

FY 2021-2022 Budget Development

Update #3

May 11, 2021

Budget conversations with governance



Topics for discussion today

1. Budget journey (General Fund)
 - Base Budget
 - Department Requested
 - Workshop Budget
 - Rebalancing adjustments
2. Policy Items
3. What's in the budget
4. What's not in the budget
5. Non-GF budgets
6. Workshop schedule and format

Budget Journey

Base Budget to Department Requested

	Revenues	Expenditures	Net	Salaries & Benefits	Services & Supplies	Total Change in Expenditures
BASE BUDGET	\$ 39,262,814	\$ 40,462,814	\$ (1,200,000)			
SUMMARY OF CHANGES						
Discretionary revenues	674,962	-	674,962			
Non-departmental budget units	221,733	471,215	(249,482)	\$ 252,143	\$ 219,072	\$ 471,215
GF Transfers and Contributions			-			-
CARB Replacement	-	610,222	(610,222)	-	610,222	610,222
GF Subsidies	-	65,205	(65,205)	-	65,205	65,205
Tri-Valley EMS Expansion	-	300,000	(300,000)	-	300,000	300,000
ESCOG adjustment (*)	-	(15,000)	15,000	-	(15,000)	(15,000)
Other (**)	-	150,000	(150,000)	-	150,000	150,000
Contingency & Set aside for policy items	-	(750,072)	750,072	-	(750,072)	(750,072)
Operating departments	11,464	378,958	(367,494)	(157,510)	536,468	378,958
Subtotal of changes	908,159	1,210,528	(302,369)	94,633	1,115,895	1,210,528
DEPARTMENT REQUESTED BUDGET	\$ 40,170,973	\$ 41,673,342	\$ (1,502,369)			

* Initial estimate of ESCOG budget. But most likely to increase to \$31,250.

**Budgeting error found after publishing budget materials for the workshop

Budget Journey

Dept Budget to Workshop

Net Revenues (Cost)	2020 Actual	2021 Budget	2022 Base	2022 Dept	2022 Workshop
Discretionary revenues	30,778,000	29,578,000	30,891,000	31,566,000	31,672,000
Non-departmental units	(2,049,000)	(2,145,000)	(1,727,000)	(1,976,000)	(1,976,000)
GF operating transfers & contributions	(3,286,000)	(3,632,000)	(1,452,000)	(2,562,000)	(2,514,000)
Contingency	-	(320,000)	(400,000)	(402,000)	(100,000)
Policy item set aside	-	-	(751,000)	-	-
Operating departmental units	(25,485,000)	(27,607,000)	(27,761,000)	(28,128,000)	(28,282,000)
	<u>(42,000)</u>	<u>(4,126,000)</u>	<u>(1,200,000)</u>	<u>(1,502,000)</u>	<u>(1,200,000)</u>

Recommended adjustments to rebalance:

Reduce contingency to \$100,000	302,000
Offset Tri-Valley EMS expansion with anticipated carryover	48,000
Vacancy savings	50,000
Vacancy freezes	161,000
Additional excess ERAF revenue	106,000
Policy item requests	<u>(365,000)</u>

Recommended General Fund Budget (1,200,000)

Policy Items, Unanticipated Items

~~Set aside \$751,704 in budgetary
resources~~

Policy items

- ***One-time initiatives***
- ***New positions and restructures***
- Capital spending more than \$5,000
- New services or programs
- Expanded services

Policy Items – In Budget

Non-General Fund

Department	Type of Request	Cost Estimate
Behavioral health	Personnel	\$ 222,000
Public Works Road	Personnel	5,500
Social Services	Personnel	5,000
	TOTALS	<u>\$ 232,500</u>

General Fund

Department	Type of Request	Cost Estimate
Animal Services	Personnel	\$ 27,000
Assessor	Other (scanning)	12,000
Emergency Medical Services	Personnel	47,000
County Administrative Office	Personnel	20,000
County Administrative Office	Other (consulting)	40,000
County Counsel	Personnel	7,000
Community Development	Personnel	143,000
Finance	Personnel	58,000
Public Works	Personnel	11,000
	TOTALS	<u>\$ 365,000</u>

Policy Items – Not In Budget

Non-General Fund

Department	Type of Request	Cost Estimate
Public Works (Trails)	Personnel	46,000
Public Works (Motor Pool)	Other (fixed asset)	5,000
Information Technology (Radio)	Other (debt service)	701,000
	TOTALS	<u>\$ 752,000</u>

General Fund

Department	Type of Request	Cost Estimate
Clerk/Recorder	Other (scanning)	55,000
Community Development	Personnel	176,000
		<u>\$ 231,000</u>

Included in workshop budget

EMS Tri-Valley Expansion at same amount as last year

Roads MOE

CARB Replacement

First Five visiting program

Most all Personnel related policy item requests
(promotions and restructures)

Consulting fees for strategic planning and governance

County-wide fee study

Not included in workshop budget

Radio system infrastructure – funding and capital outlay

Unfreezing Sheriff deputy and public safety positions

Payout to retiring employees for accumulated vacation, sick leave, and OT

Augmentation of temporary personnel for trails work (policy item)

Digitization of County records (policy item)

Contribution to reserves

American Rescue Plan Act (ARPA) \$2,805,578

Geothermal Royalties – Recreational Trails

	RECURRING	NON-RECURRING	TOTAL
REVENUES			
Interest income	3,000	-	3,000
Geothermal royalties	90,000	-	90,000
Town of Mammoth Lakes (MOU)	-	95,000	95,000
Grants	-	44,720	44,720
Total Revenues	93,000	139,720	232,720
EXPENDITURES			
Salaries and benefits	119,794	-	119,794
Porta potties at trailheads	8,000	-	8,000
Contracts - trails	-	23,000	23,000
Supplies, tools, materials	9,410	-	9,410
Fuel	500	-	500
Motorpool	1,138	-	1,138
Code compliance monitoring of Ormat contract	25,000	-	25,000
Trails group (community support program)	25,000	-	25,000
Road division labor and equipment	-	41,688	41,688
	188,842	64,688	253,530
BUDGET SURPLUS (DEFICIT)	(95,842)	75,032	(20,810)
Carryover balance			302,000
PROJECTED ENDING BALANCE			281,190

Affordable Housing & Workforce Development

	<u>AFFORDABLE HOUSING</u>	<u>WORKFORCE DEVELOPMENT</u>
REVENUES		
Interest earnings	-	-
Trindel incentive	-	60,000
Total Revenues	<u>-</u>	<u>60,000</u>
EXPENDITURES		
Salaries and benefits	175,384	-
Contract services	-	100,000
Support & Care of persons	-	-
Capital outlay	-	-
Total Expenditures	<u>175,384</u>	<u>100,000</u>
BUDGET SURPLUS (DEFICIT)	(175,384)	(40,000)
CARRYOVER BALANCE		
Accumulated unspent Trindel incentives	-	175,000
GF contributions	343,935	-
Sale of June Lake condo	159,188	-
Whole person care grant	293,634	-
Housing Mitigation fees	15,081	-
Interest earnings	21,792	-
PROJECTED ENDING BALANCE	<u>658,246</u>	<u>135,000</u>

Civic Center Capital Projects Budget

REVENUES

Release of unpaid retention	264,774
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EXPENDITURES

Remediation work	264,774
Finalize survey map	15,000
Capital equipment	23,554
Total Expenditures	303,328

BUDGET SURPLUS (DEFICIT)	(38,554)
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Spendable carryover balance	38,554
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PROJECTED ENDING BALANCE	-
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UNMET NEEDS NOT INCLUDED IN BUDGET:
Audio-Visual Equipment of \$27,000
Noise remediation of ?

OTHER SELECTED NON-GF BUDGETS

Proposed Spending

	Salary & Benefits	Services & Supples	Support of Others	Capital Outlay	Transfers Out	Proposed Appropriation s
Behavioral Health Services	3,015,052	2,525,775	-	1,540,000	1,015,760	8,096,587
Public Health	3,524,338	1,705,059	-	115,000	1,132,884	6,477,281
Social Services	3,672,448	2,176,638	799,348	-	5,997,133	12,645,567
Roads	2,720,222	1,612,764	-	37,000	-	4,369,986
State & Federal Construction	-	-	-	6,846,000	-	6,846,000
Tourism	-	327,807	-	-	-	327,807
Community Support Grants	-	-	83,500	-	-	83,500
Home/CDBG and other Community Dev. Grants	88,722	1,149,692	-	-	-	1,238,414
Probation (CCP, SB678, YOBG, Grants)	646,109	488,909	30,000	-	228,000	1,393,018
Criminal Justice Facility	-	-	-	26,404,164	-	26,404,164
Capital Improvement Projects	-	-	-	530,000	-	530,000

Budget Workshop Schedule

- Monday, May 17
 - Finance
 - Assessor
 - County Counsel
 - Community Development
 - Information Technology
 - Clerk Recorder
 - Social Services
 - Behavioral Health Services
 - Animal Services
- Tuesday, May 18
 - Capital Projects
 - CSA 1, 2, and 5
 - GF Contributions & Transfers
- Wednesday, May 19
 - Sheriff
 - Probation
 - District Attorney
 - Emergency Medical Services
 - Public Works
 - Public Health
 - Economic Development
 - County Administrative Office

FY 2021-22 Key Budget Dates

- May 17, 18 & 19: Budget workshop
- June 4: Publish the recommended budget for the public hearing
- June 15: Public hearing and anticipated budget adoption