



Budget in Brief

Fiscal Year 2023-2024

Introduction

The purpose of the Budget in Brief is to provide a general overview of the County of Nevada’s Fiscal Year (FY) 2023-24 (July 1, 2023 to June 30, 2024) Approved 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.

Adopted Budget Summary

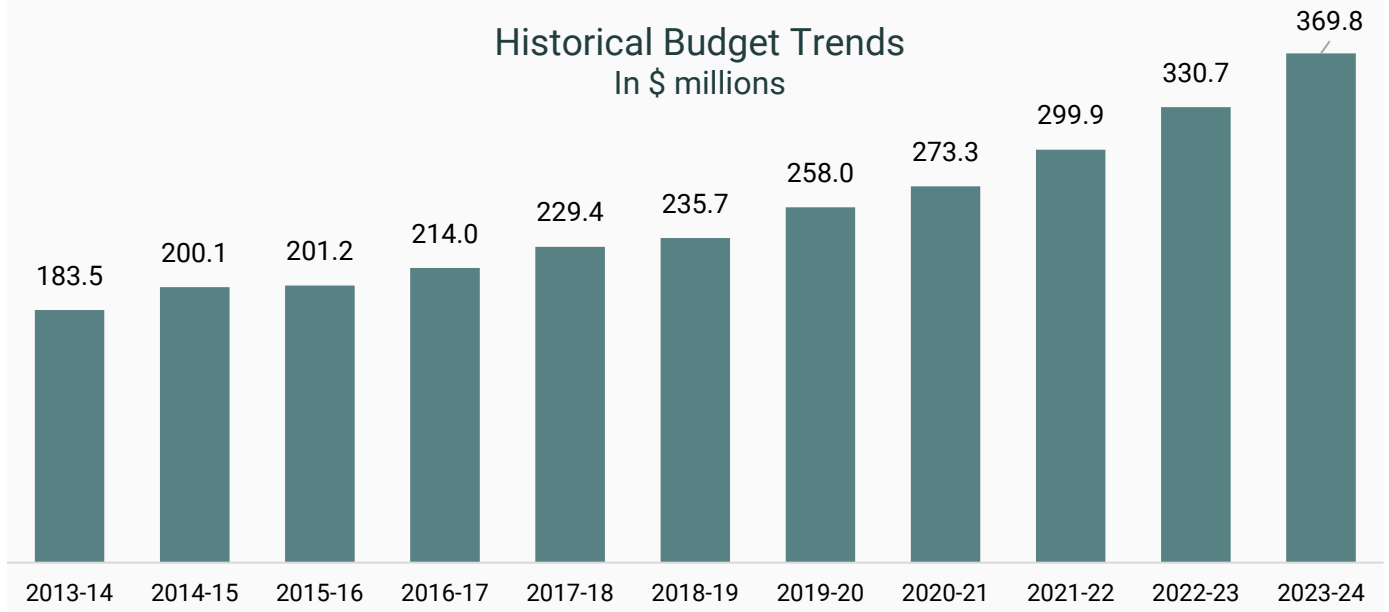
The Adopted Budget for 2023-24 totals \$369,817,435 reflecting a \$39.1 million increase from the 2022-23 budget. The graph on page 2 shows the historical trend in the County’s budget, including \$22.4 million impact on the 2023-24 budget from Realignment (2011 Realignment), which has impacted budgets since 2012-13. Realignment results in increased budgets as funds are deposited to special revenue funds, transferred out as expenses to operating funds, and then directly expended from those funds. The 2023-24 Adopted Budget includes 872 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.

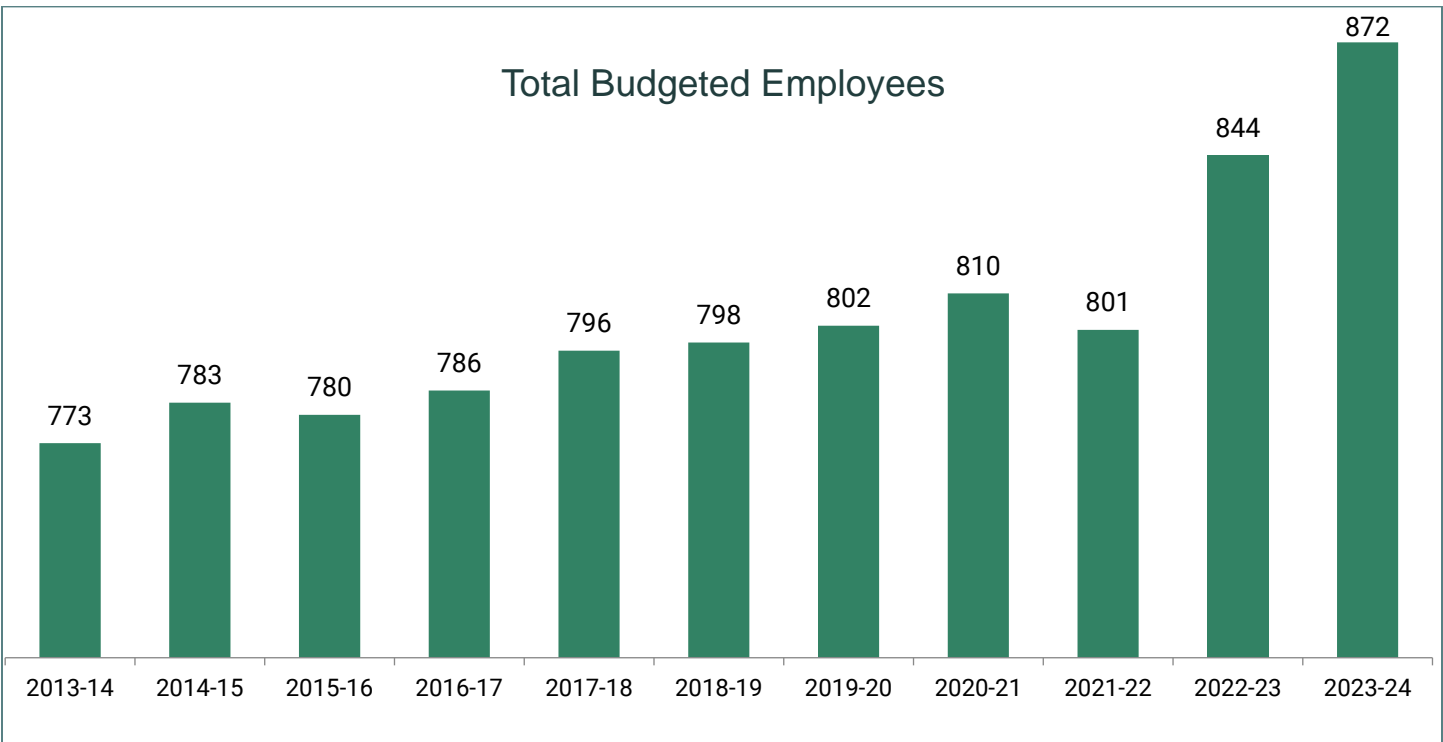
The County of Nevada’s budget covers the fiscal year (FY) July 1 through June 30 and is governed by the rules spelled out in the State’s County Budget Act. Additionally, State and federal laws restrict how the County spends much of the funding it receives, even with discretionary resources needed to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

Historical Budget Trends In \$ millions



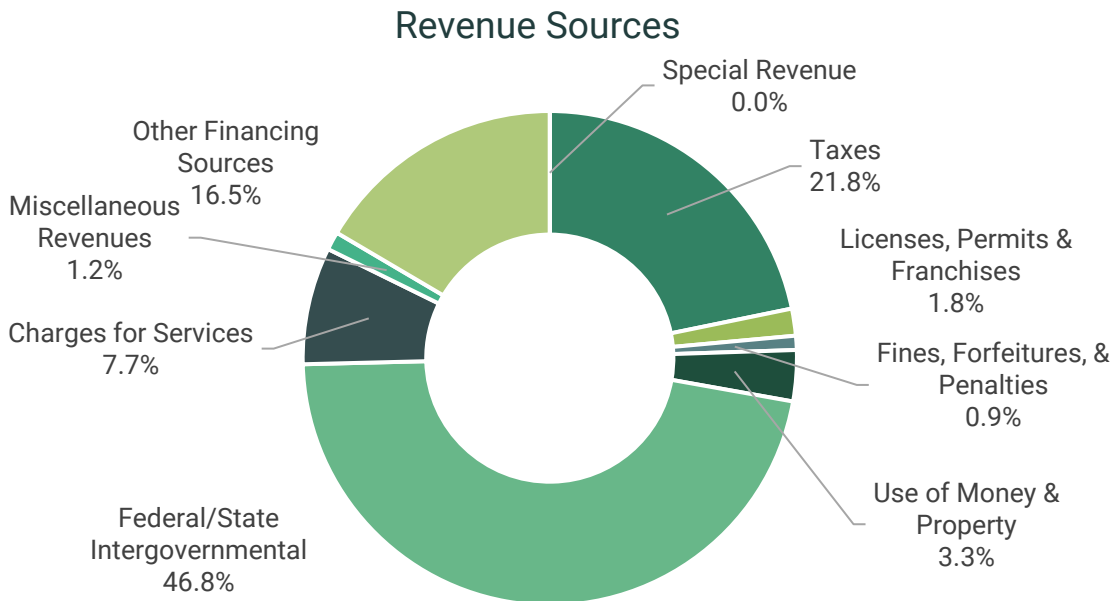
Note: FY 2023-24 2011 realignment impact is approximately \$22.4M

Total Budgeted Employees



Where the Money Comes From (Revenues)

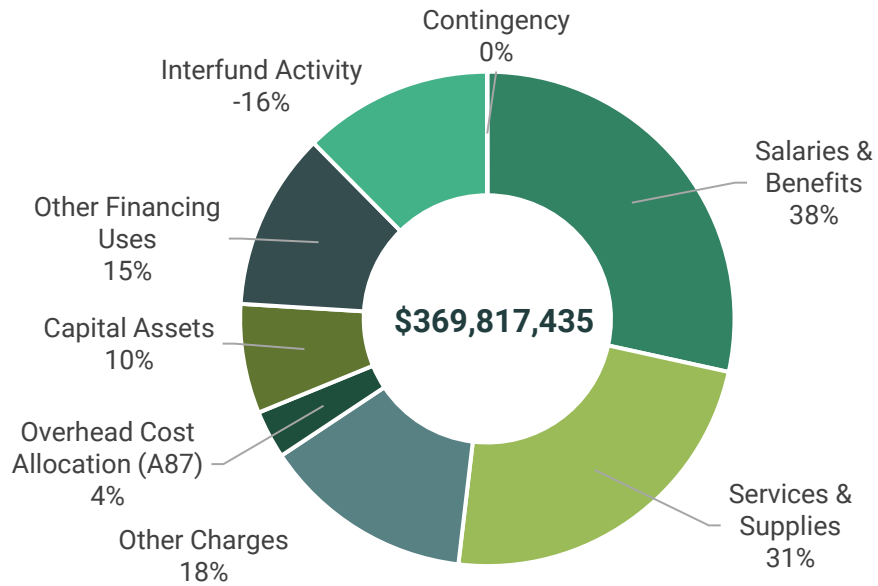
The \$369.8 million in planned spending for FY 2023-24 comes from the following sources, plus the use of approximately \$20 million of fund balances:



	FY 21/22	FY 22/23	FY 22/23	FY 23/24
Revenues	Actual	Adopted	Estimated	Proposed
Taxes	68.4	71.9	72.1	76.1
Licenses, Permits & Franchises	5.0	6.3	6.0	6.2
Fines, Forfeitures, & Penalties	3.5	3.0	3.7	3.2
Use of Money & Property	10.5	10.7	10.5	11.7
Federal/State Intergovernmental	132.9	147.8	155.9	163.6
Charges for Services	22.5	24.9	24.4	26.8
Miscellaneous Revenues	5.3	4.0	11.5	4.2
Other Financing Sources	46.4	54.0	49.3	57.8
Total Revenues	294.4	322.5	333.3	349.5

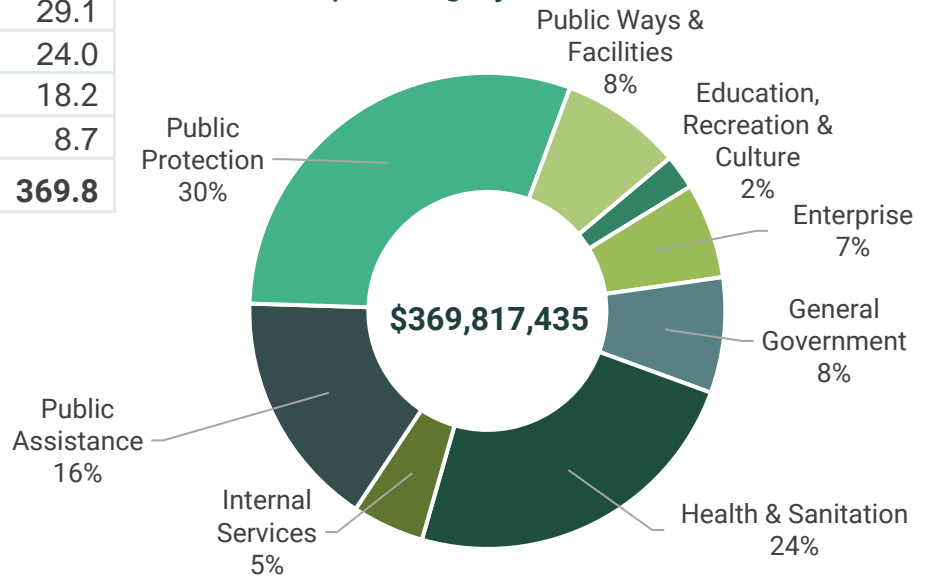
Where the Money Goes (Expenditures)

Spending Categories



Summary by Function (in \$ millions)	
Public Protection	111.5
Health & Sanitation	88.2
Public Assistance	59.7
Public Ways & Facilities	30.5
General Government	29.1
Enterprise	24.0
Internal Services	18.2
Education, Recreation & Culture	8.7
	369.8

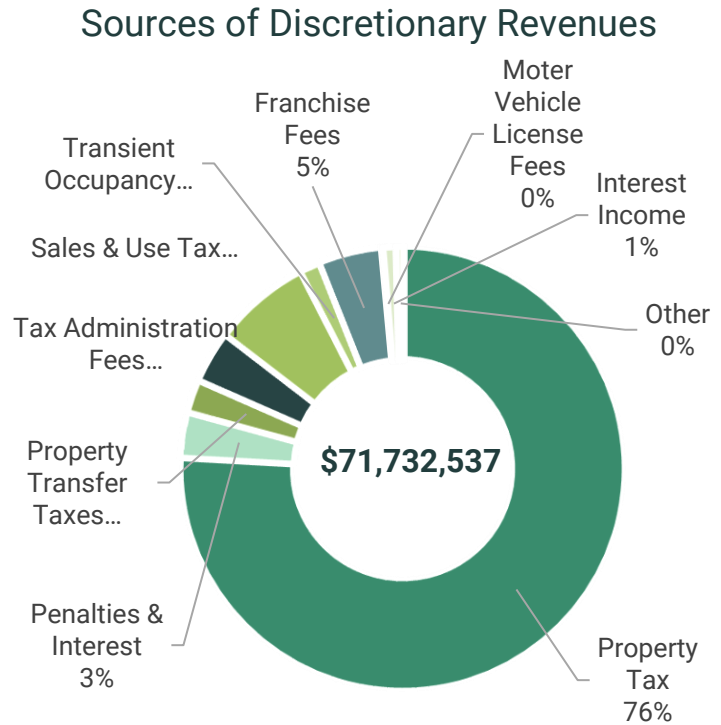
Spending by Function



General Fund—Discretionary Revenues

The General Fund (GF) serves a special purpose in that discretionary revenue can be used at the discretion of the Board of Supervisors to balance service priorities and provide budget flexibility for critical areas such as Board priorities, pensions and/or gaps during economic downturns. This is different with restricted or non-discretionary funding that must be used for specific or limited purposes.

The largest local discretionary revenue sources are from property taxes, sales taxes, and other taxes.



Board Objectives

Each year, the Board of Supervisors adopts a set of high-priority objectives. These objectives influence the spending priorities for the next fiscal year's budget. Learn more about the FY 2023-24 objectives at NevadaCountyCA.gov/Board-Objectives.



Fiscal Stability



Emergency Preparedness



Economic Development



Broadband



Housing



Homeless-ness

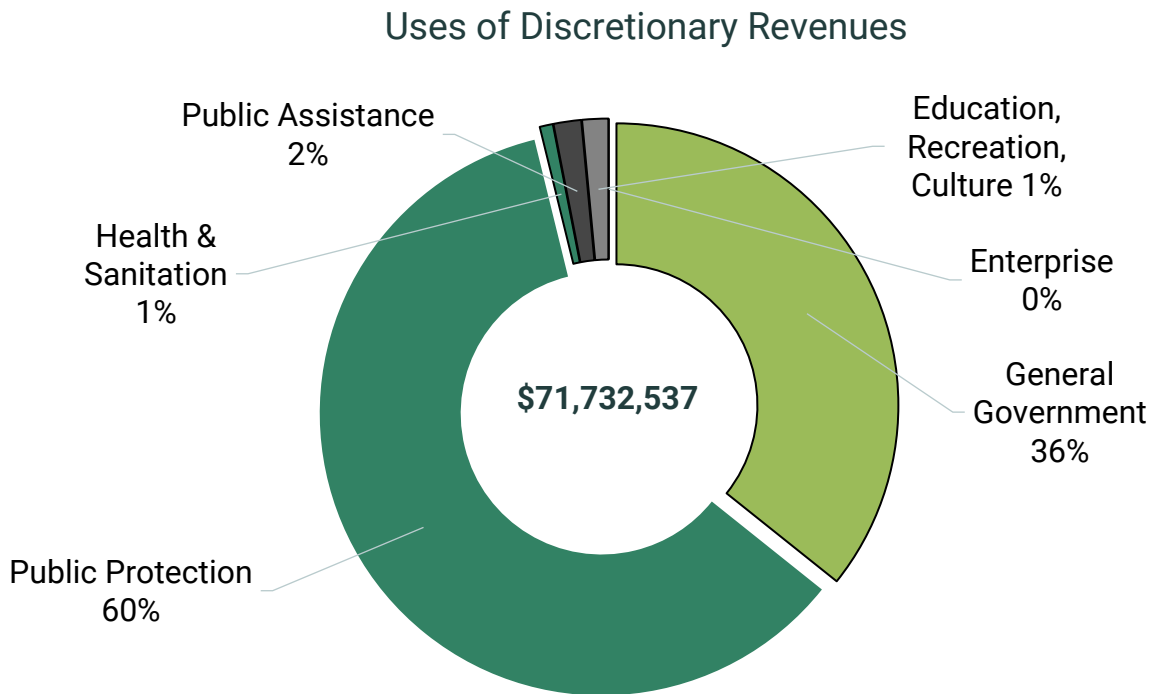


Recreation



Climate Resiliency

How GF Discretionary Revenues are Used



Public Protection Includes:

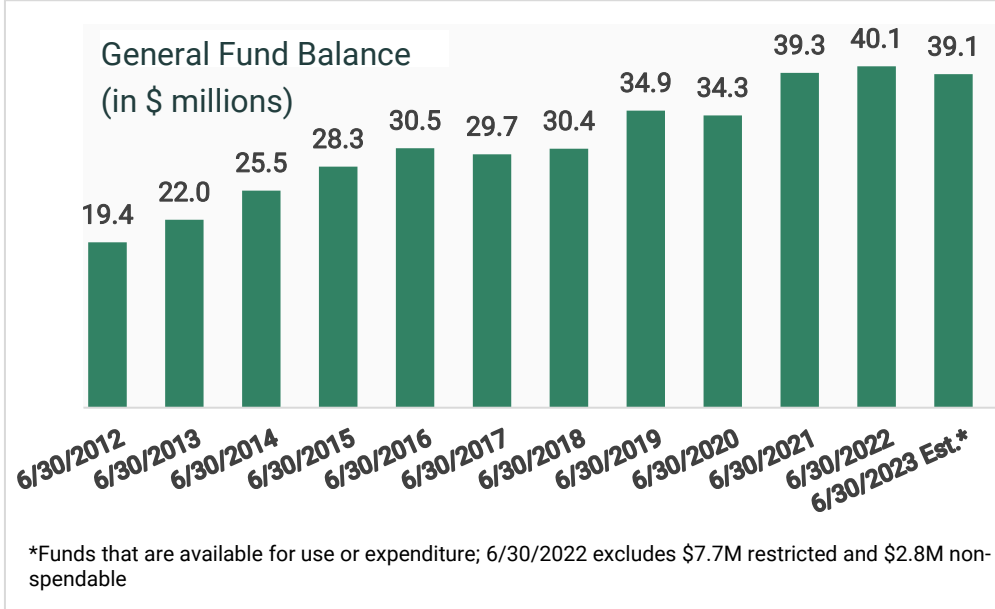
- Office of Emergency Services
- Sheriff
- District Attorney
- Probation
- Conflict Indigent Defense
- Ag Services
- Planning
- Code Compliance
- Cannabis Compliance
- Grand Jury

General Government Includes:

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

General Fund Balance & Reserves

General Fund reserves are key to funding budget gaps caused by economic downturns or other impacts and provide stability to County operations and services. Funds are assigned by the Board of Supervisors to fund emergencies and meet planned needs in key county operational areas. County general fund balances have remained relatively stable over the past five years.



General Fund Assignments-Recommended	
Total 6/30/2023 Est.	\$39.1M
General Purpose	\$10.6M
Assigned for Board Priorities	\$3.4M
Facilities Planning	\$3.0M
Information Systems Infrastructure	\$1.4M
Pension Contributions	\$4.6M
Justice Services	\$5.6M
Other Assignments & Unassigned	\$10.5M

The Role of County Staff in the Budget Process

County officials each have a different role to play in the budget process:

- 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).
- The Board of Supervisors sets budget priorities and is the final authority regarding approval and adoption.

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.



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/CountyBudget
- Apply to serve on County advisory boards and commissions. Find opportunities at NevadaCountyCA.gov/Serve
- Write, email, or phone your Supervisor. Find Supervisors’ contact information at NevadaCountyCA.gov/731/Board-of-Supervisors