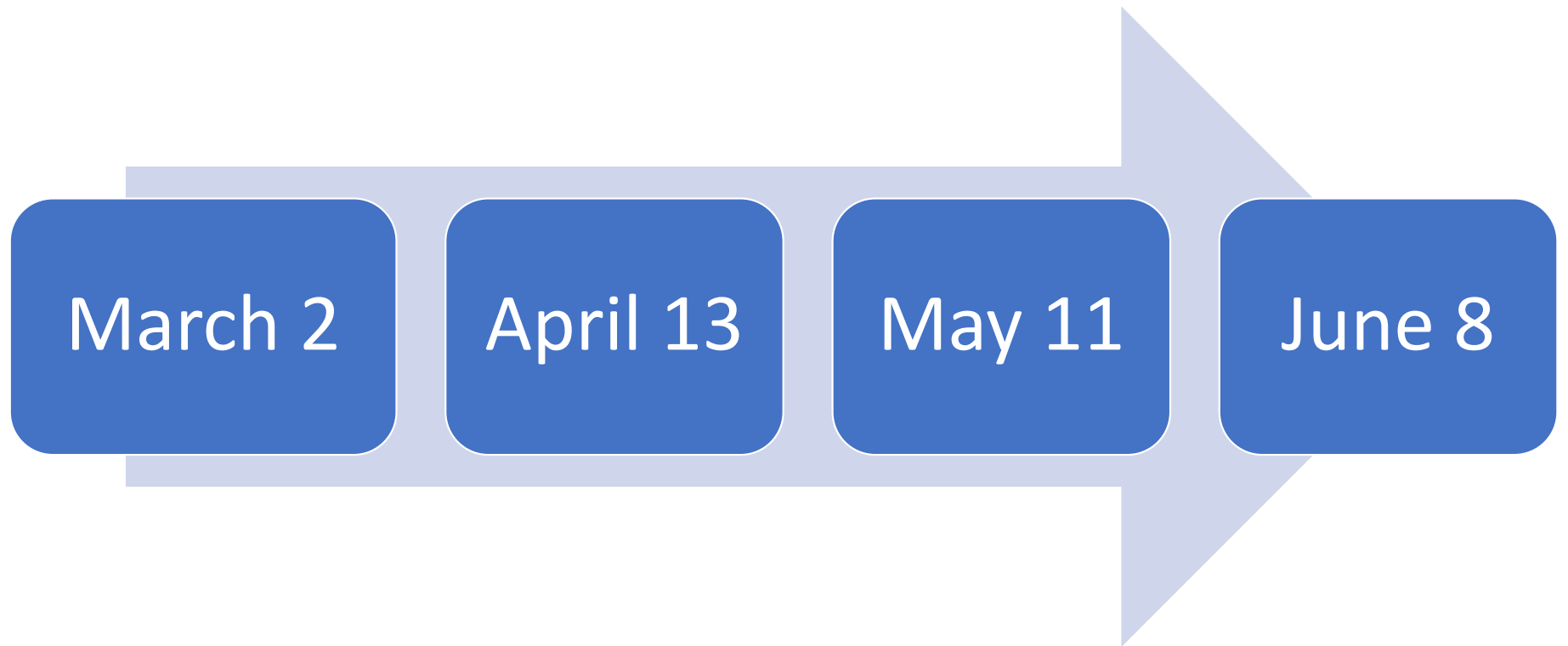


# FY 2021-2022 Budget Development

Update #1

March 2, 2021

# Budget conversations with governance



# Workforce Budgeting

1. Employee census and benefits profile
2. Cost modeling compensation

**BUDGET & REPORTING**

Data Manager >

You are in: [Data Manager](#) / Workforce

## Workforce Plans

[New Workforce Plan](#)

Name	Attached Budgets	Created At	Updated At	
<b>2021-22 Workforce</b>	2021-2022 Base Budget Build	Nov 3 2020, 4:25 PM	Feb 23 2021, 9:09 PM	>
<b>2020-21 Workforce - Adopted Budget</b>	2020-21 Budget	Feb 12 2020, 5:11 PM	Oct 1 2020, 9:27 PM	>
<b>2.20.19: Mono County 2019-2020 Workforce</b>	2019-20 Budget2019-20 BUILD BASE BUDGET V2	Feb 20 2019, 11:25 PM	Apr 12 2020, 7:45 PM	>

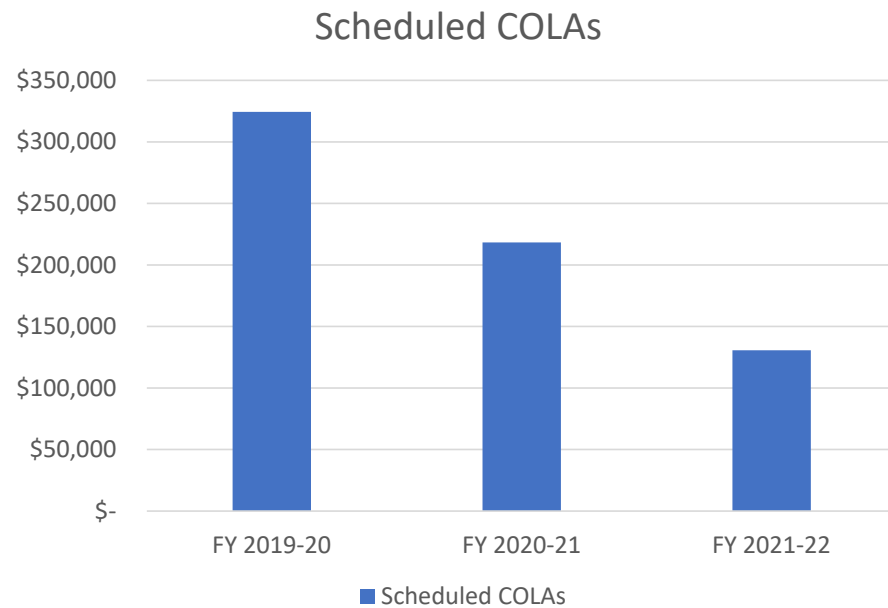
3/2/2021 3

# MONO COUNTY COST ELEMENTS

SALARY*	HOLIDAY (Public Safety)*
COLA*	401a (County Match)
EDUCATION*	UNIFORMS*
LONGEVITY*	CELL PHONE ALLOWANCE*
HEALTH INSURANCE*	AUTO ALLOWANCE*
PENSION – NORMAL COST*	OUT OF CLASS PAY
PENSION - UAL	VACATION / SL PAYOUT
RETIREE HEALTH	MEDICARE / SOCIAL SECURITY*

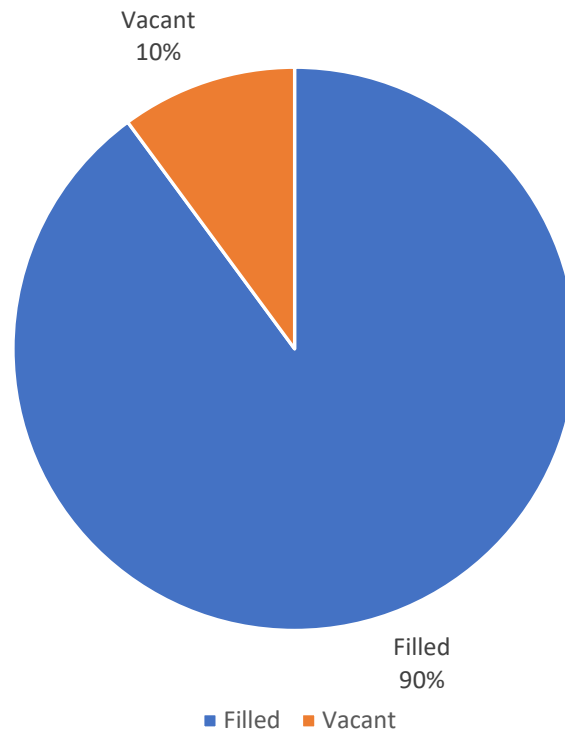
**DESIGN  
FORMULA**

# GF COLAS



Bargaining Group	FY 2021-22 COLA
DSA (January 1)	1%
PSO (January 1)	1%
EMS (January 1)	1%
DPO (July 1)	2%
MCPE (January 1)	1%
MGMT/ELECTED (January 1)	1%

# Filled vs Vacant



# CalPERS Pension Rates

***FY 2021-22 Fiscal Impact on Budget***

# CONTRIBUTION FORMULA

NORMAL  
COST

+

AMORTIZATION  
OF UNFUNDED  
ACCRUED  
LIABILITY (UAL)



# PERs Rates – Normal Cost

*The annual cost of service accrual for the upcoming fiscal year for active employees.*

*Should be viewed as the long-term contribution rate.*

MEMBER CATEGORY	FY 2020-21 RATES	FY 2021-22 RATES	CHANGE	FISCAL IMPACT
MISCELLANEOUS	11.173%	10.710%	-0.463%	\$?
PUBLIC SAFETY	23.674%	23.710%	0.036%	?
				\$?

# Amortization of Unfunded Accrued Liability (UAL)

*FY 2021-22 annual payment towards the unfunded accrued liability.*

*The UAL is the short-fall in plan assets available to pay the total dollars needed as of the valuation date to fund all benefits earned in the past for current members (retired and active)*

MEMBER CATEGORY	FY 2020-21 Amortization	FY 2021-22 Amortization	FISCAL IMPACT	% INCREASE
MISCELLANEOUS*	\$2,959,139	\$3,357,439	\$389,300	13.46%
PUBLIC SAFETY	1,539,160	1,808,138	268,978	17.47%
* INCLUDES SUPERIOR COURT'S SHARE	<b>\$4,498,299</b>	<b>\$5,165,577</b>	<b>\$667,278</b>	<b>14.83%</b>

## Healthcare rates for FY 2021-22 Budget Development (EE, EE+1, FAMILY, per month)

BARGAINING UNIT	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
MCPE, MANAGEMENT ELECTED	\$836.40	\$879.47	\$863.62	\$677.58	\$592.17
	\$1,672.80	\$1,758.94	\$1,727.25	\$1,330.46	\$1,184.34
	\$2,139.64	\$2,251.62	\$2,210.42	\$1,712.09	\$1,539.64
PARAMEDICS	\$689.12	\$723.58	\$710.90	\$494.28	\$592.17
	\$1,378.24	1,447.15	\$1,421.80	\$520.29	\$623.34
	1,791.71	\$1,881.30	\$1,848.34	\$1,285.11	\$1,539.64
DSA, PSO	\$836.40	\$879.47	\$735.68	\$735.30	\$797.00
	\$1,672.80	\$1,758.94	\$1,580.40	\$1,614.05	\$1,720.69
	\$2,139.64	\$2,251.62	\$2,021.51	\$2,089.05	\$2,193.50
PROBATION	\$836.40	\$879.47	\$863.62	\$677.58	\$689.00
	\$1,672.80	\$1,758.94	\$1,727.25	\$1,330.46	\$1,378.00
	\$2,139.64	\$2,251.62	\$2,210.42	\$1,712.09	\$1,791.00

**GENERAL FUND  
BUDGET STRATEGY  
for FY 2021-2022**

March 2, 2021

# CHRONIC BUDGET DEFICITS

One-time spending:  
 Fy 2019-20: \$293,754  
 Fy 2020-21: \$707,137 (jail)  
 Fy 2020-21: \$1,000,000 (reserves)

## Trend - Amended Budget Surplus (Deficits) - General Fund

Visualization



Sort Large to Small

- Expenses
- Revenues

Expand All	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
► Revenues	\$ 32,052,645	\$ 30,849,418	\$ 33,982,760	\$ 33,450,660	\$ 34,051,277	\$ 34,788,846	\$ 36,351,782	\$ 37,040,722	\$ 37,814,897	\$ 37,560,911
► Expenses	37,442,890	36,714,505	37,434,022	34,624,140	36,318,882	39,356,346	42,119,146	43,194,665	41,108,651	41,687,273
<b>Revenues Less Expenses</b>	<b>\$ -5,390,245</b>	<b>\$ -5,865,087</b>	<b>\$ -3,451,262</b>	<b>\$ -1,173,480</b>	<b>\$ -2,267,605</b>	<b>\$ -4,567,500</b>	<b>\$ -5,767,364</b>	<b>\$ -6,153,943</b>	<b>\$ -3,293,754</b>	<b>\$ -4,126,362</b>

\$3,000,000

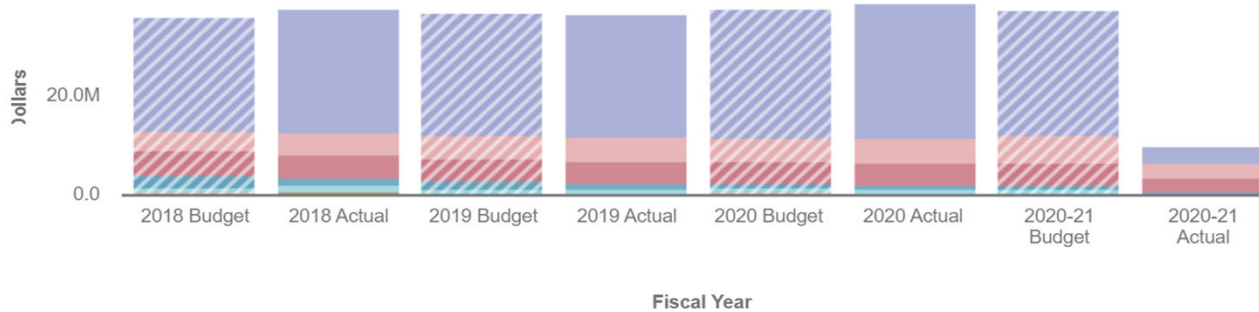
\$2,419,225

Data filtered by Types, GENERAL FUND, No Project and exported on January 27, 2021. Created with OpenGov

# Historical GF Revenues - Budget vs Actual



## Visualization



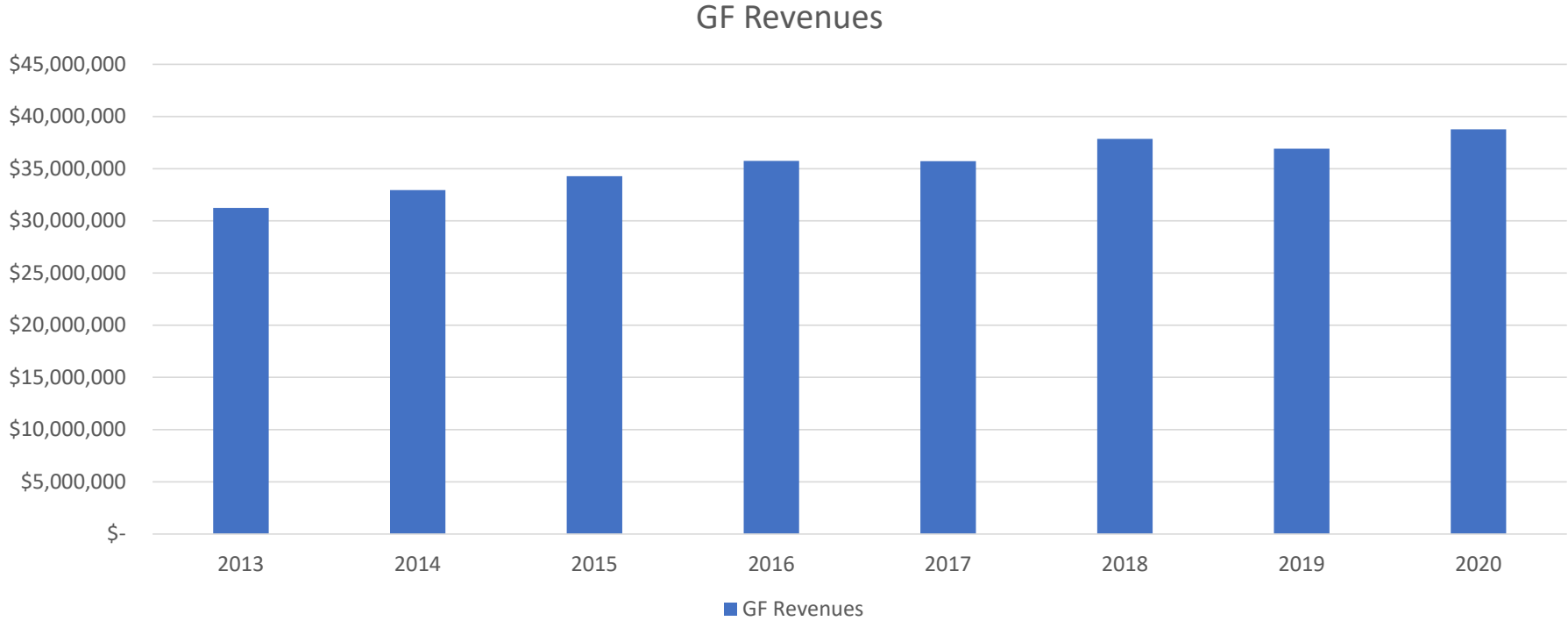
Sort **Large to Small**

- Taxes
- Charges for Services
- Intergovernmental
- Transfers In
- Fines, Forfeitures & Penalties
- Licenses, Permits & Franchises
- Interest & Rents
- Miscellaneous Revenues
- Other Financing Sources

Expand All	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2020-21 Budget	2020-21 Actual
▶ Taxes	\$ 23,153,000	\$ 24,949,712	\$ 24,704,800	\$ 24,944,231	\$ 25,989,600	\$ 27,063,296	\$ 25,253,961	\$ 3,341,726
▶ Charges for Services	3,909,618	4,482,050	4,890,188	4,981,726	4,803,654	5,036,630	5,728,433	3,124,561
▶ Intergovernmental	5,227,654	4,774,607	4,360,658	4,602,103	4,564,523	4,473,109	4,304,195	2,708,605
▶ Transfers In	2,400,472	1,557,084	1,635,073	941,271	884,334	821,217	952,940	291,034
▶ Fines, Forfeitures & Penalties	697,375	1,060,659	810,025	758,901	830,209	696,597	683,150	254,369
▶ Licenses, Permits & Franchises	321,500	340,140	291,400	341,500	312,400	324,938	316,400	82,704
▶ Interest & Rents	192,113	242,266	237,378	314,508	291,092	295,903	292,431	180,336
▶ Miscellaneous Revenues	226,050	231,385	111,200	30,893	139,085	61,984	21,000	7,830
▶ Other Financing Sources	224,000	224,001	0	0	0	0	0	1,064
<b>Total</b>	<b>\$ 36,351,782</b>	<b>\$ 37,861,904</b>	<b>\$ 37,040,722</b>	<b>\$ 36,915,132</b>	<b>\$ 37,814,897</b>	<b>\$ 38,773,675</b>	<b>\$ 37,552,510</b>	<b>\$ 9,992,228</b>

Data filtered by Revenues, GENERAL FUND, No Project and exported on January 27, 2021. Created with OpenGov

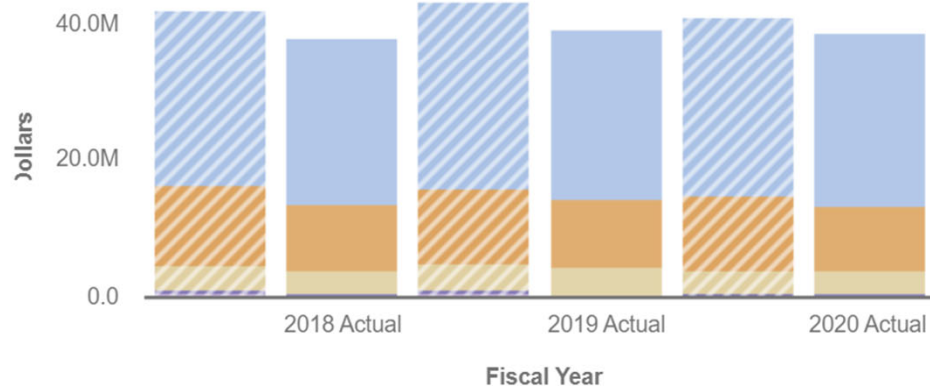
# ACTUAL REVENUE - % Changes



# SPENDING - Budget to Actual



## Visualization



Sort Large to Small

- Salaries & Benefits
- Services and Supplies
- Transfers Out
- Support of Other
- Capital Outlay
- Debt Service
- Contingency

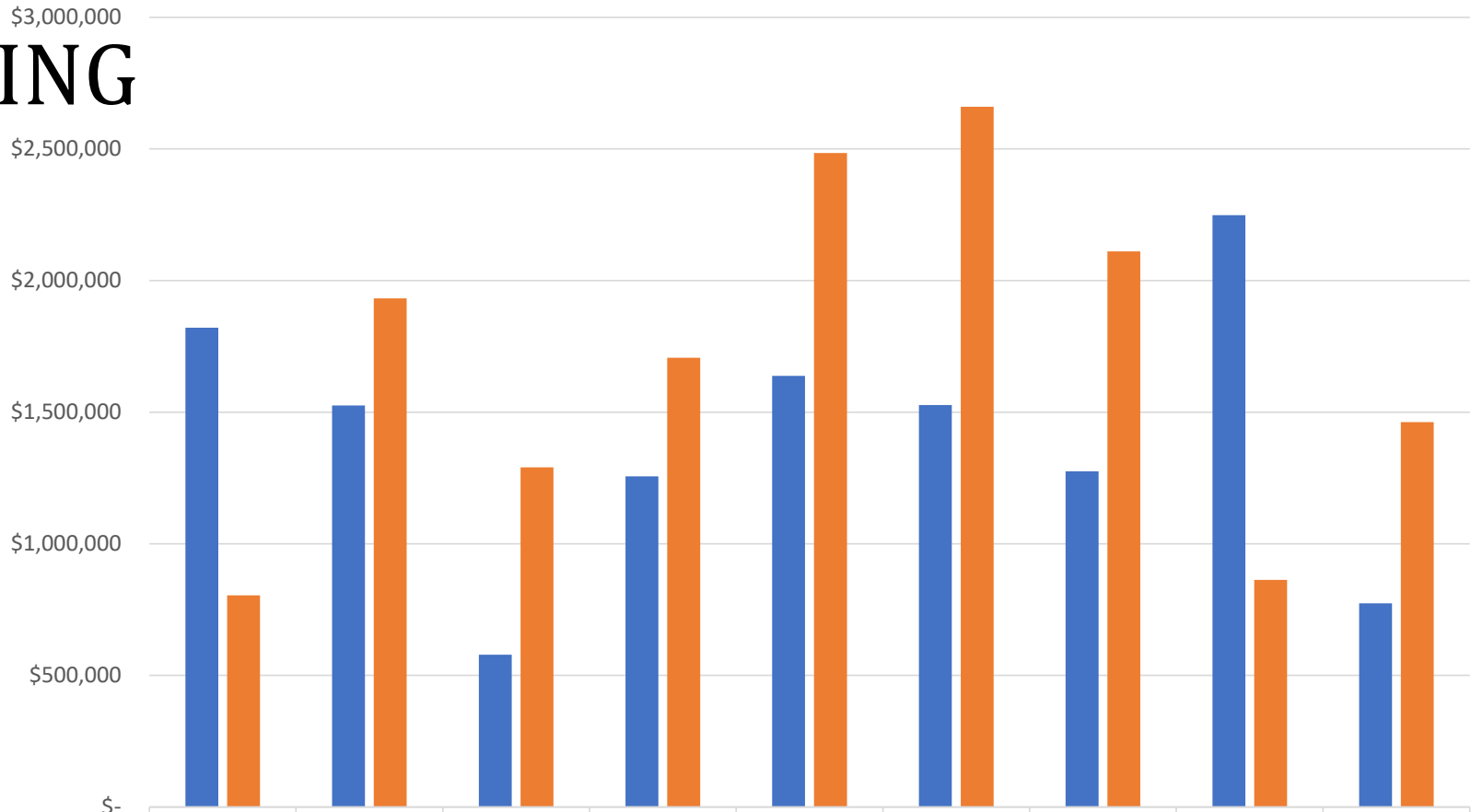
Expand All	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Actual
▶ Salaries & Benefits	\$ 25,560,293	\$ 24,285,021	\$ 27,101,160	\$ 24,852,762	\$ 26,241,629	\$ 25,468,227
▶ Services and Supplies	11,738,429	9,627,560	10,894,947	10,032,392	10,863,976	9,401,837
▶ Transfers Out	3,567,868	3,264,971	4,014,618	4,025,446	3,160,682	3,305,424
▶ Support of Other	554,186	465,133	333,258	222,434	537,160	476,633
▶ Capital Outlay	534,500	263,173	234,803	91,993	16,416	2,256
▶ Debt Service	153,318	129,333	230,742	116,347	161,693	161,693
▶ Contingency	10,552	0	385,137	0	127,095	0
<b>Total</b>	<b>\$ 42,119,146</b>	<b>\$ 38,035,190</b>	<b>\$ 43,194,665</b>	<b>\$ 39,341,374</b>	<b>\$ 41,108,651</b>	<b>\$ 38,816,069</b>

3/2/2021

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# SPENDING GAP



	2012	2013	2014	2015	2016	2017	2018	2019	2020
Salary Savings	\$1,820,808	\$1,525,763	\$578,341	\$1,256,449	\$1,638,118	\$1,527,347	\$1,275,272	\$2,248,398	\$773,402
Services & Supplies Savings	\$804,072	\$1,931,747	\$1,290,252	\$1,706,795	\$2,484,354	\$2,660,556	\$2,110,869	\$862,555	\$1,462,139

# GF ALLOCATION TO DEPTS – LAST YEAR

	Base Budget	% of Revenues
Discretionary Revenues	28,989,392	
Departmental Revenues	5,944,073	
	34,933,465	
Non-Discretionary Budget Units	(3,825,248)	11%
Workforce - Salaries	(15,597,670)	45%
Workforce - Benefits	(10,206,689)	29%
Insurance	(1,453,931)	4%
Civic Center Rents	(831,826)	2%
Motor pool / fuel	(1,269,146)	4%
Tech Refresh	(236,879)	1%
Available for Allocation (CY)	1,512,076	4%
Carryover Utilized	2,423,193	
Allocated to Departments for Services and Supplies	3,935,269	