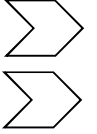


BOARD OF SUPERVISORS

Donna Landi, Clerk of the Board



<input type="checkbox"/> Clerk of the Board (10101)	\$ 1,127,336
<input type="checkbox"/> Assessment Appeals Board (11001)	7,425
Total	\$ 1,134,761





Board of Supervisors Summary

	<u>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Adopted</u>	<u>13/14</u> <u>Estimated</u>	<u>14/15</u> <u>Proposed</u>	<u>14/15</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	6,802	6,100	3,075	3,075	3,075	-49.6%																											
Miscellaneous Revenues	758	20	792	-	-	-100.0%																											
Other Financing Sources	-	-	-	-	-	NA																											
General Fund Transfers	-	-	-	-	-	NA																											
General Fund Allocation	1,012,937	1,020,187	1,026,405	1,131,686	1,131,686	10.9%																											
Total Revenues	1,020,497	1,026,307	1,030,272	1,134,761	1,134,761	11%																											
Expenses																																	
Salaries & Benefits	791,546	799,919	810,665	864,392	864,392	8.1%																											
Services & Supplies	134,714	141,052	134,271	145,115	145,115	2.9%																											
Other Charges	2,546	-	-	-	-	NA																											
Overhead Cost Allocation (A87)	91,691	85,336	85,336	125,254	125,254	46.8%																											
Capital Assets	-	-	-	-	-	NA																											
Other Financing Uses	-	-	-	-	-	NA																											
Interfund Activity	-	-	-	-	-	NA																											
Contingency	-	-	-	-	-	NA																											
Total Expenses	1,020,497	1,026,307	1,030,272	1,134,761	1,134,761	11%																											
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></th> <th style="text-align: center;">June 30, 2014 Projected Fund Balance</th> <th style="text-align: center;">FY 14/15 Revenue</th> <th style="text-align: center;">FY 14/15 Expense</th> <th style="text-align: center;">FY 14/15 Net Change</th> <th style="text-align: center;">June 30, 2015 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: center;">1,134,761</td> <td style="text-align: center;">1,134,761</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: center;">*</td> </tr> <tr> <td colspan="5"></td> <td style="text-align: center;"> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">1,134,761</td> <td style="text-align: right;">1,134,761</td> <td style="text-align: center;">-</td> </tr> </table> </td> </tr> </tbody> </table>								June 30, 2014 Projected Fund Balance	FY 14/15 Revenue	FY 14/15 Expense	FY 14/15 Net Change	June 30, 2015 Projected Fund Balance	General Fund	Fund # 0101	*	1,134,761	1,134,761	-						*						<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">1,134,761</td> <td style="text-align: right;">1,134,761</td> <td style="text-align: center;">-</td> </tr> </table>	1,134,761	1,134,761	-
	June 30, 2014 Projected Fund Balance	FY 14/15 Revenue	FY 14/15 Expense	FY 14/15 Net Change	June 30, 2015 Projected Fund Balance																												
General Fund	Fund # 0101	*	1,134,761	1,134,761	-																												
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1,134,761	1,134,761	-																															

* See General Fund Balance and Reserves in Section 1 for the FY 2014-15 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, and its 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, 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 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 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 Board of Supervisors, Sanitation District No. 1 Board of Directors, Nevada County Assessment Appeals Board, and the Medical Marijuana Nuisance Abatement Appeals hearing body. Pursuant to Government Code 50270 – 50279.2, the Clerk of the Board also serves as the permanent secretary to the City Selection Committee.

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.



Board of Supervisors/Clerk of the Board

Major Accomplishments in 2013-14:

- Held the first educational presentation for the AAB members regarding meeting rules of order and the assessment appeals process.
- The Board Analyst completed the Nevada County Community Leadership Institute.
- Continued progress in moving towards a paperless office: Changed from preparing extended minutes to summary minutes, saving approximately 300 hours annually in staff time.
- In coordination with IGS, implemented an online public records request process.
- In 2013, all 54 Marijuana Nuisance Abatement appeals that were received have been heard or closed.

- 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.
- 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.
- Create the ability for the public to subscribe to Public Hearing Notices in the same way it can currently subscribe to meeting agendas, minutes, and other public documents as they are posted online.

Objectives & Performance Measures for 2014-15:

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

Objectives:

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.

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

Performance Measures:

- Implement new Legistar Legislative Management Suite to streamline the agenda review and preparation process.
- Make measurable progress in scanning to SharePoint 12,888 Resolutions from 1972-1996.
- Continue to seek funding to preserve historical Board minutes from 1856 to 1966.
- Implement an updated Records Retention policy for the COB office.
- Implement an updated, comprehensive fee schedule for the COB office.
- Implement submittal of Statement of Economic Interest 700 Forms Online.
- Implement a comprehensive online system that allows the offices of County Counsel and Sheriff to share and input Marijuana Nuisance Abatement appeals information.





Clerk of the Board (10101)

	<u>12/13</u>	<u>13/14</u>	<u>13/14</u>	<u>14/15</u>	<u>14/15</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	6,802	6,100	3,075	3,075	3,075	-49.6%
Miscellaneous Revenues	758	20	792	-	-	-100.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,012,390	1,013,032	1,019,250	1,124,261	1,124,261	11.0%
Total Revenues	1,019,950	1,019,152	1,023,117	1,127,336	1,127,336	11%
Expenses						
Salaries & Benefits	791,546	799,919	810,665	864,392	864,392	8.1%
Services & Supplies	129,791	134,126	127,345	138,189	138,189	3.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	98,613	85,107	85,107	124,755	124,755	46.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,019,950	1,019,152	1,023,117	1,127,336	1,127,336	11%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	10.00	10.00	10.00	10.00	10.00	
2014/15 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
General Fund	Fund # 0101	1,127,336	1,127,336		-	
		1,127,336	1,127,336		-	

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 2013-14:

- Website for Assessment Appeals clients to obtain forms, instructions, assistance in preparing their hearing, and general information on equalization. (Ongoing)
- Clients have the ability to complete applications on line and submit hard copy. (Ongoing)
- Assessor's office can now obtain status information on Assessment Appeals through SharePoint. (Ongoing)
- Implemented a new system for processing Assessment Appeals Board hearings, reducing paperwork and processing times.
- Held training for Board members at a Board workshop.

Objectives & Performance Measures for 2014-15:

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. (Mandatory)
- Schedule 50% of all assessment appeals within one (1) year of application.
- Provided on-line training to Assessment Appeals Board through State Board of Equalization.
- Continued implementation of improved Sharepoint site for shared information between the Assessor's office and Clerk of the Board.
- Migration of property tax records from NEMO to Manatron, Inc., 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 (11001)

	<u>12/13</u> <u>Actual</u>	<u>13/14</u> <u>Adopted</u>	<u>13/14</u> <u>Estimated</u>	<u>14/15</u> <u>Proposed</u>	<u>14/15</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	547	7,155	7,155	7,425	7,425	3.8%
Total Revenues	547	7,155	7,155	7,425	7,425	4%
Expenses						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	4,923	6,926	6,926	6,926	6,926	0.0%
Other Charges	2,546	-	-	-	-	NA
Overhead Cost Allocation (A87)	(6,922)	229	229	499	499	117.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	547	7,155	7,155	7,425	7,425	4%
Fund Balance Added (Used)	-	-	-	-	-	

Staffing: None

2014/15 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	7,425	7,425	-
		7,425	7,425	-

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



