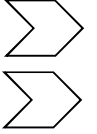


BOARD OF SUPERVISORS

Julie Patterson-Hunter, Clerk of the Board



<input type="checkbox"/> Clerk of the Board (10101)	\$ 1,159,468
<input type="checkbox"/> Assessment Appeals Board (11001)	8,001
Total	\$ 1,167,469





Board of Supervisors Summary

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>																		
Revenues																								
Taxes	-	-	-	-	-	NA																		
Licenses, Permits & Franchises	-	-	-	-	-	NA																		
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA																		
Use of Money & Property	-	-	-	-	-	NA																		
Federal/State Intergovernmental	-	-	-	-	-	NA																		
Charges for Services	2,926	3,075	3,318	3,200	3,200	4.1%																		
Miscellaneous Revenues	1,502	-	218	200	200	NA																		
Other Financing Sources	-	-	-	-	-	NA																		
General Fund Transfers	-	-	-	-	-	NA																		
General Fund Allocation	1,014,704	1,131,686	1,113,553	1,164,069	1,164,069	2.9%																		
Total Revenues	1,019,132	1,134,761	1,117,090	1,167,469	1,167,469	3%																		
Expenses																								
Salaries & Benefits	818,678	864,392	853,382	897,950	897,950	3.9%																		
Services & Supplies	88,079	112,295	104,106	116,050	116,050	3.3%																		
Other Charges	27,039	32,820	34,348	29,690	29,690	-9.5%																		
Overhead Cost Allocation (A87)	85,336	125,254	125,254	118,177	118,177	-5.7%																		
Capital Assets	-	-	-	-	-	NA																		
Other Financing Uses	-	-	-	5,602	5,602	NA																		
Interfund Activity	-	-	-	-	-	NA																		
Contingency	-	-	-	-	-	NA																		
Total Expenses	1,019,132	1,134,761	1,117,090	1,167,469	1,167,469	3%																		
Fund Balance Added (Used)	-	-	-	-	-																			
Staffing:	10.00	10.00	10.00	10.00	10.00																			
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center;">June 30, 2015 Projected Fund Balance</th> <th style="text-align: center;">FY 15/16 Revenue</th> <th style="text-align: center;">FY 15/16 Expense</th> <th style="text-align: center;">FY 15/16 Net Change</th> <th style="text-align: center;">June 30, 2016 Projected Fund Balance</th> </tr> </thead> <tbody> <tr> <td>GENERAL FUND</td> <td style="text-align: center;">Fund # 0101</td> <td style="text-align: center;">*</td> <td style="text-align: right;">1,167,469</td> <td style="text-align: right;">1,167,469</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="2"></td> <td colspan="2" style="text-align: center;">1,167,469</td> <td style="text-align: center;">1,167,469</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>								June 30, 2015 Projected Fund Balance	FY 15/16 Revenue	FY 15/16 Expense	FY 15/16 Net Change	June 30, 2016 Projected Fund Balance	GENERAL FUND	Fund # 0101	*	1,167,469	1,167,469	-			1,167,469		1,167,469	-
	June 30, 2015 Projected Fund Balance	FY 15/16 Revenue	FY 15/16 Expense	FY 15/16 Net Change	June 30, 2016 Projected Fund Balance																			
GENERAL FUND	Fund # 0101	*	1,167,469	1,167,469	-																			
		1,167,469		1,167,469	-																			

* See General Fund Balance and Reserves in Section 1 for the FY 2015-16 General Fund analysis.



Board of Supervisors/Clerk of the Board

Mission Statement:

Nevada County Mission: “We work with the community to develop sound and innovative public policy, provide strong leadership, and deliver excellent services in a fiscally responsible manner.”

The mission of the Clerk of the Board of Supervisors is to provide the Board of Supervisors, County departments, and citizens professional and courteous service; easy access to public records; and guidance through the process to facilitate open participation in the decision and policy-making of Nevada County government.

Service Description:

The Board of Supervisors is the legislative and executive body of County government and also serves as the governing body of the Nevada County Sanitation District No. 1, the Nevada County Housing Authority and the Nevada County Water Agency (inactive). In addition, members of the Board represent the County on numerous intergovernmental bodies.

The Board of Supervisors, in its legislative role, adopts ordinances, resolutions and rules within the limits prescribed by State law, and is responsible for seeing that all Federal- and State-mandated functions are properly discharged.

As an executive body, the Board: 1) determines annual budget allocation; 2) approves contracts for public improvement projects and other specialized services; 3) conducts public hearings on matters such as zoning appeals and planning issues; 4) provides for the compensation of all County officials and employees; 5) creates offices, boards, committees and commissions as needed, appointing members and fixing the terms of office; 6) directs an annual audit of all County accounts, books, and records; 7) provides policy direction to the County Executive Officer for the operation and administration of County departments; and 8) exercises executive authority for the provision of local government services to County residents; including roads, health and welfare programs, Public Defender, Jail facilities, and law enforcement in unincorporated areas.

The Clerk of the Board, under administrative direction from the Board of Supervisors, performs duties as provided in the Government Code Sections 25100–25105.5, including preparing and maintaining the official records of the Board of Supervisors. The department operates with a staff of five full-time employees and one temporary, part-time staff person.

The Clerk of the Board attends each session of the Board of Supervisors, prepares and maintains minutes, and authenticates and files each resolution and ordinance passed by the board. The Department prepares Board agendas; processes all correspondence and agenda items to be scheduled before the Board; records Board votes and other actions; maintains and certifies records; prepares indexes; issues legal advertising, including notices of public hearings; receives petitions; maintains codes of ordinances; researches Public Records Requests; maintains updated lists of appointments to County Boards and Commissions; answers letters, phone calls, and inquiries; provides public information on County functions, procedures, and operations; processes claims against the County; processes land use appeals, marijuana nuisance abatement appeals, and assessment appeals; accepts service on lawsuits against the County of Nevada; prepares verbatim transcripts of Board meetings when directed by the Court; and maintains archives of County ordinances, resolutions, and the minutes of Board meetings since 1856.

The Clerk’s Office also provides administrative and clerical services to the Nevada County Sanitation District No. 1 Board of Directors, Nevada County Assessment Appeals Board, and the Medical Marijuana Nuisance Abatement Appeals hearing body. In 2014, the office also assumed administrative and clerical services for the Code Compliance Nuisance Abatement hearing body. Pursuant to Government Code Sec. 50270 – 50279.2, the Clerk of the Board also serves as the permanent secretary to the City Selection Committee.



Board of Supervisors/Clerk of the Board

The Clerk serves as Filing Officer for Economic Interest Statements (Form 700) for Special Districts, County Committees/Commissions, LAFCo, Nevada County Transportation Commission, Nevada County Transit Services Commission, and the Grand Jury.

Major Accomplishments in 2014-15:

- With extensive support from County staff, the Board met all its Priority A objectives from 2014: Adopted a revised Outdoor Events Ordinance, adopted a Vegetation Control ordinance, and maintained Nevada County's financial stability and core services in light of economic conditions.
- Implementation is underway of new Legistar Legislative Management Suite to streamline the agenda review and preparation process.
- The Clerk of the Board and Deputy Clerk to the Board both completed the Nevada County Supervisory Academy.
- Continued progress in moving towards a paperless office: Implemented online submittal of Statements of Economic Interest (700 Forms).
- Implemented a comprehensive online system that allows this office to share and input Marijuana Nuisance Abatement appeals information with County Counsel.
- In 2014, all 55 Marijuana Nuisance Abatement appeals that were received have been heard or withdrawn.
- In 2014, two Code Compliance appeals were heard and closed.
- In coordination with IGS, implemented online subscriptions to public hearing notices and Supervisor newsletters.
- In coordination with IGS, implemented a new Facebook page for the Board of Supervisors, to better engage and inform the public on Board agendas, Supervisor newsletters, town hall meetings and other announcements.
- Implemented an updated, comprehensive fee schedule for the Clerk of the Board office.
- Implemented an updated records retention schedule for the Clerk of the Board office.
- Established and now maintain the Historical Landmarks Commission website.
- Collaborated with the Rural County Representatives of California (RCRC) executive staff to host 34 member County

Supervisor/Directors in Nevada County for their annual summer meeting, Thursday, June 12 at the Miners Foundry.

- Migrated the process of tracking Board Orders from eWorks to Sharepoint, which will make it easier for departments to track and complete directives from the Board.

Objectives & Performance Measures for 2015-16:

Objective:

Ensure records are maintained, legislative history of the County is preserved; while continuing to seek workflow solutions to streamline business processes, reduce paper documents and increase online department and public access to official county documents.

Performance Measures:

- Continue progress in scanning to SharePoint all Resolutions from 1959 forward.
- Continue to seek funding to preserve historical Board minutes from 1856 to 1966.
- Upload the Committee, Commission and Special Districts database, currently stored in the Access program, into a new online system for easier use and maintenance of information. This will drastically reduce the need for hand-typing data into hundreds of letters annually.
- Develop and implement a flat fee for processing appeals of medical marijuana, code compliance and Outdoor Event Ordinance nuisance abatement orders.
- Streamline our comprehensive Access database in SharePoint to enable the Assessor's office to input data and to have additional access to information input by our office.

Objective:

Continue to strive for excellence in leadership and public service by facilitating training and educational opportunities for staff and Supervisors.

Performance Measures:

- Obtain CSAC Credential by Supervisors
- Obtain Certification for Clerk of the Board

Service Budget Unit Code	- 10101
Office/Department	- Board of Supervisors/Clerk of the Board
Major Service Area	- General Government/Legislative





Clerk of the Board (10101)

	<u>13/14</u>	<u>14/15</u>	<u>14/15</u>	<u>15/16</u>	<u>15/16</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
						<u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	2,926	3,075	3,318	3,200	3,200	4.1%
Miscellaneous Revenues	1,502	-	218	200	200	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,008,323	1,124,261	1,106,128	1,156,068	1,156,068	2.8%
Total Revenues	1,012,751	1,127,336	1,109,665	1,159,468	1,159,468	3%
Expenses						
Salaries & Benefits	818,678	864,392	853,382	897,950	897,950	3.9%
Services & Supplies	81,927	105,369	97,180	109,124	109,124	3.6%
Other Charges	27,039	32,820	34,348	29,690	29,690	-9.5%
Overhead Cost Plan (A87)	85,107	124,755	124,755	117,102	117,102	-6.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	5,602	5,602	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,012,751	1,127,336	1,109,665	1,159,468	1,159,468	3%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	10.00	10.00	10.00	10.00	10.00	
2015/16 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	1,159,468	1,159,468		-	
		1,159,468	1,159,468		-	

Comments/Analysis of Differences:

Public Hearing Comments

Adopted as proposed.



Assessment Appeals Board

Mission Statement:

The mission of the Nevada County Assessment Appeals Board is to conduct an impartial hearing process to ensure all real property and personal property within the County is fairly assessed according to applicable California law.

Service Description:

The duties of the Assessment Appeals Board, consisting of three members and two alternates, are (1) to lower, sustain, or increase upon application, or to increase after giving notice when no application has been filed, individual assessments in order to equalize assessments on the local tax assessment roll; (2) to determine the full value and, where appealed, the base year value of the property that is the subject of the hearing; (3) to hear and decide penalty assessment and to review, equalize, and adjust escaped assessment on that roll except escaped assessments made pursuant to Revenue and Taxation Code Section 531.1; (4) to determine the classification of the property that is the subject of the hearing, including classifications within the general classifications of real property, improvements, and personal property (such classifications may result in the property so classified being exempt from property taxation.); and (5) to determine the allocation of value to property that is the subject of the hearing. (Functions and jurisdiction outlined in Property Tax Rule 302.)

The Clerk of the Board provides administrative and clerical assistance to the Assessment Appeals Board. Specifically, receives and processes property tax assessment appeal applications, prepares notices, schedules and calendars for assessment appeal hearings in accordance with legal requirements, attends Assessment Appeals Board hearings, prepares and distributes minutes and official records related to assessment appeals, and processes the actions of the Appeals Board.

Major Accomplishments in 2014-15:

- Implemented a process to offer low-income individuals an opportunity to request a waiver of the \$30 fee for processing Applications for Changed Assessment.
- In calendar year 2014, action was taken on 127 AAB applications.
- For the Fiscal Year 2014/15 roll, 135 applications were received and processed; meeting our goal to schedule least 50% of all assessment appeals within one (1) year of application.
- The Clerk to the AAB received training on innovative practices through the CA Clerk of the Board of Supervisors Association

Objectives & Performance Measures for 2015-16:

Objectives:

Work with the Assessor to ensure all assessment appeals by County property owners are considered and resolved by the Assessment Appeals Board in a timely manner.

Performance Measures:

- Schedule 100% of all assessment appeals within two (2) years of application, unless a waiver agreement to extend the two-year period in which the Assessment Appeals Board is required to conduct a hearing has been received. (Mandatory)
- Provide on-line training to Assessment Appeals Board through State Board of Equalization.
- Continue to develop and implement an improved Sharepoint site for shared information between the Assessor's office and Clerk of the Board.
- Migrate property tax records from NEMO to Aumentum Government Revenue Management (GRM) software system for administration of the County's property taxes.

Service Budget Unit Code	- 11001
Office/Department	- Assessment Appeals Board
Major Service Area	- Gen Government/Other General



Assessment Appeals Board (11001)

	<u>13/14</u> <u>Actual</u>	<u>14/15</u> <u>Adopted</u>	<u>14/15</u> <u>Estimated</u>	<u>15/16</u> <u>Proposed</u>	<u>15/16</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	6,381	7,425	7,425	8,001	8,001	7.8%
Total Revenues	6,381	7,425	7,425	8,001	8,001	8%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,152	6,926	6,926	6,926	6,926	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Plan (A87)	229	499	499	1,075	1,075	115.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	6,381	7,425	7,425	8,001	8,001	8%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2015/16 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	8,001	8,001	-
		8,001	8,001	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



