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NEVADA COUNTY BOARD OF SUPERVISORS  
Board Agenda Memo

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**MEETING DATE:** April 7, 2026

**TO:** Board of Supervisors

**FROM:** Shannan Moon, Sheriff-Coroner-Public Administrator

**SUBJECT:** Resolution authorizing execution of an agreement with the California Department of Parks and Recreation, Division of Boating and Waterways, for reimbursement of boating safety enforcement costs for fiscal year 2026/27.

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**RECOMMENDATION:** Adopt Resolution

**FUNDING:** This discretionary funding is for fiscal year 2026/27 and will impact the Sheriff's Operations budget in the amount of \$68,406.07. There will be no impact to the General Fund.

**BACKGROUND:** The attached Resolution and Agreement are required by the California Department of Boating and Waterways for participation in the state-assisted programs for boating safety and enforcement. It provides a maximum of \$68,406.07 in funding to reimburse the Sheriff's Office for costs related to the Boating Safety and Enforcement Program for fiscal year 2026/27. The application for this funding was approved by the Board of Supervisors by Resolution 25-527 on 11/18/2025.

The California Department of Parks and Recreation Boating and Waterways requires that the Board Resolution 1) grants the Sheriff, or her designee, with authority to sign the agreement as well as all claims related to this grant, and 2) authorizes the County Auditor-Controller to certify prior year vessel taxes, and 3) state that 100% of the vessel taxes shall be committed to the program.

The Sheriff's Office has participated in this enforcement program for over forty years. The Program allows the Sheriff's Office to assign specially trained deputies to patrol the County's waterways throughout the summer months when the number of visitors to the area is at its peak. Funds received from this program and a portion of the personal property tax assessed on boats pay a portion of the cost of deputies' salaries and benefits, boats, training, maintenance, and other

program related costs. Without this financial support, we would be limited to only reactive emergency enforcement of watercraft law or boating safety regulations on our county lakes.

**Initiated and Approved by:** Shannan Moon