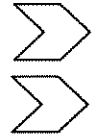


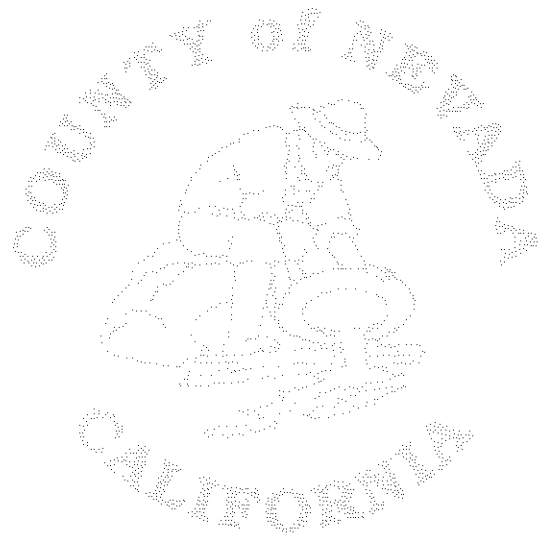
## NON-DEPARTMENTAL



<input type="checkbox"/>	Annual Audit Services (10102)	\$	25,948
<input type="checkbox"/>	Other Financing Sources & Uses (10206)		(302,240)
<input type="checkbox"/>	Trial Court Funding (10207)		1,577,949
<input type="checkbox"/>	WWE Escrow Account (10209)		4,560
<input type="checkbox"/>	Comm Fac Dist No. 1190-1 WWE (10210)		144
<input type="checkbox"/>	Provision for Contingency (10212)		100,000
<input type="checkbox"/>	MVLF License Fees (10213)		2,908,441
<input type="checkbox"/>	Building Debt Financing (10214)		1,605,236
<input type="checkbox"/>	Criminal Justice Temp Fac Construction (10803)		309,386
<input type="checkbox"/>	Courthouse Construction Fund (10804)		179,486
<input type="checkbox"/>	Historical Landmarks (11006)		686
<input type="checkbox"/>	Other Debt Financing (11016)		71,969
<input type="checkbox"/>	Conflict Indigent Defense (20111)		447,911
<input type="checkbox"/>	Dispute Resolution Fund (20112)		30,000
<input type="checkbox"/>	Public Safety Augmentation (20710)		6,935,692
<input type="checkbox"/>	Conservation (60401)		33,925
<input type="checkbox"/>	Dryden Wilson Bequest (70104)		-

**Total     \$   13,929,093**





## Non-Departmental Summary

	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Adopted</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Proposed</u>	<u>08/09</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	36,445,320	39,006,000	38,245,797	40,080,000	40,080,000	2.8%
Licenses, Permits & Franchises	969,903	860,000	1,019,728	1,020,000	1,020,000	18.6%
Fines, Forfeitures, & Penalties	2,453,066	2,500,621	2,927,521	3,062,000	3,062,000	22.4%
Use of Money & Property	900,988	822,100	991,749	992,800	992,800	20.8%
Federal/State Intergovernmental	7,449,344	8,113,487	7,539,719	7,382,501	7,382,501	-9.0%
Charges for Services	2,399,417	2,831,000	2,757,400	2,746,000	2,746,000	-3.0%
Miscellaneous Revenues	1,282,162	1,117,282	1,116,989	1,152,426	1,152,426	3.1%
Other Financing Sources	107,826	96,325	96,325	100,698	100,698	4.5%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	2,090,800	1,992,974	1,772,343	2,022,730	2,022,730	1.5%
<b>Total Revenues</b>	<b>54,098,827</b>	<b>57,339,789</b>	<b>56,467,571</b>	<b>58,559,155</b>	<b>58,559,155</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,107,011	4,824,819	3,105,406	1,655,410	1,655,410	-65.7%
Other Charges	2,286,136	2,290,350	2,351,434	2,530,962	2,530,962	10.5%
Overhead Cost Allocation (A87)	64,512	148,048	147,254	43,534	43,534	-70.6%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	9,415,476	9,427,932	9,490,978	9,599,187	9,599,187	1.8%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	100,000	-	100,000	100,000	NA
<b>Total Expenses</b>	<b>12,873,135</b>	<b>16,791,149</b>	<b>15,095,072</b>	<b>13,929,093</b>	<b>13,929,093</b>	<b>-17%</b>
<b>Fund Balance Added (Used)</b>	<b>41,225,692</b>	<b>40,548,640</b>	<b>41,372,499</b>	<b>44,630,062</b>	<b>44,630,062</b>	

Staffing: None

		June 30, 2008			June 30, 2009	
		Projected	FY 08/09	FY 08/09	FY 08/09	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
General Fund	Fund # 0101	*	51,119,781	3,455,490	47,664,291	*
Forest Reserves	Fund # 1130	33,925	-	33,925	(33,925)	-
Dryden Wilson Bequest	Fund # 1135	55,804	2,300	-	2,300	58,104
WWE Escrow Account	Fund # 1139	1	4,560	4,560	-	1
Conn. Fac Dist. #1990-1 Wildwood	Fund # 1186	1,178,798	47,000	144	46,856	1,225,654
WWW Mello-Roos	Fund # 1268	41,957	1,700	-	1,700	43,657
Criminal Justice Temp	Fund # 1304	102,546	223,800	309,386	(85,586)	16,960
Courthouse Construction Fund	Fund # 1398	626,885	256,000	179,486	76,514	703,399
Public Safety Augmentation	Fund # 1468	125,191	6,810,501	6,935,692	(125,191)	-
Dispute Resolution	Fund # 1486	59,469	21,544	30,000	(8,456)	51,013
Motor Vehicle License Fee	Fund # 1649	2,908,441	-	2,908,441	(2,908,441)	-
Government Debt Service	Fund # 3150	-	71,969	71,969	-	-
			<b>58,559,155</b>	<b>13,929,093</b>	<b>44,630,062</b>	

\* See General Fund Balance and Reserves in Section I for the FY 2008-09 General Fund analysis.



# Annual Audit Service

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## Service Description:

This service budget unit contains the costs for annual outside County audit. Costs are spread over and billed out to departments for cost recovery.

Service Budget Unit Code	- 10102
Office/Department	- County Executive Office
Major Service Area	- General Gov't-Legislative



## Annual Audit Services (10102)

	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Adopted</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Proposed</u>	<u>08/09</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
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	33,009	23,283	23,283	25,948	25,948	11.4%
<b>Total Revenues</b>	<b>33,009</b>	<b>23,283</b>	<b>23,283</b>	<b>25,948</b>	<b>25,948</b>	<b>11%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	56,747	56,000	56,000	57,650	57,650	2.9%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	162	186	184	350	350	88.2%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(23,900)	(32,903)	(32,901)	(32,052)	(32,052)	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>33,009</b>	<b>23,283</b>	<b>23,283</b>	<b>25,948</b>	<b>25,948</b>	<b>11%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

### 2008-09 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
General Fund	Fund # 0101	25,948	25,948	-
		<b>25,948</b>	<b>25,948</b>	<b>-</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



## Other Financing Sources and Uses

---

### Service Description:

This budget unit provides for sources and uses of funds not specific to another service budget unit. It accounts for the County's discretionary revenues. Included in this budget is the County's contribution to the local Superior Court, general fund transfers that are required to have special funds separate from the general fund including the Library, the Community Development Agency, the Human Services Agency, and also supports Joint Powers Agency (JPA) contracts.

Service Budget Unit Code	- 10206
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



## Other Financing Sources & Uses (10206)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	36,445,320	39,006,000	38,245,797	40,080,000	40,080,000	2.8%
Licenses, Permits & Franchises	969,903	860,000	1,019,728	1,020,000	1,020,000	18.6%
Fines, Forfeitures, & Penalties	1,381,126	1,436,000	1,819,760	1,929,000	1,929,000	34.3%
Use of Money & Property	833,166	763,000	917,597	918,000	918,000	20.3%
Federal/State Intergovernmental	484,505	636,000	467,579	572,000	572,000	-10.1%
Charges for Services	1,337,103	1,856,000	1,685,704	1,686,000	1,686,000	-9.2%
Miscellaneous Revenues	1,175,200	1,109,982	1,109,982	1,132,882	1,132,882	2.1%
Other Financing Sources	33,026	21,472	21,472	24,169	24,169	12.6%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>42,659,349</b>	<b>45,688,454</b>	<b>45,287,619</b>	<b>47,362,051</b>	<b>47,362,051</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	290,991	4,257,342	2,483,000	1,123,000	1,123,000	-73.6%
Other Charges	175,686	190,569	173,334	167,598	167,598	-12.1%
Overhead Cost Allocation (A87)	60,202	108,258	107,543	30,218	30,218	-72.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	(530,485)	(1,979,561)	(1,659,393)	(1,623,056)	(1,623,056)	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>(3,606)</b>	<b>2,576,608</b>	<b>1,104,484</b>	<b>(302,240)</b>	<b>(302,240)</b>	<b>-112%</b>
<b>Fund Balance Added (Used)</b>	<b>42,662,955</b>	<b>43,111,846</b>	<b>44,183,135</b>	<b>47,664,291</b>	<b>47,664,291</b>	

Staffing: None

### 2008-09 Fund Analysis:

		Fund Balance		
		Revenues	Expenses	Added (Used)
General Fund	Fund # 0101	47,362,051	(302,240)	47,664,291
		<b>47,362,051</b>	<b>(302,240)</b>	<b>47,664,291</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Trial Court Funding

---

## Service Description:

This service budget unit accounts for the revenue collected from Court Fines, Forfeitures and Penalties set forth by legislative code sections. Payment of the MOE pursuant to GC 77201.1, the excess 50/50 split, and the Court Facilities MOE to begin as facilities are transferred, are supported by these revenues.

Service Budget Unit Code	- 10207
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance





## Trial Court Funding (10207)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	625,821	600,000	653,961	675,000	675,000	12.5%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	925	-	-	-	-	NA
Charges for Services	1,062,314	975,000	1,071,696	1,060,000	1,060,000	8.7%
Miscellaneous Revenues	-	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	(320,909)	(297,164)	(347,708)	(157,051)	(157,051)	NA
<b>Total Revenues</b>	<b>1,368,151</b>	<b>1,277,836</b>	<b>1,377,949</b>	<b>1,577,949</b>	<b>1,577,949</b>	<b>23%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	1,368,151	1,277,836	1,377,949	1,577,949	1,577,949	23.5%
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,368,151</b>	<b>1,277,836</b>	<b>1,377,949</b>	<b>1,577,949</b>	<b>1,577,949</b>	<b>23%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #0101	1,577,949	1,577,949	-
		<b>1,577,949</b>	<b>1,577,949</b>	<b>-</b>

### Comments/Analysis of Differences:

It is anticipated that the transfer of the Nevada County Courthouses will begin in the 08-09 fiscal year. The calculated \$200K County Facility Payment (CFP) is included in this budget. The CFP, under SB 1732, equates to the maintenance expenditures that the County would expend yearly if the transfer of facilities did not occur. Without the transfer, the County would remain responsible for providing facilities for the Court.

### Public Hearing Comments:

Adopted as proposed.



# Wildwood Estates Escrow Account

---

## Service Description:

This special revenue fund is used to capture the monies received and disbursed by the County pursuant to the Net Sale Proceeds Agreements for the Wildwood Estates Bond Counsel and Financial Advisor Agreement.

Service Budget Unit Code	- 10209
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



## Wildwood Estates Escrow Account (10209)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,501	1,500	1,650	1,700	1,700	13.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	268	-	-	-	-	NA
Other Financing Sources	4,635	4,560	4,560	4,560	4,560	0.0%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,404</b>	<b>6,060</b>	<b>6,210</b>	<b>6,260</b>	<b>6,260</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	4,560	4,560	4,560	4,560	4,560	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>4,560</b>	<b>4,560</b>	<b>4,560</b>	<b>4,560</b>	<b>4,560</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>1,844</b>	<b>1,500</b>	<b>1,650</b>	<b>1,700</b>		

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
WWE Escrow Account	Fund #1139	4,560	4,560	-
WWW Mello-Roos	Fund #1268	1,700		1,700
		<b>6,260</b>	<b>4,560</b>	<b>1,700</b>

### Comments/Analysis of Differences:

This SBU pays the bank maintenance fees associated with the original bond issue.

### Public Hearing Comments:

Adopted as proposed.



# Community Facilities Dist

---

## Service Description:

This service budget unit accounts for the restricted proceeds of certain amounts related to the workout plan of Wildwood Estates and related infrastructure.

Service Budget Unit Code	- 10210
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



## Community Facilities Dist (10210)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	43,862	39,000	46,990	47,000	47,000	20.5%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	7,243	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>51,105</b>	<b>39,000</b>	<b>46,990</b>	<b>47,000</b>	<b>47,000</b>	<b>21%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	116	201	200	144	144	-28.4%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>116</b>	<b>201</b>	<b>200</b>	<b>144</b>	<b>144</b>	<b>-28%</b>
<b>Fund Balance Added (Used)</b>	<b>50,989</b>	<b>38,799</b>	<b>46,790</b>	<b>46,856</b>	<b>46,856</b>	

Staffing: None

### 2008-09 Fund Analysis:

			Fund Balance
	Revenues	Expenses	Added (Used)
Comm Facilities Dist 1990-1 WLDW Fund #1186	47,000	144	46,856
	<b>47,000</b>	<b>144</b>	<b>46,856</b>

### Comments/Analysis of Differences:

Expenses are budgeted for Cost Plan charges only. Should a workout plan be implemented in 08/09, a budget amendment would be brought before the Board.

### Public Hearing Comments:

Adopted as proposed.



# Provision for Contingency

---

## Service Description:

This budget unit represents funds that have been set aside for general fund contingencies occurring during the fiscal year.

Service Budget Unit Code	- 10212
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



## Provision for Contingency (10212)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
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	-	100,000	-	100,000	100,000	0.0%
<b>Total Revenues</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	100,000	-	100,000	100,000	0.0%
<b>Total Expenses</b>	<b>-</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>	<b>100,000</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #0101	100,000	100,000	-
		<b>100,000</b>	<b>100,000</b>	<b>-</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# MVLF License Fees

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## Service Description:

This budget encompasses the receipt and distribution of Motor Vehicle License Fees remitted to the County by the State of California.

Service Budget Unit Code	- 10213
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance





## MVLF License Fees (10213)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	31,194	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	55,653	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>86,847</b>	-	-	-	-	<b>NA</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,810,222	2,910,665	3,062,732	2,908,441	2,908,441	-0.1%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,810,222</b>	<b>2,910,665</b>	<b>3,062,732</b>	<b>2,908,441</b>	<b>2,908,441</b>	<b>0%</b>
<b>Fund Balance Added (Used)</b>	<b>(1,723,375)</b>	<b>(2,910,665)</b>	<b>(3,062,732)</b>	<b>(2,908,441)</b>	<b>(2,908,441)</b>	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Motor Vehicle License Fee	Fund # 1649	-	2,908,441	(2,908,441)
		-	<b>2,908,441</b>	<b>(2,908,441)</b>

### Comments/Analysis of Differences:

Measure F requires that 50% of all MVLF Revenues including Realignment, go to Roads. This match is transferred from SBU 10206 Other Financing Sources and Uses directly into the Roads operational accounts as 100% of MVLF Realignment has to be expended on Realigned programs.

### Public Hearing Comments:

Adopted as proposed.



# Building Debt Financing

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## Service Description:

This budget provides resources for managing County owned facilities. Included in this budget are general fund contributions for county owned facilities debt services payments.

Service Budget Unit Code	- 10214
Office/Department	- County Executive Office
Major Service Area	- General Government/Finance



## Building Debt Financing (10214)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
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	13,750	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,708,818	1,658,286	1,656,253	1,605,236	1,605,236	-3.2%
<b>Total Revenues</b>	<b>1,722,567</b>	<b>1,658,286</b>	<b>1,656,253</b>	<b>1,605,236</b>	<b>1,605,236</b>	<b>-3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	1,500	1,500	1,500	1,500	1,500	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	(12,651)	14,569	14,549	(455)	(455)	-103.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	1,733,718	1,642,217	1,640,204	1,604,191	1,604,191	-2.3%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,722,567</b>	<b>1,658,286</b>	<b>1,656,253</b>	<b>1,605,236</b>	<b>1,605,236</b>	<b>-3%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #0101	1,605,236	1,605,236	-
		<b>1,605,236</b>	<b>1,605,236</b>	<b>-</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Criminal Justice Temporary Facility Construction

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## Service Description:

This budget funds Criminal Justice construction projects pursuant to Government Code Section 761010. This budget also partially supports Jail/Rood Center debt service payments because the Wayne Brown Correctional Facility was funded from the Facilities Certificates of Participation (COPs). This budget also supports Criminal Justice Facility maintenance costs and miscellaneous projects.

Service Budget Unit Code	- 10803
Office/Department	- County Executive Office
Major Service Area	- General Government/Plant Acquisition



## Criminal Justice Temporary Facilities Construction (10803)

	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Adopted</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Proposed</u>	<u>08/09</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	223,268	231,318	218,200	221,000	221,000	-4.5%
Use of Money & Property	2,857	2,200	2,309	2,800	2,800	27.3%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	525	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>226,650</b>	<b>233,518</b>	<b>220,509</b>	<b>223,800</b>	<b>223,800</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	(869)	2,366	2,366	(121)	(121)	-105.1%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	177,277	161,919	178,919	309,507	309,507	91.1%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>176,408</b>	<b>164,285</b>	<b>181,285</b>	<b>309,386</b>	<b>309,386</b>	<b>88%</b>
<b>Fund Balance Added (Used)</b>	<b>50,242</b>	<b>69,233</b>	<b>39,224</b>	<b>(85,586)</b>	<b>(85,586)</b>	

Staffing: None

**2008-09 Fund Analysis:**

	<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u> <u>Added (Used)</u>
Criminal Justice Temp	Fund # 1304 223,800	309,386	(85,586)
	<b>223,800</b>	<b>309,386</b>	<b>(85,586)</b>

**Comments/Analysis of Differences:**

A majority of this fund supports the debt service payment on the Wayne Brown Correctional Facility (WBCF) and is available to fund jail related maintenance and rehabilitation projects. Projects expected to be funded in the 08-09 year include: One HVAC replacement, Truckee Jail roof replacement, concrete paver replacements, lock and door repair/replacement, elevator repair and grease trap installation at WBCF.

**Public Hearing Comments:**

Adopted as proposed.



# Courthouse Construction Fund

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## Service Description:

This budget funds courthouse construction projects pursuant to Government code Section 76100. SB 1732 directs the County to transfer courthouse facilities to the State. When this transfer occurs, this revenue source will be assumed by the State. Prior to this transfer, the County of Nevada must obtain authorization from the State to expend these funds.

Service Budget Unit Code	- 10804
Office/Department	- County Executive Office
Major Service Area	- General Government/Plant Acquisition



## Courthouse Construction Fund (10804)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	222,851	233,303	235,600	237,000	237,000	1.6%
Use of Money & Property	13,511	10,000	18,867	19,000	19,000	90.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	915	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>237,277</b>	<b>243,303</b>	<b>254,467</b>	<b>256,000</b>	<b>256,000</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	522	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	3,341	(924)	(924)	1,586	1,586	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	79,358	-	7,778	177,900	177,900	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>82,699</b>	<b>(924)</b>	<b>7,376</b>	<b>179,486</b>	<b>179,486</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>154,578</b>	<b>244,227</b>	<b>247,091</b>	<b>76,514</b>	<b>76,514</b>	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Courthouse Construction Fund	Fund #1398	256,000	179,486	76,514
		<b>256,000</b>	<b>179,486</b>	<b>76,514</b>

### Comments/Analysis of Differences:

This budget unit supports Courthouse related projects that are authorized prior to completion by the Administrative Office of the Courts. There were no projects in 07-08 due to unknown outcomes of legislative actions. With the passage of SB 10, the language that allowed counties to transfer courthouses with level V seismic ratings, there are \$177K in Courthouse building projects being submitted for approval.

### Public Hearing Comments:

Adopted as proposed.



# Historical Landmarks Commission

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## 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 comprised 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 prepares historical landmark applications for presentation to the Board of Supervisors for final approval.

## Major Accomplishments in 2007-08:

- Updated historic landmark application form and provided to County staff for placement on the Nevada County website.
- Research of Anthony House site historical significance completed and owner's support received.
- A high-resolution digital image of the original Rainbow Bridge plaque has been taken and a sample proof of the printed facsimile plaque has been reviewed and approved by the Commission.
- Toured Purdon Bridge for possible plaque placement.
- Prepared physical survey of existing plaques and sent letters to various organizations requesting their support and attention to ongoing plaque maintenance.
- Recognized local area Boy Scout troops for their plaque maintenance efforts.
- Provided one copy of the historical plaque index book "Exploring Nevada County," to half of the Nevada County school libraries.

## Objectives & Performance Measures for 2008-09:

### Objective:

Continue to record, mark and preserve historical resources of Nevada County.

### Performance Measures:

- Replace plaque on Rainbow Bridge and return the original bronze plaque to the Truckee-Donner Historical Society for public display in the Old Jail Museum in Truckee.
- Final Anthony House plaque wording approved and plaque fabricated and mounted.
- Repair kiosk in Brunswick Basin.

### Objective:

Identify and promote the historical resources of Nevada County.

### Performance Measures:

- Provided one copy of the historical plaque index book "Exploring Nevada County," to the remaining Nevada County school libraries
- Support State and Federal designation for the Stewart Mansion.
- Investigate for possible designation as historical landmarks the Toll House and/or Allison Ranch Mine Area.
- Explore County-wide historical document storage alternatives.

Service Budget Unit Code	- 11006
Office/Department	- County Executive Office
Major Service Area	- General Government/Other General





# Historic Landmarks (11006)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
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	101	386	386	686	686	77.7%
<b>Total Revenues</b>	<b>101</b>	<b>386</b>	<b>386</b>	<b>686</b>	<b>686</b>	<b>78%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	49	450	450	700	700	55.6%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	52	(64)	(64)	(14)	(14)	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>101</b>	<b>386</b>	<b>386</b>	<b>686</b>	<b>686</b>	<b>78%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

Staffing: None

## 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund #0101	686	686	-
		<b>686</b>	<b>686</b>	-

## Comments/Analysis of Differences

Subcommittee approved \$250 for the Rainbow Bridge plaque replacement.

## Public Hearing Comments

Adopted as proposed.



## Other Debt Financing

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### Service Description:

This budget provides for the administration of County Debt Service payments not otherwise administered by the county's Finance Authority.

Service Budget Unit Code	- 11016
Office/Department	- County Executive Officer
Major Service Area	- General Government/Other General



## Other Debt Financing (11016)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
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	70,165	70,293	70,293	71,969	71,969	2.4%
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>70,165</b>	<b>70,293</b>	<b>70,293</b>	<b>71,969</b>	<b>71,969</b>	<b>2%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	70,053	70,053	70,053	70,054	70,054	0.0%
Overhead Cost Allocation (A87)	112	240	240	1,915	1,915	697.9%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>70,165</b>	<b>70,293</b>	<b>70,293</b>	<b>71,969</b>	<b>71,969</b>	<b>2%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

### 2008-09 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
Government Debt Service	Fund #3150	71,969	71,969	-
		<b>71,969</b>	<b>71,969</b>	<b>-</b>

### Comments/Analysis of Differences:

The debt service for the Laura Wilcox Building is handled through this budget unit.

### Public Hearing Comments:

Adopted as proposed.



# Conflict Indigent Defense

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## Service Description:

This budget service unit funds services for indigent defense. Included in these costs is a contract for Court appointed contract attorneys for Public Defender conflict of interest cases, costs for indigent defense experts, investigators, laboratory analysis, psychological evaluations, expert witnesses and placement evaluations.

## Objectives & Performance Measures

for 2008-09:

### Objective:

To make a smooth transition of conflict cases from panel attorneys to a contracted service and increase quality of services and timeliness while maintaining or reducing costs to the County.

### Performance Measures:

- Contract with a qualified legal firm or consortium.
- Monitor quality of services through interviews with Judges, Public Defender, and District Attorney offices.

Service Budget Unit Code	- 20111
Office/Department	- County Executive Office
Major Service Area	- Public Protection/Judicial



## Conflict Indigent Defense (20111)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
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	19,750	-	(313)	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	669,781	461,216	440,129	447,911	447,911	-2.9%
<b>Total Revenues</b>	<b>689,531</b>	<b>461,216</b>	<b>439,816</b>	<b>447,911</b>	<b>447,911</b>	<b>-3%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	675,484	438,000	416,656	438,000	438,000	0.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	14,047	23,216	23,160	9,911	9,911	-57.3%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>689,531</b>	<b>461,216</b>	<b>439,816</b>	<b>447,911</b>	<b>447,911</b>	<b>-3%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
General Fund	Fund # 0101	447,911	447,911	-
		<b>447,911</b>	<b>447,911</b>	<b>-</b>

### Comments/Analysis of Differences:

Indigent defense costs have gone down in the last fiscal year. In addition to the Public Defender's related costs being removed from this budget, the costs have been reduced largely in part by a more intense screening by the Public Defender of what are really conflict cases.

### Public Hearing Comments:

Adopted as proposed.



# Dispute Resolution

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## Service Description:

The Dispute Resolution Programs Act of 1986 provided for the local establishment and funding of informal dispute resolution programs. Counties which choose to offer these services to their residents are authorized to allocate up to \$8 from the filing fees in superior, municipal, and justice court actions to generate new revenues for these local programs. The types of disputes mediated may include, but are not limited to: landlord/tenant, neighborhood, consumer/merchant, family conflicts, employer/employee, and victim restitution. Nevada county is currently in a contract with Conflict Resolution Services of Nevada County to provide these services. The County intends to renew the contract for the fiscal year 2008/09.

Service Budget Unit Code	- 20112
Office/Department	- County Executive Office
Major Service Area	- Public Protection/Judicial



## Dispute Resolution (20112)

	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Adopted</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Proposed</u>	<u>08/09</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	3,007	2,500	2,058	2,000	2,000	-20.0%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	7,781	7,300	7,320	19,544	19,544	167.7%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>10,788</b>	<b>9,800</b>	<b>9,378</b>	<b>21,544</b>	<b>21,544</b>	<b>120%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	45	20,000	31,000	30,000	30,000	50.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>45</b>	<b>20,000</b>	<b>31,000</b>	<b>30,000</b>	<b>30,000</b>	<b>50%</b>
<b>Fund Balance Added (Used)</b>	<b>10,743</b>	<b>(10,200)</b>	<b>(21,622)</b>	<b>(8,456)</b>	<b>(8,456)</b>	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Dispute Resolution	Fund # 1486	21,544	30,000	(8,456)
		<b>21,544</b>	<b>30,000</b>	<b>(8,456)</b>

### Comments/Analysis of Differences:

Estimated revenue has been increased as the result of Resolution No. 08-69, increasing the County retained portion of the \$8.00 filing fee for the Dispute Resolution Program from \$3.00 to \$8.00, effective July 1, 2008.

### Public Hearing Comments:

Adopted as proposed.



# Public Safety Augmentation

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## Service Description:

This budget provides for the receipting of and disbursement of Public Safety Augmentation Funds (Proposition 172), according to the agreed upon allocations per County resolution.

Service Budget Unit Code	- 20710
Office/Department	- County Executive Office
Major Service Area	- Public Protection/Other





## Public Safety Augmentation (20710)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	1,010	2,000	-	-	-	-100.0%
Federal/State Intergovernmental	6,773,426	7,477,487	6,913,172	6,810,501	6,810,501	-8.9%
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	59	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>6,774,495</b>	<b>7,479,487</b>	<b>6,913,172</b>	<b>6,810,501</b>	<b>6,810,501</b>	<b>-9%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	654,246	751,892	695,756	715,361	715,361	-4.9%
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	6,119,039	6,725,595	6,217,416	6,220,331	6,220,331	-7.5%
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>6,773,285</b>	<b>7,477,487</b>	<b>6,913,172</b>	<b>6,935,692</b>	<b>6,935,692</b>	<b>-7%</b>
<b>Fund Balance Added (Used)</b>	<b>1,210</b>	<b>2,000</b>	<b>-</b>	<b>(125,191)</b>	<b>(125,191)</b>	

Staffing: None

### 2008-09 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
Public Safety Augmentation	Fund #1468	6,810,501	6,935,692	(125,191)
		<b>6,810,501</b>	<b>6,935,692</b>	<b>(125,191)</b>

### Comments/Analysis of Differences:

This SBU reflects the County's share of the half cent of Sales and Use Tax (Prop 172) funding received from the state and is dedicated to public safety programs. Fund balance will be allocated in it's entirety to help offset the impact of the estimated decrease in sales tax revenue, due to the economy. An additional .25% has been allocated to Nevada County Fire Districts to bring their allocation to 8.25% for FY 2008-09.

### Public Hearing Comments:

Adopted as proposed.



# Conservation

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## Service Description:

Forest Reserve Funds (Title III) are received in an annual allocation for five years beginning in FY 01/02 per the County's election of Public Law 106-393. Funds can be allocated at the County's discretion as long as the projects meet the requirements established in the law including the publishing of a proposed spending plan for a 45-day public comment period. Authorized uses are: search, rescue & emergency services to reimburse a county or sheriff's department for services paid by the county and performed on Federal lands; reimbursement to county for community service work camps when county employees supervise juvenile or adults performing mandatory service on Federal lands; easement purchases to provide access to public lands; forest-related educational opportunities; fire prevention and county planning to educate homeowners and reduce or mitigate the effects of wildfires; and community forestry as the Non-Federal cost share requirements of the Cooperative Forestry Assistance Act of 1978.

Service Budget Unit Code	- 60401
Office/Department	- County Executive Office
Major Service Area	- Recreation & Cultural/Conservation



## Conservation (60401)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	159,294	-	158,968	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	677	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	46,967	-	-	-	-100.0%
<b>Total Revenues</b>	<b>159,971</b>	<b>46,967</b>	<b>158,968</b>	<b>-</b>	<b>-</b>	<b>-100%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	77,635	46,967	111,718	-	-	-100.0%
Other Charges	18,000	-	34,342	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	50,247	-	76,223	33,925	33,925	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>145,882</b>	<b>46,967</b>	<b>222,283</b>	<b>33,925</b>	<b>33,925</b>	<b>-28%</b>
<b>Fund Balance Added (Used)</b>	<b>14,089</b>	<b>-</b>	<b>(63,315)</b>	<b>(33,925)</b>	<b>(33,925)</b>	

Staffing: None

### 2008-09 Fund Analysis:

		<u>Revenues</u>	<u>Expenses</u>	<u>Fund Balance</u>
				<u>Added (Used)</u>
General Fund	Fund #0101	-	-	-
Forest Reserves	Fund #1130	-	33,925	(33,925)
		<b>-</b>	<b>33,925</b>	<b>(33,925)</b>

### Comments/Analysis of Differences:

FY 06/07 was the last year of a five year funding agreement, however, funding was extended one year to include FY 07/08. It is unknown whether funding will be extended again in FY 08/09. Therefore, the remaining fund balance is being allocated to the Nevada County Fire Planner and Sheriff Search and Rescue.

### Public Hearing Comments:

Adopted as proposed.



# Dryden Wilson Bequest

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## Service Description:

On May 28, 2002, the County accepted a gift from the Dryden J. Wilson Trust in the amount of \$887,738. When the Board of Supervisors accepted the funds, it was acknowledged that they were gifted with a desire for the furtherance and preservation of open space land and other recreational uses. In December 2002, the Board of Supervisors allocated the entire bequest (and some additional interest) for specific projects. In April 2005, \$50,000 of funds was returned to the county for re-distribution, due to one of the original projects proving infeasible. In February 2006, the Board of Supervisors reallocated the \$50,000 of funds towards the acquisition of parkland in the North San Juan Area.

Service Budget Unit Code	- 70104
Office/Department	- County Executive Office
Major Service Area	- Recreation & Cultural/Rec Facilities



## Dryden Wilson Bequest (70104)

	<u>06/07</u>	<u>07/08</u>	<u>07/08</u>	<u>08/09</u>	<u>08/09</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>
<b>Revenues</b>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	-	-	-	-	-	NA
Use of Money & Property	2,074	1,900	2,278	2,300	2,300	21.1%
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	-	-	-	-	-	NA
Miscellaneous Revenues	342	-	-	-	-	NA
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	-	-	-	-	-	NA
<b>Total Revenues</b>	<b>2,416</b>	<b>1,900</b>	<b>2,278</b>	<b>2,300</b>	<b>2,300</b>	<b>21%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	-	-	-	-	-	NA
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Fund Balance Added (Used)</b>	<b>2,416</b>	<b>1,900</b>	<b>2,278</b>	<b>2,300</b>	<b>2,300</b>	

Staffing: None

### 2008-09 Fund Analysis:

		Revenues	Expenses	Fund Balance Added (Used)
Dryden Wilson Bequest	Fund # 1135	2,300	-	2,300
		<b>2,300</b>	<b>-</b>	<b>2,300</b>

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



