Fiscal Year 2018-2019 in Review

- Ferguson Fire
- Strategic Plan adopted
- Measure M passed
- HHSA consolidation
- Health accreditation
- APWA Award (Courthouse)
- Placemaking/Arts Award
- Bring Your Child/Dog to Work Days
- Technical services consolidation
- New website
- First community survey
- Branding proposal
- Joint meeting with healthcare district
- March storms
- Expanded Tree Mortality mitigation
Sources of Revenue

All Funds

- Federal
- State
- Local (Taxes, Fines, Interest)
- Fee for Service

General Fund
General Fund Overview

General Fund Trends (in millions)

FY16  | General Fund: $28.8 | General Purpose Revenue: $10.0
FY17  | General Fund: $52.3 | General Purpose Revenue: $20.0
FY18  | General Fund: $55.6 | General Purpose Revenue: $30.0
FY19  | General Fund: $57.1 | General Purpose Revenue: $40.0
FY20  | General Fund: $62.3 | General Purpose Revenue: $50.0

FY20  | General Fund: $65.0 | General Purpose Revenue: $60.0
<table>
<thead>
<tr>
<th>FY16</th>
<th>FY17</th>
<th>FY18</th>
<th>FY19*</th>
<th>FY20*</th>
</tr>
</thead>
<tbody>
<tr>
<td>$14.3</td>
<td>$15.0</td>
<td>$15.1</td>
<td>$14.2</td>
<td>$18.7</td>
</tr>
<tr>
<td>$5.2</td>
<td>$5.4</td>
<td>$5.4</td>
<td>$5.6</td>
<td>$5.7</td>
</tr>
<tr>
<td>$1.7</td>
<td>$1.8</td>
<td>$2.0</td>
<td>$2.2</td>
<td>$2.1</td>
</tr>
<tr>
<td>$1.1</td>
<td>$1.2</td>
<td>$1.2</td>
<td>$1.3</td>
<td>$1.2</td>
</tr>
</tbody>
</table>

Legend:
- Transient Occupancy Tax
- Property Tax
- Sales Tax
- Federal PILT
Property Tax

Property Tax Breakdown

- Mariposa County Unified School District
- Mariposa County
- Other Districts
Sales Tax

Sales Tax Breakdown

- State General Fund
- Local General Fund
- County Transportation Fund
- County Realignment
- Public Safety
- Healthcare District
## A Comparison of Sales Tax Rates

<table>
<thead>
<tr>
<th>County</th>
<th>Sales Tax Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mariposa County</td>
<td>7.75%</td>
</tr>
<tr>
<td>Madera County</td>
<td>7.75%</td>
</tr>
<tr>
<td>Merced County</td>
<td>7.25%</td>
</tr>
<tr>
<td>Stanislaus County</td>
<td>7.75%</td>
</tr>
<tr>
<td>Tuolumne County</td>
<td>7.875%</td>
</tr>
</tbody>
</table>
Transient Occupancy Tax

FY17 TOT Revenue

- Mariposa
- Inyo
- Los Angeles
- Napa
- Placer
- Sonoma

FY17 TOT as % of Budget

- Mariposa
- Inyo
- Los Angeles
- Napa
- Placer
- Sonoma
Transient Occupancy Tax

Geography of TOT

- Yosemite Area (El Portal - Yosemite - Fish Camp)
- Rest of County

% TOT Collected

- Hotel / Motel
- Vacation Rental
Transient Occupancy Tax

- Increase in FY20
  - Ferguson / Detwiler Fires
  - Autocamp
  - Tenaya Cabins
  - Measure M
Measure M

- Passed in November 2018
- Raises TOT rate from 10% to 12%
- Expected to add $3M in revenue

Mariposa County Disaster Response, Public Safety and Vital Services Measure

To reduce the threat of wildfires; enhance fire protection and 911 emergency response; maintain law enforcement; repair damaged roads; protect water quality, open space; retain and attract jobs and businesses; and other general services, shall Mariposa County's existing transient occupancy tax paid only by hotel/short-term rental guests be increased by 2%, providing $3,000,000 annually until ended by voters, requiring independent audits, all funds used locally?

Yes ☐ No ☐
Strategic Priorities

- Improved emergency preparedness and response
  - Amador plans
  - Water storage grant
  - Additional deputies
  - Reinforcing reserves

- Wellness & Access to Care
  - Consolidation and relocation
  - Additional services and staff

- Stewardship: Efficient & Effective
  - Commitment to technology
  - Space needs study
  - Maximizing grant funding opportunities

- Infrastructure
  - Secures match for SB1 funds
  - Advances recreation projects

- Prosperity
  - Funds for LAFCO, zoning and housing
<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
<th>Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amador agreements in Mariposa, Coulterville and Don Pedro</td>
<td>$777,800</td>
<td>Fire</td>
</tr>
<tr>
<td>Water storage grant match</td>
<td>$839,350</td>
<td>Fire</td>
</tr>
<tr>
<td>Fire Inspector</td>
<td>$58,197</td>
<td>Fire</td>
</tr>
<tr>
<td>New positions (5)</td>
<td>$337,342</td>
<td>Sheriff</td>
</tr>
<tr>
<td>Vehicle replacements</td>
<td>$94,881</td>
<td>Sheriff</td>
</tr>
<tr>
<td>Discretionary expenses</td>
<td>$283,700</td>
<td>Sheriff/Jail</td>
</tr>
<tr>
<td>Roads (SB1 matching funds)</td>
<td>$426,456</td>
<td>Public Works</td>
</tr>
<tr>
<td>Rebuilding reserves</td>
<td>$996,424</td>
<td>All departments</td>
</tr>
</tbody>
</table>
Roads & Senate Bill 1

SB 1 Road Repair and Accountability Act of 2017

Funding by Year:

- FY18: $0
- FY19*: $500,000
- FY20*: $1,000,000
- FY21*: $1,500,000
- FY22*: $2,000,000

Legend:
- County Match
- SB1 Funds
Commitment to Technology

- Technical Services Reserve ($1,031,051)
  - Replace aging financial system (ERP)
  - Replace tax software ($750,000 grant)
  - Cloud-based email, sharing, productivity
- Upgrading and streamlining operations
  - New backup systems
  - Complete mesh network wireless
  - Upgrade central file server
  - Consolidate technology purchasing
Other Significant Opportunities

- Visitor Center Repairs
- Expanded arts programs
- MPUD expansion review
- Mariposa Creek Parkway
- Recreation / aquatic center
- Body cameras for law enforcement
- Space needs, reconfiguration
- Assistant County Counsel

- Fire prevention and preparedness
- Storm damage repairs
- 2020 Primary Election
- Proactive economic development
- Housing development and availability
- Capital Improvement Plan (CIP)
- Pursuit of business-speed internet
- Participation in 2020 Census
General Expense Categories

- Safety
- General Government
- Infrastructure
- Health, Wellness & Education
- Debt Service
## Balancing the General Fund

<table>
<thead>
<tr>
<th>Account</th>
<th>Action</th>
<th>Net Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Purpose Revenue</td>
<td>Increase TOT Projections</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Fire, Intrafund Transfers, Sheriff, Adult Detention</td>
<td>Allocate Measure M Funds</td>
<td>$3,120,000</td>
</tr>
<tr>
<td>General Purpose Revenue</td>
<td>Allocate Fund Balance</td>
<td>$2,461,399</td>
</tr>
<tr>
<td>General Purpose Revenue</td>
<td>Updated penalties, supplemental taxes</td>
<td>$105,000</td>
</tr>
<tr>
<td>Planning, Building, Environmental Health, Public Works</td>
<td>Estimated revenues for rate study impacts (prorated to 9 months)</td>
<td>$333,333</td>
</tr>
<tr>
<td>Treasurer / Tax Collector</td>
<td>Updated revenue trends</td>
<td>$32,284</td>
</tr>
</tbody>
</table>
# Balancing the General Fund

<table>
<thead>
<tr>
<th>Account</th>
<th>Action</th>
<th>Net Reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration Technical Services</td>
<td>Requested personnel reductions, salary savings</td>
<td>$202,486</td>
</tr>
<tr>
<td>Public Works Facilities, Engineering</td>
<td>Delayed projects and equipment purchases</td>
<td>$600,000</td>
</tr>
<tr>
<td>Community / Cultural</td>
<td>Adjusted YMCTB per Board direction</td>
<td>$94,847</td>
</tr>
<tr>
<td>Sheriff Adult Detention</td>
<td>Reduced growth in various lines (fuel, OT, etc.)</td>
<td>$85,000</td>
</tr>
<tr>
<td>Agricultural Commissioner</td>
<td>Reduced weed funding</td>
<td>$15,000</td>
</tr>
</tbody>
</table>
Looking to the Future

- Continue to isolate one-time revenue from operations
- Refresh the chart of accounts
- Tie funding to strategic priorities and performance (outcomes)
- Use technology to make processes more efficient and effective
- Budgeting County resources (rather than department resources)
- Long-term forecasting and planning