

May 21, 2018
Special Meeting
Item # 2a

Finance / Public
Works

PowerPoint Presentation /
Graph / CIP Budget

2018-19 BUDGET WORKSHOP

Overview

Budget Workshop Objectives

- Understand difference
 - Department Needs vs Base Operating
 - What is **IN** the Base Operating Budget
 - What is **NOT** in the Base Operating Budget
- Know County fiscal capacity for funding operations
- Hear what Departments consider fiscally important
- Preview Phase II budget requests
- Receive direction for June 12 budget adoption

Workshop Agenda

- Introductory Remarks
- Need for Change
- Budget Overview
- Meet with Departments individually
- Public Comments and Requests
- Concluding Remarks
- Next Steps

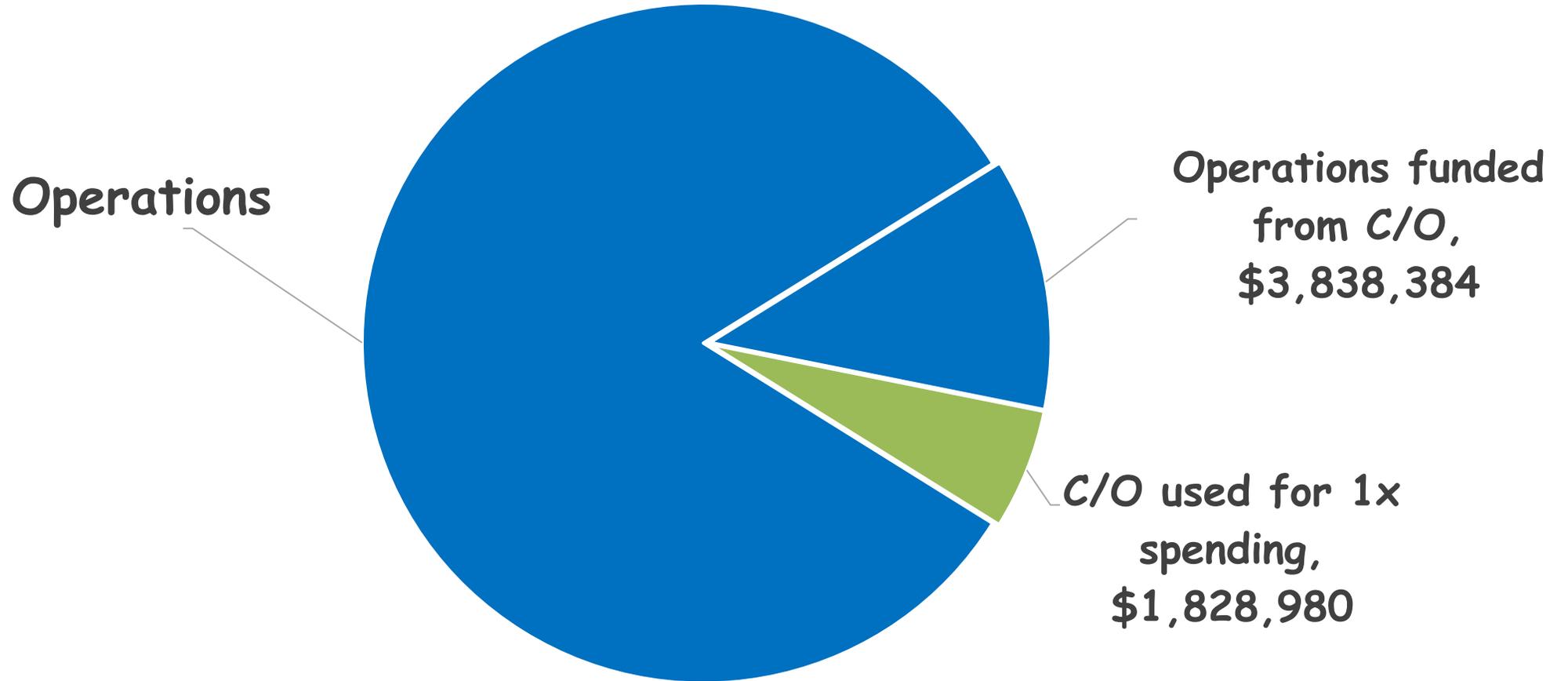
The **ELEPHANT** in the room is



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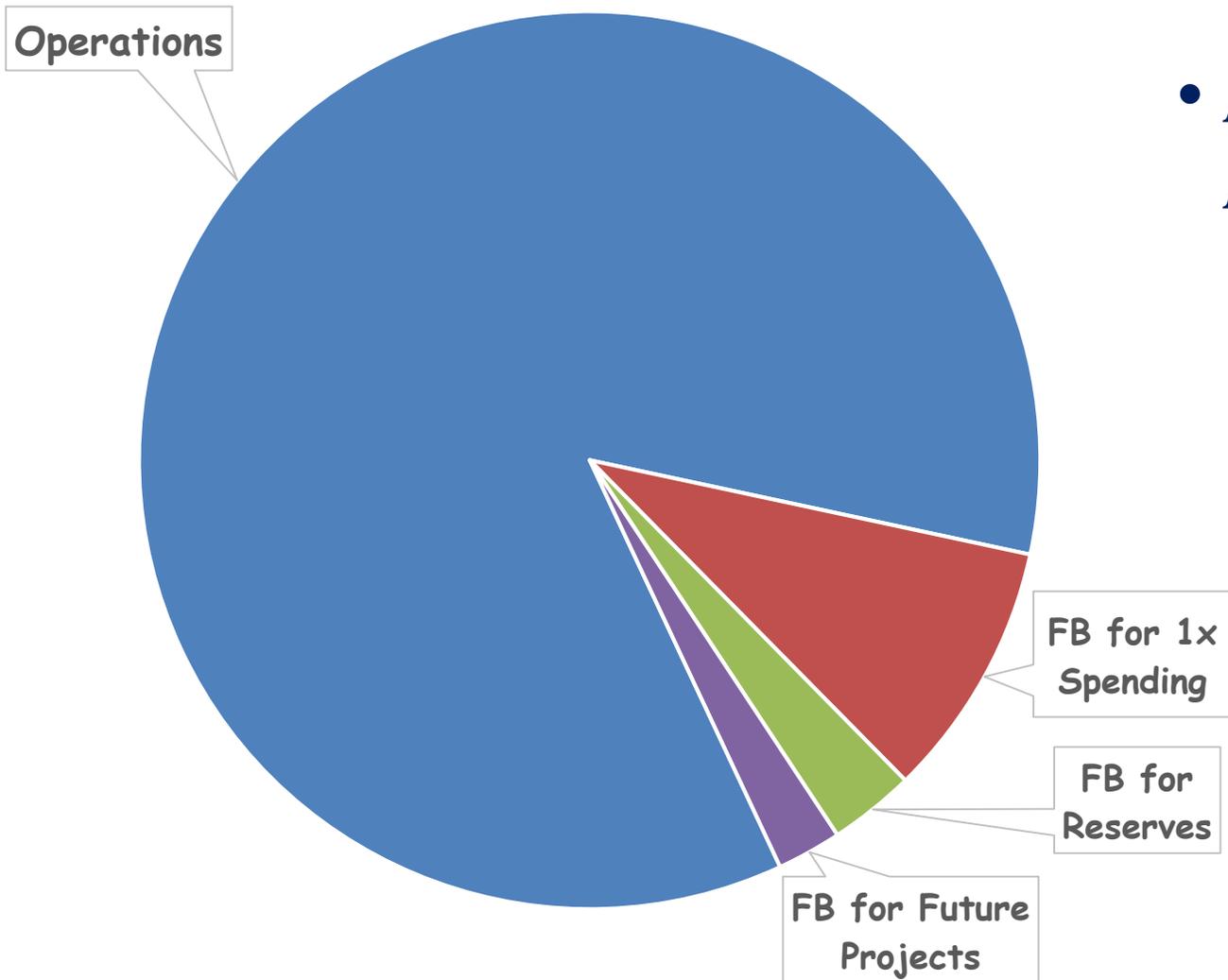
Reliance on
Fund Balance
CARRYOVER
to finance
next year's
operations

BUDGET SNAPSHOT – *This Year's GF Budget*



Model Budget

New Budget Model



- *Resilience Principle – Redundancy*

- Don't use FB for operations
- Prohibit unsustainable uses of FB
- Plan ahead for LT projects

FY 2018-2019 BASE OPERATING BUDGET SNAPSHOT	GF	NON-GF	TOTAL
Discretionary Revenues	\$27,556,000	\$291,000	\$27,847,000
Program Revenues	6,650,000	54,755,000	61,405,000
Transfers	1,642,000	4,253,000	5,895,000
TOTAL REVENUES	35,720,000	59,299,000	95,147,000
County Services	34,185,000	25,339,000	59,649,000
Capital Improvements	--	33,425,000	33,425,000
Debt Service	--	645,000	645,000
Contributions, transfers and subsidies	1,177,000	4,725,000	5,905,000
Contingency	358,000	203,000	561,000
TOTAL EXPENDITURES	35,720,000	64,337,000	100,185,000
CARRYOVER	(\$--)	(\$5,038,000)	(\$5,038,000)

GF Base Operating Budget

WHAT DOES THIS INCLUDE?

- All filled positions, as of May 1, 2018
- 5% increase for most positions (Salary Survey)
- Contingency of \$358,477 (policy 1% minimum)
- 93% of Dept requested services and supplies
- GF minimum subsidy for
 - Road Fund
 - Conway Ranch
 - Senior Program
 - Cemeteries

GF BUDGETED APPROPRIATIONS

Dept Requested VS Base Operating	DEPT REQUESTED	BASE OPERATING	VARIANCE	%
Salaries & Benefits	\$26,059,000	\$23,221,000	\$2,838,000	10.9%
Overtime	1,414,000	1,089,000	325,000	23.0%
Services & Supplies	10,601,000	9,876,000	725,000	6.8%
Contributions & Transfers	1,723,000	1,177,000	546,000	31.7%
Contingency	407,000	357,000	50,000	12.3%
TOTAL SPENDING	\$40,204,000*	\$35,720,000	\$4,484,000	11.2%

* Excludes \$471,338 of FY 2017-18 appropriations carrying forward to FY 2018-19. These are executed contracts for one-time spending and work will be completed in the next fiscal year.

GF Base Operating Budget

WHAT DOES THIS NOT INCLUDE?

- Reduce line item spending

OVERTIME	\$325,000
LEGAL & PROFESSIONAL SERVICES, FEES	229,000
TRAVEL & TRAINING	191,000
OFFICE EXPENSE & SUPPLIES	70,000
FOOD & MEDICAL SUPPLIES	57,000
UNIFORMS & CLOTHING, CELL PHONES	45,000
SPECIAL DEPARTMENT EXPENSE	43,000
EQUIPMENT MAINTENANCE & SUPPLIES	41,000
OTHER	49,000
BUDGET SAVINGS	\$1,050,000

GF Base Operating Budget

*WHAT DOES THIS **NOT** INCLUDE?*

- Discretionary Contributions to Other Organizations

FIRE DISTRICTS	\$150,000
PROPERTY TAX ADMIN REFUNDS	20,000
FISH STOCKING (includes \$50,000 contract encumbrances)	180,000
COMMUNITY GRANTS & PROGRAMS	54,000
TRAILS MAINTENANCE	27,000
TOURISM COST-SHARING	15,000
AIR SUBSIDY	100,000
TOTAL DISCRETIONARY ALLOCATIONS	\$546,000

GF Base Operating Budget

WHAT DOES THIS NOT INCLUDE?

- Remove ALL Vacant, Unfilled Positions

CAO	Recreation position	
Finance	1 FTS III/IV	
Assessor	Auditor-Appraiser	
IT – Radio	Communications Specialist	
CDD – Planning & Transportation	1 CD Analyst 1 Associate Planner	
Sheriff	5 Deputy Sheriff II	1 Sergeant
Jail	6 PSO I	1 Sergeant
Public Works	Public Works Director Associate Engineer	Project Planner Admin Services Specialist
Facilities	2 Maintenance Workers	
TOTAL POSITIONS REMOVED	25 POSITIONS	

Additional Budget Items for September

- **COMMUNITY REQUESTS**

- Southern Mono Historical Society
- Antelope Valley Cemetery - \$700 for insurance
- Inyo-Mono Integrated Regional Water Management Program (\$3,000)
- Walker Recycle Center – relocation of recycling services

- **GENERAL FUND**

- Contributions to Reserves
- Critical vacant positions defunded in base operating budget
- OVGWMA Contributions (\$111,000)
- Subsidy to Road Fund for imbalance (unknown)
- Ag Commissioner – underfunded by \$30,000 - \$50,000
- Expand Paramedic Service to Benton area (\$300,000)

Additional Budget Items for September

- **NON-GENERAL FUND**
 - Motorpool vehicle purchases
 - CIP projects and set-asides
 - South County Facilities

Revenue Enhancements

- SPECIAL SALES TAX ADD-ON (0.25% to 1.0%, \$165,000 - \$660,000)
- TOT – 1% INCREASE (\$300,000)
- TOURISM BUSINESS IMPROVEMENT DISTRICT (TBID)
- FEE COSTING & ADJUSTMENT
- SPECIAL ASSESSMENTS (HOUSING, EMS)
- BOND FINANCING (EMERGENCY COMMUNICATIONS)

Public Works - Engineering Budget Workshop

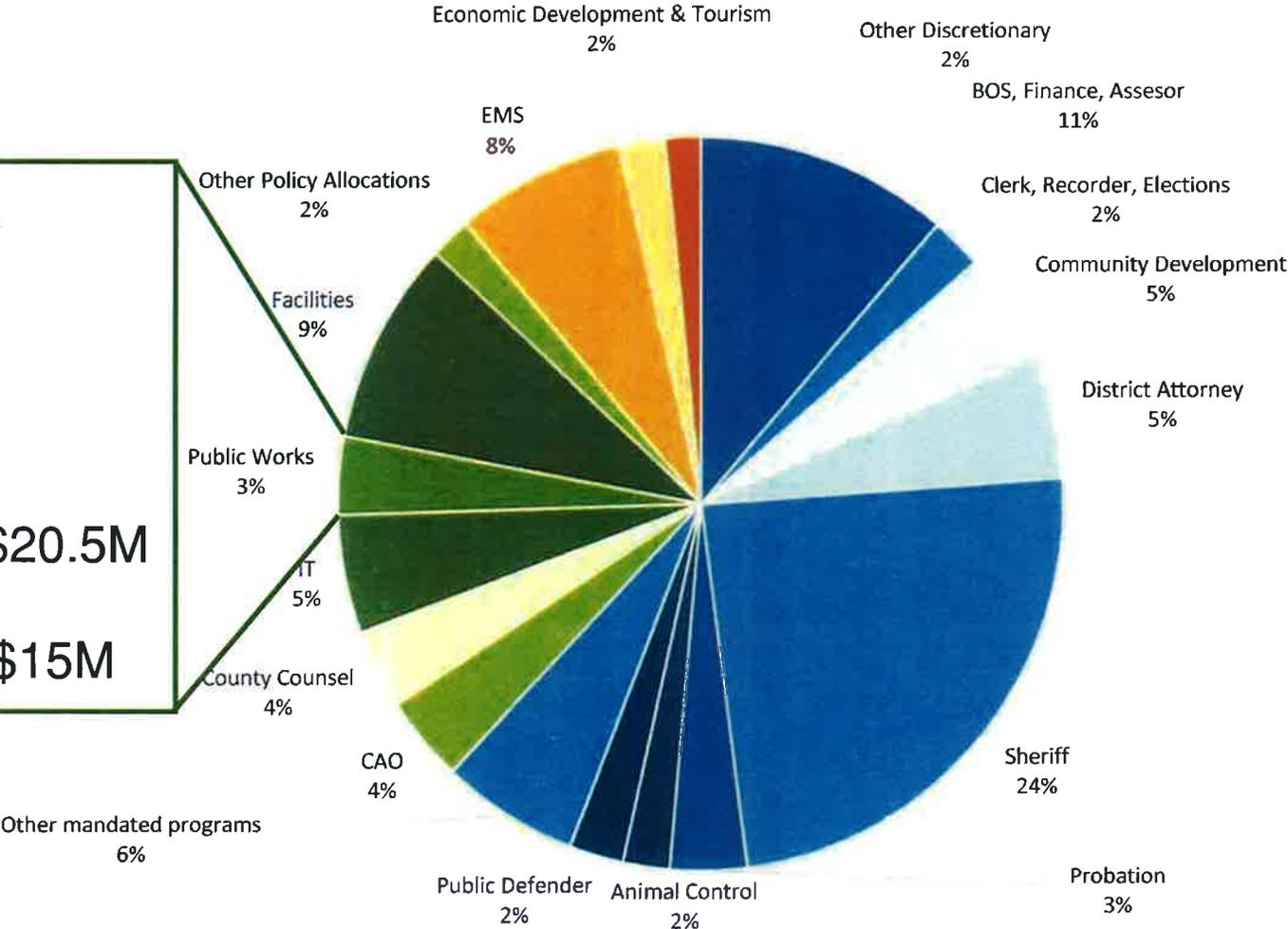
Strategic Tactics

Build Teams

The New Jail - \$27M

South County Offices - \$20.5M

The 5-Year Road CIP - \$15M



\$30M Total

CAP IMPROVEMENTS	Account	Description	16/17 Actual	17/18 Budget	17/18 Actual	17/18 Encumbrance	17/18 Projected	18/19 Requested	Comment
Revenues	195-BAL -0100-0000	BEGINNING CASH BALANCE	\$233,414.24	\$621,536.00	\$621,536.00	\$0.00	\$621,536.00	\$253,933.00	
	195-REV -1575-0000	GEOTHERMAL REVENUES	\$0.00	\$62,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
	195-REV -1590-0000	OTHER - GOVERNMENT AGENCIES	\$315,454.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-REV -1701-0000	MISCELLANEOUS REVENUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-REV -1705-0000	DONATIONS AND CONTRIBUTIONS	\$400.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	Mountain Gate
	195-REV -1810-0000	OPERATING TRANSFER IN	\$207,500.00	\$945,761.00	\$455,531.71	\$0.00	\$455,531.71	\$0.00	Skatepark - Mem Hall - CDBG - GF
	195-REV -1811-0000	REVENUE TRANSFER IN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		TOTAL REVENUE	\$756,769.18	\$1,629,797.00	\$1,077,367.71	\$0.00	\$1,077,067.71	\$256,733.00	
Expenditures									
	195-CAPIMPROV-3140-5210	PERGOLA - CROWLEY LAKE COMM CENTER	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-3140-5215	JUNE LAKE COMMUNITY CTR IMPROVEMENTS	\$3,255.99	\$1,727.47	\$43.78	\$0.00	\$43.78	\$1,683.69	
	195-CAPIMPROV-3140-5254	BENTON PARK	\$0.00	\$9,500.00	\$0.00	\$0.00	\$0.00	\$9,500.00	
	195-CAPIMPROV-3140-5260	CHALFANT PARK	\$0.00	\$6,543.65	\$0.00	\$0.00	\$0.00	\$6,543.65	
	195-CAPIMPROV-3140-5296	CHILD WELFARE REMODEL	\$2,916.75	\$10,683.75	\$0.00	\$0.00	\$0.00	\$10,683.75	
	195-CAPIMPROV-5201-5216	CROWLEY LAKE SKATEPARK	\$1,000.00	\$637,572.63	\$554,380.64	\$0.00	\$554,380.64	\$83,191.99	
	195-CAPIMPROV-5201-5227	PARK RESTROOMS - ADA - CDBG GRANT	\$39,724.01	\$258,732.57	\$68,274.01	\$16,809.78	\$85,083.79	\$173,648.78	
	195-CAPIMPROV-5201-5234	MOUNTAIN GATE FISHING ACCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-5201-5244	BRIDGEPORT BIOMASS BOILER	\$49,797.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-5201-5246	MEMORIAL HALL - SET-ASIDE	\$0.00	\$441.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-5201-5249	BRIDGEPORT CAMPUS RELOCATION	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-5201-5259	WALKER COMMUNITY CENTER - ADDITION	\$0.00	\$46,195.23	\$3,501.28	\$13,153.66	\$16,654.94	\$29,540.29	
	195-CAPIMPROV-5201-5261	JAIL IMPROVEMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-5201-5269	MEMORIAL HALL - UPSTAIRS RENOVATIONS	\$71,129.48	\$12,496.52	\$2,483.37	\$10,013.15	\$12,496.52	\$0.00	Transfer Facilities Labor to GF
	195-CAPIMPROV-5201-5269	MEMORIAL HALL - SIDING	\$12,496.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-5201-5281	CROWLEY BALLFIELD CONCESSION	\$54,689.14	\$54,689.14	\$0.00	\$54,689.14	\$54,689.14	\$0.00	Transfer Facilities Labor to GF
	195-CAPIMPROV-5201-5283	CROWLEY LAKE MAILBOXES	\$0.00	\$10,500.00	\$0.00	\$0.00	\$10,500.00	\$10,500.00	
	195-CAPIMPROV-5201-5299	MEMORIAL HALL RENOVATIONS	\$33,116.73	\$33,116.73	\$0.00	\$29,284.94	\$29,284.94	\$3,831.79	Transfer Facilities Labor to GF
	195-CAPIMPROV-5201-5300	CARB REQUIREMENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	195-CAPIMPROV-5201-5310	WATER TANKS	\$0.00	\$25,000.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	
	195-CAPIMPROV-5201-5311	WALKER TENNIS COURTS	\$0.00	\$35,000.00	\$0.00	\$0.00	\$35,000.00	\$35,000.00	
	195-CAPIMPROV-6010-0000	CIP CLOSURE TRANSFERS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
		CIP - LAND AND IMPROVEMENTS	\$268,126.60	\$1,142,198.69	\$628,683.08	\$123,950.67	\$823,133.75	\$389,123.94	
		REVENUE LESS EXPENDITURES	\$486,235.85	\$487,598.31	\$448,684.63	\$0.00	\$253,933.96	-\$132,390.94	