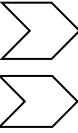


**BOARD OF SUPERVISORS**  
Julie Patterson-Hunter, Clerk of the Board



<input type="checkbox"/> Clerk of the Board (10101)	\$ 1,303,784
<input type="checkbox"/> Assessment Appeals Board (11001)	8,555
<b>Total</b>	<b>\$ 1,312,339</b>





## Board of Supervisors Summary

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</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	3,014	3,100	2,185	4,000	4,000	29.0%																		
Miscellaneous Revenues	210	250	1,000	1,000	1,000	300.0%																		
Other Financing Sources	-	-	-	-	-	NA																		
General Fund Transfers	-	-	-	-	-	NA																		
General Fund Allocation	1,141,834	1,210,433	1,200,813	1,307,339	1,307,339	8.0%																		
<b>Total Revenues</b>	<b>1,145,058</b>	<b>1,213,783</b>	<b>1,203,998</b>	<b>1,312,339</b>	<b>1,312,339</b>	<b>8%</b>																		
<b>Expenses</b>																								
Salaries & Benefits	880,698	972,445	909,590	1,001,524	1,001,524	3.0%																		
Services & Supplies	113,483	93,986	104,162	116,402	116,402	23.9%																		
Other Charges	31,455	29,054	71,948	31,795	31,795	9.4%																		
Overhead Cost Allocation (A87)	118,177	118,298	118,298	179,729	179,729	51.9%																		
Capital Assets	-	-	-	-	-	NA																		
Other Financing Uses	2,526	-	-	-	-	NA																		
Interfund Activity	(1,281)	-	-	(17,111)	(17,111)	NA																		
Contingency	-	-	-	-	-	NA																		
<b>Total Expenses</b>	<b>1,145,058</b>	<b>1,213,783</b>	<b>1,203,998</b>	<b>1,312,339</b>	<b>1,312,339</b>	<b>8%</b>																		
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>																			
<b>Staffing:</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>																			
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center;">June 30, 2017 Projected Fund Balance</th> <th style="text-align: center;">FY 17/18 Revenue</th> <th style="text-align: center;">FY 17/18 Expense</th> <th style="text-align: center;">FY 17/18 Net Change</th> <th style="text-align: center;">June 30, 2018 Projected Fund Balance</th> </tr> </thead> <tbody> <tr> <td>GENERAL FUND</td> <td style="text-align: center;">Fund # 0101</td> <td style="text-align: center;">*</td> <td style="text-align: right;">1,312,339</td> <td style="text-align: right;">1,312,339</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="2"></td> <td colspan="2" style="text-align: center;"><b>1,312,339</b></td> <td style="text-align: center;"><b>1,312,339</b></td> <td style="text-align: center;"><b>-</b></td> </tr> </tbody> </table>								June 30, 2017 Projected Fund Balance	FY 17/18 Revenue	FY 17/18 Expense	FY 17/18 Net Change	June 30, 2018 Projected Fund Balance	GENERAL FUND	Fund # 0101	*	1,312,339	1,312,339	-			<b>1,312,339</b>		<b>1,312,339</b>	<b>-</b>
	June 30, 2017 Projected Fund Balance	FY 17/18 Revenue	FY 17/18 Expense	FY 17/18 Net Change	June 30, 2018 Projected Fund Balance																			
GENERAL FUND	Fund # 0101	*	1,312,339	1,312,339	-																			
		<b>1,312,339</b>		<b>1,312,339</b>	<b>-</b>																			

\* See General Fund Balance and Reserves in Section 1 for the FY 2017-18 General Fund analysis.



# Board of Supervisors/Clerk of the Board

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## **Mission Statement:**

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

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

## **Service Description:**

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

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

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

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

The Clerk of the Board or Deputy Clerk to 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; accepts service on lawsuits against the County of Nevada; prepares verbatim transcripts of Board meetings when directed by the Court; and maintains archives of County ordinances, resolutions, and the minutes of Board meetings since 1856.

The Clerk’s Office also provides administrative and clerical services to the Nevada County Sanitation District No. 1 Board of Directors, Nevada County Assessment Appeals Board, and the hearing bodies for appeals resulting from Medical Marijuana Nuisance Abatement, Code Compliance Nuisance Abatement, Hazardous Vegetation Abatement, and Outdoor Event Permitting. Pursuant to Government Code Sec. 50270 – 50279.2, the Clerk of the Board serves as the permanent secretary to the City Selection Committee.

The Clerk also serves as Filing Officer for Economic Interest Statements (Form 700) for 450 filers who are members of 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

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## Major Accomplishments in 2016-17:

- In collaboration with Counsel and the Sheriff's office, The Clerk's office began to receive reimbursement for costs related to processing appeals of medical marijuana citations.
- The Clerk of the Board completed all courses required for California State Association of Counties (CSAC) Institute credentialing.
- Collaborated with IGS to survey Legistar users to review their experience with Nevada County's agenda management system, Legistar Legislative Management Suite. Results show that the majority of users have an above average, positive experience using the system for agenda preparation.
- Implemented the Granicus Legistar Minutes module, for preparation of both Summary of Proceedings and Board Minutes, allowing for a more efficient capture of meeting minutes directly into the electronic record.
- Preserved the Board's hand-written and fragile historical Minutes Books 8, 9, 10, and 11, years 1906 through 1927, and the Ordinance Book, containing Ordinances No. 1 through No. 312.
- Implemented the iLegislate module which enables Supervisors and County Staff to access Board Agendas and materials using mobile devices such as iPads.
- Initiated the process of uploading digitized historical minute books 1856 through 1962, and scanning remaining loose bound minutes into SharePoint, making this information available to members of the public and County staff.
- Initiated a service project, in coordination with IGS, to satisfy new State mandates for electronic storage and safety of archival records online. Continuing the County mandate for transparency by scanning all historical documents to SharePoint, members of the public and County staff are better enabled in finding and researching information.
- Began scanning all new Resolutions and Ordinances in PDF(a) format; a safer form of storage, providing for an additional layer of information security.
- In 2016, 12 Marijuana Appeal Hearings and 11 Cost Hearings were held; 1 Property Abatement Hearing was held; and 60 public records requests were received and answered.

- Took part in the analysis and review process for a Request for Proposal (RFP) for Scanning, Indexing and Microfilm/fiche Conversion Services.

## Objectives & Performance Measures for 2017-18:

### Objective:

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

### Performance Measures:

- Continue progress in scanning to SharePoint all Resolutions on microfilm from 1959 forward.
- Continue process of scanning to SharePoint all Board Minutes, backfilling from 1990, as well as the Board's historical minute books.
- Continue to seek funding to preserve historical Board minutes from 1927 to current date.
- Obtain cost estimate from companies contracted through the Scanning, Indexing and Microfilm/fiche Conversion Services RFP for transfer of historic records to digital format.
- Streamline our comprehensive Access database in SharePoint to enable the Assessor's office to input data and to have additional access to information input by our office.

### Objective:

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

### Performance Measures:

- Obtain California State Association of Counties (CSAC) Institute Credential by District I Supervisor, Board Analyst, and Deputy Clerk to the Board.
- Continued effort toward obtaining California State Clerk of the Board of Supervisors Association (CCBSA) Clerk of the Board official certification.

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>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</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	3,014	3,100	2,185	4,000	4,000	29.0%
Miscellaneous Revenues	210	250	1,000	1,000	1,000	300.0%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,133,701	1,202,558	1,193,914	1,298,784	1,298,784	8.0%
<b>Total Revenues</b>	<b>1,136,924</b>	<b>1,205,908</b>	<b>1,197,099</b>	<b>1,303,784</b>	<b>1,303,784</b>	<b>8%</b>
<b>Expenses</b>						
Salaries & Benefits	880,698	972,445	909,590	1,001,524	1,001,524	3.0%
Services & Supplies	107,127	87,060	98,212	109,517	109,517	25.8%
Other Charges	30,753	29,054	71,948	31,795	31,795	9.4%
Overhead Cost Plan (A87)	117,102	117,349	117,349	178,059	178,059	51.7%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	2,526	-	-	-	-	NA
Interfund Activity	(1,281)	-	-	(17,111)	(17,111)	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>1,136,924</b>	<b>1,205,908</b>	<b>1,197,099</b>	<b>1,303,784</b>	<b>1,303,784</b>	<b>8%</b>
<b>Fund Balance Added (Used)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Staffing:</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	
<b>2017/18 Fund Analysis:</b>						
					Fund Balance	
		Revenues	Expenses	Added (Used)		
GENERAL FUND	Fund # 0101	1,303,784	1,303,784	-		
		<b>1,303,784</b>	<b>1,303,784</b>	<b>-</b>		

### Comments/Analysis of Differences:

### Public Hearing Comments:

Adopted as proposed.



# Assessment Appeals Board

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## 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 2016-17:

- For the Fiscal Year 2016/17 roll, 48 AAB applications were received and processed.
- In calendar year 2016, action was taken on 41 applications, meeting our goal to schedule least 50% of all assessment appeals within one (1) year of application.
- The Clerk to the AAB received training on innovative practices through the California Clerk of the Board of Supervisors Association (CCBSA) and the California Association of Clerks and Election Officials (CACEO).

## Objectives & Performance Measures for 2017-18:

### Objective:

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

### Performance Measures:

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

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





# Assessment Appeals Board (11001)

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</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	8,134	7,875	6,899	8,555	8,555	8.6%
<b>Total Revenues</b>	<b>8,134</b>	<b>7,875</b>	<b>6,899</b>	<b>8,555</b>	<b>8,555</b>	<b>9%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	-	-	NA
Services & Supplies	6,356	6,926	5,950	6,885	6,885	-0.6%
Other Charges	702	-	-	-	-	NA
Overhead Cost Plan (A87)	1,075	949	949	1,670	1,670	76.0%
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
<b>Total Expenses</b>	<b>8,134</b>	<b>7,875</b>	<b>6,899</b>	<b>8,555</b>	<b>8,555</b>	<b>9%</b>
<b>Fund Balance Added (Used)</b>	-	-	-	-	-	

Staffing: None

**2017/18 Fund Analysis:**

		Revenues	Expenses	Fund Balance Added (Used)
GENERAL FUND	Fund # 0101	8,555	8,555	-
		<b>8,555</b>	<b>8,555</b>	<b>-</b>

Comments/Analysis of Differences:

**Public Hearing Comments:**

Adopted as proposed.



