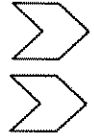


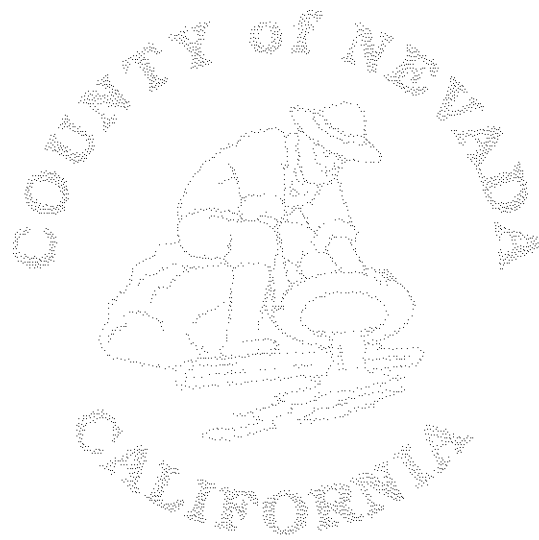
**BOARD OF SUPERVISORS**  
Cathy Thompson, Clerk of the Board



|   |           |
|---|-----------|
| <input type="checkbox"/> Clerk of the Board (10101)       | 1,088,540 |
| <input type="checkbox"/> Assessment Appeals Board (11001) | 4,345     |

**Total**    \$    1,092,885





## Board of Supervisors Summary

|                                  | <u>05/06</u><br><u>Actual</u> | <u>06/07</u><br><u>Adopted</u> | <u>06/07</u><br><u>Estimated</u> | <u>07/08</u><br><u>Proposed</u> | <u>07/08</u><br><u>Adopted</u> | <u>% Change</u><br><u>From Prior</u><br><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             | 400                           | 600                            | 800                              | 350                             | 350                            | -41.7%   |
| Miscellaneous Revenues           | -                             | -                              | -                                | -                               | -                              | NA   |
| Other Financing Sources          | -                             | -                              | -                                | -                               | -                              | NA   |
| General Fund Transfers           | -                             | -                              | -                                | -                               | -                              | NA   |
| General Fund Allocation          | 925,953                       | 1,062,280                      | 1,071,470                        | 1,092,535                       | 1,092,535                      | 2.8%   |
| <b>Total Revenues</b>            | <b>926,353</b>                | <b>1,062,880</b>               | <b>1,072,270</b>                 | <b>1,092,885</b>                | <b>1,092,885</b>               | <b>3%</b>  |
| <b>Expenses</b>                  |                               |                                |                                  |                                 |                                |  |
| Salaries & Benefits              | 824,079                       | 884,669                        | 894,141                          | 853,076                         | 853,076                        | -3.6%  |
| Services & Supplies              | 95,426                        | 122,493                        | 122,411                          | 122,168                         | 122,168                        | -0.3%  |
| Other Charges                    | -                             | -                              | -                                | -                               | -                              | NA   |
| Overhead Cost Allocation (A87)   | 6,848                         | 42,064                         | 42,064                           | 117,641                         | 117,641                        | 179.7%   |
| Capital Assets                   | -                             | -                              | -                                | -                               | -                              | NA   |
| Other Financing Uses             | -                             | 13,654                         | 13,654                           | -                               | -                              | -100.0%  |
| Interfund Activity               | -                             | -                              | -                                | -                               | -                              | NA   |
| Contingency                      | -                             | -                              | -                                | -                               | -                              | NA   |
| <b>Total Expenses</b>            | <b>926,353</b>                | <b>1,062,880</b>               | <b>1,072,270</b>                 | <b>1,092,885</b>                | <b>1,092,885</b>               | <b>3%</b>  |
| <b>Fund Balance Added (Used)</b> | <b>-</b>                      | <b>-</b>                       | <b>-</b>                         | <b>-</b>                        | <b>-</b>                       |  |
| <b>Staffing:</b>                 | <b>12.00</b>                  | <b>12.00</b>                   | <b>12.00</b>                     | <b>12.00</b>                    | <b>12.00</b>                   |  |

|              | June 30, 2007<br>Projected<br>Fund Balance | FY 07/08<br>Revenue | FY 07/08<br>Expense | FY 07/08<br>Net Change | June 30, 2008<br>Projected<br>Fund Balance |
|--------------|--|---------------------|---------------------|------------------------|--|
| General Fund | Fund #0101                                 | *                   | 1,092,885           | 1,092,885              | -  |

**1,092,885    1,092,885**

\* See General Fund Balance and Reserves in Section 1 for the FY 2007-08 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.

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 information; 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. In addition, members of the Board represent the County on numerous intergovernmental bodies.

The Board of Supervisors, in its legislative duties, 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; 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 Police protection in unincorporated areas.

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

The Clerk of the Board and staff prepares Board agendas; records Board votes and other actions; maintains Board minutes and other records; prepares indexes; certifies records; issues legal advertising, including notices of public hearings; receives petitions; maintains codes of ordinances; prepares lists of appointments to County Boards and Commissions; answers letters, phone calls, and inquiries; provides public information on County functions, procedures, and operations; processes all correspondence and agenda items to be scheduled before the Board; provides and processes claims against the County; processes land use 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 minutes of Board meetings since 1851.

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, Nevada County Water Agency, and Nevada County Water Agency Advisory Council.

In addition, the Clerk serves as Filing Officer for Special Districts, County Committees/Commissions, LAFCo, Nevada County Transportation Commission, Nevada County Transit Services Commission, Grand Jury Economic Interest Statements (Form 700), and serves as the secretary to the City Selection Committee.

## **Major Accomplishments in 2006-07**

- Development of Phase II of the COB document imaging and indexing system. The DocuShare upgrade has recently been completed and the



# Board of Supervisors/Clerk of the Board

paperless agenda system project is now moving forward.

- Implemented a process for scanning and indexing constituent inquiries, which has helped reduce paper/storage space and improve search capabilities.
- Reduced number of open constituent inquiries.
- Held twelve individual Supervisor town forums on a variety of topics in 2006. Monthly articles and news releases were prepared for individual Supervisors.
- Expanded the outreach, education and availability of official documents to the public.
- Continue to maintain and enhance Clerk of the Board, Board of Supervisors, and individual Supervisor websites. Sanitation District No. 1 and Nevada County Housing Authority meeting materials and minutes are now available on-line. Materials available to the public on individual Supervisor websites have also been expanded. On-line subscription services that provide e-mail notifications to the public when new documents are posted in DocuShare have been expanded to a wider range of materials.
- Upgraded equipment and expanded technological capabilities in the Board of Supervisors Chambers. Videoconferencing of Board meetings between the Board Chambers and the Town of Truckee Town Hall have been fully implemented. Videoconferencing of selected portions of Board meetings are now routinely provided to the public in a conference room in the Truckee Town Hall.

The Board replaced the audio-visual presentation computer and upgraded associated software applications.

Board meetings are now filmed and recorded on DVD by the Information Systems Department. The recorded meetings are distributed and shown on area public access cable channel networks. DVDs of Board of Supervisors meetings are now available to purchase.

- Completed review of consolidation and streamlining advisory committees, councils, and commissions appointed by the Board of Supervisors.

- Continued recruitment and appointment of new members to vacant positions on the committees, councils, and commissions appointed by the Board. (Ongoing)
- Updated bylaws as needed of any new, consolidated, or streamlined committees, councils, and commissions. (Ongoing)
- Established a satellite office within the Penn Valley Sheriff's Substation for the Fourth District Supervisor at no additional cost to the County.

## Objectives & Performance Measures for 2007-08:

### Objective:

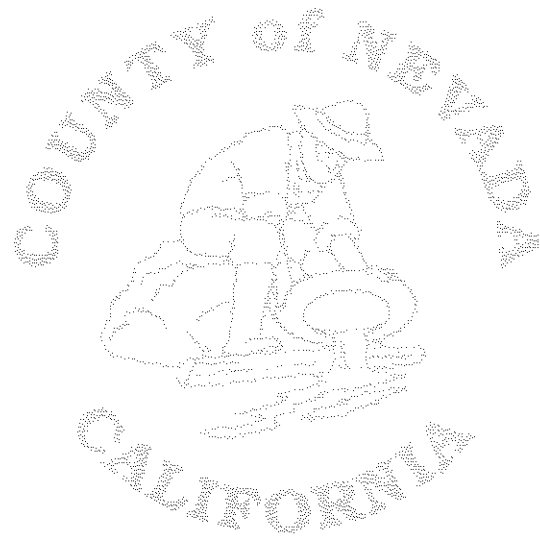
Continue implementation of Phase II of the COB document imaging and indexing system to reduce paper and increase public on-line access to official county documents.

### Performance Measures:

- Establish an interdepartmental team to help coordinate input from the other departments and direct the development of the paperless agenda process. This system will allow department heads to electronically submit Board agenda items and provide for processing and distribution of paperless agenda materials.
- Continue expansion of document imaging capabilities to include a wider range of documents and correspondence retained as official county documents.
- Initiate a project to preserve historical Board minutes from 1856 - forward.
- Continue to upgrade equipment and expand technological capabilities in the Board of Supervisors office.

|                          |   |
|--------------------------|---|
| 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>05/06</u><br><u>Actual</u> | <u>06/07</u><br><u>Adopted</u> | <u>06/07</u><br><u>Estimated</u> | <u>07/08</u><br><u>Proposed</u> | <u>07/08</u><br><u>Adopted</u> | <u>% Change</u><br><u>From Prior</u><br><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             | 400                           | 600                            | 800                              | 350                             | 350                            | -41.7%   |
| Miscellaneous Revenues           | -                             | -                              | -                                | -                               | -                              | NA   |
| Other Financing Sources          | -                             | -                              | -                                | -                               | -                              | NA   |
| General Fund Transfers           | -                             | -                              | -                                | -                               | -                              | NA   |
| General Fund Allocation          | 919,856                       | 1,049,970                      | 1,059,060                        | 1,088,190                       | 1,088,190                      | 3.6%   |
| <b>Total Revenues</b>            | <b>920,256</b>                | <b>1,050,570</b>               | <b>1,059,860</b>                 | <b>1,088,540</b>                | <b>1,088,540</b>               | <b>4%</b>  |
| <b>Expenses</b>                  |                               |                                |                                  |                                 |                                |  |
| Salaries & Benefits              | 824,079                       | 884,669                        | 894,141                          | 853,076                         | 853,076                        | -3.6%  |
| Services & Supplies              | 94,106                        | 119,214                        | 119,032                          | 118,878                         | 118,878                        | -0.3%  |
| Other Charges                    | -                             | -                              | -                                | -                               | -                              | NA   |
| Overhead Cost Allocation (A87)   | 2,071                         | 33,033                         | 33,033                           | 116,586                         | 116,586                        | 252.9%   |
| Capital Assets                   | -                             | -                              | -                                | -                               | -                              | NA   |
| Other Financing Uses             | -                             | 13,654                         | 13,654                           | -                               | -                              | -100.0%  |
| Interfund Activity               | -                             | -                              | -                                | -                               | -                              | NA   |
| Contingency                      | -                             | -                              | -                                | -                               | -                              | NA   |
| <b>Total Expenses</b>            | <b>920,256</b>                | <b>1,050,570</b>               | <b>1,059,860</b>                 | <b>1,088,540</b>                | <b>1,088,540</b>               | <b>4%</b>  |
| <b>Fund Balance Added (Used)</b> | -                             | -                              | -                                | -                               | -                              |  |
| <b>Staffing:</b>                 | <b>12.00</b>                  | <b>12.00</b>                   | <b>12.00</b>                     | <b>12.00</b>                    | <b>12.00</b>                   |  |
| <b>2007-08 Fund Analysis:</b>    |                               |                                |                                  |                                 |                                |  |
|                                  |                               |                                |                                  |                                 | Fund Balance                   |  |
|                                  |                               | Revenues                       | Expenses                         |                                 | Added (Used)                   |  |
| General Fund                     | Fund #0101                    | 1,088,540                      | 1,088,540                        |                                 | -                              |  |
|                                  |                               | -                              | -                                |                                 | -                              |  |
|                                  |                               | -                              | -                                |                                 | -                              |  |
|                                  |                               | <b>1,088,540</b>               | <b>1,088,540</b>                 |                                 | -                              |  |

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 3 members and one alternate, 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, prepares and distributes minutes and official records related to assessment appeals, and processes the actions of the appeals board.

## Major Accomplishments in 2006-07

- Improved communications with Assessor and staff. (Ongoing)

- Expanded Assessment Appeals information available on the Clerk of the Board web site. Assessment Appeals clients can now obtain forms, instructions, and general information on equalization. (Ongoing)
- Provided on-line training to Assessment Appeals Board through State Board of Equalization.

## Objectives & Performance Measures for 2007-08:

### Objective:

Work with the Assessor to ensure all assessment appeals by county property owners in 2007-2008 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.

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





## Assessment Appeals Board (11001)

|                                  | 05/06         | 06/07          | 06/07            | 07/08           | 07/08          | % Change                  |
|----------------------------------|---------------|----------------|------------------|-----------------|----------------|---------------------------|
|                                  | <u>Actual</u> | <u>Adopted</u> | <u>Estimated</u> | <u>Proposed</u> | <u>Adopted</u> | <u>From Prior 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          | 6,097         | 12,310         | 12,410           | 4,345           | 4,345          | -64.7%                    |
| <b>Total Revenues</b>            | <b>6,097</b>  | <b>12,310</b>  | <b>12,410</b>    | <b>4,345</b>    | <b>4,345</b>   | <b>-65%</b>               |
| <b>Expenses</b>                  |               |                |                  |                 |                |                           |
| Salaries & Benefits              | -             | -              | -                | -               | -              | NA                        |
| Services & Supplies              | 1,320         | 3,279          | 3,379            | 3,290           | 3,290          | 0.3%                      |
| Other Charges                    | -             | -              | -                | -               | -              | NA                        |
| Overhead Cost Allocation (A87)   | 4,777         | 9,031          | 9,031            | 1,055           | 1,055          | -88.3%                    |
| Capital Assets                   | -             | -              | -                | -               | -              | NA                        |
| Other Financing Uses             | -             | -              | -                | -               | -              | NA                        |
| Interfund Activity               | -             | -              | -                | -               | -              | NA                        |
| Contingency                      | -             | -              | -                | -               | -              | NA                        |
| <b>Total Expenses</b>            | <b>6,097</b>  | <b>12,310</b>  | <b>12,410</b>    | <b>4,345</b>    | <b>4,345</b>   | <b>-65%</b>               |
| <b>Fund Balance Added (Used)</b> | -             | -              | -                | -               | -              |                           |

Staffing: None

### 2007-08 Fund Analysis:

|              |            | Revenues     | Expenses     | Fund Balance<br>Added (Used) |
|--------------|------------|--------------|--------------|------------------------------|
| General Fund | Fund #0101 | 4,345        | 4,345        | -                            |
|              |            | <b>4,345</b> | <b>4,345</b> | <b>-</b>                     |

Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



