



County Executive Office
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NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo

MEETING DATE: May 12, 2026

TO: Board of Supervisors

FROM: Alison Lehman, CEO

SUBJECT: Board of Supervisors' response to the FY 2025/26 Nevada County Grand Jury Report, dated April 16, 2026, entitled "*Planning for the Future: The Board of Supervisors' Approach to the Growing \$220-Million Problem of Unfunded Pension Liabilities*"

RECOMMENDATION:
Accept the Presentation.

FUNDING:
There are no funding impacts associated with this item.

BACKGROUND:
As required by the California Penal Code section 933 (b), the Board of Supervisors must submit comments to the presiding judge of the Superior Court on the findings and recommendations included in the Civil Grand Jury Report pertaining to matters under the control of the Board.

Responses to Grand Jury recommendations must indicate one of the following actions:

1. The recommendation has been implemented.
2. The recommendation has not yet been implemented but will be by a certain date.
3. The recommendation requires further analysis to be completed within six months.
4. The recommendation will not be implemented for reasons as explained.

Staff have prepared draft responses to each of the findings and recommendations requiring a response for the Board's consideration. The responses to findings and recommendations are based on examination of official county records, and review of the responses by the County Executive Officer.

Following Board approval of the responses, they will be submitted to the Presiding Judge of the Nevada County Superior Court as required by the California Penal Code. These responses

must be submitted to the judge within 90 days after receipt of the Grand Jury Report, which is July 15, 2026.

Item Initiated by: Erin Mettler, Deputy County Executive Officer/CFO

Approved by: Alison Lehman, County Executive Officer