



NEVADA COUNTY
CALIFORNIA

**Draft FY 2026/27
Budget**

April 28th - April 29th

Prepared by
the CEO Office



Table of Contents

Introduction

- 3** Board Agenda
- 15** Presentation Schedule
- 17** Introduction Presentation

Sheriff

- 31** Sheriff Services
- 34** Sheriff Corrections
- 37** Sheriff Presentation

IGS

- 47** IGS Admin
- 52** Facilities
- 55** Library
- 58** Office of Emergency Services
- 62** IGS Presentation

CDA

- 79** CDA Admin
- 84** Agriculture
- 88** Building
- 91** Code and Cannabis Compliance
- 95** Environmental Health
- 99** Planning
- 101** Public Works
- 106** CDA Presentation

Sanitation Distric No. 1

- 137** Sanitation District No. 1

County Administration

- 146** County Admin
- 148** Board of Supervisors / Clerk of the Board
- 152** County Counsel
- 154** County Executive Office
- 156** Human Resources
- 159** Risk Management
- 161** Non-Departmental Services
- 164** Historical Landmarks
- 165** County Admin Presentation

Elected Offices

- 173** Auditor-Controller
- 182** Treasure-Tax Collector
- 192** Assessor
- 202** District Attorney
- 212** Clerk-Recorder
- 215** Elections
- 219** Recorder/Elections Presentation

HHSA

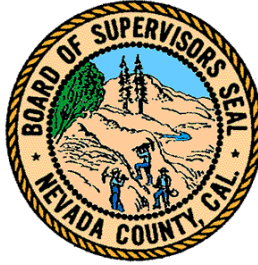
- 227** HHSA Admin
- 231** Behavioral Health
- 235** Child Support Services
- 239** Housing
- 243** Probation
- 246** Public Defender
- 249** Public Health
- 253** Social Services
- 258** HHSA Presentation

COUNTY OF NEVADA

STATE OF CALIFORNIA

Supervisor Heidi Hall, District I
Supervisor Robb Tucker, District II
Chair Lisa Swarthout, District III
Vice Chair Susan Hoek, District IV
Supervisor Hardy Bullock, District V

Tine Mathiasen, Chief Deputy Clerk of the Board
Alison Lehman, County Executive Officer
Trevor Koski, County Counsel



BOARD OF SUPERVISORS

950 Maidu Avenue, Suite 200
Nevada City, CA 95959-8617
(530) 265-1480
Fax: (530) 265-9836
bdofsupervisors@nevadacountyca.gov

AGENDA

Date	Time	Location
Tuesday, April 28, 2026	9:00 AM	Board Chamber, First Floor Eric Rood Administrative Center 950 Maidu Avenue Nevada City, California

SPECIAL MEETING (DAY 1 OF 2)

The Board of Supervisors welcomes you to their special meeting.

The County of Nevada will hold its special meeting of the Board of Supervisors from inside the Board Chamber, located at the Eric Rood Administrative Center, 950 Maidu Avenue, First Floor, Nevada City, CA 95959. This meeting is open to in-person attendance.

Members of the public who are unable to attend in person may watch this meeting live online at www.nevadacountyca.gov/boardmeetings and www.YouTube.com/c/CountyofNevadaCA. Please refer to page 4 for information on how to participate in the meeting, as well as the various options being made available for members of the public to provide comment in both western and eastern Nevada County.

The Board Chamber is accessible to people with disabilities. Anyone requiring reasonable accommodation to participate in the meeting should contact the Clerk of the Board's office by calling (530) 265-1480 at least four days prior to the meeting. TTY/Speech-to-Speech users may dial 7-1-1 for the California Relay Service. Closed Captioning is available for hearing impaired viewers.

The agenda and all supporting documents are available for review during regular business hours at the Clerk of the Board office, 950 Maidu Avenue, 2nd Floor, Suite 200, Nevada City, California. This agenda and certain supporting documents may be obtained on the Clerk of the Board's website at www.nevadacountyca.gov/boardmeetings. To view the supporting documents on this agenda for a particular item, click on the SR number to the left of the item. Please note that the on-line agenda may not include all related or updated documents. Proposed actions and supporting documents are considered draft until acted upon by the Board. All items listed on the agenda may be acted upon by the Board of Supervisors.

SPECIAL MEETING: 9:00 AM**STANDING ORDERS:**

Call the meeting to order.

Pledge of Allegiance.

BUDGET WORKSHOP:

1. [SR 26-0255](#) Presentations on Draft Fiscal Year 2026/27 budget.

***9:00AM:**

Board of Supervisors Chair: Lisa Swarthout and County Executive Officer: Alison Lehman

9:30AM:*PUBLIC COMMENT:**

[SR 26-0263](#) Members of the public shall only be allowed to address the Board of Supervisors on Board Workshop topics being discussed during the two-day special meeting. (Please refer to page 4 for information on the options available for the public to provide comment.)

***10:30AM:**

Sheriff-Coroner/Public Administrator: Shannan Moon

***12:00PM:**

Recess for lunch

AFTERNOON SESSION 1:00 PM***1:00PM:**

Information and General Services Agency Director: Craig Griesbach

***2:30PM:**

Community Development Agency Director: Trisha Tillotson

***4:00PM:**

Sanitation District: Trisha Tillotson

**All dates and times provided are for planning purposes only and are subject to change without prior notice.*

ADJOURNMENT:

Adjourn the 2-day special meeting to Wednesday, April 29, 2026, at 9:00 a.m.

This agenda was posted on bulletin boards 72 hours in advance of the meeting at the following locations:

- 1. Eric Rood Administrative Center: outside Board office, outside Board Chambers, and outside main entrance.*
- 2. Truckee Town Hall Administrative Center, 10183 Truckee Airport Road, Truckee, CA 96161.*
- 3. Outside the District V Board of Supervisors office, Truckee Town Hall Administrative Center.*
- 4. Online at www.nevadacountyca.gov/boardmeetings and nevco.legistar.com/Calendar.aspx.*

Posted: April 23, 2026.

WAYS TO WATCH AND LISTEN DURING THE SPECIAL MEETING:

This Board of Supervisors meeting is open to the public. Staff and members of the public may observe the meeting using the options listed below. Online streaming of Board of Supervisors meetings is provided to members of the public as a courtesy. If an internet connection falters for any reason and there are no Board members attending the meeting remotely, the Board of Supervisors will continue the public meeting in Chambers without online access.

- 1) Watch from inside the Board Chambers.
- 2) View at www.nevadacountyca.gov/boardmeetings and www.YouTube.com/c/CountyofNevadaCA.

PUBLIC COMMENT:

During special meetings of the Board of Supervisors, public comment is only received on items appearing on the agenda; general public comment will not be received. See below for the various ways members of the public may provide comments regarding topics being discussed during the two-day special meeting.

Written and emailed public comments will be provided to the Board members in batches electronically or in written format and will become part of the public record.

PROVIDE PUBLIC COMMENT BEFORE THE SPECIAL MEETING:

- 1) Leaving an eComment at www.nevadacountyca.gov/boardmeetings.
- 2) Writing a letter to the Board of Supervisors at 950 Maidu Ave, Suite 200, Nevada City, CA 95959.
- 3) Emailing BOS.PublicComment@nevadacountyca.gov.

Written or emailed public comments received by 4:00 p.m. the day prior to the meeting will be provided to the Board members electronically or in written format and will become part of the public record.

PROVIDE PUBLIC COMMENT DURING THE SPECIAL MEETING:

- 1) In-Person:

Eric Rood Administrative Center: Members of the public can provide comment in-person inside the Board of Supervisors' Board Chambers at the Eric Rood Administrative Center.

- 2) Over the Phone:

Members of the public can call (530) 270-3474 and will be placed in a call-in queue until they are permitted into the meeting for comment.

Please provide your name, and City or District of residence.

At special meetings of the Board, public comment will only be allowed on matters appearing on the agenda.

PERSONS DESIRING TO ADDRESS THE BOARD**CONTROL OF MEETING:**

The Board Chair shall first caution any individual at the meeting that their behavior is disrupting the meeting and that failure to cease the disruptive behavior could result in removal. After warning, the Chair will request the individual to leave if the individual does not stop their disruptive behavior. Additionally, the Chair reserves the right to recess the meeting until the person leaves or is escorted out and order is restored.

ORDER AND DECORUM:

Individuals or organizations desiring to address the Board shall:

- 1) Address the Board from the designated podium, virtual kiosk, or other designated location, including teleconferencing system(s). Speakers are encouraged but not required to give their name and location of residence before addressing the Board. This is to identify the speaker's supervisorial district.
- 2) Speakers shall direct their comments to the Board, through the Chair, and not to the audience or staff.
- 3) Speakers may comment on specific matters before the Board with reasons for the position taken.
- 4) The Chair may, at their discretion, increase the allotted time for any given speaker, but shall not be required to do so.
- 5) A speaker may not yield time to another speaker.
- 6) No individual may speak more than once during general public comment or on an item on the agenda unless recognized by the Chair as having new information.
- 7) In the interest of civil discourse, the rules as specified in this Order and Decorum of Board Business and Robert's Rules of Order, to the extent such rules are not in conflict with the Brown Act, shall apply at all Board meetings. It shall be the responsibility of the Chair to ensure that public comment is conducted in such a manner in order to avoid disruptive activity, promote mutual respect, keep comments focused on the subject being discussed, avoid personal attacks, prohibit hate speech and the threat of violence.
- 8) At the start of each meeting, the Chair shall remind the public of the rules and expectations of the public including distinguishing the process for: a) public comment for items on the consent agenda; b) general public comment for items not listed on the agenda; and c) public comment for items on the agenda.

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS (Gov. Code section 84308)

Members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts over \$50,000 (other than competitively bid, labor, or personal employment contracts), franchises, discretionary land use permits and other entitlements, if the Board member received more than \$500.00 in campaign contributions from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item. The disqualification applies to contributions received within 12 months before the final decision and continues for 12 months after the final decision. Members of the Board of Supervisors who have received, and applicants, contractors or their agents who have made campaign contributions totaling more than \$500.00 to a Board member are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member and may be made either in writing to the Clerk of the Board of Supervisors prior to the subject hearing or verbally at the time of the hearing.

BOARD ACTION AND INFORMATIONAL CORRESPONDENCE:

No formal action will be taken by the Board of Supervisors at the Board Workshop special meeting; direction will be given to staff. Any items requiring Board action will be added to an agenda for a future meeting of the Board of Supervisors for Board action.

The Board may direct any item of informational correspondence to staff for appropriate action.

REFERENCES:

Board of Supervisors Order and Decorum 2025

Ralph M. Brown Act, California Government Code Sec. 54950, et. seq. (Open meetings law)

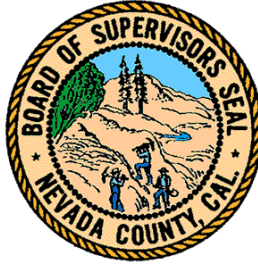
Nevada County Code Section 12.05.120 (Appeals)

COUNTY OF NEVADA

STATE OF CALIFORNIA

Supervisor Heidi Hall, District I
Supervisor Robb Tucker, District II
Chair Lisa Swarthout, District III
Vice Chair Susan Hoek, District IV
Supervisor Hardy Bullock, District V

Tine Mathiasen, Chief Deputy Clerk of the Board
Alison Lehman, County Executive Officer
Trevor Koski, County Counsel



BOARD OF SUPERVISORS

950 Maidu Avenue, Suite 200
Nevada City, CA 95959-8617
(530) 265-1480
Fax: (530) 265-9836
bdofsupervisors@nevadacountyca.gov

AGENDA

<u>Date</u>	<u>Time</u>	<u>Location</u>
Wednesday, April 29, 2026	9:00 AM	Board Chamber, First Floor Eric Rood Administrative Center 950 Maidu Avenue Nevada City, California

CONTINUED SPECIAL MEETING (DAY 2 OF 2)

The Board of Supervisors welcomes you to their special meeting.

The County of Nevada will hold its special meeting of the Board of Supervisors from inside the Board Chamber, located at the Eric Rood Administrative Center, 950 Maidu Avenue, First Floor, Nevada City, CA 95959. This meeting is open to in-person attendance.

Members of the public who are unable to attend in person may watch this meeting live online at www.nevadacountyca.gov/boardmeetings and www.YouTube.com/c/CountyofNevadaCA. Please refer to page 4 for information on how to participate in the meeting, as well as the various options being made available for members of the public to provide comment in both western and eastern Nevada County.

The Board Chamber is accessible to people with disabilities. Anyone requiring reasonable accommodation to participate in the meeting should contact the Clerk of the Board's office by calling (530) 265-1480 at least four days prior to the meeting. TTY/Speech-to-Speech users may dial 7-1-1 for the California Relay Service. Closed Captioning is available for hearing impaired viewers.

The agenda and all supporting documents are available for review during regular business hours at the Clerk of the Board office, 950 Maidu Avenue, 2nd Floor, Suite 200, Nevada City, California. This agenda and certain supporting documents may be obtained on the Clerk of the Board's website at www.nevadacountyca.gov/boardmeetings. To view the supporting documents on this agenda for a particular item, click on the SR number to the left of the item. Please note that the on-line agenda may not include all related or updated documents. Proposed actions and supporting documents are considered draft until acted upon by the Board. All items listed on the agenda may be acted upon by the Board of Supervisors.

SPECIAL MEETING (CONTINUED): 9:00 AM**STANDING ORDERS:**

Call the meeting to order.

Pledge of Allegiance.

BUDGET WORKSHOP:

1. [SR 26-0255](#) Presentations on Draft Fiscal Year 2026/27 budget.

DEPARTMENT HEAD MATTERS:**9:00AM**

Deputy County Executive/Chief Fiscal Officer: Erin Mettler

***9:30AM**

Auditor-Controller: Gina Will

***10:30AM**

Treasurer-Tax Collector: Michelle Bodley

***11:15AM**

Assessor: Rolf Kleinhans

***12:00PM**

Recess for lunch

AFTERNOON SESSION 1:00 PM***1:00PM****District Attorney: Jesse Wilson*****1:30PM****Clerk-Recorder/Registrar of Voters: Armando Salud-Ambriz*****2:00PM****Health and Human Services Agency Director: Ryan Gruver*****3:30PM***Closing Comments*

**All dates and times provided are for planning purposes only and are subject to change without prior notice.*

ADJOURNMENT:*Adjourn the 2-day special meeting*

This agenda was posted on bulletin boards 72 hours in advance of the meeting at the following locations:

- 1. Eric Rood Administrative Center: outside Board office, outside Board Chambers, and outside main entrance.*
- 2. Truckee Town Hall Administrative Center, 10183 Truckee Airport Road, Truckee, CA 96161.*
- 3. Outside the District V Board of Supervisors office, Truckee Town Hall Administrative Center.*
- 4. Online at www.nevadacountyca.gov/boardmeetings and nevco.legistar.com/Calendar.aspx.*

Posted: April 23, 2026.

WAYS TO WATCH AND LISTEN DURING THE SPECIAL MEETING:

This Board of Supervisors meeting is open to the public. Staff and members of the public may observe the meeting using the options listed below. Online streaming of Board of Supervisors meetings is provided to members of the public as a courtesy. If an internet connection falters for any reason and there are no Board members attending the meeting remotely, the Board of Supervisors will continue the public meeting in Chambers without online access.

- 1) Watch from inside the Board Chambers.
- 2) View at www.nevadacountyca.gov/boardmeetings and www.YouTube.com/c/CountyofNevadaCA.

PUBLIC COMMENT:

During special meetings of the Board of Supervisors, public comment is only received on items appearing on the agenda; general public comment will not be received. See below for the various ways members of the public may provide comments regarding topics being discussed during the two-day special meeting.

Written and emailed public comments will be provided to the Board members in batches electronically or in written format and will become part of the public record.

PROVIDE PUBLIC COMMENT BEFORE THE SPECIAL MEETING:

- 1) Leaving an eComment at www.nevadacountyca.gov/boardmeetings.
- 2) Writing a letter to the Board of Supervisors at 950 Maidu Ave, Suite 200, Nevada City, CA 95959.
- 3) Emailing BOS.PublicComment@nevadacountyca.gov.

Written or emailed public comments received by 4:00 p.m. the day prior to the meeting will be provided to the Board members electronically or in written format and will become part of the public record.

PROVIDE PUBLIC COMMENT DURING THE SPECIAL MEETING:

- 1) In-Person:

Eric Rood Administrative Center: Members of the public can provide comment in-person inside the Board of Supervisors' Board Chambers at the Eric Rood Administrative Center.

- 2) Over the Phone:

Members of the public can call (530) 270-3474 and will be placed in a call-in queue until they are permitted into the meeting for comment.

Please provide your name, and City or District of residence.

At special meetings of the Board, public comment will only be allowed on matters appearing on the agenda.

PERSONS DESIRING TO ADDRESS THE BOARD**CONTROL OF MEETING:**

The Board Chair shall first caution any individual at the meeting that their behavior is disrupting the meeting and that failure to cease the disruptive behavior could result in removal. After warning, the Chair will request the individual to leave if the individual does not stop their disruptive behavior. Additionally, the Chair reserves the right to recess the meeting until the person leaves or is escorted out and order is restored.

ORDER AND DECORUM:

Individuals or organizations desiring to address the Board shall:

- 1) Address the Board from the designated podium, virtual kiosk, or other designated location, including teleconferencing system(s). Speakers are encouraged but not required to give their name and location of residence before addressing the Board. This is to identify the speaker's supervisorial district.
- 2) Speakers shall direct their comments to the Board, through the Chair, and not to the audience or staff.
- 3) Speakers may comment on specific matters before the Board with reasons for the position taken.
- 4) The Chair may, at their discretion, increase the allotted time for any given speaker, but shall not be required to do so.
- 5) A speaker may not yield time to another speaker.
- 6) No individual may speak more than once during general public comment or on an item on the agenda unless recognized by the Chair as having new information.
- 7) In the interest of civil discourse, the rules as specified in this Order and Decorum of Board Business and Robert's Rules of Order, to the extent such rules are not in conflict with the Brown Act, shall apply at all Board meetings. It shall be the responsibility of the Chair to ensure that public comment is conducted in such a manner in order to avoid disruptive activity, promote mutual respect, keep comments focused on the subject being discussed, avoid personal attacks, prohibit hate speech and the threat of violence.
- 8) At the start of each meeting, the Chair shall remind the public of the rules and expectations of the public including distinguishing the process for: a) public comment for items on the consent agenda; b) general public comment for items not listed on the agenda; and c) public comment for items on the agenda.

DISCLOSURE OF CAMPAIGN CONTRIBUTIONS (Gov. Code section 84308)

Members of the Board of Supervisors are disqualified and not able to participate in any agenda item involving contracts over \$50,000 (other than competitively bid, labor, or personal employment contracts), franchises, discretionary land use permits and other entitlements, if the Board member received more than \$500.00 in campaign contributions from the applicant or contractor, an agent of the applicant or contractor, or any financially interested participant who actively supports or opposes the County's decision on the agenda item. The disqualification applies to contributions received within 12 months before the final decision and continues for 12 months after the final decision. Members of the Board of Supervisors who have received, and applicants, contractors or their agents who have made campaign contributions totaling more than \$500.00 to a Board member are required to disclose that fact for the official record of the subject proceeding. Disclosures must include the amount of the campaign contribution and identify the recipient Board member and may be made either in writing to the Clerk of the Board of Supervisors prior to the subject hearing or verbally at the time of the hearing.

BOARD ACTION AND INFORMATIONAL CORRESPONDENCE:

No formal action will be taken by the Board of Supervisors at the Board Workshop special meeting; direction will be given to staff. Any items requiring Board action will be added to an agenda for a future meeting of the Board of Supervisors for Board action.

The Board may direct any item of informational correspondence to staff for appropriate action.

REFERENCES:

Board of Supervisors Order and Decorum 2025

Ralph M. Brown Act, California Government Code Sec. 54950, et. seq. (Open meetings law)

Nevada County Code Section 12.05.120 (Appeals)

2026-27 BUDGET WORKSHOP PRESENTATION SCHEDULE

day 1

9:00 AM	Introduction
9:30 AM	Public Comment
10:30 AM	Sheriff
12:00 PM	Lunch Break
1:00 PM	IGS
2:30 PM	CDA
4:00 PM	Sanitation District
4:30 PM	Public Comment (continued)



NEVADA COUNTY
CALIFORNIA

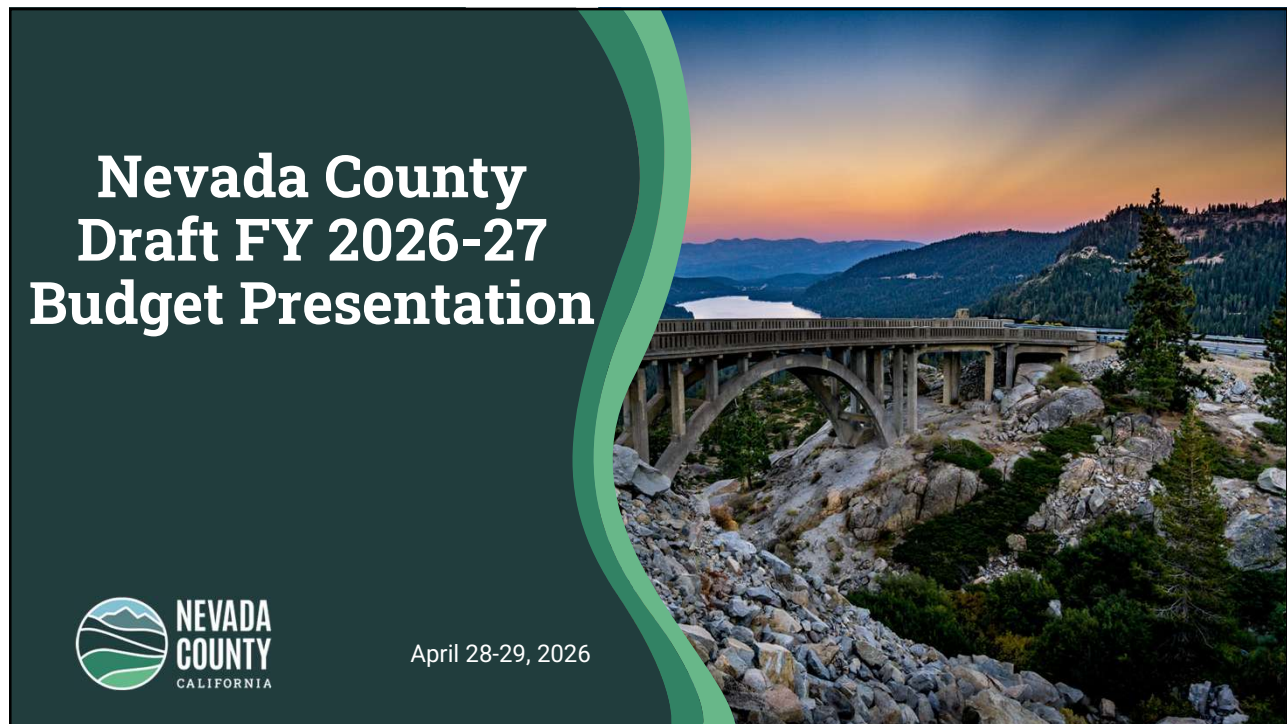
2026-27 BUDGET WORKSHOP PRESENTATION SCHEDULE

day 2


9:00 AM	Internal / County Administration
9:30 AM	Auditor-Controller
10:15 AM	Break
10:30 AM	Treasurer-Tax Collector
11:15 AM	Assessor
12:00 PM	Lunch Break
1:00 PM	District Attorney
1:30 PM	Clerk-Recorder / Elections
2:00 PM	HHSA
3:30 PM	Closing



NEVADA COUNTY
CALIFORNIA



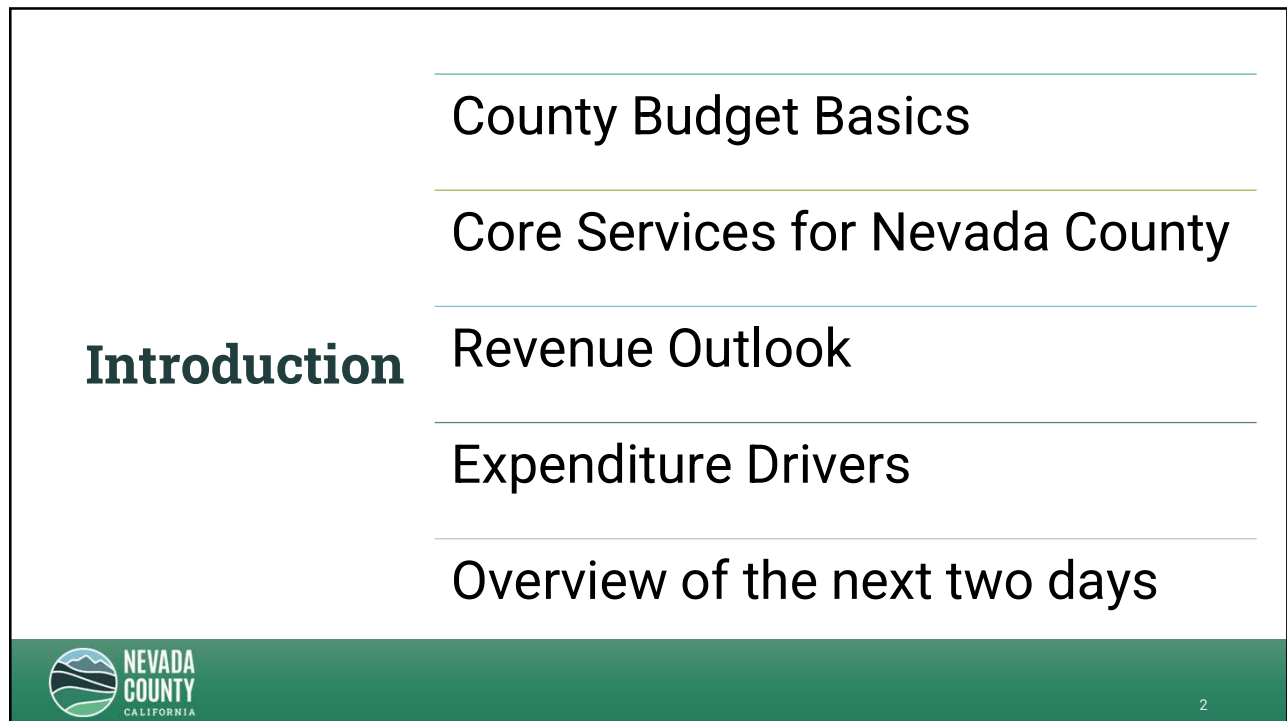
**Nevada County
Draft FY 2026-27
Budget Presentation**



April 28-29, 2026


The slide features a dark green background on the left with a wavy green border. The right side shows a scenic photograph of a stone arch bridge over a rocky stream, with mountains and a lake in the background under a sunset sky.

1



Introduction

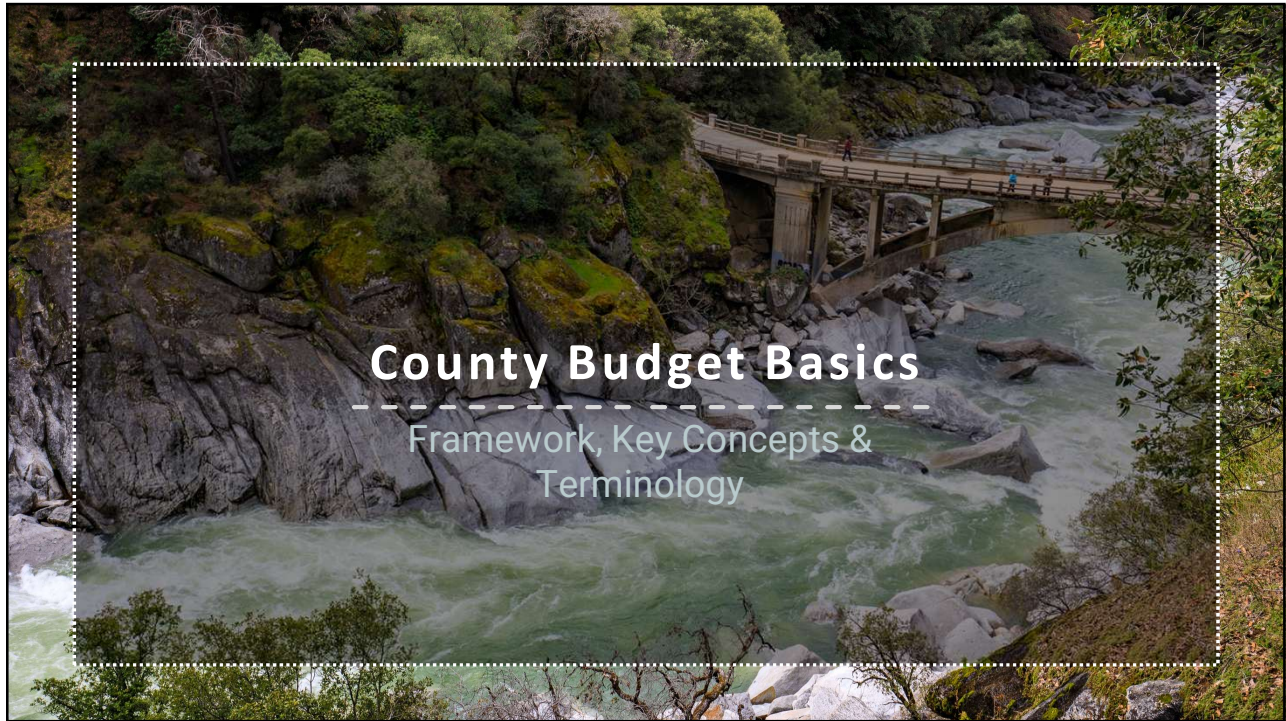
- County Budget Basics
- Core Services for Nevada County
- Revenue Outlook
- Expenditure Drivers
- Overview of the next two days



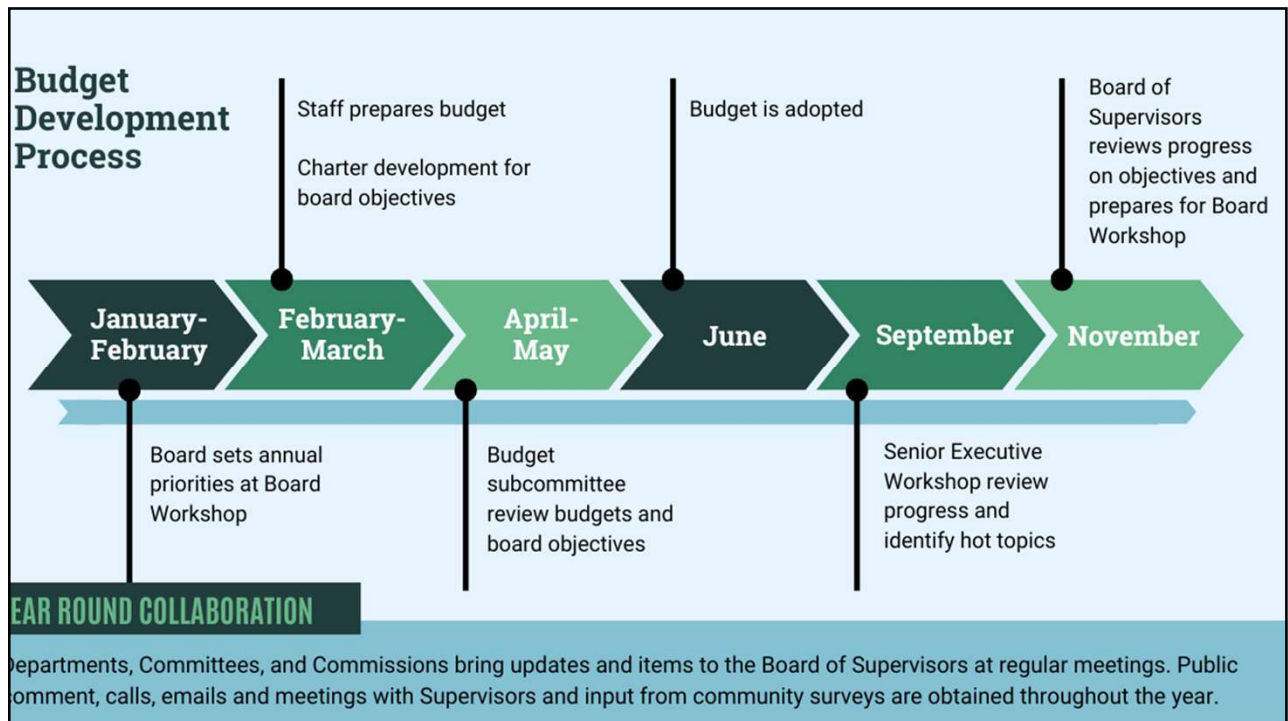
2

The slide has a white background with a dark green footer. The text is arranged in a list format, with horizontal lines separating each item. The word 'Introduction' is in a larger, bold font on the left side.

2



3



4



5

Key Concepts and Terminology - Budget Framework

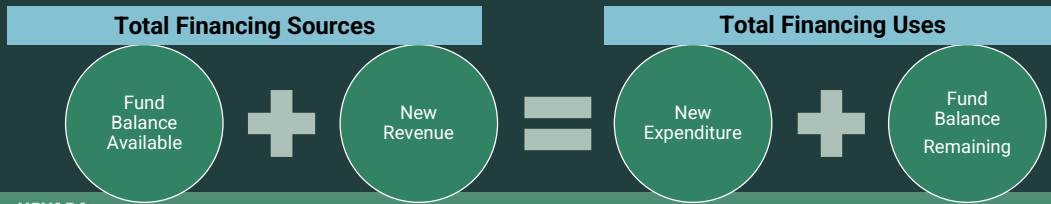
- Government Code Section 29000 et seq., the "County Budget Act"
- State Controller's Office sets the account structure for all 58 counties
- Government Code requires the funding sources be equal to the financing uses
- Flow of money is balanced through fund accounting
- Best practice recognition - Government Finance Officers Association



6

Budget Framework - Funds

- Two types of funds:
 - Governmental – general, special revenue, debt service, capital projects
 - Proprietary – enterprise, internal services
- Budget design is representative of the functions of government (the categories) and the units of business
- Department budgets can use more than one fund – the accounting structure keeps activities separate and balanced



7

7

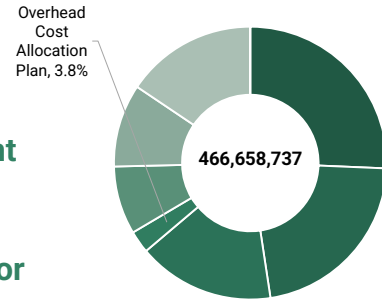
Property Tax Distribution



8

Cost Plan

- Calculation of overhead and Central Service Department costs
- State Controller prescribed methodology
- All 58 Counties required to prepare and submit a plan for recovering overhead costs



Overhead Costs

- Building Depreciation
- Equipment Depreciation
- Annual Audit Services

Central Service Departments

- Administration (CEO)
- Auditor-Controller
- Treasurer Tax Collector
- Purchasing
- County Counsel
- Human Resources
- Facilities Management
- Insurance
- Information Systems



Nevada County Core Services :

- Law enforcement & justice services*
- Vital records
- Elections
- Property and tax administration
- Environmental health and agriculture*
- Solid waste*
- Library*
- Roads, land use and development
- Animal control & sheltering
- Core government functions (HR, CEO, County Counsel)
- Health & human services**
- Safety net and indigent care



*Partially funded with General Fund dollars
 **Predominantly state realignment dollars

Special Districts Provide:

- Water
- Fire protection
- Sanitation
- Cemetery
- Recreation & parks
- Resource conservation
- Air quality management
- Airport*
- Public Utilities*
- Hospital*
- Sanitation*
- Community Services
 - Up to 32 different services as allowed by State law



*Truckee specific

11

11

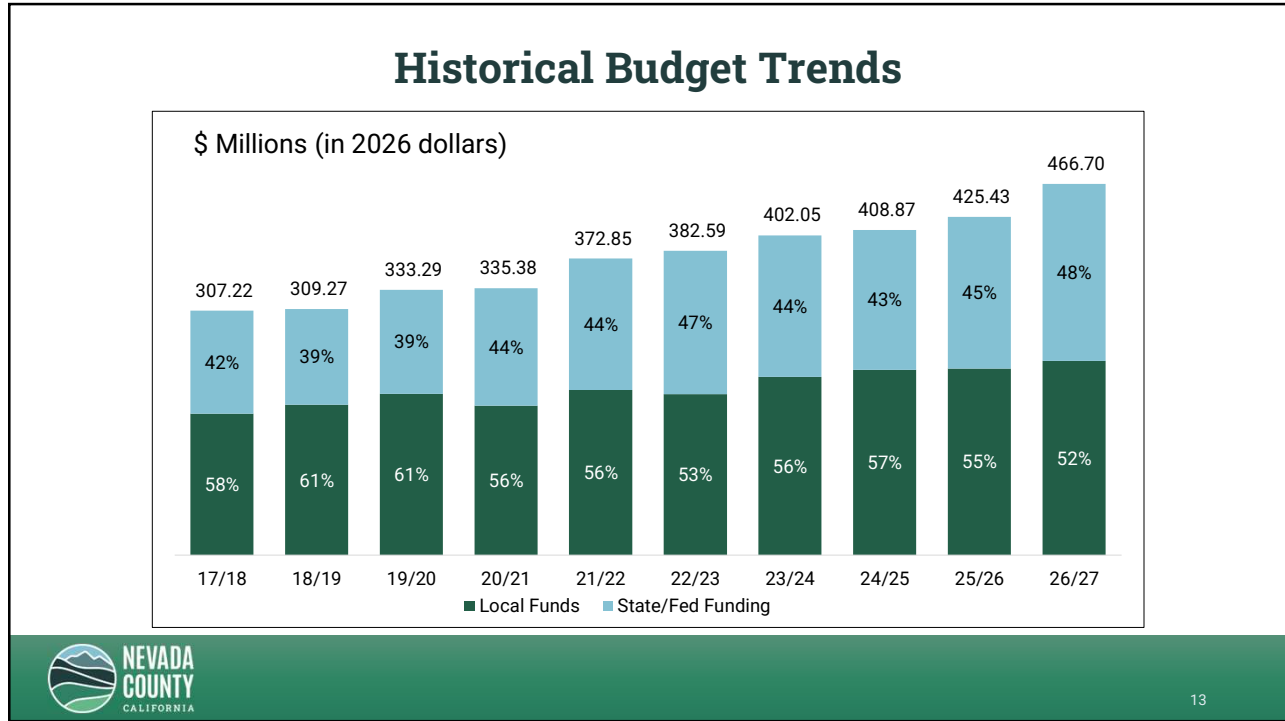
Restricted vs Unrestricted Funds

- State Reforms
- Realigned Programs
- Mandated Services
- Enterprise Funds
- Revenue Restricted
- Internal Service Funds (ISF)
- Discretionary Funds
- General Fund



12

12

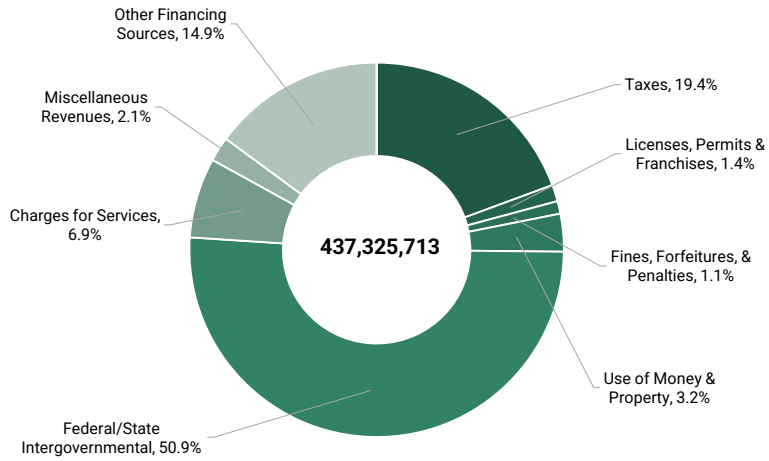


13

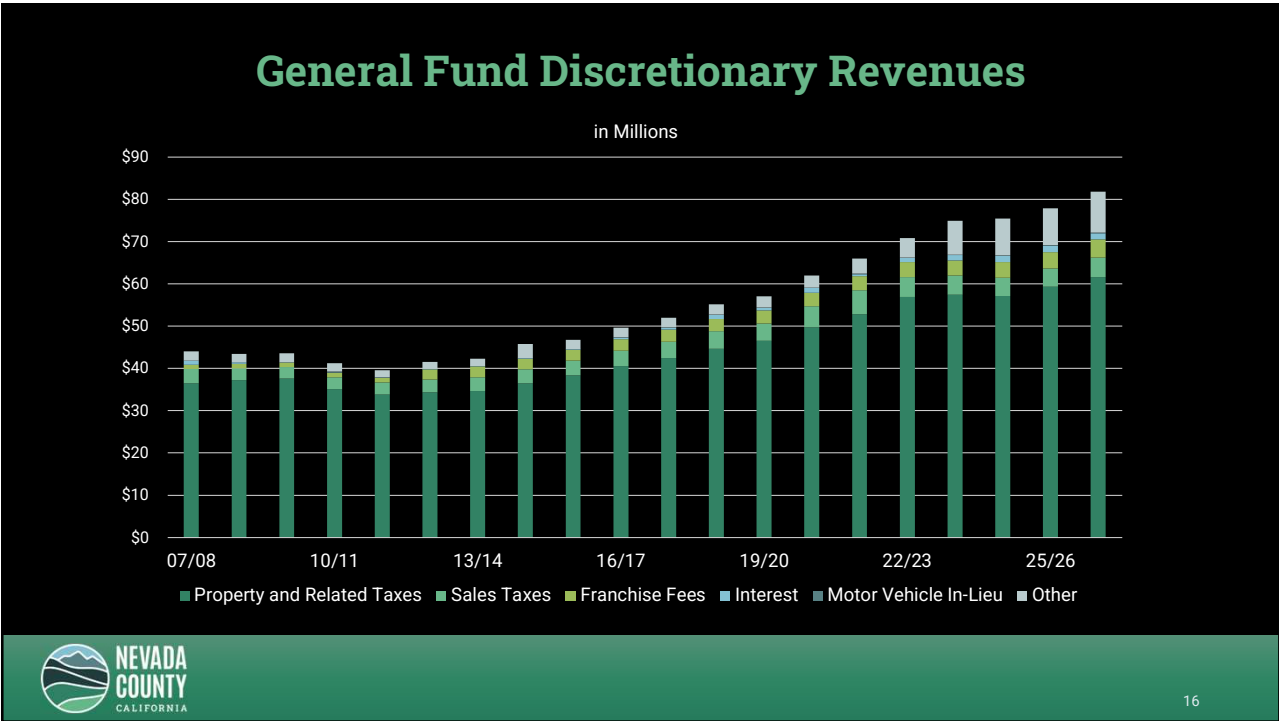


14

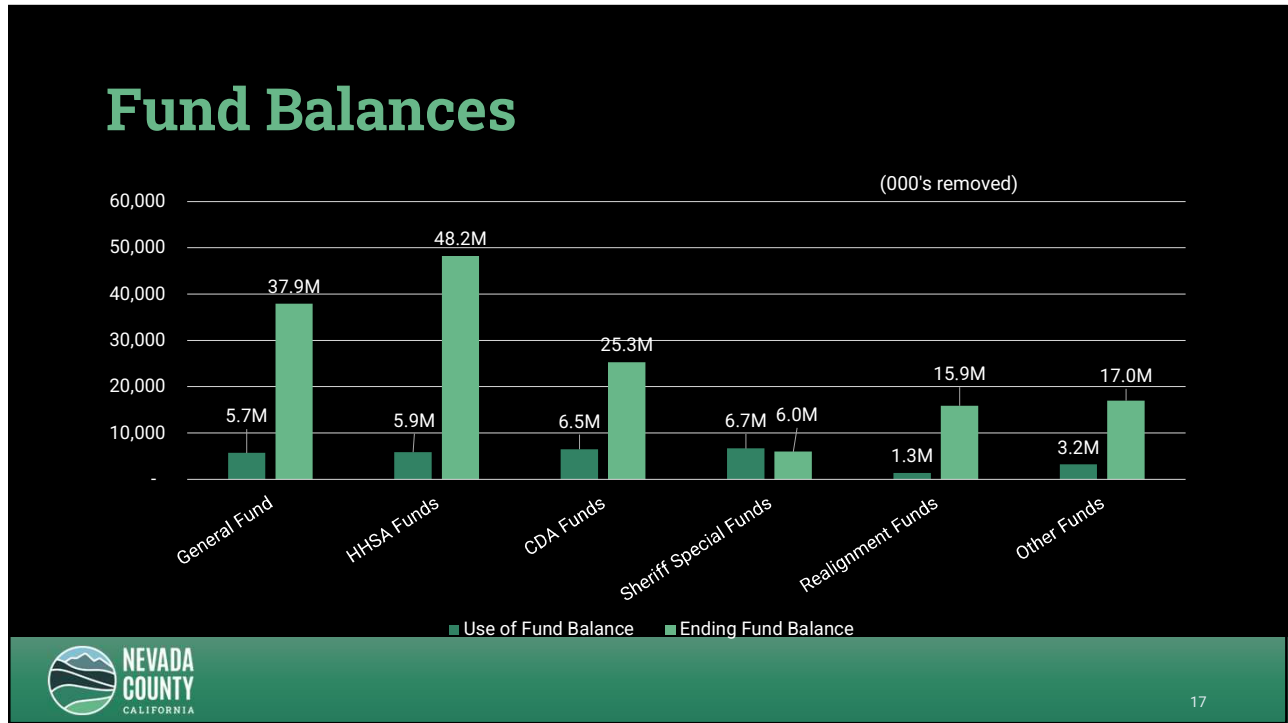
FY 26-27 Revenues by Category



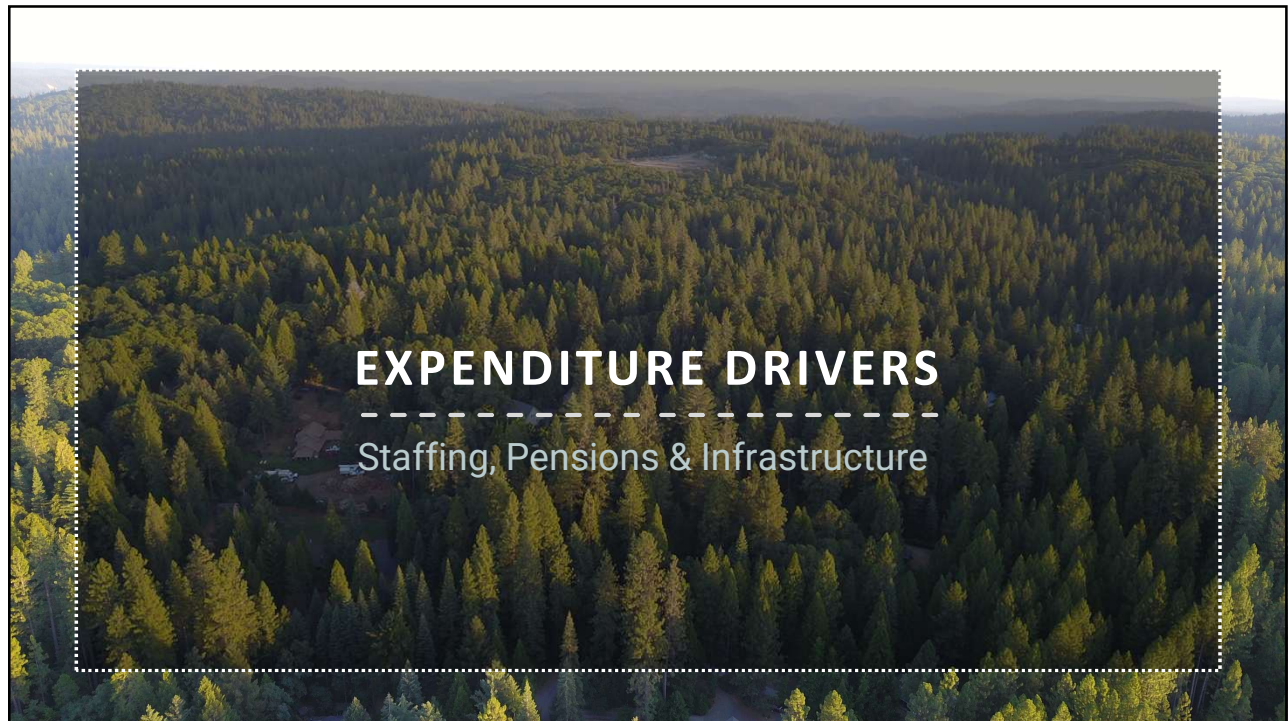
15



16

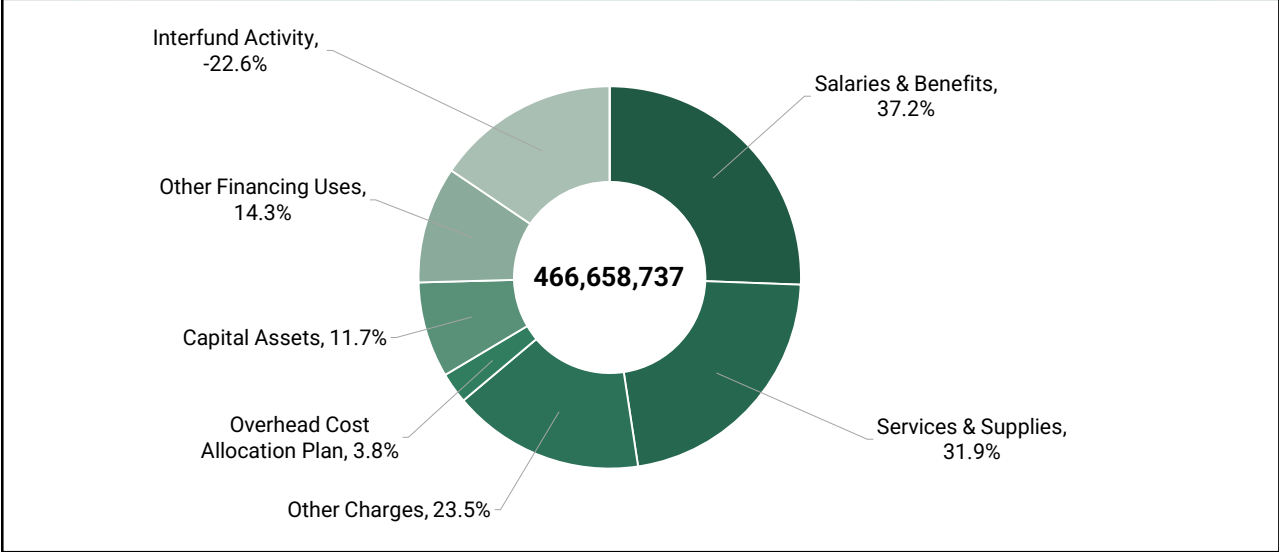


17



18

DRAFT FY 26-27 Expenditures by Category



19

Salaries & Benefits

- **Salary:**
 - Collective bargaining sets salary changes
- **Medical benefits:**
 - 2026 Plan Year rate increases
- **Retirement :**
 - County's Normal Cost for active employees
 - Pension additional discretionary payment
 - Other Post Employment Benefits

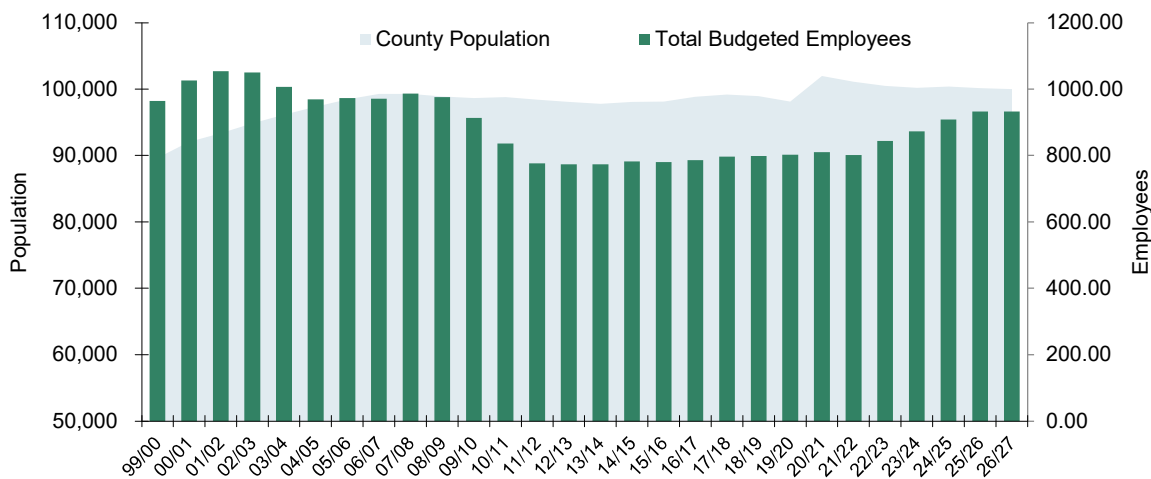
20

Requests for Staffing Changes

Agency/Office	Current	Requested	Recommended	Hold Contingent	Proposed
Assessor	25	0	0	0	25
Auditor Controller	17	1	0	1	17
Clerk-Recorder	10	2	0	1	10
Community Development	161.5	1	-4	0	157.5
County Administration	45	0	0	0	45
District Attorney	32	1	0	1	32
Health & Human Services	331.85	3	-1.8	0	330.05
Information & General Services	124.2	-5	-5	0	119.2
Sheriff	184	10	3	0	187
Treasurer-Tax Collector	9	0	0	0	9
Total	939.55	13	-7.8	3	931.75



Comparing County Staffing to Population



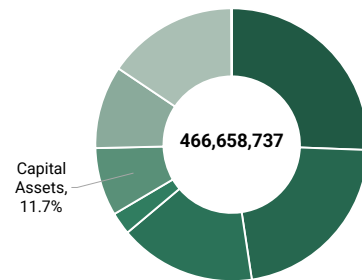
Pension Planning

- **Pension Policy updated October 2025**
- **May 12th Board Meeting:**
 - Pension Plan proposal
 - Fund Balance Policy update
 - Other Post Employment Benefits (OPEB)
- **Draft FY 2026/27 Budget Actions:**
 - Prepayment of Annual Required Contribution
 - 1% payroll Additional Discretionary Payment
 - Other potential changes



Capital Projects

- **Planned Expenditures**
 - Dog Bar & Hirschdale bridges
 - Deer Creek Behavioral Health Facility
 - Sheriff’s Office Regional Training Facility
- **Anticipated Expenditures**
 - Wayne Brown Correctional Facility & Eric Rood Administration Center siding improvements
 - New Animal Shelter





25

Outline

- **Agency Director & Elected Officer Presentation**
 - Organizational chart of services
 - Accomplishments in FY 2025/26
 - Emerging issues & priorities for FY 2026/27 and beyond
 - Revenue overview
 - Expense overview
 - Fund balance analysis (if applicable)
 - Staffing analysis
 - Time for supervisor questions
- **End of Day 2:**
 - Identified issues & priorities needing more discussion will be referred to the Budget Subcommittee

26

Upcoming Dates

- **May 29th Proposed FY 2026/27 Budget released to the public**
- **June 4th Coffee Chat – GV Library 11am – 1pm**
- **June 9th Budget Hearing**
- **June 23rd Budget Adoption**



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

Cost Centers in this Department:

- 20201 Sheriff Administration Services
- 20205 Sheriff Operations
- 20204 Regional Dispatch
- 20704 Animal Control
- 20202 2011 Realignment

Sheriff Services

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	98,000	90,500	93,500	93,500	93,500
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	54,800	61,485	61,485	61,485	61,485
44 - Intergovernmental Revenues	1,806,928	2,533,854	4,263,839	5,343,474	5,573,201
45 - Charges for Services	1,271,294	1,451,895	1,466,794	1,654,128	1,564,393
46 - Miscellaneous Revenues	-	16,900	16,900	20,000	-
47 - Other Financing Sources	4,553,202	5,666,007	5,397,473	5,256,759	10,690,688
47b - General Fund Allocation	17,839,139	20,254,321	21,752,002	25,233,903	31,755,482
Total Revenue	25,623,363	30,074,962	33,051,993	37,663,249	49,738,749

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	17,102,607	18,247,510	20,057,693	21,271,027	23,076,671
52 - Services & Supplies	5,128,997	6,591,228	5,415,543	6,872,327	6,696,805
53 - Other Charges	2,465,656	3,795,074	4,302,885	4,114,483	4,903,315
54 - Capital Assets	243,260	495,885	2,479,506	3,947,429	13,744,700
55 - Other Financing Uses	2,281,468	3,107,680	2,746,718	3,271,284	8,385,055
56 - Interfund Activity	(971,909)	(709,058)	(952,038)	(694,658)	(633,148)
57 - Contingency	-	-	-	-	-
Total Expense	26,250,079	31,528,319	34,050,307	38,781,892	56,173,398

Net Cost	(626,716)	(1,453,357)	(998,314)	(1,118,643)	(6,434,649)
-----------------	------------------	--------------------	------------------	--------------------	--------------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	47,498,801	47,498,801	-
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)
	49,738,749	56,173,398	(6,434,649)

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

Cost Centers in this Department:

- 20301 Wayne Brown Correctional Facility (WBCF)
- 20304 Truckee Corrections
- 20101 Court Security

Sheriff - Corrections

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	6,000	6,000	6,396	7,000	7,000
44 - Intergovernmental Revenues	1,035,000	1,043,800	1,473,975	1,449,294	1,726,998
45 - Charges for Services	1,791,550	1,885,543	1,942,965	1,961,962	1,978,439
46 - Miscellaneous Revenues	80,000	77,440	65,000	55,000	73,714
47 - Other Financing Sources	5,717,260	6,214,742	6,863,625	7,070,856	6,704,657
47b - General Fund Allocation	13,541,276	15,291,228	15,231,233	17,477,347	17,622,812
Total Revenue	22,171,086	24,518,753	25,583,194	28,021,459	28,113,620

Expense




	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	12,439,270	13,316,650	12,838,509	15,202,824	16,225,082
52 - Services & Supplies	2,253,428	3,229,290	3,595,451	3,175,224	3,137,929
53 - Other Charges	6,499,391	6,986,054	7,707,337	8,748,325	7,616,016
54 - Capital Assets	-	23,760	-	-	-
55 - Other Financing Uses	1,114,979	1,164,277	1,808,132	2,195,213	1,476,884
56 - Interfund Activity	(129,973)	(129,687)	(89,594)	(599,693)	(107,579)
57 - Contingency	-	-	-	-	-
Total Expense	22,177,095	24,590,344	25,859,835	28,721,893	28,348,332

Net Cost	(6,009)	(71,591)	(276,641)	(700,434)	(234,712)
-----------------	----------------	-----------------	------------------	------------------	------------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	26,772,227	26,772,227	-
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)
	28,113,620	28,348,332	(234,712)

Nevada County FY 26-27 Budget Presentation

Sheriff's Office
Shannan Moon - Sheriff, Coroner, Public
Administrator

1

Sheriff's Office Programs and Services




Nevada County Sheriff's Office

```

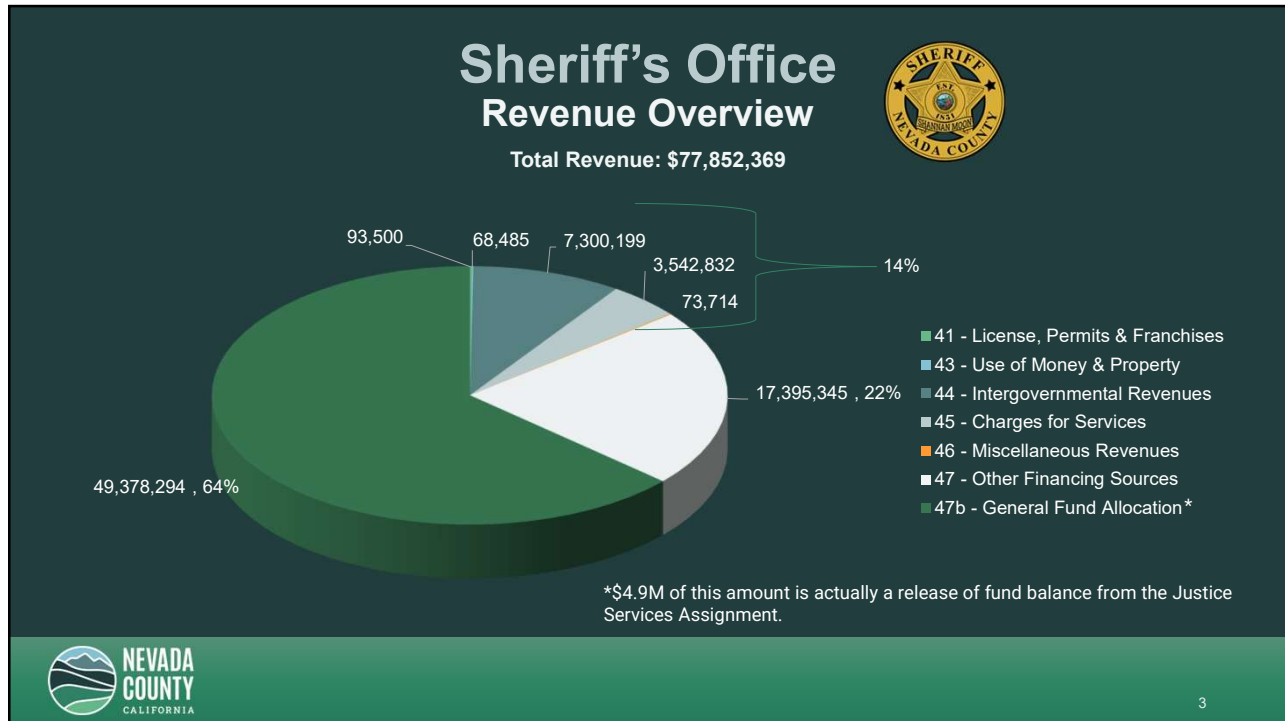
graph TD
    A[Nevada County Sheriff's Office] --> B[Sheriff Services]
    A --> C[Sheriff Corrections]
  
```

Sheriff Services Sheriff Corrections

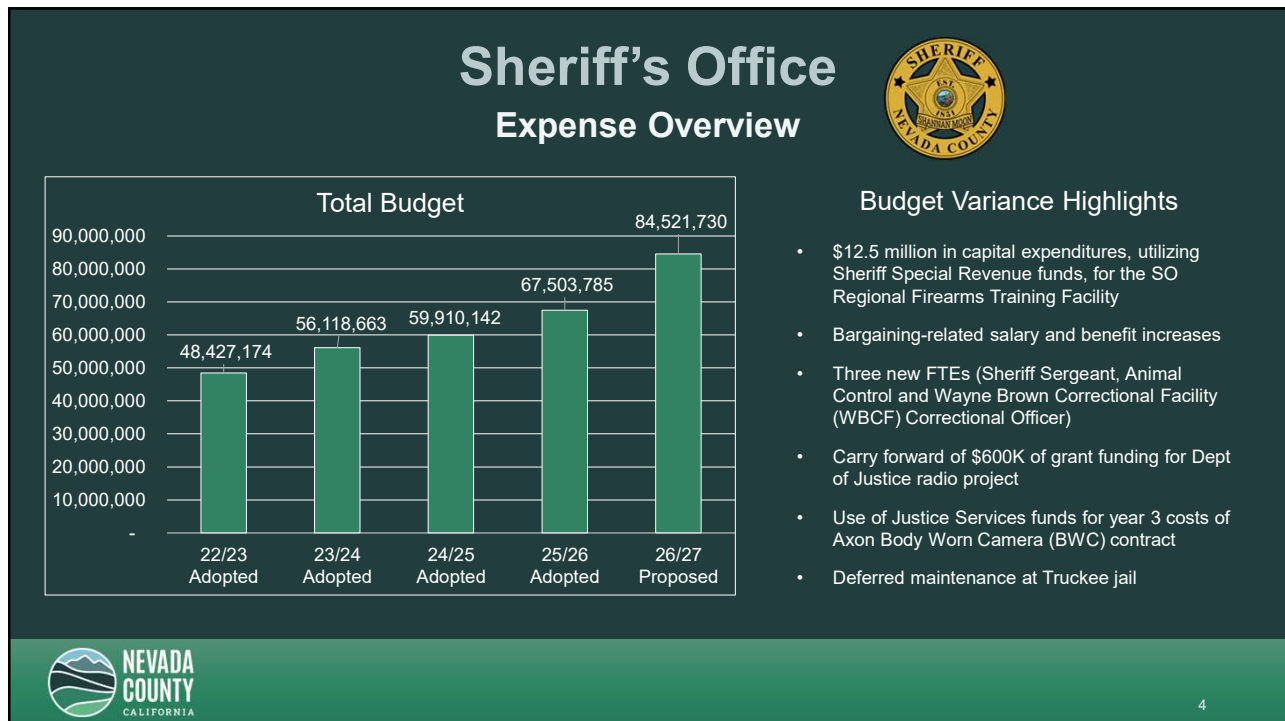
*Mission Statement:
The Nevada County Sheriff's Office is committed to
providing excellence in public service in partnership with our
community*



2



3



4



5

Sheriff Services
Accomplishments

A slide titled 'Sheriff Services Accomplishments' featuring a list of five bullet points. The Nevada County Sheriff's Office seal is in the top right corner. The Nevada County logo is in the bottom left corner.

- Fully implemented the upgrade of body worn cameras (BWCs).
- Assigned additional detectives to our Investigations Unit to add capacity for investigating and solving cases associated with narcotics and burglaries that generally affect the quality of life in Nevada County.
- Began the design-build project for a NCSO Regional Firearms Training Facility. Expected completion is Fall of 2027.
- Coordinated the design-build project for a public safety communications tower at the Regional Dispatch Center, which should be completed near July of 2026.
- Began implementation of a new records management and computer aided dispatch (CAD) system.


NEVADA COUNTY CALIFORNIA

6



6

Sheriff Services

Emerging Issues & Priorities



- Continue to find and hire high quality candidates to fill vacancies for Sheriff Deputies, Animal Control Officers, and Dispatchers.
- The County is in contract negotiations with Grass Valley PD, Nevada City PD and Truckee PD as the existing agreement expires June 30, 2026.
- Physical space to house staff and provide adequate facilities (such as equitable locker room space) is severely challenged.





7

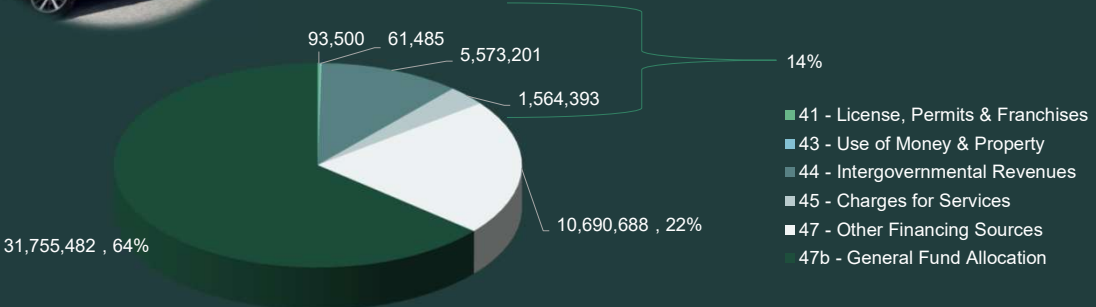

7

Sheriff Services


Revenue Overview



Total Revenue: \$49,738,749

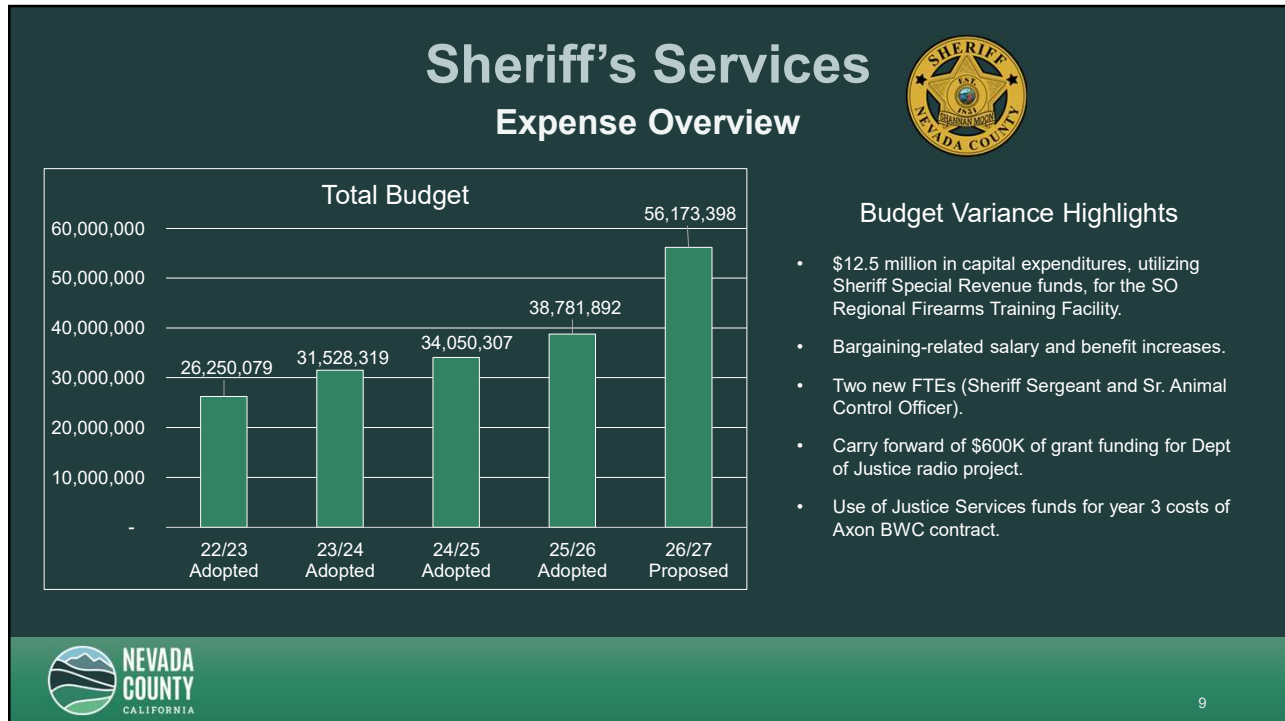



*\$4.9M of this amount is actually a release of fund balance from the Justice Services Assignment.



8

8




Sheriff Services Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
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
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	1,486,529	1,486,529	-	-
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


Generally, these funds are used for one-time costs and are not used for on-going operations, with the exception of 1482 which is state Realignment pass-through monies including that for operations of Court Security.

Sheriff Services

Staffing Analysis



FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
96	99	103		108	105






11

11

Sheriff Corrections


Programs and Services

Corrections

```

    graph TD
      A[Corrections] --> B[Wayne Brown Correctional Facility]
      A --> C[Truckee Corrections]
      A --> D[Court Security]
    
```



12

12

Sheriff Corrections Accomplishments



- Fully implemented the use of body worn cameras (BWCs) in WBCF and Truckee facilities.
- Went live in November 2025 with the state-mandated California Advancing and Innovating Medi-Cal (CalAIM) Justice Initiative and have begun billing and receiving Medi-Cal reimbursements for these mandated services.
- Utilizing a Board of State and Community Corrections Justice Assistance Grant (BSCC JAG) Equipment and Training Grant, began implementation of the Guardian radio frequency identification (RFID) project which will enhance jail custody staff ability to log safety checks in real time at the point of observations, whereby capturing more comprehensive records with the goal of enhancing jail safety for incarcerated persons and staff.



13

13

Sheriff Corrections Accomplishments, Continued



- Contracted with Pigeonly Mail solutions for jail facilities to digitize and print incarcerated persons' mail to enhance safety and security by minimizing the risk of contraband being transported in physical mail.
- Began implementation of a new Jail Management System for records.



14

14

Sheriff Corrections

Emerging Issues & Priorities



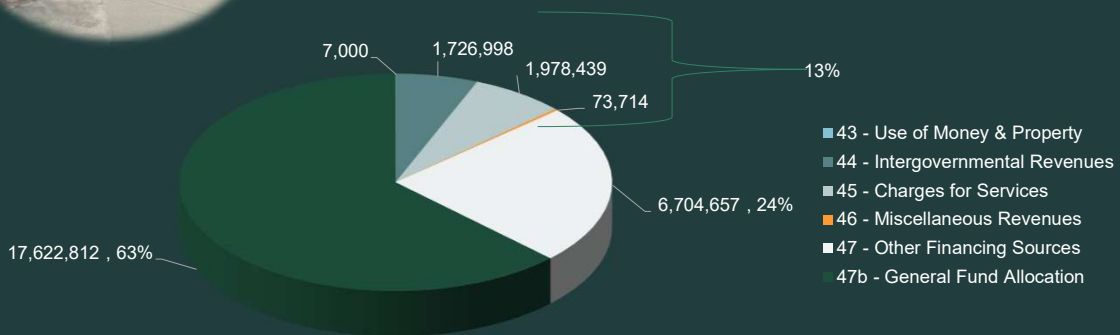
- Continue to find and hire high quality candidates to fill vacancies for Correctional Officers.
- Work with the County and Facilities to continue to address deferred maintenance and enhance the safety of incarcerated persons for both correctional facilities (WBCF and Truckee).

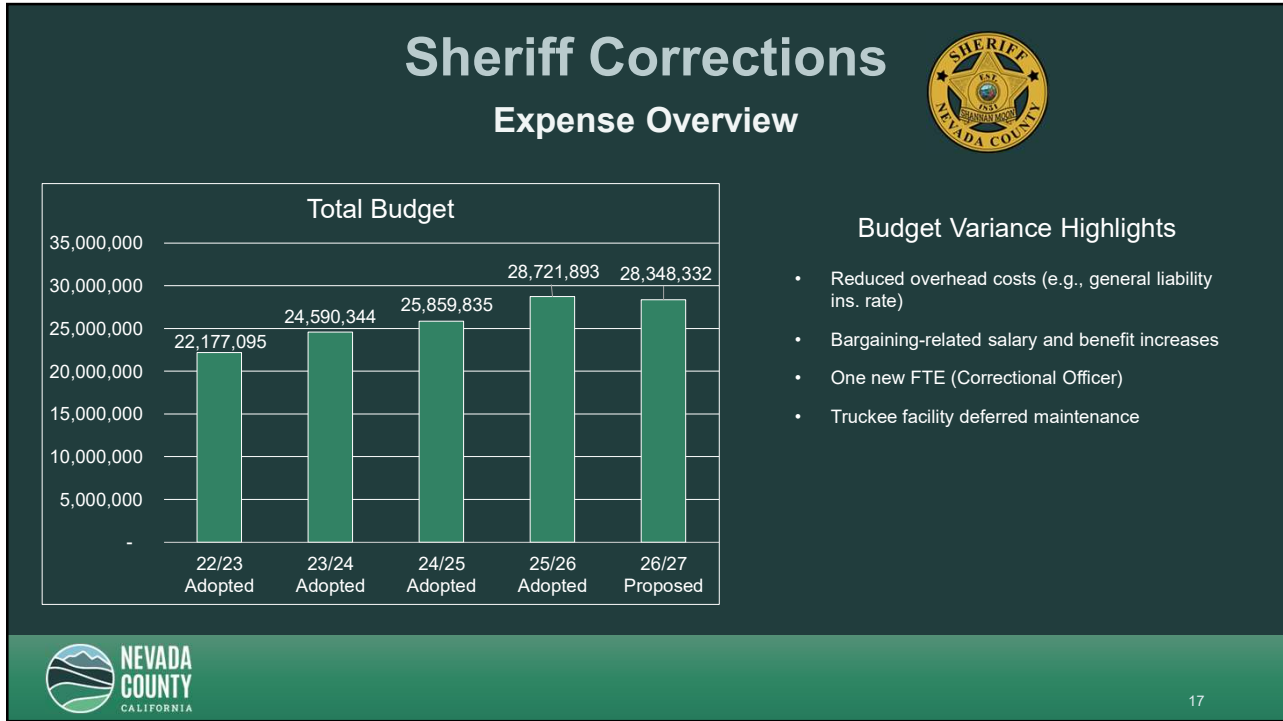


Sheriff Corrections

Revenue Overview

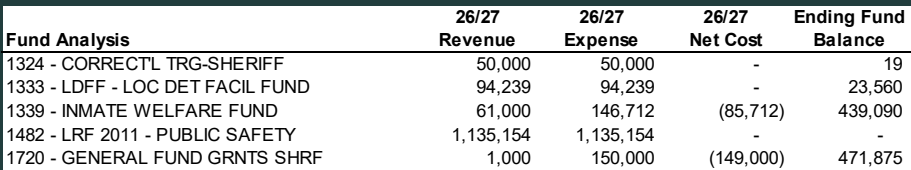
Total Revenue: \$28,113,620






17

Sheriff Corrections Fund Balance Analysis




Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
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
1482 - LRF 2011 - PUBLIC SAFETY	1,135,154	1,135,154	-	-
1720 - GENERAL FUND GRNTS SHRF	1,000	150,000	(149,000)	471,875

Use of fund balance is restricted for certain purposes, such as CO training cost reimbursement (1324), booking fee expenditure offset (1333), expenditures directly benefitting incarcerated persons (1339) and reimbursement of CalAIM JI implementation expenditures (1720).



18


18

Sheriff Corrections Staffing Analysis



FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
80	80	81		86	82




19

19

Questions?








20

Information Systems and General Services Division

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 Division

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 Division

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 Division

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

Budget Units in this Department:

- CC10204 Purchasing
- CC10205 Collections
- CC11003 IGS Admin
- CC11007 Information Systems
- CC11010 Cable TV
- CC20712 Animal Shelter
- CC92004 Central Services
- CC92006 Energy Services
- CC92008 ERP ISF

IGS General Svcs

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	100
43 - Use of Money & Property	16,000	14,000	16,000	127,539	80,418
44 - Intergovernmental Revenues	-	-	-	-	-
45 - Charges for Services	2,474,438	2,433,711	2,784,240	3,122,588	3,550,428
46 - Miscellaneous Revenues	125,437	123,430	123,430	148,077	127,054
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	4,696,746	4,709,859	6,561,169	6,583,355	7,216,029
Total Revenue	7,312,621	7,281,000	9,484,839	9,981,559	10,974,029

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	6,989,277	7,481,765	8,413,372	9,187,063	10,441,970
52 - Services & Supplies	4,689,669	5,041,656	6,455,861	6,975,337	7,572,169
53 - Other Charges	2,056,752	1,877,813	2,071,726	1,418,768	2,423,207
54 - Capital Assets	9,171	9,171	2,250	1,589,514	1,152,727
55 - Other Financing Uses	5,000	5,000	5,000	12,000	349,843
56 - Interfund Activity	(6,474,982)	(6,934,687)	(7,497,568)	(7,778,286)	(10,302,874)
57 - Contingency	-	-	-	-	-
Total Expense	7,274,887	7,480,718	9,450,641	11,404,396	11,637,042

Net Cost	37,734	(199,718)	34,198	(1,422,837)	(663,013)
-----------------	---------------	------------------	---------------	--------------------	------------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	7,596,691	7,596,691	-
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)
	10,974,029	11,637,042	(663,013)

Facilities Management

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 Management

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

Budget Units in this Department:

- CC10702 Facilities Management
- CC91004 Airport
- CC10801 Capital Facilities
- CC10805 Capital Projects

Facilities

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	74,220	79,926	93,975	111,877	120,127
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	677,116	659,380	712,060	1,204,885	951,236
44 - Intergovernmental Revenues	20,000	10,000	126,708	672,073	358,993
45 - Charges for Services	268,286	272,916	265,716	299,325	359,825
46 - Miscellaneous Revenues	947,850	867,250	980,315	910,890	1,011,704
47 - Other Financing Sources	150,000	225,000	225,000	225,000	225,000
47b - General Fund Allocation	3,119,924	3,733,145	4,217,254	4,696,624	4,323,041
Total Revenue	5,257,396	5,847,617	6,621,028	8,120,674	7,349,926

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	2,027,907	2,439,869	2,797,807	3,139,101	3,362,248
52 - Services & Supplies	3,239,654	3,140,516	3,202,060	3,948,138	4,498,442
53 - Other Charges	774,010	965,168	1,267,966	1,421,970	1,620,973
54 - Capital Assets	-	-	224,626	785,230	269,896
55 - Other Financing Uses	90,663	114,663	107,899	45,663	45,664
56 - Interfund Activity	(863,663)	(850,383)	(867,371)	(977,870)	(1,666,905)
57 - Contingency	-	-	-	-	-
Total Expense	5,268,571	5,809,833	6,732,987	8,362,232	8,130,318

Net Cost	(11,175)	37,784	(111,959)	(241,558)	(780,392)
-----------------	-----------------	---------------	------------------	------------------	------------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	4,964,686	4,964,686	-
4116 - AIRPORT	2,385,240	3,165,632	(780,392)
	7,349,926	8,130,318	(780,392)

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

Budget Units in this Department:

- CC60201 Library

Library

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	6,147,000	6,182,000	5,737,000	6,145,000	5,986,000
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	70,657	82,000	209,412	210,000	174,000
44 - Intergovernmental Revenues	52,509	57,543	189,324	55,000	55,000
45 - Charges for Services	-	-	-	13,350	13,350
46 - Miscellaneous Revenues	15,300	20,300	40,300	15,300	38,625
47 - Other Financing Sources	795,654	811,567	835,914	852,632	869,685
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	7,081,120	7,153,410	7,011,950	7,291,282	7,136,660

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	3,811,873	4,033,728	4,298,301	4,925,602	5,016,439
52 - Services & Supplies	1,224,499	1,398,962	1,392,549	1,499,529	1,546,068
53 - Other Charges	1,163,328	1,980,301	1,321,100	2,025,571	2,436,439
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	24,311	-	-	-
56 - Interfund Activity	-	-	-	-	-
57 - Contingency	-	-	-	-	-
Total Expense	6,199,700	7,437,302	7,011,950	8,450,702	8,998,946

Net Cost	881,420	(283,892)	-	(1,159,420)	(1,862,286)
-----------------	----------------	------------------	----------	--------------------	--------------------

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)

Emergency Management

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.

Emergency Management

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.

Emergency Management

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

Budget Units in this Department:

- CC20702 – Emergency Management

OES

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	-	-	-	-	330
44 - Intergovernmental Revenues	844,180	480,098	574,130	4,708,030	5,267,188
45 - Charges for Services	-	-	-	-	-
46 - Miscellaneous Revenues	111,503	-	-	-	-
47 - Other Financing Sources	337,922	333,922	713,206	713,206	713,000
47b - General Fund Allocation	2,071,651	3,032,977	2,799,571	3,538,385	3,874,761
Total Revenue	3,365,256	3,846,997	4,086,907	8,959,621	9,855,279

Expense



	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	999,051	1,576,129	1,955,762	2,073,962	2,020,731
52 - Services & Supplies	1,273,299	926,297	788,870	5,349,926	6,450,961
53 - Other Charges	945,030	1,074,695	1,072,399	1,263,733	1,111,257
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	150,000	272,000	272,000	272,000	272,000
56 - Interfund Activity	(2,124)	(2,124)	(2,124)	-	-
57 - Contingency	-	-	-	-	-
Total Expense	3,365,256	3,846,997	4,086,907	8,959,621	9,854,949

Net Cost	-	-	-	-	330
-----------------	---	---	---	---	------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	9,854,949	9,854,949	-
1118 - HAZ VEG ABATEMENT	330	-	330
	9,855,279	9,854,949	330

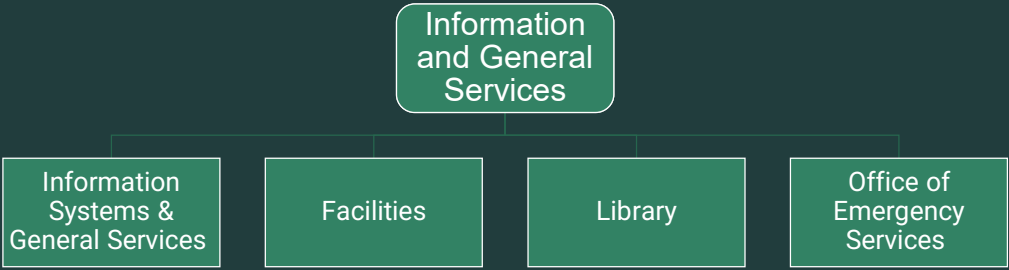
Nevada County FY 26-27 Budget Presentation

Information and General Services
Craig Griesbach




1

Information and General Services Agency Departments & Programs

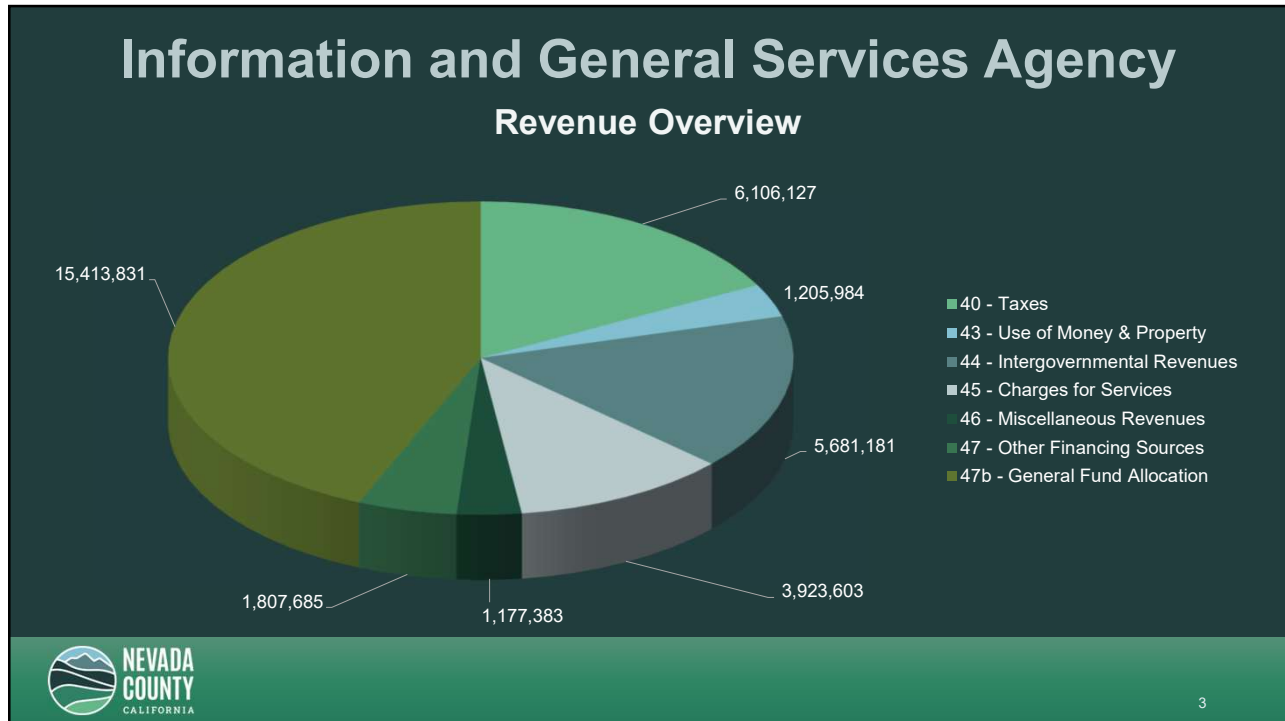


```
graph TD; A[Information and General Services] --> B[Information Systems & General Services]; A --> C[Facilities]; A --> D[Library]; A --> E[Office of Emergency Services];
```

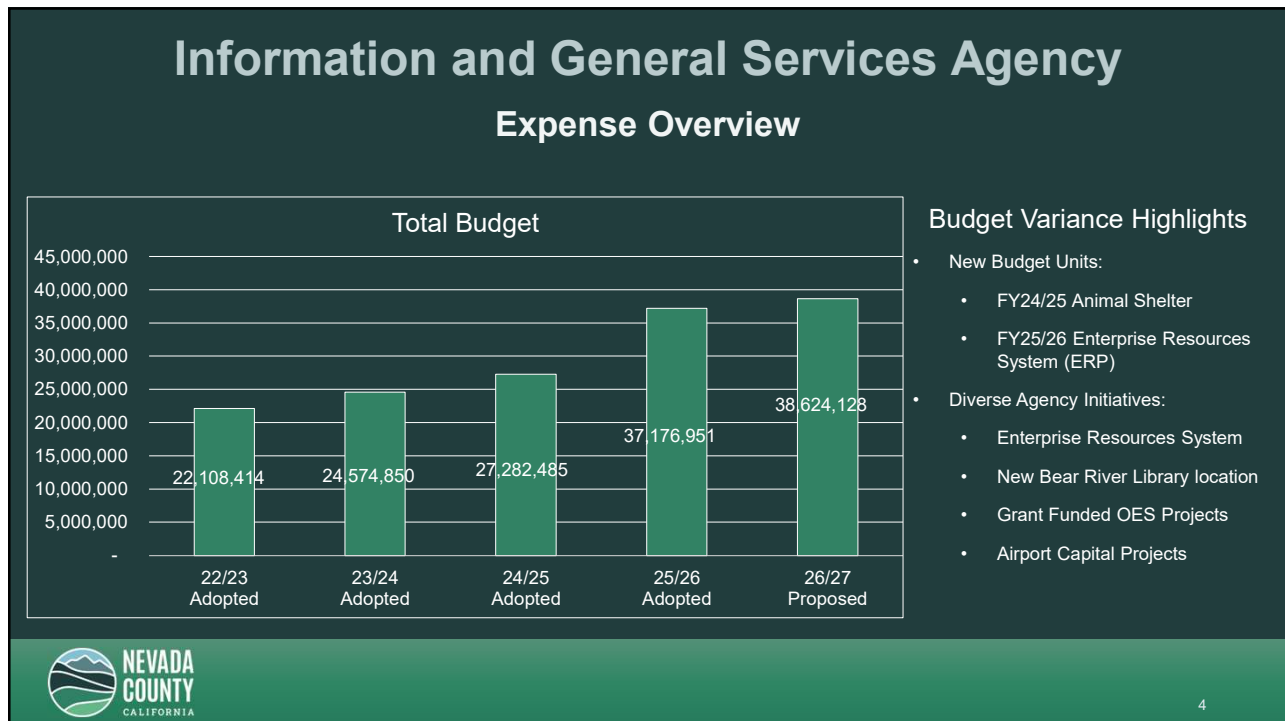


2

2



3



4

Information Systems and General Services

Programs and Services



5

5

Information Systems and General Services

Accomplishments

- Successful transition of Animal Sheltering services to County operations
- Enhancement of overall Animal Sheltering services and partnerships
- Supported implementation of Enterprise Resource Planning Software – Workday
- Increased maturity of organizational cyber security initiatives
- Processed over 108,000 pieces of outgoing mail
- Purchasing supported organizational success:
 - Centralization of contracting tools, resources, and standardization
 - Solicited 67 RFP's, 316 contracts, and supported \$25 million in county spend



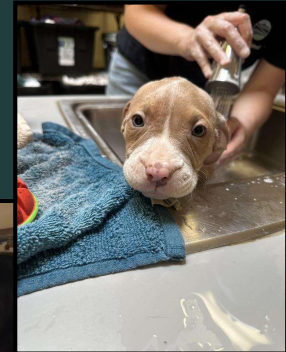
6

6

Information and General Services Administration

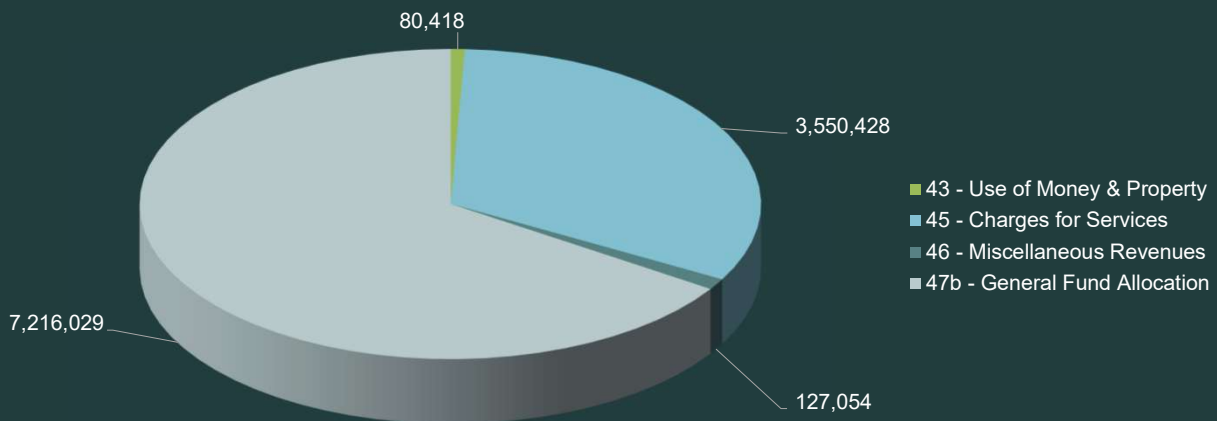
Emerging Issues & Priorities

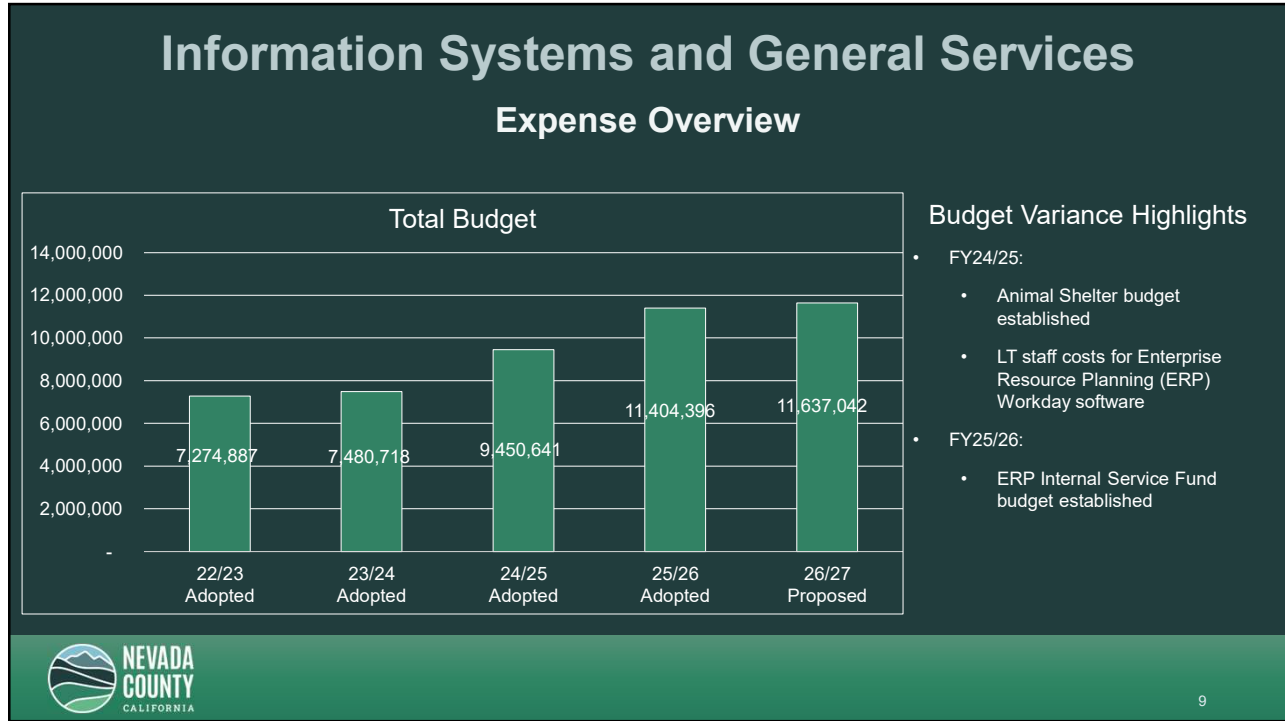
- Aging Animal Shelter facility and volume of animals impact the quality of services, efficiencies, and overall costs
- Continued maturity of cyber threats
- State/Federal legislative impacts capacity and prioritization:
 - Procurement/contracting standards
 - AI use
 - Website ADA compliance



Information Systems and General Services

Revenue Overview





9

Information Systems and General Services Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	380,662	7,596,691	(7,216,029)	*
1190 - CABLE INET & PEG	113,767	93,362	20,405	658,791
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
	3,758,000	11,637,042	(7,879,042)	

ERP fund balance use is planned spend down of loan funds for project implementation


10

10

Information Systems and General Services Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
43.00	47.00	49.00		54.20	54.20

FY 26-27 reflects +7.20 FTE for Animal Shelter


11

11

Facilities Programs and Services

```

graph TD
    A[Facilities] --- B[Facilities Management]
    A --- C[Capital Projects]
    A --- D[Airport]
    
```


12

12

Facilities

Accomplishments

- Completed a comprehensive five-year Capital Facilities Master Plan
- Developed a facility Lifecycle Maintenance Program
- Maintained over 500,000 sqft of facilities
- Completed over 2,200 facility service requests
- Implemented policies and procedures that enhance transparency/efficiency
- Supported over 21,000 airport takeoffs and landings
- Initiated improvements to the airport including the replacement of Ramp 4 that are 90% grant funded



13

13

Facilities

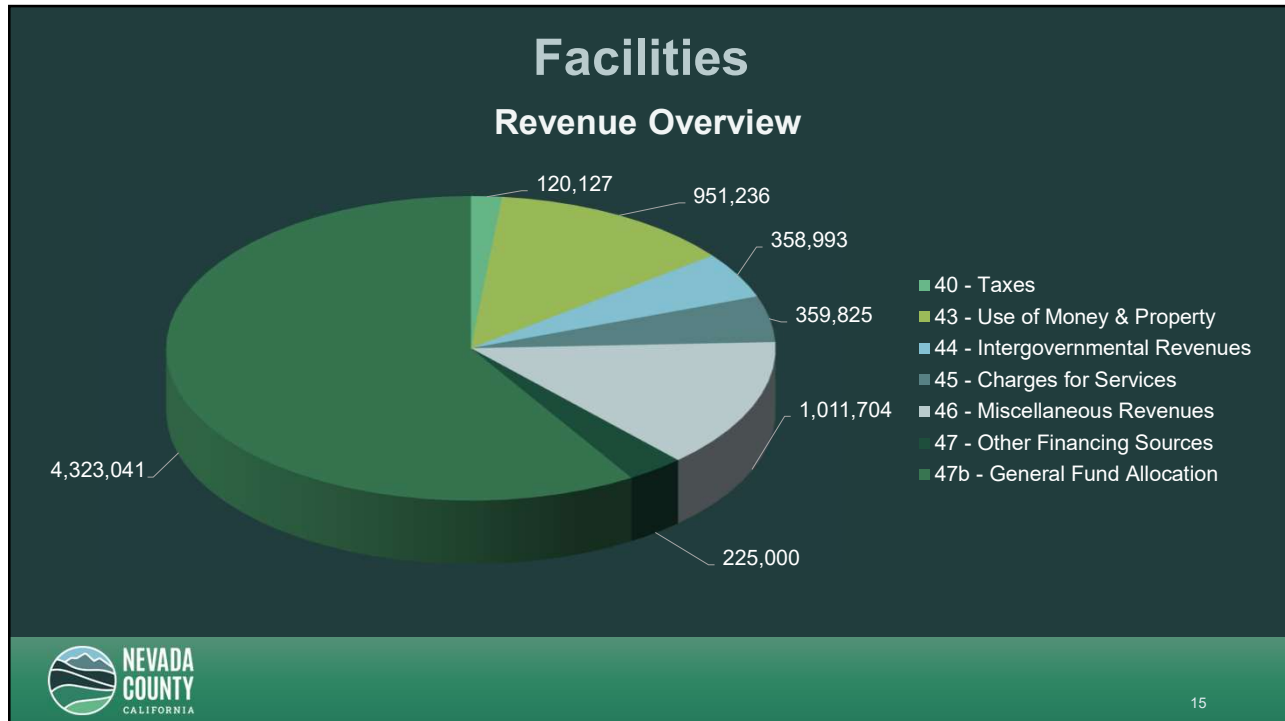
Emerging Issues & Priorities

- **Ongoing lifecycle maintenance focus – capacity and costs**
- **Airport:**
 - History of expenditures outpacing revenue increases
 - Relying on fuel sales as major revenue source, limited diversified revenue portfolio
 - Projected shortfall
 - Exploring options to mitigate
 - Leverage Airport Ad Hoc work

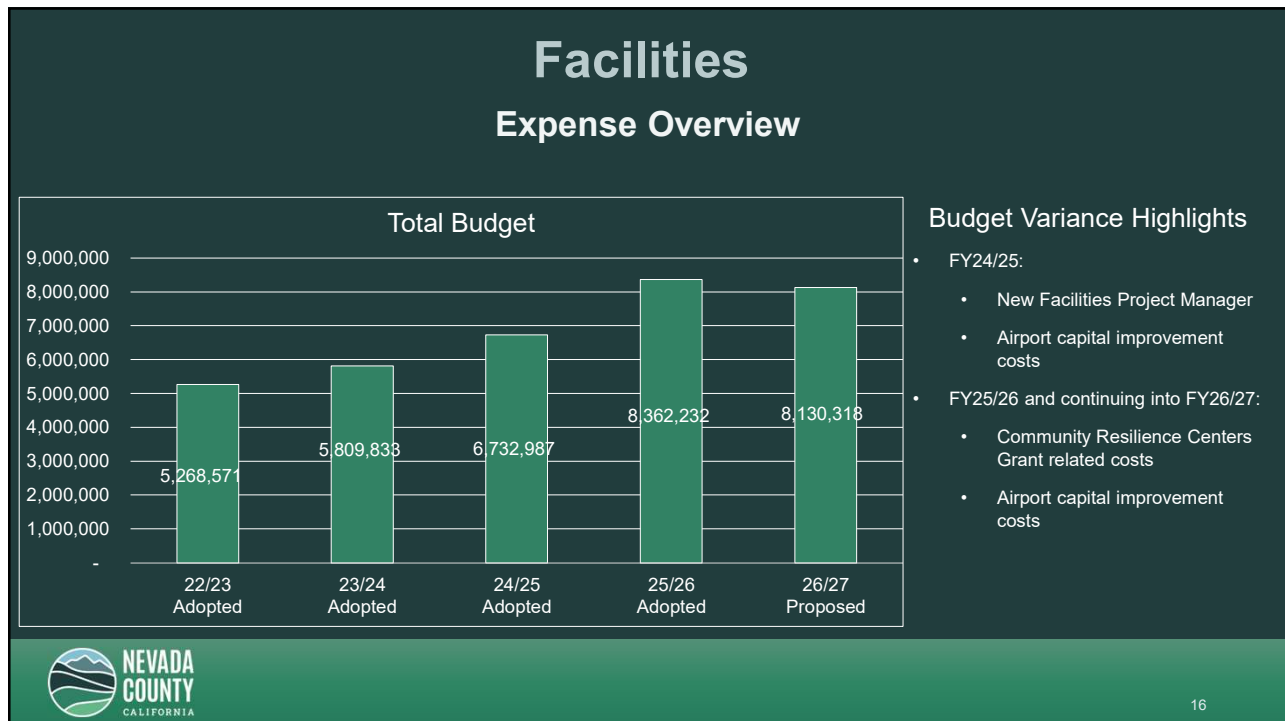


14

14



15




16

Facilities

Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	641,645	4,964,686	(4,323,041)	*
4116 - AIRPORT	2,385,240	3,165,632	(780,392)	(423,201)
	3,026,885	8,130,318	(5,103,433)	

Per Emerging Issues, solutions to the Airport fund balance situation are being explored



17

17

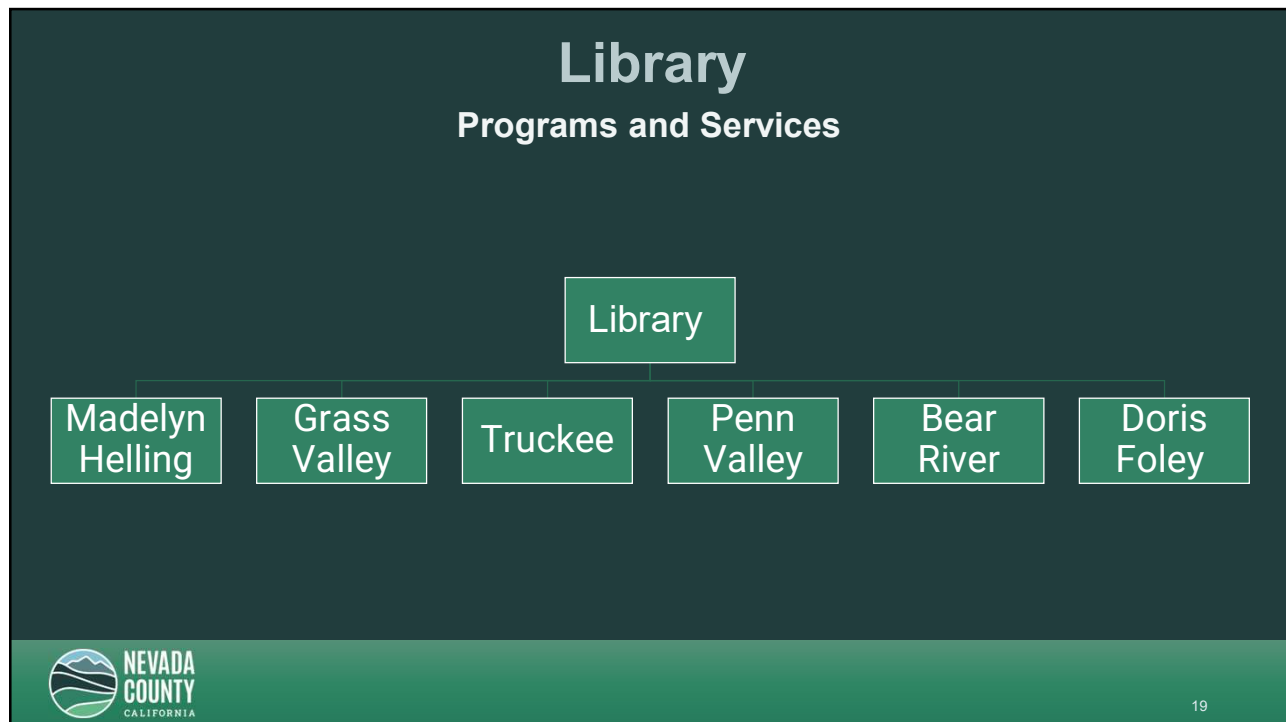
Facilities

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
16.00	17.00	18.00		18.00	18.00


18

18



19

Library

Accomplishments

- Core Library Service Focus:
 - Over 782,000 items circulated
 - Over 36,000 attended specific programs
 - Over 1,200 1:1 tutoring sessions including library literacy and ESL programs
- Championed Community Programs/Events:
 - Nevada County Reads
 - Children and Teen Specific Programming
 - Book Clubs
 - Amateur Wrestling



NEVADA COUNTY CALIFORNIA

20

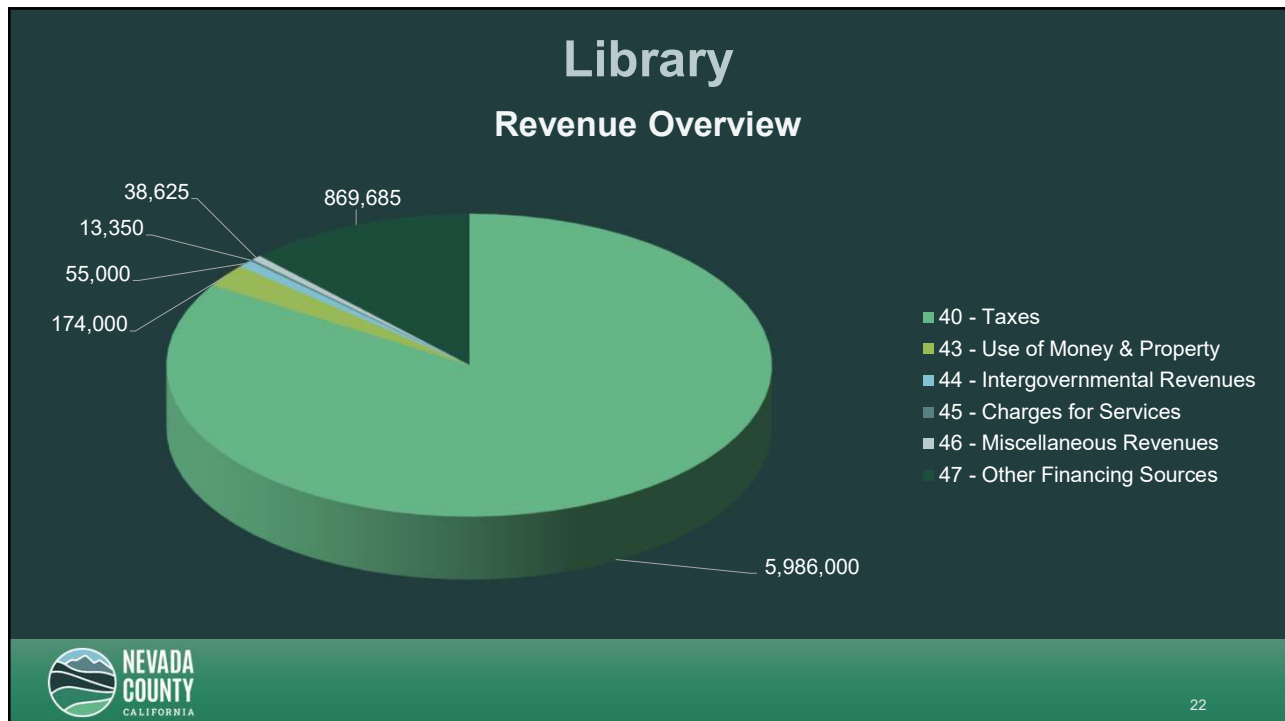
Library

Emerging Issues & Priorities

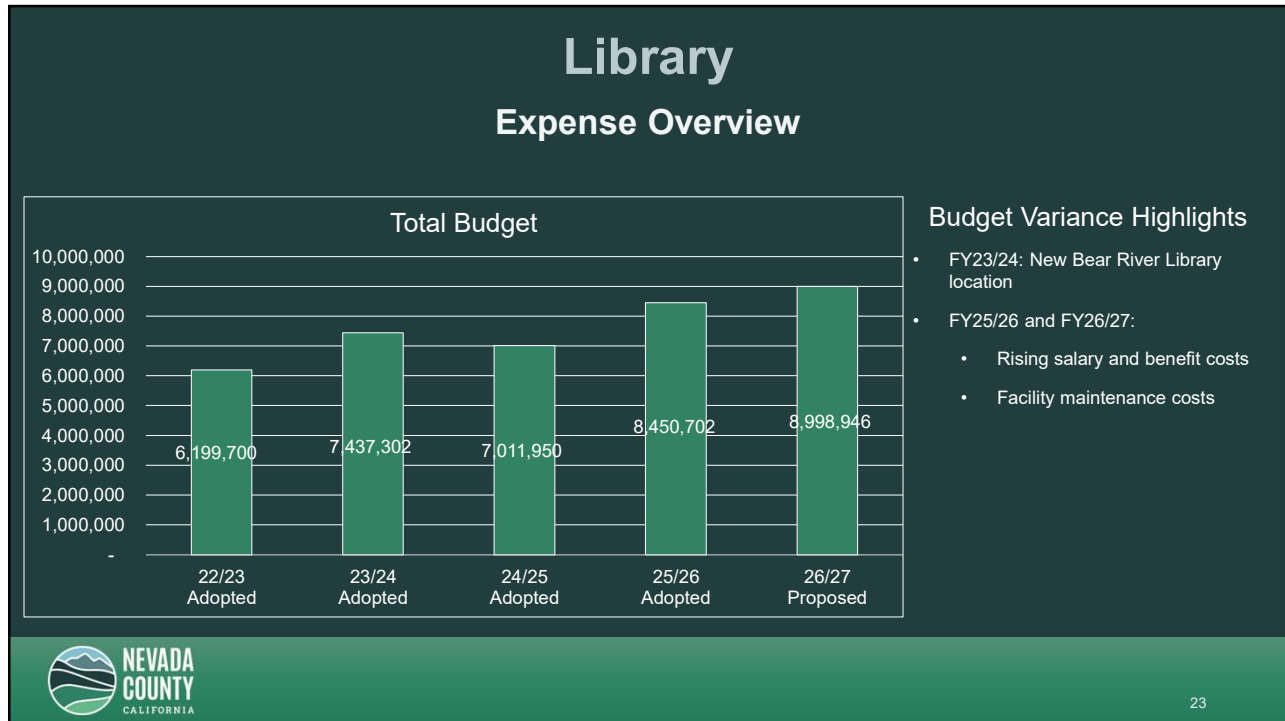
- **Plateauing sales tax and increasing costs**
 - Salaries and benefits
 - Facility improvements (*Penn Valley, Bear River, and Truckee*)
- **Priorities:**
 - Cost controls/rightsizing programming
 - Pursue additional funding sources
 - Holding vacancies
 - Regular CEO/Library coordination
 - Reassessing service models

21

21



22



23

Library Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1165 - PUBLIC LIBRARY	7,136,660	8,998,946	(1,862,286)	3,810,265
	7,136,660	8,998,946	(1,862,286)	

Per Emerging Issues, long-term solutions to fund balance situation are being explored. Sustainable in the near-term.

NEVADA COUNTY CALIFORNIA

24

Library

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
37.75	38.00	38.00		37.00	37.00



25

Office of Emergency Services

Programs and Services



26

Office of Emergency Services

Accomplishments

- Engaged over 2,300 community members to enhance county-wide preparedness
- Management of 29 wildfire risk reduction projects
- Sponsored 5 free community green waste events removing 603 tons of debris
- Provided free evacuation route roadside chipping for 18 communities
- Training, maintenance, and support for 40 Emergency Operations Center staff
- Facilitated a full-scale functional response exercise with over 75 partners



27

27

Office of Emergency Services

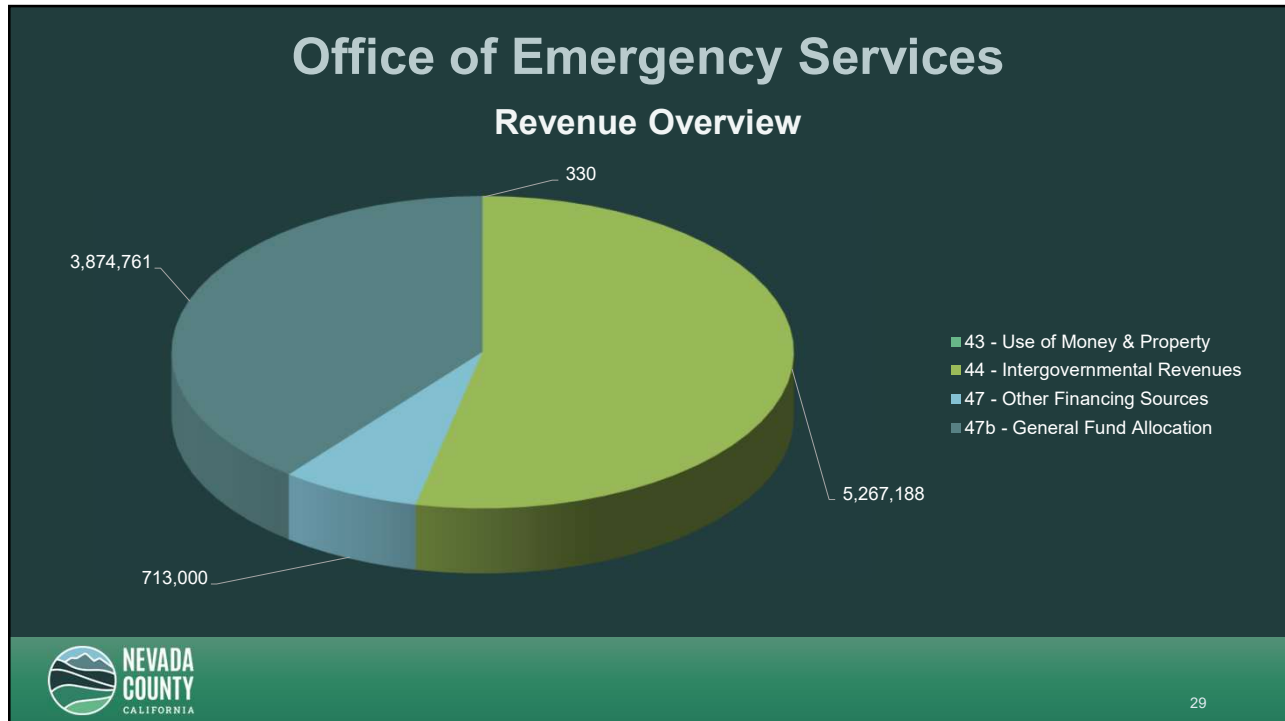
Emerging Issues & Priorities

- **Federal funding:**
 - Volatility
 - Grant assurances/requirements
 - Timeframes
- Limited funding available for community green waste programs

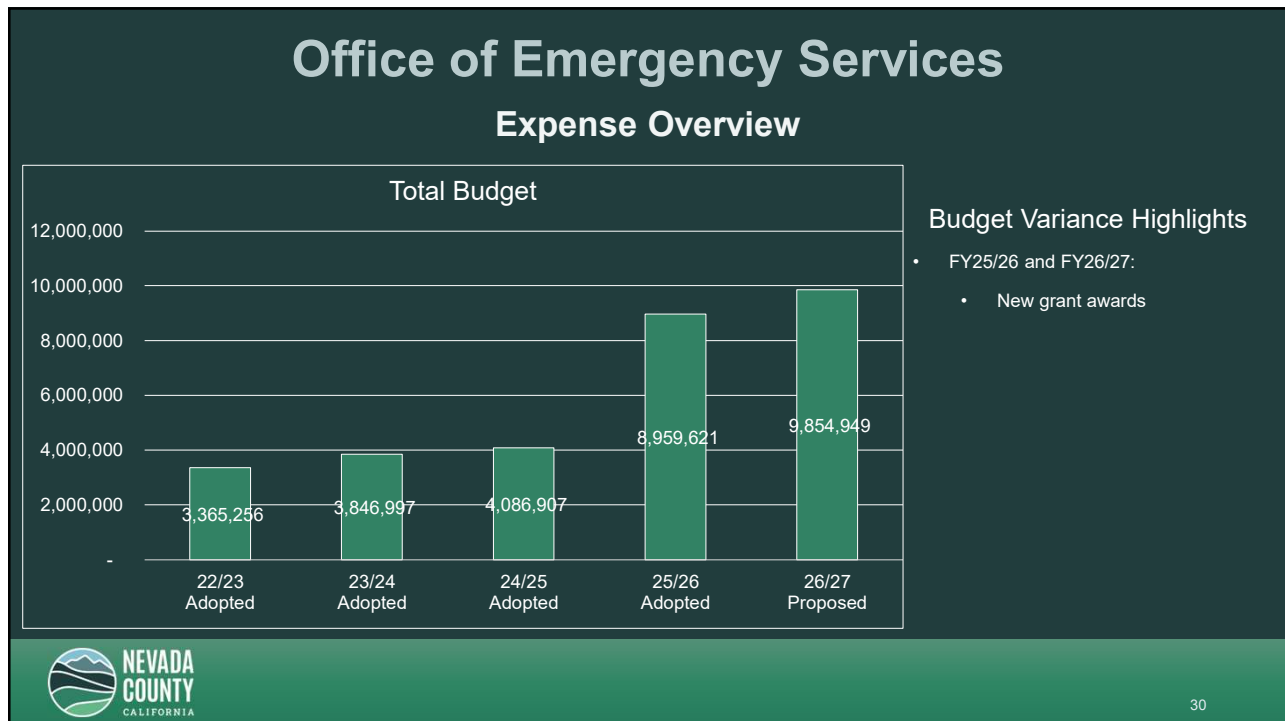


28

28



29



30

Office of Emergency Services

Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	5,980,188	9,857,822	(3,877,634)	*
1118 - HAZ VEG ABATEMENT	330	-	330	11,372
	5,980,518	9,857,822	(3,877,304)	



31

Office of Emergency Services

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
9.00	11.00	12.00		10.00	10.00



32

Questions?



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.

CDA Administration

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.

CDA Administration

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 department/program-oriented 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 Business 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 collaborative initiatives supported		53+	55+	55+
4	# of recreation safety, access, stewardship, and resilience 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.

Cost Centers in this Department:

- 20707 CDA Administration
- 30100 Public Works Administration
- 70101 Recreation Mitigation
- 70102 Recreation
- 10902 Economic Development

Admin CDA

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	75,811	78,493	116,110	135,190	169,369
44 - Intergovernmental Revenues	200,000	157,862	462,000	571,046	32,882
45 - Charges for Services	21,018	20,766	18,370	17,471	13,779
46 - Miscellaneous Revenues	33,962	34,956	41,790	43,617	45,364
47 - Other Financing Sources	1,253,955	50,000	130,122	139,686	-
47b - General Fund Allocation	962,151	882,824	1,915,426	1,199,789	1,083,333
Total Revenue	2,546,897	1,224,901	2,683,818	2,106,799	1,344,727

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	3,202,787	3,534,846	3,948,920	4,096,902	4,217,267
52 - Services & Supplies	2,188,529	1,899,824	2,509,020	1,742,437	903,764
53 - Other Charges	1,019,428	964,046	1,335,524	1,413,130	1,411,060
54 - Capital Assets	25,000	25,000	87,812	59,990	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	(3,923,480)	(4,719,995)	(4,919,142)	(5,187,581)	(5,183,668)
57 - Contingency	-	-	-	-	-
Total Expense	2,512,264	1,703,721	2,962,134	2,124,878	1,348,423

Net Cost	34,633	(478,820)	(278,316)	(18,079)	(3,696)
-----------------	---------------	------------------	------------------	-----------------	----------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	1,116,215	1,116,215	-
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
	1,344,727	1,348,423	(3,696)

Agriculture Department

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 Department

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.

Agriculture Department

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.

Cost Centers in this Department:

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

Agriculture Services

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	7,824	5,477	1,000	4,374	2,651
42 - Fines, Forfeitures & Penalties	4,600	4,600	3,600	4,600	4,743
43 - Use of Money & Property	500	500	500	500	717
44 - Intergovernmental Revenues	600,848	589,957	713,371	732,779	798,722
45 - Charges for Services	113,061	116,174	127,599	127,936	127,937
46 - Miscellaneous Revenues	100	100	100	100	103
47 - Other Financing Sources	-	1,654	4,134	4,900	4,900
47b - General Fund Allocation	860,781	823,279	914,529	1,042,168	1,028,133
Total Revenue	1,587,714	1,541,741	1,764,833	1,917,357	1,967,906

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	943,959	989,486	1,057,480	1,136,669	1,203,106
52 - Services & Supplies	347,533	340,551	415,063	490,258	481,545
53 - Other Charges	315,057	225,761	302,280	269,364	258,192
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	-	-	28,346	28,346
56 - Interfund Activity	(10,463)	(6,777)	(2,710)	-	-
57 - Contingency	-	-	-	-	-
Total Expense	1,596,086	1,549,021	1,772,113	1,924,637	1,971,189

Net Cost	(8,372)	(7,280)	(7,280)	(7,280)	(3,283)
-----------------	----------------	----------------	----------------	----------------	----------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	1,966,570	1,966,570	-
1113 - FISH & GAME	1,336	4,619	(3,283)
	1,967,906	1,971,189	(3,283)

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

Building

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.

Cost Centers in this Department:

- 20602 Building

Building

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	2,357,664	2,277,957	2,182,440	2,430,990	2,338,822
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	2,157	2,200	3,813	5,360	5,313
44 - Intergovernmental Revenues	351,000	-	-	100,000	35,075
45 - Charges for Services	10,350	10,350	5,150	5,150	200
46 - Miscellaneous Revenues	16,317	16,560	14,792	15,044	14,087
47 - Other Financing Sources	-	3,308	8,268	-	-
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	2,737,488	2,310,375	2,214,463	2,556,544	2,393,497

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	1,929,657	1,946,827	1,937,912	2,129,528	1,955,882
52 - Services & Supplies	714,941	236,009	203,162	276,790	216,174
53 - Other Charges	655,964	662,992	644,075	591,923	518,397
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	(1,166)	-	4,944	-
56 - Interfund Activity	(89,105)	-	(157,481)	-	-
57 - Contingency	-	-	-	-	-
Total Expense	3,211,457	2,844,662	2,627,668	3,003,185	2,690,453

Net Cost	(473,969)	(534,287)	(413,205)	(446,641)	(296,956)
-----------------	------------------	------------------	------------------	------------------	------------------

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)

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. The Code Compliance Division helps maintain and improve the quality of the community by administering a fair and unbiased program to correct violations of codes and ordinances enacted by the Board of Supervisors regarding property, buildings, and structures. The Cannabis Compliance Division works to promote and maintain a safe cannabis industry for those who participate in the regulated marketplace while also administering a fair and unbiased permitting and compliance program.

Department Summary:

The Code Compliance Division provides outreach and public education on applicable codes, regulations, and laws for all Community Development Agency (CDA) departments and administers the Abandoned Vehicle Abatement (AVA) Program. When voluntary compliance is not achieved, the division administers enforcement actions in accordance with established policies and procedures to protect public health, safety, and the environment. The Cannabis Compliance Division administers the permitting, regulation, compliance, and enforcement of cannabis cultivation and business activities to ensure adherence to local and state laws. The Division emphasizes public outreach, education, and a fair permitting process to support responsible participation in the regulated cannabis industry. When necessary, administrative enforcement actions are pursued, and the Department may collaborate with law enforcement to protect public health, safety, and the environment.

- Code Compliance Division:
 - Investigation, enforcement, and resolution of complaint-driven cases.
 - Abatement and receiverships of properties where the owner does not achieve compliance.
 - Administration of the AVA Program.
- Cannabis Compliance Division:
 - Administration, regulation, outreach, and education of permitted cannabis businesses operating within Nevada County.
 - Administrative enforcement by identifying and investigating illicit cannabis activities, including cultivation and related business operations. Collaboration with local, state, and federal law enforcement agencies to address illicit cannabis cultivation.
 - Administration of grants in an effort 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 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.

Code and Cannabis Compliance

- Addressed 84 cannabis complaints in 2025 and collaborated with 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.
- 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.

Code and Cannabis Compliance

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 AVAs 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 permit inspections	265	270	250	234
6	# of cannabis grants awarded	0	106	81	75

Cost Centers in this Department:

- 20709 Code Compliance
- 20711 Cannabis Compliance

Code/Cannabis

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	129,044	96,488	96,500	215,931	154,157
42 - Fines, Forfeitures & Penalties	381,446	366,958	367,613	208,652	133,304
43 - Use of Money & Property	5,066	7,000	10,000	16,000	16,000
44 - Intergovernmental Revenues	505,041	930,790	184,421	603,226	707,212
45 - Charges for Services	5,000	5,000	2,314	5,030	5,543
46 - Miscellaneous Revenues	13,209	15,000	1,000	10,000	12,443
47 - Other Financing Sources	2,034,128	2,158,430	2,495,034	1,861,232	1,761,232
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	3,072,934	3,579,666	3,156,882	2,920,071	2,789,891

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	1,407,276	1,644,559	1,702,189	1,832,485	1,929,955
52 - Services & Supplies	655,605	1,991,378	526,153	359,824	256,577
53 - Other Charges	1,267,504	854,362	2,056,494	1,184,648	1,433,393
54 - Capital Assets	-	-	21,975	17,000	-
55 - Other Financing Uses	-	-	-	6,000	4,197
56 - Interfund Activity	(205,550)	(135,092)	(202,988)	(214,579)	(161,505)
57 - Contingency	-	-	-	-	-
Total Expense	3,124,835	4,355,207	4,103,823	3,185,378	3,462,617

Net Cost	(51,901)	(775,541)	(946,941)	(265,307)	(672,726)
-----------------	-----------------	------------------	------------------	------------------	------------------

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)

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.

Cost Centers in this Department:

- 40108 Environmental Health
- 40120 Realignment
- 40123 Vector Control

Environmental Health

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	20,000	8,869	2,325	14,271	1,309
42 - Fines, Forfeitures & Penalties	52,000	52,000	25,000	25,000	3,867
43 - Use of Money & Property	4,000	4,000	5,800	6,000	4,074
44 - Intergovernmental Revenues	659,927	903,583	955,854	1,003,198	961,058
45 - Charges for Services	2,037,533	2,014,573	2,297,737	2,113,442	2,169,062
46 - Miscellaneous Revenues	1,200	1,200	-	-	2,140
47 - Other Financing Sources	413,842	604,134	434,783	629,490	839,727
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	3,188,502	3,588,359	3,721,499	3,791,401	3,981,237

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	2,302,749	2,483,293	2,575,181	2,583,999	2,711,129
52 - Services & Supplies	268,132	237,384	239,037	303,340	313,928
53 - Other Charges	696,356	662,337	720,298	775,862	1,025,797
54 - Capital Assets	175,500	175,500	175,500	80,000	-
55 - Other Financing Uses	265,936	441,293	280,208	475,065	678,417
56 - Interfund Activity	(156,611)	(108,951)	(102,271)	(102,495)	(221,275)
57 - Contingency	-	-	-	-	-
Total Expense	3,552,062	3,890,856	3,887,953	4,115,771	4,507,996

Net Cost	(363,560)	(302,497)	(166,454)	(324,370)	(526,759)
-----------------	------------------	------------------	------------------	------------------	------------------

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)

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

Cost Centers in this Department:

- 20708 Planning

Planning

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	51,015	53,714	71,000	71,000	83,844
41 - License, Permits & Franchises	85,197	37,836	26,500	26,500	4,707
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	2,087	-	-	-	-
44 - Intergovernmental Revenues	403,699	268,949	401,277	-	-
45 - Charges for Services	782,534	655,183	588,929	598,154	586,797
46 - Miscellaneous Revenues	1,500	1,500	1,500	4,500	4,500
47 - Other Financing Sources	1,501,210	1,378,664	1,669,688	1,979,080	1,714,347
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	2,827,242	2,395,846	2,758,894	2,679,234	2,394,195

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	1,589,000	1,698,893	1,762,584	1,846,698	1,795,066
52 - Services & Supplies	769,898	544,015	499,379	331,415	321,339
53 - Other Charges	480,410	347,370	661,433	928,891	672,916
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	10,912	-	-	-
56 - Interfund Activity	(53,285)	(37,024)	(78,056)	(32,550)	-
57 - Contingency	-	-	-	-	-
Total Expense	2,786,023	2,564,166	2,845,340	3,074,454	2,789,321

Net Cost	41,219	(168,320)	(86,446)	(395,220)	(395,126)
-----------------	---------------	------------------	-----------------	------------------	------------------

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)

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.

Public Works

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

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

Cost Centers in this Department:

- 11009 Surveying
- 30101 Roads Admin
- 30102 Mitigation Fund
- 30103 CSA/PRD
- 30104 Engineering
- 30107 Roads
- 30154 Road Capital Improvements
- 91001 Solid Waste Western
- 91002 Solid Waste Eastern
- 11012 Transit Risk Management
- 91003 Transit Services
- 92001 Fleet Management
- 92007 Fleet Roads Equipment

Public Works

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	7,053,320	7,783,340	8,716,691	9,767,038	10,334,798
41 - License, Permits & Franchises	311,274	323,242	341,736	393,928	511,222
42 - Fines, Forfeitures & Penalties	200	200	75	64	92
43 - Use of Money & Property	8,201,270	9,246,900	10,086,534	10,722,947	8,945,921
44 - Intergovernmental Revenues	28,602,243	25,400,566	23,542,359	28,959,872	21,193,288
45 - Charges for Services	5,130,428	5,932,657	4,911,740	5,004,933	4,795,802
46 - Miscellaneous Revenues	23,331	24,102	23,925	31,826	36,034
47 - Other Financing Sources	2,683,664	2,560,168	3,204,629	3,596,890	3,745,337
47b - General Fund Allocation	264,681	386,318	382,919	292,301	63,301
Total Revenue	52,270,411	51,657,493	51,210,608	58,769,799	49,625,795

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	8,878,537	9,213,288	10,033,617	10,682,995	10,945,222
52 - Services & Supplies	18,187,137	19,308,478	18,144,182	18,385,100	21,124,224
53 - Other Charges	8,856,271	8,467,633	10,325,325	10,781,222	12,004,729
54 - Capital Assets	22,561,466	30,452,678	23,028,207	24,591,925	16,379,101
55 - Other Financing Uses	206,311	119,642	120,857	617,853	464,822
56 - Interfund Activity	(3,514,920)	(3,673,986)	(5,111,512)	(5,213,934)	(6,286,117)
57 - Contingency	-	-	-	-	-
Total Expense	55,174,802	63,887,733	56,540,676	59,845,161	54,631,981



Net Cost	(2,904,391)	(12,230,240)	(5,330,068)	(1,075,362)	(5,006,186)
-----------------	--------------------	---------------------	--------------------	--------------------	--------------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	183,328	183,328	-
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	2,827,411	427,628
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	728,013	1,465,644	(737,631)
VARIOUS ROAD MITIGATION FUNDS	427,484	887,280	(459,796)
	49,625,795	54,631,981	(5,006,186)

Nevada County FY 26-27 Budget Presentation


COMMUNITY DEVELOPMENT
AGENCY (CDA)

Trisha Tillotson, CDA Agency
Director




1

CDA Departments

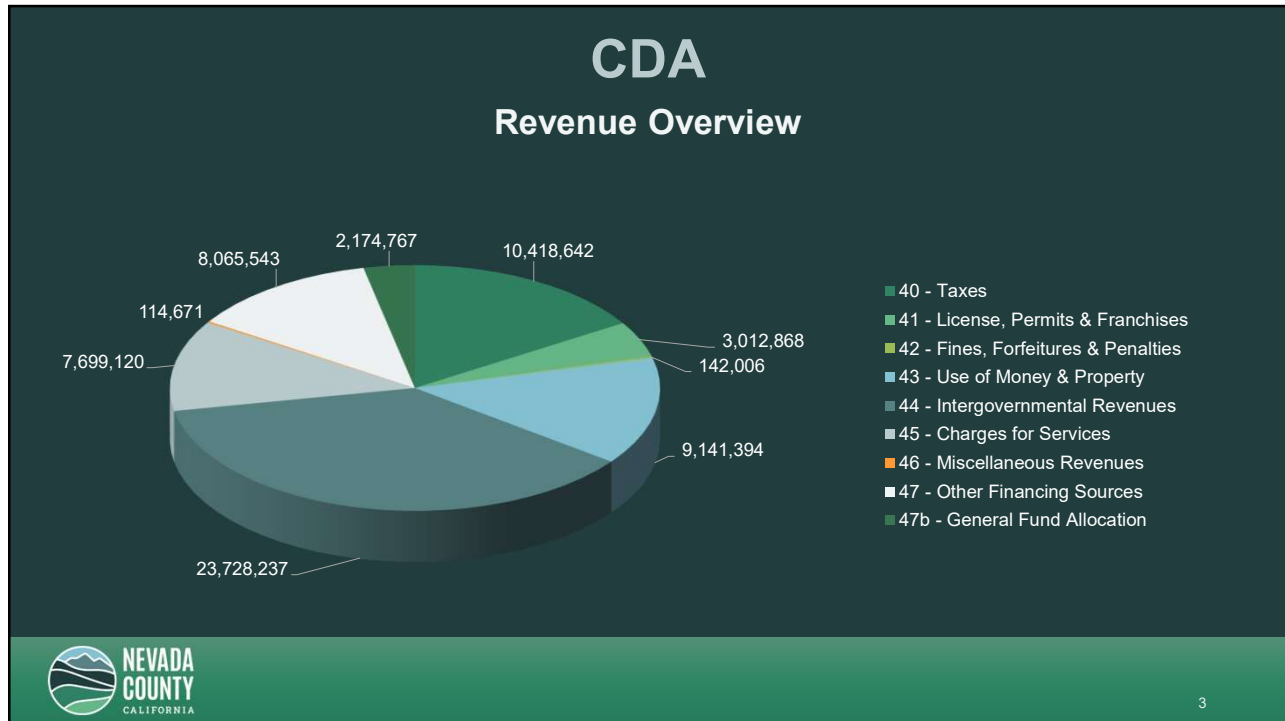


CDA
Admin

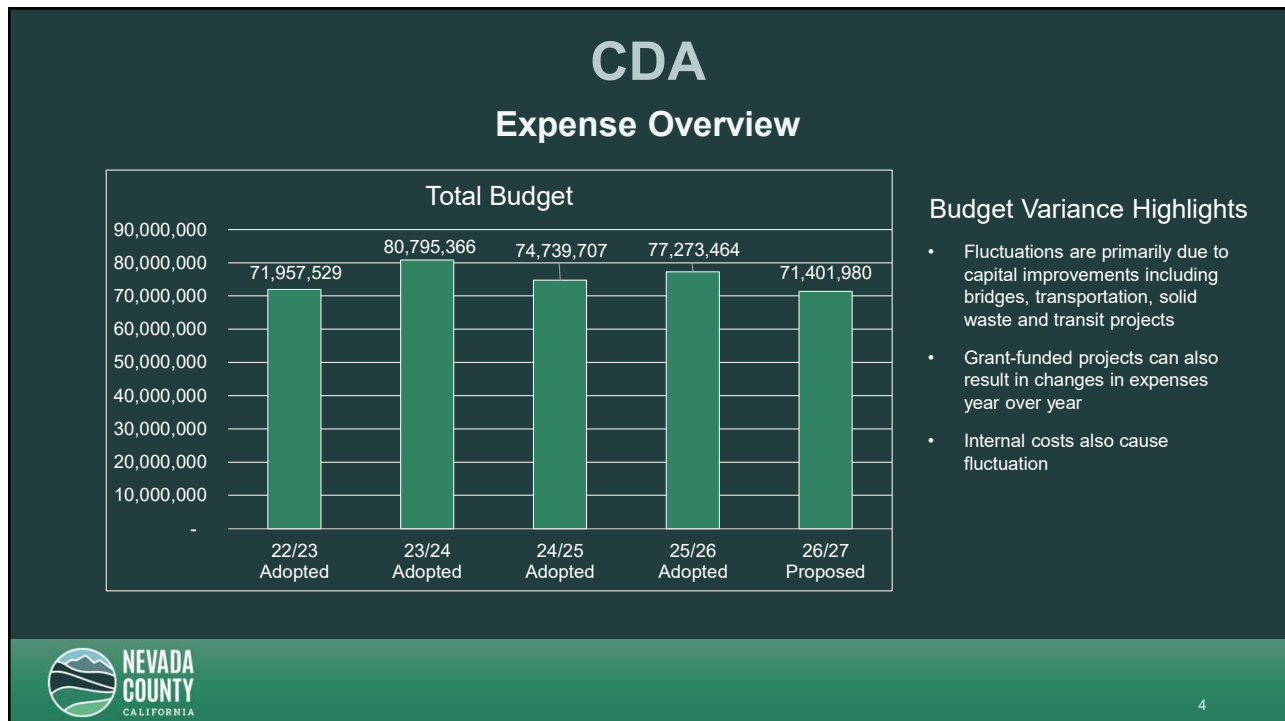
- Ag
- Building
- Code & Cannabis Compliance
- Environmental Health
- Planning
- Public Works



2



3



4

CDA Administration

```
graph TD; CDA[CDA Administration] --> PWA[Public Works Administration]; CDA --> FA[Fiscal and Administration]; CDA --> REDC[Recreation / Economic Development / Climate];
```

5

5

CDA Administration

Accomplishments

- Efficiency improvements - internal processes & incident response
- Business - optional business licenses, financing, workforce development
- Natural Environment - Resource Resiliency Roadmap, The Resilience Project, Sustainable Agricultural Lands Conservation (SALC)

6

6

CDA Administration

2026/2027 Focus



Core Services


- Fiscal Stability
- Customer Service & Public Outreach


Board Objectives

- Economic Development
- Recreation Economy
- Climate








7


7

CDA Administration

Emerging Issues & Priorities

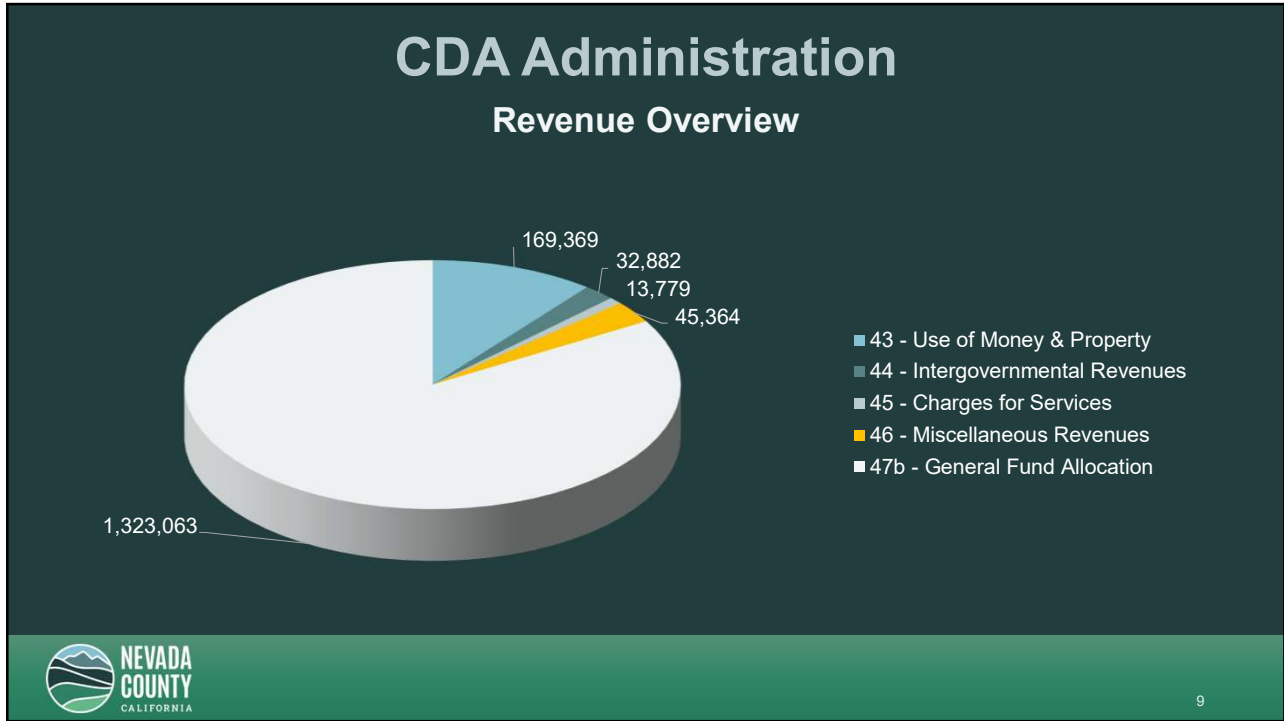
- Recreation/Climate –
 - Potentially reduced partner support funding
 - No matching funds for grants and furthering projects (S. Yuba River Corridor, Bear River bridge area, Hirschdale area, Donner Summit, and Dark Skies Project)
 - Fee review on the horizon for recreation mitigation
- Economic Development – Small business revolving loans and film marketing are not in the budget



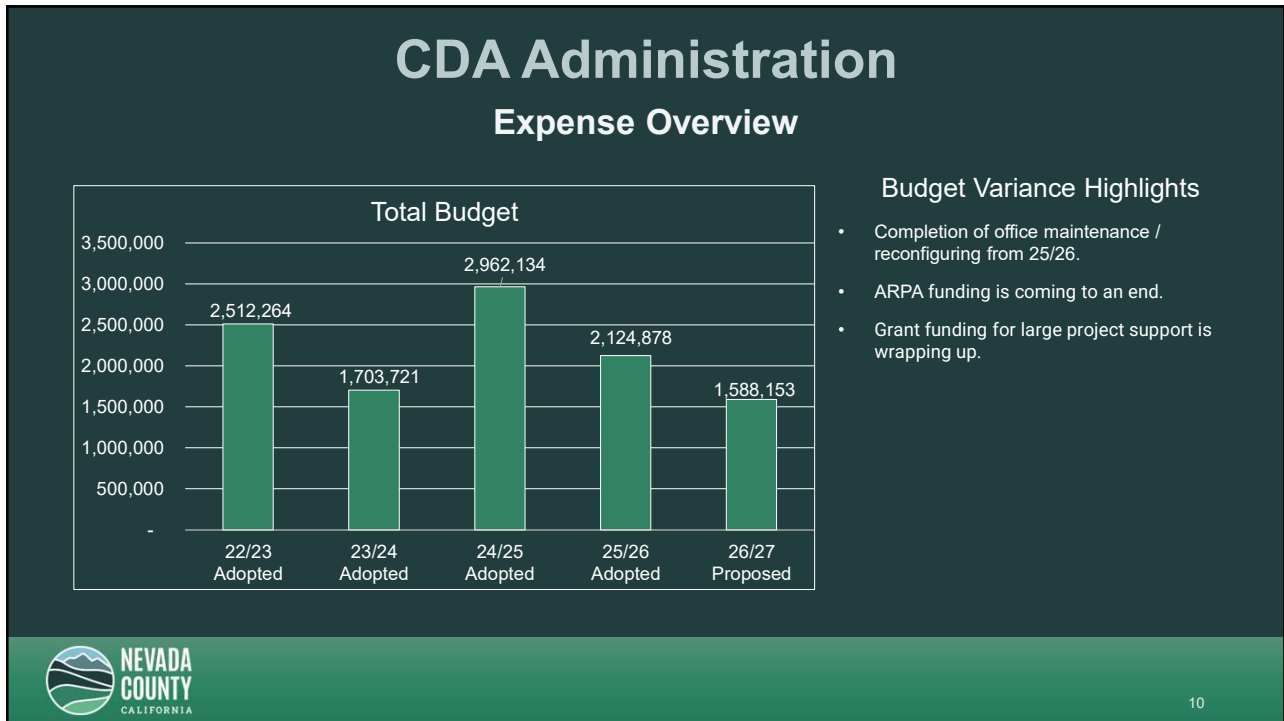


8

8



9



10

CDA Administration Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
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	209,990
1627 - GV RECREAT MITIG	22,274	350	21,924	174,544
1628 - TR RECREAT MITIG	1,527	(143)	1,670	10,287

ARPA funds are planned to be expended by the end of the year.



11

CDA Administration Staffing Analysis

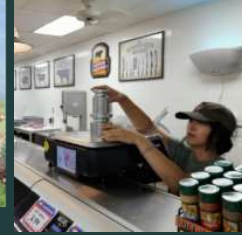
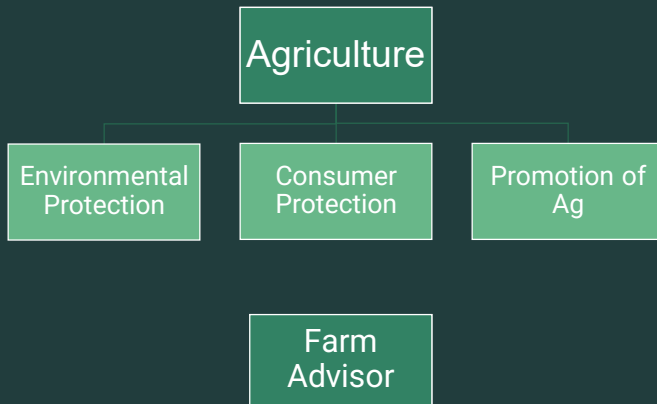
FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
21	23	24		23	23



12

Agriculture, Weights and Measures

Programs and Services



13

13

Agriculture, Weights and Measures

Accomplishments

- Environmental Protection-
 - Pesticide Safety Inspections
 - Held Annual Pesticide Safety Grower Class
- Consumer Protection – 1,390 commercial weighing and measuring devices inspected
- Promotion of Ag-
 - 2024 Nevada County Annual Crop and Livestock Report - \$28.54 M in gross ag production
 - Sustainable Agricultural Lands Conservation (SALC) grant - supports long-term planning and preservation of ag lands
- Farm Advisor - supported University of California Cooperative Extension programs



14

14

Agriculture, Weights and Measures

2026/2027 Focus

- Environmental Protection – pesticide safety & agricultural commodity inspections
- Consumer Protection – Certified Farmers Markets, fuel dispensers, & point of sale inspections
- Promotion of Agriculture – Annual Crop and Livestock Report & advocacy
- Farm Advisor – supports 4-H Program, Ag Disaster Pass Program, Master Gardeners, livestock producers & hosted University of CA Agriculture and Natural Resources Fire Network workshops and trainings

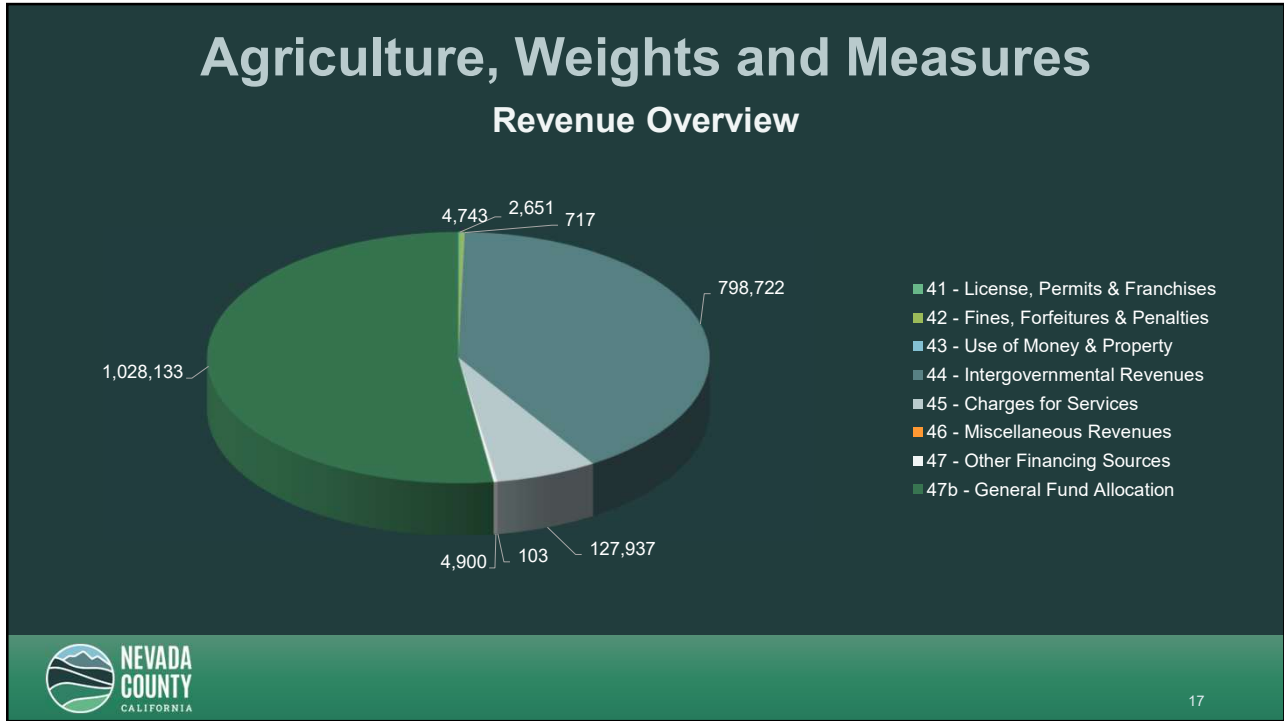


Agriculture, Weights and Measures

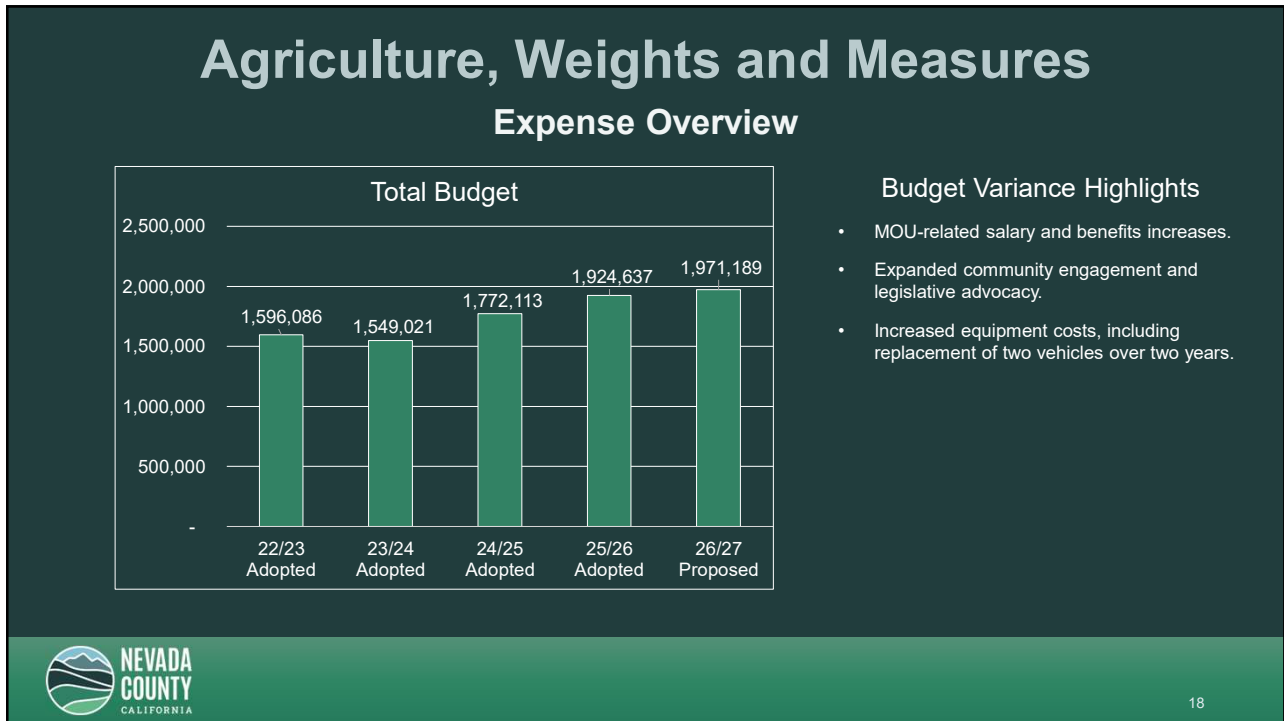
Emerging Issues & Priorities

- Federal and/or State funding and programs - pest detection, pest exclusion and noxious weed management
- Unclaimed Gas Tax revenues





17



18

Agriculture, Weights and Measures

Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1113 - FISH & GAME	1,336	4,619	(3,283)	5,072

The Fish and Game fund balance is derived from fines collected for Fish and Wildlife violations by Game Wardens for violations.



Agriculture, Weights and Measures

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
6	6	6		6	6



Building Services



```

            graph TD
            A[Building] --> B[Plan Review]
            A --> C[Inspections]
            
```




21

21

Building Accomplishments

- Efficiency improvements - permitting software, internal processes, remote building inspections
- Collaboration – Nevada County Contractors Association, Contractors Association of Truckee Tahoe, Nevada County Association of Realtors, non-profits, and others
- Expanded public education, customer service, and community outreach




22

22

Building

2026/2027 Focus

- Enhance community outreach and public education
- Enhance remote inspections & digital efficiencies

Schedule a Virtual Inspection




23

23


Building

Emerging Issues & Priorities

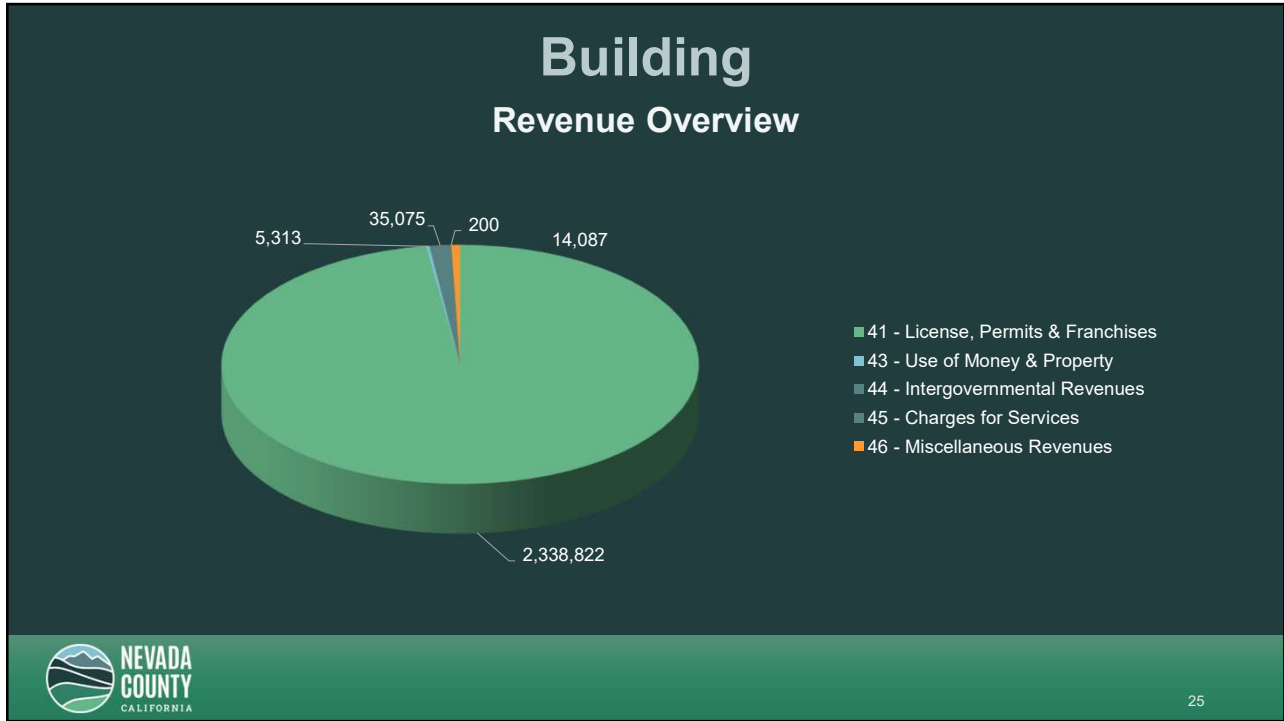
- Economic impacts on development services including interest rates, fire insurance costs, labor and material costs, & supply chain issues
- Decreasing building workload and revenues

Workload Based Measures					
Goal		2023 Actual	2024 Actual	2025 Actual	2026 Target
	New Residential Permit Issued	17	29	36	40
	New ADU Permits Issued	5	11	9	10
	New Commercial Permits Issued	2	3	6	8

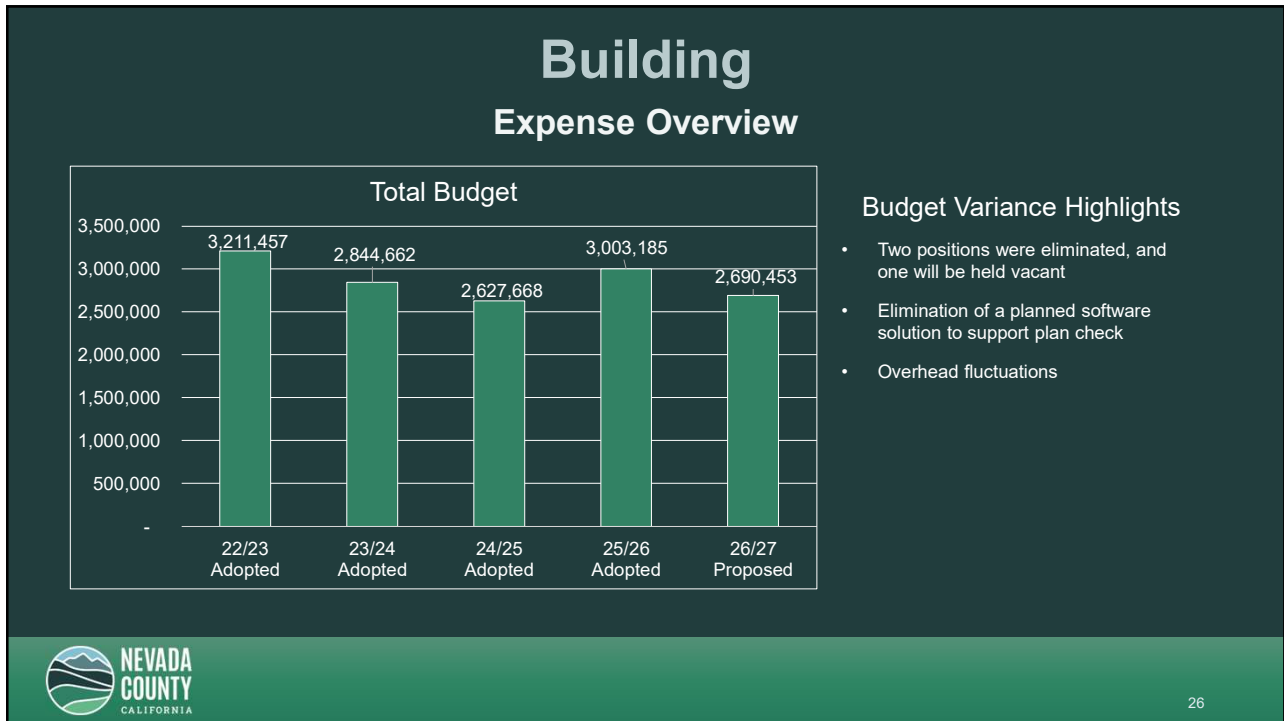
Permit statistics according to Acela


24

24



25



26

Building Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1123 - COMMUNITY DEVELOPMENT AGY	2,393,497	2,690,453	(296,956)	234,686

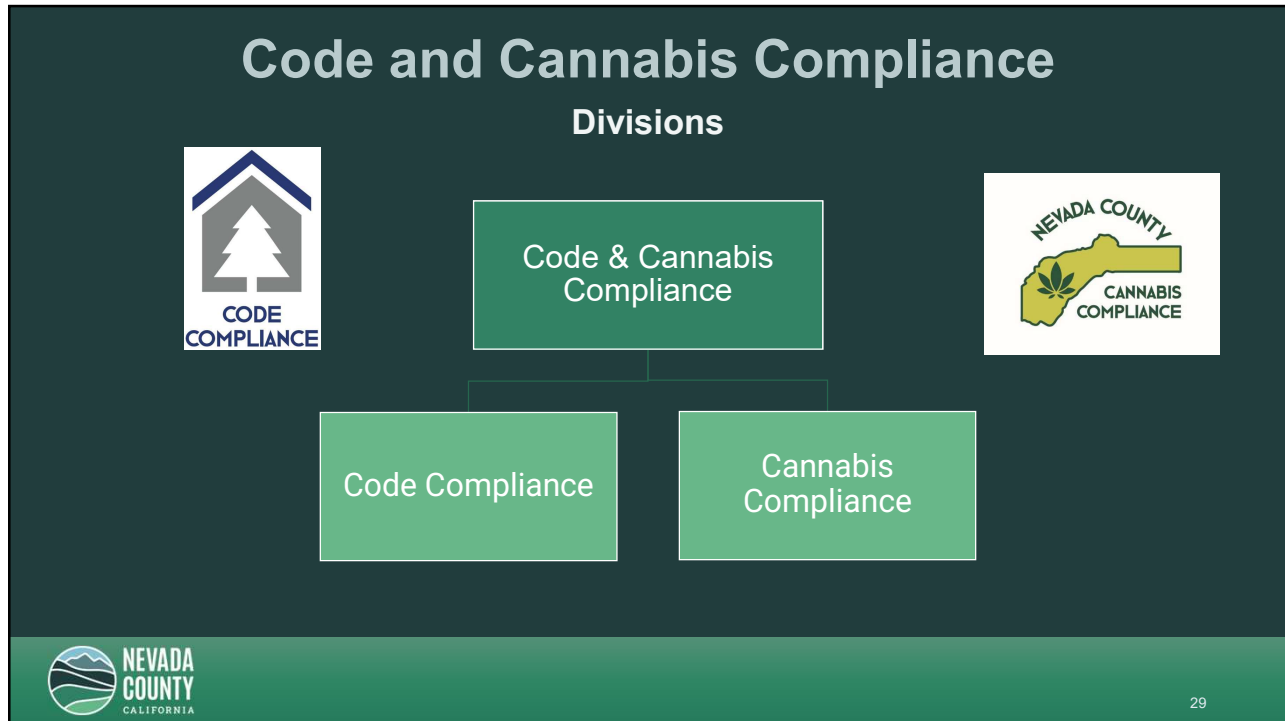
Fund balance used for operating costs. Revenues are declining due to reduced development in the community, and we continue to seek ways to reduce expenditures.



Building Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
12	12	12		10	10





29

Code and Cannabis Compliance

Accomplishments

- Efficiency improvements - internal processes
- Business - hosted the Central Coast Cannabis Program Forum
- Compliance –
 - 87% closure rate with 290 cases opened in 2025
 - 1 property abated and 2 receiverships completed
 - 84 cannabis complaints addressed
 - 45 search warrants and abatements of unpermitted cannabis w/ law enforcement
- Removed 88 abandoned vehicles from public roads




NEVADA COUNTY CALIFORNIA

30

30

Code and Cannabis Compliance

2026/2027 Focus

- Code Compliance Division – voluntary compliance, utilize compliance tools for high impact and/or long-term code violations
- Cannabis Compliance Division – continue collaborative enforcement actions, pursue grant funds

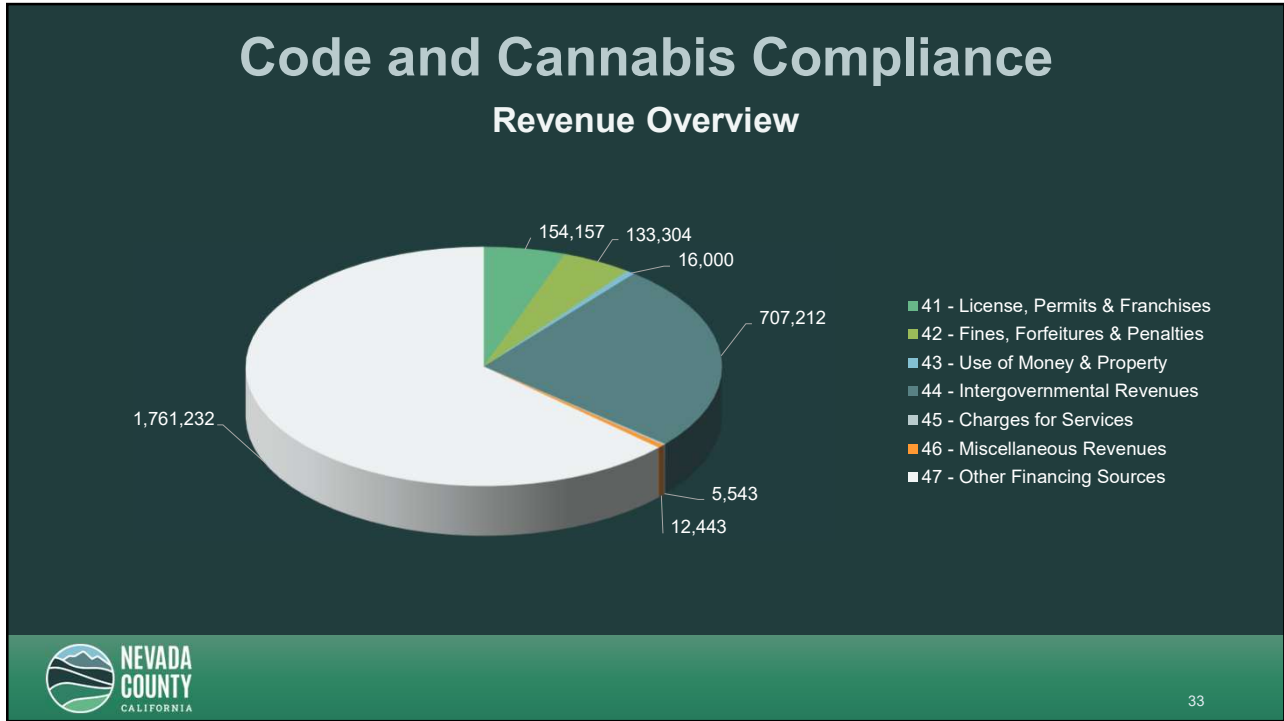


Code and Cannabis Compliance

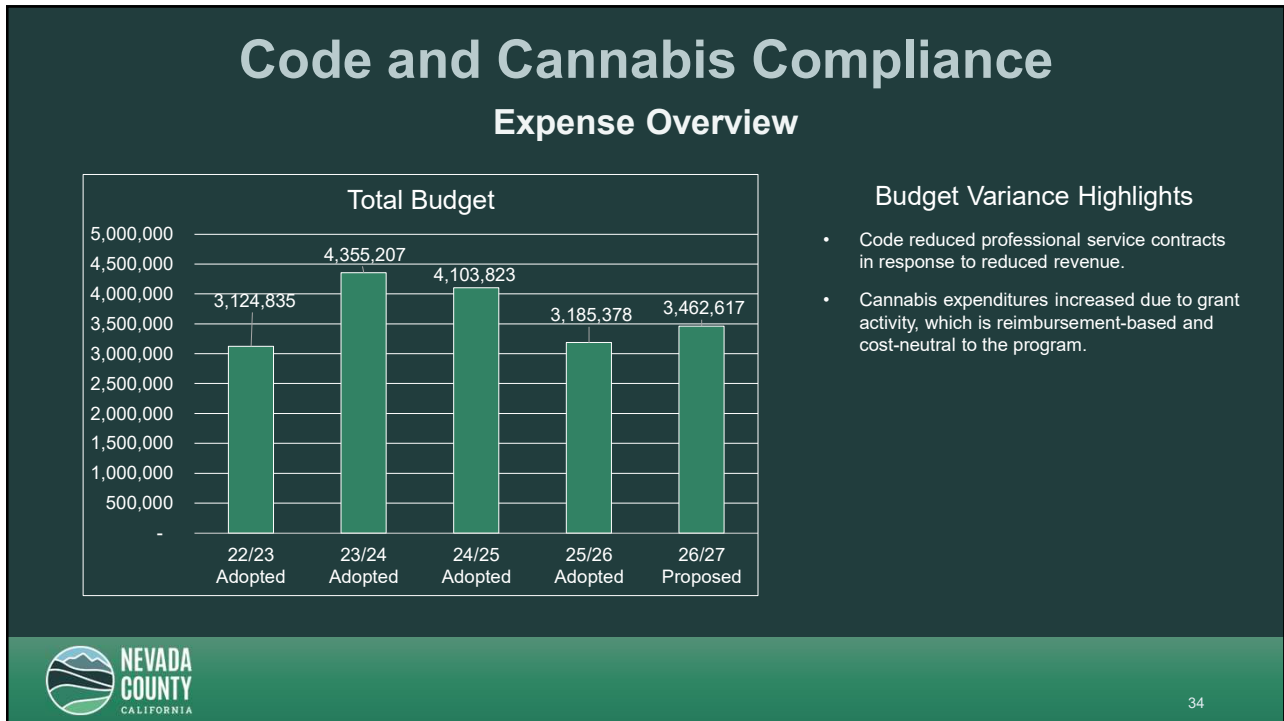
Emerging Issues & Priorities

- Challenges with citation fee collections
- Voluntary dispute resolution services for referred cases





33



34

Code and Cannabis Compliance

Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1119 - PROPERTY MAINT/NUISANCE	34,519	41,000	(6,481)	488,476
1123 - COMMUNITY DEVELOPMENT AGY	2,755,372	3,421,617	(666,245)	2,271,388

Use of fund balance for nuisance abatements and program administration.



Code and Cannabis Compliance

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
10	10	10		10	10





37

Environmental Health

Accomplishments

- Efficiency improvements - permitting software & internal processes
- Drought Resiliency Plan
- Organic waste – inspections and data collection



NEVADA COUNTY CALIFORNIA

38

The slide features a title 'Environmental Health' and a subtitle 'Accomplishments'. Below the subtitle is a bulleted list of three items. To the right of the list are two images: the top one shows a close-up of a water tap with a significant leak, and the bottom one shows a person in a yellow shirt and dark pants pushing a green recycling bin on a paved surface. At the bottom left is the Nevada County logo, and at the bottom right is the number '38'.

38

Environmental Health

2026/2027 Focus

- Outreach and education
- State-mandatory inspections of permitted facilities & education



39

39

Environmental Health

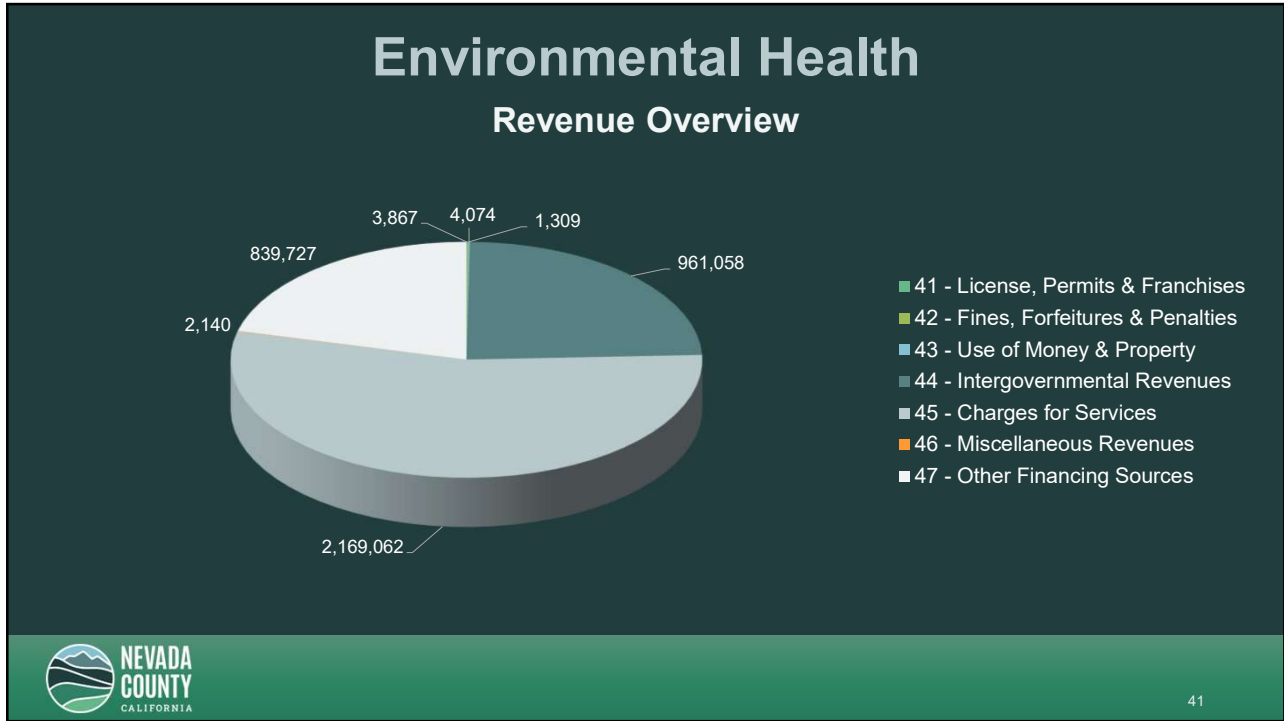
Emerging Issues & Priorities

- Unfunded state mandates requiring public outreach, technical research, and program development .
- Increased activities with no permit revenue including food-borne illness investigations and response, hazmat response, and wildfire debris management and response.

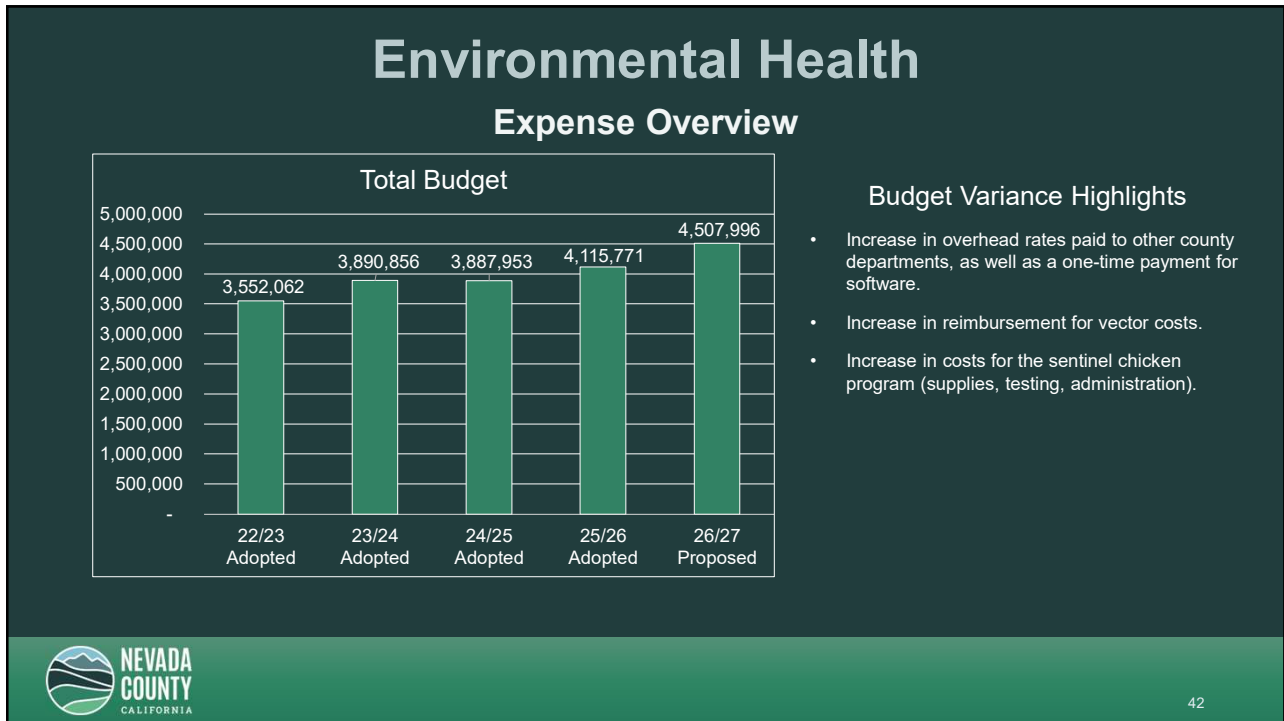


40

40



41



42

Environmental Health

Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1123 - COMMUNITY DEVELOPMENT AGY	3,665,255	3,799,256	(134,001)	863,704
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

Use of fund balance due to unfunded mandates.



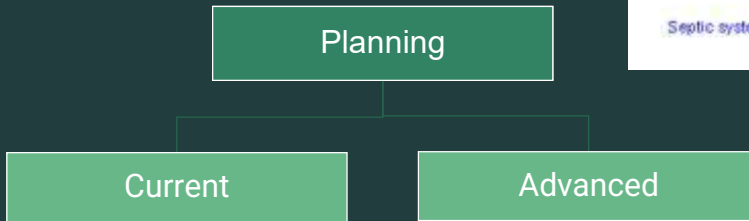
Environmental Health

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
14	15	15		15	15



Planning Divisions



Planning Accomplishments



- Efficiency improvements - permitting software & internal processes
- Development - 163 land use applications, pre-application and post-project meetings, developed housing opportunities webpage
- Ordinance updates – Alternative housing / RV, automatic time extension for subdivision maps, & amended cell tower
- Surface mining inspections completed




Planning

2026/2027 Focus

- Maintain effective and timely land use application processing
- Complete the Resource Resiliency Roadmap, Safety Element update, and start work on the Housing Element update


47


47

Planning

Emerging Issues & Priorities

- Economic impacts - development services
- Long-term planning fund balances depleting

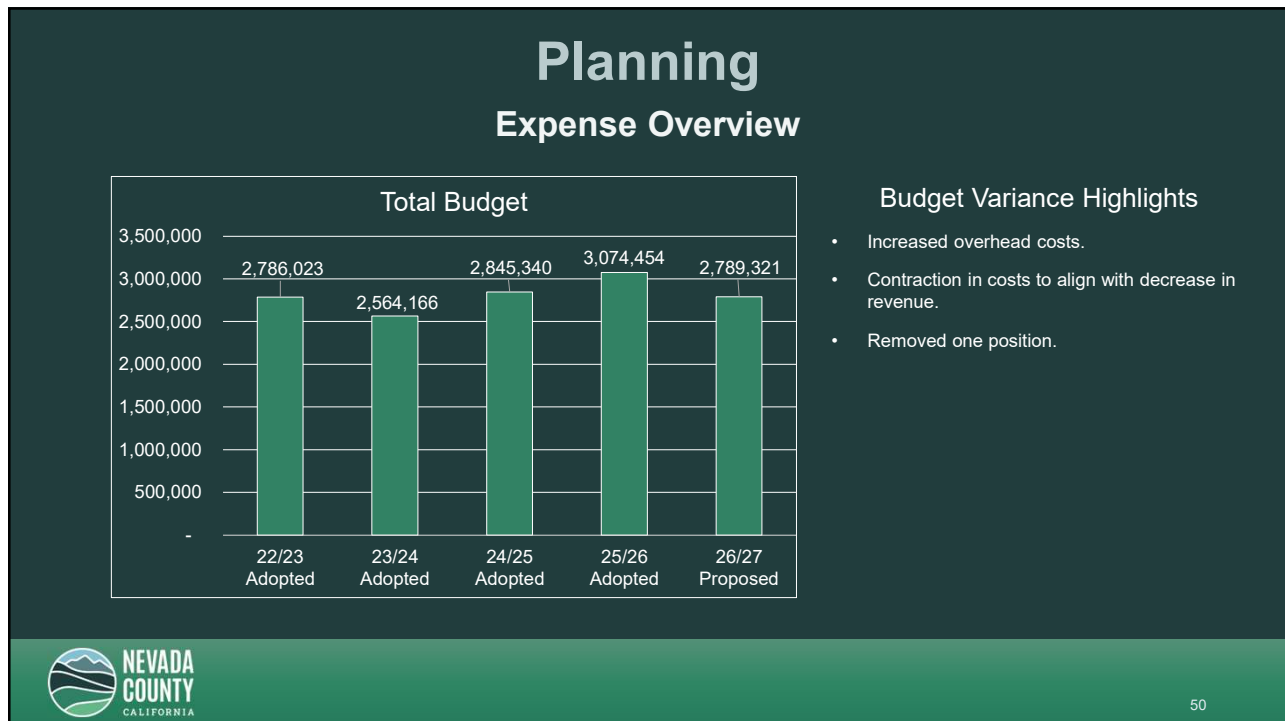
Workload Based Measures						
Goal		23/24 Actual	24/25 Actual	25/26 Actual	26/27 Target	
1	# of Planning Applications Received	197	195	163	175	
1	# of Cannabis Applications Received	60	65	27	40	
1	# of Comprehensive Site Plan Reviews	1270	846	967	1000	
2	# of Pre-Apps and Planner Consults	17	14	12	15	
Outcome Based Measures						
Goal		22/23 Actual	23/24 Actual	24/25 Actual	25/26 Target	
3	# of Housing Projects Assisted	2	2	2	2	
4	# of General Plan updates	1	0	1	1	


48

48



49




50

Planning Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1123 - COMMUNITY DEVELOPMENT AGY	2,394,195	2,789,321	(395,126)	401,672


Fund balance used for required advanced planning work and reduced development activity in the community (which would be billable work).


51

51

Planning Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
10	10	10		9	9


52

52

Public Works

Divisions

Public Works

Engineering







Fleet

Roads


Solid Waste

Transit

Wastewater*

* Wastewater budget will be presented separately




53


53

Public Works

Accomplishments

- Efficiency improvements - permitting software, internal processes, & incident response
- Services - Completed McCourtney Road Transfer Station, implemented free bus fares for youth, organic waste, responded to 688 service requests in 2025
- Roads – Paved 3.5+ miles, enhanced vegetation removal, 3 Bridges, Combie Multipurpose Trail, Tinloy Transfer Bus Charging Station, removed 67+k tons of litter


54

54

Public Works

2026/2027 Focus



- Maintain roads and roadside vegetation
- Complete bridge projects
- Maintain county fleet and seek funding for vehicle replacements
- Maintain transit services & implement river shuttle pilot project
- Continue implementation of organic programs



55


55

Public Works

Emerging Issues & Priorities

- Economic impacts - development services, infrastructure improvements w/ increasing demands and reduced impact fees
- Federal and/or State funding and programs (infrastructure & transit)
- Surveyor hourly rate




56

56

Public Works

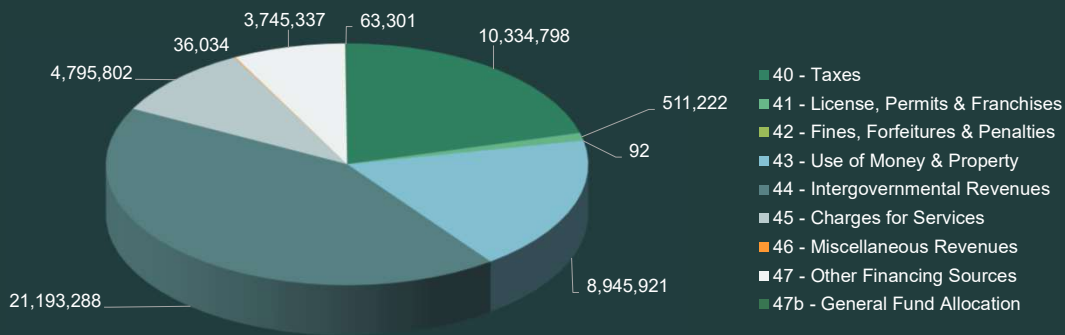
Emerging Issues & Priorities

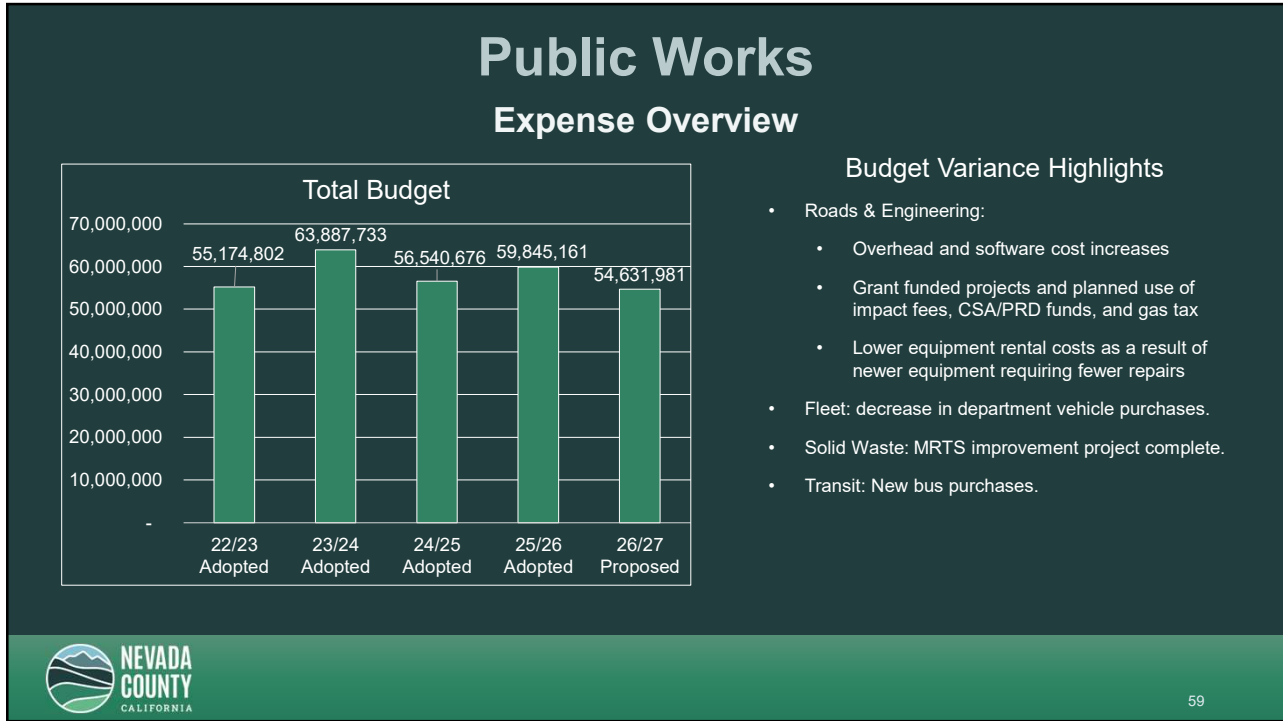
- Gas tax revenues for Roads, Engineering, and Transit - trending downward while other costs increase
- Funding and electrical service challenges for Zero Emission Bus & Vehicle Transition Plans
- Fee reviews on the horizon - solid waste (eastern)
- Solid Waste – unfunded mandate for organic collections and funding for litter abatement



Public Works

Revenue Overview






59

Public Works Fund Balance Analysis

Fund Analysis	26/27	26/27	26/27	Ending Fund
	Revenue	Expense	Net Cost	Balance
1114 - ROADS	24,797,844	28,772,756	(3,974,912)	5,984,246
1785 - TRANSIT RISK MGMT	2,000	201	1,799	96,809
4117 - SOLID WASTE - WESTERN	3,255,039	2,827,411	427,628	1,610,168
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	728,013	1,465,644	(737,631)	3,433,194
VARIOUS ROAD MITIGATION FUNDS	427,484	887,280	(459,796)	1,036,376

Fund balances are used for capital projects & vehicle purchases.

Solid Waste fund balances may require rate adjustments and funding in the future.


60

60

Public Works

Staffing Analysis

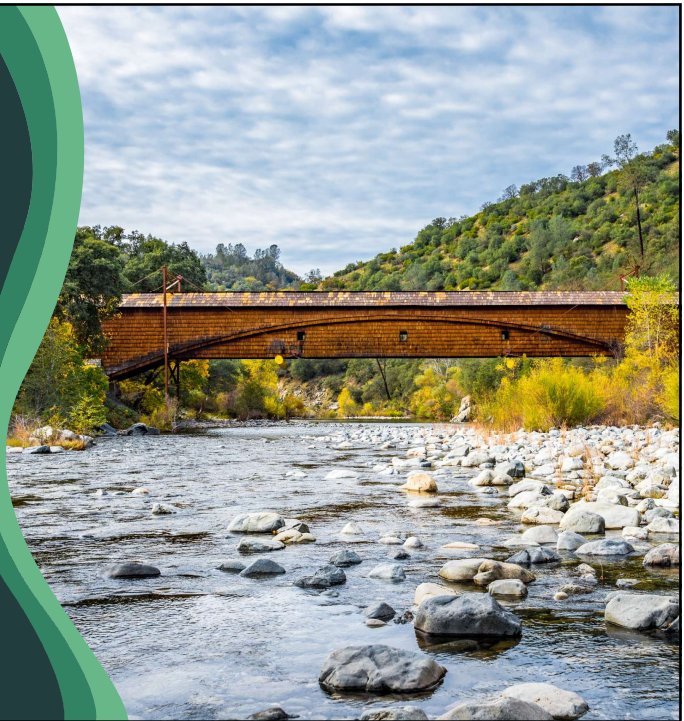
FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
62.5	64.5	66.5		66.5	66.5

*These numbers do not include 3 FTE in DPW Admin (now included in CDA Admin) and 18 in Wastewater (presented separately).



61

Questions?



62

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

Cost Centers in this Department/Division:

- 91005 Sewage Collection & Disposal

Sanitation District

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	49,333	81,553	217,695	278,418	291,023
44 - Intergovernmental Revenues	-	-	-	-	-
45 - Charges for Services	8,594,170	9,764,703	9,960,785	10,175,760	10,033,111
46 - Miscellaneous Revenues	11,825	12,568	37,053	230,697	205,730
47 - Other Financing Sources	1,975,289	2,304,740	2,372,107	2,353,569	1,880,158
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	10,630,617	12,163,564	12,587,640	13,038,444	12,410,022

Expense



	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	2,756,160	2,715,271	3,001,908	3,317,242	3,520,712
52 - Services & Supplies	2,861,392	2,835,535	4,709,573	5,078,102	5,673,393
53 - Other Charges	7,165,775	7,045,870	7,845,408	8,443,026	8,912,168
54 - Capital Assets	218,634	308,832	622,000	805,850	335,338
55 - Other Financing Uses	1,975,289	2,270,759	2,340,563	2,327,101	1,852,896
56 - Interfund Activity	(4,447,206)	(4,334,757)	(5,043,636)	(5,667,345)	(6,372,701)
57 - Contingency	-	-	-	-	-
Total Expense	10,530,044	10,841,510	13,475,816	14,303,976	13,921,806

Net Cost	100,573	1,322,054	(888,176)	(1,265,532)	(1,511,784)
-----------------	----------------	------------------	------------------	--------------------	--------------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
VARIOUS WASTEWATER ZONES	12,410,022	13,921,806	(1,511,784)
	12,410,022	13,921,806	(1,511,784)

Nevada County FY 26-27 Budget Presentation

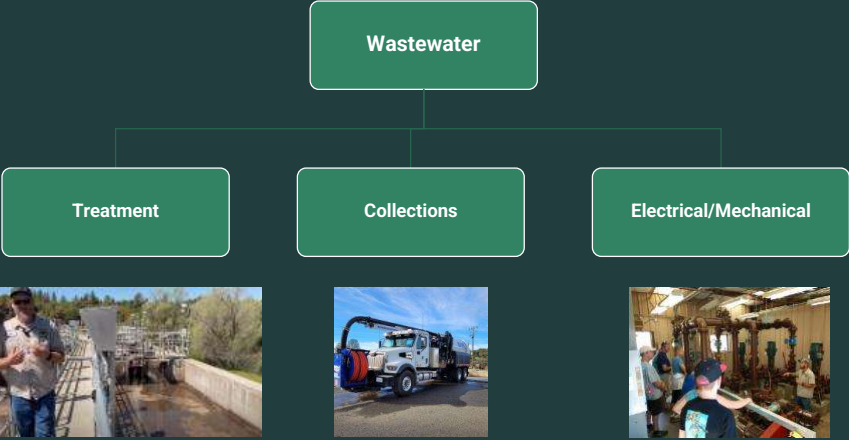
Nevada County Sanitation District
No. 1







1

Sanitation District

Division & Major Programs



```
graph TD; Wastewater[Wastewater] --> Treatment[Treatment]; Wastewater --> Collections[Collections]; Wastewater --> ElectricalMechanical[Electrical/Mechanical];
```



2

Sanitation District

Accomplishments

- Secured new sewer cleaning and maintenance equipment to ensure that our fleet remains efficient and ready for emergencies.
- Worked to improve wastewater public outreach with wastewater treatment plant (WWTP) tours and what-not-to-flush campaigns.
- Cleaned over 220,000 feet of gravity sewer mainline pipe and video inspected ~24,000 feet of pipe.
- Lake of the Pines and Lake Wildwood - pipelining and manhole rehabilitation projects, safety redundancies, generator and pump replacements, and improvements at the WWTP's.



3

Sanitation District

Emerging Issues & Priorities

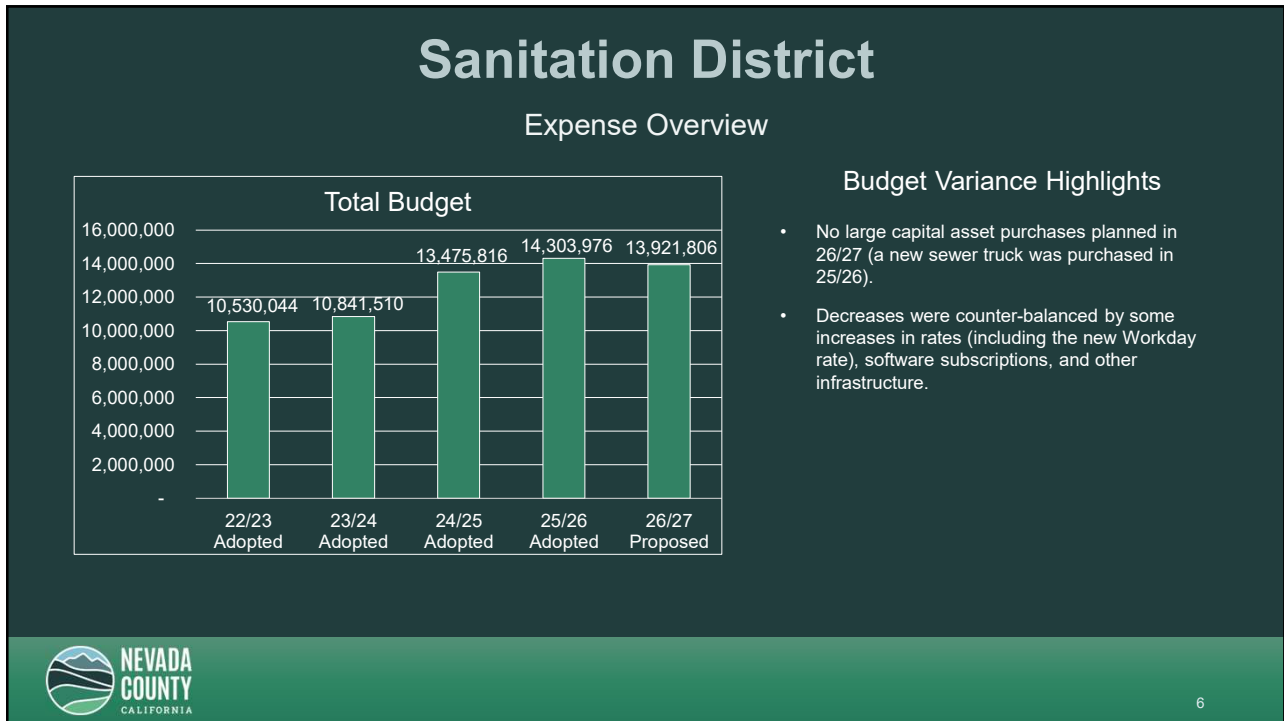
- Economic impacts - reduced impact fees
- Federal and/or State funding and programs - limited
- Increasing labor, overhead & utility costs
- Fee reviews on the horizon (Cascade Shores zone especially challenging, also Eden Ranch, North San Juan, and Mountain Lake Estates)
- Aging Infrastructure and increasing costs for operation & maintenance



4



5



6

Sanitation District

Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
VARIOUS WASTEWATER ZONES	12,410,022	13,921,806	(1,511,784)	5,966,655

Fee reviews are underway, and updates will be proposed based on the results.



7

Sanitation District

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
18	18	18		18	18



8

Questions?



County Administration

Department Summary:

There are several departments rolled up into County Administration for the purposes of summarized presentation. These Cost Centers and their budgets are managed independently by the respective Department Heads and include the following:

- Board of Supervisors Office / Clerk of the 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.
- Human Resources (Personnel Services): Supports County employees throughout the course of employment from recruitment to onboarding, compensation, benefits administration, compliance with the County's personnel code and post-employment benefits.
- 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.

Accomplishments:

- Addressed within the individual Department narratives.

Goals:

- Addressed within the individual Department narratives.

County Administration

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	28,130	32,372	34,646	39,954	24,788
44 - Intergovernmental Revenues	-	-	-	63,242	167,605
45 - Charges for Services	4,479,908	5,557,193	6,354,614	7,745,124	8,009,187
46 - Miscellaneous Revenues	159,100	220,409	202,225	109,295	148,042
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	8,855,826	9,708,292	10,565,502	10,651,190	10,836,789
Total Revenue	13,522,964	15,518,266	17,156,987	18,608,805	19,186,411

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	8,040,762	8,325,147	9,309,272	9,805,322	9,928,920
52 - Services & Supplies	6,620,122	7,948,668	8,557,416	9,285,311	9,508,019
53 - Other Charges	2,936,267	3,342,453	3,902,321	3,877,478	4,846,228
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	(3,901,092)	(4,500,068)	(4,954,389)	(5,100,901)	(5,467,244)
57 - Contingency	-	-	-	-	-
Total Expense	13,696,059	15,116,200	16,814,620	17,867,210	18,815,923

Net Cost	(173,095)	402,066	342,367	741,595	370,488
-----------------	------------------	----------------	----------------	----------------	----------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	11,143,063	11,143,063	-
1275 - DEFERRED COMP ADMIN	80,000	42,660	37,340
1350 - WORKER'S COMP INS	2,744	-	2,744
4352 - VISION SELF-INSURANCE	523,477	359,447	164,030
4355 - UNEMPLOYMENT INSURANCE	-	157,204	(157,204)
4356 - GEN LIABILITY SELF-INS	5,597,300	5,597,300	-
4498 - DENTAL SELF-INSURANCE	1,839,827	1,516,249	323,578
	19,186,411	18,815,923	370,488

Board of Supervisors / Clerk of the Board

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

- **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 / Clerk of the Board

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 / Clerk of the Board

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 / Clerk of the Board

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%+

Cost Centers in this Department:

- 10101 Clerk of the Board
- 11001 Assessment Appeals Board

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.

County Counsel

- 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

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.

Board of Supervisors Support:

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

County Budget and Finance:

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

Communication and Community Engagement:

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

Accomplishments:

- 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.

County Executive Office

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.

How We Measure Success:

Workload-Based Measures					
Goal		22/23 Actual	23/24 Actual	24/25 Actual	25/26 Target
2	# of participants in Citizen’s Academy	25	25	24	24
2	# of participants in Employee Academy	0	0	19	23
4	# of articles and press releases issued	N/A	312	408	326 YTD
4	# of times covered by local media	N/A	N/A	1,739	1,392 YTD

Outcome-Based Measures					
Goal		22/23 Actual	23/24 Actual	24/25 Actual	25/26 Target
1	# of local businesses participating in the CTE Internship Program			34	40
2	# of students serving internships		55	160	202
2	% increase in Facebook followers	N/A	N/A	8.4%	8.6% YTD
2	% increase in Instagram followers	N/A	N/A	18.2%	8.3% YTD

Cost Centers in this Department:

- 10103 County Executive

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

Cost Centers in this Department:

- 10401 Personnel Services
- 92003 Insurance Benefits

Risk Management

Mission Statement:

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

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

Department Summary:

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

- Risk Management Administration
- General Liability
- Workers' Compensation
- Property and Casualty Liability

Accomplishments:

- Developed a new Continuity of Operations Plan (COOP) template and implemented it across departments.
- Implemented new certificate of insurance tracking software (Evident).
- Developed and implemented a monthly notification to agency heads summarizing reported incidents, injuries, and vehicle accidents from the prior month to enhance awareness and promote proactive safety and loss prevention.
- 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. 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.
2. Redesign and restructure the County's Injury and Illness Prevention Plan (IIPP) into a streamlined, user-facing document organized into eight core sections, while designating the existing 300+ page

Risk Management

version as the internal master document maintained by Risk Management, to improve usability, compliance, and reduce administrative burden for departments.

- 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.

How We Measure Success:

Workload-Based Measures					
Goal		22/23 Actual	23/24 Actual	24/25 Actual	25/26 Target
1	Redesign Incident and Injury Report	N/A	N/A	N/A	Yes
2	Reformat IIPP	N/A	N/A	N/A	Yes

Outcome-Based Measures					
Goal		22/23 Actual	23/24 Actual	24/25 Actual	25/26 Target
3	Increase number of in-person trainings	N/A	N/A	N/A	20

Cost Centers in this Department:

- 11005 Risk Management Administration
- 11004 Property and Casualty Liability
- 11015 Workers' Compensation
- 92002 General Liability

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.

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.

Non-Departmental Services

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				

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
- 20111: Conflict Indigent Defense
- 20112: Dispute Resolution Fund
- 20710: Public Safety Augmentation
- 60401: Conservation

Non-Departmental

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	58,534,671	62,035,009	63,761,258	65,679,604	68,248,895
41 - License, Permits & Franchises	3,229,627	3,296,981	3,815,504	3,864,066	3,144,221
42 - Fines, Forfeitures & Penalties	2,482,033	2,718,900	2,985,937	3,469,601	4,457,902
43 - Use of Money & Property	1,006,714	821,727	1,120,235	1,365,557	2,515,868
44 - Intergovernmental Revenues	10,186,720	11,748,992	12,106,690	10,949,625	11,891,456
45 - Charges for Services	2,612,040	2,974,913	3,046,339	2,935,810	2,552,833
46 - Miscellaneous Revenues	1,989,590	1,989,900	1,989,900	2,972,107	5,780,698
47 - Other Financing Sources	2,320,861	3,838,531	1,118,643	1,187,818	964,738
47b - General Fund Allocation	(71,203,816)	(80,117,410)	(85,176,429)	(90,899,341)	(97,662,377)
Total Revenue	11,158,440	9,307,543	4,768,077	1,524,847	1,894,234

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	-	-	-	-	-
52 - Services & Supplies	2,297,331	1,626,443	2,387,184	2,518,381	3,073,141
53 - Other Charges	3,260,066	3,363,124	5,579,519	3,646,136	3,700,099
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	18,761,173	19,486,301	20,909,126	20,096,825	19,661,865
56 - Interfund Activity	(13,316,469)	(15,782,301)	(22,072,161)	(24,818,790)	(24,624,758)
57 - Contingency	100,000	100,000	100,000	100,000	100,000
Total Expense	11,102,101	8,793,567	6,903,668	1,542,552	1,910,347

Net Cost	56,339	513,976	(2,135,591)	(17,705)	(16,113)
-----------------	---------------	----------------	--------------------	-----------------	-----------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	(8,434,334)	(8,434,334)	-
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	-
	1,894,234	1,910,347	(16,113)

Historical Landmarks (11006)

Mission Statement:

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

Service Description:

This Commission is composed of ten members, consisting of two volunteers from each district appointed by the Board of Supervisors. Its purpose is to identify, record, mark, preserve and promote the historical resources of Nevada County on behalf of its citizens and visitors to Nevada County. The Commission processes historical landmark applications for presentation to the Board of Supervisors for final approval.

Accomplishments:


- Obtained Board approval for landmark designation of Mt. Lola, Mule Spring, Eagle Hose Co.
- Installed plaques and held dedication ceremonies for the Indian Springs Schoolhouse, Grant Schoolhouse, Grass Valley Elks Lodge No. 538, and the Kneebone Ranch.
- Made the work of the Commission accessible to the public through the Commissions' Facebook and Instagram social media and County websites.
- Numerous articles published in local online and print news outlets and interviews with members which were broadcast on KNCO radio. 2026 electronic edition of Exploring Nevada County published.
- Participated in the Nevada City Chinese New Year celebration with a booth at the Miner's Foundry, as well as one at the Nevada County Recreation Fair.
- Worked with the Lyman Gilmore School media class in creating video interviews of old time locals to preserve history, and posted the videos to YouTube and to our website.

Goals:

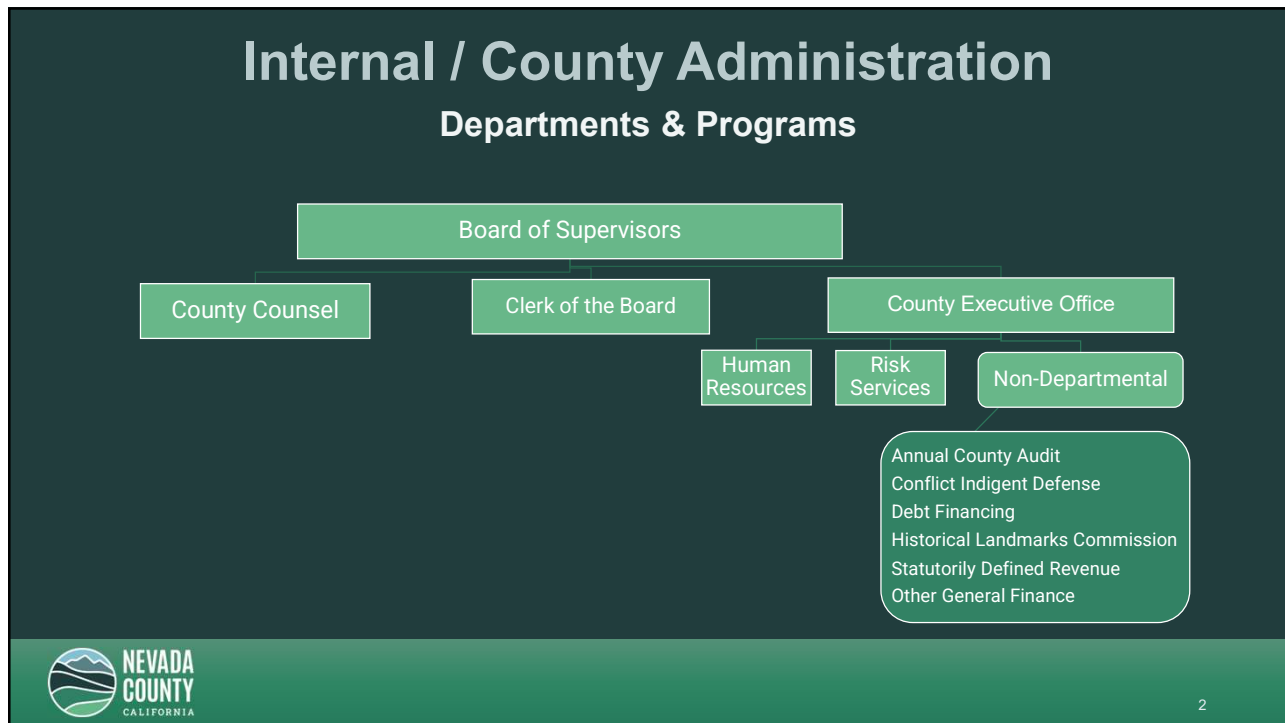
1. Preserve and Promote Historical Resources:
 - Promote awareness of local historic cultural sites and activities.
 - Continue to conduct video interviews to preserve firsthand knowledge of local history.
 - Continue to conduct site visits throughout Nevada County and work in conjunction with the Nevada County Historical Society and the Grass Valley Landmarks Commission.
2. Obtain landmark status for Heidelmann Lodge at Soda Springs.

Nevada County FY 26-27 Budget Presentation

Internal / County Administration
Erin Mettler



1



2

County Administration

Accomplishments

- Convened Citizen's and Employee Academies and supported the County's Youth Commission and Career Technical Education pathways in coordination with Nevada Joint Union School District.
- Updated County policies for pension, debt, budgeting and fund balance.
- Maintained the reduced-time-to-hire program with an average of 46 days from posting to hire, meeting the 60-day benchmark.
- Added 3 historical landmark designations, installed 4 plaques and enhanced communication about Nevada County history through social media, websites and participation in community events
- Revamped the Continuity of Operations Plans for all County departments



3

3

County Administration

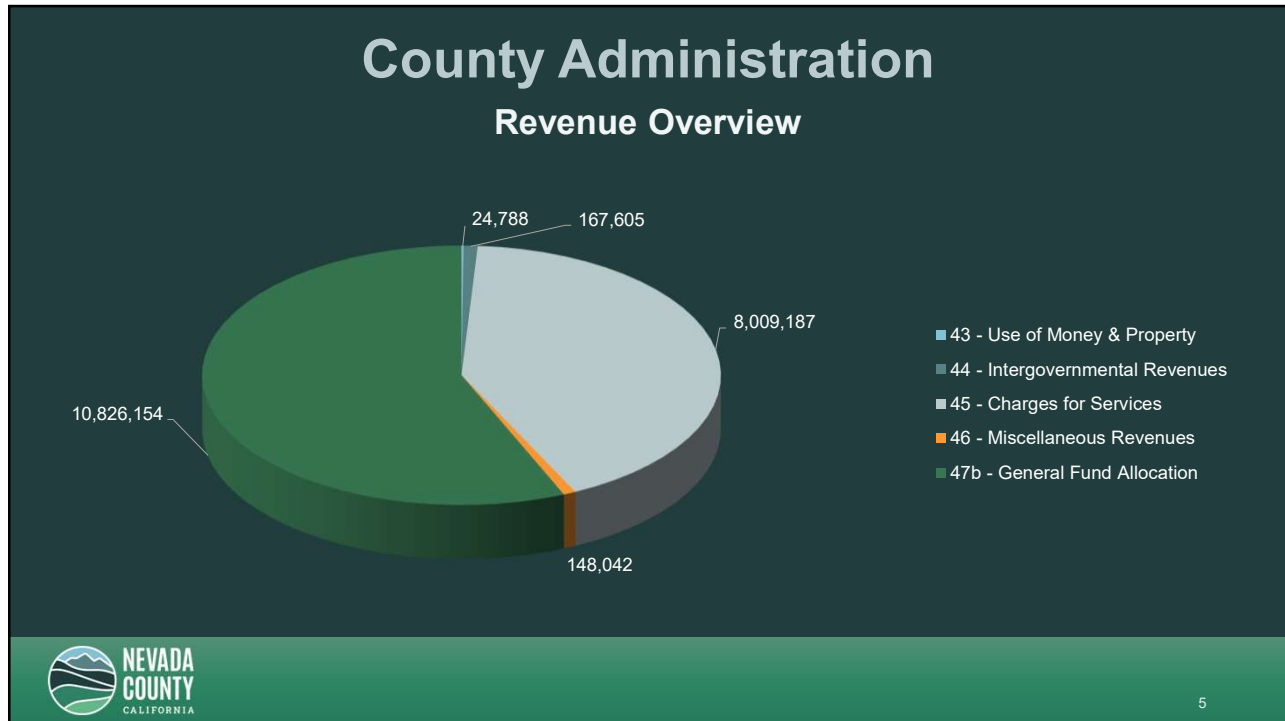
Emerging Issues & Priorities

- Implementation of service contract notification (AB339) and website accessibility (Title II Americans with Disabilities Act)
- Human Resources was able to meet their allocation only through significant cuts to services which will impact recruitment strategies
- Collective bargaining with 4 represented and 1 unrepresented group
 - Cost of labor negotiation not currently in draft budget

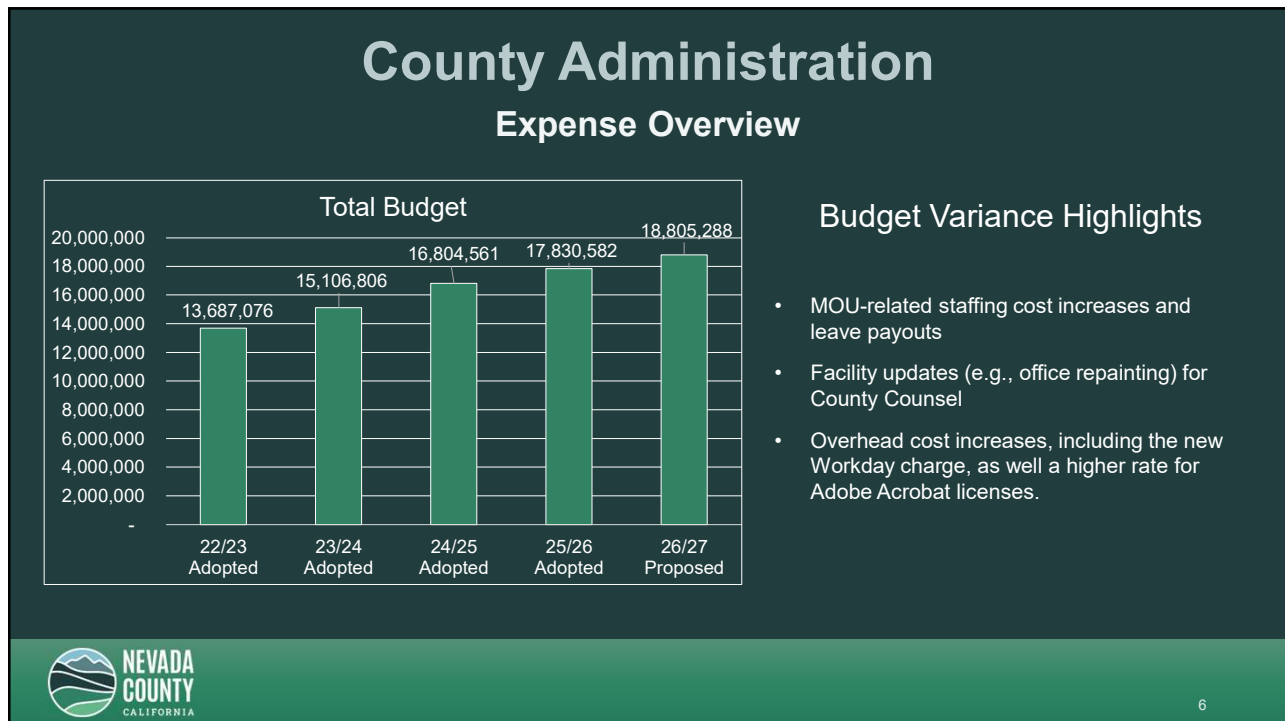


4

4



5



6

County Administration Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1275 - DEFERRED COMP ADMIN	80,000	42,660	37,340	152,079
1350 - WORKER'S COMP INS	2,744	-	2,744	417,241
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



7

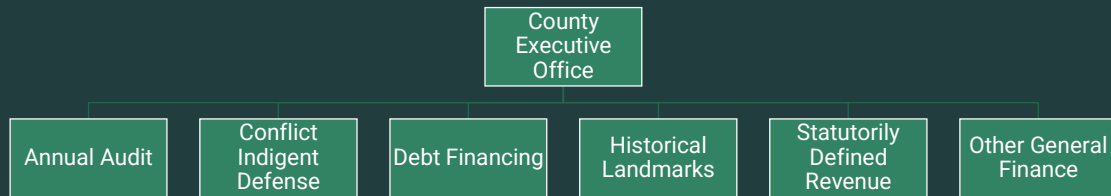
County Administration Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
40	43	45		45	45



8

Non-Departmental Departments & Programs



9

9

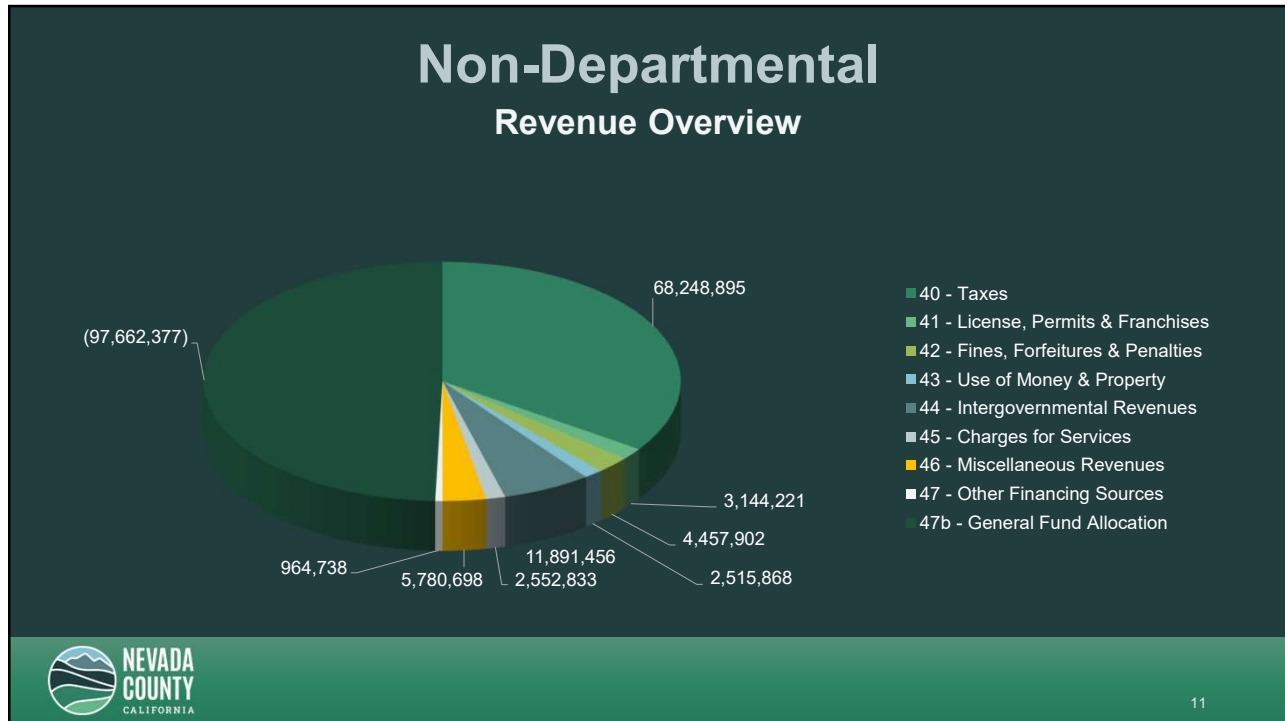
Non-Departmental Emerging Issues & Priorities

- Final year of Indigent Defense Contract
- Planning to issue a new debt obligation
 - Debt Service would not be required until FY 2027-28
- Public Safety revenues (Prop 172, Title III) are impacted by economic conditions

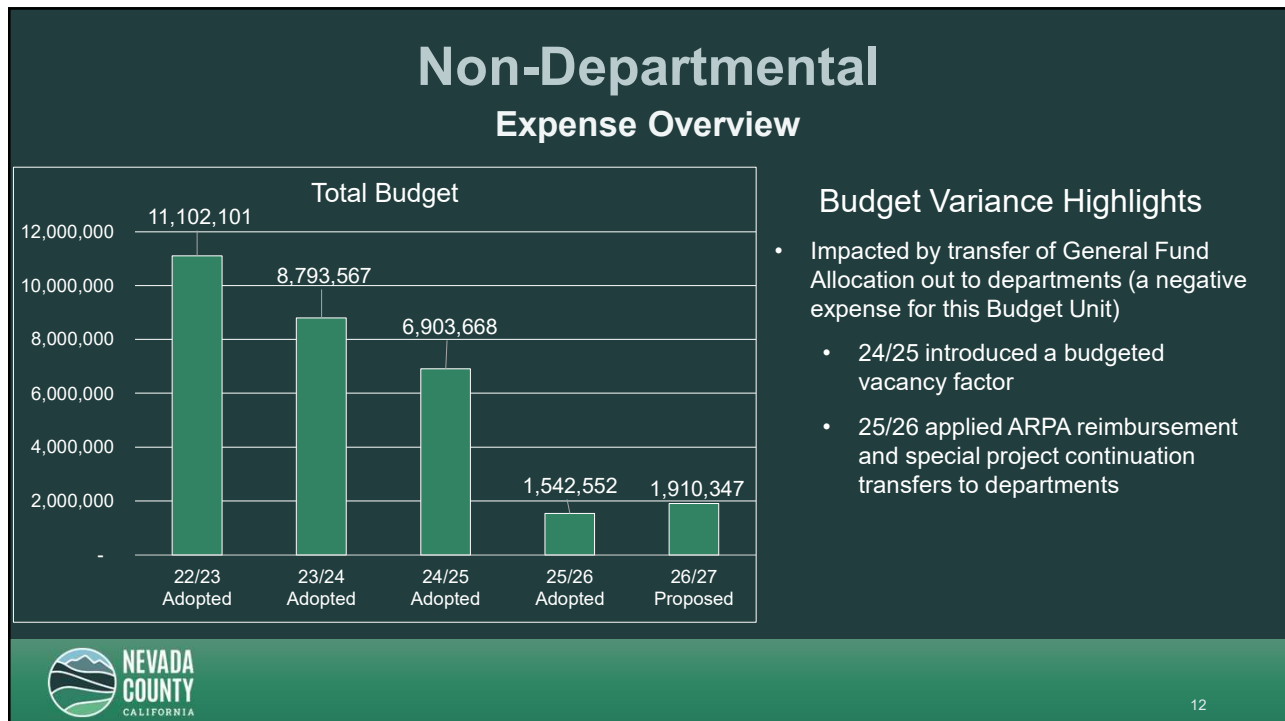


10

10



11



12

Non-Departmental Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
1130 - FOREST RESERVES	-	-	-	18,524
1304 - CRIM JUST TEMP FAC CONST	84,989	100,586	(15,597)	417,241
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	-	-



13

13

Non-Departmental Staffing Analysis

[N/A - No Staffing]



14

14



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

Cost Centers in this Department:

- 10202 Auditor-Controller

Auditor/Controller

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	-	-	-	-	-
44 - Intergovernmental Revenues	-	1,500	11,600	1,400	1,000
45 - Charges for Services	54,787	44,750	52,820	117,650	215,000
46 - Miscellaneous Revenues	30,500	34,000	32,600	66,600	63,000
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	2,340,817	2,511,042	2,919,750	3,116,617	3,243,724
Total Revenue	2,426,104	2,591,292	3,016,770	3,302,267	3,522,724

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	2,164,951	2,302,393	2,716,988	2,972,736	3,164,167
52 - Services & Supplies	209,215	235,847	239,394	261,046	260,130
53 - Other Charges	54,438	55,052	63,888	76,435	117,677
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	(2,500)	(2,000)	(3,500)	(7,950)	(19,250)
57 - Contingency	-	-	-	-	-
Total Expense	2,426,104	2,591,292	3,016,770	3,302,267	3,522,724



Net Cost

	-	-	-	-	-
--	---	---	---	---	---

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	3,522,724	3,522,724	-
	3,522,724	3,522,724	-

Nevada County FY 26-27 Budget Presentation

AUDITOR-CONTROLLER
Gina Will




1



2

AUDITOR-CONTROLLER

Accomplishments



Successfully implemented Financial Functions of the new ERP system, improving efficiency, transparency and accountability


- Developed comprehensive chart of accounts for better tracking and reporting
- Created custom financial reports to reduce manual spreadsheets
- Led process documentation and training for internal and external users



Earned GFOA Award for Annual Comprehensive Financial Report for the 18th Consecutive Year



Provide financial management and accounting best-practice support to County Departments and Special Districts


3

3

AUDITOR-CONTROLLER

Emerging Issues & Priorities

01

ERP Human Resources and Payroll Implementation – Targeted go-live January 2027

- Redesign and test processes for accuracy
- Conduct parallel operations
- Support documentation and training

02

Establish ERP support structure to sustain system integrity and manage future scalability

03

Update Compilation and Publishing Tool used to prepare ACFR and SCO financial transaction reports


4

4

AUDITOR-CONTROLLER

Emerging Issues & Priorities

Reinstate Internal Audit Function to Provide Risk-Based, Objective Assurance, Advice and Insights

-  Conduct Risk Based Audits
-  Strengthen Grant & Contract Management
-  Improve Operational Effectiveness
-  Reduce Risk of Fraud and Waste

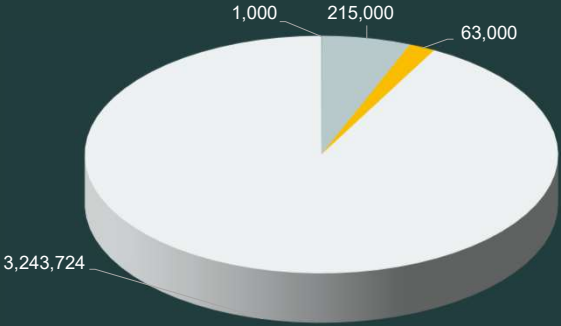


5


5

AUDITOR-CONTROLLER

Revenue Overview

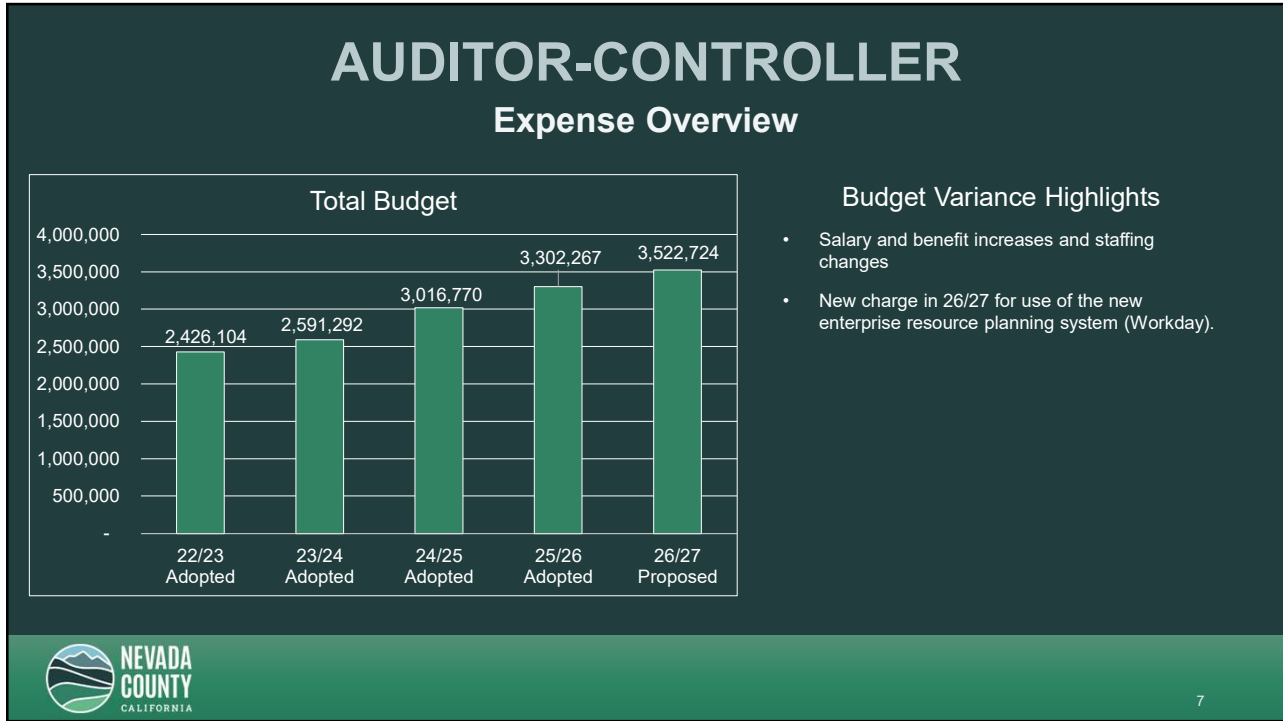


Category	Amount
44 - Intergovernmental Revenues	215,000
45 - Charges for Services	63,000
46 - Miscellaneous Revenues	1,000
47b - General Fund Allocation	3,243,724

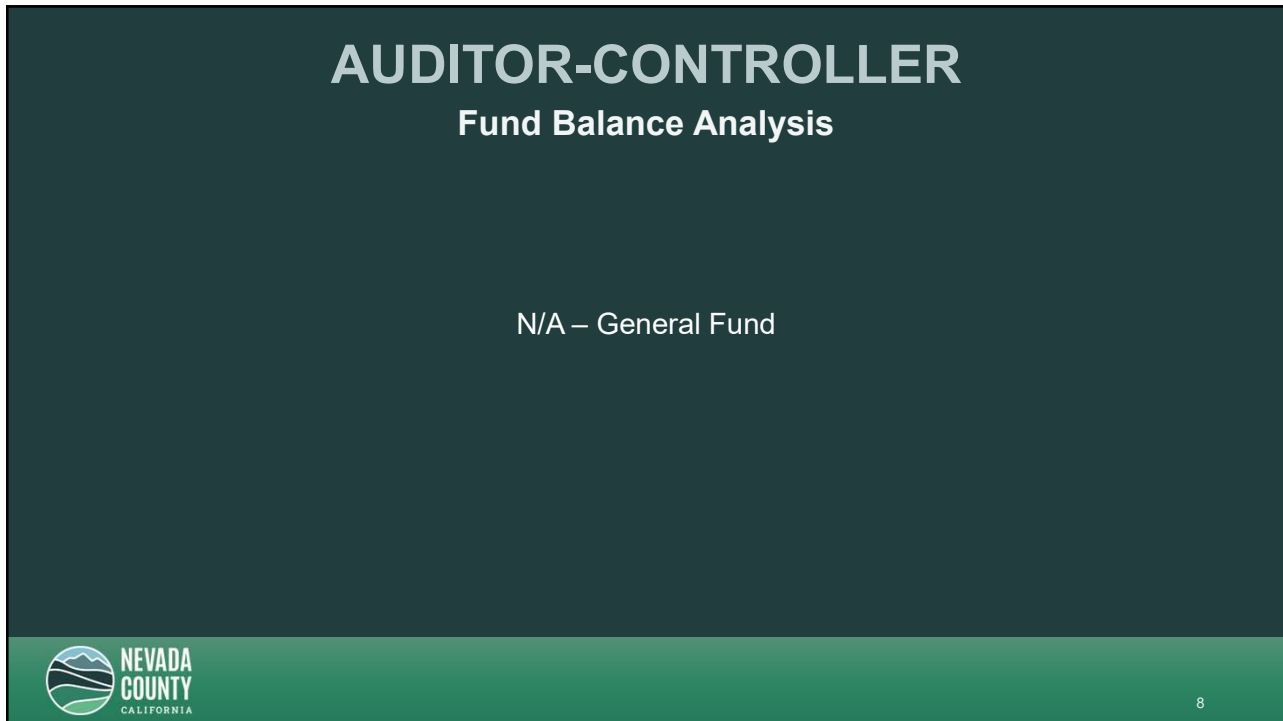


6

6



7




8

AUDITOR-CONTROLLER

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
14	17	17		17	17


9

9

Questions?





10

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).

Treasurer-Tax Collector

- **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

Cost Centers in this Department:

- 10203 Treasurer-Tax Collector

Treasurer/Tax Collector

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	5,500	5,000	5,500	7,000	13,000
43 - Use of Money & Property	-	-	-	-	-
44 - Intergovernmental Revenues	-	-	-	-	-
45 - Charges for Services	102,900	95,650	100,450	107,200	509,400
46 - Miscellaneous Revenues	12,000	12,000	8,150	8,150	8,300
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	1,447,526	1,592,088	1,653,261	1,857,077	1,703,549
Total Revenue	1,567,926	1,704,738	1,767,361	1,979,427	2,234,249

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	1,245,336	1,358,421	1,426,615	1,527,777	1,686,701
52 - Services & Supplies	389,873	395,225	382,062	380,992	432,788
53 - Other Charges	47,521	55,683	56,913	174,234	222,295
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	(114,804)	(104,591)	(98,229)	(103,576)	(107,535)
57 - Contingency	-	-	-	-	-
Total Expense	1,567,926	1,704,738	1,767,361	1,979,427	2,234,249



Net Cost

	-	-	-	-	-
--	---	---	---	---	---

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	2,234,249	2,234,249	-
	2,234,249	2,234,249	-

Nevada County FY 26-27 Budget Presentation

TREASURER-TAX COLLECTOR
Michelle Bodley



1

TREASURER-TAX COLLECTOR

Programs and Services

- Treasurer-Tax Collector
 - Treasury Division
 - Financial & Investment Services
 - Tax Division
 - Billing & Collection of Taxes Levied



2

TREASURER-TAX COLLECTOR

Accomplishments

- **Treasury Administration:**
 - The Treasury portfolio achieved a 3.13% total rate of return in 2025 and generated record interest earnings of \$10.59M for pool participants.
 - Earned the California Municipal Treasurer's Association (CMTA) Investment Policy Certification.
- **Tax Administration:**
 - Successfully managed high-volume billing and collections for property, cannabis, and transient occupancy taxes (TOT).
- **System Modernization:**
 - Led key components of the Workday ERP launch for banking and settlement functions.



3

3

TREASURER-TAX COLLECTOR

Accomplishments

- **Community Engagement:**
 - Expanded outreach through youth programs, civic events, educational presentations, and partnerships with external stakeholders.
- **Policy Leadership:**
 - Advanced critical initiatives through active participation in the California Association of County Treasurer Tax Collector (CACTTC) Statewide committees.
- **Staff Development:**
 - Celebrated staff accomplishments and supported meaningful participation in key leadership initiatives.



4

4

TREASURER-TAX COLLECTOR

Emerging Issues & Priorities

- **Treasury Administration:**
 - Upgrade investment management software to ensure seamless alignment and data integration with the Workday ERP system.
- **Tax Administration:**
 - Implement e-billing for secured and unsecured property taxes
- **Operational Excellence:**
 - Update county cash management guidelines with the Auditor's office to strengthen internal controls and reduce risk.



5

5

TREASURER-TAX COLLECTOR

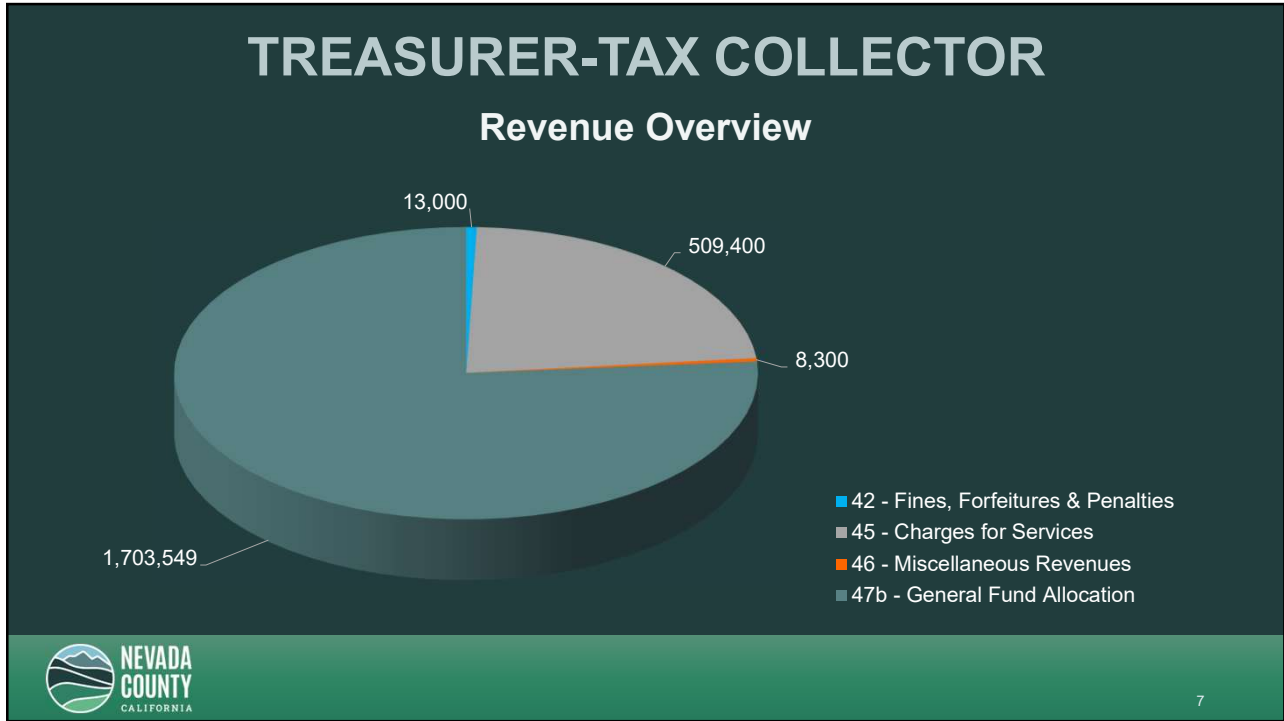
Emerging Issues & Priorities

- **System Modernization:**
 - Migrate cannabis tax records into the Workday ERP system to improve financial accuracy and reporting efficiency.
- **Stakeholder Engagement:**
 - Release a Transient Occupancy Tax (TOT) handbook.
 - Produce and publish three taxpayer-education video tutorials.
 - Provide tax guidance to newly licensed cannabis dispensaries.

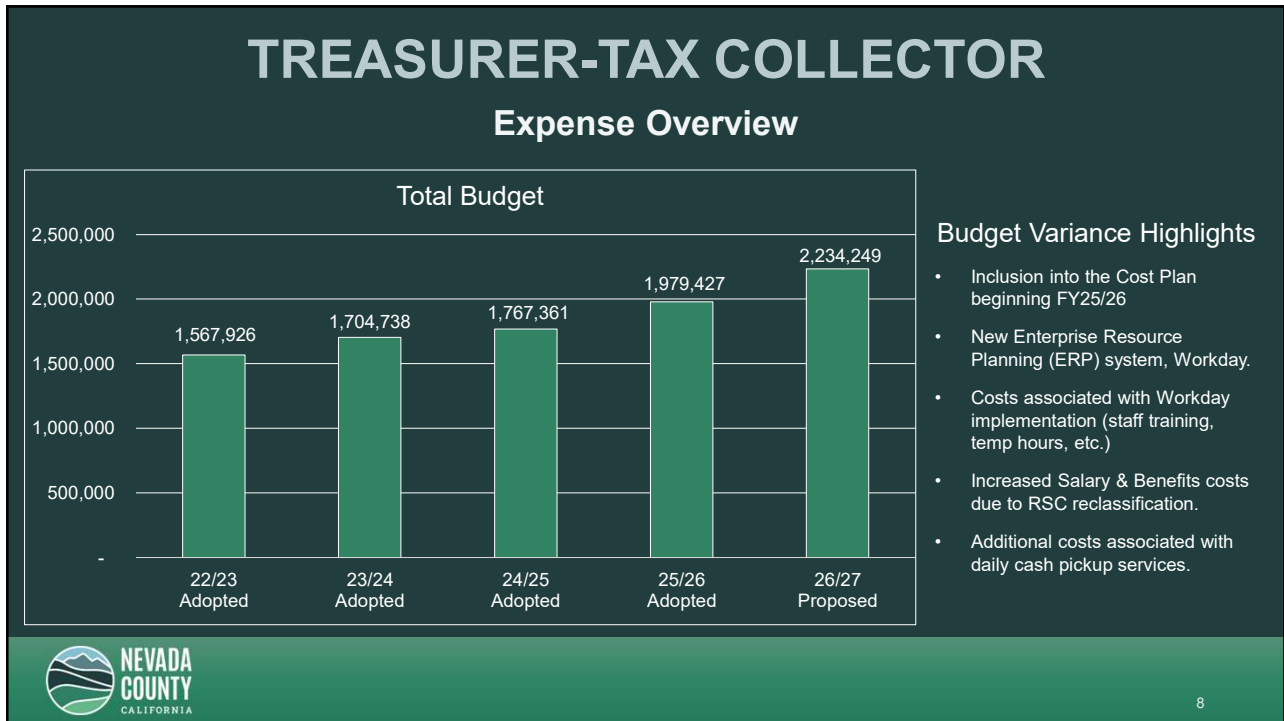


6

6



7




8

TREASURER-TAX COLLECTOR

Fund Balance Analysis

N/A – General Fund




9

9

TREASURER-TAX COLLECTOR

Staffing Analysis

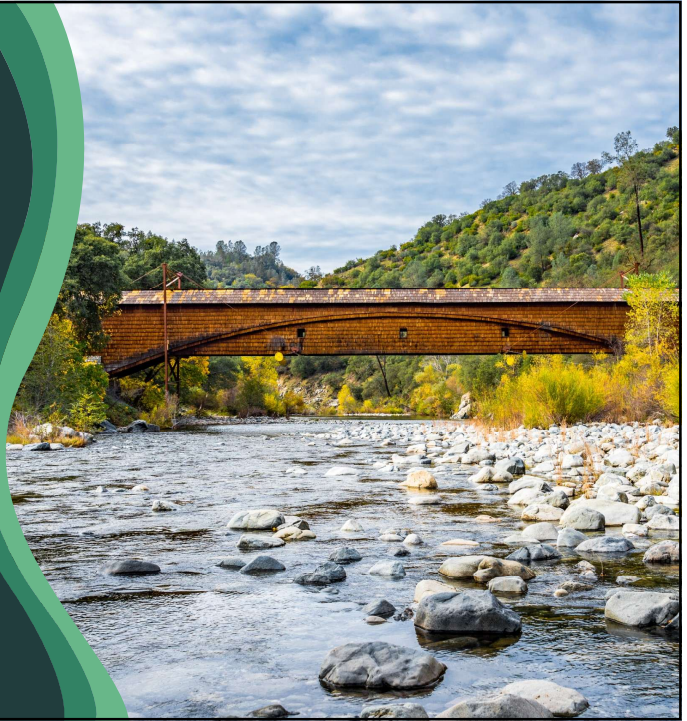
FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
9	9	9		9	9



10

10

Questions?



Assessor's Office

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's Office

- 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's Office

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

Budget Units in this Department:

- Assessor 10201

Assessor

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	-	-	-	-	-
44 - Intergovernmental Revenues	-	-	-	-	-
45 - Charges for Services	18,000	18,000	16,800	14,300	17,300
46 - Miscellaneous Revenues	-	-	-	-	-
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	3,735,574	4,174,395	4,250,802	4,625,899	4,881,316
Total Revenue	3,753,574	4,192,395	4,267,602	4,640,199	4,898,616

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	3,053,724	3,323,052	3,417,549	3,800,308	3,955,328
52 - Services & Supplies	287,003	323,105	395,682	414,496	446,360
53 - Other Charges	412,847	546,238	454,371	425,395	496,928
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	-	-	-	-	-
57 - Contingency	-	-	-	-	-
Total Expense	3,753,574	4,192,395	4,267,602	4,640,199	4,898,616



Net Cost

	-	-	-	-	-
--	---	---	---	---	---

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	4,898,616	4,898,616	-
	4,898,616	4,898,616	-

Nevada County FY 26-27 Budget Presentation

ASSESSOR'S OFFICE
Rolf Kleinhans



1

ASSESSOR'S OFFICE

Programs and Services



```
graph TD; Assessor[Assessor] --- Transfers[Transfers & Permits]; Assessor --- Valuations[Valuations]; Assessor --- Exemptions[Exemptions]; Assessor --- ParcelMapping[Parcel Mapping]; Valuations --- RealProperty[Real Property]; Valuations --- PersonalProperty[Personal Property];
```



2

ASSESSOR'S OFFICE

Accomplishments

- 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.
- Created and distributed the 2025 Annual Report; a new brochure about assessing new construction, and distributed 14 press releases to local publications and County Social Media, reaching over 47,000 people.
- Developed and provided two "What is HPO" trainings for county employees as part of the Track 1 HPO certification program.
- Mapped the Loma Rica Subdivision comprised of 234 lots.



3

3

ASSESSOR'S OFFICE

Emerging Issues & Priorities

- Proposition 19
- Split Roll Potential

Key Points, Operational Issues and Fiscal Impacts



4

4

ASSESSOR'S OFFICE

Emerging Issues & Priorities

- Proposition 19 – Key Points
 - **Expanded tax benefits for certain eligible homeowners.**
 - Ability to transfer their existing low property tax assessment (base year value) to a replacement primary residence anywhere in California.
 - **Significant limits on property tax exclusions for inherited properties.**
 - A substantial narrowing of the previous parent-to-child and grandparent-to-grandchild property tax exclusion (Props 58 and 193).
 - **Fiscal Impacts to County**



ASSESSOR'S OFFICE

Prop 19 Fiscal Impacts to Nevada County

	Total thru 06/25
Inbound	-394,272,913
Outbound	162,615,936
IG Additional	0
IG Denied	4,697,753
Net Value	-226,959,224
Tax Loss @ 1%	-2,269,592
Incoming Count	660

Requires extensive transactional and ongoing annual reporting.



ASSESSOR'S OFFICE

Emerging Issues & Priorities

Split Roll – Market Value based taxation of Commercial Properties.

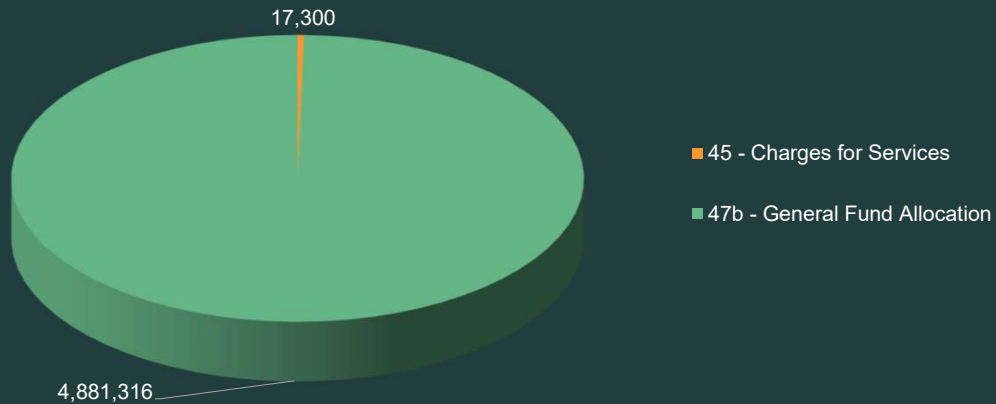
- Potential 2026 or 2027 ballot initiative and supported by a gubernatorial candidate.
- Will tax commercial and industrial property on market value annually.
- Significant fiscal impacts to landlords and tenants.
- Costs will be passed on to consumers.
- Appeals on value will increase dramatically exceeding capacity to process affecting Assessor, Clerk of the Board, County Counsel, and Taxpayers.



7

ASSESSOR'S OFFICE

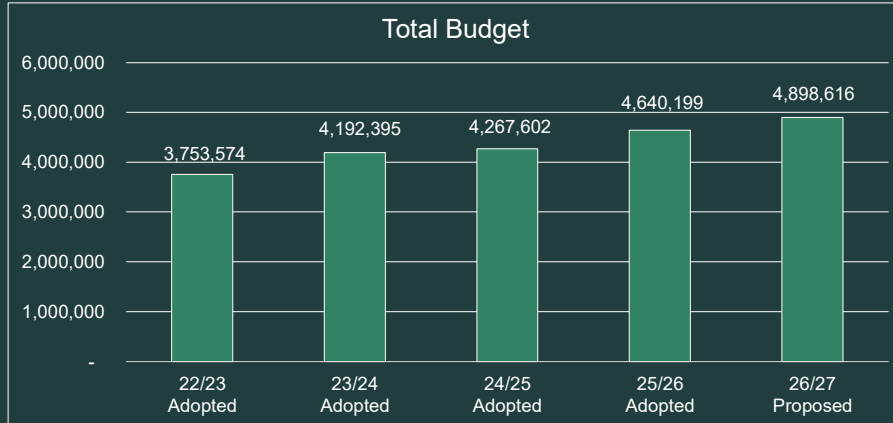
Revenue Overview



8

ASSESSOR'S OFFICE

Expense Overview



Budget Variance Highlights

- Increased Salary & Benefits costs due to filling vacant position.
- Expanded training to accelerate skill sets of existing staff to cover underfilled position.
- New Enterprise Resource Planning (ERP) system, Workday.



ASSESSOR'S OFFICE

Fund Balance Analysis

N/A – General Fund



ASSESSOR'S OFFICE

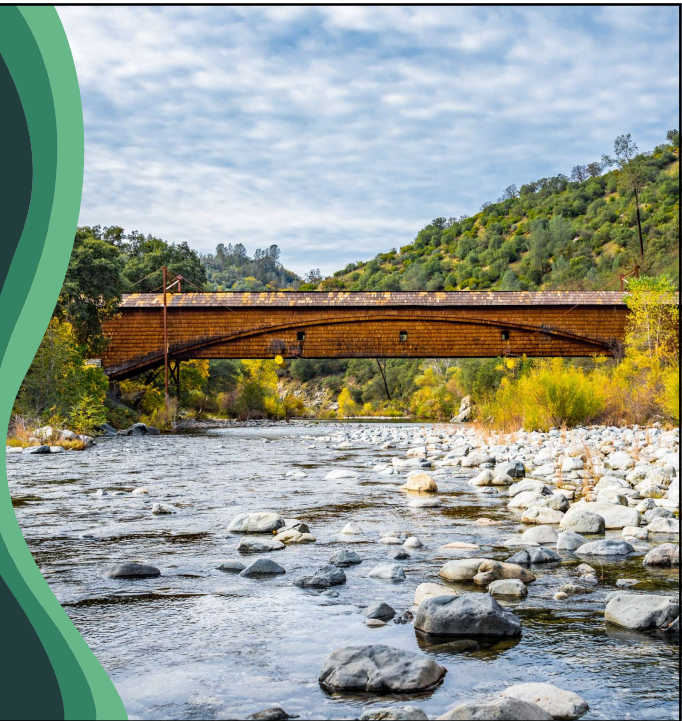
Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
24	25	25		25	25



11

Questions?



12

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

District Attorney

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

Cost Centers in this Department:

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

District Attorney

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	15,500	13,400	13,400	13,000	13,800
42 - Fines, Forfeitures & Penalties	19,150	10,100	10,100	15,100	12,800
43 - Use of Money & Property	4,780	5,460	7,760	7,650	12,750
44 - Intergovernmental Revenues	694,820	691,121	824,222	900,126	1,107,459
45 - Charges for Services	3,000	-	1,500	1,500	500
46 - Miscellaneous Revenues	-	-	-	-	-
47 - Other Financing Sources	915,278	1,065,204	1,062,096	963,634	1,084,566
47b - General Fund Allocation	4,857,892	4,967,451	5,362,347	6,148,216	6,514,858
Total Revenue	6,510,420	6,752,736	7,281,425	8,049,226	8,746,733

Expense



	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	5,489,320	5,687,881	6,169,823	6,807,867	7,118,171
52 - Services & Supplies	583,136	540,944	616,681	643,000	807,958
53 - Other Charges	586,030	671,049	592,166	801,778	982,322
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	48,735	73,635	93,649	84,096	121,997
56 - Interfund Activity	(196,801)	(220,773)	(190,894)	(287,515)	(236,445)
57 - Contingency	-	-	-	-	-
Total Expense	6,510,420	6,752,736	7,281,425	8,049,226	8,794,003

Net Cost	-	-	-	-	(47,270)
-----------------	---	---	---	---	-----------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	8,644,735	8,644,735	-
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	-
	8,746,733	8,794,003	(47,270)

Nevada County FY 26-27 Budget Presentation

District Attorney
Jesse Wilson



1

District Attorney Programs and Services



```
graph TD; DA[District Attorney] --- P[Prosecution]; DA --- I[Investigations]; DA --- VA[Victim Advocacy]; DA --- A[Administration];
```



2

2

District Attorney

Accomplishments



- Established the Nevada County Family Justice Center to enhance coordinated victim services
- Implemented the Domestic Violence Vertical Prosecution unit through California Office of Emergency Services funding
- Expanded services in Truckee; launching a DUI Court and expanding Truckee Collaborative Project in partnership with the Navigation Center



3

District Attorney

Accomplishments



- Led regional cybercrime and digital forensic initiatives through a multi-agency High-Tech Crimes Task Force
- Presented Project LEAD for the fifth consecutive year
- Organized and hosted a range trainings for local law enforcement agencies, including the first District Attorney Annual Briefing and a Human Trafficking Symposium



4

District Attorney

Emerging Issues & Priorities

- Address expanding caseloads and legislative mandates through sufficient staffing to maintain service levels and ensure public safety in Nevada County.
 - \$58,687 to fund a full-time Deputy District Attorney assigned to the Collaborative Court
- Expand services through the Family Justice Center.
- Strengthen the Vertical Prosecution team's capacity for domestic violence cases.
- Community Beyond Violence contract to provide victim advocate related services.



5

5

District Attorney

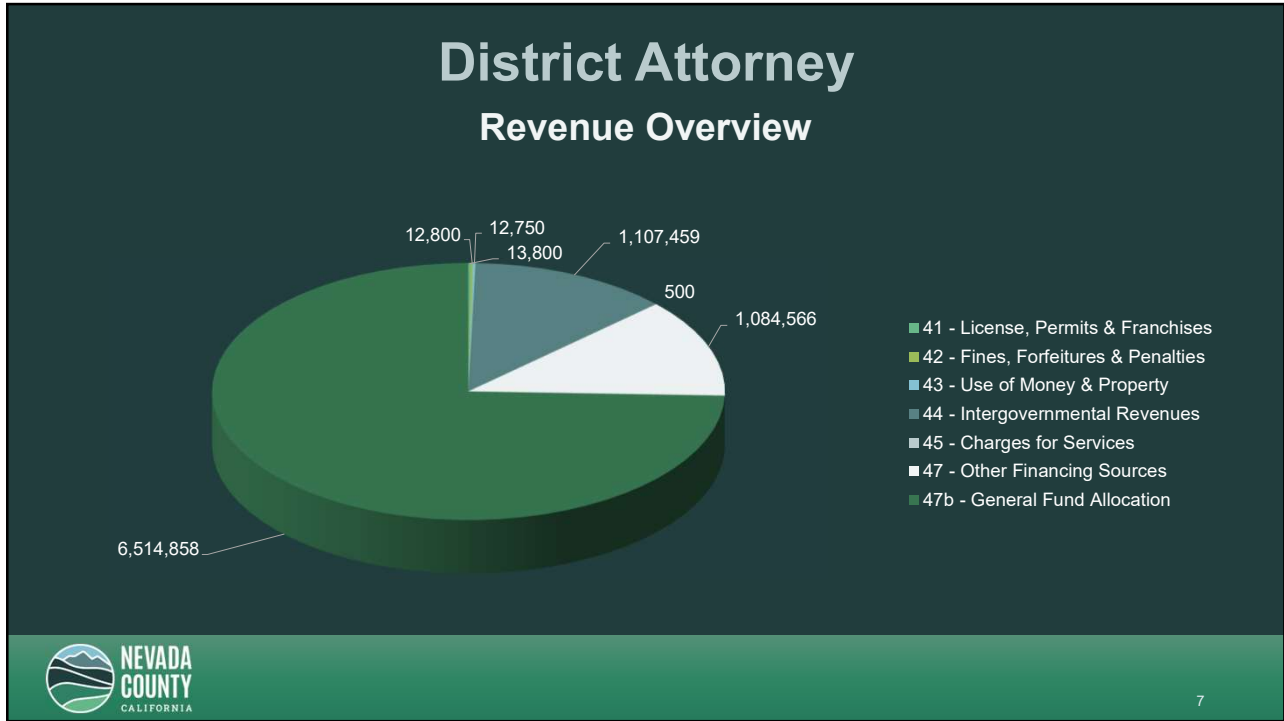
Emerging Issues & Priorities

- Implement an interface between Karpel and Sun Ridge Systems to enable local law enforcement agencies to streamline information
- Ensure adequate resources in Truckee to support programs and services
- Enhance regional law enforcement response to child exploitation and high-tech crimes

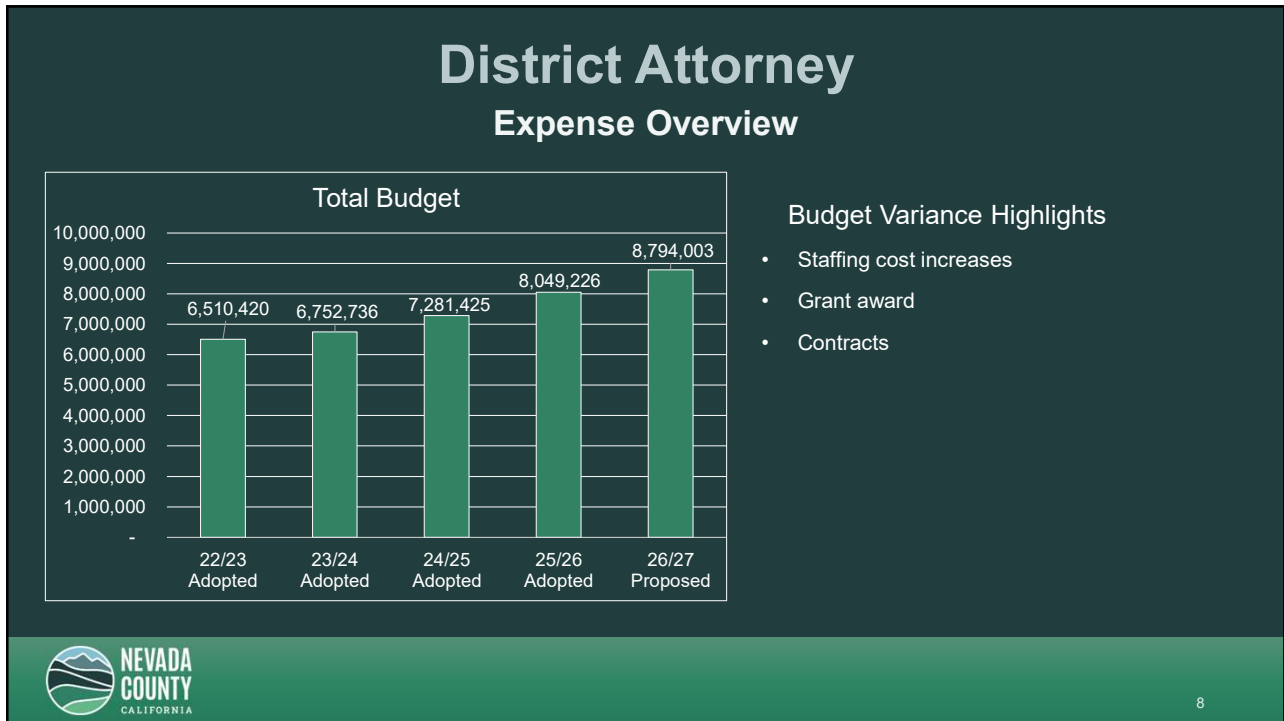


6

6



7



8

District Attorney Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
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)	210,399
1457 - D.A. ENVIRON. ENFORCEMNT	6,100	-	6,100	213,964
1482 - LRF 2011 - PUBLIC SAFETY	62,648	62,648	-	-

**Using 23% of the Asset Forfeiture fund is not sustainable.*



9

District Attorney Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
30	30	31.5		33*	32

**The Deputy District Attorney III is a contingent position that is held for mid-year.*



10

Questions?



Clerk-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 Clerk-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 rebound 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).

Clerk-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

Cost Centers in this Department:

- 20701 Clerk-Recorder

Recorder

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	23,250	22,831	23,561	26,200	27,000
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	-	-	13,969	14,000	15,700
44 - Intergovernmental Revenues	-	-	-	-	-
45 - Charges for Services	1,426,820	790,397	726,609	855,374	902,000
46 - Miscellaneous Revenues	1,000	1,153	47,750	40,700	43,700
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	(107,852)	224,797	367,927	287,960	193,538
Total Revenue	1,343,218	1,039,178	1,179,816	1,224,234	1,181,938

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	820,004	810,909	869,379	937,600	804,435
52 - Services & Supplies	271,319	190,964	150,886	227,448	278,846
53 - Other Charges	216,323	420,584	476,781	360,346	288,544
54 - Capital Assets	35,000	-	-	-	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	(4,800)	(229,598)	(226,211)	(177,743)	(117,701)
57 - Contingency	-	-	-	-	-
Total Expense	1,337,846	1,192,859	1,270,835	1,347,651	1,254,124

Net Cost	5,372	(153,681)	(91,019)	(123,417)	(72,186)
-----------------	--------------	------------------	-----------------	------------------	-----------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	1,012,238	1,012,238	-
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
	1,181,938	1,254,124	(72,186)

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

Elections

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					

Cost Centers in this Department:

- 10501 Elections

Elections

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	-	-	-	-	-
44 - Intergovernmental Revenues	75,000	460,000	235,000	182,789	36,000
45 - Charges for Services	458,300	332,015	472,250	75,000	445,000
46 - Miscellaneous Revenues	-	-	-	-	-
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	2,123,730	2,019,822	2,088,870	2,090,569	2,235,724
Total Revenue	2,657,030	2,811,837	2,796,120	2,348,358	2,716,724

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	785,850	886,301	867,082	908,187	1,111,909
52 - Services & Supplies	1,283,280	1,147,725	1,107,814	1,009,508	1,304,055
53 - Other Charges	512,900	777,811	821,224	430,663	300,760
54 - Capital Assets	75,000	-	-	-	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	-	-	-	-	-
57 - Contingency	-	-	-	-	-
Total Expense	2,657,030	2,811,837	2,796,120	2,348,358	2,716,724



Net Cost

	-	-	-	-	-
--	---	---	---	---	---

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	2,716,724	2,716,724	-
	2,716,724	2,716,724	-

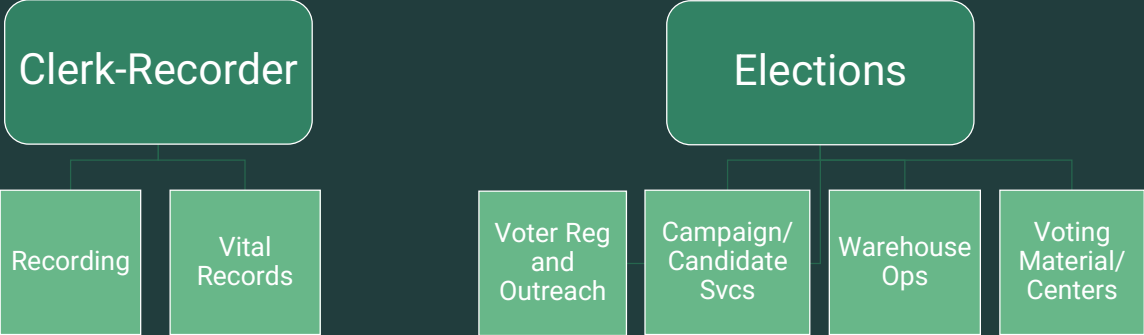
Nevada County FY 26-27 Budget Presentation

Clerk-Recorder/Registrar of Voters
ARMANDO SALUD-AMBRIZ




1

Clerk-Recorder/Registrar of Voters Programs and Services



```
graph TD; Clerk-Recorder --> Recording; Clerk-Recorder --> Vital_Records[Vital Records]; Elections --> Voter_Reg[Voter Reg and Outreach]; Elections --> Campaign[Campaign/Candidate Svcs]; Elections --> Warehouse[Warehouse Ops]; Elections --> Voting[Voting Material/Centers];
```



2

Clerk-Recorder

Accomplishments

- Launched Recording Notification Service (700+ users)
- Advanced digitization of vital records (1940–1960)
- Have continued to implement AB 1466 redaction compliance
- Expanded fraud prevention and public access tools



3

3

Clerk-Recorder

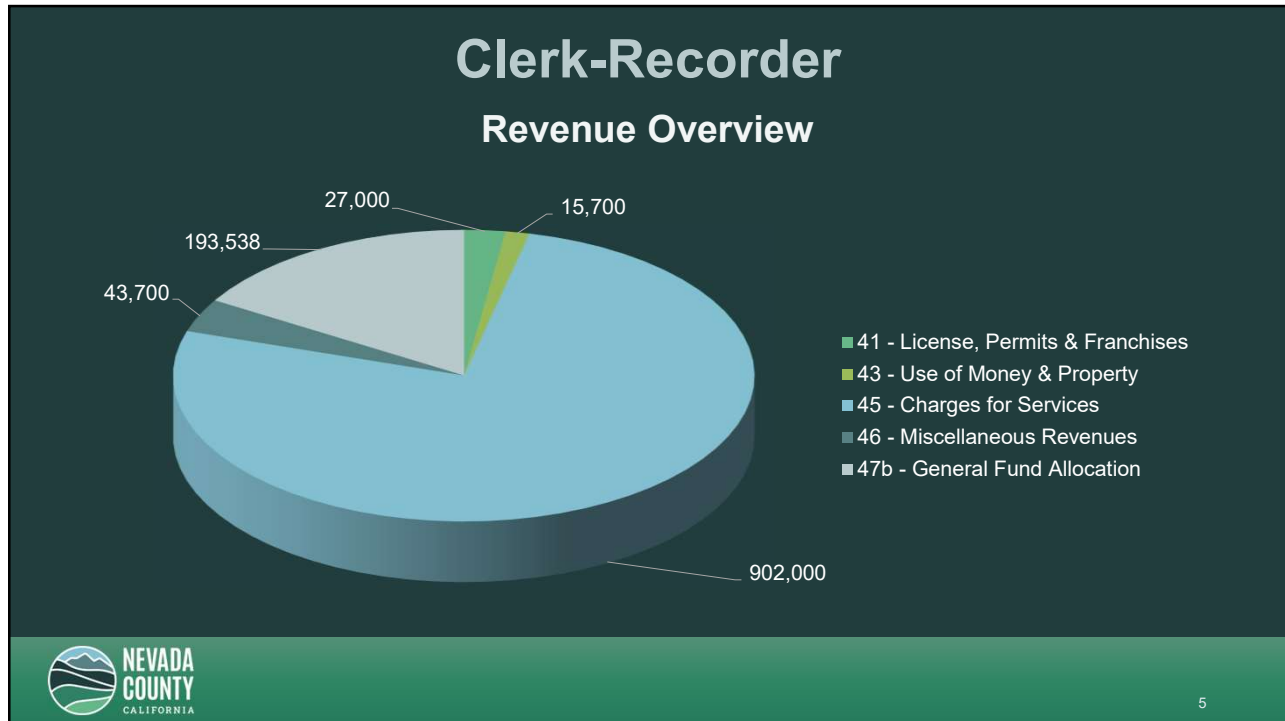
Emerging Issues & Priorities

- SB 255 → ~10,000 new required mailings annually
- Digitization of historical records
- Succession planning for retiring staff

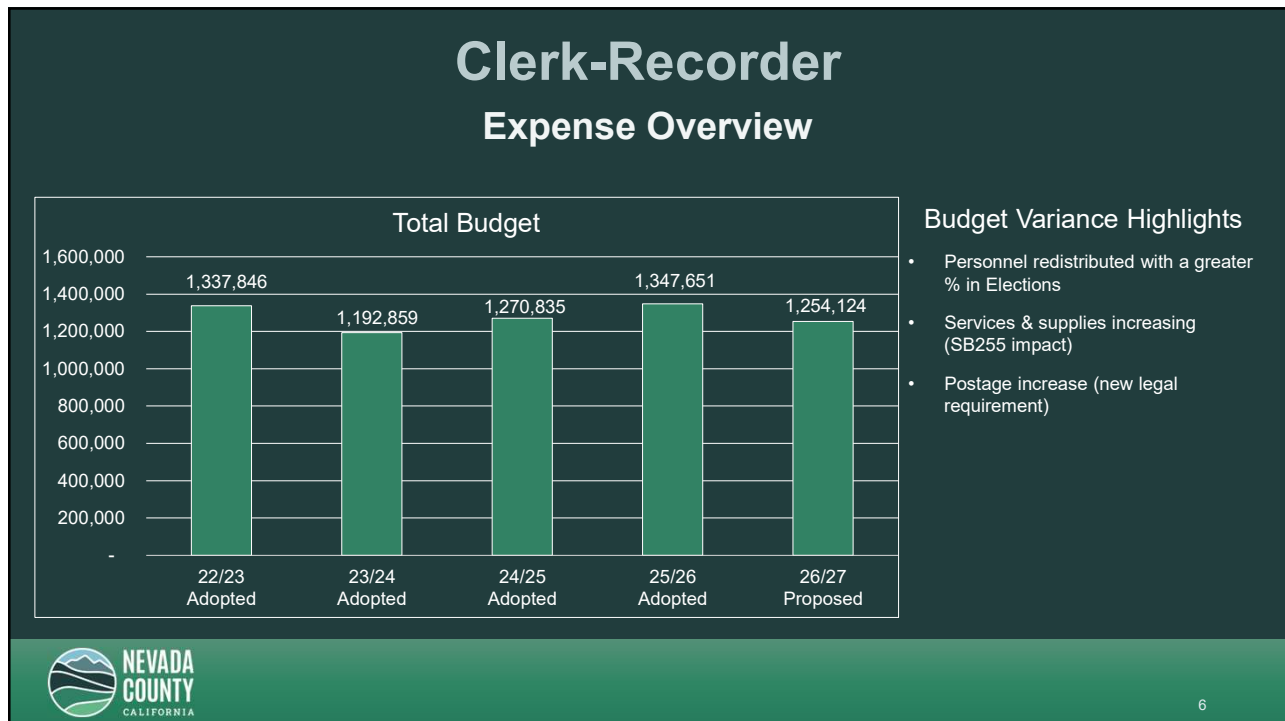


4

4



5



6

Clerk-Recorder Fund Balance Analysis

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost	Ending Fund Balance
0101 - GENERAL FUND	818,700	1,012,238	(193,538)	*
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
	988,400	1,254,124	(265,724)	



7

Clerk-Recorder Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 26-27 Requested	FY 26-27 Proposed
6.00	6.00	6.00	6.60	4.60



8

Elections

Accomplishments

- Successfully conducted the November 2025 Statewide Special Election
- Implemented a new Election Management System and trained all staff
- Opened and operationalized a new ballot processing center
- Strengthened security (card access, cameras, chain of custody)



9

9

Elections

Emerging Issues & Priorities

Legislative Risk

- SB 889 → More vote centers + more drop boxes
- SB 1360 → Expanded language requirements
- SAVE Act → Potential review of ~79,000 voter records

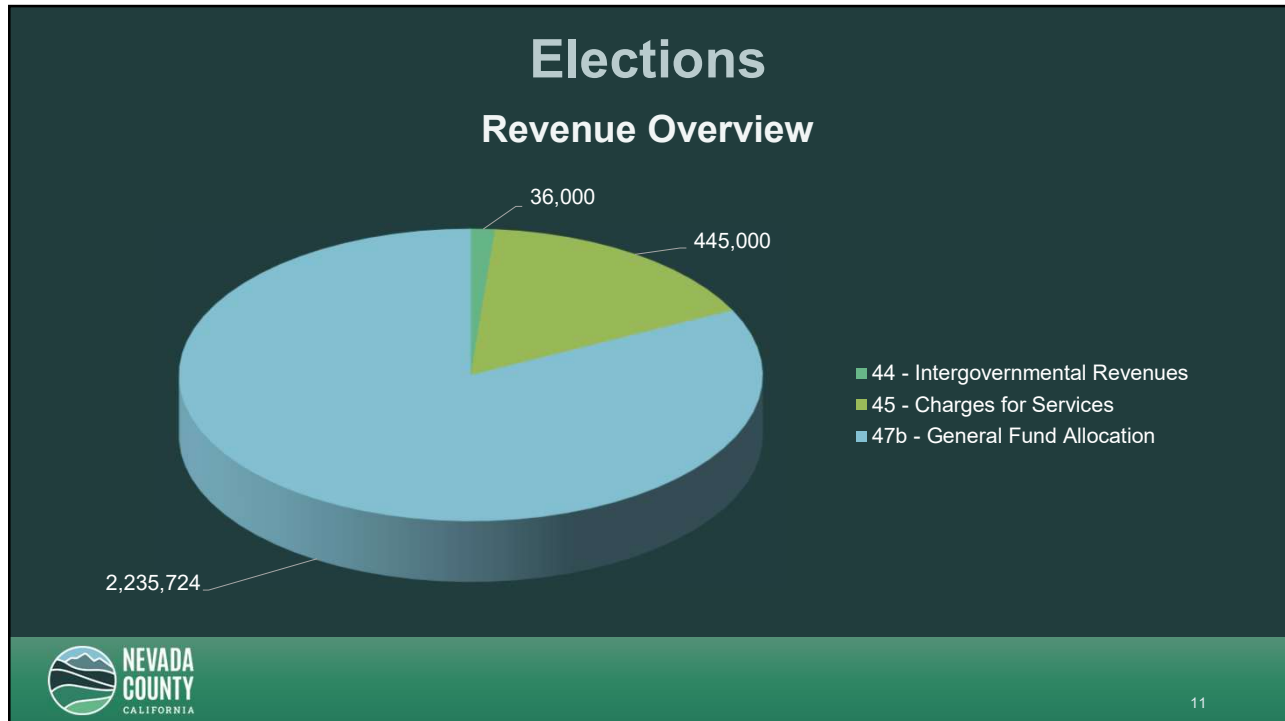
Operational Priorities

- Election Night Reporting system
- Inventory & ballot tracking systems
- SB 450 outreach implementation
- SOP standardization

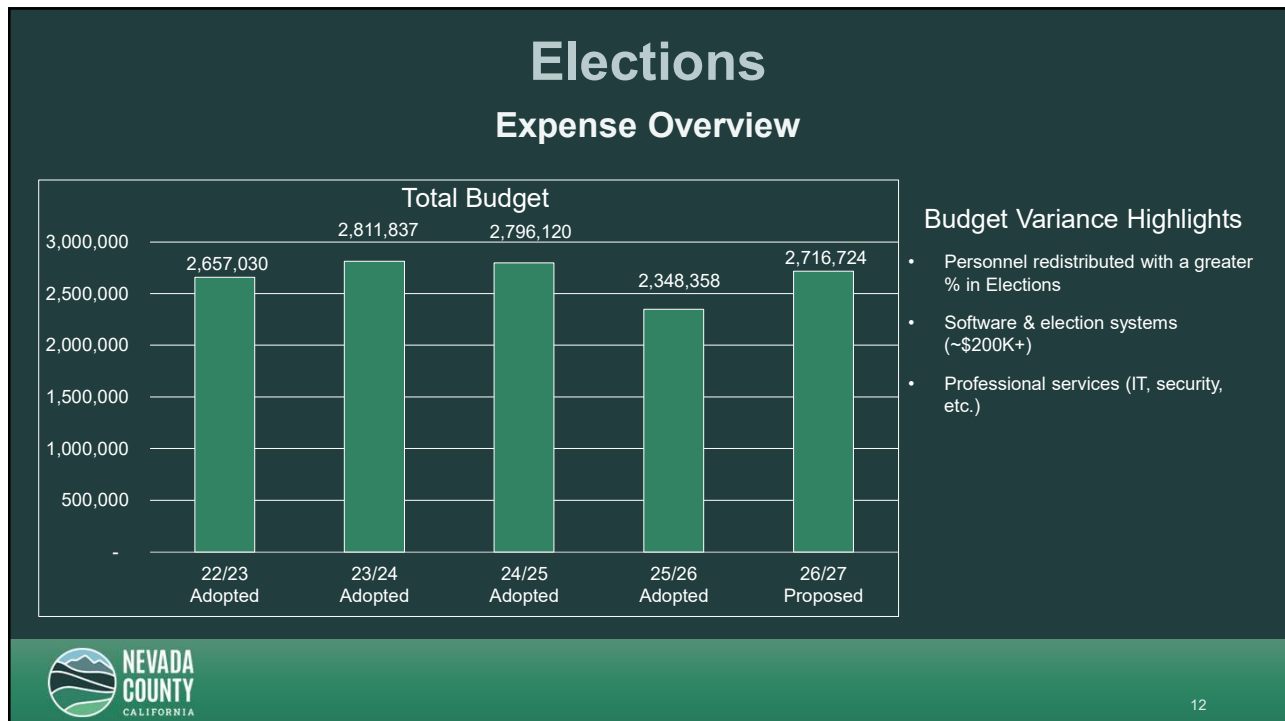


10

10



11



12

Elections

Fund Balance Analysis

N/A – General Fund



13

13

Elections

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	FY 26-27 Requested	FY 26-27 Proposed
4.00	4.00	4.00	5.40	5.40



14

14



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 (HHS) 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. HHS Departments include Behavioral Health, Child Support Services, Housing & Community Services, Probation, Public Defender, Public Health, and Social Services & Veterans Services. HHS works closely with public and private partners to coordinate services and to develop and implement strategies for addressing current and emergent needs at five locations in Western Nevada County and at the Joseph Center in Truckee.

- HHS 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 HHS Director, Chief Fiscal/Administrative Officer and other HHS Admin staff analyze and implement legislation, craft agency strategy, and advance Board of Supervisors priorities through coordinating the work of HHS 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.

Health and Human Services Administration

Accomplishments:

- HHS Admin led the expansion of Medical Administrative Activities (MAA) program with four new units: Public Guardian, HHS 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. HHS Admin coordinated a Board of Supervisors Housing Ad Hoc Subcommittee to work towards housing solutions across income ranges, including both subsidized and unsubsidized housing.
- HHS Admin 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.
- HHS Admin actively worked with Partnership Health Plan of California (PHC), with the HHS Admin 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 HHS Admin 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 leverage opportunities to 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.

Health and Human Services Administration

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

Cost Centers in this Department

- 50101 Health and Human Services Administration
- 40140 SB 163 California Wraparound

Admin HHS A

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	85,000	150,000	150,000	300,000	500,000
44 - Intergovernmental Revenues	635,495	143,221	1,362,419	2,000,000	2,225,000
45 - Charges for Services	-	-	-	-	-
46 - Miscellaneous Revenues	-	500,000	697,248	1,834,388	1,577,100
47 - Other Financing Sources	559,672	563,622	689,407	270,033	-
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	1,280,167	1,356,843	2,899,074	4,404,421	4,302,100

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	4,080,111	4,654,775	5,222,706	5,574,258	5,859,135
52 - Services & Supplies	2,854,321	2,121,146	2,963,333	3,244,441	2,586,721
53 - Other Charges	786,088	1,287,307	3,959,604	3,462,750	3,444,950
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	-	-	2,000	-
56 - Interfund Activity	(5,420,353)	(5,997,549)	(6,460,310)	(6,959,548)	(7,482,374)
57 - Contingency	-	-	-	-	-
Total Expense	2,300,167	2,065,679	5,685,333	5,323,901	4,408,432

Net Cost	(1,020,000)	(708,836)	(2,786,259)	(919,480)	(106,332)
-----------------	--------------------	------------------	--------------------	------------------	------------------

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)

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

Cost Centers in this Department:

- 40103 Behavioral Health Administration
- 40104 Children's Behavioral Health
- 40105 Alcohol and Drug Programs
- 40110 Adult Behavioral Health
- 40115 Behavioral Health Homelessness
- 40119/40130 Behavioral Health Realignment

Behavioral Health

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	16,800	7,061	12,409	16,888	16,888
43 - Use of Money & Property	106,864	157,855	128,493	180,268	107,867
44 - Intergovernmental Revenues	39,214,278	48,081,733	50,732,261	60,549,652	89,751,903
45 - Charges for Services	1,394,829	1,793,399	2,310,841	2,007,778	1,995,805
46 - Miscellaneous Revenues	40,244	22,244	143,188	119,438	235,800
47 - Other Financing Sources	9,992,744	9,620,999	11,928,745	12,077,985	9,795,140
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	50,765,759	59,683,291	65,255,937	74,952,009	101,903,403

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	9,376,118	10,903,363	12,546,643	14,224,176	15,297,409
52 - Services & Supplies	29,207,566	37,114,090	42,073,703	47,672,607	51,188,771
53 - Other Charges	10,389,507	11,505,000	11,076,168	13,973,454	37,064,217
54 - Capital Assets	-	-	-	-	22,285,439
55 - Other Financing Uses	9,913,667	9,691,454	12,204,807	12,087,665	10,249,726
56 - Interfund Activity	(7,035,440)	(7,835,347)	(7,533,869)	(7,887,112)	(30,823,010)
57 - Contingency	-	-	-	-	-
Total Expense	51,851,418	61,378,560	70,367,452	80,070,790	105,262,552

Net Cost	(1,085,659)	(1,695,269)	(5,111,515)	(5,118,781)	(3,359,149)
-----------------	--------------------	--------------------	--------------------	--------------------	--------------------

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)

Child Support Services

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 Services

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 Services

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).

Cost Centers in this Department:

- 20109 Child Support Services

Child Support

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	9,000	9,000	9,000	9,000	37,500
44 - Intergovernmental Revenues	3,694,501	3,694,501	3,694,501	3,570,659	3,570,659
45 - Charges for Services	-	-	-	-	-
46 - Miscellaneous Revenues	-	-	-	-	-
47 - Other Financing Sources	-	-	-	-	-
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	3,703,501	3,703,501	3,703,501	3,579,659	3,608,159

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	2,750,586	2,691,885	2,788,795	2,772,907	2,659,360
52 - Services & Supplies	641,631	739,853	534,977	507,526	745,135
53 - Other Charges	555,284	615,759	577,429	419,926	382,650
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	-	-	-	-	-
56 - Interfund Activity	(244,000)	(343,996)	(197,700)	(120,700)	(178,986)
57 - Contingency	-	-	-	-	-
Total Expense	3,703,501	3,703,501	3,703,501	3,579,659	3,608,159

Net Cost

	-	-	-	-	-
--	---	---	---	---	---

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	-

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.

Housing and Community Services

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 permanent 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.

Housing and Community Services

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 Partnerships Through 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

Cost Centers in this Department:

- 50601 Housing and Community Services
- 50609 Regional Housing Projects

Housing

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	26,130	31,091	88,190	123,400	79,200
44 - Intergovernmental Revenues	3,797,598	7,947,881	5,315,602	1,977,603	11,414,681
45 - Charges for Services	-	-	-	-	-
46 - Miscellaneous Revenues	267,383	134,500	468,215	193,200	46,800
47 - Other Financing Sources	764,304	926,224	2,032,769	355,000	515,832
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	4,855,415	9,039,696	7,904,776	2,649,203	12,056,513

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	287,900	343,605	378,224	625,500	756,210
52 - Services & Supplies	4,095,244	4,012,067	3,809,702	4,790,796	12,037,117
53 - Other Charges	1,365,192	2,630,579	2,116,885	2,851,376	2,334,228
54 - Capital Assets	1,539,147	3,674,185	3,652,272	469,911	805,000
55 - Other Financing Uses	675,734	837,654	357,063	-	-
56 - Interfund Activity	(901,241)	(1,225,105)	(1,606,851)	(2,765,067)	(2,315,110)
57 - Contingency	-	-	-	-	-
Total Expense	7,061,976	10,272,985	8,707,295	5,972,516	13,617,445

Net Cost	(2,206,561)	(1,233,289)	(802,519)	(3,323,313)	(1,560,932)
-----------------	--------------------	--------------------	------------------	--------------------	--------------------

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)

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.

Probation

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%

Cost Centers in this Department:

- 20320 Probation
- 20114 Adult Post-Release Community Supervision Realignment
- 20118 Juvenile Justice – YOBG/Re-Entry Realignment
- 20203 Juvenile Justice/Probation LLESS Realignment

Probation

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	76,120	85,160	85,160	155,180	245,300
44 - Intergovernmental Revenues	5,269,044	5,858,832	5,719,752	6,355,139	7,313,579
45 - Charges for Services	141,040	140,000	300,000	300,000	141,000
46 - Miscellaneous Revenues	2,000	4,000	-	-	-
47 - Other Financing Sources	5,268,995	5,727,258	6,107,848	6,364,757	6,810,897
47b - General Fund Allocation	2,646,842	2,860,105	3,089,247	3,215,133	3,575,274
Total Revenue	13,404,041	14,675,355	15,302,007	16,390,209	18,086,050

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	4,803,455	5,037,803	5,704,641	5,940,831	6,174,746
52 - Services & Supplies	1,082,488	1,182,977	1,213,103	1,672,793	2,131,683
53 - Other Charges	1,723,435	1,728,277	1,758,080	1,529,671	1,809,009
54 - Capital Assets	-	216,700	-	-	140,000
55 - Other Financing Uses	5,753,892	6,461,949	6,869,831	7,465,282	7,989,538
56 - Interfund Activity	(75,000)	-	-	-	-
57 - Contingency	-	-	-	-	-
Total Expense	13,288,270	14,627,706	15,545,655	16,608,577	18,244,976

Net Cost	115,771	47,649	(243,648)	(218,368)	(158,926)
-----------------	----------------	---------------	------------------	------------------	------------------

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	10,265,379	10,265,379	-
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 ENFRMNT SVCS - JJCPA	586,047	550,829	35,218
1643 - SB823 DJJ REALIGN	250,000	56,500	193,500
	18,086,050	18,244,976	(158,926)

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

Cost Centers in this Department:

- 20107 Public Defender
- 20117 PRCS/Parole Realignment

Public Defender

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	-	-	-	-	-
44 - Intergovernmental Revenues	467,546	430,664	76,072	80,846	80,625
45 - Charges for Services	-	-	-	-	-
46 - Miscellaneous Revenues	6,000	-	-	-	-
47 - Other Financing Sources	425,568	484,412	497,657	449,977	472,799
47b - General Fund Allocation	2,583,770	2,945,467	3,008,507	3,332,539	3,221,730
Total Revenue	3,482,884	3,860,543	3,582,236	3,863,362	3,775,154

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	2,809,196	3,301,332	3,102,542	3,338,129	3,289,700
52 - Services & Supplies	523,972	362,870	244,280	262,768	296,670
53 - Other Charges	239,143	288,050	315,682	349,182	234,344
54 - Capital Assets	-	-	-	-	-
55 - Other Financing Uses	60,555	59,521	72,506	70,494	69,954
56 - Interfund Activity	(149,982)	(151,230)	(152,774)	(157,211)	(115,514)
57 - Contingency	-	-	-	-	-
Total Expense	3,482,884	3,860,543	3,582,236	3,863,362	3,775,154

Net Cost

	-	-	-	-	-
--	---	---	---	---	---

Fund Analysis	26/27 Revenue	26/27 Expense	26/27 Net Cost
0101 - GENERAL FUND	3,704,529	3,704,529	-
1482 - LRF 2011 - PUBLIC SAFETY	70,625	70,625	-
	3,775,154	3,775,154	-

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

Budget Units in this Department:

- 40101 Public Health Administration
- 40102 Health & Wellness
- 40107 Emergency Medical & Preparedness Services
- 40114 Client Care Services
- 40121 Public Health Realignment
- 40129 Health CCS Realignment

Public Health

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	65,575	63,600	74,800	85,650	91,185
43 - Use of Money & Property	1,620	2,800	5,000	8,115	6,332
44 - Intergovernmental Revenues	10,838,097	11,019,286	11,006,001	10,399,483	11,380,087
45 - Charges for Services	208,886	205,277	191,858	155,062	140,594
46 - Miscellaneous Revenues	2,850	5,500	4,885	6,605	77,700
47 - Other Financing Sources	495,871	1,356,554	1,360,470	1,147,596	1,139,568
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	11,612,899	12,653,017	12,643,014	11,802,511	12,835,466

Expense

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	7,203,276	7,363,280	7,987,312	8,382,689	8,227,834
52 - Services & Supplies	3,343,973	3,386,665	3,002,519	2,888,438	2,877,713
53 - Other Charges	4,696,668	4,995,594	6,014,132	5,469,287	5,994,937
54 - Capital Assets	210,600	-	-	-	-
55 - Other Financing Uses	559,736	1,420,419	1,416,835	1,193,966	1,193,433
56 - Interfund Activity	(3,883,024)	(3,872,399)	(4,829,203)	(4,641,773)	(4,825,498)
57 - Contingency	-	-	-	-	-
Total Expense	12,131,229	13,293,559	13,591,595	13,292,607	13,468,419

Net Cost	(518,330)	(640,542)	(948,581)	(1,490,096)	(632,953)
-----------------	------------------	------------------	------------------	--------------------	------------------

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)

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 life 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 are processed within 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

Cost Centers in this Department:

- 50102 DSS Admin
- 40118 DSS Realignment
- 50207 DSS 2011 Realignment
- 50103/50206 APS/IHSS
- 50104 CPS
- 50501 Veterans
- 50105/50205 Eligibility & Employment

Social Services

Revenue

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
40 - Taxes	-	-	-	-	-
41 - License, Permits & Franchises	-	-	-	-	-
42 - Fines, Forfeitures & Penalties	-	-	-	-	-
43 - Use of Money & Property	200,200	200,200	200,250	240,250	240,900
44 - Intergovernmental Revenues	37,870,887	41,099,735	42,791,883	45,162,633	47,046,210
45 - Charges for Services	50,500	50,500	50,500	50,500	50,500
46 - Miscellaneous Revenues	87,500	55,500	56,000	16,000	17,000
47 - Other Financing Sources	13,858,176	14,181,799	15,762,438	16,526,652	17,068,135
47b - General Fund Allocation	-	-	-	-	-
Total Revenue	52,067,263	55,587,734	58,861,071	61,996,035	64,422,745

Expense

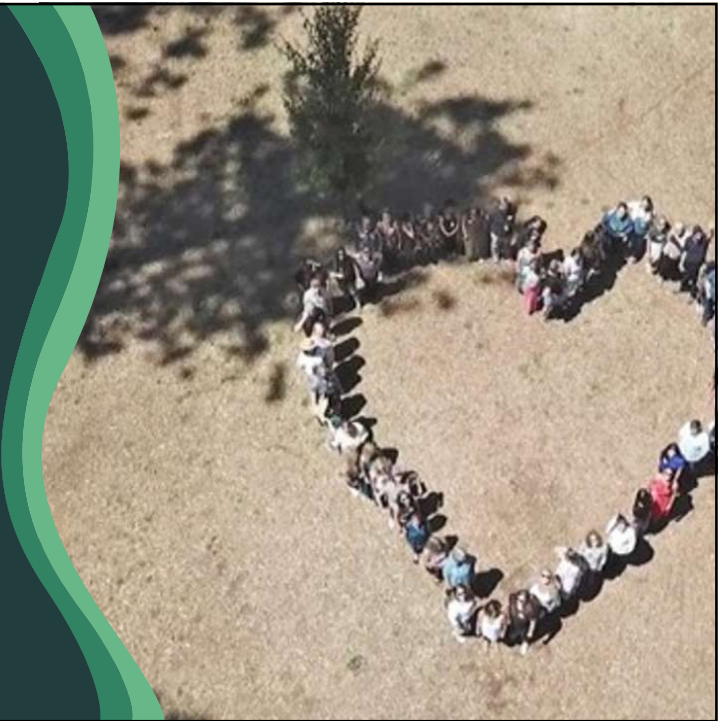

	22/23	23/24	24/25	25/26	26/27
Major Account Classification	Adopted	Adopted	Adopted	Adopted	Proposed
51 - Salaries & Benefits	12,861,324	14,229,691	15,760,474	17,624,709	18,510,255
52 - Services & Supplies	6,971,229	8,934,352	7,877,756	7,265,281	7,599,569
53 - Other Charges	21,701,338	22,137,628	25,064,378	26,919,235	28,110,416
54 - Capital Assets	-	110,000	-	-	-
55 - Other Financing Uses	13,589,636	13,857,065	15,418,266	15,670,009	15,720,918
56 - Interfund Activity	(3,349,414)	(3,298,337)	(3,645,291)	(3,771,672)	(4,359,233)
57 - Contingency	-	-	-	-	-
Total Expense	51,774,113	55,970,399	60,475,583	63,707,562	65,581,925

Net Cost	293,150	(382,665)	(1,614,512)	(1,711,527)	(1,159,180)
-----------------	----------------	------------------	--------------------	--------------------	--------------------

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)

Nevada County FY 26-27 Budget Presentation

Health and Human Services Agency
Ryan Gruver, Director



1

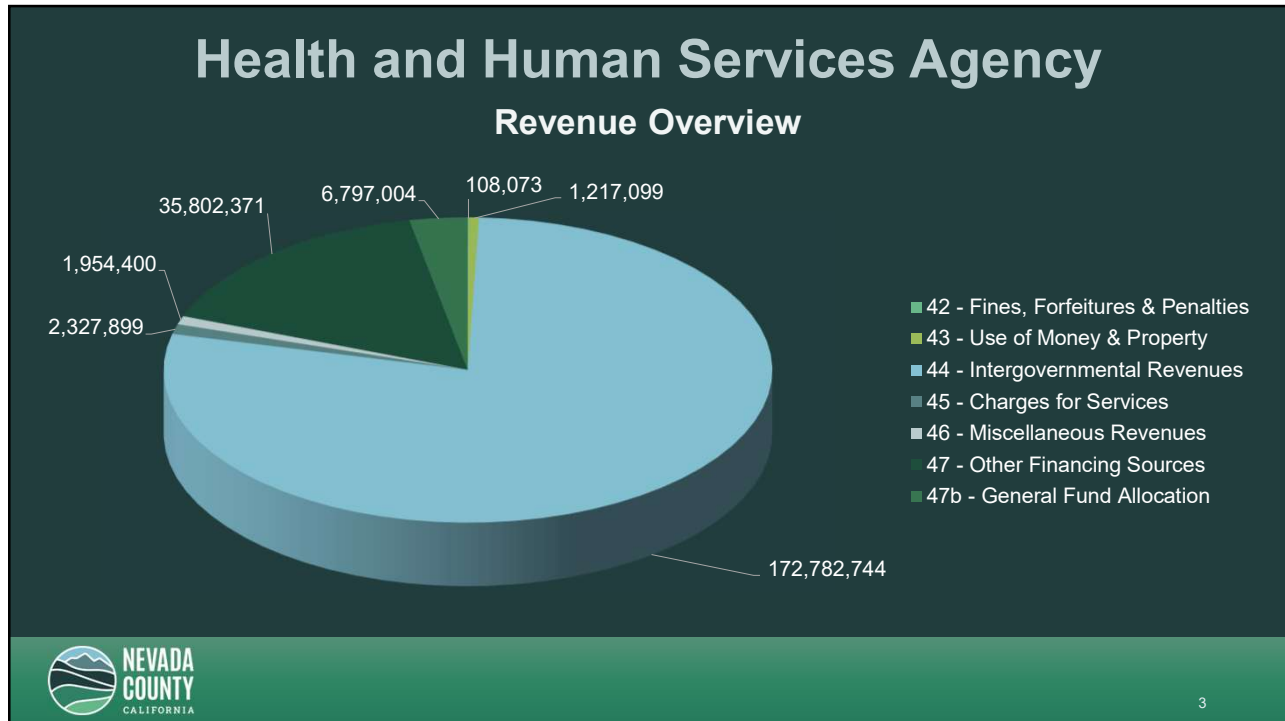
Health and Human Services Agency (HHSA) Departments & Programs



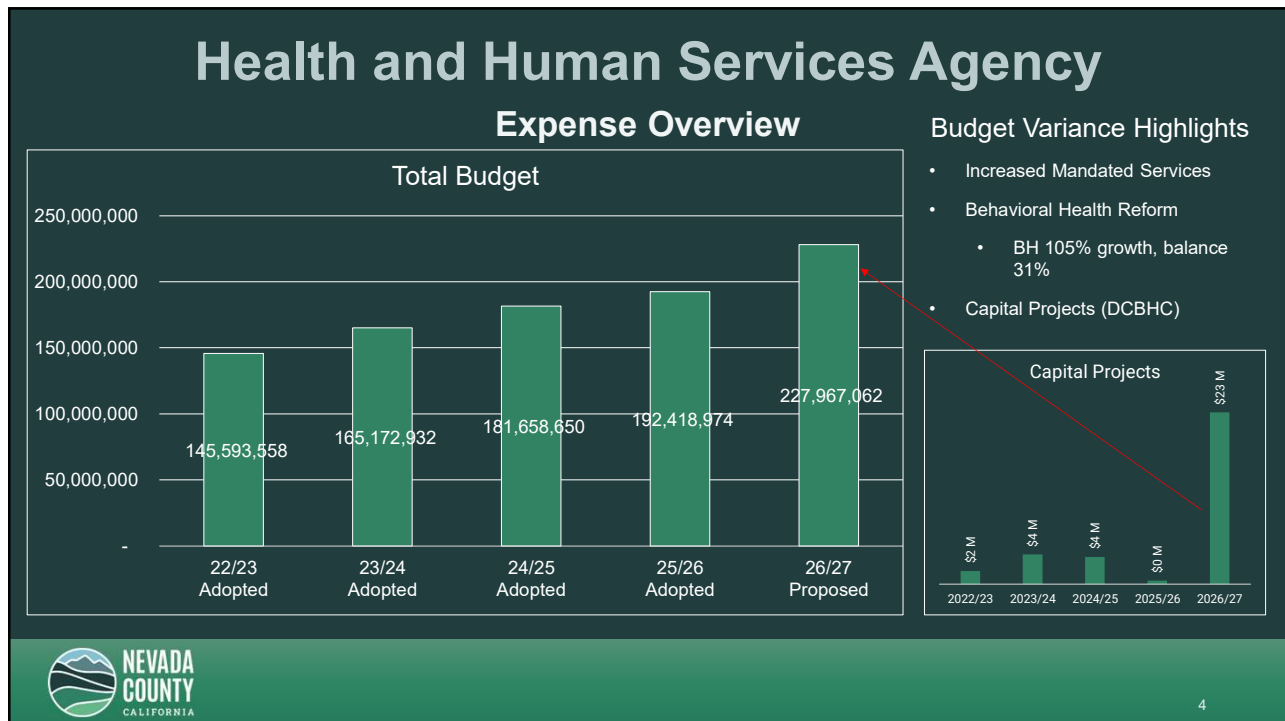
```
graph TD; HHSA[HHSA] --- Admin[HHSA Admin]; HHSA --- Behavioral[Behavioral Health]; HHSA --- Child[Child Support]; HHSA --- Housing[Housing & Community Services]; HHSA --- Probation[Probation]; HHSA --- Defender[Public Defender]; HHSA --- Public[Public Health]; HHSA --- Social[Social Services]
```



2



3



4

Health and Human Services Agency Fund Balance Analysis

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
1322 - COM CORREC PERFORM INCENT	625,734	721,698	(95,964)	2,963,771
1323 - CORRECTL TRG-PROBATION	17,242	17,042	200	11,860
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
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 ENFRMNT SVCS - JJCPA	586,047	550,829	35,218	971,831
1645 - CDBG REHAB REVOLVING LOAN	2,100	-	2,100	468,358
MISCELLANEOUS AGENCY FUNDS	462,455	438,900	23,555	856,505
REALIGNMENT FUNDS	32,260,211	33,254,448	(994,237)	15,466,954
	214,192,586	227,967,062	(13,774,476)	



5

Health and Human Services Agency Fund Balance Analysis

- Fund 1512 (BHSA) planned/required use in Behavioral Health to align with 3-year BHSA plan
- Fund 1589 includes \$2M match for BHCIP facility
- Fund 1608/1611 planned use in Housing for owner occupied housing, tenant based rental assistance and first-time home buyers programs
- Fund 1632 planned use in Housing for matching funds for Lone Oak II project
- Realignment Funds being used across the Agency to fill in gaps between State/Federal funding and service delivery requirements, with healthy reserves
 - Certain budget gaps at budget time typically don't fully materialize due to budgeting practices related to contracting



6

HHSA Admin


Programs and Services

Fiscal

Personnel

Contracts

Truckee

NEVADA
COUNTY
CALIFORNIA

7

7

HHSA Admin

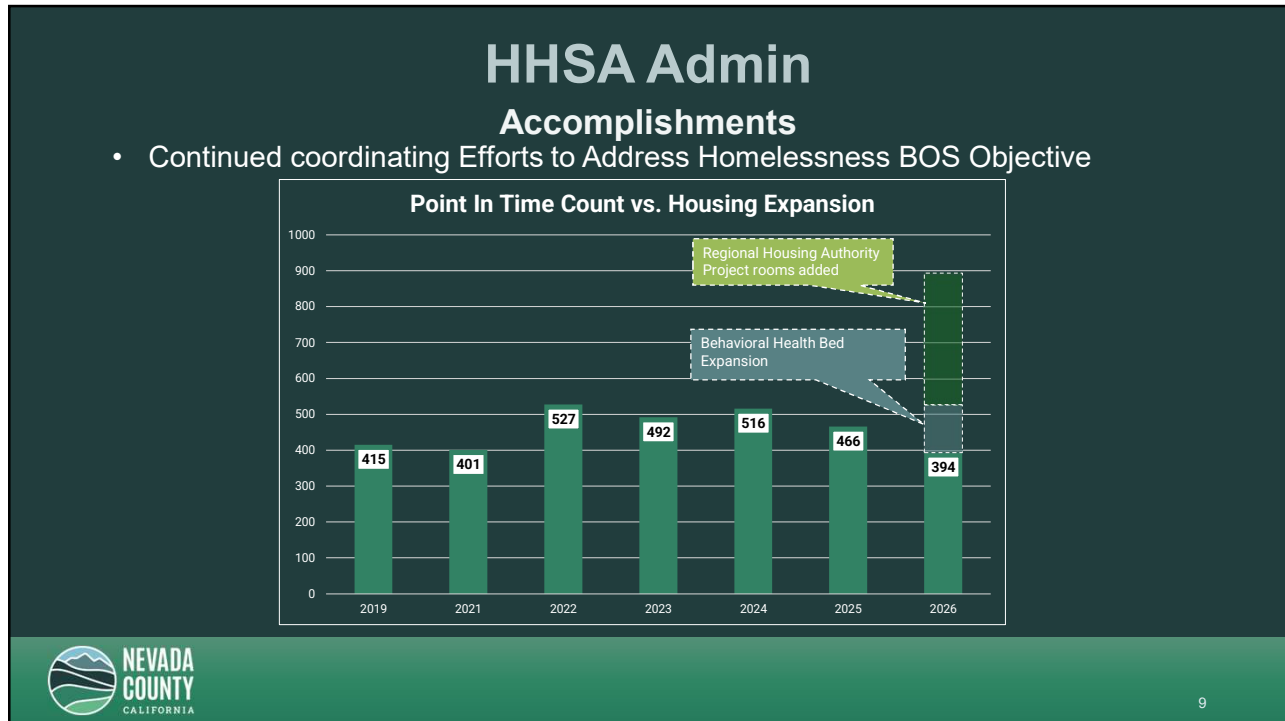
Accomplishments

- Medi-Cal Administrative Activity Expansion
- Capital Projects including Deer Creek Behavioral Health Center, Badger Lane, HomeKey Projects and more
- Worked to address the BOS priority of housing, including middle income down payment assistance, pro-housing, and continued development of housing
- Working with Partnership Health Plan on care for Medi-Cal recipients
- Analyzed and communicated the impacts of State and Federal policy changes, including H.R. 1

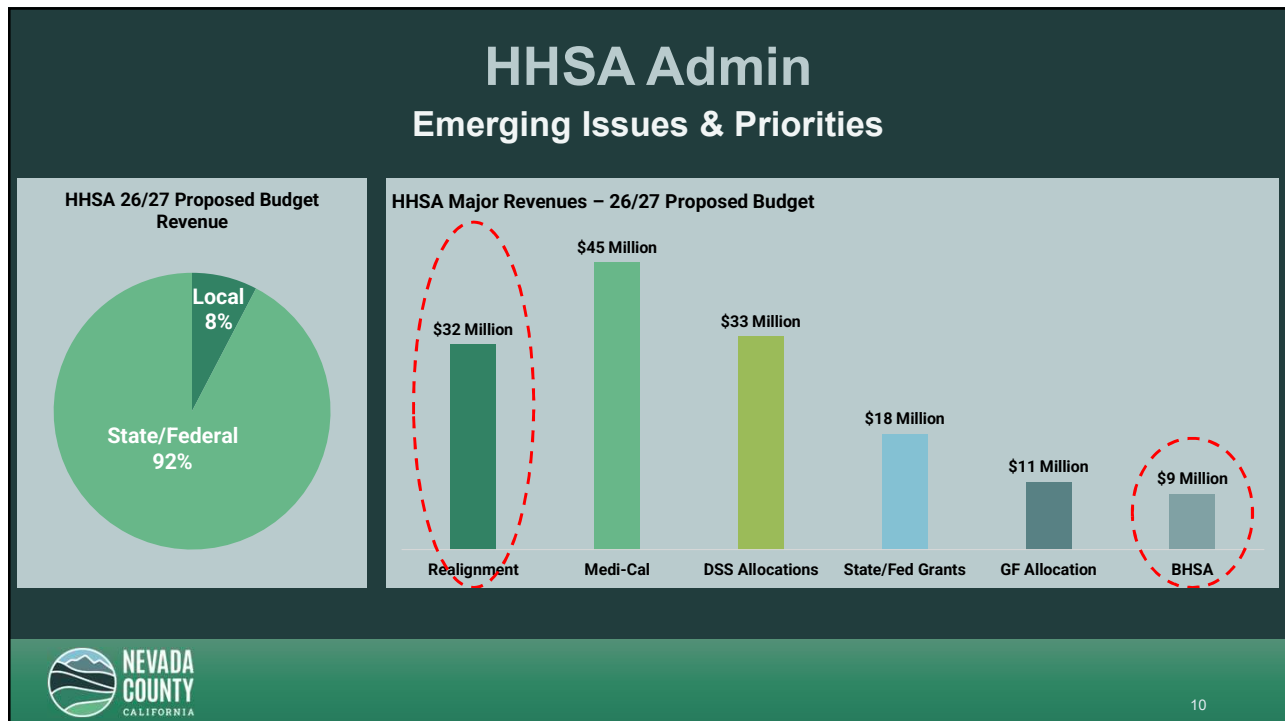
NEVADA
COUNTY
CALIFORNIA

8

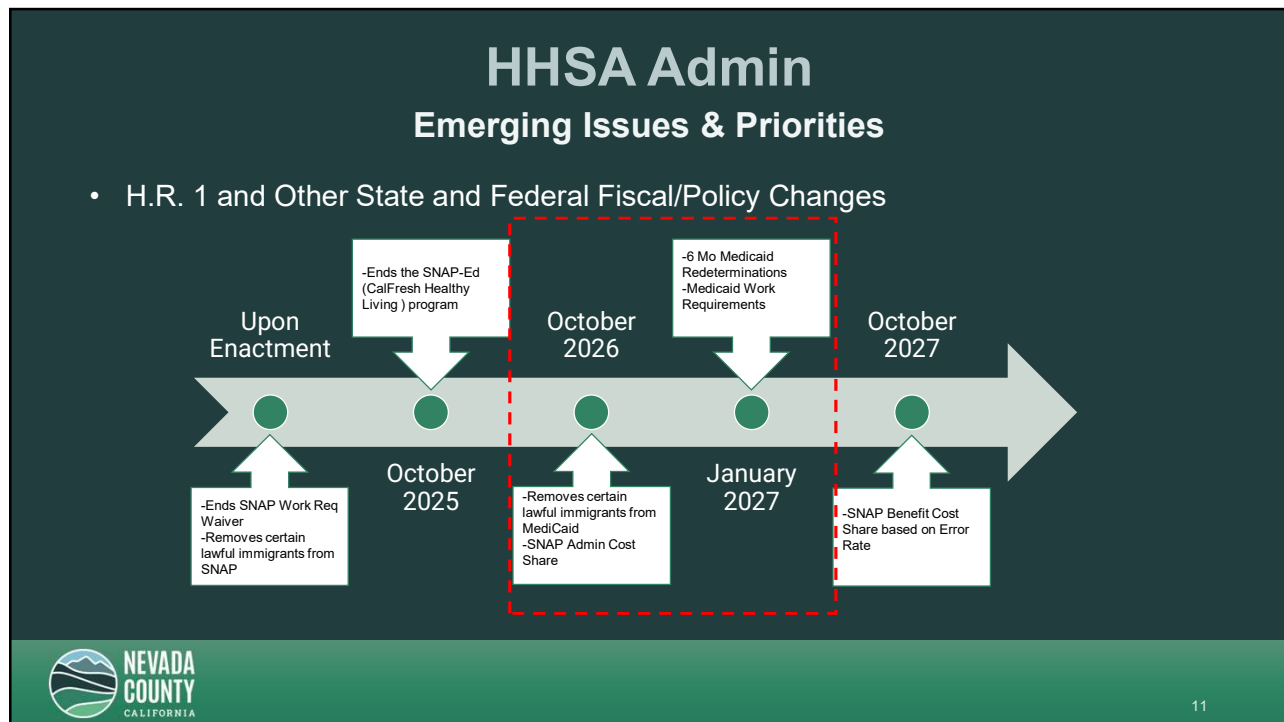
8



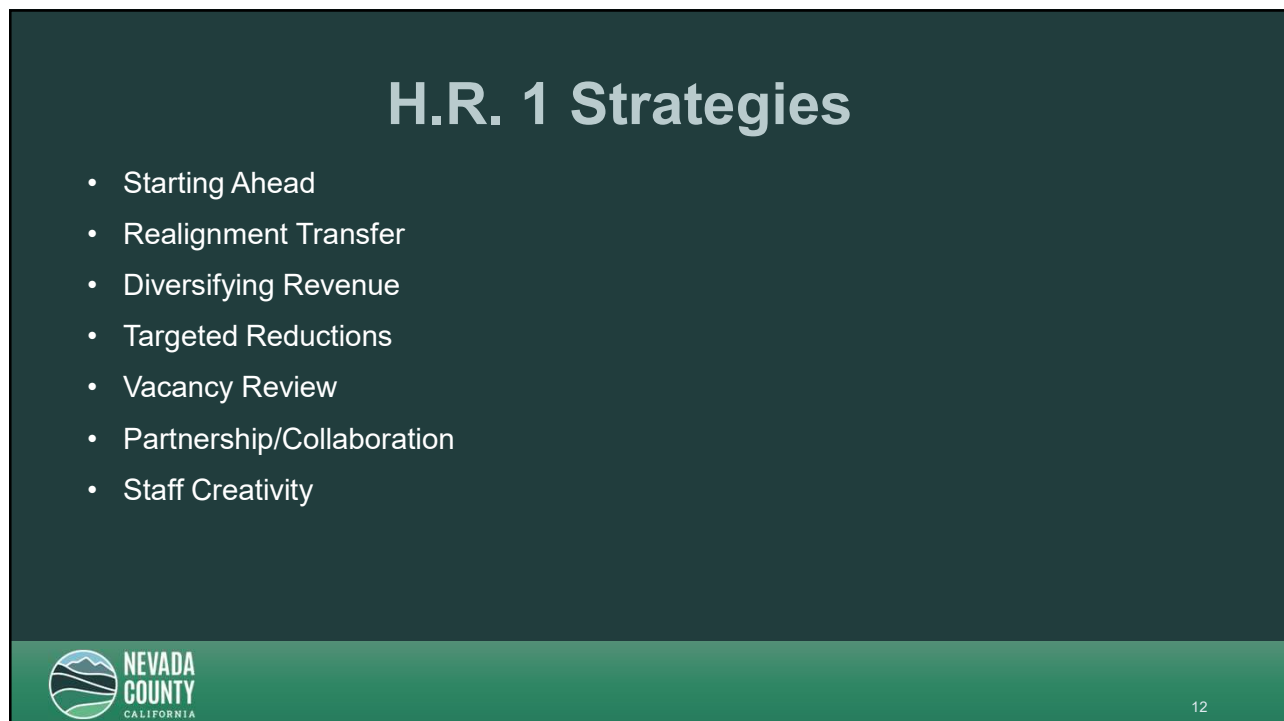
9



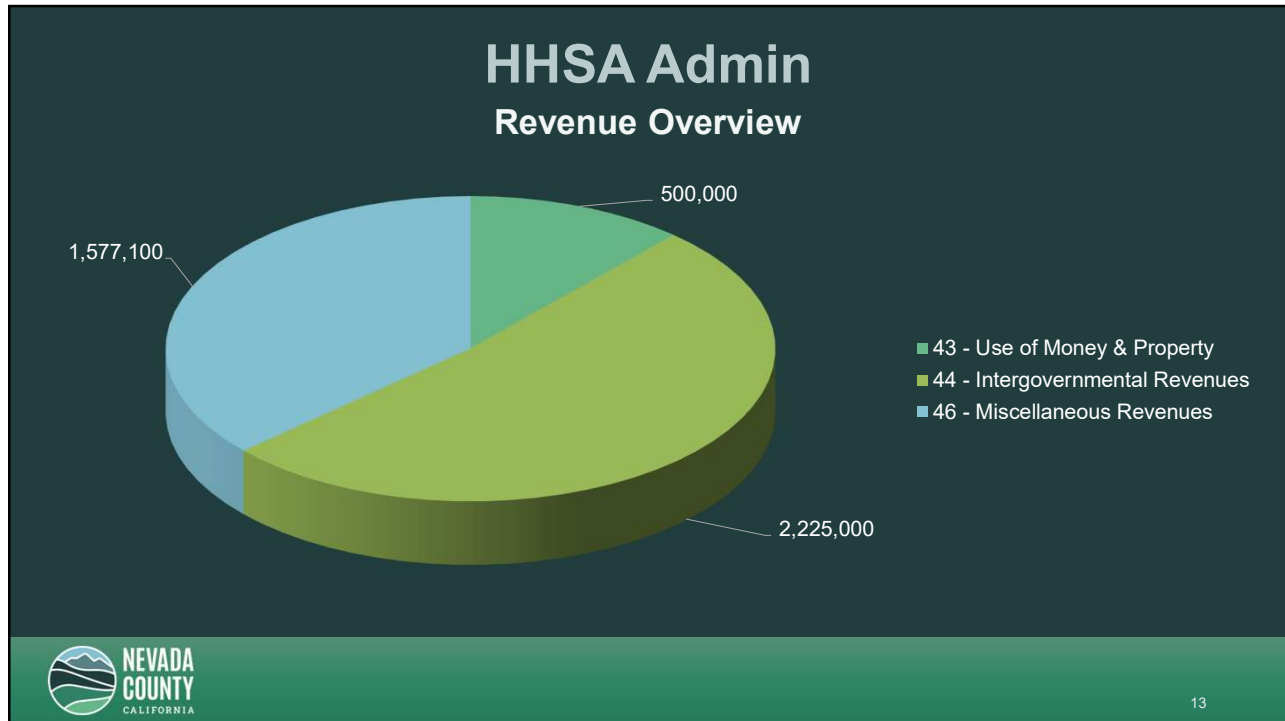
10



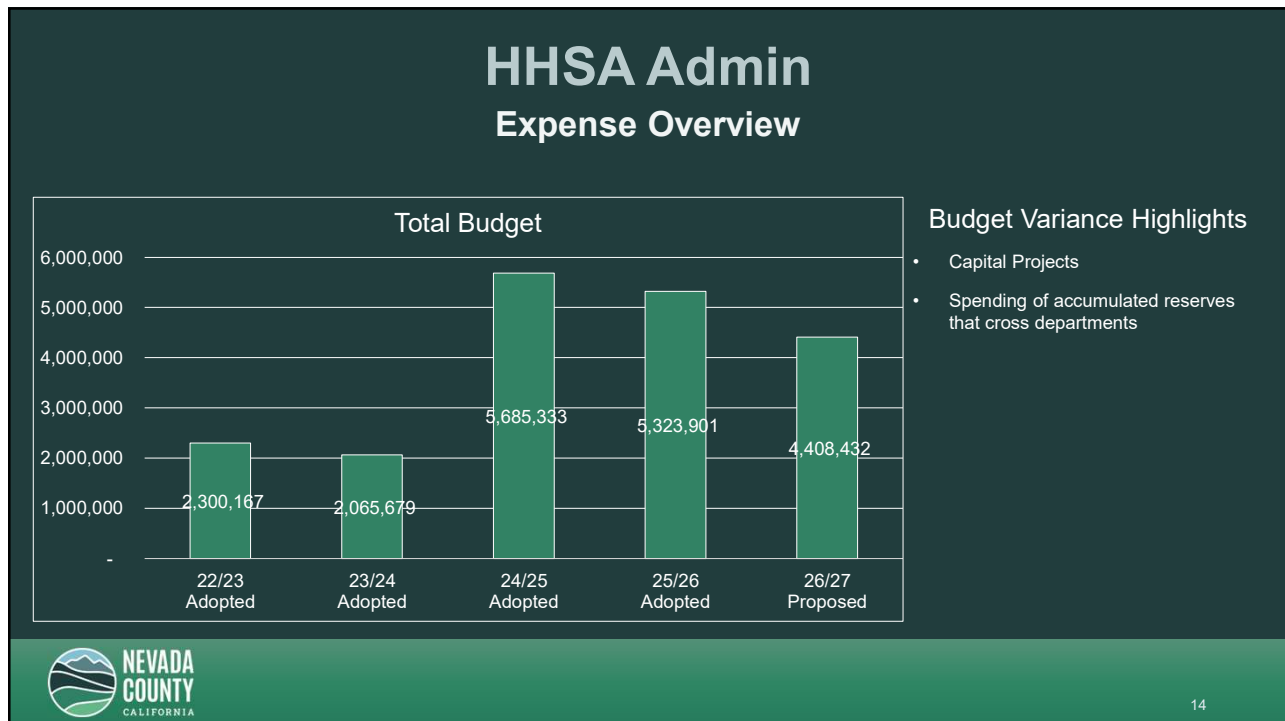
11



12



13



14

HHSA Admin

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
30.00	32.00	32.00		32.00	32.00



15

Behavioral Health

Programs and Services

Adults

Children

SUD / Forensic

Homelessness



16

Behavioral Health Accomplishments

- Increased Medi-Cal Revenues by 250% due to payment reform
- Improved clinical care for toddlers impacted by trauma through grant funding
- Increased the number of people receiving substance use treatment to 260, a 60% increase
- Responded to three times as many requests for services for people interested in entering treatment court programs (124 in 2025 vs. 39 in 2022)
- Opened the Commons Resource Center
- Improved data analytics capabilities which allowed for top ranking in the State regarding meeting Mental Health Plan statewide measures



17

17

Behavioral Health Accomplishments

- Secured \$23M grant to construct the Deer Creek Behavioral Health Center



18

18

Behavioral Health

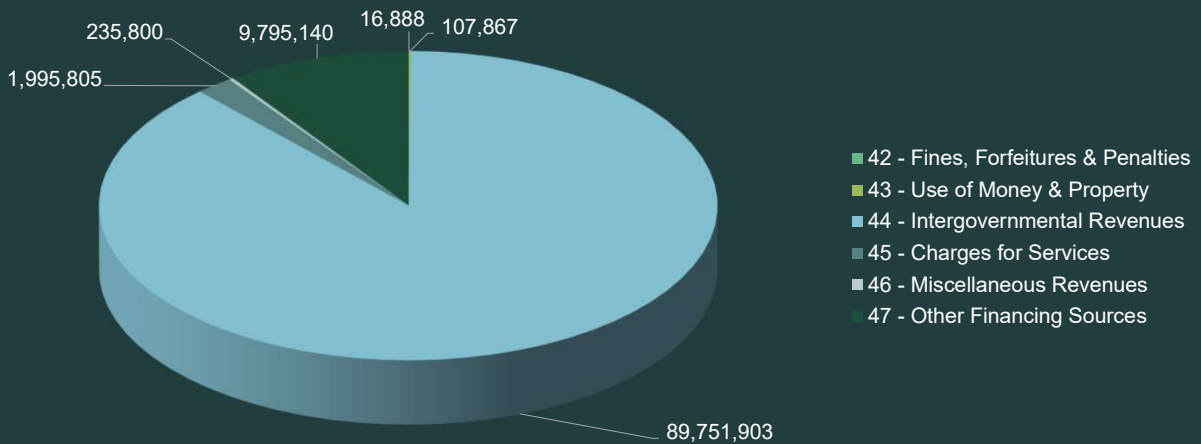
Emerging Issues & Priorities

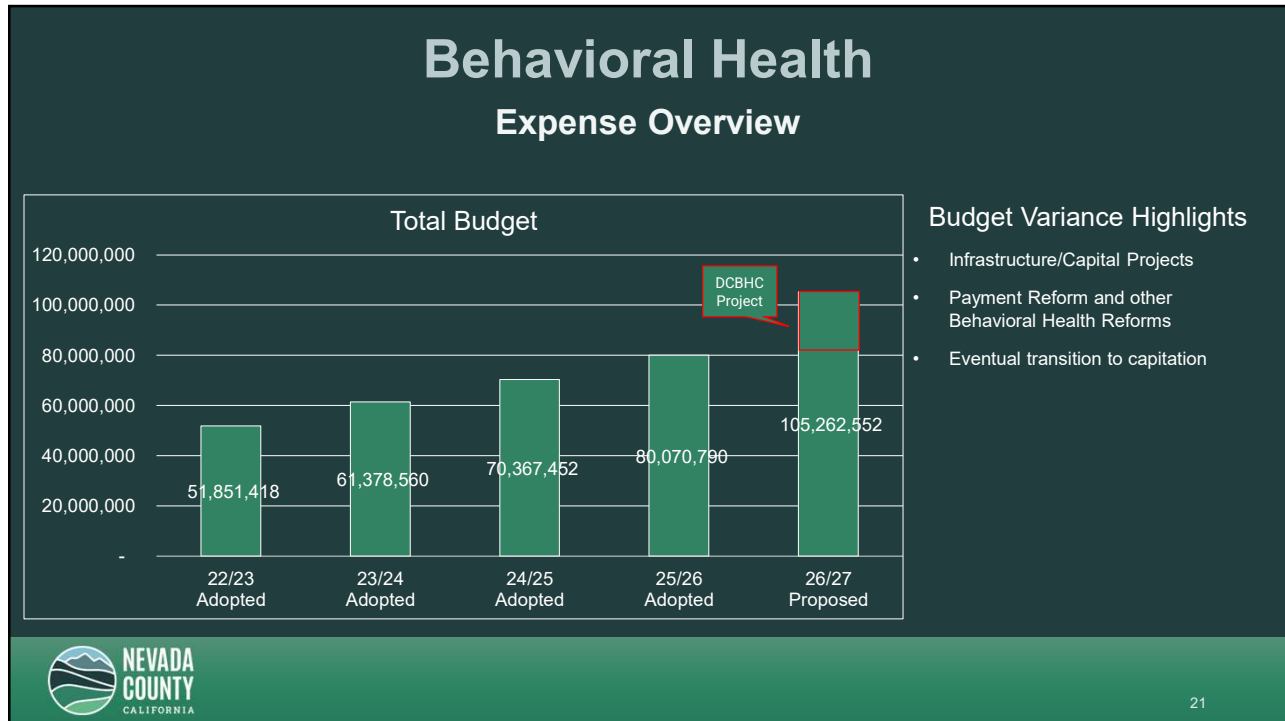
- Continued implementation of capital projects (DCBHC and HomeKey)
- Continue to maximize revenue
- Pace of State reforms and regulations
- H.R.1 Impacts, including uninsured non Medi-Cal Eligible population
- Housing and Homelessness
- Focus on Substance Use Disorder services, including overdose prevention



Behavioral Health

Revenue Overview





21

Behavioral Health Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
63.75	70.75	74.75		76.75	76.75

NEVADA COUNTY CALIFORNIA

22

Child Support Services

Programs and Services

Locate

Establishment

Enforcement


23

23

Child Support Services

Accomplishments


Increased collections to \$7.7M (7% increase)


Partnered with Bright Futures for Youth on 5th annual backpack drive

Supported adjacent rural child support agencies with specialized enforcement

Ranked 2nd in the State on Federal Performance Measures:

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%




24

24

Child Support Services

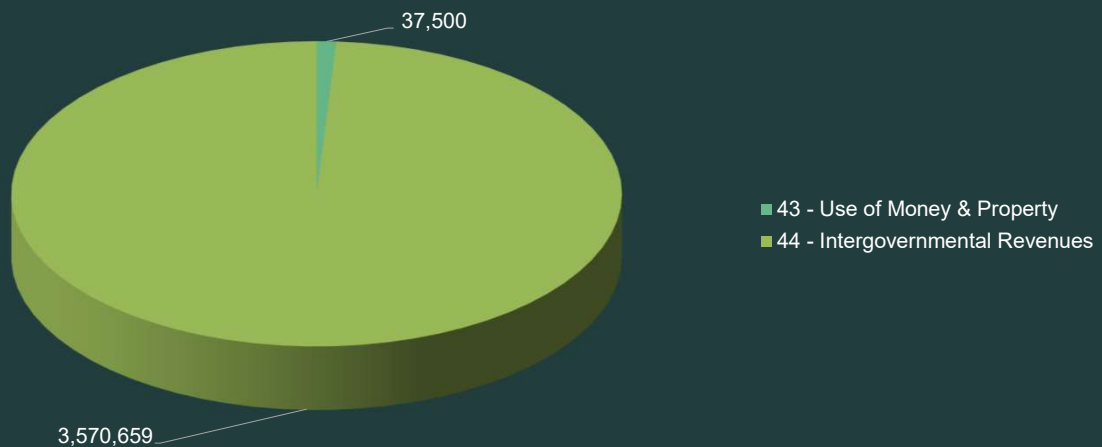
Emerging Issues & Priorities

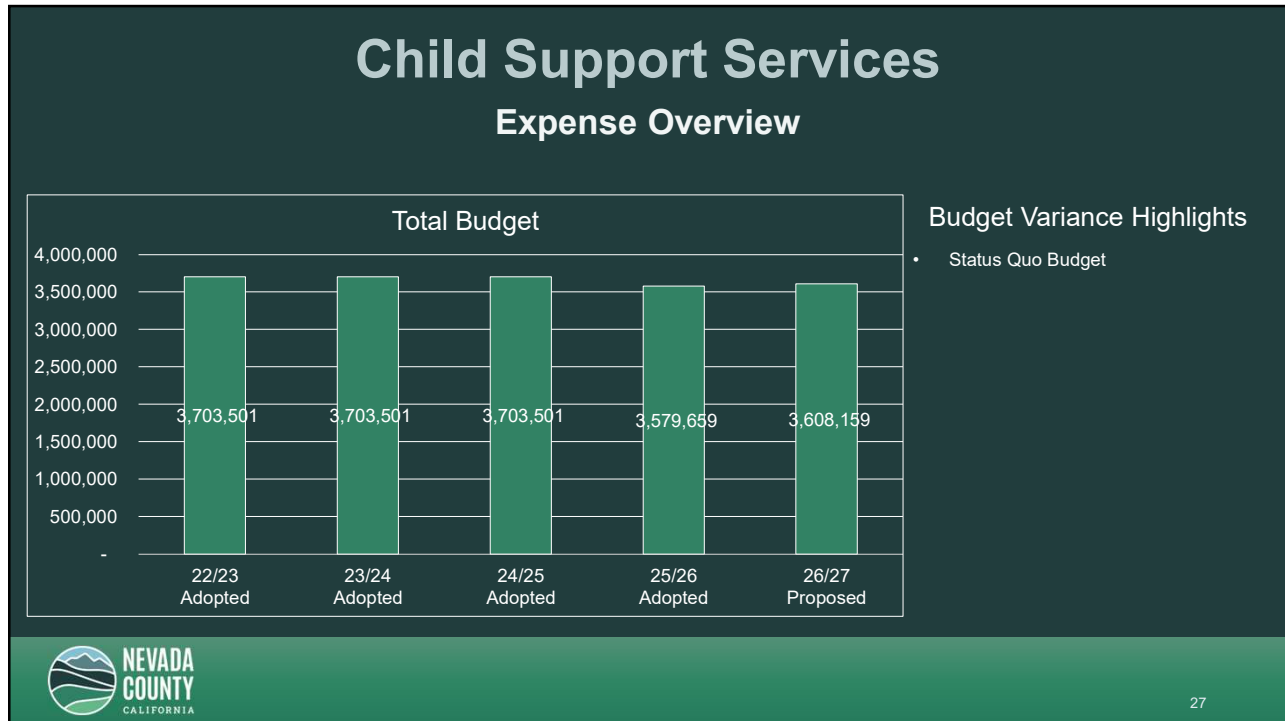
- Increasing awareness of the value of the child support program
- AB 1643 – Child Support Auto Enrollment
- Navigate reforms that impact collections
- Expand access in Eastern County



Child Support Services

Revenue Overview





27

Child Support Services Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
18.00	18.00	17.00		16.00	16.00

28

28

Housing and Community Services

Programs and Services

Housing

Community
Services



29

29

Housing and Community Services

Accomplishments

- Middle Income Down Payment Assistance Program
- Worked with CDA on housing policy including Alternative Housing Ordinance and Pro-Housing designation
- Implemented the MORE program to repair and replace mobile homes
- Worked with Regional Housing Authority to facilitate low-income projects
- Advanced HomeKey applications to expand Permanent Supportive Housing
- Completed housing projects including Badger Lane and Habitat for Humanity



30

30

Housing and Community Services

Emerging Issues & Priorities

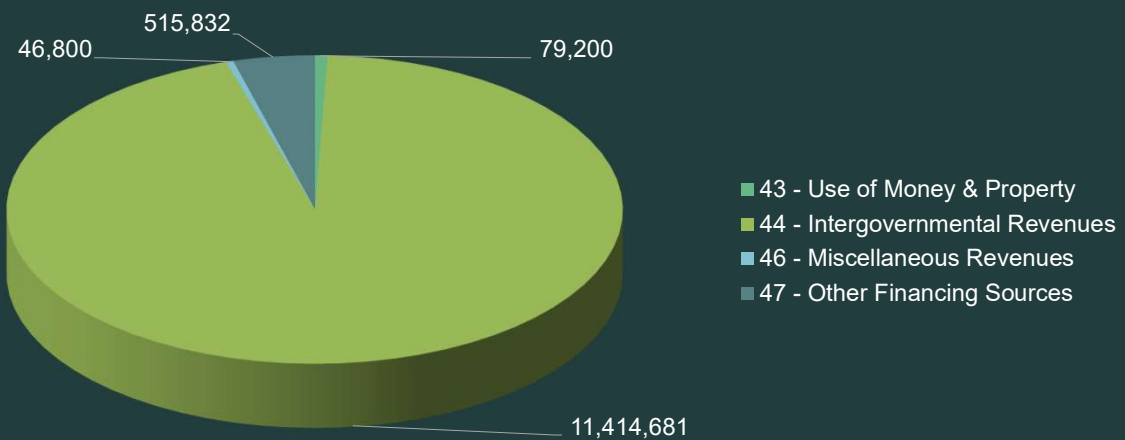
- Cost of housing continues to be a major driver of homelessness and need for other HHSA services
- Continue facilitating the development of housing units across a spectrum from treatment housing through middle-income housing
- Pursue more housing preservation programs like MORE
- Continue applying for and implementing grants like CDBG
- The proposed budget includes \$200,000 in one-time, HHSA restricted funding to support a Community Based Organization grant focusing on organizations impacted by State/Federal funding reductions.



31

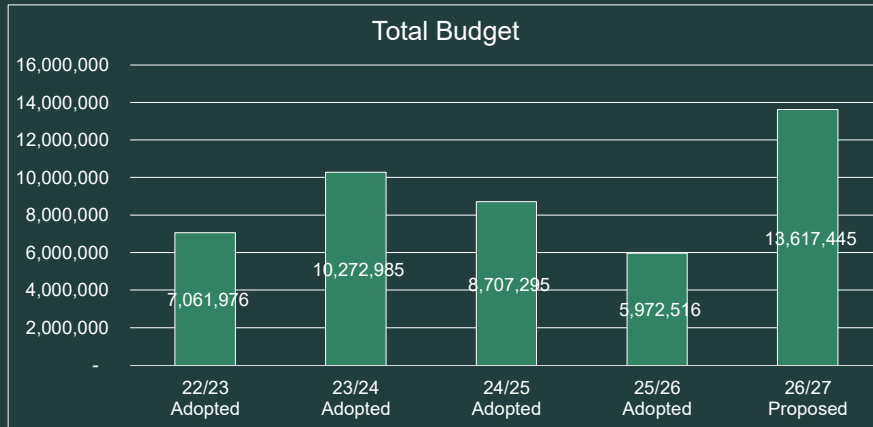
Housing and Community Services

Revenue Overview



32

Housing and Community Services Expense Overview



Budget Variance Highlights

- Always fluctuates based on projects/grants
- 26/27 HOME Grant for Lone Oak II - \$9 Million
- Some re-budgeting (Lone Oak II originally not awarded credits)



Housing and Community Services Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
2.00	2.00	3.00		3.00	3.00




Probation


Programs and Services

Adult Probation

Juvenile Probation

Pretrial Services





35

35

Probation

Accomplishments

- The Probation Department took the lead role to implement Proposition 36.
- Recidivism rates for juvenile (6.7%) and adult (11.8%) well below state average.
- Increased services to Spanish speaking clients.
- Expanded Independent Living Program to all probation youth via JJCPA funds to provide a wider array of skill education to previously underserved youth.
- Continued 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.



36

36

Probation

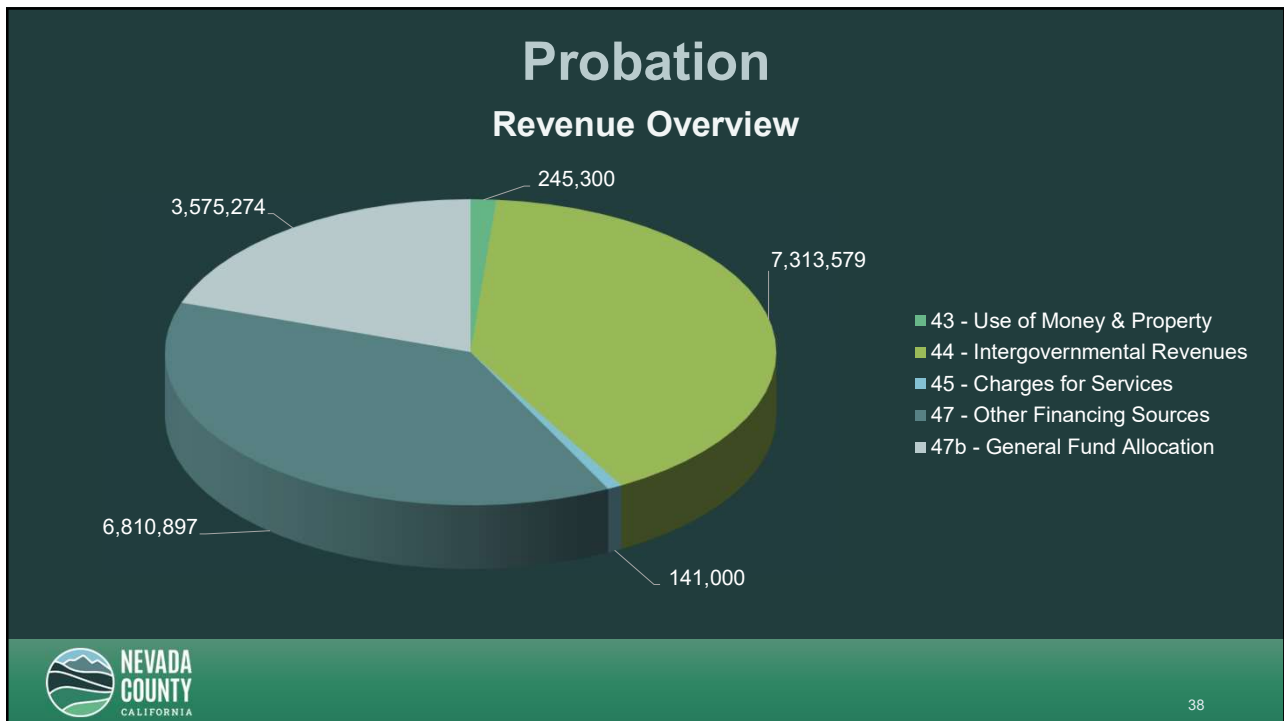
Emerging Issues & Priorities

- Continue work to support the General Fund by maximizing alternative funding including Realignment, Medi-Cal Administrative funding, and billing for treatment
- Continue working with the courts on an effective, right-sized pre-trial program
- Probation is at the forefront of Prop 36 and other criminal justice reform

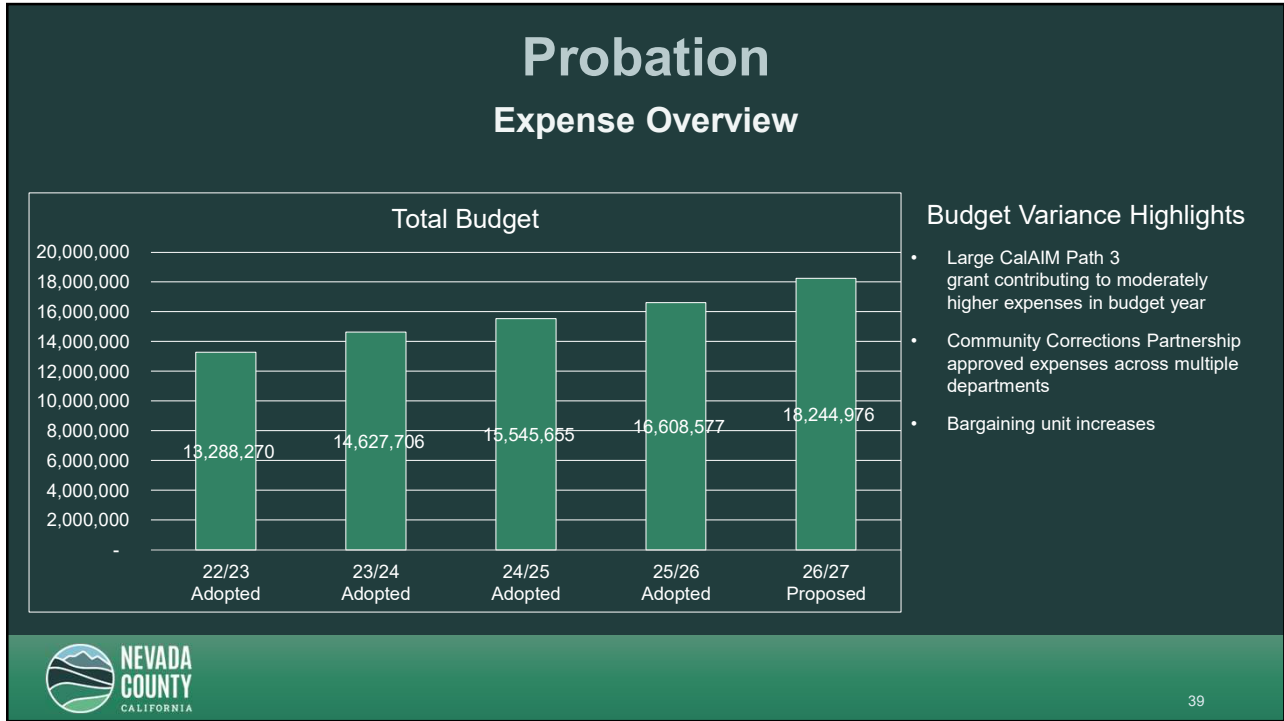


37

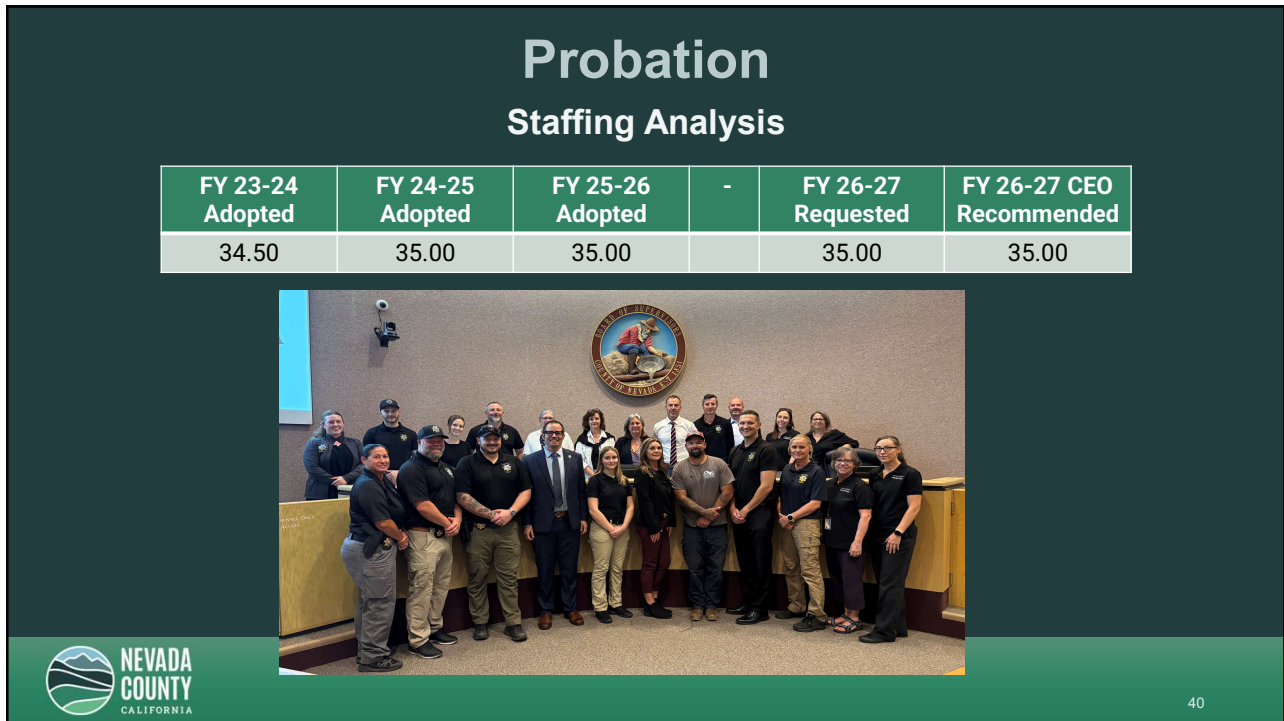
37



38



39



40

Public Defender Programs and Services



A diagram with a dark green background. At the top, the text 'Public Defender Programs and Services' is centered in white. Below this, three light green rectangular boxes are arranged horizontally, each containing white text: 'Criminal Defense', 'Mental Health Petitions', and 'Conservatorships'. At the bottom left is the Nevada County California logo, and at the bottom right is the number '41'.

Criminal Defense

Mental Health Petitions

Conservatorships

 NEVADA COUNTY CALIFORNIA

41

41

Public Defender Accomplishments

- Received a CSAC Innovation award (along with partners) for the Incompetent to Stand Trial program
- Represented 1,765 clients in 2025
- Through a rural internship program, utilized law-student interns
- Supported clients with housing and other needs through an embedded personal services coordinator



A slide with a dark green background. At the top, the text 'Public Defender Accomplishments' is centered in white. Below this, a bulleted list of four items is presented in white text. At the bottom left is the Nevada County California logo, and at the bottom right is the number '42'.

 NEVADA COUNTY CALIFORNIA

42

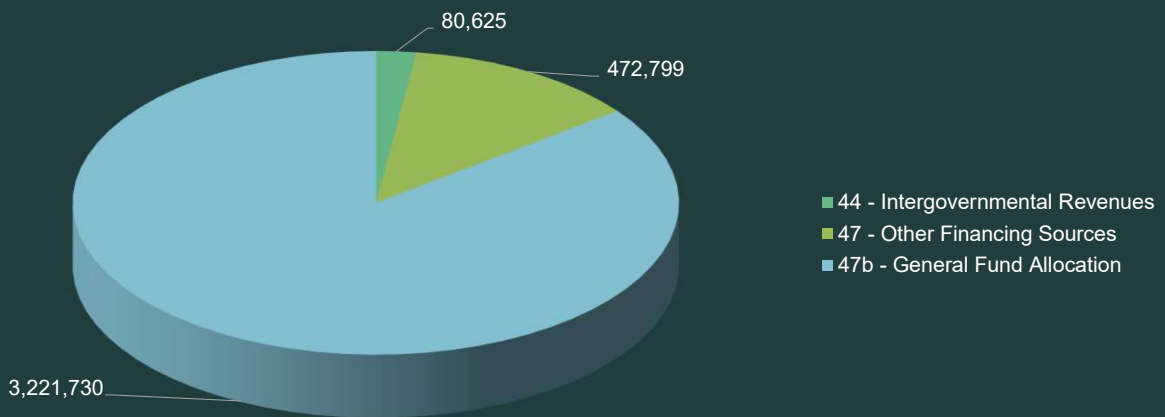
42

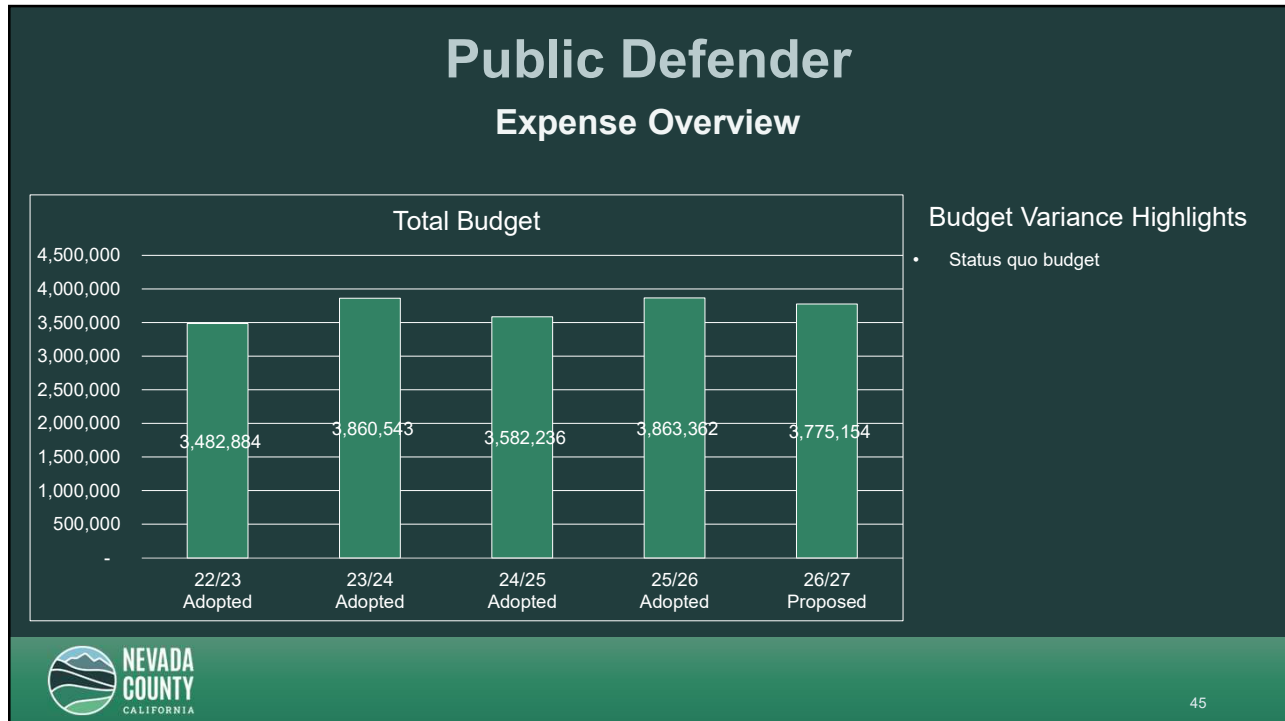
Public Defender Emerging Issues & Priorities

- Diversification of funding to support broader connection to services
- Continue integration with HHSa to facilitate better access to services
- Veteran's Court
- Caseloads continue to be a challenge, with the National Public Defender Workload Study providing new information to be utilized to ensure appropriate representation.



Public Defender Revenue Overview





45

Public Defender Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
14.00	14.00	14.00		14.00	14.00

NEVADA COUNTY CALIFORNIA

46

46

Public Health

Programs and Services

Health and
Wellness

Client Care
Services

Emergency
Preparedness




47

47

Public Health

Accomplishments

- Utilized the CSAC award winning Mobile Health Van to deliver services at critical access points
- Worked with HHS Admin to expand Medi-Cal Administrative billing
- Developed a highly collaborative Community Health Improvement Plan
- Continued critical core services, including immunizations, the oral health program, communicable disease response and much more
- Navigated reduced federal funding while maintaining services where possible



48

48

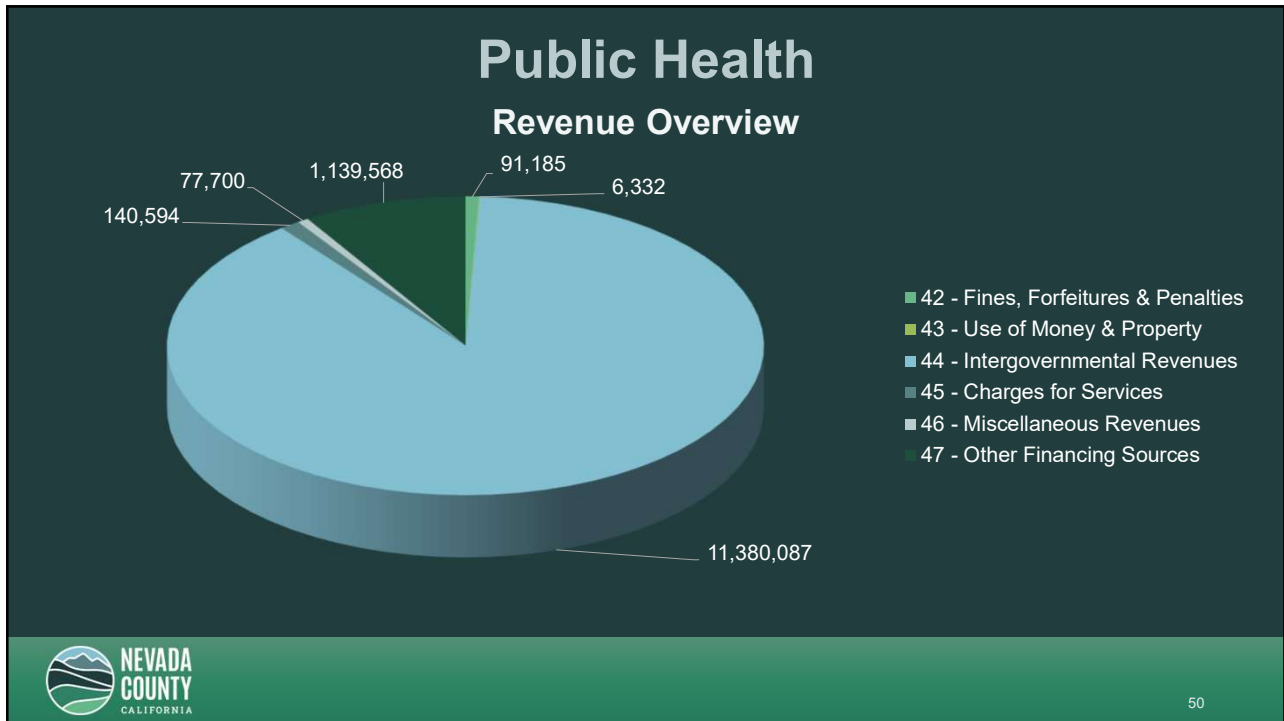
Public Health

Emerging Issues & Priorities

- Changes and reductions to State and Federal Funding, including known expiration of COVID-era grants, and new cuts from the federal government
- One of the first impacts of H.R.1 is the elimination of the CalFresh Healthy Living program
- H.R.1 will have implications for county indigent health programs, which could impact Public Health in unknown ways
- Continued program efficiency and diversification of funding
- Continue expanding Medi-Cal Administrative billing beyond Public Health

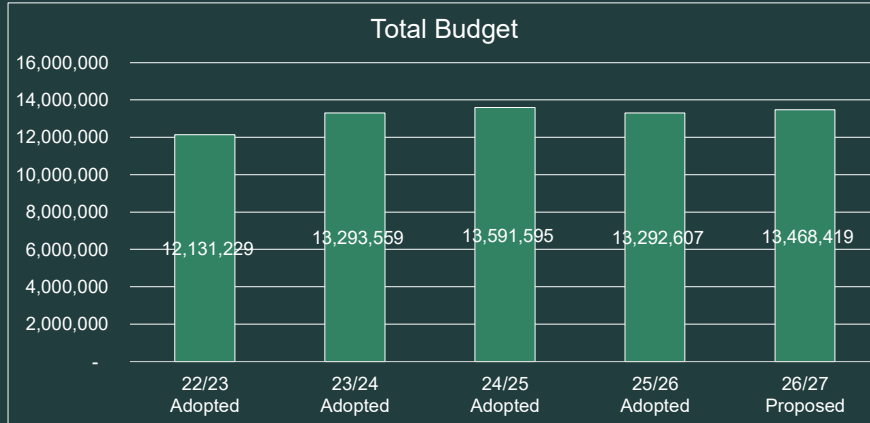

49

49



50

Public Health Expense Overview



Budget Variance Highlights

- Relatively flat despite general inflation due to expiration of COVID-era grants
- Healthy fund balance supports a planful approach to right-sizing and preparation for H.R.1 Impacts



Public Health Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
43.60	43.10	43.10		42.30	42.30



Social Services

Programs and Services

Adult Services

Child Welfare

Veteran's
Services

Eligibility &
Employment



53

53

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 has successfully helped 100 children achieve permanency through adoption since program launch in 2017.
- Veteran's Services received recognition from the California State Association of Counties for the Veterans Outreach and Wellness (VOW) Program.
- 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.
- Eligibility and Employment was one of 12 counties to process all outstanding Medi-Cal unwinding related renewals by the required date of January 31, 2025.



54

54

Social Services

Emerging Issues & Priorities

Core Service Goals

- Process 100% of IHSS Community First Choice Option (CFCO) cases timely and accurately to provide excellent customer service and to avoid costly County penalties.
- Child Welfare will keep children safe by maintaining a 9.7%, or below, maltreatment recurrence rate in the 12 months following a substantiated claim.
- 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.
- Process 90% of CalFresh approvals within 30 days to provide excellent customer service and in alignment with Federal and State regulations.
- Process 90% of Medi-Cal approvals within 45 days to provide excellent customer service and in alignment with Federal and State regulations.



55

55

Social Services

Emerging Issues & Priorities

Emerging Issues – H.R.1

CalFresh

- Work Requirements – upon enactment
- Administrative Cost Share – included in this budget
- State share of benefit cost based on error rate – October 2027

Medi-Cal

- 6-month redetermination – January 2027
- Work Requirements – January 2027

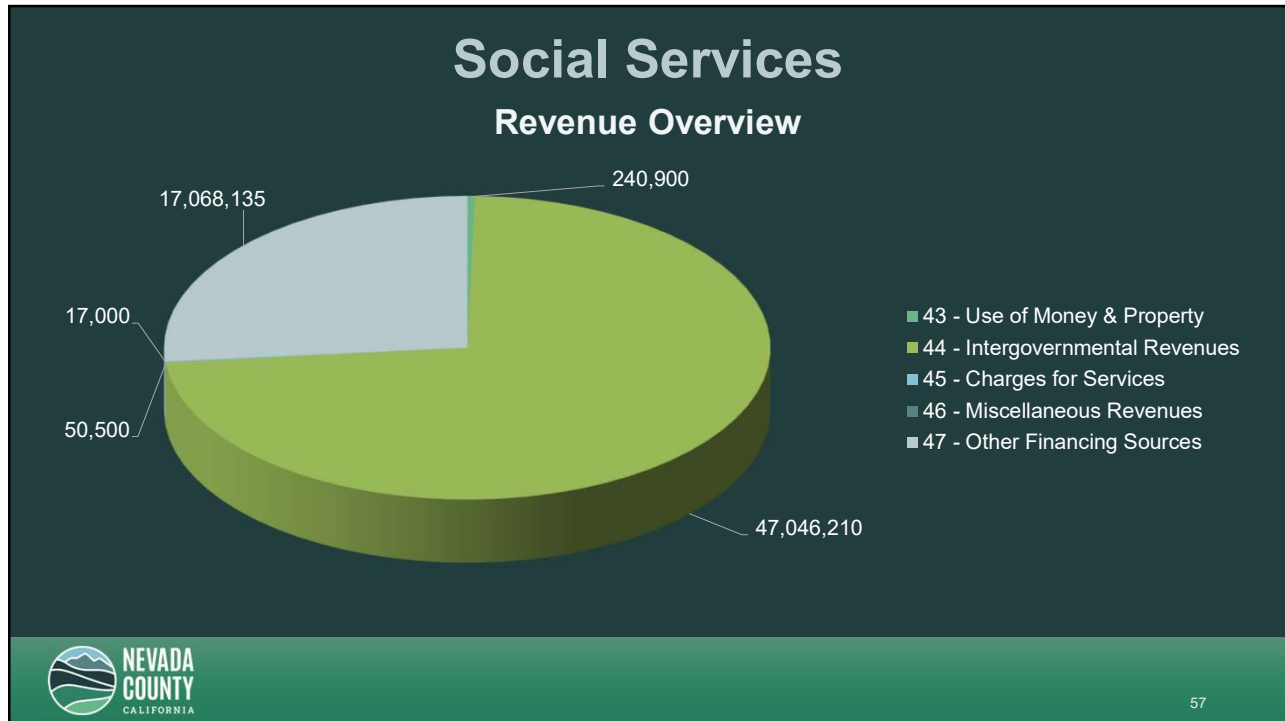
Priority

- Minimizing Medi-Cal disenrollment is critical to avoid cascading impacts



56

56



57



58

Social Services

Staffing Analysis

FY 23-24 Adopted	FY 24-25 Adopted	FY 25-26 Adopted	-	FY 26-27 Requested	FY 26-27 CEO Recommended
104.00	110.00	113.00		111.00	111.00



HHSA

Summary Trends and Priority Strategies

- Minimize Medi-Cal disenrollment to avoid cascading impacts
- Enhance efficiency and diversification of revenue, including grants and MAA
- Continue to manage capital projects
- Analyze, educate, advocate around policy impacts
- Manage expenses through vacancy review, and targeted budget reductions
- Partnership/Collaboration
- Staff Creativity





61