	**(26,352,546)**	**(29,089,558)**	**(38,190,131)**	**-**	**45%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	15,743,319	47,498,801	(31,755,482)
1141 - AUTOMATED WARRANT SYSTEM	585	4,958	(4,373)
1168 - CIVIL FEE - AB709	9,200	9,400	(200)
1169 - ATTACHMENT ASSMT FEE	5,200	32,400	(27,200)
1171 - RURAL & SMALL CO L.A.P.	540,000	5,651,393	(5,111,393)
1355 - WILSON FAMILY TRUST	-	-	-
1357 - ANIMAL HEALTH FUND	500	-	500
1358 - SPAY & NEUTER FUND	300	-	300
1450 - FED ASSET FORFEIT FUND	2,500	75,092	(72,592)
1453 - FINGERPRINT IDENT	3,000	52,000	(49,000)
1482 - LRF 2011 - PUBLIC SAFETY	1,486,529	1,486,529	-
1642 - LAW ENFORCEMENT SVC FUND	188,134	1,279,825	(1,091,691)
1675 - GC 76104.6 STATE DNA ACT	2,000	22,000	(20,000)
1679 - ANTI-DRUG ABUSE/GANG DIV	1,000	30,000	(29,000)
1680 - ST ASSET FORFEITURE	1,000	31,000	(30,000)
	17,983,267	**56,173,398**	**(38,190,131)**

Sheriff Services

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	99.00	103.00	105.00

Cost Centers in this Department:

20201 - Sheriff Services
20202 - 2011 RIgn-Law Enforcement Activities
20204 - Dispatch Services
20205 - Operations
20704 - Animal Control

20201 - Sheriff Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	42,634	40,000	40,000	40,000	-	0%
42 - Fines, Forfeitures & Penalties	13,710	-	7,590	-	-	0%
43 - Use of Money & Property	346,121	60,685	233,745	60,685	-	0%
44 - Intergovernmental Revenues	3,239,385	-	56,976	2,475,000	-	0%
45 - Charges for Services	90,714	84,375	85,792	84,375	-	0%
46 - Miscellaneous Revenues	281,661	-	7,041	-	-	0%
47 - Other Financing Sources	3,653,063	1,670,041	1,657,731	7,358,014	-	341%
Total Revenue	**7,667,288**	**1,855,101**	**2,088,875**	**10,018,074**		**440%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	16,530,748	4,961,390	4,851,237	5,327,955	-	7%
52 - Services & Supplies	4,672,263	960,511	1,151,922	1,127,592	-	17%
53 - Other Charges	3,527,496	1,132,586	1,184,705	1,600,983	-	41%
54 - Capital Assets	3,344,916	-	4,000,000	12,551,700	-	0%
55 - Other Financing Uses	244,892	1,893,928	1,335,794	7,158,068	-	278%
56 - Interfund Activity	(619,710)	(432,244)	(433,862)	(448,032)	-	4%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**27,700,605**	**8,516,171**	**12,089,796**	**27,318,266**		**221%**
Net Cost	**(20,033,317)**	**(6,661,070)**	**(10,000,921)**	**(17,300,192)**	**-**	**160%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	9,265,455	20,130,198	(10,864,743)
1141 - AUTOMATED WARRANT SYSTEM	585	4,958	(4,373)
1168 - CIVIL FEE - AB709	9,200	9,400	(200)
1169 - ATTACHMENT ASSMT FEE	5,200	32,400	(27,200)
1171 - RURAL & SMALL CO L.A.P.	540,000	5,651,393	(5,111,393)
1450 - FED ASSET FORFEIT FUND	2,500	75,092	(72,592)
1453 - FINGERPRINT IDENT	3,000	52,000	(49,000)
1642 - LAW ENFORCEMENT SVC FUND	188,134	1,279,825	(1,091,691)
1675 - GC 76104.6 STATE DNA ACT	2,000	22,000	(20,000)
1679 - ANTI-DRUG ABUSE/GANG DIV	1,000	30,000	(29,000)
1680 - ST ASSET FORFEITURE	1,000	31,000	(30,000)
	10,018,074	**27,318,266**	**(17,300,192)**

20202 - 2011 RIgn-Law Enforcement Activities

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	1,636,117	1,427,732	1,602,602	1,486,529	-	4%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**1,636,117**	**1,427,732**	**1,602,602**	**1,486,529**		**4%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	-	-	-	-	-	0%
53 - Other Charges	583,849	487,968	621,961	538,631	-	10%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	1,052,106	939,764	980,641	947,898	-	1%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**1,635,954**	**1,427,732**	**1,602,602**	**1,486,529**		**4%**
Net Cost	**162**	**-**	**-**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
1482 - LRF 2011 - PUBLIC SAFETY	1,486,529	1,486,529	-
	1,486,529	**1,486,529**	**-**

20204 - Dispatch Services

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	1,352	36,000	92,178	-	-	-100%
45 - Charges for Services	1,318,850	1,505,503	1,468,704	1,415,768	-	-6%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	-	-	-	-	0%
Total Revenue	**1,320,202**	**1,541,503**	**1,560,882**	**1,415,768**		**-8%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	1,908,256	2,054,904	1,988,916	2,113,121	-	3%
52 - Services & Supplies	143,921	343,665	368,853	297,043	-	-14%
53 - Other Charges	412,850	442,023	442,023	228,559	-	-48%
54 - Capital Assets	-	-	23,380	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	(3,483)	(3,657)	(3,726)	(3,912)	-	7%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,461,544**	**2,836,935**	**2,819,446**	**2,634,811**		**-7%**
Net Cost	**(1,141,342)**	**(1,295,432)**	**(1,258,564)**	**(1,219,043)**	**-**	**-6%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	1,415,768	2,634,811	(1,219,043)
	1,415,768	**2,634,811**	**(1,219,043)**

20205 - Operations

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	-	-	-	-	-	0%
44 - Intergovernmental Revenues	-	3,879,742	1,695,255	1,611,672	-	-58%
45 - Charges for Services	-	47,250	47,250	47,250	-	0%
46 - Miscellaneous Revenues	-	20,000	22,364	-	-	-100%
47 - Other Financing Sources	-	3,326,707	2,872,721	3,271,547	-	-2%
Total Revenue	**-**	**7,273,699**	**4,637,590**	**4,930,469**		**-32%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	13,658,757	13,324,979	14,817,167	-	8%
52 - Services & Supplies	-	5,243,512	4,238,114	5,077,107	-	-3%
53 - Other Charges	-	1,911,578	1,912,080	2,453,569	-	28%
54 - Capital Assets	-	3,947,429	2,099,362	1,193,000	-	-70%
55 - Other Financing Uses	-	370,498	370,498	279,089	-	-25%
56 - Interfund Activity	-	(258,757)	(273,757)	(181,204)	-	-30%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**-**	**24,873,017**	**21,671,276**	**23,638,728**		**-5%**
Net Cost	**-**	**(17,599,318)**	**(17,033,686)**	**(18,708,259)**	**-**	**6%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	4,930,469	23,638,728	(18,708,259)
	4,930,469	**23,638,728**	**(18,708,259)**

20704 - Animal Control

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	55,459	53,500	53,500	53,500	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	2,262	800	1,140	800	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	3,190	17,000	41,374	17,000	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	-	260,011	207,136	61,127	-	-76%
Total Revenue	**60,911**	**331,311**	**303,150**	**132,427**		**-60%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	462,825	595,976	559,411	818,428	-	37%
52 - Services & Supplies	171,845	324,639	332,683	195,063	-	-40%
53 - Other Charges	128,581	140,328	140,349	81,573	-	-42%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	49,897	67,094	67,094	-	-	-100%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**813,148**	**1,128,037**	**1,099,537**	**1,095,064**		**-3%**
Net Cost	**(752,236)**	**(796,726)**	**(796,387)**	**(962,637)**	**-**	**21%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	131,627	1,095,064	(963,437)
1355 - WILSON FAMILY TRUST	-	-	-
1357 - ANIMAL HEALTH FUND	500	-	500
1358 - SPAY & NEUTER FUND	300	-	300
	132,427	**1,095,064**	**(962,637)**

TREASURER-TAX COLLECTOR







NEVADA COUNTY
CALIFORNIA

Treasurer-Tax Collector

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.

Department Summary:
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:

Treasury Division: A State mandated function responsible for providing financial and investment services to all county departments, special districts and county schools. Serves as the county's bank, managing deposits from county departments, schools, and special districts. Ensures liquidity for expenditures and invests idle funds under the Prudent Investor Standard to generate earnings for pool participants.

Tax Division: Responsible for the accurate and effective billing and collection of property related taxes for approximately 65,000 properties, supporting schools, cities, and county services. Also manages cannabis taxes, transient occupancy (short-term rental) taxes (TOT), and taxes involved in bankruptcy proceedings.

Accomplishments:

- **Treasury Administration:** In 2025, the Treasury portfolio achieved a total rate of return (TRR) of 3.13%, generating record interest earnings of $10.59 million for pool participants. The Treasury division earned Investment Policy Certification by the California Municipal Treasurer's Association (CMTA), ensuring full compliance with current State statutes governing local government investment practices.

- **Tax Administration:** Successfully managed high-volume billing and collections for property, cannabis, and transient occupancy taxes (TOT), ensuring timely and accurate revenue processing.

- **System Modernization:** Played a core role in the countywide Workday ERP deployment, implementing banking and settlement functions, automating operations, integrating cash sales, enabling real-time cash-flow forecasting, and redesigning workflows for greater efficiency.

- **Community Engagement:** Expanded public outreach through youth programs, civic events, and educational presentations; partnered with the Cannabis Alliance, Economic Development, and Code Enforcement on shared priorities.

- **Policy & Legislative Leadership:** Advanced critical initiatives through active participation in the California Association of County Treasurer-Tax collectors Legislative Committee, influencing legislation on Transient Occupancy Tax (AB346) and enhanced property owner protections in Chapter 8 tax sales (AB418).

- **Leadership & Staff Development:** Celebrated staff accomplishments and supported meaningful participation in key leadership initiatives, including the Countywide Emergency Operations Center, the Nevada County Community Leadership Institute (NCCLI), multiple CACTTC committees (Executive, Legislative, Treasury, Bankruptcy, and Excess Proceeds), the Nevada County Artificial Intelligence Policy Workgroup, and the CEO Advisory Council.

Goals:

1) **Treasury Administration:** Upgrade investment management software to ensure seamless alignment and data integration with the Workday ERP system.

2) **Tax Administration:** Implement e-billing for property taxes; expand electronic payment options to enhance payment flexibility for taxpayers while reducing processing costs. Manage high volume billing and collection for property, cannabis, and transient occupancy taxes (TOT).

3) **Operational Excellence**: Update County cash management guidelines in conjunction with the Auditor's office to reinforce cash handling internal controls and minimize risk.

4) **System Modernization**: Migrate cannabis tax records into Workday for improved financial accuracy and streamlined reporting.

5) **Stakeholder Engagement**: Finalize and release a Transient Occupancy Tax (TOT) Handbook to enhance clarity and reduce compliance errors, provide tax guidance to all newly licensed cannabis dispensaries, and enhance the website to increase unsecured business tax education.

Treasurer-Tax Collector

How We Measure Success:

Workload

Division	Measure	23/24 Actual	24/25 Actual	25/26 Actual	26/27 Target
Tax	Secured property tax bills generated	65,919	64,687	64,112	64,112
Tax & Treasury	Website Visits	N/A	72,523	74,426	76,000
Tax & Treasury	Phone calls answered	N/A	N/A	4,100	4,000
Treasury	Investment transactions executed	946	1,188	1,213	1,250
Tax	Liens filed	1,288	1,080	847	821
Cannabis	Cannabis Tax Registrations	178	147	149	150
TOT	TOT Registrations	262	302	281	317

Outcomes

Division	Measure	23/24 Actual	24/25 Actual	25/26 Actual	26/27 Target
Tax	Secured property tax collection rate	97.34%	97.91%	97.78%	98%
Tax	Property Taxes paid electronically	26.74%	30.62%	32.01%	35%
Tax	Compliance with statutory deadlines for tax bill mailing and publications	100%	100%	100%	100%
Tax	Liens Released	N/A	316	102	295
Treasury	Interest earned (Treasury Pool)	$7,206,763	$10,435,998	$10,575,511	$10,600,000
Cannabis	Cannabis Tax Collected	$356,967	$433,046	$388,457	$400,000
TOT	TOT Collected	$1,199,635	$1,320,378	$1,426,796	$1,450,000

SECTION 3
INDEPENDENT COUNTY AUTHORITIES

FINANCE AUTHORITY







NEVADA COUNTY
CALIFORNIA

Finance Authority

Department Summary:
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 Cost Center makes debt service payments generally on public sale debt on behalf of the County. The Other Debt Financing budget (Cost Center 11016) makes debt service payments generally for "private placement" debt that is not included in this Cost Center.

Accomplishments:
- This department is non-programmatic in nature and as such does not generally set specific goals.

Goals:
- This department is non-programmatic in nature and as such does not generally record accomplishments.

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
	NA				

Outcome-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
	NA				

Finance Authority

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	1,590	-	3,000	3,000	-	0%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	-	-	-	-	-	0%
46 - Miscellaneous Revenues	-	-	-	-	-	0%
47 - Other Financing Sources	2,398,385	2,266,140	2,266,140	2,125,831	-	-6%
Total Revenue	**2,399,975**	**2,266,140**	**2,269,140**	**2,128,831**		**-6%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	-	-	-	-	-	0%
52 - Services & Supplies	1,500	1,450	1,450	1,950	-	34%
53 - Other Charges	2,411,633	2,264,690	2,264,690	2,126,881	-	-6%
54 - Capital Assets	-	-	-	-	-	0%
55 - Other Financing Uses	-	-	-	-	-	0%
56 - Interfund Activity	-	-	-	-	-	0%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**2,413,133**	**2,266,140**	**2,266,140**	**2,128,831**		**-6%**
Net Cost	**(13,158)**	**-**	**3,000**	**-**	**-**	**0%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
3631 - FINANCE AUTHORITY	2,128,831	2,128,831	-
	2,128,831	**2,128,831**	**-**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	0.00	0.00	0.00

Cost Centers in this Department:

93010 - Finance Authority


COUNTY OF NEVADA
CALIFORNIA

SANITATION DISTRICT NO. 1







NEVADA COUNTY
CALIFORNIA

Sanitation District No. 1

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.

Department/Division Summary:
The Sanitation District administers, operates, and maintains wastewater collection systems and treatment and disposal facilities with 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.

- The Wastewater Operations Division: Oversees the operation, maintenance, and regulatory compliance of the 7 Wastewater Treatment Facilities.

- The Wastewater Collections Division: Oversees the maintenance, cleaning, and improvements for the infrastructure outside of the Treatment Facility footprints.

- The Wastewater Electrical / Mechanical Division: Oversees the preventative and emergency maintenance within the other two divisions of wastewater.

Accomplishments:
- Secured new sewer cleaning and maintenance equipment to ensure that our fleet remains efficient and able to respond to emergencies effectively.

- Worked to improve wastewater public outreach with WWTP tours and what-not-to-flush campaigns.

- Cleaned over 220,000 feet of gravity sewer mainline pipe and video inspected nearly 24,000 feet of pipe using closed-circuit video inspection equipment.

- Invested in wastewater infrastructure in Lake of the Pines and Lake Wildwood with pipelining and manhole rehabilitation projects, safety redundancies, generator and pump replacements, and improvements at the WWTP.

Sanitation District No. 1

Goals:

1. Increase public awareness through informational programs by effectively communicating with all interested parties on wastewater issues for Sanitation District No. 1 customers.

    - 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 up to date and continue to evaluate best practices to increase consumer confidence.

    - Maintain contact with associations actively involved in wastewater issues, including California State Association of Counties, Rural County Representatives of California, 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.

2. Continue to identify both critical infrastructure projects and funding sources for necessary upgrades and replacements to aging wastewater infrastructure.

    - Identify outside grant funding resources to allow for the pursuit of capital improvement projects to benefit compliance and operations within the sanitation district zones.

3. Effectively operate and maintain Sanitation District wastewater collection systems in accordance with local, state and federal rules, regulations, and permits.

    - Evaluate and update the Sanitation District Code and related specifications. Make necessary revisions and implement the changes. This will require communication with affected contractor groups, realtors, and stakeholders.

    - Clean 300,000 linear feet of sewer main and conduct video inspections of sewer main as needed to effectively troubleshoot excessive infiltration and plan for future repairs/replacement.

    - Issue contracts to perform pipe and manhole lining and rehabilitation projects for the Lake Wildwood and Lake of the Pines zones.

    - Improve and implement an inflow and infiltration program to prevent the unnecessary treatment of storm water and reduce conveyance and treatment costs. This will include inspection and corrective action for sewer infrastructure connected to the public sewer system, but that is privately owned and not maintained by the district.

Sanitation District No. 1

How We Measure Success:

Workload-Based Measures					
Goal		**23/24 Actual**	**24/25 Actual**	**25/26 Estimate**	**26/27 Target**
2	# of wastewater permits issued	28	39	38	35
2	Feet of line cleaned through the maintenance program	250,000	292,000	220,000	225,000
2	Feet of line inspected with CCTV video equipment	30,000	27,000	24,000	25,000
2	# of emergency response calls responded to by wastewater staff after hours.	n/a	1,850	1,900	1,800

Sanitation District No. 1

Revenue

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
40 - Taxes	-	-	-	-	-	0%
41 - License, Permits & Franchises	-	-	-	-	-	0%
42 - Fines, Forfeitures & Penalties	-	-	-	-	-	0%
43 - Use of Money & Property	280,622	278,418	287,180	291,023	-	5%
44 - Intergovernmental Revenues	-	-	-	-	-	0%
45 - Charges for Services	10,160,638	10,175,760	10,024,111	10,033,111	-	-1%
46 - Miscellaneous Revenues	8,404	230,697	230,395	205,731	-	-11%
47 - Other Financing Sources	2,063,694	2,353,569	2,480,917	47,262	-	-98%
Total Revenue	**12,513,357**	**13,038,444**	**13,022,603**	**10,577,127**		**-19%**

Expense

Major Account Classification	24/25 Actual	25/26 Adopted	25/26 Estimated	26/27 Proposed	26/27 Adopted	% Change
51 - Salaries & Benefits	2,856,908	3,317,242	3,375,830	3,520,712	-	6%
52 - Services & Supplies	2,795,726	5,078,102	5,285,860	5,673,393	-	12%
53 - Other Charges	9,440,081	8,443,026	8,610,011	8,912,170	-	6%
54 - Capital Assets	745,127	805,850	1,614,923	335,338	-	-58%
55 - Other Financing Uses	(514,814)	2,327,101	2,327,100	20,000	-	-99%
56 - Interfund Activity	(4,463,507)	(5,667,345)	(5,763,509)	(6,372,701)	-	12%
57 - Contingency	-	-	-	-	-	0%
Total Expense	**10,859,522**	**14,303,976**	**15,450,215**	**12,088,912**		**-15%**
Net Cost	**1,653,835**	**(1,265,532)**	**(2,427,612)**	**(1,511,785)**	**-**	**19%**

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
VARIOUS WASTEWATER ZONES	10,577,127	12,088,912	(1,511,785)
	10,577,127	**12,088,912**	**(1,511,785)**

Staffing Analysis:	2024-25 Adopted	2025-26 Adopted	2026-27 Proposed
Full-Time Equivalent (FTE)	18.00	18.00	18.00

Cost Centers in this Department:

91005 - Sanitation District No. 1

SECTION 4
COUNTY RESOURCES

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
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	2.00	2.00	0.00
			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			**25.00**	**25.00**	**0.00**
Assessor Total				**25.00**	**25.00**	**0.00**
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	1.00	1.00	0.00
			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
			Program Manager	0.00	1.00	1.00
			Senior Accountant Auditor	3.00	2.00	(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	1.00	1.00	0.00
			Administrative Services Assistant	1.00	1.00	0.00
			Board Clerk I/II	1.00	1.00	0.00
			Chair, Board of Supervisors	1.00	1.00	0.00
			Chief Deputy Clerk of the Board of Supervisors	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 / Registrar of Voters	10501	Elections	Administrative Assistant I/II	0.50	0.50	0.00
			Assistant County Clerk-Recorder	0.70	0.90	0.20
			Clerk-Recorder Assistant I/II	1.00	1.00	0.00
			Clerk-Recorder/Registrar of Voters	0.60	0.80	0.20
			Senior Clerk Recorder Assistant	1.00	1.00	0.00
			Senior Clerk-Recorder Technician	0.90	1.20	0.30
	10501 Total			**4.70**	**5.40**	**0.70**
	20701	Recorder	Administrative Assistant I/II	0.50	0.50	0.00
			Assistant County Clerk-Recorder	0.30	0.10	(0.20)
			Clerk-Recorder Assistant I/II	3.00	3.00	0.00
			Clerk-Recorder/Registrar of Voters	0.40	0.20	(0.20)
			Senior Clerk Recorder Assistant	1.00	1.00	0.00
			Senior Clerk-Recorder Technician	0.10	(0.20)	(0.30)
	20701 Total			**5.30**	**4.60**	**(0.70)**
Clerk-Recorder / Registrar of Voters Total				**10.00**	**10.00**	**0.00**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
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	3.00	3.00	0.00
			Agricultural Commissioner	1.00	1.00	0.00
			Deputy Agricultural Commissioner	1.00	1.00	0.00
			Office Assistant I/II	0.00	0.00	0.00
			Senior Office Assistant	1.00	1.00	0.00
	20601 Total			**6.00**	**6.00**	**0.00**
	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	0.00	(1.00)
			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	1.00	(1.00)
			Supervising Building Insp/Plans Examiner	2.00	2.00	0.00
	20602 Total			**12.00**	**10.00**	**(2.00)**
	20707	CDA Admin	Accounting Technician	4.00	5.00	1.00
			Administrative Analyst I/II	4.00	3.00	(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	0.00	(1.00)
			Senior Administrative Analyst	3.00	3.00	0.00
			Senior Office Assistant	4.00	4.00	0.00
	20707 Total			**19.00**	**18.00**	**(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	0.00	(1.00)
			Senior Planner	2.00	2.00	0.00
	20708 Total			**10.00**	**9.00**	**(1.00)**
	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**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
Comm Dev Agency (Cont.)	40108	Environmental Health	Director of Environmental Health	1.00	1.00	0.00
			Environmental Specialist I/II/III/IV	5.00	0.00	(5.00)
			Environmental Health Specialist I/II/III/IV	0.00	6.00	6.00
			Environmental Health Specialist Supervisor	2.00	2.00	0.00
			Permit Processing Technician	1.00	1.00	0.00
			Program Manager	2.00	2.00	0.00
			Senior Community Development Tech	4.00	3.00	(1.00)
	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**
	91001	Solid Waste -Western	Landfill Maintenance Technician I/II	2.00	2.00	0.00
			Program Manager	0.00	0.00	0.00
			Senior Community Development Tech	2.00	2.00	0.00
	91001 Total			**4.00**	**4.00**	**0.00**
	91003	Transit Services	Bus Driver	15.00	15.00	0.00
			Office Assistant I/II	0.50	0.50	0.00
			Supervising Bus Driver	2.00	2.00	0.00
			Transit Services Manager	1.00	1.00	0.00
	91003 Total			**18.50**	**18.50**	**0.00**
	91005	Sewage Collection & Disposal	Sanitation General Manager	1.00	1.00	0.00
			Senior Waste Water Service Worker	2.00	2.00	0.00
			Waste Water Collection Supervisor	1.00	1.00	0.00
			Waste Water Electrical/Mechanical Supervisor	1.00	1.00	0.00
			Waste Water Electrical/Mechanical Worker I/II	2.00	2.00	0.00
			Waste Water Operations Manager	0.00	0.00	0.00
			Waste Water Plant Operations Supervisor	1.00	1.00	0.00
			Waste Water Service Worker I/II	5.00	5.00	0.00
			Waste Water Treatment Systems Operator I/II/III/IV	5.00	5.00	0.00
	91005 Total			**18.00**	**18.00**	**0.00**
	92001	Fleet Management	Fleet Mechanic I/II	0.00	2.00	2.00
			Fleet Services Manager	0.00	1.00	1.00
			Heavy Equipment Mechanic I/II	0.00	4.00	4.00
			Supervising Mechanic	0.00	1.00	1.00
	92001 Total			**0.00**	**8.00**	**8.00**
	92005	Fleet	Fleet Mechanic I/II	2.00	0.00	(2.00)
			Fleet Services Manager	1.00	0.00	(1.00)
			Heavy Equipment Mechanic I/II	4.00	0.00	(4.00)
			Supervising Mechanic	1.00	0.00	(1.00)
	92005 Total			**8.00**	**0.00**	**(8.00)**
Comm Dev Agency Total				**161.50**	**157.50**	**(4.00)**
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	0.00	(1.00)
	10301 Total			**10.00**	**9.00**	**(1.00)**
County Counsel Total				**10.00**	**9.00**	**(1.00)**
County Executive Office	10103	County Executive	Administrative Analyst I/II	3.00	2.00	(1.00)
			Assistant County Executive Officer	1.00	1.00	0.00
			County Executive Officer	1.00	1.00	0.00
			Deputy County Executive Officer	1.00	1.00	0.00
			Principal Management Analyst	0.00	1.00	1.00
			Project Administrator	0.00	0.00	0.00
			Project Coordinator	1.00	1.00	0.00
			Public Information Officer	1.00	1.00	0.00
			Senior Management Analyst	3.00	3.00	0.00
	10103 Total			**11.00**	**11.00**	**0.00**
County Executive Office Total				**11.00**	**11.00**	**0.00**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
District Attorney	20103	District Attorney	Administrative Analyst I/II	2.00	2.00	0.00
			Assistant District Attorney	1.00	1.00	0.00
			Attorney I/II/III - Criminal	7.00	7.00	0.00
			Chief of District Attorney Investigations	1.00	1.00	0.00
			Chief of DA Investigations/Victim Witness	0.00	0.00	0.00
			District Attorney	1.00	1.00	0.00
			District Attorney Investigator	4.00	4.00	0.00
			Evidence Tech	1.00	1.00	0.00
			Legal Office Assistant I/II	2.00	2.00	0.00
			Legal Office Supervisor	0.00	1.00	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	0.00	(1.00)
			Supervising Criminal Attorney	2.00	2.00	0.00
	20103 Total			**28.00**	**28.00**	**0.00**
	50608	Victim/Witness	Administrative Analyst I/II	0.50	1.00	0.50
			Senior Victim/Witness Advocate	1.00	1.00	0.00
			Victim/Witness Advocate	2.00	2.00	0.00
	50608 Total			**3.50**	**4.00**	**0.50**
District Attorney Total				**31.50**	**32.00**	**0.50**
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	0.00	0.00	0.00
			Child Support Officer I/II	1.00	1.00	0.00
			Director of Child Support Services	1.00	1.00	0.00
			Human Services Specialist I/II/III/IV	11.00	0.00	(11.00)
			Human Services Specialist Trainee/I/II/III/IV	0.00	10.00	10.00
			Human Services Supervisor	0.00	2.00	2.00
			Program Manager	1.00	1.00	0.00
			Social Services Supervisor	2.00	0.00	(2.00)
	20109 Total			**17.00**	**16.00**	**(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	1.00	1.00	0.00
			Administrative Services Associate	1.00	1.00	0.00
			Administrative Services Officer	1.00	1.00	0.00
			Chief Probation Officer	1.00	1.00	0.00
			Deputy Probation Officer I/II/III	17.00	17.00	0.00
			Legal Office Assistant I/II	4.00	4.00	0.00
			Probation Assistant I/II	1.00	1.00	0.00
			Probation Program Manager	2.00	2.00	0.00
			Senior Legal Office Assistant	0.00	0.00	0.00
			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	2.40	2.00	(0.40)
			Administrative Assistant I/II	1.10	1.25	0.15
			Administrative Services Assistant	0.40	0.60	0.20
			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	0.00	0.00	0.00
			Public Health Nurse I/II/Sr	1.00	1.40	0.40
			Senior Administrative Analyst	0.80	1.00	0.20
	40101 Total			**7.95**	**8.50**	**0.55**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
Health & Human Services Agency (Cont.)	40102	Health Education	Administrative Analyst I/II	0.00	0.15	0.15
			Administrative Services Assistant	0.20	0.00	(0.20)
			Health Education Coordinator	4.05	4.00	(0.05)
			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			**11.25**	**11.15**	**(0.10)**
	40103	Admin Behavioral Health	Accounting Technician	0.00	3.00	3.00
			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	0.00	(1.00)
			Director of Behavioral Health and Homelessness	0.00	1.00	1.00
			Health Technician I/II	5.00	3.00	(2.00)
			Program Manager	1.00	1.00	0.00
			Quality Assurance BH Ther—Lic	1.00	1.00	0.00
			Senior Administrative Analyst	2.00	2.00	0.00
			Senior Health Technician	1.00	0.00	(1.00)
			Supervising Health Technician	1.00	1.00	0.00
	40103 Total			**18.00**	**18.00**	**0.00**
	40104	Children Behavioral Health	Behavioral Health Clinic Supervisor I/II	2.00	2.00	0.00
			Behavioral Health Medical Director	0.00	0.00	0.00
			Behavioral Health Nurse I/II	0.10	0.10	0.00
			Behavioral Health Therapist I/II/Licensed	9.75	9.75	0.00
			Behavioral Health Worker I/II/III	2.00	2.00	0.00
			Health Technician I/II	1.00	1.00	0.00
			Program Manager	1.00	1.00	0.00
			Senior Health Technician	1.00	1.00	0.00
			Staff Psychiatrist	0.77	0.77	0.00
	40104 Total			**17.62**	**17.62**	**0.00**
	40105	Alcohol & Drug	Behavioral Health Clinic Supervisor I/II	2.00	2.00	0.00
			Behavioral Health Therapist I/II/Licensed	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
	40105 Total			**7.00**	**7.00**	**0.00**
	40107	Emergency & Preparedness	Administrative Analyst I/II	0.50	0.50	0.00
			Administrative Services Assistant	0.05	0.00	(0.05)
			Epidemiologist	0.50	0.00	(0.50)
			Health Technician I/II	1.25	1.25	0.00
			Public Health Emergency Prep/Resp Coordinator	1.00	1.00	0.00
			Public Health Officer	0.80	0.00	(0.80)
			Public Health Nurse I/II/Sr	1.25	1.80	0.55
			Senior Administrative Analyst	0.20	0.00	(0.20)
	40107 Total			**5.55**	**4.55**	**(1.00)**
	40110	Adult Behavioral Health	Behavioral Health Clinic Supervisor I/II	2.00	3.00	1.00
			Behavioral Health Medical Director	1.00	1.00	0.00
			Behavioral Health Nurse I/II	1.90	1.90	0.00
			Behavioral Health Therapist I/II/Licensed	10.00	9.00	(1.00)
			Behavioral Health Worker I/II/III	9.00	9.00	0.00
			Health Technician I/II	1.00	1.00	0.00
			Program Manager	1.00	1.00	0.00
			Staff Psychiatrist	0.23	0.23	0.00
	40110 Total			**26.13**	**26.13**	**0.00**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
Health & Human Services Agency (Cont.)	40114	PH Client Care Svcs	Administrative Analyst I/II	0.10	0.35	0.25
			Administrative Assistant I/II	0.90	1.75	0.85
			Administrative Services Assistant	0.35	0.40	0.05
			Clinic Practitioner	0.50	0.50	0.00
			Director of Public Health Nursing	1.00	1.00	0.00
			Epidemiologist	0.50	1.00	0.50
			Health Education Coordinator	0.50	0.55	0.05
			Health Technician I/II	1.00	0.00	(1.00)
			Physical Therapist/Occupational Therapist	1.50	1.50	0.00
			Physical Therapist/Occupational Therapist Asst	0.00	0.00	0.00
			Public Health Nurse I/II/Sr	7.55	6.60	(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	0.00	0.00	0.00
			Senior Health Technician	1.00	1.00	0.00
			Senior Physical/Occupational Therapist	0.75	0.75	0.00
	40114 Total			**18.35**	**18.10**	**(0.25)**
	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	5.00	2.00
			Program Manager	1.00	1.00	0.00
	40115 Total			**6.00**	**8.00**	**2.00**
	50101	Health and Human Services Admin	Accountant	6.00	4.00	(2.00)
			Accounting Technician	3.00	3.00	0.00
			Administrative Analyst I/II	4.00	3.00	(1.00)
			Administrative Assistant I/II	2.00	2.00	0.00
			Administrative Services Assistant	2.00	3.00	1.00
			Administrative Services Associate	3.00	4.00	1.00
			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
			Human Services Screener	0.00	1.00	1.00
			Program Manager	1.00	1.00	0.00
			Senior Accounting Assistant	2.00	2.00	0.00
			Senior Administrative Analyst	1.00	2.00	1.00
			Senior Health Technician	1.00	1.00	0.00
			Social Services Screener	1.00	0.00	(1.00)
	50101 Total			**32.00**	**32.00**	**0.00**
	50102	DSS-Admin	Administrative Analyst I/II	0.00	1.00	1.00
			Administrative Services Assistant	1.00	0.00	(1.00)
			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	0.00	(2.00)
			Human Services Specialist Trainee/I/II/III/IV	0.00	2.00	2.00
			Program Manager	1.00	1.00	0.00
			Social Work Supervisor I/II	1.00	1.00	0.00
			Social Worker I/II/III	7.00	7.00	0.00
	50103 Total			**14.00**	**14.00**	**0.00**
	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**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
Health & Human Services Agency (Cont.)	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	1.00	1.00	0.00
			Employment and Training Worker I/II/III	1.00	1.00	0.00
			Human Services Screener	0.00	5.00	5.00
			Human Services Specialist I/II/III/IV	50.00	0.00	(50.00)
			Human Services Specialist Trainee/I/II/III/IV	0.00	47.00	47.00
			Human Services Supervisor	0.00	5.00	5.00
			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	0.00	(5.00)
			Social Services Supervisor	5.00	0.00	(5.00)
			Social Worker I/II/III	3.00	4.00	1.00
	50105 Total			**73.00**	**71.00**	**(2.00)**
	50501	Veterans Services	Program Manager	1.00	1.00	0.00
			Office Assistant I/II	1.00	1.00	0.00
			Human Services Specialist I/II/III/IV	2.00	0.00	(2.00)
			Human Services Specialist Trainee/I/II/III/IV	0.00	2.00	2.00
	50501 Total			**4.00**	**4.00**	**0.00**
	50601	Housing & Community Services Admin	Administrative Services Associate	0.00	0.00	0.00
			Director of Housing and Community Services	1.00	1.00	0.00
			Facilities Project Manager	1.00	1.00	0.00
			Senior Administrative Analyst	1.00	1.00	0.00
	50601 Total			**3.00**	**3.00**	**0.00**
Health and Human Services Agency Total				**331.85**	**330.05**	**(1.80)**
Human Resources	10401	Personnel Services	Administrative Analyst I/II	0.00	1.00	1.00
			Director of Human Resources	1.00	1.00	0.00
			Management Analyst I/II	1.00	0.00	(1.00)
			Principal Management Analyst	2.00	1.00	(1.00)
			Senior Management Analyst	1.00	2.00	1.00
			Senior Management Technician	5.00	5.00	0.00
			Senior Office Assistant	0.00	1.00	1.00
	10401 Total			**10.00**	**11.00**	**1.00**
Human Resources Total				**10.00**	**11.00**	**1.00**
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	4.00	4.00	0.00
			Senior Building and Grounds Specialist	2.00	2.00	0.00
			Supervising Building Maintenance Specialist	1.00	1.00	0.00
	10702 Total			**16.00**	**16.00**	**0.00**
	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	1.00	(2.00)
			Administrative Assistant I/II	1.00	1.00	0.00
			Administrative Services Associate	1.00	1.00	0.00
			Administrative Services Officer	1.00	2.00	1.00
			Chief Fiscal & Admin Officer	1.00	1.00	0.00
			County Information Security Officer	0.00	1.00	1.00
			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			**13.00**	**13.00**	**0.00**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
Information & General Services (Cont.)	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	1.00	0.00	(1.00)
			Geographic Information Systems (GIS) Analyst I/II	2.00	2.00	0.00
			Information Systems Analyst Trainee/I/II	7.00	5.00	(2.00)
			Information Systems Manager I	2.00	2.00	0.00
			Network Systems Analyst I/II	5.00	5.00	0.00
			Program Manager	0.00	1.00	1.00
			Senior Information Systems Analyst	6.00	6.00	0.00
			Senior Network System Analyst	3.00	3.00	0.00
	11007 Total			**32.00**	**30.00**	**(2.00)**
	20702	Emergency Services	Administrative Analyst I/II	3.00	3.00	0.00
			Defensible Space Inspector	0.00	0.00	0.00
			Defensible Space Inspector I/II	4.00	2.00	(2.00)
			Director of Emergency Services	1.00	1.00	0.00
			Forestry Project Manager	1.00	1.00	0.00
			Professional Forester	0.00	0.00	0.00
			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			**12.00**	**10.00**	**(2.00)**
	20712	Animal Shelter	Animal Shelter Supervisor	0.00	1.00	1.00
			Kennel Attendant	0.00	5.20	5.20
			Senior Office Assistant	0.00	1.00	1.00
	20712 Total			**0.00**	**7.20**	**7.20**
	60201	Library Services	Accounting Technician	1.00	1.00	0.00
			Administrative Services Assistant	1.00	1.00	0.00
			County Librarian	1.00	1.00	0.00
			Librarian I/II/III	9.00	9.00	0.00
			Library Assistant I/II/III	16.50	15.50	(1.00)
			Library Assistant I/II/III - Bilingual	1.00	1.00	0.00
			Library Technician	8.50	8.50	0.00
	60201 Total			**38.00**	**37.00**	**(1.00)**
	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	Office Assistant I/II	0.00	1.00	1.00
			Senior Legal Office Assistant	1.00	0.00	(1.00)
	92004 Total			**1.00**	**1.00**	**0.00**
Information & General Services Total				**117.00**	**119.20**	**2.20**
Risk Management Admin	11005	Risk Management Admin	Administrative Analyst I/II	1.00	1.00	0.00
			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**
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**

Schedule 4-1: Position Summary

Department Name	Cost Center	Cost Center Name	Class Title	2025-26 Adopted	2026-27 Adopted	26/27 vs. 25/26
Sheriff (Cont.)	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	1.00	1.00	0.00
			Administrative Services Assistant	2.00	2.00	0.00
			Administrative Services Officer	1.00	1.00	0.00
			Chief Fiscal & Admin Officer	1.00	1.00	0.00
			Deputy Sheriff Trainee/I/II	0.00	0.00	0.00
			Evidence/Property Technician	2.00	2.00	0.00
			Legal Office Assistant I/II	4.00	4.00	0.00
			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	1.00	1.00	0.00
			Sheriff's Lieutenant	2.00	2.00	0.00
			Sheriff's Sergeant	1.00	1.00	0.00
			Undersheriff	1.00	1.00	0.00
	20201 Total			**26.00**	**26.00**	**0.00**
	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	46.00	46.00	0.00
			Legal Office Assistant I/II	1.00	1.00	0.00
			Sheriff's Captain	1.00	1.00	0.00
			Sheriff's Lieutenant	3.00	3.00	0.00
			Sheriff's Sergeant	9.00	10.00	1.00
	20205 Total			**60.00**	**61.00**	**1.00**
	20301	Corrections	Cook	3.00	3.00	0.00
			Correctional Lieutenant	2.00	2.00	0.00
			Correctional Officer I/II	44.00	47.00	3.00
			Correctional Sergeant	6.00	6.00	0.00
			Correctional Technician	1.00	1.00	0.00
			Social Worker III	0.00	2.00	2.00
			Sheriff's Captain	1.00	1.00	0.00
			Supervising Cook	1.00	1.00	0.00
	20301 Total			**58.00**	**63.00**	**5.00**
	20302	Inmate Medical Services	Correctional Officer I/II	2.00	0.00	(2.00)
			Social Worker III	2.00	0.00	(2.00)
	20302 Total			**4.00**	**0.00**	**(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	0.00	0.00	0.00
	20304 Total			**10.00**	**10.00**	**0.00**
	20704	Animal Control	Animal Control Officer I/II	2.00	2.00	0.00
			Legal Office Assistant I/II	1.00	1.00	0.00
			Senior Animal Control Officer	1.00	2.00	1.00
			Supervising Animal Control Officer	1.00	1.00	0.00
	20704 Total			**5.00**	**6.00**	**1.00**
Sheriff Total				**184.00**	**187.00**	**3.00**
Treasurer-Tax Collector	10203	Tax Collection & Treasury	Accountant	1.00	1.00	0.00
			Accounting Assistant I/II	1.00	0.00	(1.00)
			Accounting Technician	2.00	2.00	0.00
			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	1.00	2.00	1.00
			Treasurer/Tax Collector	1.00	1.00	0.00
	10203 Total			**9.00**	**9.00**	**0.00**
Treasurer-Tax Collector Total				**9.00**	**9.00**	**0.00**
Grand Total				**931.85**	**931.75**	**(0.10)**

Schedule 4-2: Capital Asset Expenditures

Fiscal Year 2026-2027 (By Account Category)

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

Qty.	*Description*	*Office*	*Fund*	*SBU*	*Amount*
NA	Capitalized software	ERP Management	4334	92008	$ 1,143,227
NA	Capitalized lease for postage printer	Central Services	4332	92004	$ 9,500
					$ 1,152,727

Equipment (Automotive)

Qty.	*Description*	*Office*	*Fund*	*SBU*	*Amount*
1	Transport vehicle	Probation	0101	20302	$ 140,000
18	Vehicle replacements	Fleet Management	4290	92001	$ 1,200,152
1	Boating equipment	Sheriff Operations	0101	20205	$ 250,000
2	Transit bus	Transit Services	4281	91003	$ 1,484,257
2	Class E shuttle bus	Transit Services	4281	91003	$ 454,410
5	Vehicle replacements	Fleet Road Equipment	4292	92007	$ 390,000
					$ 3,918,819

Other Equipment

Qty.	*Description*	*Office*	*Fund*	*SBU*	*Amount*
1	Fixed Route CAD/AVL system	Transit Services	4281	91003	$ 570,000
1	Electric vehicle charging station	Transit Services	4281	91003	$ 1,649,514
Multiple	Body-worn camera equipment	Sheriff Operations	0101	20205	$ 391,000
Multiple	Radio tower upgrade equipment	Sheriff Operations	0101	20205	$ 552,000
1	Heavy equipment replacement	Fleet Road Equipment	4292	92007	$ 610,000
					$ 3,772,514

Infrastructure (Improvements & Preservation)

Qty.	*Description*	*Office*	*Fund*	*SBU*	*Amount*
NA	Ramp 4 rehabilitation	Airport	4116	91004	$ 269,896
1	Combie Magnolia signal	Roads – Capital Improvements	1114	30154	$ 350,000
1	Combie Road widening	Roads – Capital Improvements	1114	30154	$ 481,000
1	Rough & Ready / Ridge Rd	Roads – Capital Improvements	1114	30154	$ 181,766
Multiple	Capitalized reclass journals	Roads – Capital Improvements	1114	30154	$ 264,471
1	Dog Bar Bear River Bridge	Roads – Capital Improvements	1114	30154	$ 1,033,975
1	Donner Rd Castle Creek Bridge	Roads – Capital Improvements	1114	30154	$ 250,000
1	Hirschdale Truckee River Bridge	Roads – Capital Improvements	1114	30154	$ 3,795,207
1	Hirschdale UPRR Bridge	Roads – Capital Improvements	1114	30154	$ 3,011,689
1	N. Bloomfield Bridge	Roads – Capital Improvements	1114	30154	$ 90,010
1	Relief Hill Humbug Creek Bridge	Roads – Capital Improvements	1114	30154	$ 100,000
1	Rock Creek Bridge	Roads – Capital Improvements	1114	30154	$ 347,650
					$ 10,175,664

Schedule 4-2: Capital Asset Expenditures

Building (Structural Improvement)

Qty.	*Description*	*Office*	*Fund*	*SBU*	*Amount*
1	Firearms range design and build	Sheriff Services	0101	20201	$ 12,551,700
9	Mobile home replacement via MORE program	Housing Services Administration	1589	50601	$ 805,000
1	Bus stop replacement	Transit Services	4281	91003	$ 115,000
1	Mental health facility	Behavioral Health Administration	1589	40103	$ 22,285,439
					$ 35,757,139
		Grand Total Capital Asset Expenditures			$ 54,776,863

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 2026-2027 Sanitation District No. 1 Budget by the Board of Directors.	$ 335,338
	$ 55,112,201

Schedule 4-3: 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 6/30/26	Interest Balance 6/30/26	Total Principal & Interest 6/30/26	Principal & Interest Budgeted 26/27
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	$25,000	$688	$25,688	$25,688
Operations Center Lease Revenue Bonds, 2019	General Fund	$17,060,000	2019-2038	3.25% - 5.00%	AA	$12,770,000	$3,513,050	$16,283,050	$1,252,825
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	$0	$0	$0	$0
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	$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	$57,078	$0	$57,078	$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	$1,344,915	$218,603	$1,563,518	$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	$5,657,399	$941,130	$6,598,529	$712,936
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	$857,240	$65,352	$922,592	$159,166
Total County Long-Term Debt		**$37,620,852**				**$20,711,632**	**$4,738,823**	**$25,450,455**	**$2,419,637**
Long-Term Debt as a Percent of 26/27 Budget									**0.52%**
County-wide Debt Level at June 30, 2026[1]									0.08%
Total Governmental Funds Debt Services as a Percentage of Total Governmental Funds Expenditures[2]									0.89%
Net Direct Debt as a Percentage of Total Governmental Funds Revenue[3]									7.21%

[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% are considered low. The total assessed valuation was $27.5 billion resulting in a statutory bonded debt limitation of $1,377.0 million. This leaves a statutory margin of $1,356.2 million.

[2]In addition to the method prescribed by Government code, the County reviews its debt level in two ways: first, by calcualting 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. This ratio should be maintained below 30.0%.
Debt level is looked at in determining the County's ability to borrow additional funds.

Schedule 4-4: 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 4-4: County Funds and Type

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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 ENFRCMNT 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 4-4: 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 WOODRIGE PRD	Governmental	Special Revenue Fund		x	x	x
3288	PRD BLUE TENT RD R/M	Governmental	Special Revenue Fund		x		x
3289	PRD RIDGE VIEW WDLND R/M	Governmental	Special Revenue Fund		x	x	x
3290	PRD LONG VALLEY ROAD	Governmental	Special Revenue Fund		x	x	x
3291	PRD MERRILL COURT	Governmental	Special Revenue Fund		x	x	x
3292	PRD BIG SPRING BENEFIT ZN	Governmental	Special Revenue Fund		x		x
3294	PRD CANYON CRK EST R/M	Governmental	Special Revenue Fund		x	x	x
3437	PRD DARKHORSE R/M	Governmental	Special Revenue Fund		x	x	x
3440	PRD RATTLESNAKE RIDGE EST	Governmental	Special Revenue Fund		x	x	x
3470	PRD HIDDEN GLEN R/M	Governmental	Special Revenue Fund		x	x	x
3631	FINANCE AUTHORITY	Governmental	Debt Service Funds		x	x	x
4116	AIRPORT	Proprietary	Enterprise		x	x	x
4117	SOLID WASTE - WESTERN	Proprietary	Enterprise		x	x	x
4118	SOLID WASTE - EASTERN	Proprietary	Enterprise		x	x	x
4281	TRANSIT	Proprietary	Enterprise		x	x	x
4282	TRANSIT	Proprietary	Enterprise		x		x
4283	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 4-4: 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 4-5: Cost Centers by Fund Type

Fund Type	Cost Center	Cost Center 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
	50608	Victim/Witness

Schedule 4-5: Cost Centers by Fund Type

Fund Type	Cost Center	Cost Center Title
	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
	40104	Children's Behavioral Health
	40105	Alcohol & Drug Programs

Schedule 4-5: Cost Centers by Fund Type

Fund Type	Cost Center	Cost Center Title
	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 4-5: Cost Centers by Fund Type

Fund Type	Cost Center	Cost Center 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
PROPOSED RESOLUTIONS

RESOLUTION No._____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADJUSTING 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 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 2025-26 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 {$TBD}, increase the Pension Contributions Assignment by {$TBD}, increase the Justice Services Assignment by {$TBD}, increase the Board Priorities Assignment by {$TBD}, and decrease the Miscellaneous Assignment by {$TBD}; 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 Government	{$TBD}
Assignments:	
Accumulated Leave Payments	{$TBD}
Information Systems Infrastructure	{$TBD}
Facilities Planning	{$TBD}
PERS Liability	{$TBD}
Civil Litigation	{$TBD}
General Plan Update	{$TBD}
Board Priorities	{$TBD}
Justice Services	{$TBD}
Miscellaneous	{$TBD}
Special Project Continuation	{$TBD}

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a special meeting of said Board, held on the 23rd day of June, 2026, by the following vote of said Board:

Ayes:

Noes:

DRAFT

Absent:

Abstain:

ATTEST:

By: _____ _____

Chair

DATE	COPIES SENT TO

RESOLUTION No._____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING FINAL BUDGET COMMITMENTS AND ASSIGNMENTS FOR FISCAL YEAR 2026-2027

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 2026-2027 fiscal year in the amount of {$TBD}; 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 2026-2027 fiscal year in the amount of {$TBD}; 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 2026-2027 fiscal year in the amount of {$TBD}; 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 2026-2027 fiscal year in the amount of {$TBD}; 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 2026-2027 fiscal year in the amount of {$TBD}; 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 2026-2027 fiscal year in the amount of {$TBD}; 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 2026-2027 fiscal year in the amount of {$TBD}; 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, 2027; and

DRAFT

Commitments:	
General Purposes	{$TBD}
Assignments:	
Accumulated Leave Payments	{$TBD}
Information Systems Infrastructure	{$TBD}
Facilities Planning and Acquisition	{$TBD}
PERS Pension Contribution	{$TBD}
Civil Litigation	{$TBD}
General Plan Update Costs	{$TBD}
Justice Services	{$TBD}
Board Priorities	{$TBD}
Special Project Continuation	{$TBD}
Miscellaneous	{$TBD}

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a special meeting of said Board, held on the 23rd day of June, 2026, by the following vote of said Board:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

By _____
Chair

DATE	COPIES SENT TO

RESOLUTION No._____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING THE NEVADA COUNTY FISCAL YEAR 2026-2027 BUDGET, TOTALING $466,532,095

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 2026-2027 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 $466,532,095 from revenues of $437,356,547 and fund balances of various funds of $29,175,548; 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 2026-2027 Adopted Budget.

Revenues	
Taxes	$84,773,664
Licenses, Permits & Franchises	$6,291,389
Fines, Forfeitures, & Penalties	$4,733,881
Use of Money & Property	$14,202,068
Federal/State Intergovernmental	$222,695,881
Charges for Services	$30,144,674
Miscellaneous Revenues	$9,363,908
Other Financing Sources	$65,151,082
Special Revenue	$0
Total Revenues	$437,356,547
Total Sources	$466,532,095
Expenses	
Salaries & Benefits	$173,445,048
Services & Supplies	$149,282,667
Other Charges	$127,423,583
Capital Assets	$54,776,863
Other Financing Uses	$66,743,493
Interfund Activity	($105,239,559)
Contingency	$100,000
Total Expenses	$466,532,095

DRAFT

NOW, THEREFORE, BE IT RESOLVED that the Nevada County Board of Supervisors hereby adopts the budget dated June 23, 2026 for the operations and maintenance of the County of Nevada for the fiscal year ending June 30, 2027 and under Government Code section 29125 authorizes the County Executive Officer to approve budget revisions by service budget unit within a single fund.

RESOLUTION NO. SD 26-_____
OF THE BOARD OF DIRECTORS OF
NEVADA COUNTY SANITATION DISTRICT NO. 1

RESOLUTION ADOPTING THE FISCAL YEAR 2026-2027 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 $12,088,912

WHEREAS, the Board of Directors of the Nevada County Sanitation District No. 1 held a meeting on June 9, 2026, 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 2026/27; 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 $12,088,912 from revenues of $10,577,127 and fund balances of various funds of $1,511,785.

Revenues	
Taxes	$0
Licenses, Permits & Franchises	$0
Fines, Forfeitures, & Penalties	$0
Use of Money & Property	$291,023
Federal/State Intergovernmental	$0
Charges for Services	$10,033,111
Miscellaneous Revenues	$205,731
Other Financing Sources	$47,262
Total Revenues	$10,577,127
Total Sources	$12,088,912
Expenses	
Salaries & Benefits	$3,520,712
Services & Supplies	$5,673,393
Other Charges	$8,912,170
Capital Assets	$335,338
Other Financing Uses	$20,000
Interfund Activity	($6,372,701)
Contingency	$0
Total Expenses	$12,088,912

DRAFT

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 $12,088,912 (SBU 91005). The amounts of appropriation for each budget are as follows:

Zone	Fund	Budget Appropriation
Sanitation District Shared Expenses	4700	$39,136
Sanitation District Risk Management Reserve	4701	$25,000
Zone 1, Lake Wildwood SRF Loan	4727	$0
Zone 1, Lake Wildwood	4728	$5,487,995
Zone 1, Lake Wildwood LaSalle Loan	4729	$0
Zone 1, Lake Wildwood Capital Improvements	4730	$0
Cascade Shore Debt Assessment	4733	$0
Zone 8, Cascade Shores	4734	$473,221
Zone 8, Cascade Shores Capital Improvement	4735	$0
Zone 4, North San Juan	4736	$147,751
Zone 2, Lake of the Pines	4740	$4,956,236
Zone 2, Lake of the Pines LaSalle Project	4741	$0
Zone 2, Lake of the Pines Capital Improvement	4742	$0
Zone 2, Lake of the Pines Debt Assessment	4743	$0
Zone 5, Gold Creek	4749	$20,713
Zone 7, Mountain Lakes Estates	4751	$45,763
Zone 6, Penn Valley	4771	$748,013
Zone 6, Penn Valley Capital Improvements	4772	$0
Zone 12, Valley Oaks Ct	4775	$5,375
Zone 11, Higgins Village	4789	$60,031
Zone 9, Eden Ranch	4796	$79,678
Total		**$12,088,912**

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 (1468 20710 273 1000/532200) 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 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 $972,624) for the 2026-27 fiscal year as follows:

Account	Agency	Percent	Allocation
6713 00000 931 2000 462000	Washington FD	0.907	$8,822
6720 00000 911 0000 462000	North San Juan FD	5.077	$49,380
6348 00000 911 0000 462000	Higgins FD	11.437	$111,239
6722 00000 911 0000 462000	Consolidated/Watt Park FD	50.634	$492,478
None*	Ophir Hill FD	7.597	$73,890
6723 00000 911 0000 462000	Peardale/Chicago Park FD	3.597	$34,985
6745 00000 911 0000 462000	Penn Valley FD	15.357	$149,366
6724 00000 911 0000 462000	Rough & Ready FD	4.227	$41,113
None*	Graniteville Volunteer Fire Co.	1.167	$11,351
Total Allocations		**100%**	**$972,624**

DRAFT

*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 $8,753,616) 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
1123 20708 325 1000 474000	Planning	Fire Planner	$47,667
0101 20702 414 1000 474000	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
0101 20103 101 1000 474000	District Attorney	11.34	$906,400
0101 20107 671 1000 474000	Public Defender	5.04	$402,845
0101 20201 151 1000 474000	Sheriff Services	34.99	$2,796,733
0101 20301 153 1000 474000	Corrections	34.74	$2,776,750
0101 20304 154 2161 474000	Truckee Operations	2.12	$169,451
0101 20320 201 1000 474000	Probation	11.77	$940,770
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.

RESOLUTION No._____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING THE AUTHORIZED PERSONNEL SALARY RESOLUTION FOR FISCAL YEAR 2026-2027 AND RESCINDING RESOLUTION 25-327 AS AMENDED, EFFECTIVE THE FIRST FULL PAY PERIOD OF FISCAL YEAR 2026-2027.

WHEREAS, the Board of Supervisors of the County of Nevada, has the authority to fix and determine the salaries of County officers and employees by a resolution of the Board pursuant to Section 25300 of the Government Code; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors as follows: The Schedule of Salary Ranges, respective classes of positions, status, and payroll unit is set forth herein. Such, 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 2026-2027 Fiscal Year.

BE IT FURTHER RESOLVED, that Resolution No. 25-327, as amended, is rescinded.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a special meeting of said Board, held on the 23rd day of June, 2026, by the following vote of said Board:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

By: _____ _____ _____
Lisa Swarthout, Chair

_____

DRAFT


COUNTY OF NEVADA
CALIFORNIA

RESOLUTION No._____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING THE AUTHORIZED PERSONNEL STAFFING RESOLUTION FOR FISCAL YEAR 2026-2027, AND RESCINDING RESOLUTION 25-326, AS AMENDED, EFFECTIVE JULY 1, 2026.

WHEREAS, the Board of Supervisors of the County of Nevada, has the authority to allocate positions with the organization known as the County of Nevada; and

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Nevada that the following positions are hereby authorized in the departments as indicated, subject to amendments to this Resolution that may be adopted from time to time by the Board of Supervisors.

BE IT FURTHER RESOLVED by the Board of Supervisors of the County of Nevada, the effective date of this resolution is July 1, 2026.

BE IT FURTHER RESOLVED, rescind Resolution 25-326, as amended.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on June 23, 2026, by the following vote of said Board:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

By: _____ _____ _____
Lisa Swarthout, Chair
_____

DRAFT

AUTHORIZED PERSONNEL STAFFING RESOLUTION
FISCAL YEAR 2026-27

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 25-326 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	2.00		2.00
Total	16.00		16.00
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	0.90	0.10	1.00
Clerk-Recorder Assistant I/II	1.00	3.00	4.00
Clerk-Recorder/Registrar of Voters	0.80	0.20	1.00
Senior Clerk Recorder Assistant	1.00	1.00	2.00
Senior Clerk-Recorder Technician	1.20	(0.20)	1.00
Total	5.40	4.60	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	5.00		5.00
Administrative Analyst I/II	3.00		3.00
Administrative Assistant I/II	1.00	1.00	2.00
Chief Fiscal & Admin Officer	1.00		1.00
Community Development Agency Director	1.00		1.00
Director of Public Works		1.00	1.00
Senior Accounting Assistant			0.00
Senior Administrative Analyst	3.00		3.00
Senior Community Development Tech		1.00	1.00
Senior Office Assistant	4.00		4.00
Total	18.00	3.00	21.00
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			0.00
Permit Processing Technician	1.00		1.00
Senior Building Inspector/Plans Examiner	2.00		2.00
Senior Community Development Tech	1.00		1.00
Supervising Building Insp/Plans Examiner	2.00		2.00
Total	10.00		10.00
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			0.00
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	3.00		3.00
Total	9.00		9.00

Office Name	Service Budget Unit(s)		
CDA-Fleet			
Fund 4291	Fleet Services		Total Allocation
Class Title	92005		
Fleet Mechanic I/II			0.00
Fleet Services Manager			0.00
Heavy Equipment Mechanic I/II			0.00
Supervising Mechanic			0.00
Total	0.00		0.00
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			0.00
Senior Planner	2.00		2.00
Total	9.00		9.00
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			0.00
Total	9.00		9.00
County Executive Office			
Fund 0101	County Executive		Total Allocation
Class Title	10103		
Administrative Analyst I/II	2.00		2.00
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	10.00		10.00
District Attorney			
Fund 0101	District Attorney	Victim - Witness	Total Allocation
Class Title	20103	50608	
Administrative Analyst I/II	2.00	1.00	3.00
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			0.00
Senior Victim/Witness Advocate		1.00	1.00
Supervising Criminal Attorney	2.00		2.00
Victim/Witness Advocate		2.00	2.00
Total	27.00	4.00	31.00

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						0.00
Principal Management Analyst	1.00					1.00
Senior Management Analyst	2.00					2.00
Senior Management Technician	5.00					5.00
Total	9.00					9.00
Health and Human Services Agency						
HHSA-Admin						
Fund 1589	Health and Human Svcs Admin					Total Allocation
Class Title	50101					
Accountant	4.00					4.00
Accounting Technician	3.00					3.00
Administrative Analyst I/II	3.00					3.00
Administrative Assistant I/II	2.00					2.00
Administrative Services Assistant	3.00					3.00
Administrative Services Associate	4.00					4.00
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	2.00					2.00
Senior Health Technician	1.00					1.00
Social Services Screener						0.00
Total	31.00					31.00
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	3.00	1.00	8.00
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	9.00		19.75
Behavioral Health Worker I/II/III		2.00	3.00	9.00	5.00	19.00
Director of Behavioral Health						0.00
Behavioral Health Clinical Administrator	1.00					1.00
Health Technician I/II	3.00	1.00		1.00		5.00
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
Staff Psychiatrist		0.77		0.23		1.00
Supervising Health Technician	1.00					1.00
Total	14.00	17.62	7.00	26.13	8.00	72.75

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		-
Program Manager	1.00	1.00
Social Services Supervisor		-
Total	4.00	4.00
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	2.00	0.15	0.50	0.35		3.00
Administrative Assistant I/II	1.25			1.75		3.00
Administrative Services Assistant	0.60			0.40		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				1.00		1.00
Health Education Coordinator	0.25	4.00		0.55		4.80
Health Education Specialist		1.00				1.00
Health Equity Coordinator	1.00					1.00
Health Technician I/II		3.00	1.25	0.00		4.25
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						0.00
Public Health Nurse I/II/Sr	1.40		1.80	6.60		9.80
Public Health Nurse Supervisor				1.00		1.00
Registered Nurse I/II				1.70		1.70
Senior Administrative Analyst	1.00					1.00
Senior Health Technician				1.00		1.00
Senior Nutritionist		1.00				1.00
Senior Physical/Occupational Therapist				0.75		0.75
Total	8.50	11.15	4.55	18.10		42.30

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	1.00			2.00		3.00
Administrative Services Assistant						0.00
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						0.00
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						0.00
Social Work Supervisor I/II		1.00	2.00			3.00
Social Worker I/II/III		7.00	4.00	4.00		15.00
Social Worker IV			9.00			9.00
Social Services Screener						0.00
Total	2.00	12.00	20.00	14.00	2.00	50.00

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	1.00				1.00
Administrative Assistant I/II	1.00				1.00
Administrative Services Associate	1.00				1.00
Administrative Services Officer	2.00				2.00
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		5.00			5.00
Information Systems Manager I		2.00			2.00
Network Systems Analyst I/II		5.00			5.00
Program Manager		1.00	1.00		2.00
Senior Accounting Assistant	1.00				1.00
Senior Administrative Analyst	1.00				1.00
Senior Information Systems Analyst		6.00			6.00
Senior Legal Office Assistant					0.00
Senior Network System Analyst		3.00			3.00
Senior Office Assistant	1.00				1.00
Total	13.00	30.00	3.00	-	46.00

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	15.50	15.50
Library Assistant I/II/III - Bilingual	1.00	1.00
Library Technician	8.50	8.50
Total	37.00	37.00

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	2.00	2.00
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	10.00	10.00

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	10.00	12.00
Undersheriff		1.00		1.00
Total	9.00	26.00	61.00	96.00

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		47.00		9.00		56.00
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					2.00	2.00
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	63.00	-	10.00		91.00

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		0.00
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	2.00	2.00
Treasurer/Tax Collector	1.00	1.00
Total	9.00	9.00
Total County Employees (FTE)		**826.550**

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.


COUNTY OF NEVADA
CALIFORNIA

RESOLUTION No._____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING THE NEVADA COUNTY APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2026-2027, IN THE AMOUNT OF $109,840,489.

WHEREAS, Article XIIIB 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 $109,840,489 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 2026-27 appropriations limit in accordance with Article XIIIB 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 $109,840,489 is the county appropriations limit for those appropriations funded from the proceeds of taxes for the fiscal year 2026-27.

DRAFT

SECTION 6
APPENDICES



Fiscal Year 2026-2027 Budget Policies

The following budget policies are intended to be responsive to the County's Priority Objectives, the impacts of the State and Federal budget dynamics and the overall economic climate.

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 2026-2027 budget will only use reserve funds for emergencies, one-time expenditures or for purposes that the reserve is designated to fund. Use of reserves for operating purposes must be reviewed with the County Executive Office for sustainability and cost mitigation planning purposes.
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.

RESOLUTION No. 26-159

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION ADOPTING A FUND BALANCE POLICY AND RESCINDING RESOLUTION 15-244

WHEREAS, on June 14, 2011, the Board of Supervisors adopted Resolution 11-260, establishing a Fund Balance Policy which met basic fund balance policy requirements; and

WHEREAS, on June 16, 2015, the Board of Supervisors adopted Resolution 15-244, which rescinded the initial Policy and Resolution 11-260, replacing it with a new Fund Balance Reserve Policy; and

WHEREAS, in collaboration with the Auditor-Controller and Treasurer-Tax Collector, County Executive Office staff have created a new Fund Balance Policy to replace the previously adopted document; and

WHEREAS, the Board of Supervisors has the goal of providing a sustainable level of core services which are essential to the public's health and safety; and

WHEREAS, prudent levels of fund balances and reserves help the County plan for provision of services and capital project funding, optimize bond ratings, reduce borrowing costs and meet the requirements and standards of the Government Accounting Standards Board (GASB) Statement 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, and further Restricted category designations are either Nonspendable or Restricted, and Unrestricted category designations are Committed, Assigned, or Unassigned Fund Balance.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Supervisors of the County of Nevada, State of California, that the Fund Balance Policy is hereby adopted, attached hereto as Exhibit A.

BE IT FURTHER RESOLVED that Resolution 15-244 is hereby rescinded in its entirety.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 12th day of May 2026, 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 MATHIASEN
Chief Deputy Clerk of the Board of Supervisors

By: Laurara Cecchi

Lisa Swarthout

Lisa Swarthout, Chair

COUNTY OF NEVADA

FUND BALANCE RESERVE POLICY

A. PURPOSE

The County of Nevada establishes and will maintain classifications of fund balance, as defined herein, in accordance with Governmental Accounting and Financial Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* The Fund Balance Policy will help the County maintain a strong fiscal position to weather negative economic trends and provide financial resources to protect the County against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. It also is intended to preserve flexibility to make adjustments in funding for programs approved in connection with the annual budget. This Policy will initially cover the General Fund, however will be expanded to also incorporate all governmental type funds of the County. The Fund Balance Policy is established with a long-term perspective, recognizing that stated thresholds are considered minimum balances. This Policy shall only apply to the County's governmental funds.

B. FUND BALANCE DEFINITIONS

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the County is bound to honor constraints on the specific purpose for which amounts can be spent.

1. **Nonspendable Fund Balance** - consists of funds that cannot be spent due to their form, such as inventories or prepaid invoices, or funds that legally or contractually must be maintained intact.

2. **Restricted Fund Balance** - includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

3. **Committed Fund Balance** - includes amounts that can be used only for the specific purposes determined by a formal action of the Board of Supervisors. Formal action must be taken prior to the end of any fiscal year to establish, change or remove the limitation placed on these funds.

4. **Assigned Fund Balance** – consists of funds set aside for specific purposes but do not meet the criteria for Restricted or Committed. These can be established, changed or removed by the Board of Supervisors or delegated to an official. Assigned funds cannot cause a deficit in Unassigned fund balance. Governments are required to disclose information about the processes through which constraints are imposed on amounts in the Committed and Assigned classifications.
5. **Unassigned Fund Balance** – is the residual classification for the Fund and includes all spendable amounts not contained in the other classifications. These funds are available for any purpose in the fund.

PROVISIONS

1. Nonspendable Fund Balance

Funds will be classified as Nonspendable based upon the underlying nature of the related asset. No policy statement is required for funds to be classified as Nonspendable.

2. Restricted Fund Balance

Funds will be classified as Restricted based upon the nature of the externally stipulated restriction. No policy statement is required for funds to be classified as Restricted.

3. Committed Fund Balance

The Board of Supervisors has the authority to set aside funds for a specific purpose. The establishment of Committed fund balance requires the passage of a resolution by a simple majority vote before June 30 of the applicable fiscal year. Board action is required to change or remove the commitment. The Board resolution shall identify the title of the commitment, describe the specific purpose for the commitment, and the actual amount of the commitment or the process or formula necessary to calculate the actual amount. Funding for Committed fund balance shall be approved annually by the Board of Supervisors as part of the budget approval process.

4. Assigned Fund Balance

The Board of Supervisors has the authority to assign funds for a specific purpose with a simple majority vote. The same action is required to change or remove an assignment.

The County Executive Officer also has the authority to assign funds for specific purposes, and to change or remove the assignment. The establishment, change or removal of an assignment by the County Executive Officer must be reported to the Board of Supervisors at the earliest opportunity. The Board may change or remove an assignment established by the County Executive Officer with a simple majority vote.

5. Unassigned Fund Balance

Unassigned fund balance is the residual amount of fund balance in the General Fund. It represents the resources available to support cash flow and for future spending. An appropriate level of Unassigned fund balance should be maintained in the General Fund to cover unexpected expenditures and revenue shortfalls. Use of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget must be classified as Unassigned fund balance.

C. STABILIZATION ARRANGEMENTS

A stabilization arrangement may be established to provide funds for an urgent event that affects the provision of government services necessary for the safety of employees, residents or property. A stabilization arrangement will be classified as either Restricted or Committed fund balance, depending on the source of constraint on its use. The Board of Supervisors has the authority to establish a stabilization arrangement that will be classified as Committed fund balance. The Board resolution establishing the committed stabilization arrangement shall identify the title of the stabilization arrangement, and describe the specific, non-routine circumstances under which the stabilization arrangement may be spent.

D. MINIMUM UNRESTRICTED FUND BALANCE

The unrestricted fund balance includes Committed Fund Balance and Assigned Fund Balance. The unrestricted fund balance in the County General Fund (the General Fund Reserve) shall be a minimum of 10% with a funding target of 15% of the budgeted operating expenditures. Operating expenditures excludes budget items for intrafund transfers, fixed assets, and other financing uses but includes amounts for annual debt service. The amount of the unrestricted fund balance shall be estimated and reported in both the Proposed Budget and the Adopted Budget. If the General Fund unrestricted fund balance falls below the minimum, the County shall develop a funding plan and a timeframe to bring it to the minimum balance.

E. MINIMUM UNASSIGNED FUND BALANCE

The unassigned fund balance in the County General Fund is primarily used for cash flow purposes throughout the fiscal year in support of the cyclical nature of certain payments during the year, such as pre-funding pension liability payments. The minimum unassigned fund balance shall be 10%.

F. USE OF UNASSIGNED FUND BALANCE

Annually, the County Executive Officer will review the unassigned fund balance remaining after prior fiscal year end adjustments are finalized and incorporate recommended adjustments in the proposed budget. The following uses of the unassigned fund balance shall be included, unless directed otherwise by the Board of Supervisors:

- To achieve minimum unassigned funding level as identified in Section E above; and

- 25% shall be directed to the Assignment for Pension Contribution to be used as directed in the County's next Annual Pension Funding Plan either to make an Additional Discretionary Payment towards Unfunded Actuarial Liability or deposit into the County's Section 115 Pension Stabilization Trust; and

- To increase the Assignment for unanticipated liabilities and emergencies equal to 1% of final adopted General Fund Expenditures;

- Other actions so approved by the Board with the intent to strengthen the County's fiscal position and maintain its bond rating.

G. SPECIFIC GENERAL FUND COMMITTED RESERVES

The Unrestricted Fund Balance (the General Fund Reserve) includes the following Committed Reserves.

1. Reserve for Working Capital

Purpose – The Reserve for Working Capital is intended to remain intact and unused to assist the County in maintaining a minimal fund balance. The target funding level is equivalent to 3% of General Fund's Final Adopted Operating Expenditures.

Establishment and Approval – This stabilization arrangement will be established by a resolution of the Board of Supervisors and will be reviewed annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a four-fifths vote of the Board of Supervisors appropriating the funds, and a resolution by the Board of Supervisors' declaration of fiscal emergency.

Fund Balance Classification – Committed fund balance stabilization arrangement

2. Strategic Reserve

Purpose – The Strategic Reserve is intended to:

1. Mitigate economic downturns that reduce County general revenue;
2. Mitigate state or federal budget actions that may reduce County revenue; and
3. Maintain core services essential to public health, safety, and welfare.

The funds are separate monies used only for the purposes stated above. The funds are used only to support the operating budget during recessions or periods of economic distress as measured by periods of time when the local unemployment rate exceeds 8% and/or the rate of inflation exceeds the growth in property tax revenue. The target funding level of the strategic reserve is an amount equivalent to 1% of General Fund's Adopted Operating Expenditures.

Establishment and Approval – This stabilization arrangement will be established by a resolution of the Board of Supervisors and will be reviewed annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Committed fund balance stabilization arrangement

3. Reserve for Natural Disasters

Purpose – The Reserve for Natural Disasters is to fund the extraordinary operating costs, legal costs and cash flow problems associated delays in state and federal reimbursements for any natural disaster declared by County's Director of Emergency Services and subsequently ratified by the Board of Supervisors, and the State of California or the federal government. The target funding level of the strategic reserve is an amount equivalent to 1% of General Fund's Adopted Operating Expenditures.

Establishment and Approval – This reserve will be established by a resolution of the Board of Supervisors, and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Committed fund balance

H. SPECIFIC GENERAL FUND ASSIGNED RESERVES

1. Assignment for Unanticipated Liabilities and Emergencies

Purpose – The Assignment for unanticipated liabilities and emergencies is intended to provide a reserve to mitigate the risk of unanticipated revenue declines or unanticipated costs not covered by the Property and Liability Fund or that exceed the funding from any planned carryover fund balance. Other cost savings and any unanticipated revenues should be relied on first before the use of the assignment for unanticipated liabilities and emergencies. The minimum funding level of the assignment is an amount equivalent to 1% of General Fund's Adopted Operating Expenditures.

Establishment and Approval – This assignment will be established by the County Executive Officer and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for unanticipated liabilities.

2. Assignment for Priority Objective Activities

Purpose – The Assignment for Priority Objective Activities is intended to provide a reserve for board-directed activities which may take longer than one-year to complete and are necessary to further the goals of one or more Priority Objective as adopted. Funds may be used for the purposes of matching grant funds. Other cost savings or unanticipated revenues should be relied on first before the use of the assignment for Priority Objective Activities.

Establishment and Approval – This assignment will be established by the County Executive Officer and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for Priority Objective programs.

3. Assignment for Justice Services

Purpose – The Assignment for Justice Services is intended to provide a reserve for projects, infrastructure, hardware or software, specialized equipment and/or vehicles in support of County justice providers. Other cost savings or unanticipated revenues should be relied on first before the use of the assignment for Justice Services.

Establishment and Approval – This assignment will be established by the County Executive Officer in consultation with the Sheriff's Office and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a recommendation by the Sheriff's Office and a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for Justice Services.

4. Assignment for Information Systems Infrastructure

Purpose – The Assignment for Information Systems Infrastructure is intended to capture funds set aside for future technology improvements, upgrades, and other needs identified in the Information Systems 5-Year Plan.

Establishment and Approval – This assignment will be established by the County Executive Officer and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for Information Systems Infrastructure.

5. Assignment for Accumulated Leave Payments

Purpose – The Assignment for Accumulated Leave Payments is established in recognition that County employees are allowed to accumulate leave hours based on employment group Memorandums of Understanding. Funds in this Assignment may be used to fund payout of accumulated leave upon employee separation at the discretion and recommendation of the Deputy County Executive Officer/Chief Fiscal Officer.

Establishment and Approval – This assignment will be established by the County Executive Officer in consultation with the Auditor-Controller and in accordance with GASB 101. The assignment will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a recommendation by the Deputy County Executive Officer/Chief Fiscal Officer and a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for Accumulated Leave Payments.

6. Assignment for Facilities Planning & Acquisition

Purpose – The Assignment for Facilities Planning & Acquisition is intended to provide a reserve and funding flow for projects and property in line with the County Facilities Master Plan. Use of these funds should be reserved for lifecycle maintenance requirements at County-owned facilities and leverage all other available resources.

Establishment and Approval – This assignment will be established by the County Executive Officer and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a recommendation by the Deputy County Executive Officer/Chief Fiscal Officer and a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for Facilities Planning & Acquisition.

7. Assignment for Pension Contribution

Purpose – The Assignment for Pension Contribution is intended to capture funds necessary for making payments on the County's pension obligation with CalPERS and specifically identified in the County's Annual Pension Funding Plan. Funds in this assignment will be held for a short-term and utilized in conjunction with the County's Section 115 Pension Stabilization Trust Fund to manage the County's Unfunded Actuarial Liability.

Establishment and Approval – This assignment will be established by the County Executive Officer and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a recommendation by the Deputy County Executive Officer/Chief Fiscal Officer and a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for Pension Contribution.

8. Assignment for Civil Litigation

Purpose – The Assignment for Civil Litigation is intended to be used in the event the County is party to litigation and requires additional resources in its representation

Establishment and Approval – This assignment will be established by the County Executive Officer and will be approved annually by the Board during the budget approval process.

Authorized Use of Funds – Requires a recommendation by the Deputy County Executive Officer/Chief Fiscal Officer and a four-fifths vote of the Board of Supervisors appropriating the funds.

Fund Balance Classification – Assignment for Civil Litigation.

I. MONITORING, REPORTING AND REVIEWING

The Deputy County Executive Officer/Chief Fiscal Officer and Auditor-Controller shall jointly prepare an annual report documenting the status of fund balance for the Board's review in conjunction with consideration of the annual budget. The County's Fund Balance Policy shall be reviewed annually to evaluate its sufficiency.

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, 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 statues 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. 25-494

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 adoption of policies such as the Pension Management Policy; and

WHEREAS, Resolution 19-264 adopted the County's current Pension Management Policy which outlined ways in which the County would meet its pension obligation; and

WHEREAS, On August 20, 2024, the County Executive Office presented the Board of Supervisors' response to the FY 2023/24 Nevada County Grand Jury Report, dated June 3, 2024, entitled "Nevada County's Ability to Meet Future Pension Obligations" which included a commitment to revise the current policy; and

WHEREAS, the County's Debt Advisory Committee, consisting of the Auditor-Controller, Treasurer-Tax Collector, and Chief Fiscal Officer, worked with pension management consultants to develop a new, comprehensive Pension Management Policy, attached hereto as Exhibit A and Pension Management Policy Addendum, attached hereto as Exhibit B; and

WHEREAS, adoption and implementation of the Policy and Addendum will guide the County's management of its pension obligation with enhanced transparency through annual reporting and incorporation into the annual budget process; and

WHEREAS, the flexible framework prescribed in the Policy and Addendum will improve the County's pension funding practices and standing.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, State of California, hereby adopts the Pension Management Policy, attached hereto as Exhibit A and Pension Management Policy Addendum, attached hereto as Exhibit B.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 14th day of October 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 MATHIASEN
Chief Deputy Clerk of the Board of Supervisors

By: _____

Heidi Hall
Heidi Hall, Chair

Exhibit A

PENSION MANAGEMENT POLICY

COUNTY OF NEVADA

NEVADA COUNTY
CALIFORNIA

Adopted by the Board of Supervisors of the County of Nevada

Pursuant to Resolution No.

October 14, 2025

Exhibit A

COUNTY OF NEVADA

PENSION MANAGEMENT POLICY

Section 1. Purpose

The purpose of this Pension Management Policy (the "Policy") is to strategically address the existing and any future unfunded accrued liability (the "UAL") associated with the County of Nevada's (the "County") California Public Employees' Retirement System (CalPERS) pension plans (the "Pension Plans"). This Policy includes a companion Pension Management Policy Addendum (the "Policy Addendum") to address some of the principal elements and core parameters central to the objectives discussed in this Policy. In the development of this Policy and Policy Addendum, the County strives to reduce its UAL and the associated financing costs in the most cost-efficient and fiscally responsible manner possible.

The County is committed to fiscal sustainability by employing long-term financial planning efforts, striving to maintain appropriate reserve levels, and employing prudent practices in governance, management, budget administration, and financial reporting. This Policy is intended to make all relevant information readily available to decision-makers and the public to improve the quality of decisions and transparency, identify policy goals, and to demonstrate a commitment to long-term financial planning. Development of this Policy signals to rating agencies and capital markets that the County is willing to set policies that improve its ability to meet its obligations in a timely manner.

The Policy is intended to reflect a reasonable and conservative approach to managing the UAL costs associated with the Pension Plans. Both this Policy and Policy Addendum recognize that the Pension Plans are subject to market volatility and that actual economic and demographic experience of the plans will differ from the actuarial assumptions. Accordingly, it is intended to allow for adaptive responses to changing circumstances, providing flexibility to address such volatility in a financially sound manner. As such, the County will be required to continually monitor its Pension Plans and the corresponding UAL.

Section 2. Policy Goals and Objectives

The overarching goal of this Policy and Policy Addendum is to maximize the portion of the Pension Plans funding generated from investment returns in order to minimize relative and aggregate contributions required for both the employer and employee shares, thereby minimizing taxpayer and employee expense. The objectives are as follows:

- Establish, achieve, and maintain targeted funding levels for the Pension Plans.
- Ensure sufficient assets are available to pay all benefits under the Pension Plans.
- Manage and control future contribution volatility to the extent reasonably possible.
- Strive to attain full funding status of pension liabilities to the extent possible.
- Provide guidance in making annual budget decisions.
- Support the creation of sustainable, fiscally responsible future budgets.
- Demonstrate prudent financial management practices.
- Enhance transparency regarding pension funding processes and rationale.
- Ensure that pension funding decisions protect both current and future stakeholders.

Section 3. Background and Discussion

In General. Each Pension Plan is a multiple-employer defined benefit pension plan administered by CalPERS. All full-time and certain part-time County employees are eligible to participate in the CalPERS retirement and disability benefits, annual cost of living adjustments and death benefits offered to plan members and their beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute.

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to ensure its financial soundness and sustainability, the plan should accumulate adequate resources in a systematic and disciplined manner to ensure sufficient resources are available to meet employee benefit requirements. The Policy Addendum outlines the practices the County will utilize to address its actuarially determined contributions to fund the long-term cost of benefits to the Pension Plan participants and annuitants.

Pension Costs and Liabilities. In order to fund its employees' pension benefits, the County is required to make annual contributions to CalPERS, a portion of which may be sourced from employee contributions. CalPERS then invests these contributions to generate returns that offset the overall pension costs. The required ongoing contributions, known as the "Normal Cost," are calculated as a percentage of salaries and represent the annual cost of service accrual for the upcoming fiscal year for active employees. However, if actual Pension Plan experience—such as investment performance or demographic factors—falls short of actuarial assumptions, the Pension Plan may become underfunded (i.e., the Pension Plan's Total Accrued Liability exceeds the Plan's Market Value of Assets). This shortfall is known as Unfunded Accrued Liability (UAL) which must be covered by the County through a series of UAL Payments, which are above and beyond the Normal Cost contributions. The UAL Payments are calculated in total dollar amounts, not as a percentage of salaries.

The UAL can be caused by multiple factors, including but not limited to, changes to actuarial policy, retroactive pension benefit enhancements, investment underperformance, actuarial assumption changes, demographic shifts, and discount rate reductions.

UAL is Debt. The UAL balance at any given point in time is a debt of the County owed to CalPERS which is amortized over a set period of time with interest accruing at the prevailing CalPERS discount rate (the "Discount Rate"). However, this debt can be prepaid at any time without penalties. Recognizing the UAL as debt helps the County identify proper steps to address it and minimize the associated financing costs.

Ongoing CalPERS Practices. Each year CalPERS prepares updated actuarial valuation reports for each of the County's Pension Plans wherein it calculates the County's total pension liability as of the end of the prior fiscal year (each a "Valuation Report"). If the investment performance during that fiscal year differs from the Discount Rate, or if CalPERS made any changes to its actuarial assumptions, or if the actual demographic or compensation experience within the Pension Plans diverges from the actuarial assumptions, new line items known as UAL amortization "bases," (referred to as a "Base" or "Bases") may be added to the plan and result in a change to the UAL balance. Such UAL amortization Bases may be positive (indicating funding shortfall for the Pension Plans) or negative (indicating funding surplus for the Pension Plans). Because CalPERS can

add new UAL amortization Bases every year, the Pension Plans must be monitored annually and managed continuously – there is no one-time solution.

CalPERS amortizes each new Base over a 20-year period using level-dollar payments. Each Base accrues interest at the Discount Rate (currently 6.8%). This is similar to a 20-year fully amortizing home mortgage bearing an interest rate of 6.8%. However, the amortization methodology used by CalPERS for each Base differs from a home mortgage during the first five years in that initially, there is a ramp-up period: payments start at 20% of the required amount in the first year, increasing by 20% each year until reaching the full payment amount in the fifth year (hereafter referred to as "5-Year Ramping"). Afterward, payments stabilize at this level for the remaining 15 years. CalPERS has adopted this 5-Year Ramping practice in an effort to help public agencies "ease into" paying for UAL increases.

Because CalPERS immediately applies interest at 6.8% from the inception of each new Base, agencies incur "negative amortization" during the 5-Year Ramping period, meaning that accrued interest is added to the Base until payments reach full coverage in the fifth year. This delayed start to full payments increases the overall cost to member agencies as compounded interest accumulates on unpaid UAL balances.

To help reduce the overall costs of the UAL repayment, this Policy supports avoiding the 5-Year Ramping for new Bases whenever possible. By making full or accelerated payments, the County can reduce compounded interest costs and achieve faster progress toward full funding.

From a policy standpoint, structural mechanics (bases, ramps, amortization) apply similarly across Classic and PEPRA tiers. The framework herein is intended to function across tiers as plans mature and become equally exposed to market swings over time.

Section 4. Policy Addendum

A. **Funding Level Objective**. It is the County's policy to strive to achieve and maintain a Pension "Funded Ratio" (being the ratio by which the Market Value of Assets—as set forth in the most recently published Valuation Report—compares to the Entry Age Normal Accrued Liability or "Total Accrued Liability"—as set forth in the most recently published Valuation Report) for each Pension Plan. Development of this "Funding Level Objective" is dynamic and long-term in nature, that is, achieving the desired level is done over the period of amortization, generally 20 years. To achieve the Funding Level Objective and ensure compliance with best management practices, the Policy Addendum provides the necessary guidance for achieving the Policy goals over the 20-year amortization period.

C. **Establishment and Operation of a 115 Trust Pension Reserve Fund**. The County has or will have established a 115 Trust Pension Reserve Fund which is managed by a third-party investment manager (the "Investment Manager"). The 115 Trust Pension Reserve Fund may receive funds deposited into it at the discretion of the Board of Supervisors, based on recommendations made by the County's Debt Advisory Committee during the annual budget process. Funds in the 115 Trust Pension Reserve Fund shall only be used for the County's pension benefits costs (i.e., UAL and Normal Costs) associated with the County's Pension Plans in accordance with the goals and objectives set forth in this Policy.

D. Transparency and Reporting. Funding of the Pension Plans should be transparent to all stakeholders, including plan participants, annuitants, the Board of Supervisors, and County residents. The Pension Management Policy Addendum outlines strategies to achieve this Policy objective.

E. Annual Budget to Contain Policy Directed Information. The County's annual operating budget shall consider the items specified in this Policy for inclusion in each such annual budget.

F. Review of Policy. Funding a defined benefit pension plan requires a long-term horizon planning approach. This Policy is intended to provide general objectives and guidelines, which will require periodic review to consider changes in the County's financial position and Pension Plan funded status over time. As such, County staff will review this Policy for implementation of new best practices and will provide such proposed changes to the Board of Supervisors for adoption on an as needed basis, not to exceed 5 years.

Exhibit B

PENSION MANAGEMENT POLICY ADDENDUM

COUNTY OF NEVADA

NEVADA COUNTY
CALIFORNIA

Adopted by the Board of Supervisors of the County of Nevada

Pursuant to Resolution No.

October 14, 2025

Exhibit B

COUNTY OF NEVADA

PENSION MANAGEMENT POLICY ADDENDUM

Section 1. Purpose

The purpose of this Pension Management Policy (the "Policy") is to strategically address the existing and any future unfunded accrued liability (the "UAL") associated with the County of Nevada's (the "County") California Public Employees' Retirement System (CalPERS) pension plans (the "Pension Plans"). This Policy also addresses some of the principal elements and core parameters central to the policy objectives discussed in this Policy. In the development of this Policy, the County strives to reduce its UAL and the associated financing costs in the most cost-efficient and fiscally responsible manner possible.

The County is committed to fiscal sustainability by employing long-term financial planning efforts, striving to maintain appropriate reserve levels, and employing prudent practices in governance, management, budget administration, and financial reporting. This Policy is intended to make all relevant information readily available to decision-makers and the public to improve the quality of decisions and transparency, identify policy goals, and to demonstrate a commitment to long-term financial planning. Development of this Policy signals to rating agencies and capital markets that the County is willing to set policies that improve its ability to meet its obligations in a timely manner.

The Policy is intended to reflect a reasonable and conservative approach to managing the UAL costs associated with the Pension Plans. This Policy recognizes that the Pension Plans are subject to market volatility and that actual economic and demographic experience of the plans will differ from the actuarial assumptions. Accordingly, it is intended to allow for adaptive responses to changing circumstances, providing flexibility to address such volatility in a financially sound manner. As such, the County will be required to continually monitor its Pension Plans and the corresponding UAL.

Section 2. Policy Goals and Objectives

The overarching goal of this Policy is to maximize the portion of the Pension Plans funding generated from investment returns in order to minimize relative and aggregate contributions required for both the employer and employee shares, thereby minimizing taxpayer and employee expense. The objectives of this Policy are as follows:

- Establish, achieve, and maintain targeted funding levels for the Pension Plans.
- Ensure sufficient assets are available to pay all benefits under the Pension Plans.
- Manage and control future contribution volatility to the extent reasonably possible.
- Strive to attain full funding status of pension liabilities to the extent possible.
- Provide guidance in making annual budget decisions.
- Support the creation of sustainable, fiscally responsible future budgets.
- Demonstrate prudent financial management practices.
- Enhance transparency regarding pension funding processes and rationale.

- Ensure that pension funding decisions protect both current and future stakeholders.

Section 3. Background and Discussion

In General. Each Pension Plan is a multiple-employer defined benefit pension plan administered by CalPERS. All full-time and certain part-time County employees are eligible to participate in the CalPERS retirement and disability benefits, annual cost of living adjustments and death benefits offered to plan members and their beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute.

The financial objective of a defined benefit pension plan is to fund the long-term cost of benefits provided to the plan participants. In order to ensure its financial soundness and sustainability, the plan should accumulate adequate resources in a systematic and disciplined manner to ensure sufficient resources are available to meet employee benefit requirements. This Policy outlines the practices the County will utilize to address its actuarially determined contributions to fund the long-term cost of benefits to the Pension Plan participants and annuitants.

Pension Costs and Liabilities. In order to fund its employees' pension benefits, the County is required to make annual contributions to CalPERS, a portion of which may be sourced from employee contributions. CalPERS then invests these contributions to generate returns that offset the overall pension costs. The required ongoing contributions, known as the "Normal Cost," are calculated as a percentage of salaries and represent the annual cost of service accrual for the upcoming fiscal year for active employees. However, if actual Pension Plan experience—such as investment performance or demographic factors—falls short of actuarial assumptions, the Pension Plan may become underfunded (i.e., the Pension Plan's Total Accrued Liability exceeds the Plan's Market Value of Assets). This shortfall is known as Unfunded Accrued Liability (UAL) which must be covered by the County through a series of UAL Payments, which are above and beyond the Normal Cost contributions. The UAL Payments are calculated in total dollar amounts, not as a percentage of salaries.

The UAL can be caused by multiple factors, including but not limited to, changes to actuarial policy, retroactive pension benefit enhancements, investment underperformance, actuarial assumption changes, demographic shifts, and discount rate reductions.

UAL is Debt. The UAL balance at any given point in time is a debt of the County owed to CalPERS which is amortized over a set period of time with interest accruing at the prevailing CalPERS discount rate (the "Discount Rate"). However, this debt can be prepaid at any time without penalties. Recognizing the UAL as debt helps the County identify proper steps to address it and minimize the associated financing costs.

Ongoing CalPERS Practices. Each year CalPERS prepares updated actuarial valuation reports for each of the County's Pension Plans wherein it calculates the County's total pension liability as of the end of the prior fiscal year (each a "Valuation Report"). If the investment performance during that fiscal year differs from the Discount Rate, or if CalPERS made any changes to its actuarial assumptions, or if the actual demographic or compensation experience within the Pension Plans diverges from the actuarial assumptions, new line items known as UAL amortization "bases," (referred to as a "Base" or "Bases") may be added to the plan and result

in a change to the UAL balance. Such UAL amortization Bases may be positive (indicating funding shortfall for the Pension Plans) or negative (indicating funding surplus for the Pension Plans). Because CalPERS can add new UAL amortization Bases every year, the Pension Plans must be monitored annually and managed continuously – there is no one-time solution.

CalPERS amortizes each new Base over a 20-year period using level-dollar payments. Each Base accrues interest at the Discount Rate (currently 6.8%). This is similar to a 20-year fully amortizing home mortgage bearing an interest rate of 6.8%. However, the amortization methodology used by CalPERS for each Base differs from a home mortgage during the first five years in that initially, there is a ramp-up period: payments start at 20% of the required amount in the first year, increasing by 20% each year until reaching the full payment amount in the fifth year (hereafter referred to as "5-Year Ramping"). Afterward, payments stabilize at this level for the remaining 15 years. CalPERS has adopted this 5-Year Ramping practice in an effort to help public agencies "ease into" paying for UAL increases.

Because CalPERS immediately applies interest at 6.8% from the inception of each new Base, agencies incur "negative amortization" during the 5-Year Ramping period, meaning that accrued interest is added to the Base until payments reach full coverage in the fifth year. This delayed start to full payments increases the overall cost to member agencies as compounded interest accumulates on unpaid UAL balances.

To help reduce the overall costs of the UAL repayment, this Policy supports avoiding the 5-Year Ramping for new Bases whenever possible. By making full or accelerated payments, the County can reduce compounded interest costs and achieve faster progress toward full funding.

From a policy standpoint, structural mechanics (bases, ramps, amortization) apply similarly across Classic and PEPRA tiers. The framework herein is intended to function across tiers as plans mature and become equally exposed to market swings over time.

Section 4. Policy

A. Funding Level Objective. It is the County's policy to strive to achieve and maintain a Pension "Funded Ratio" (being the ratio by which the Market Value of Assets—as set forth in the most recently published Valuation Report—compares to the Entry Age Normal Accrued Liability or "Total Accrued Liability"—as set forth in the most recently published Valuation Report) for each Pension Plan. Development of this "Funding Level Objective" is dynamic and long-term in nature, that is, achieving the desired level is done over the period of amortization, generally 20 years.

Achieving and maintaining a Funding Level Objective ensures that the ongoing contributions of the County and its employees are properly and adequately funding the retirement benefits of today's workers. This concept is commonly referred to as "intergenerational equity." The reason for a Funding Level Objective of that is not equal to 100% is to allow some cushion for the possibility that good investment returns by CalPERS in a given year might push the funded level of a Pension Plan above 100% (commonly referred to as "superfunded status"), which means that the County and its employees had contributed into the Pension Plan more than was necessary. Thus, while the County remains committed to achieving a 100% funded level it is not uncommon for a pension plan to be maintained at a lower percentage. The County will strive to manage

a balance between funds on deposit with CalPERS and invested with a "115 Trust Pension Reserve Fund" discussed below.

Guidance: To achieve the Funding Level Objective and ensure compliance with best management practices, this Policy provides the following guidance:

1. *Avoiding 5-Year Ramping*. When CalPERS establishes new Bases that would otherwise be subject to 5-Year Ramping, every effort will be made to preemptively instruct CalPERS to fully amortize these Bases immediately, thereby avoiding the costs associated with delayed payments and negative amortization. This proactive approach requires careful evaluation to ensure Additional Discretionary Payments (ADPs) do not compromise the County's operational or fiscal health. Staff should annually reach out to the County's CalPERS actuary to request a calculation of flat payments (rather than ramp-up payments) for all outstanding and new Bases

2. *Base Targeting Objectives*. Due to the compounding interest and extended accrual associated with new UAL Bases subject to CalPERS' 5-Year Ramping, the County will prioritize one of two (or some combination thereof) tactics each year:

   Option A — Longest/Newest Bases: Direct ADPs to newest/longest Bases to maximize present-value savings and avoid ramping on those dollars.

   Option B — Mid-Curve Targeting: Direct ADPs to selected mid-term Bases to flatten the payment "peak" and improve near-term budget predictability (recognizing PV savings may be lower with Option A).

   Annual Selection: Each year, staff will recommend Option A, Option B, or a blend, based on affordability and the County's forward payment profile.

3. *Labor Cost Allocation Requirements*. The County is required to document how much time each County employee spends working within the general fund and/or each of the enterprise funds (the "Benefiting Funds"). This documentation is used to allocate labor costs appropriately among the various Pension Plans (the "Labor Cost Allocation Analysis"). This becomes the basis upon which Normal Cost and UAL payments are allocated and charged (the "Pension Cost Allocation") to the Benefitting Funds.

   The Labor Cost Allocation Analysis and Pension Cost Allocation are essential for compliance with legal issues associated with Proposition 218 ("Prop 2018") and the "Gift of Public Funds Doctrine."

   For example, if the water enterprise fund pays more than its fair share of Normal Cost or UAL, then the General Fund and/or any other enterprise funds will have likely unjustly benefited, potentially resulting in a Prop 218 violation for the water enterprise fund. Conversely, if the General Fund pays more than its fair share, then the enterprise funds will have likely unjustly benefited, possibly resulting in a violation of the Gift of Public Funds Doctrine due to the General Fund's overpayment. Therefore, it is crucial to ensure that the Labor Cost Allocation Analysis is current

and accurate and that the Pension Cost Allocation methodology is being consistently applied. If one fund advances another's share of an ADP, the County will document an internal receivable with interest at an appropriate interest rate to avoid cross-subsidy.

4. *Pre-Pay the Entire Annual UAL Payment by July 31st of each year*. On or before July 31st of each year, the County receives its annual CalPERS UAL invoice. The County has two payments options. The invoice can (1) be paid in equal monthly increments or (2) be fully pre-paid at the beginning of the fiscal year by July 31st. By prepaying the entire invoice amount due by July 31st, the County can concurrently save approximately 3.3% compared to making the monthly payments. The County will make every effort to pre-pay the annual UAL invoice upon receipt, provided that cash flow considerations do not require otherwise (or at the earliest date permitted by CalPERS to capture timing savings).

5. *Pre-Pay UAL from Reserves, One-Time Revenues and Fund Surpluses*. Reserves regularly do not earn returns that can offset the interest rate that CalPERS charges on the outstanding UAL balance. Supplemental contributions into the Pension Plans and/or the 115 Trust Pension Reserve Fund (see Section 4.C. below entitled "Establishment and Operation of a 115 Trust Pension Reserve Fund") from available reserves, one-time revenues and fund surpluses can generate substantial long-term net savings. Each supplemental ADP contribution reduces the UAL balance, the Annual Required Contributions (ARC) for future years, and the total interest costs associated with the UAL. CalPERS does not apply any prepayment penalties to ADPs. Therefore, during each budget cycle, the County staff shall review all available reserves, one-time revenues and fund surpluses to determine whether any such funds could be used to make an ADP to pay down the UAL in accordance with Section 4.B., keeping in mind operational and capital budgetary constraints while maintaining adequate reserves and balancing the fiscal soundness of eliminating the high-interest UAL debt.

6. *ADPs Shared Between All Benefitting Funds*. Whenever an ADP or a contribution to the 115 Trust Pension Reserve Fund (see Section 4.C. below entitled "Establishment and Operation of a 115 Trust Pension Reserve Fund") is made, the County must ensure that all Benefitting Funds contribute their fair share in accordance with the County's Labor Cost Allocation Analysis and the Pension Cost Allocation method of charging off its pension costs.

   For example, if the water enterprise fund makes an ADP to CalPERS, the County must also collect and send an allocable share from the General Fund and any other enterprise funds. Similarly, if the water enterprise fund makes a contribution to the 115 Trust Pension Reserve Fund, the County must collect an allocable share from the General Fund and any other enterprise funds; however, in this case, the contribution will be made to the 115 Trust Pension Reserve Fund instead of being sent to CalPERS.

7. *Capital Financing*. When considering capital improvement projects, staff regularly reviews and plans for reserving cash to fund some or all of these capital improvement projects. When considering how to pay for current and future capital improvement projects, staff should review the current tax-exempt market to assess if it would be more cost effective to borrow at tax-exempt rates

to pay for the capital projects and redirect the reserved cash (and/or such other appropriate funds of the County) to make ADPs to CalPERS and/or the 115 Trust Pension Reserve Fund. As a guide, when the Discount Rate materially exceeds available tax-exempt borrowing rates (e.g., by ≥ ~200 bps), staff should consider presenting a coordinated plan to deploy capital financing and redirect cash toward UAL reduction.

8. ***Utilize Savings Achieved from Refunding Outstanding Non-Pension Related Debt to Pre-Pay UAL.*** During each budget cycle, staff should review all outstanding long-term non-pension related debt of the County to determine whether a refunding of such debt might result in net present value (NPV) savings of greater than 3%, and if so, consider a structure and strategy that frontloads the savings from such debt refunding, which can then be used to pay down the UAL or make a contribution to the 115 Trust Pension Reserve Fund discussed herein. This strategy should only be used if the interest rates on the currently outstanding debt is sufficiently below the then-current Discount Rate to ensure that overall NPV savings of greater than 3% are achieved by the County. Savings applied to ADPs shall follow the allocation rules in item Section 4.A.6.

9. ***Rates and Fees to Include Applicable Pension Costs.*** Whenever possible, all fees, rates and charges should incorporate forecasted applicable Normal Cost and UAL payments, as well as an ADP component. While funds cannot legally contribute more than their fair share, they must also never contribute less than their fair share. Staff will review rate studies and cost of service justification to ensure that forecasted Normal Cost and UAL payments are appropriately included. Given that UAL is treated as equivalent to debt, carrying an interest rate of 6.8% and amortizing over 20 years, it is prudent to include an amount in the pertinent fees, rates, and charges to facilitate ADPs. This proactive approach allows for the UAL debt to be paid down earlier than its scheduled amortization, thereby reducing overall costs, directly benefiting ratepayers.

10. ***Pension Obligation Financing.*** The County may consider issuing taxable municipal debt obligations (generically hereafter referred to as "Pension Obligations") to refinance the UAL, in part or in whole, if such bond obligations are expected to produce minimum cash flow savings of at least 10%, taking into account all debt service and costs of issuance associated with such bond obligations, in comparison to CalPERS' respective UAL amortization schedule and the then-current Discount Rate.

    Pension Obligations shall not utilize swaps or derivatives of any kind and should be structured with reasonable and flexible call provisions (with a maximum of 10-year call provision). Pension Obligations shall be used only to prepay the UAL liabilities and shall not be used to finance Normal Cost payments. The issuance of Pension Obligations must be voted upon and approved by the Board of Supervisors as well as the governing bodies of other plan participants.

    To the extent directed by the Board of Supervisors after due consideration, annual savings achieved by issuing the Pension Obligations should be used to either (i) directly prepay new UAL amortization Bases as they arise, (ii) make deposits into the 115 Trust Pension Reserve Fund, (iii) offset operational costs, and/or (iv) fund any other legally permissible activities of the County.

11. *Annual Review of the CalPERS Actuarial Valuation Reports and Associated Tasks*. The County staff shall review or cause to be reviewed the annual CalPERS Valuation Reports once they are made public by CalPERS. The review should focus on identifying the annual changes to each of the Pension Plan's UAL and quantifying the associated cost impacts and the corresponding implications on the goals and objectives set forth in this Policy.

B. County Contributions. Recognizing the benefit of long-term returns and the need to proactively manage the high long-term costs associated with carrying UAL, the County will proactively contribute funds to the CalPERS Pension Plans and/or the 115 Trust Pension Reserve Fund based on a percentage of each Fiscal Year's forecasted payroll.

1. *Annual Contribution*. Each Fiscal Year where the Pension Plans total Market Value of Assets combined with the 115 Trust Pension Reserve Fund balance is less than 108% of the Entry Age Normal Accrued Liability (which summation is hereafter referred to as the "115 Trust Pension Reserve Fund Ceiling"), during the County's normal budget adoption process, beginning with the 2025-26 Fiscal Year budget, the County will strive to contribute annual amounts to the Pension Plans (and assuming that all Benefitting Funds are able to contribute their allocable fair share in accordance with Section 4.A.6.), and if not, the annual contribution may be made to the 115 Trust Pension Reserve Fund, in amounts that are between 1% and 6% of the forecasted payroll for that Fiscal Year (the "Annual Contribution"), as recommended by the County's Debt Advisory Committee and approved by the Board of Supervisors as part of the final Adopted Budget. Any ADPs made to the Pension Plans will adhere to the Base Targeting Objectives set forth in Section 4.A.2.

2. *Other Contributions*. Any other discretionary contributions above and beyond the Annual Contributions (the "Other Contributions") made by the County (i) to the extent the Funded Ratio is below the objective will be allocated to the CalPERS Pension Plans as an ADP (Note: ensure that all Benefitting Funds are able to contribute their allocable fair share in accordance with Section 4.A.6.), and (ii) to the extent the Funded Ratio is at or above 100%, then such Other Contribution will be directed to the 115 Trust Pension Reserve Fund.

C. Establishment and Operation of a 115 Trust Pension Reserve Fund.

1. *Establishment of a 115 Trust Pension Reserve Fund*. The County has or will have established a 115 Trust Pension Reserve Fund which is managed by a third-party investment manager (the "Investment Manager"). The 115 Trust Pension Reserve Fund may receive funds deposited into it at the discretion of the Board of Supervisors, based on recommendations made by the County's Debt Advisory Committee during the annual budget process. Funds in the 115 Trust Pension Reserve Fund shall only be used for the County's pension benefits costs (i.e., UAL and Normal Costs) associated with the County's Pension Plans in accordance with the goals and objectives set forth in this Policy.

2. *Funding the 115 Trust Pension Reserve Fund*.

(a) *Annual Contributions and Other Contributions*. The County will strive to make Annual Contributions and Other Contributions in the amounts and manner specified in Section 4.B. above until such time that the 115 Trust Pension Reserve Fund reaches the 115 Trust Pension Reserve Fund Maximum (as outlined in section 4.C.3. below).

(b) *Sequestered Savings*. Upon the issuance of each series of Pension Obligations, for each of the ensuing ten (10) consecutive years (or such other period of years as deemed appropriate by the Board of Supervisors at the time of any subsequent issuances of Pension Obligations) following such issuance, a fixed dollar amount equal to 50% (or such other percentage as deemed appropriate by the Board of Supervisors at the time of any subsequent issuances of Pension Obligations) of the "Total Sequestered Savings" (as calculated in the manner set forth below) achieved by issuing Pension Obligations (the "Annual Sequestered Savings Savings"), shall be transferred from the Benefiting Funds (in accordance with Section 4.A.6. above) and deposited into the 115 Trust Pension Reserve Fund until such time that the 115 Trust Pension Reserve Fund reaches the 115 Trust Pension Reserve Fund Maximum (as outlined in Section 4.C.3. below), and thereafter all Sequestered Savings will be directed to a "Pension Obligation Prepayment Fund" which will be established and maintained by the County for the purpose of prepaying any outstanding Pension Obligations.

$$Annual\ Sequestered\ Savings\ = SSP\ x(\frac{UALDS - DS}{Y})$$

SSP = Sequestered Savings Percentage
UALDS = Scheduled UAL debt service being paid off by the Pension Obligations
DS = Total principal amount of Debt Service on the Pension Obligations
Y = Number of years to pay back Sequestered Savings

Example of Annual Sequestered Savings Calculation

A $5M Pension Obligation was issued for the purpose of prepaying UAL. The total UAL debt service (UALDS) paid off with the Pension Obligation was $8,000,000 and the total debt service (DS) on the Pension Obligation is $7,000,000. The County elected to sequester 50% of the total savings over a 10-year period (Y), which in this example results in Annual Sequestered Savings of $50,000.

$$Annual\ Seq.Savings\ = 0.5x(\frac{8{,}000{,}000 - 7{,}000{,}000}{10})$$

$$= \$50{,}000$$

3. *Operation of the 115 Trust Pension Reserve Fund.* All Annual Contributions and Other Contributions that have been directed to the 115 Trust Pension Reserve Fund, along with all applicable Sequestered Savings, shall be used solely for the purpose of making ADP's (and Normal

Cost payments during a Fiscal Hardship, as defined below) to CalPERS for the purpose of achieving and maintaining the Funding Level Objective.

With the goal of achieving and maintaining the Funding Level Objective, each year during the budget cycle, County staff shall calculate, or cause to be calculated, the upcoming Fiscal Year's estimated Funded Ratio by taking into account the most recent Valuation Report's statement of Funded Ratio and adjusting for the estimated UAL amortization Base that will be either added or subtracted due to the prior Fiscal Year's investment result of either exceeding or falling short of the then current Discount Rate for that Fiscal Year (the "Estimated Funded Ratio"). If the Estimated Funded Ratio is projected to be less than the Funding Level Objective, to the extent funds are available in the 115 Trust Pension Reserve Fund, the appropriate member of staff may either make, or may direct the Investment Manger to make, an ADP to CalPERS in the amount necessary to bring the Funded Ratio back up to the Funding Level Objective. Additionally, if sufficient funds are available in the 115 Trust Pension Reserve Fund, staff may assess whether to fully amortize any new UAL amortization Bases in order to reduce the long-term interest costs associated with the 5-Year Ramping procedures used by CalPERS, as outlined in Section 4.A.1.

Except in the case of a Fiscal Hardship, as defined below, moneys in the 115 Trust Pension Reserve Fund shall not be used to pay Normal Costs until such time as the amount therein, when combined with the Market Value of Assets (as set forth in the most recently published Valuation Report) exceeds the 115 Trust Pension Reserve Fund Maximum. To the extent monies in the 115 Trust Pension Reserve Fund on June 30th exceed the 115 Trust Pension Reserve Fund Maximum (after consideration has been given to the amounts therein required to be paid to CalPERS for the ensuing Fiscal Year to maintain the Estimated Funded Ratio at or above the Funding Level Objective), any accrued surplus over 108% may be used to offset the County's Normal Cost payment made to CalPERS in such Fiscal Year, and any applicable Sequestered Savings will be directed to the Pension Obligation Prepayment Fund.

4. *Fiscal Hardship*. "Fiscal Hardship" means an economic hardship, or other unanticipated fiscal emergency, that has been declared by resolution of the Board of Supervisors.

D. Transparency and Reporting. Funding of the Pension Plans should be transparent to all stakeholders, including plan participants, annuitants, the Board of Supervisors, and County residents. To achieve this Policy objective:

1. **Annual Website Postings.** Copies of the annual actuarial valuation reports for each Pension Plan shall be made available to the Board of Supervisors and posted on the County's website. The County's audited financial statements shall also be posted.

2. **Annual Staff Report.** Each fiscal year during budget season, staff will publish a pension policy compliance report including (i) current and anticipated (based upon most recent investment returns achieved by CalPERS) Funded Ratio; (ii) ADPs proposed to be made, along with the corresponding intended base-targeting objectives; (iii) 115 Trust balances, deposits/withdrawals, and investment

posture; (iv) allocation schedules across funds; and (vi) any policy variances and an updated timeline to return achieve Funding Level Objective and other key Policy objectives.

E. Annual Budget to Contain Policy Directed Information. The County's annual operating budget shall consider the items specified in this Policy for inclusion in each such annual budget.

F. Review of Policy. Funding a defined benefit pension plan requires a long-term horizon planning approach. This Policy is intended to provide general objectives and guidelines, which will require periodic review to consider changes in the County's financial position and Pension Plan funded status over time. As such, County staff will review this Policy for implementation of new best practices and will provide such proposed changes to the Board of Supervisors for adoption on an as needed basis, not to exceed 5 years.

Exhibit B

COUNTY OF NEVADA

PENSION MANAGEMENT POLICY ADDENDUM

Glossary of Terms

115 Trust Pension Reserve Fund: A reserve fund established by the County and managed by an Investment Manager to provide additional pension funding. This fund aims to support the County's Funding Level Objective through ADPs and other strategic contributions.

5-Year Ramping: The phased approach to UAL amortization used by CalPERS, where payments start at 20% in the first year, increasing annually by 20% until reaching full payment in year five. This structure creates negative amortization, increasing the County's total interest costs over the repayment period.

ADP: Means each Additional Discretionary Payment made by the County toward reducing UAL, aiming to lower interest costs by accelerating debt reduction. ADPs are prioritized to meet Base Targeting Objectives and avoid 5-Year Ramping.

Annual Contribution: The recurring annual payment made by the County to CalPERS or the 115 Trust Pension Reserve Fund, typically set at 2–6% of payroll, as approved during the budget process.

Annual Required Contribution (ARC): The actuarially determined amount that the County is required to contribute each year to fund its pension obligations.

Annual Sequestered Savings: The fixed annual amount of savings, calculated using a prescribed formula, that is directed to the 115 Trust Pension Reserve Fund or Pension Obligation Prepayment Fund following the issuance of Pension Obligations.

Base Targeting Objectives: The County's approach for prioritizing ADPs to reduce the cost impact of new UAL Bases by focusing on the most recent ones. It also aims to stabilize annual pension contributions and prevent cost volatility.

Bases: Means the individual segments of UAL created when plan assumptions, investment returns, or demographics deviate from projections. Each Base is amortized over a 20-year period with 5-Year Ramping, adding complexity to the County's pension obligations.

Benefiting Funds: The general fund and enterprise funds within the County that contribute to Normal Cost and UAL payments based on the Labor Cost Allocation Analysis.

CalPERS: Means the California Public Employees' Retirement System, being the state agency that manages pension and health benefits for California public employees, retirees, and their families. It invests contributions made by the County and employees to generate returns for funding pension benefits.

County: Refers to the County of Nevada, the government entity responsible for the administration of pension benefits for its employees through the CalPERS system.

Discount Rate: The expected rate of return on investments used by CalPERS to calculate liabilities. Currently set at 6.8%, it determines the interest rate applied to UAL balances.

Fiscal Hardship: A significant economic challenge or emergency, formally recognized by the Board of Supervisors, that allows flexibility in using the 115 Trust Pension Reserve Fund to cover Normal Costs.

Exhibit B

COUNTY OF NEVADA

PENSION MANAGEMENT POLICY ADDENDUM

Funded Ratio: Is the ratio by which the Market Value of Assets—as set forth in the most recently published Valuation Report—compares to the Entry Age Normal Accrued Liability or "Total Accrued Liability"—as set forth in the most recently published Valuation Report.

Funding Level Objective: The County's goal to maintain a Pension Funded Ratio to ensure adequate funding for retiree benefits without reaching superfunded status. This target accounts for potential positive investment returns by CalPERS.

Gift of Public Funds Doctrine: A constitutional principle prohibiting government entities from making payments that do not serve a valid public purpose or that unfairly benefit a private party.

Labor Cost Allocation Analysis: A documentation process that allocates pension costs among County funds in proportion to employees' time worked within each fund, ensuring that each Benefiting Fund covers its fair share of pension costs.

Normal Cost: The annual cost of pension benefits accrued by active employees, calculated as a percentage of salaries. This amount represents the baseline contribution for covering future retirement benefits.

Other Contributions: Any discretionary contributions made by the County above and beyond the Annual Contribution.

Pension Cost Allocation: The method used to distribute pension costs across Benefiting Funds based on the Labor Cost Allocation Analysis, ensuring compliance with Prop 218 and the Gift of Public Funds Doctrine.

Pension Obligations: Taxable municipal debt obligations issued by the County to refinance the UAL, structured to generate cost savings relative to CalPERS amortization.

Pension Obligation Prepayment Fund: A fund established to accumulate excess Sequestered Savings, which are used to prepay Pension Obligations and further reduce the County's UAL.

Pension Plans: The defined benefit plans administered by CalPERS in which County employees are enrolled. These plans provide retirement, disability, and death benefits to plan members and their beneficiaries.

Policy: Means the Pension Management established by the County to strategically address the Unfunded Accrued Liability (UAL) and other critical elements related to its Pension Plans. This Policy defines objectives, procedures, and responsibilities for managing pension-related costs and promoting fiscal responsibility.

Proposition 218 (Prop 218): A voter-approved constitutional amendment in California that requires certain charges, assessments, and fees to be proportionally allocated and voter-approved.

Sequestered Savings: Savings generated from issuing Pension Obligations, a portion of which is deposited into the 115 Trust Pension Reserve Fund to further reduce the UAL.

Total Accrued Liability (Entry Age Normal Accrued Liability): The actuarial present value of benefits earned to date for all plan participants, calculated using the entry age normal cost method.

UAL: Means the County's Unfunded Accrued Liability, being the difference between the Total Accrued Liability and the Market Value of Assets in the Pension Plans, representing the shortfall that the County must cover through UAL Payments. It arises when actuarial assumptions differ from actual performance or demographic changes.

Valuation Report: The annual actuarial report prepared by CalPERS, which calculates the County's pension liabilities, asset values, and the resulting UAL. This report helps the County monitor its funding progress and adjust contributions as necessary.

RESOLUTION No. 26-162

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING THE 2026 PENSION MANAGEMENT PLAN

WHEREAS, the Board of Supervisors desires to ensure prudent County fiscal management through the adoption and implementation of policies such as the Pension Management Policy; and

WHEREAS, Resolution 19-264, adopted the County's initial Pension Management Policy which outlined ways in which the County would meet its pension obligation; and

WHEREAS, on August 20, 2024, the Board of Supervisors provided its response to the 2023/24 Grand Jury Report on Pension Funding, and included a commitment to revise the current policy; and

WHEREAS, the County's Debt Advisory Committee, consisting of the Auditor-Controller, Treasurer-Tax Collector, and Chief Fiscal Officer, worked with pension management consultants to develop a new comprehensive Pension Management Policy; and

WHEREAS, on October 14, 2025, Resolution 25-494, approved a revised Pension Management Policy which enhanced the level of guidance, expectations, and assumptions with respect to the Board of Supervisors focus on fiscal stability, core services, and strong reserves; and

WHEREAS, the attached Pension Management Plan was developed according to the framework provided in the 2025 Policy; and

WHEREAS, the attached Pension Management Plan identifies key recommended actions to improve the County's overall pension funding status.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Supervisors of the County of Nevada, State of California, hereby approves the 2026 Pension Management Plan, attached hereto as Exhibit A.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 12th day of May 2026, 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 MATHIASEN
Chief Deputy Clerk of the Board of Supervisors

By: Lauriana Cecchi

Lisa Swarthout, Chair

NEVADA COUNTY
CALIFORNIA

PENSION MANAGEMENT PLAN

Purpose and Background

The County of Nevada contracts with the California Public Employees' Retirement System (CalPERS) to manage its pension due in large part to the complexity and expertise required to ensure benefits are paid both timely and in compliance with employee pension contract provisions. Under this contract, CalPERS is responsible for investing the deposits made by Nevada County, distributing retiree pension payments and providing compliance reports to the County each year. The compliance reports are referred to as actuarial reports because of the extensive financial analysis included which reflects the County's current funded status, total pension obligations, a 20-year amortization payment schedule, investment risk assumptions, and projected Fiscal Year (FY) payments. It also provides an estimate of the County's total obligation based on the pension formulas which consider employee-specific factors such as years of service, age of separation and type of benefits provided.

The County's funded status changes each year based on a variety of factors, not all of them within the County's control:

CalPERS:	Investment performance, interest costs, employee payments, amortization changes (new 20-year payment plan)
County:	Additional employees, plan changes approved by the Board of Supervisors, additional payments made on pension liability

This Annual Pension Management Plan strategically operationalizes the County's adopted Pension Management Policy by evaluating funded status, risk factors, available resources and priorities in order to select and recommend pension funding actions for implementation. A companion document, the Annual Pension Policy Compliance Report will serve as a review of how well the County adhered to its policy each year.

This Annual Pension Management Plan is intended to:

- Reflect the County's annual pension program
- Provide a clear framework for Additional Discretionary Payments (ADPs), use of the Section 115 Trust, and reserves
- Integrate pension strategy into budget and long-term financial planning
- Meet the stated objectives of the Pension Management Policy:
    - Establish and make measurable progress toward achieving targeted funding levels for the Pension Plans
    - Ensure sufficient assets are available to pay all benefits under the Pension Plans
    - Manage and control future contribution volatility to the extent reasonably possible
    - Strive to attain the highest recommended funding status of pension liabilities

- Provide guidance in making annual budget decisions
- Support the creation of sustainable, fiscally responsible future budgets
- Demonstrate prudent financial management practices
- Enhance transparency regarding pension funding processes and rationale
- Ensure that pension funding decisions protect both current and future stakeholders

It is important to note that the numbers and assumptions contained in this report are based upon the CalPERS Actuarial Valuation – June 30, 2024 report, which prescribes employer required contributions for FY 2026-27. This report will attempt to clarify throughout, but a basic presumption is that FY 2026-27 actions are based upon FY 2024-25 actual employee counts, payroll amounts, and market value of assets on deposit with CalPERS.

Governance Structure

The County manages its pension strategy through two related but distinct lenses:

- Pension-plan lens:
  - The County's Miscellaneous and Safety Plans remain distinct in the actuarial reports defining each plan's annual normal cost percentage, employee and employer share and unfunded accrued liability.
- Benefitting-fund lens:
  - This ensures that the overall pension strategy is not solely reliant on general fund dollars, but also includes state and federal sources where appropriate and is based upon the County's payroll allocation methodology.

Funding Level Objective

Nevada County's Pension Management Policy, adopted October 14, 2025, defines the Funding Level Objective as dynamic and long-term in nature, meaning, to achieve the desired level of funding requires iterative movement over the period of amortization, which for CalPERS is 20 years.

The long-term funding level objective is 85% with CalPERS and 15% within the County's Section 115 Pension Trust, for a total of 100%. Utilizing both CalPERS and Pension Trust allows the County to be flexible in its ability to address fluctuation in funded levels at CalPERS due to changes to the number of employees, market performance, and any changes to the pension benefit plans.

To achieve this funding level, the Pension Management Policy identifies a variety of tools and ways to analyze progress each year. This report will summarize the analysis and identify a recommended set of actions to be completed in the upcoming FY 2026-27.

Nevada County's current funding level is as follows:

Plan	Funded Ratio at June 30, 2024	Combined Ratio*	Policy Target Funded Ratio / Combined Funded Ratio
Miscellaneous	65.7%	66.25%	85% / 100%
Safety	70.9%	71.48%	85% / 100%
	*(Includes balance of Section 115 Trust at June 30, 2024: $3,997,224)		

Conclusion

The continued progress in moving active employees from 1st Tier or Classic Benefit Groups to PEPRA limits the increase in pension liability due to adding new employees because there is a greater employee cost share towards future pension benefits. CalPERS assumes a market performance over time of 6.8%, however in any given year, the actual market performance impacts the funded ratio positively or negatively. The County's overall funded ratio at June 30, 2024 remains materially below the Policy Target Funded Ratio and Funding Level Objective, necessitating additional deposits above what is required to make progress towards the target.

Annual Contribution, UAL, and ADP Program

Annual Contribution

The Annual Contribution refers to the cost of pension benefits for active employees during the fiscal year. CalPERS uses a term "normal cost," defined as a percentage of payroll needed to fund future benefits for active employees. The normal cost percentage is shared between the Employer and Employee based upon their benefit group or tier. The specific rates and assumption breakdown for FY 2026/27 payments is based upon payroll and number of employees at June 30, 2024 and are listed as follows:

Normal Cost by Benefit Group

Benefit Group	% EmployEE Share of Normal Cost at 6/30/2024	% EmployER Share of Normal Cost at 6/30/2024	Payroll*	Number of Employees at 6/30/2024
Safety 1st Tier (Classic)	8.99%	29.38%	$3,197,403	21
Safety 2nd Tier (Tier 2)	8.99%	25.03%	$2,883,793	28
Safety 3rd Tier (PEPRA)	*14.5%*	*14.86%*	*$6,575,001*	*76*
Miscellaneous 1st Tier (Classic)	7.88%	14.62%	$14,771,444	143
Miscellaneous 2nd Tier (Tier 2)	6.91%	12.72%	$4,771,994	42
Miscellaneous 3rd Tier (PEPRA)	*8.5%*	*9.03%*	*$41,822,039*	*562*

*Note: Payroll assumptions are based upon FY 2023-24 figures

The County Auditor-Controller is responsible for submitting payments to CalPERS for both the Employer share, paid by Nevada County and the Employee share, deducted from employee paychecks. The Employer share is paid from funding sources in alignment with each employee's payroll allocation. Generally, 52% of employer costs are paid from the County's general fund with the remaining 48% paid from other sources such as state realignment, reimbursements, and grants as well as federal grants and reimbursements.

The Payroll amounts and employee counts listed above and contained in the CalPERS reports are illustrative assumptions based on known data two-years prior to actual payments being made. Deductions and payments use current payroll costs so amounts contributed will vary from the table above. Payments are not made for vacant positions.

NEVADA COUNTY
CALIFORNIA

PENSION MANAGEMENT PLAN

Unfunded Accrued Liability

The CalPERS Actuarial Valuation report provides extensive information on the County's Unfunded Accrued Liability (UAL) which is the amount of benefit obligation promised to employees that has not yet been paid. CalPERS allows the County to pay for this liability over a 20-year amortized period at 6.8% interest.

Starting with the Actuarial Valuation dated June 30, 2024, CalPERS has combined the UAL analysis for each Tiered plan. This means instead of having three separate reports for Safety and three separate reports for Miscellaneous employees, there are two. The calculated UAL for Safety and Miscellaneous as of June 30, 2024 is as follows:

Plan	Unfunded Actuarial Liability at June 30, 2024
Miscellaneous	$219,666,624
Safety	$41,500,696

CalPERS offers two ways to pay the annual UAL contribution as noted below:

	Monthly	Annual	Pre-Payment
Safety	$324,943	$3,899,319	$3,773,142
Miscellaneous	$1,633,060	$19,596,720	$18,962,594
Total	**$1,958,003**	**$23,496,039**	**$22,735,736**

Since 2019, the County has used the pre-payment option for the required UAL payment. It is recommended this practice continues for Fiscal Year 2026-27 in the amount of $22,735,736. This pre-payment option saves the County $760,303 in interest charges when completed by July 31 2026.

Additional Discretionary Payment (ADP)

One way to positively impact the County's Funded Ratio is to contribute additional funds above what is required. This is referred to as an Additional Discretionary Payment, or ADP. There are several ways to fund an ADP and it can be applied to the CalPERS pension plans in a variety of ways, both of which require a strategic analysis to identify the most advantageous and cost-effective benefit to the County.

For FY 2026-27, it is recommended that the County fund an ADP through collection of an additional 1% of payroll, estimated at $879,831, with $465,852 from the general fund and $413,979 in other funds, per the labor cost allocation. This ADP of $879,831 will be applied proportionately to the Safety and Miscellaneous plans.

Additionally, it is recommended the County fund an ADP through the year-end fund balance reconciliation process. The Fund Balance Policy, revised May 2026, identifies a process for allocating general fund dollars at year-end which includes ensuring adequate reserves and then allocating 25% of what remains to the Section 115 Pension Trust for disbursement.

Finally, the County's General Fund currently has an assignment for Pension Liability which can be applied as an ADP or deposited to the Section 115 Pension Trust for future action. It is recommended these funds be transferred to the Section 115 Pension Trust until the updated CalPERS Actuarial report is available in July. At that time, staff will use the Pension Management Policy framework to identify the best, most advantageous use of these funds. Current balance of this assignment is $6,000,000.

Annual Review of Supplemental Policy Tools

The following questions are prescribed in the Pension Management Policy to encourage further review of opportunities for improving the County's Funded Status:

Question	Response
Is the discount offered with prepayment of the full annual UAL installment by July 31 advantageous?	Yes
Will additional ADPs be funded from reserves, one-time revenues or fund surpluses?	Yes
Will capital financing be available for eligible projects, thereby allowing redirection of funds towards pension?	No
Can the County use non-pension debt refunding savings as a source for ADP?	No
Are pension costs embedded in rates and fees where legally and operationally appropriate so as to capture full cost allocation equitably?	Will Review
Did this evaluation of the County's pension obligation occur within the guidelines of the Board-adopted Pension Management Policy?	Yes
Did the review account for CalPERS Actuarial Report's fresh-start option and is it recommended for implementation?	No
Were there any policy variances, temporary constraints or affordability limitations identified?	Yes

Reporting Compliance Summary

This Pension Management Plan is intended to follow the framework and strategy prescribed in the Pension Management Policy to provide the Board of Supervisors and public with additional insight into how the County is working to address its pension obligation. There are both timing and affordability constraints that impact achievement of the long-term Funding Level Objective. It is only through careful analysis to develop strategic recommendations and focused, prioritization of excess resources that the County can make incremental progress towards higher levels of funding.

In addition to the recommended ADP activity in FY 2026-27, it is recommended that the Board direct staff to review all fees and rate allocation methodology to confirm whether fully burdened staff rates are embedded and include pension obligation cost in an appropriate and equitable way. Additional staff work is needed to stand up the transparency portal on the County website to reflect the Pension Management Policy, Annual Report, CalPERS Actuarial Report and compliance dashboard.

Twice each year going forward, the Board of Supervisors will receive pension related reports during a public meeting. This includes an updated Annual Pension Management Plan and a Policy Compliance Report. It is expected that the first Pension Policy Compliance Report will be provided in January 2027. The Compliance Report will include disposition of the activities recommended in this plan, an analysis of the most recent CalPERS Actuarial Report (expected in August 2026), and identify pension-related actions for inclusion in the development of the FY 2027-28 Budget.

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 $10,000 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.

Cost Center – 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. This term is synonymous with Service Budget Unit (SBU).

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 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.

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, 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 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.

Glossary of Budget Terms

Salary and Staffing Resolutions – The master roster of all authorized positions in the County, delineated by department, and the salary ranges for each position. These Resolutions are maintained by the Human Resources Department. Any amendments must be adopted by the Board of Supervisors.

Service Budget Unit (SBU) – 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. This term is synonymous with Cost Center.

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.

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.