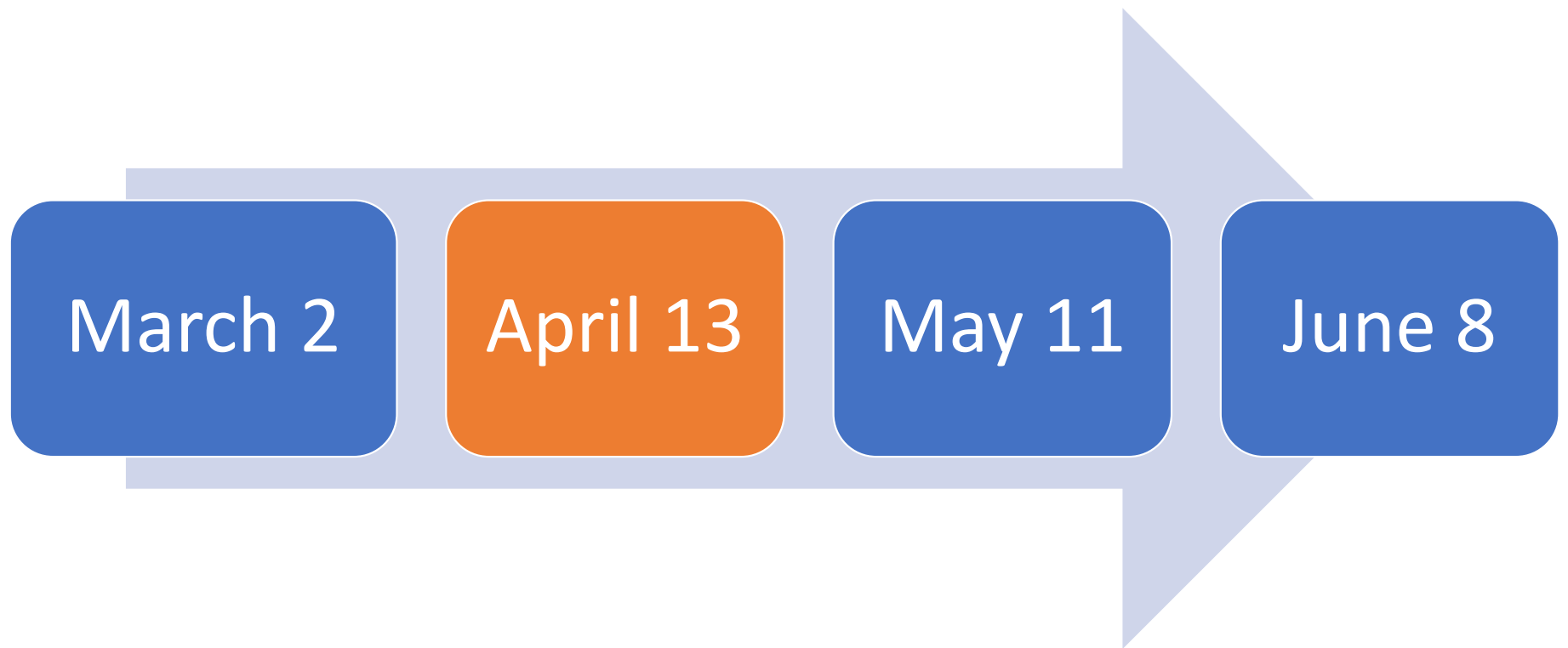


# FY 2021-2022 Budget Development

Update #2

April 13, 2021

# Budget conversations with governance



# Topics for discussion today

1. Revenue forecasts
2. Expenditure trends
  - Insurance
  - Motor pool
  - Civic Center rent & utilities
  - Pension
  - Health care
  - Retiree post-employment costs
3. GF Carryover Status
4. GF Base Budget
5. What's not included

# GF Discretionary Revenue Forecast

	2021 Amended Budget	2022 Base Budget	Change	% Change
Current Property Taxes	19,420,000	19,807,380	387,380	1.99%
Transient Occupancy Taxes	1,616,832	2,524,560	907,728	56.14%
Sales Taxes	547,242	600,000	52,758	9.64%
Supplemental Property Taxes	216,000	220,000	4,000	1.85%
Excess ERAF	650,000	500,000	(150,000)	-23.08%
A87 Reimbursement	2,169,412	2,250,350	80,938	3.73%
Fines & Penalties	677,000	740,000	63,000	9.31%
Other Discretionary Revenues	4,281,738	4,248,837	(32,901)	-0.77%
	29,578,224	30,891,127	1,312,903	4.44%

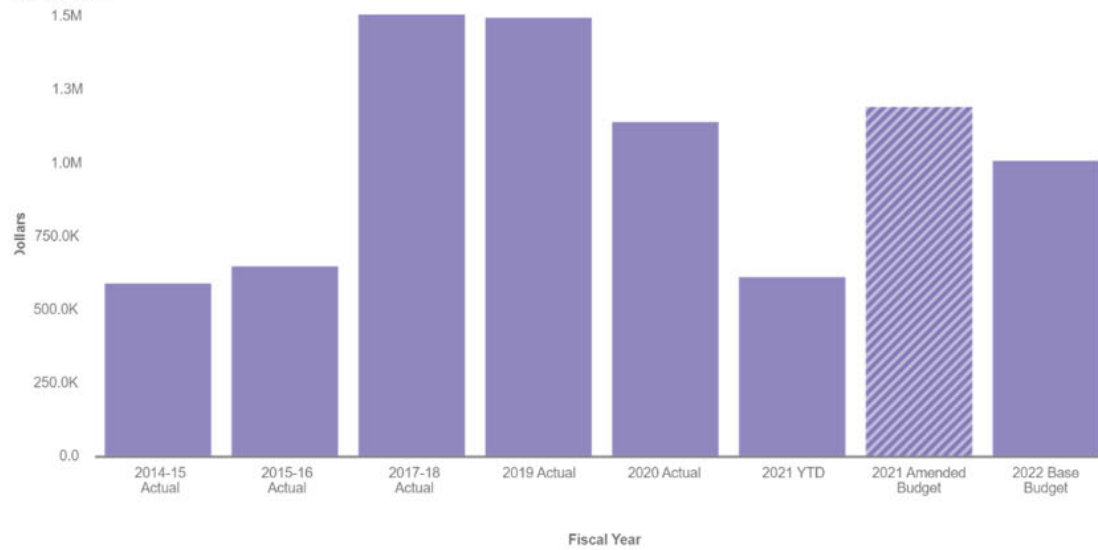
# Insurance Costs



Data filtered by Insurance, Funds, No Project and exported on April 6, 2021. Created with OpenGov

# Motor Pool

## Visualization



Sort **Large to Small**

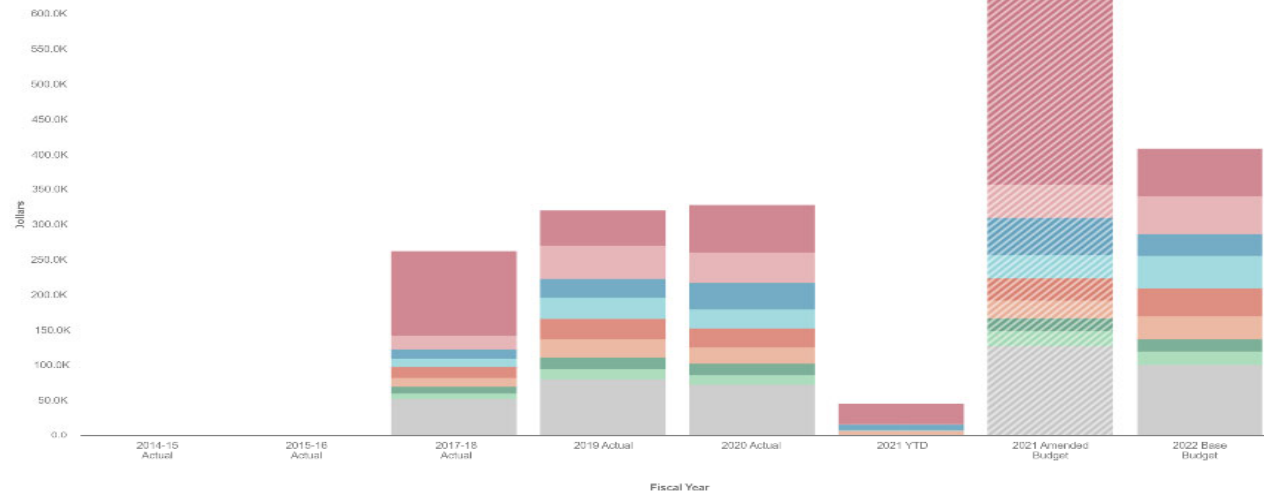
- (33360) Motor Pool Expense

	2014-15 Actual	2015-16 Actual	2017-18 Actual	2019 Actual	2020 Actual	2021 YTD	2021 Amended Budget	2022 Base Budget
<b>(33360) Motor Pool Expense</b>	\$ 593,946	\$ 653,678	\$ 1,508,741	\$ 1,502,637	\$ 1,146,997	\$ 615,793	\$ 1,195,173	\$ 1,013,303
<b>Total</b>	\$ 593,946	\$ 653,678	\$ 1,508,741	\$ 1,502,637	\$ 1,146,997	\$ 615,793	\$ 1,195,173	\$ 1,013,303

Data filtered by Motor Pool Expense, Funds, No Project and exported on April 6, 2021. Created with OpenGov

# Technology Costs by Department

Visualization



Sort Large to Small

- Sheriff
- Public Works
- Behavioral Health Services
- Emergency Medical Services
- Social Services
- Public Health
- Information Technology
- Community Development
- More (10 grouped)

Show More

Expand All	2014-15 Actual	2015-16 Actual	2017-18 Actual	2019 Actual	2020 Actual	2021 YTD	2021 Amended Budget	2022 Base Budget
▶ Sheriff	\$ 0	\$ 0	\$ 121,360	\$ 50,449	\$ 67,681	\$ 26,512	\$ 267,811	\$ 67,728
▶ Public Works	0	0	18,797	47,304	43,169	1,187	47,708	53,631
▶ Behavioral Health Services	0	0	13,084	26,623	38,164	7,909	53,324	30,439
▶ Emergency Medical Services	0	0	11,890	30,717	26,706	527	32,682	47,124
▶ Social Services	0	0	15,568	28,811	27,189	0	31,925	39,690
▶ Public Health	0	0	12,808	25,391	23,364	6,031	24,399	31,993
▶ Information Technology	0	0	9,451	16,700	15,684	0	16,625	17,445
▶ Community Development	0	0	7,726	14,692	14,064	0	21,280	19,826
▶ Finance	0	0	11,363	15,969	16,622	0	16,578	16,078
▶ Probation	0	0	4,893	8,589	9,363	1,620	19,365	15,632
▶ Clerk / Recorder / Elections	0	0	9,166	12,802	7,174	0	11,066	13,879
▶ District Attorney	0	0	8,260	9,526	10,867	0	12,123	12,399
▶ Assessor	0	0	5,874	11,169	6,593	0	12,616	12,611
▶ County Administrative Officer	0	0	5,205	8,174	8,583	0	13,734	11,872
▶ Emergency Operations Center	0	0	0	0	0	1,076	30,119	3,650
▶ County Counsel	0	0	3,834	5,944	5,850	0	5,765	6,409
▶ Animal Control	0	0	2,302	6,119	3,976	0	5,623	5,227
▶ Economic Development	0	0	3,702	3,891	4,154	0	3,325	4,299
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 264,701</b>	<b>\$ 322,670</b>	<b>\$ 330,393</b>	<b>\$ 47,165</b>	<b>\$ 627,268</b>	<b>\$ 409,930</b>

Data filtered by Departments, Funds, No Project, TECHNOLOGY EXPENSES and exported on April 12, 2021. Created with OpenGov

# Civic Center Debt Service & Utilities

	FY 2020-21	FY 2021-22	Increase (Decrease)
Interest expense on debt service	\$ 936,675	\$ 926,475	\$ (10,200)
Depreciation	524,215	524,215	-
Amortized issuance costs	10,803	10,803	-
Amortized net premium	75,537	75,537	-
Utilities	70,002	95,404	25,402
Total Allocated Costs	<u>\$ 1,617,232</u>	<u>\$ 1,632,434</u>	<u>\$ 15,202</u>



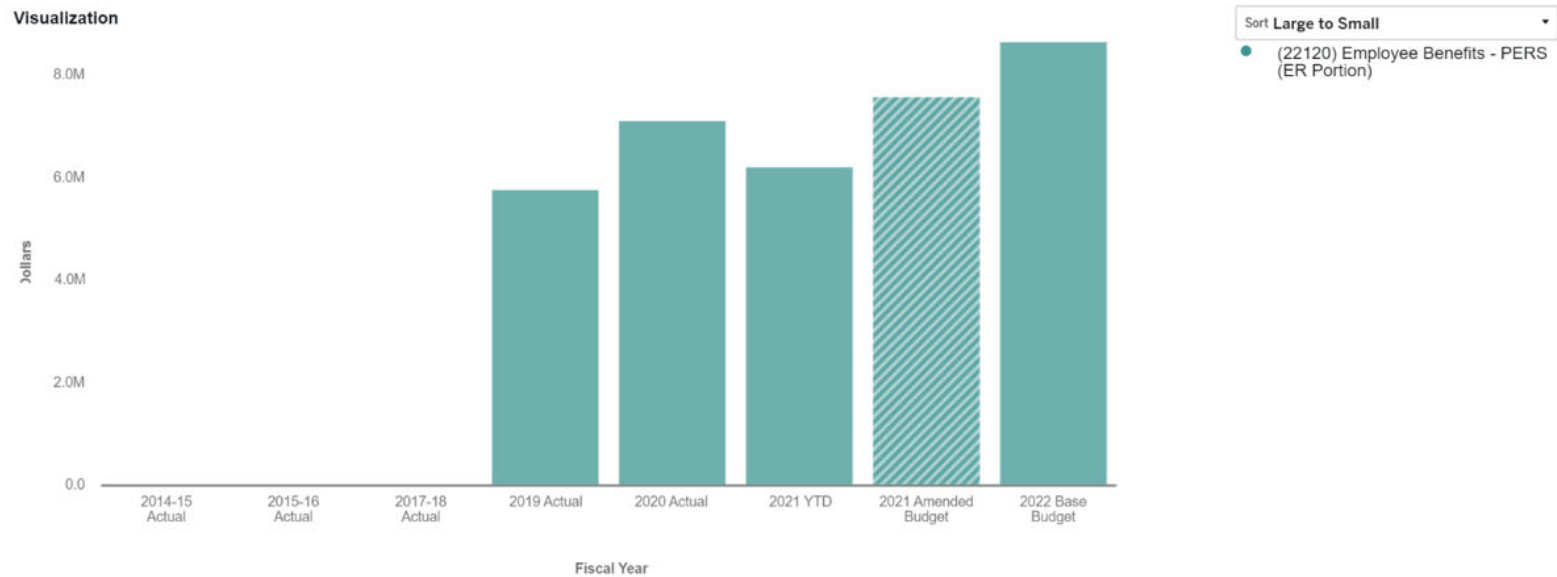
# Pension – Unfunded Liability

## Annual payment for FY 2021-22

<b>Pension Plan Unit</b>	<b>FY 2018/19</b>	<b>FY 2019/20</b>	<b>FY 2020/21</b>	<b>FY 2021/22</b>	<b>Increase</b>
Miscellaneous	2,355,936	2,699,077	2,767,443	3,177,070	409,627
Peace Officers (Probation) - Classic	356,131	43,778	487,825	562,948	75,123
Peace Officers (Probation) - PEPRA	1,003	2,164	2,347	2,617	270
EMS - 1st tier	218,648	271,355	310,717	365,265	54,548
EMS - 2nd tier	4,593	6,864	9,252	12,239	2,987
EMS - PEPRA	481	984	1,830	3,035	1,205
Sheriff & PSO - 1st tier	505,431	627,786	722,783	854,620	131,837
Sheriff & PSO - 2nd tier	1,469	18,441	3,192	5,362	2,170
Sheriff & PSO - PEPRA	266	601	1,214	2,052	838
<b>TOTAL UNFUNDED LIABILITY PAYMENT</b>	<b>3,443,958</b>	<b>3,671,050</b>	<b>4,306,603</b>	<b>4,985,208</b>	<b>678,605</b>
Percentage increase					13.61%

# Pension Expense: Normal Cost + UAL

## Visualization



	2014-15 Actual	2015-16 Actual	2017-18 Actual	2019 Actual	2020 Actual	2021 YTD	2021 Amended Budget	2022 Base Budget
<b>(22120) Employee Benefits - PERS (ER Portion)</b>	\$ 0	\$ 0	\$ 0	\$ 5,795,839	\$ 7,150,910	\$ 6,246,418	\$ 7,610,389	\$ 8,662,713
<b>Total</b>	\$ 0	\$ 0	\$ 0	\$ 5,795,839	\$ 7,150,910	\$ 6,246,418	\$ 7,610,389	\$ 8,662,713

Data filtered by Employee Benefits - PERS (ER Portion), Funds, No Project and exported on April 6, 2021. Created with OpenGov

# Health Care

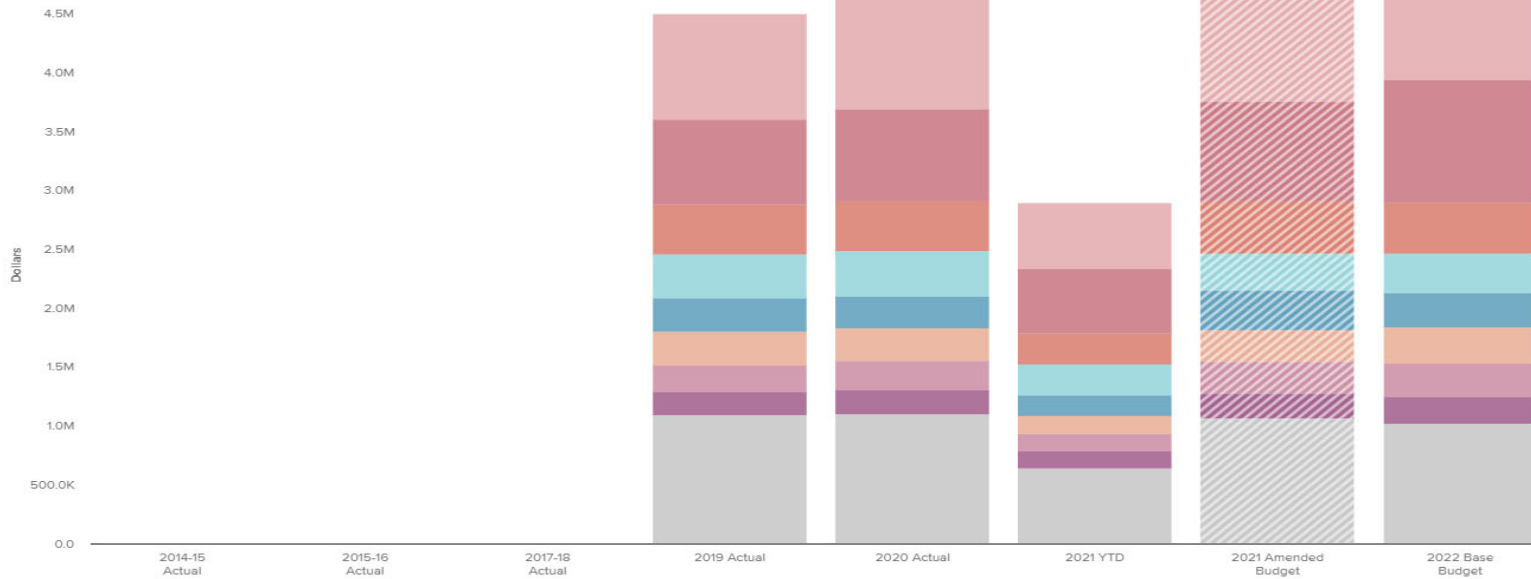
Updated On 12 Apr, 2021

[← Back](#)
[↻ History](#)
[↺ Reset](#)

Broken down by

**Departments**
[Funds](#)
[No Project](#)
[Employee Benefits - Health \(M...](#)

Visualization



Sort Large to Small

- Public Works
- Sheriff
- Social Services
- Emergency Medical Services
- Behavioral Health Services
- Public Health
- Probation
- Finance
- More (10 grouped)

# Retiree Post-Employment Benefits

For Reporting at Fiscal Year End <i>Measurement Date</i>	6/30/2019 <i>6/30/2018</i>	6/30/2020 <i>6/30/2019</i>	Change During Period
Total OPEB Liability	\$ 30,855,507	\$ 31,054,583	\$ 199,076
Fiduciary Net Position	19,790,245	22,015,762	2,225,517
Net OPEB Liability (Asset)	11,065,262	9,038,821	(2,026,441)

Fiscal Year End	6/30/2020	6/30/2019	6/30/2018
Actuarially Determined Contribution	\$ 1,241,911	\$ 1,380,860	\$ 2,064,918
Contributions in relation to the actuarially determined contribution	2,010,358	3,008,149	2,702,041
Contribution deficiency (excess)	\$ (768,447)	\$ (1,627,289)	\$ (637,123)

# GF Carryover – Assuming 100% performance of FY 2020-21 budget

FUND BALANCE AT BEGINNING OF YEAR (July 1, 2020)	\$6,457,000
NOT AVAILABLE FOR SPENDING	
Advances to Solid Waste fund	(99,000)
CDBG/HOME Loans	(887,000)
Prepays and Inventory	(113,000)
FY 2020-21 FORECASTED SURPLUS (DEFICIT)	(2,423,000)
JAIL MATCH – TRANSFER	(707,000)
ADDITIONS TO RESERVE BALANCES	(1,000,000)
PROPOSED FY 2021-22 BASE BUDGET	(1,200,000)
<b>GF CARRYOVER PROJECTED AT JUNE 30, 2022</b>	<b>\$28,000</b>

<b>GF BASE BUDGET COMPARISON FY 2021-22</b>	<b>2020-21 Base Budget</b>	<b>2021-22 Base Budget</b>	<b>Variance Increase (Decrease)</b>
Discretionary Revenues	\$28,989,392	\$30,891,127	\$1,901,735
Department Revenues	5,944,076	6,602,448	658,372
Salary/Benefit Reimbursement	--	553,922	553,922
<b>Resources Available</b>	<b>\$37,917,076</b>	<b>\$38,047,497</b>	<b>\$3,114,029</b>
Salaries & Benefits	25,804,359	27,525,877	1,721,518
Fixed Costs	3,791,782	3,328,351	(463,431)
Non-departmental	3,825,248	3,706,300	(118,948)
GF Allocation	3,935,265	3,935,265	--
Policy Item Proposals	--	751,704	751,704
<b>Resources Allocated</b>	<b>\$37,356,654</b>	<b>\$39,247,497</b>	<b>\$1,890,843</b>
<b>NET SURPLUS (DEFICIT)</b>	<b>(\$2,423,176)</b>	<b>(\$1,200,000)</b>	<b>\$1,223,186</b>

## 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

# Not included in base budget

Contribution to Road Fund beyond \$522,033 MOE

CARB replacement subsidy

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

Budget savings – vacant, unfilled positions

Carryover of unencumbered contracts outside GF recurring operating allocations



# FY 2021-22 Key Budget Dates

- April 12 – 30: budget meetings with departments
- May 11: Presentation of Mono County 10-year forecast model
- May 17, 18 & 19: Budget workshop
- June 15: Public hearing and anticipated budget adoption