

Proposed 2021-2022 Budget Policies

Budget policies have been adapted and modified to be responsive to Board Objectives and the impacts of the State and Federal budget dynamics and the economy and uncertainties due to COVID-19. Therefore the following policies are proposed:

1. Every effort will be made to provide the same level of service as 2021-2022, understanding that this will require, for many agencies, departments and programs, reorganization or streamlining of current resources.
2. The budget must be balanced. Specifically, income must be equal to or greater than expenses. The total expenses of a department in 2021-2022 will be their expenses from the 2020-2021 fiscal year as modified by MOU changes and minor increases in services and supplies to the extent resources allow. All departments are expected to review their sources of income for correctness and validity. All departments are expected to evaluate the impact of uncertainties to revenues from COVID-19 and adjust expenditures accordingly.
3. There will be no unfunded positions included in the budget or staffing resolution. Vacancy Review remains in effect to create budget flexibility in case of loss of revenue, and to ensure the need exists for filling positions. All positions will be reviewed. If revenue contingent positions lose their funding from the State or Federal government, those positions will be eliminated first before other cuts are enacted. Any new positions will consider: new income for the position to cover the cost of the position and indirect and overhead costs; the need for the position to meet Board Objectives; and a reasonable expectation that there will be an ongoing funding stream for any new position.
4. The 2021-2022 budget will only use reserve funds for emergency and one-time expenditures or for purposes that the reserve is designated to fund. Every effort will be used to preserve reserve funds. A one-time use of an appropriate level of General Fund fund balance is authorized for the 2021-2022 budget from amounts previously set aside for economic uncertainties.
5. If the County contributes funds to Non-Profit or Community Partners for other than the purchase of services, it will give priority to one-time initiatives (as opposed to operational subsidies), and to those who demonstrate collaboration with other Community Partners. Funding will be adjusted based upon discretionary revenues available as with other County departments. Loans and advances will not be considered unless extraordinary events occur and must be secured.
6. Economic Development will remain a priority. Funding will be maintained at its current levels and will not be adjusted downward based upon discretionary revenues available as is occurring with other County departments.
7. Investment in technology will be maintained.
8. The budget format and terminology will be standardized so that pertinent and relevant performance and financial information is provided for presentation to the public.
9. There will be a high level of fiscal discipline by the Department Heads, Budget Subcommittee, County Executive Officer and Board of Supervisors. Every effort will be made to maximize County assets, achieve a high level of funding for employee retirement promises, evaluate cost per service item and develop and maintain contracts with vendors within Nevada County.
10. Staff will apply the approved space guidelines to include newly proposed space and Staff will continue to identify income streams for the improvement of the County's capital facilities.