



Fiscal Year 2020 - 2021

# Budget Overview

# What We Need



FEEDBACK ON  
REVENUE ESTIMATES



FEEDBACK ON  
METHODS USED



DISCUSSION OF BEST  
STRATEGIES MOVING  
FORWARD



CONFIRMATION OF  
NEXT STEPS FOR  
LONG-TERM BENEFIT

# The Backstory



FY20 budget reduced by nearly  
\$5 million (~\$8M actual loss)



Projected state deficit is  
\$53.3 billion (~21%)

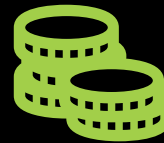


Earliest anticipated vaccine  
6 months or more

# Projected Revenue



Property Tax  
\$5.80 million (100%)



Sales Tax  
\$1.76 million (75%)



Transient Occupancy Tax  
After Known Closures  
\$9.96 million (62.5%)

\*Assumes status quo. Actual results may lead to more cuts or faster recovery.

# Projected Deficit

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FY21 Requests Over Projected Revenue  
\$6.6 Million

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+ Estimated Revenue Lost to COVID-19  
\$8.3 Million

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Total General Fund Deficit  
\$14.9 Million

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Minimal Replenishment of Reserve  
\$2.0 Million

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Total Amount to "Close the Gap" for FY21  
**\$16.9 Million**

How Much  
is \$16.9M?

Total General Fund	\$67.8 million (25%)
Discretionary General Fund	\$32.5 million (52%)

# Strategies to Balance the FY21 Budget

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Close at the Margins

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Delay Professional Services

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Postpone / Finance Capital Projects

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Reduce Personnel Expense

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Support Public Safety

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Engage Community Partnerships

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Utilize Non-General Funds

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Restore Some Reserves

# Close at the Margins

## Additional revenues

- Fund balance (\$1.25M)
- SB2 funding (\$40k)
- COVID-19 reimbursement (\$1.7M)
- Realignment backfill (<\$100k)

## Reduce overhead

- Cuts to travel, office expenses, maintenance & repairs, etc.



# Delay Professional Services



LAFCO evaluation of  
MPUD service area  
(\$100k)



Renew recruiting  
software for only  
one year (\$46k)



Wait to scan files for  
digital archives  
(\$20k)

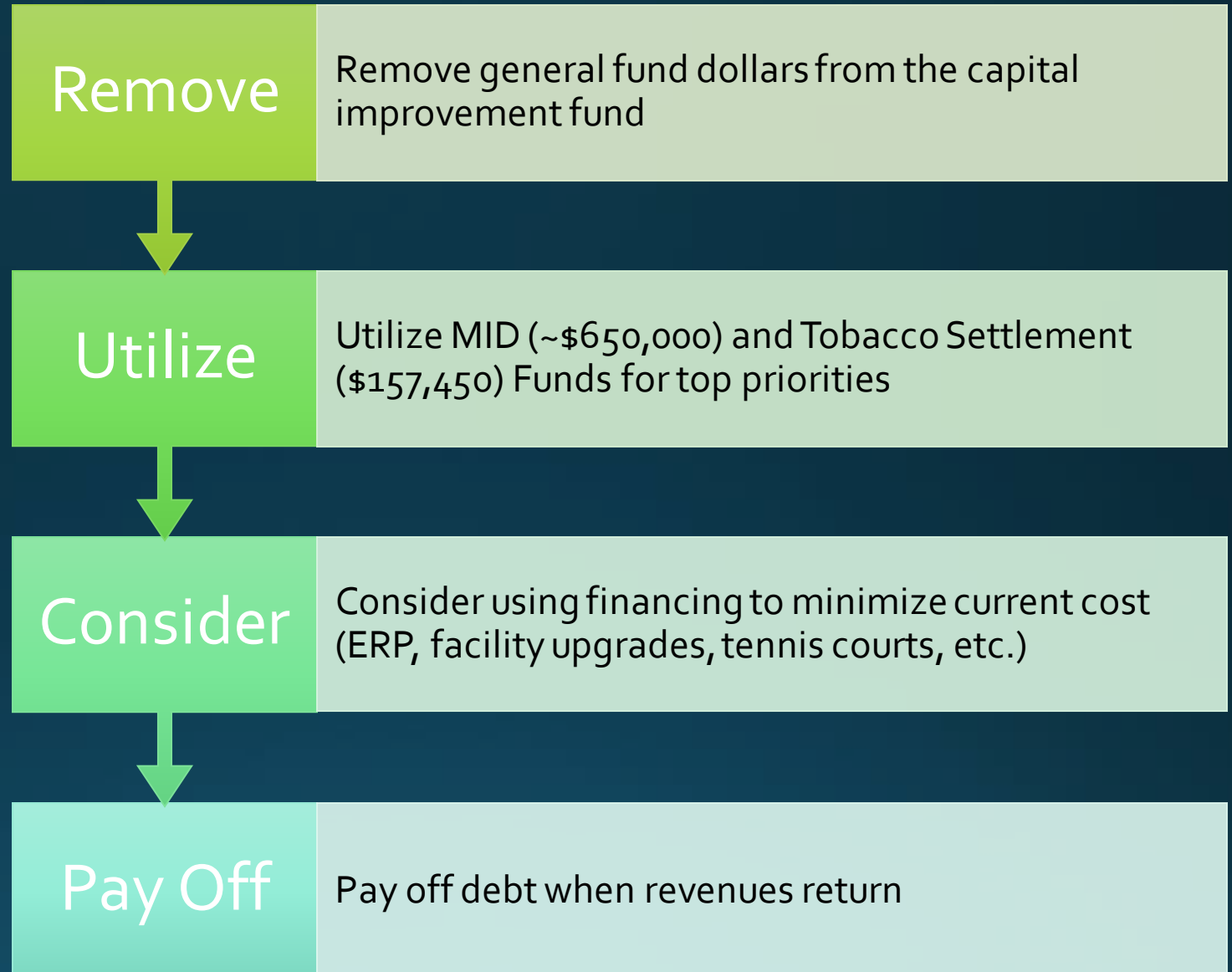


Delay purchase of  
tractor and mower  
(\$70k)



Reduce contribution  
to Building for public  
services (\$45k)

# Postpone / Finance Capital Projects



# Personnel



Frozen/Unfunded  
Vacancies

82 Total Positions  
29 General Fund



Voluntary Separation  
Program

25 Total Positions  
10 General Fund



Extra Help and Other  
Salary Savings

\$202,177

# Support Public Safety



Negotiated  
reduction in Cal-Fire  
Agreement

Keep Amador  
stations  
Negotiated  
\$618k reduction



Utilize Measure M (~\$1.6M)  
to mitigate additional cuts

# Community Partnerships



Visitor Center  
Operations

Flexible focus on  
business support



Yosemite / Mariposa  
County Tourism Bureau

Remove annual  
contribution



Resource Conservation  
and Fire Safety

Provide shared office  
space and some  
matching funds



Mariposa Arts Council

Reduce annual  
contribution

Utilize  
Non-  
General  
Funds

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Rural County Crime Prevention

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Tax Collector's Cost

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State Parole Fund

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Realignment and AB109

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Tobacco Settlement

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Vehicle Replacement Fund

# Restore some reserves



Sell County-owned property



Transfer from vehicle replacement

# Summary

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Close at the Margins

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Delay Professional Services

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Postpone / Finance Capital Projects

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Personnel

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Support Public Safety

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Community Partnerships

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Utilize Non-General Funds

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Restore Some Reserves

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Total Budget Impact: \$15.5M



# Other Options

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Change revenue projections

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Centralize Services

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Realign departments

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Additional Personnel Actions

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Bridge loans

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Cancel capital projects

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Across-the-board cuts

# Centralize Services

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Facilities

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Fleet

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Insurance

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Purchasing

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Budgeting

# Realign Departments



Focus on organization by synergistic outcomes rather than inputs



Health and Human Services as an example



Consolidate some small departments into larger ones



Consider where new clusters may be needed

# Additional Personnel Actions



Shift to Non-General  
Fund

Internal  
Recruitments  
in Progress



Temporary Vacation  
Payout Suspension /  
Wage Freeze

Unions  
Evaluating



Lay off employees

Stated union  
preference over  
benefit  
reductions

# Next Steps



Direct Staff on Options to Pursue



Consider Fiscal Emergency Declaration



Continue Discussion and Public Hearings



Adopt a Balanced FY21 Budget



Monitor Budget for Needed Adjustments



Develop Performance Measures for FY22

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CONFIRMATION OF  
NEXT STEPS FOR  
LONG-TERM BENEFIT

A dark blue, monochromatic landscape of a mountain valley. The scene features a river winding through the center, surrounded by dense evergreen trees. In the background, rugged mountain peaks rise against a hazy sky. The overall tone is serene and atmospheric.

# Questions and Discussion