

Table of Contents

SECTION 1 - EXECUTIVE SUMMARY

Reader's Guide.....	i
Message from the County Executive Officer.....	1-1
2006-2007 Key Accomplishments.....	1-4
County Vision, Mission, Values, Goals.....	1-8
Demographics & County Community Profile.....	1-9
County Organizational Chart.....	1-13
Revenues by Source.....	1-14
Discretionary Revenues.....	1-15
Discretionary Revenues Per Capita.....	1-16
Expenditures by Cost Category.....	1-17
Expenditures by Function.....	1-18
General Government.....	1-19
Public Protection.....	1-20
Public Ways & Facilities.....	1-21
Health & Sanitation.....	1-22
Public Assistance.....	1-23
Education.....	1-24
Recreation & Culture.....	1-25
Enterprises.....	1-26
Internal Services.....	1-27
Historical Budget Trend.....	1-28
County Staffing Relative to Population Growth.....	1-29
Budget Summary by Fund.....	1-30
Changes in General Fund Balance & Reserves.....	1-33

SECTION 2 – BUDGET SUMMARIES BY OFFICE /AGENCY/DEPARTMENT

	Service Budget Unit	Pg.
AIRPORT	91004.....	2-1
ASSESSOR	10201.....	2-9
AUDITOR/CONTROLLER	10202.....	2-15
BOARD OF SUPERVISORS	.....	2-23
□ Clerk of the Board	10101.....	2-26
□ Assessment Appeals Board	11001.....	2-30
CHILD SUPPORT SERVICES	20109.....	2-33
CLERK-RECORDER	.....	2-43
□ Recorder	20701.....	2-46
□ Elections	10501.....	2-48
COMMUNITY DEVELOPMENT AGENCY	.....	2-51
□ CDA Administration	20707.....	2-56
AGRICULTURAL COMMISSIONER	.....	2-62
□ Agriculture Services	20601.....	2-62
□ Weights & Measure	20603.....	2-66
□ Fish & Wildlife	20705.....	2-68
BUILDING INSPECTION	.....	2-72
□ Building Inspection	20602.....	2-72
ENVIRONMENTAL HEALTH	.....	2-76
□ Environmental Health	40108.....	2-76



Table of Contents

□ Environmental Health Realignment	40120	2-80
□ Vector Control	40123	2-82
PLANNING		
□ Planning	20708	2-88
□ Recreation Mitigation Fees	70101	2-92
□ Code Compliance	20709	2-94
□ Housing Services Administration	50601	2-98
□ Community Services	50602	2-100
□ Energy Assistance	50603	2-104
□ Homebuyer Assistance	50604	2-108
□ Housing Development & Rehab	50605	2-110
□ Economic Development	10902	2-114
COUNTY COUNSEL	10301	2-119
COUNTY EXECUTIVE OFFICE	10103	2-127
DISTRICT ATTORNEY	20103	2-135
FARM ADVISOR	60301	2-143
GRAND JURY	20102	2-151
HUMAN RESOURCES		2-157
□ Personnel Services	10401	2-160
□ Insurance – Benefits	92003	2-164
□ Insurance-Property & Casualty	11004	2-166
□ Insurance-Probation Fire Claim	11011	2-168
□ Insurance-Worker’s Compensation	11015	2-170
□ Insurance-General Liability	92002	2-172
HEALTH & HUMAN SERVICES AGENCY		2-175
□ Human Services Administration	50101	2-179
DEPT. OF SOCIAL SERVICES		2-185
□ Social Services Admin	50102	2-188
□ Adult Services Admin	50103	2-192
□ In-Home Supportive Services	50206	2-196
□ Child Welfare Services Admin	50104	2-198
□ Child Welfare Services Assist	50204	2-203
□ Eligibility Services Admin	50105	2-204
□ Eligibility Services Asst	50205	2-209
□ Veterans Services	50501	2-210
□ Social Services Realignment	40118	2-214
BEHAVIORAL HEALTH		2-217
□ Behavioral Health Administration	40103	2-220
□ Children’s Behavioral Health	40104	2-224
□ Alcohol & Drug Programs	40105	2-228
□ Adult Behavioral Health	40110	2-232
□ Behavioral Health Realignment	40119	2-236
PUBLIC HEALTH		2-239
□ Public Health Administration	40101	2-242
□ Health Education	40102	2-246
□ Emergency Medical & Preparedness	40107	2-250
□ County Medical Services Program	40109	2-254
□ Maternal & Child Health	40111	2-256
□ Clinical Services	40112	2-260
□ Public Health Nursing	40113	2-264
□ Public Health Realignment	40121	2-268



Table of Contents

▫ Health CCS Realignment	40129	2-270
INFORMATION & GENERAL SERVICES		2-273
▫ Information Systems	11007	2-276
▫ Geographic Information Systems	11008	2-280
▫ Cable TV Services	11010	2-284
▫ Purchasing	10204	2-286
▫ Central Services	92004	2-290
▫ Emergency Management	20702	2-292
▫ Facilities Management	10702	2-296
▫ Capital Facilities Projects	10801	2-300
LIBRARY	60201	2-303
NON-DEPARTMENTAL SERVICES		2-311
▫ Annual Audit Service	10102	2-314
▫ Other Financing Sources & Uses	10206	2-316
▫ Trial Court Funding	10207	2-318
▫ WWE Escrow Account	10209	2-320
▫ Comm Fac Dist No. 1990-1 W	10210	2-322
▫ Provision for Contingency	10212	2-324
▫ MVLFF License Fees	10213	2-326
▫ Building Debt Financing	10214	2-328
▫ Criminal Justice Temp Fac Const	10803	2-330
▫ Courthouse Construction Fund	10804	2-332
▫ Historical Landmarks	11006	2-334
▫ Countywide Technology Project	11014	2-336
▫ Other Debt Financing	11016	2-338
▫ Conflict Indigent Defense	20111	2-340
▫ Dispute Resolution Fund	20112	2-342
▫ Public Safety Augmentation	20710	2-344
▫ Conservation	60401	2-346
▫ Dryden Wilson Bequest	70104	2-348
PROBATION		2-351
▫ Probation	20320	2-354
▫ Juvenile Hall	20310	2-358
▫ Victim/Witness	50608	2-360
▫ Juvenile Hall Realignment	40122	2-364
PUBLIC DEFENDER	20107	2-367
SHERIFF		2-373
▫ Sheriff Services	20201	2-376
▫ Truckee Operations	20304	2-380
▫ Corrections	20301	2-382
▫ Court Security	20101	2-386
▫ Inmate Medical Services	20302	2-388
▫ Animal Control	20704	2-390
TRANSPORTATION & SANITATION		2-393
Roads Fund		
▫ Roads Administration	30101	2-398
▫ Roads – Engineering	30104	2-400
▫ Roads – Capital Improvements	30154	2-404
▫ Roads – Non County	30106	2-406
▫ Roads – Maintenance	30107	2-408
▫ Surveying	11009	2-410



Table of Contents

□ Mitigation Funds	30102	2-412
□ CSA / PRD	30103	2-414
Solid Waste Management Program		
□ Solid Waste-Western	91001	2-418
□ Solid Waste –Eastern	91002	2-422
□ Recycled Oil Block Grant	40401	2-424
Fleet		
□ Fleet Management	92001	2-428
□ Fleet Services	92005	2-430
Transit		
□ Transit Services	91003	2-434
□ Transit Self-Insurance	11012	2-438
TREASURER/TAX COLLECTOR	10203	2-441

SECTION 3- INDEPENDENT COUNTY AUTHORITIES

Housing Authority	93001	3-1
Finance Authority	93010	3-9
Sanitation District No. 1	.....	3-15
□ Sewage Collection & Disposal	91005	3-18
□ Sewer Assessment	91006	3-22

SECTION 4 – COUNTY RESOURCES

Staffing Changes	4-1
Capital Asset Expenditures	4-8
History of General Fund Balance and Reserves.....	4-10
Schedule of All Reserves	4-11
Schedule of Long Term Debt	4-12

SECTION 5 – FINAL RESOLUTIONS

Introduction	5-1
Resolution Adjusting Reserves for FY 2006/07.....	5-3
Resolution Adopting Final Budget Reserves for FY 2007/08.....	5-5
Resolution Adopting Final Budget for FY 2007/08.....	5-7
Resolution Adopting Final Housing Authority Budget for FY 2006/08.....	5-9
Resolution Confirming Agreement for Allocation of Proposition 172 Revenues.....	5-10
Resolution Authorizing Personnel Salaries for FY 2007/08	5-13
Resolution Authorizing Personnel Staffing for FY 2007/08.....	5-56
Resolution Adopting the Nevada County Appropriations Limitation For FY 2006/07	5-74
Resolution Approving Transfer of Social Services Realignment Revenues	5-75



Table of Contents

SECTION 6 – APPENDICES

Budget Development Process	6-1
Schedule of Revenue & Expenditure Budget Detail by Service Budget Unit & Fund	6-2
Glossary of Budget Terms.....	6-9



Table of Contents

ALPHABETICAL LISTING BY SERVICE BUDGET UNIT

SERVICE	SERVICE BUDGET UNIT	PAGE NO.
Agricultural Services	20601	2-62
Adult Behavioral Health	40110	2-232
Adult Services Admin & Assistance	50103	2-192
Airport	91004	2-1
Alcohol & Drug Programs	40105	2-228
Animal Control	20704	2-390
Annual Audit Services	10102	2-314
Assessment Appeals Board	11001	2-30
Assessor	10201	2-9
Auditor/Controller	10202	2-15
Behavioral Health Administration	40103	2-220
Behavioral Health Realignment	40119	2-236
Building Debt Financing	10214	2-328
Building Inspection	20602	2-72
Cable TV Services	11010	2-284
Capital Facilities Projects	10801	2-300
Central Services	92004	2-290
Child Support Services	20109	2-33
Child Welfare Services	50104/50204	2-198
Children's Behavioral Health	40104	2-224
Clerk of the Board	10101	2-26
Clinical Services	40112	2-260
Code Compliance	20709	2-94
Comm Fac Dist No. 1990-1 W	10210	2-322
Community Develop Agency Administration	20707	2-56
Community Services	50602	2-100
Conflict Indigent Defense	20111	2-340
Conservation	60401	2-346
Corrections	20301	2-382
County Counsel	10301	2-119
County Executive Office	10103	2-127
County Medical Services Program	40109	2-254
Countywide Technology Project	11014	2-336
Court Security	20101	2-386
Courthouse Construction Fund	10804	2-332
Criminal Justice Temp Fac Const	10803	2-330
CSA / PRD	30103	2-414



Table of Contents

Dispute Resolution Fund	20112	2-342
District Attorney	20103	2-135
Dryden Wilson Bequest	70104	2-348
Economic Development	10902	2-114
Elections	10501	2-48
Eligibility Services	50105/50205	2-204
Emergency Management	20702	2-292
Emergency Medical & Preparedness	40107	2-250
Energy Assistance	50603	2-104
Environmental Health	40108	2-76
Environmental Health Realignment	40120	2-80
Facilities Management	10702	2-296
Farm Advisor	60301	2-143
Finance Authority	93010	3-9
Fish & Wildlife	20705	2-68
Fleet Management	92001	2-428
Fleet Services	92005	2-430
Geographic Information Systems	11008	2-280
Grand Jury	20102	2-151
Health CCS Realignment	40129	2-270
Health Education	40102	2-246
Historical Landmarks	11006	2-334
Homebuyer Assistance	50604	2-108
Housing Authority	93001	3-1
Housing Development & Rehabilitation	50605	2-110
Housing Services Administration	50601	2-98
Human Services Agency Administration	50101	2-179
Information Systems	11007	2-276
In-Home Supportive Services	50206	2-196
Inmate Medical Services	20302	2-388
Insurance – Benefits	92003	2-164
Insurance-General Liability	92002	2-172
Insurance-Probation Fire Claim	11011	2-168
Insurance-Property & Casualty	11004	2-166
Insurance-Worker’s Compensation	11015	2-170
Juvenile Hall	20310	2-358
Juvenile Hall Realignment	40122	2-364
Library	60201	2-303
Maternal & Child Health	40111	2-256
Mitigation Funds	30102	2-412
MVLF License Fees	10213	2-326
Other Debt Financing	11016	2-338
Other Financing Sources & Uses	10206	2-316
Personnel Services	10401	2-160



Table of Contents

Planning	20708	2-88
Probation	20320	2-354
Provision for Contingency	10212	2-324
Public Defender	20107	2-367
Public Health Administration	40101	2-242
Public Health Nursing	40113	2-264
Public Health Realignment	40121	2-268
Public Safety Augmentation	20710	2-344
Purchasing	10204	2-286
Recorder	20701	2-46
Recreation Mitigation Fees	70101	2-92
Recycled Oil Block Grant	40401	2-424
Roads Administration	30101	2-398
Roads – Capital Improvements	30154	2-404
Roads - Engineering	30104	2-400
Roads - Maintenance	30107	2-408
Roads – Non County	30106	2-406
Sewage Collection & Disposal	91005	3-18
Sewer Assessment	91006	3-22
Sheriff Services	20201	2-376
Social Services Administration	50102	2-188
Social Services Realignment	40118	2-214
Solid Waste –Eastern	91002	2-422
Solid Waste-Western	91001	2-418
Surveying	11009	2-410
Transit Self-Insurance	11012	2-438
Transit Services	91003	2-434
Treasurer/Tax Collector	10203	2-441
Trial Court Funding	10207	2-318
Truckee Operations	20304	2-380
Vector Control	40123	2-82
Veterans Services	50501	2-210
Victim/Witness	50608	2-360
Weights & Measure	20603	2-66
WWE Escrow Account	10209	2-320

