



Budget in Brief

Fiscal Year 2025-2026

Introduction

The purpose of the Budget in Brief is to provide a general overview of the County of Nevada's Fiscal Year (FY) 2025-26 (July 1, 2025 to June 30, 2026) proposed budget. This includes an overview of County revenue sources and how those revenues are spent (expenditures). The brief also explains key budget concepts and processes, important fiscal issues facing the County, and information on how to get involved in the County's budget processes.

Proposed Budget Summary

The Proposed Budget for 2025-26 totals \$415,450,064 reflecting a \$27.8 million increase from the 2024-25 budget. The graph on page 2 presents a 10-year historical trend in the County's adopted budget, illustrating the impact that state and federally funded expenses have had on the county budget. Beginning in 2020-21, the County began a concerted effort to leverage local funding resources to maximize grant opportunities, resulting in a noticeable increase of State and Federal funding in the years that follow. Where previous budgets included State and Federal funding for approximately 40% of total expenditures, 2025-26 includes \$186.4 million, which represents 45% of total expenditures. The 2025-26 Adopted Budget includes 932.85 full-time equivalent (FTE) positions, continuing a policy of targeted staffing increases to meet community need and county objectives.

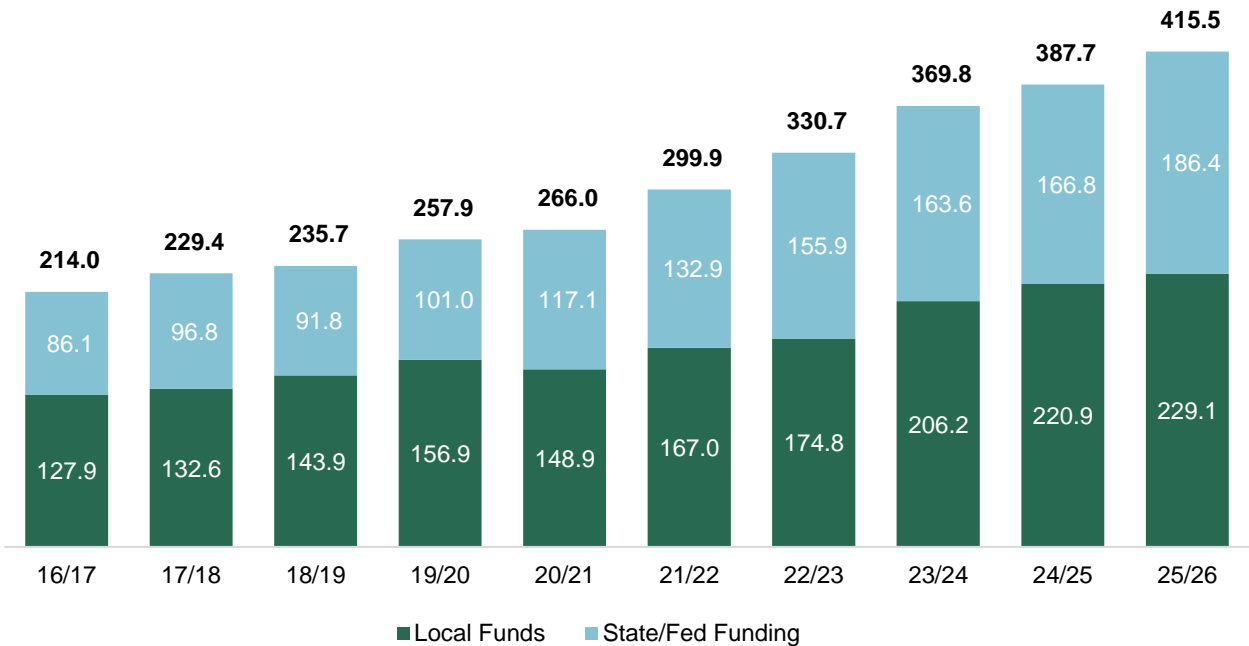
What is a Budget?

A budget is an annual spending plan that provides authorization to spend money for certain purposes and establishes limits for how much can be spent in certain categories. A budget is also an expression of organizational policies and priorities, as it determines how limited resources will be allocated to accomplish the organization's mission.

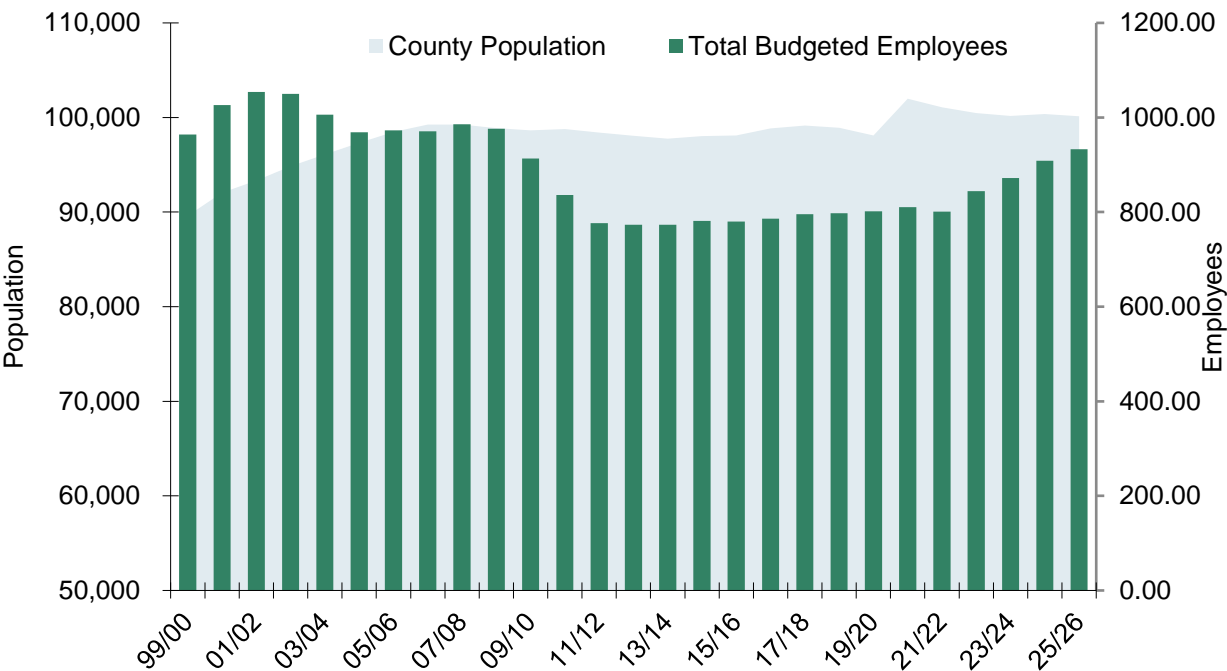
The County of Nevada's budget covers the fiscal year (FY) July 1 through June 30 and is governed by the rules spelled out in the State's County Budget Act. Additionally, state and federal laws restrict how the County spends much of the funding it receives, even with discretionary resources needed to meet local match requirements. The budget also reflects the policies and priorities established by the Board of Supervisors.

Historical Budget Trend

\$ Millions



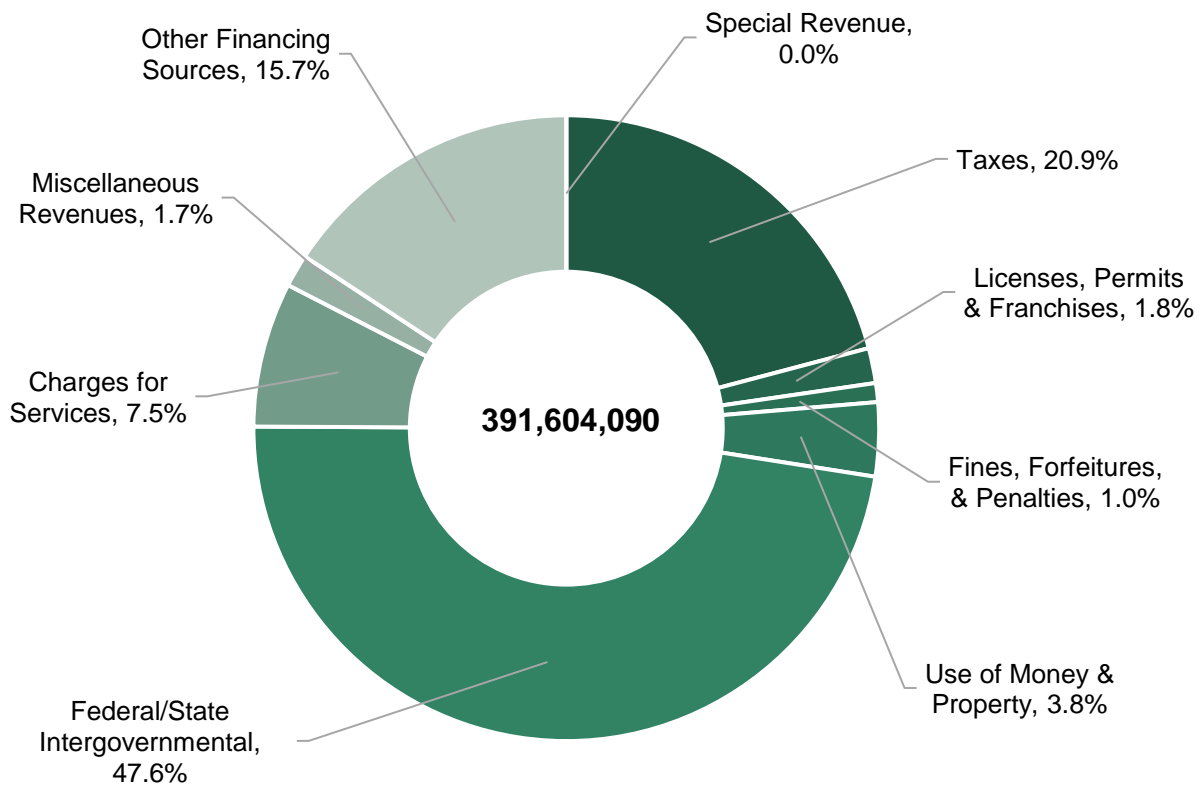
County Staffing Relative to Population



Where the Money Comes From (Revenues)

The \$415.5 million in planned spending for FY 2025-26 comes from the following sources, plus the use of approximately \$24 million of fund balances:

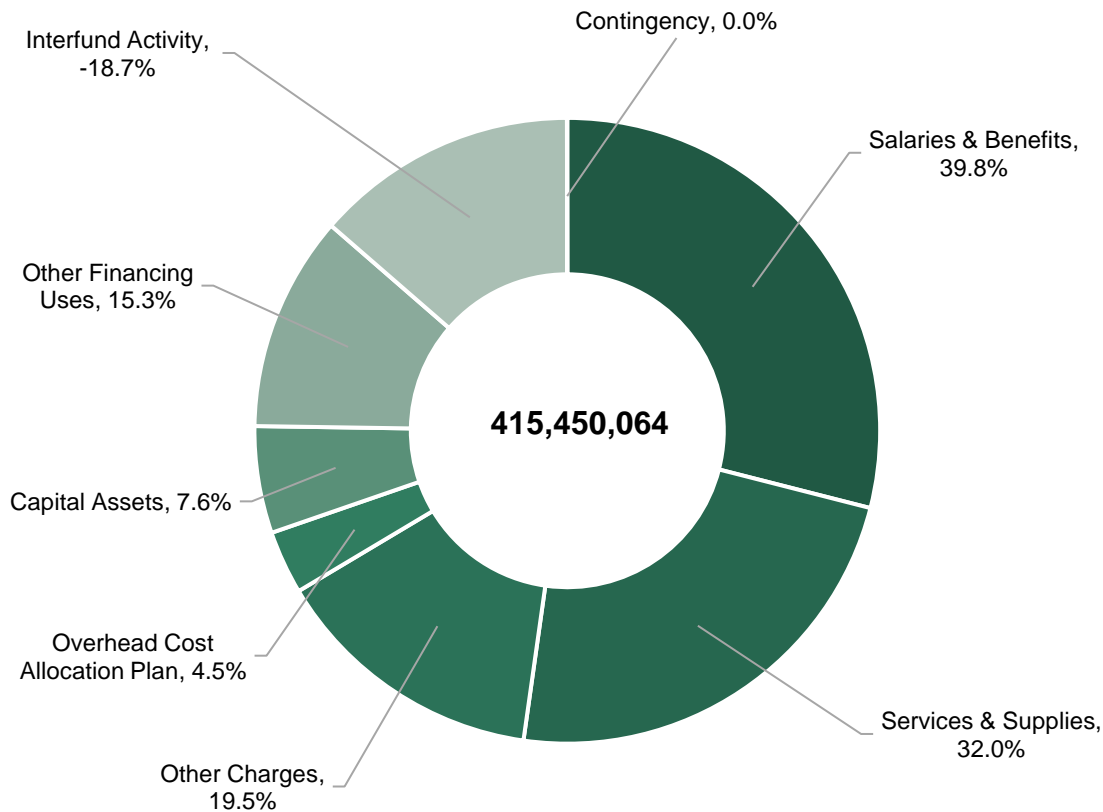
Revenues	23/24 <u>Actual</u>	24/25 <u>Adopted</u>	24/25 <u>Estimated</u>	25/26 <u>Proposed</u>
Taxes	75,416,155	78,379,924	78,659,045	81,774,519
Licenses, Permits & Franchises	5,176,639	6,596,466	6,638,415	7,082,760
Fines, Forfeitures, & Penalties	4,291,249	3,485,034	3,671,097	3,832,555
Use of Money & Property	15,558,585	13,070,813	14,402,095	14,940,280
Federal/State Intergovernmental	152,375,211	166,763,261	186,022,539	186,391,189
Charges for Services	27,060,558	28,036,135	27,458,323	29,288,767
Miscellaneous Revenues	3,416,721	4,959,213	6,516,966	6,620,837
Other Financing Sources	59,595,973	62,541,949	59,788,934	61,673,183
Special Revenue	-	-	-	-
Total Revenues	342,891,092	363,832,795	383,157,415	391,604,090



Where the Money Goes (Expenditures)

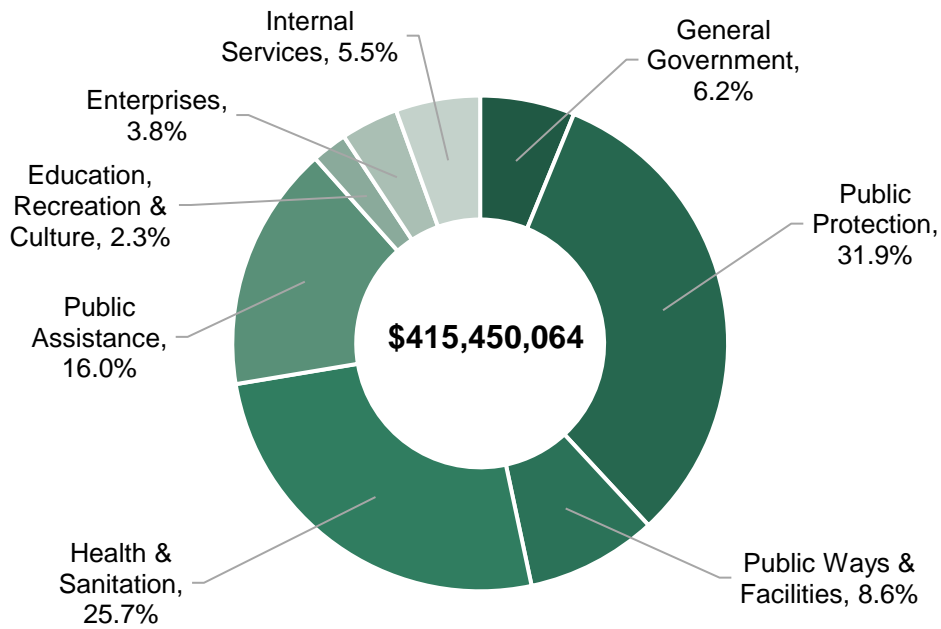
The \$415.5 million in planned spending for FY 2025-26 is allocated to the following uses:

Expenditures	23/24 <u>Actual</u>	24/25 <u>Adopted</u>	24/25 <u>Estimated</u>	25/26 <u>Proposed</u>
Salaries & Benefits	131,476,183	151,647,372	143,250,353	165,351,851
Services & Supplies	100,500,908	118,942,822	116,114,612	132,754,477
Other Charges	92,361,403	80,128,075	76,069,569	81,012,625
Overhead Cost Allocation Plan	15,112,279	16,490,308	16,609,118	18,692,611
Capital Assets	22,697,097	29,672,148	33,736,181	31,540,999
Other Financing Uses	45,164,000	62,682,897	58,516,553	63,598,705
Interfund Activity	(79,811,056)	(71,954,237)	(69,027,354)	(77,601,204)
Contingency	-	100,000	-	100,000
Total Expenditures	327,500,813	387,709,385	375,269,032	415,450,064



Expenditures by Function of Government

General Government	25,666,862
Public Protection	132,665,315
Public Ways & Facilities	35,560,120
Health & Sanitation	106,773,738
Public Assistance	66,622,662
Education, Recreation & Culture	9,658,560
Enterprises	15,599,496
Internal Services	22,903,311
	<u>\$415,450,064</u>



Public Protection Includes:

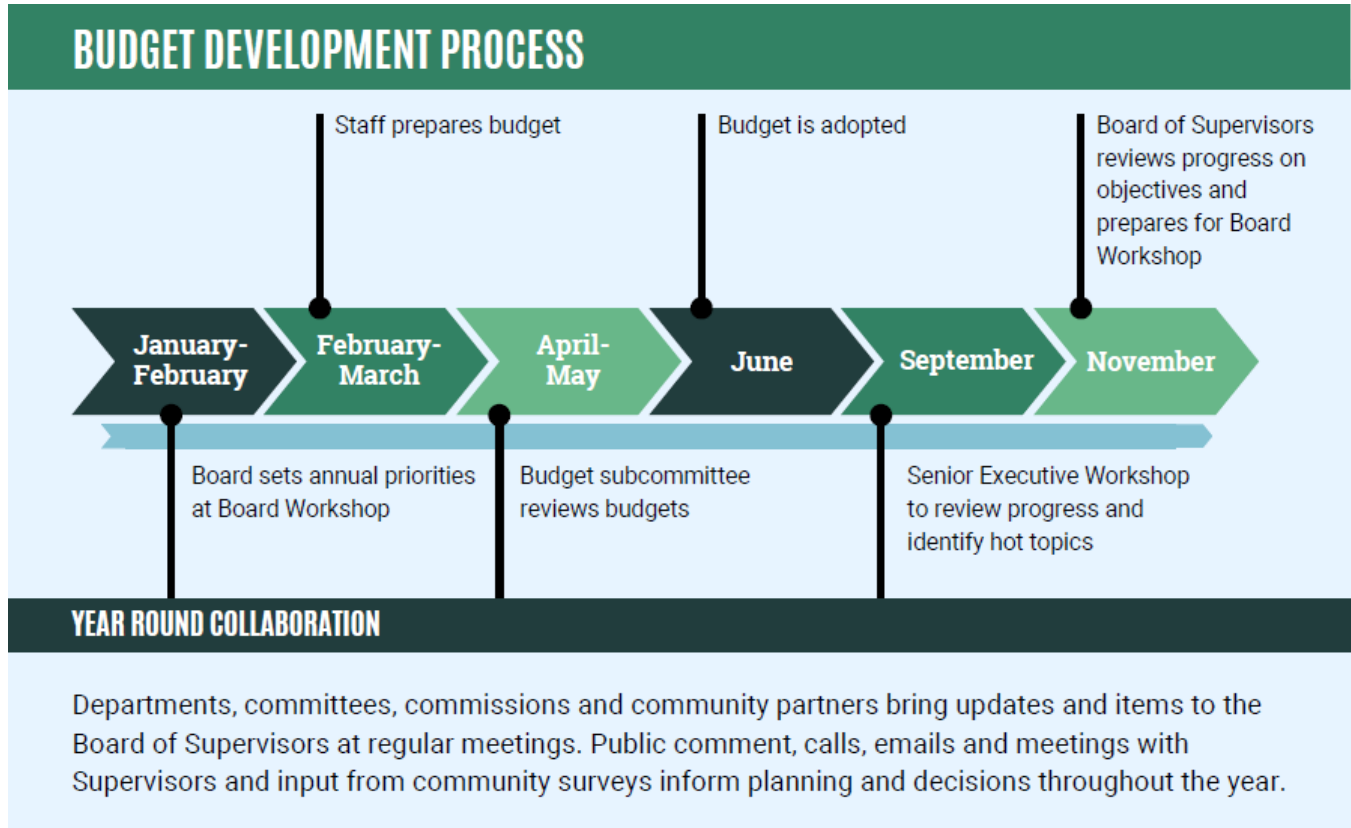
- Office of Emergency Services
- Sheriff
- District Attorney
- Probation
- Conflict Indigent Defense
- Agricultural Services
- Planning
- Code Compliance
- Cannabis Compliance
- Grand Jury

General Government Includes:

- Clerk of the Board
- County Executive Office
- Assessor
- Auditor-Controller
- Treasurer/Tax Collector
- Human Resources
- County Counsel
- Purchasing
- Building & Debt Financing
- Elections
- Facilities
- Information Systems

Budget Development Process

The County's annual budget process kicks off in January and budget adoption is in June. However, it is really a year-round process as demonstrated by the diagram below.



As is illustrated above, each year, the Board of Supervisors adopts a set of high-priority objectives. The County of Nevada Board of Supervisors unanimously adopted its 2025-2026 Priority Objectives at the February 11, 2025 board meeting via Resolution 25-057. The Priority Objectives set policy direction for staff to use in preparing their fiscal year 2025-26 Budget proposals in alignment with the Board.

The 2025-26 Priority Objectives are displayed on the following page, and a link to Priority Objectives and progress reports is available at <https://www.nevadacountyca.gov/2827/BoardObjectives>.

PRIORITY OBJECTIVES



Fiscal Stability and Core Services

Maintain the County's financial stability and core services.



Emergency Preparedness

Lead the community in all hazards planning, preparedness, response, and recovery with a focus on wildfire. Do this by focusing on improving countywide evacuation routes and safety, continuing to strengthen early alert and critical communication systems, partnering closely with residents and community partners in emergency preparedness, defensible space, home hardening, green waste disposal, and fire-safe land stewardship.



Economic Development

Promote economic development by emphasizing resiliency and entrepreneurship; retaining and attracting high quality jobs; investing in major infrastructure projects; and working with local, state and federal partners to support our small business, nonprofit, and tourism sectors.



Broadband

Equitably expand broadband to support economic development, distance-learning, telework, telemedicine, and general quality of life for all residents by championing the implementation of Nevada County Broadband Strategy Plan policies and last-mile infrastructure projects.



Climate Resilience

Safeguard Nevada County's economic durability, environmental integrity, and public health and safety by preparing for, adapting to, and mitigating changing climate conditions in a way that reflects our rural quality of life.



Housing

Coordinate with local jurisdictions, developers, and other partners to facilitate development of, and access to affordable and workforce housing.



Homelessness

In partnership with the Continuum of Care, prevent homelessness, address the needs of people experiencing homelessness, and move towards sustainable, ongoing programs.



Recreation

Promote sustainable recreation in partnership with community providers and other jurisdictions to enhance recreational access, support public health and safety, realize economic opportunities and preserve natural resource assets.

The Role of County Staff in the Budget Process

County officials play various roles in the budget process:

- The Board of Supervisors sets budget priorities and is the final authority regarding approval and adoption.
- County departments identify funding needs and outside revenues for ongoing programs, submit requests to fund new programs, and identify reductions when necessary.
- The County Executive Office evaluates departmental requests based on available funding and alignment with County policies and Board Priorities and the County Executive Officer recommends a budget to the Board of Supervisors (BOS).

Get Involved in the Budget Process

Here are some ways you can get involved and learn more about the County and its budget:

- Explore the County's budget documents and more information on the budget process at NevadaCountyCA.gov/Budget
- Write, email, or phone your Supervisor with any comments, questions or concerns during the public comment period beginning May 30, 2025 through June 24, 2025. Find Supervisors' contact information at NevadaCountyCA.gov/BOS
- Participate in the Budget Hearing. FY 2025-26 Proposed Budget Hearing begins at 9am Tuesday, June 10, 2025 at the Nevada County Government Center Board Chambers, 950 Maidu Ave, Nevada City, CA 95959
- Apply to serve on County advisory boards and commissions. Find opportunities at NevadaCountyCA.gov/Serve