

May 1, 2023
Special Meeting
Item # 2a

Budget Workshop
Powerpoint
Presentation

2023-24 MONO COUNTY BUDGET WORKSHOP

MAY 1, 2023

MEGAN CHAPMAN, BUDGET OFFICER

MARY BOOHER, INTERIM COUNTY ADMINISTRATIVE OFFICER



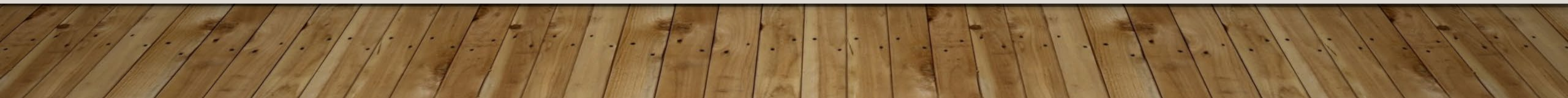
BUDGET WORKSHOP AGENDA

- Budget calendar overview
- Recommended budget expectations
- General fund overview
- Departmental budgets-focus on significant variances
- Staffing plan/unfunded positions
- One-time fund discussion



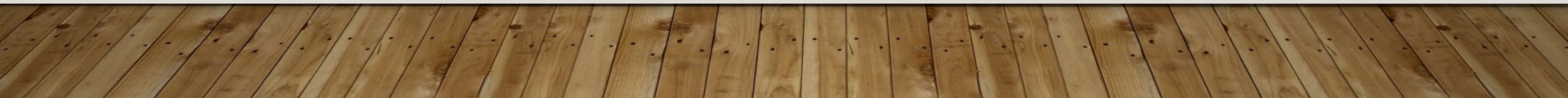


BUDGET CALENDAR OVERVIEW

- May 1-Budget Workshops
 - May 2, and continuing on each Board agenda-Department Overview presentations to Board
 - May 16 and June 6-possible additional discussions as part of Board agenda
 - May 20 Board adopts preliminary budget
 - August Budget Hearings with Recommended Budget being published at least 10 days in advance
 - September 19-adoption of final budget
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RECOMMENDED BUDGET EXPECTATIONS

- Updated revenue estimates, especially from Property Taxes
 - Updated health insurance estimates
 - Updated information from State Budget adoption
 - Discussion regarding re-funding unfunded positions
 - Discussion regarding new position or program requests
 - Other information that may become available
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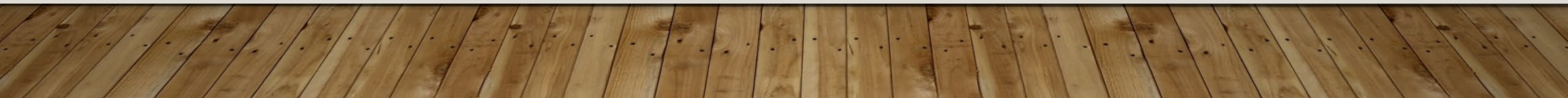
GENERAL FUND OVERVIEW


	FY 2022-23 Adopted	FY 2023-24 Budget Workshop
Revenues	\$45,346,242	\$45,792,555
Use of Fund Balance	\$0	\$1,112,000
Total Available Resources	\$45,346,242	\$46,904,555
Expenditures	\$45,346,242	\$48,157,598
Assignments of Fund Balance (detail-reserve, Econ Stab, etc)	None	
Total uses	\$45,346,242	\$48,157,598
Net General Fund/current gap		\$1,253,043

Note that this table does not reflect any Board direction on the use of one-time funds, other than General Reserve/Economic Stabilization

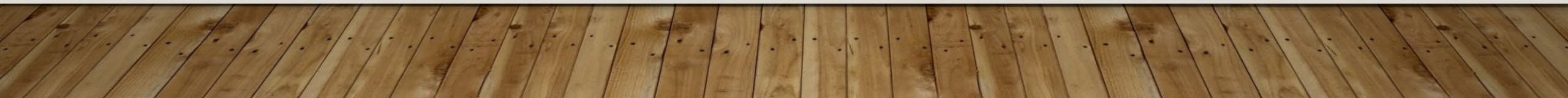


DEPARTMENT BUDGETS-SIGNIFICANT VARIANCES

- Property Tax Administration Fee revenue is decreasing, based on lower costs due to vacancies in the base year used for the calculation.
 - Prop 172 Revenue is increasing in the affected departments as staff aligns projections in all departments, using information from our Contracted Sales Tax consultant, HdL.
 - Salaries and Benefits-overall, salaries and benefits increase by approximately 3-5%.
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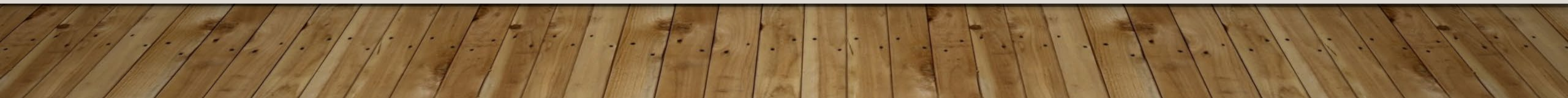


DEPARTMENT BUDGETS-SIGNIFICANT VARIANCES

- Workers' Compensation decreased by \$165,500 (12%) overall. This is due to a reduction in countywide injury occurrence and severity.
 - General Liability increased by \$203,000 (24%) due to an increase in the countywide number of claims that fall under the broad causality insurance category of coverages.
 - Vehicle Fuel costs are generally increasing to cover increased driving now that the pandemic is contained, as well as rising fuel costs.
 - Motor Pool costs are generally increasing to ensure adequate vehicle replacement funds. Additional adjustments to these rates may be included in the recommended budget.
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STAFFING PLAN/UNFUNDED POSITIONS

- Page 185 of workshop materials has a summary of partially funded positions for FY 2022-23 and only positions still unfunded in Preliminary Budget for FY 2023-24 Refer to page number and summary numbers here
 - Four unfunded positions in Sheriff's office will be reviewed as part of recommended budget
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ONE-TIME FUNDS DISCUSSION-RECOMMENDED PROCESS

- Overview of available funds
- Presentation of each request, with discussion
- Board straw vote on each request
- Final overview of discussion
- Board vote on final direction



ONE-TIME FUNDS AVAILABLE

YE balance	\$ 7,046,072.00
use as on-going	\$ 1,112,000.00
Use as one-time	\$ 5,934,072.00
ARPA	\$ 2,706,448.00
LATCF	\$ 5,588,654.00
Total one-time	\$ 14,229,174.00

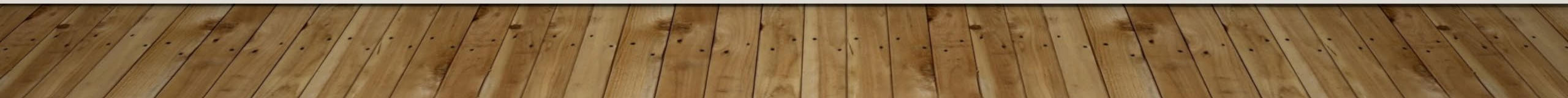
ONE-TIME FUNDS RECOMMENDED DISTRIBUTION BASED ON ONE-TIME FUNDS GUIDELINES

General Reserve/Economic Stabilization		\$	2,623,422
Long-Term Liability	5%	\$	580,288
Deferred Maintenance/ Capital Replacement	35%	\$	4,062,013
Strategic Initiatives	35%	\$	4,062,013
New Capital Improvement Plan Projects	25%	\$	2,901,438



ONE-TIME FUNDS DISCUSSION

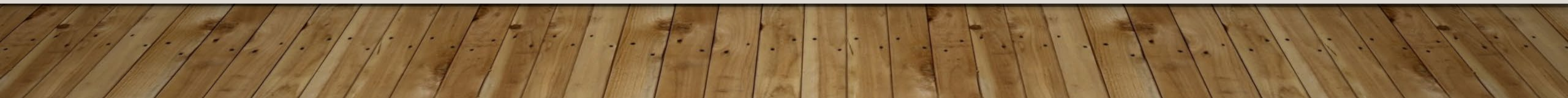
Equipment/Vehicle Replacement

- Loaders \$ 2,125,900
 - Blowers \$ 1,456,143
 - Ambulance replacement \$ 280,000
 - Heart Monitors \$ 100,000
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ONE-TIME FUNDS DISCUSSION

Capital Facilities/Safety projects

- Bridgeport Medic 7 \$ 500,000
 - Parking Lots/sidewalks (yr 1 of 5) \$ 250,000
 - Civic Center gutters \$ 100,000
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ONE-TIME FUNDS DISCUSSION

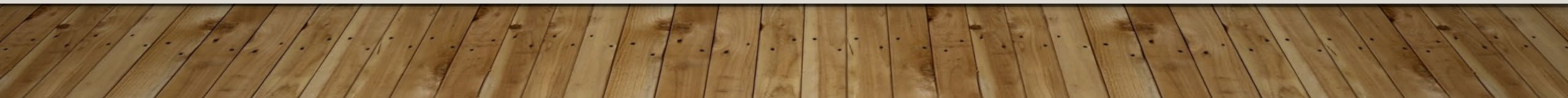
Deferred Maintenance Projects

- Annex 2 HVAC \$180,000
 - Annex 1 Roof Repair \$ 200,000
 - Annex 1 paint \$150,000
 - Annex 1 carpet \$ 60,000
 - Bridgeport Courthouse Painting \$ 10,000
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ONE-TIME FUNDS DISCUSSION

Storm Response/Recovery

- Storm repairs to County Facilities \$ 250,000
 - Loan fund for utility districts \$2,500,000
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ONE-TIME FUNDS DISCUSSION

Housing

- Funding for Housing Projects \$1,500,000





ONE-TIME FUNDS DISCUSSION

Other

- Swall Meadows Firehouse-design \$100,000
 - Blinds-Mono Lake Room \$ 10,000
 - Enterprise Resource Planning RFP Planning \$ 100,000
 - National Center for Public Lands Counties \$ 55,886
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