

Nevada County Budget Analyst Interim Program

Overview: The Budget Analyst Interim Program is a six-week training opportunity for employees to gain a higher level of experience in the budget development process.

Challenge: The Nevada County budget process kicks off at the end of January, with budget submissions due to the County Executive Office (CEO) at the end of February. The CEO then has approximately five weeks to review and validate more than 48 departmental budgets for presentation to a Board of Supervisors subcommittee, which is responsible for reviewing all budgets and recommending adoption by the full Board. Budget submissions include narrative summaries of accomplishments, a questionnaire outlining key elements of the budget, a one-page overview of the program being budgeted, and revenue and expense projections for the current year and the year being budgeted. There are three individuals within the CEO who are responsible for reviewing all of the submitted material from the departments: two Management Analysts and a Chief Fiscal Officer. This staffing level is appropriate for most of the year, but creates a bottleneck effect during budget season.

Innovative Solution: The Budget Analyst Interim Program was developed to assist CEO staff with the budget workload, while benefitting other County employees through on-the-job training in the budget and finance arena. The CEO budget review process offers a unique perspective on County finance, the many facets of services provided throughout the County's business enterprise, and how the budget supports Board of Supervisors priorities. This opportunity is for two to three employees, over a term of six to seven weeks, wherein the employees split their time 20 hours for their current position and 20 hours in the Budget Analyst Interim Program. The interim positions begin after departmental budget submission is complete, reducing the impact to budget development at the department level. The selected individuals gain improved skills and knowledge in budget development and related accounting and finance, as well as a broader understanding of County governance and structure, adding value to the budget process, their departments, and the County overall.

Originality: This program is unique among California Counties in that budget development and the process of budget development through submission to the Board of Supervisors for adoption is typically left exclusively to fiscal staff. This program is open to all County employees with an interest in better understanding the budget and its role in service delivery to the citizens of Nevada County.

Cost Effectiveness: The program is available to current County employees with the approval of their supervisor, capitalizing on existing County resources to avoid additional costs that would be incurred through the hiring of temps or additional staff to help CEO staff manage budget workload. However, departments also receive value from the program in the form of internal career training for employees with an interest in expanding their abilities and experience. This is a professional development opportunity with none of the costs otherwise associated with training classes, and a much more in-depth experience than one could receive in a classroom. The departments continue to pay the employees' regular salaries during the program, resulting in zero fiscal impact to either the CEO or the departments.

Results: In the three budget years since the program began, nine employees have participated. All nine individuals remain employed with the County, three of which have been promoted within the organization, and the other six have brought their knowledge back to their departments to be applied to budget development in future fiscal years. The CEO has benefited from the additional employee assistance in the form of reduced bottlenecks and higher quality budget documents. The County as a whole has a consistent, zero-cost budget and finance training program, expanded intra-organizational knowledge and relationships, and employees feel they have more opportunities to grow and learn which assists with retention.

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