



Recommended Budget

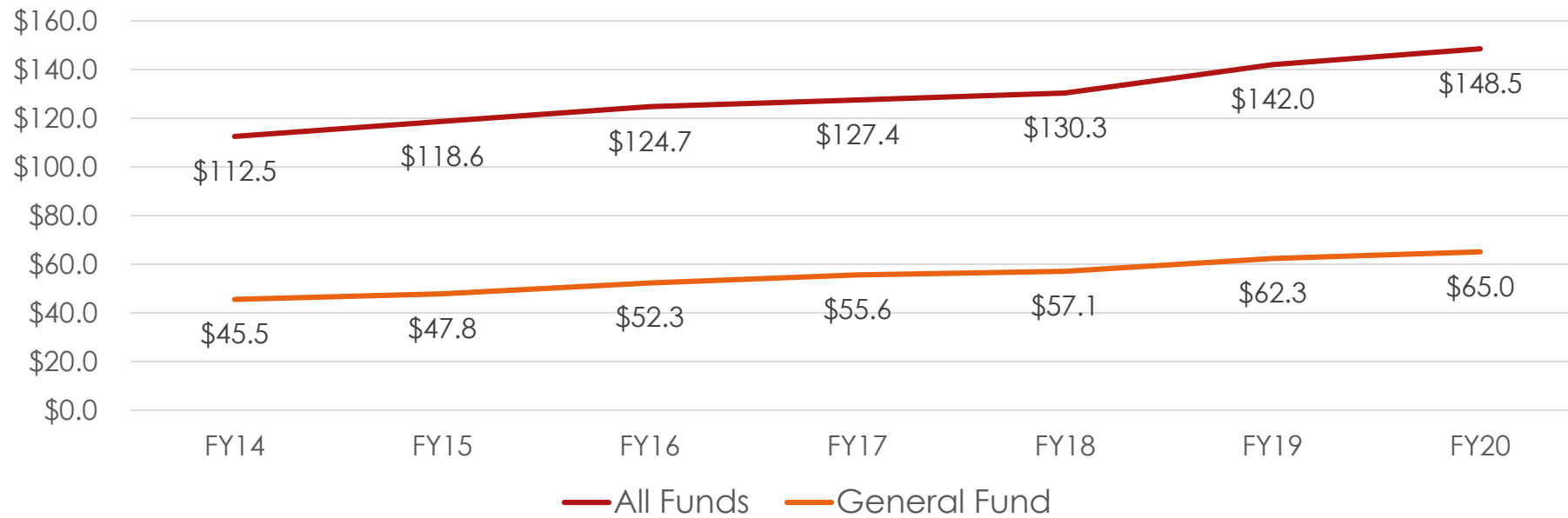
FOR MARIPOSA COUNTY FISCAL YEAR 2019-2020

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

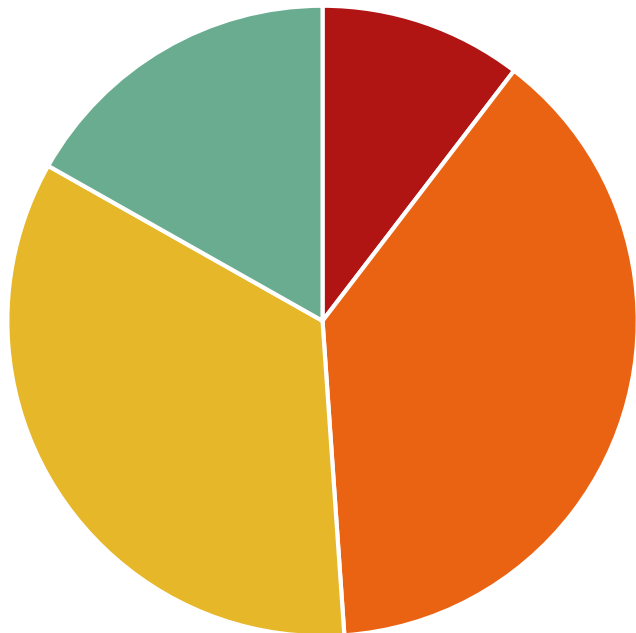
Overview

Overall Funding Trends (in millions)

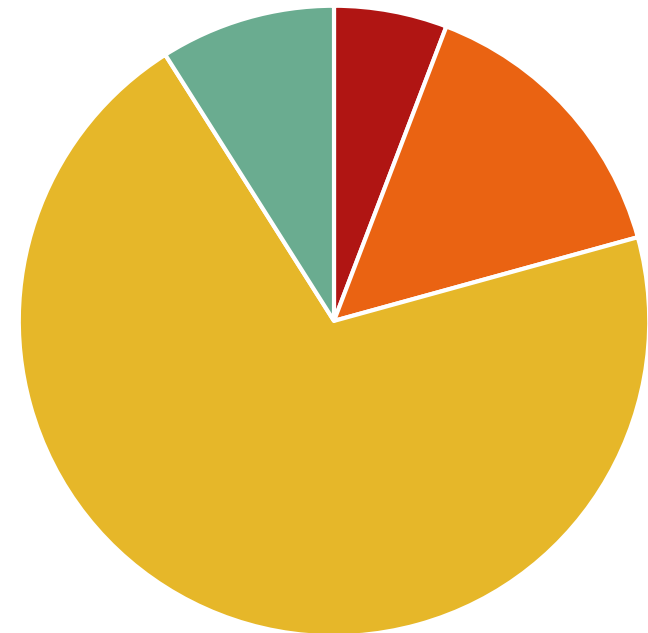


Sources of Revenue

All Funds



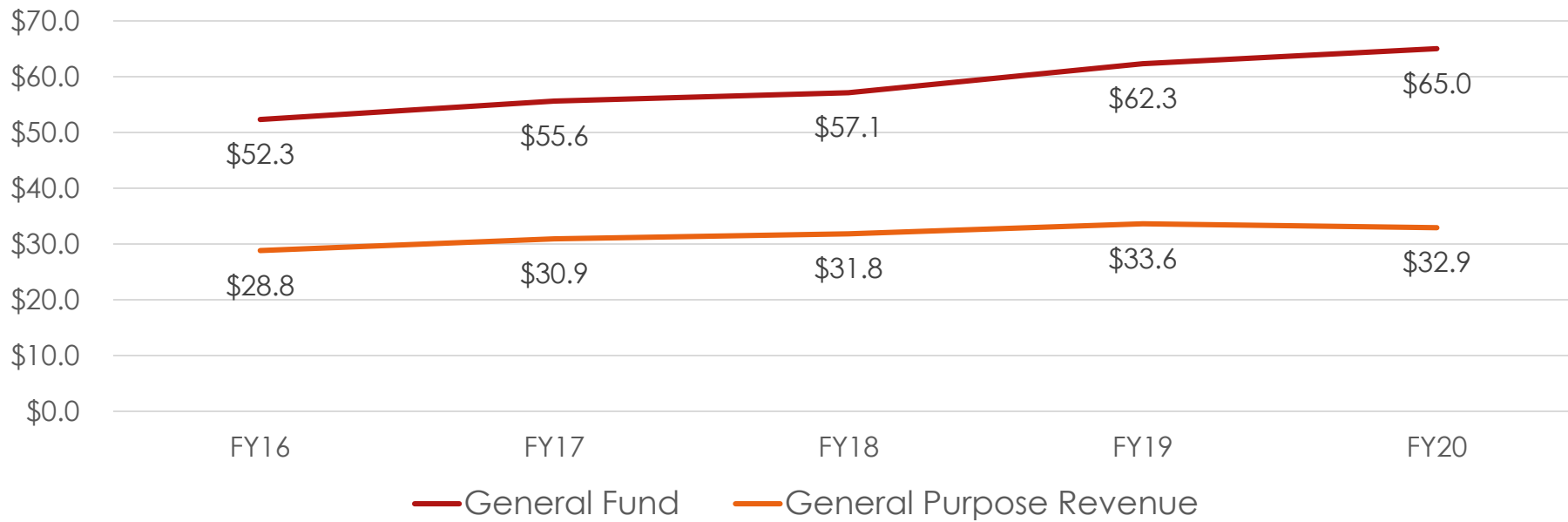
General Fund



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

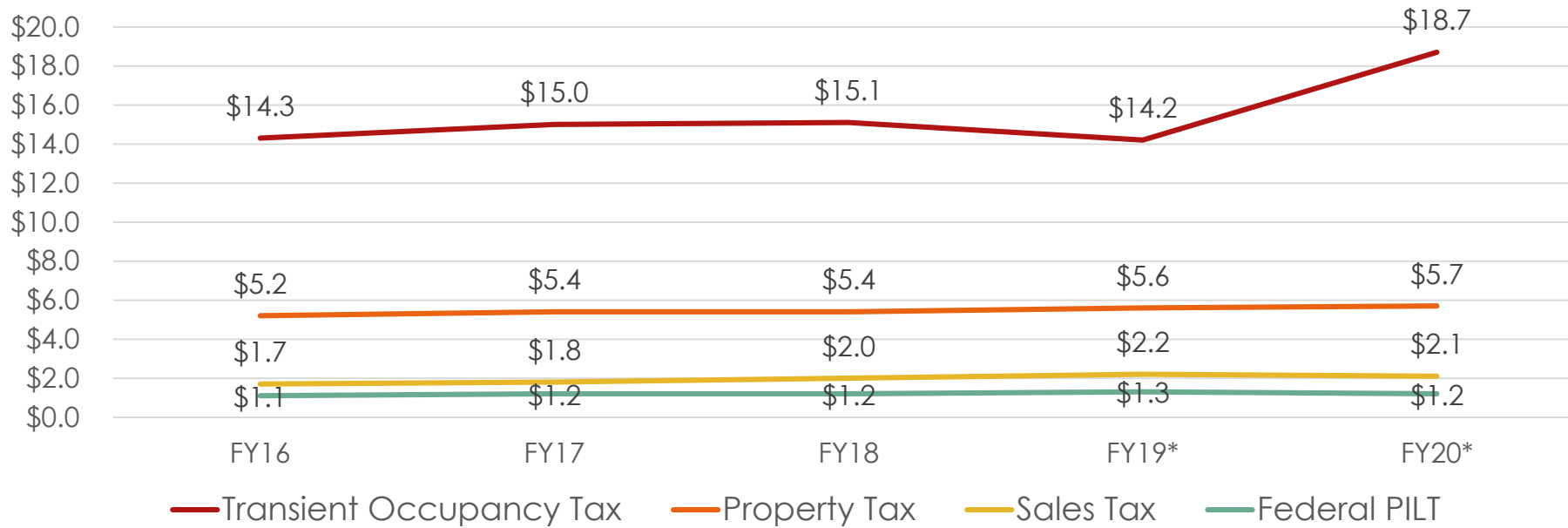
General Fund Overview

General Fund Trends (in millions)



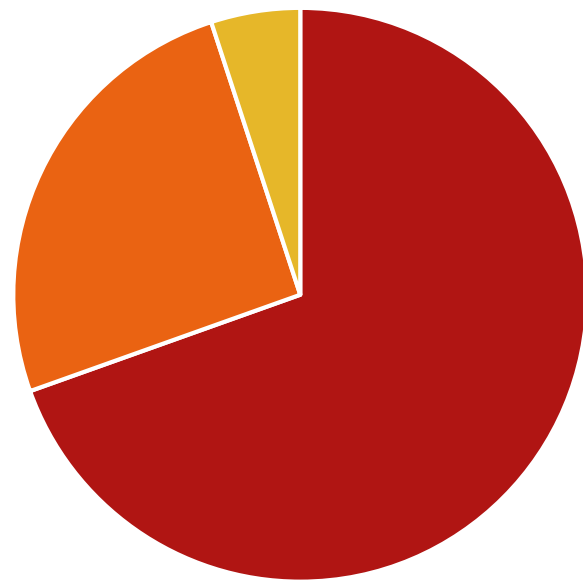
General Purpose Revenue

General Purpose Revenue (in millions)



Property Tax

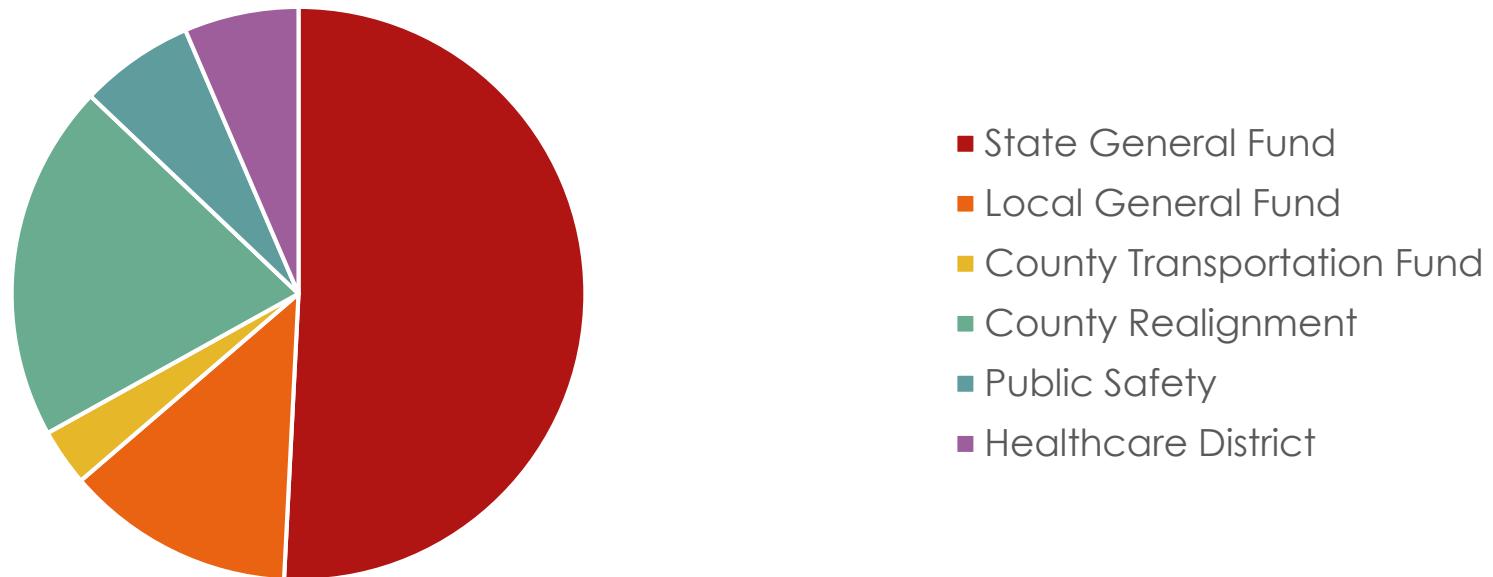
Property Tax Breakdown



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

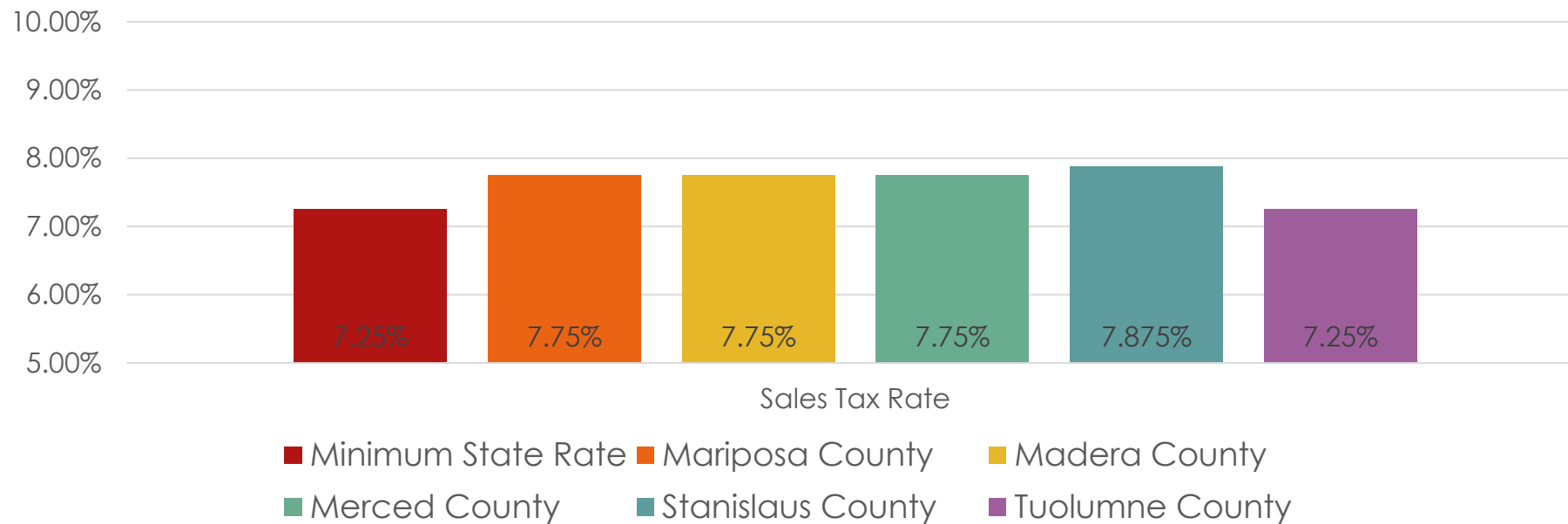
Sales Tax

Sales Tax Breakdown



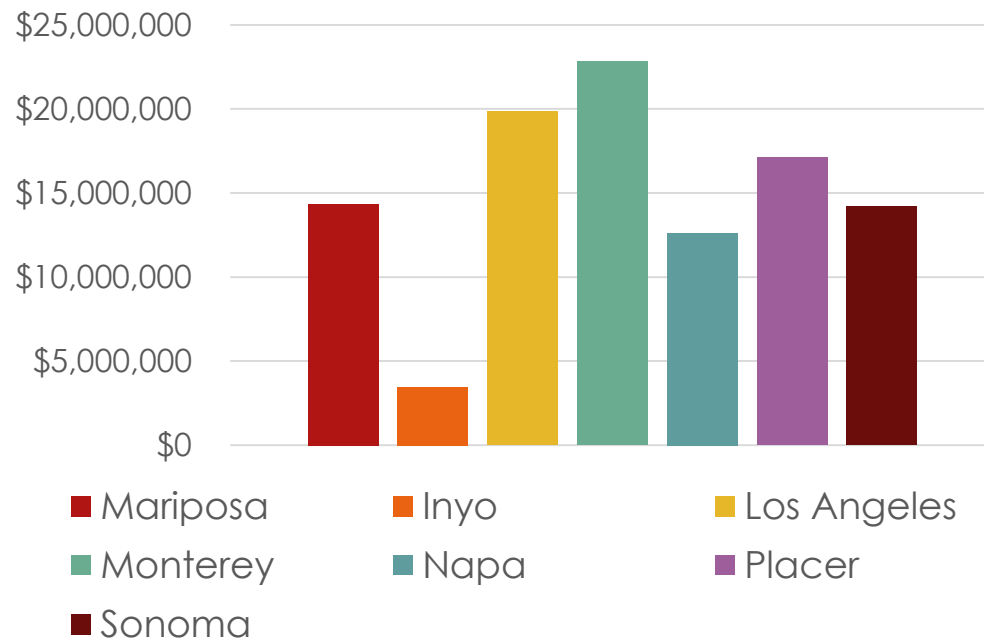
Sales Tax

A Comparison of Sales Tax Rates

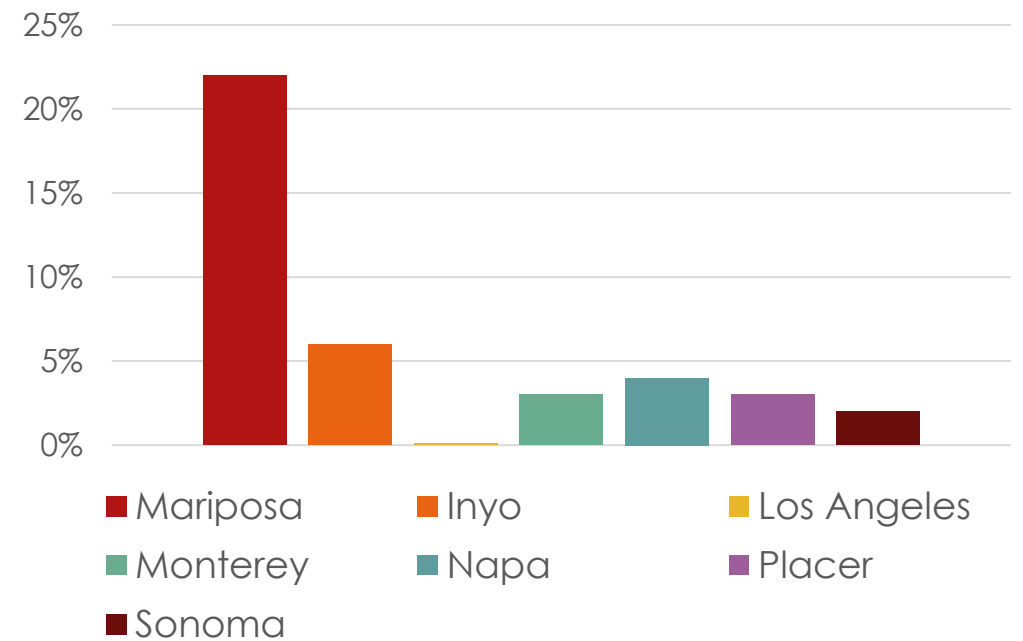


Transient Occupancy Tax

FY17 TOT Revenue

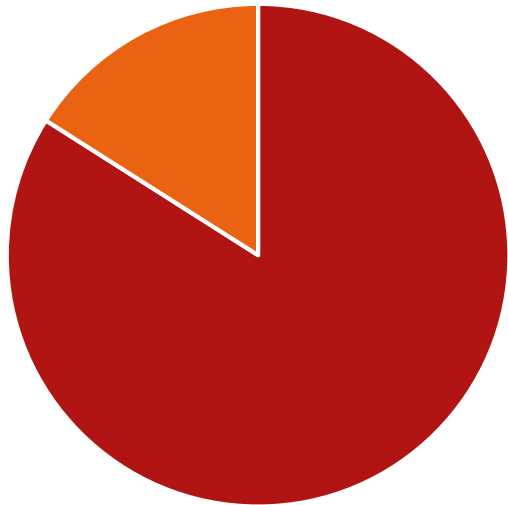


FY17 TOT as % of Budget



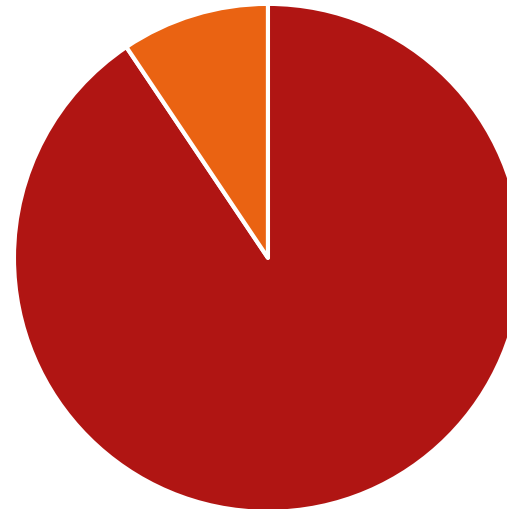
Transient Occupancy Tax

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



MEASURE "M"

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

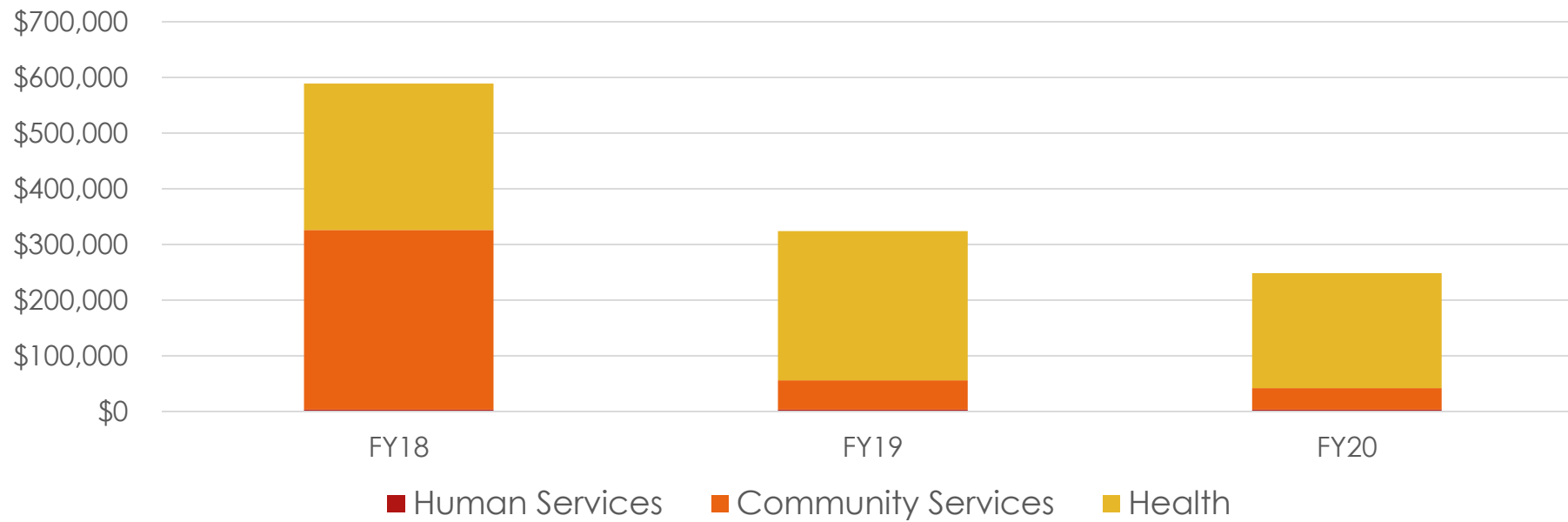
- ▶ Improved emergency preparedness and response
 - ▶ Amador plans
 - ▶ Water storage grant
 - ▶ Additional deputies
 - ▶ Reinforcing reserves
- ▶ Wellness & Access to Care
 - ▶ Consolidation and relocation
 - ▶ Additional services and staff
- ▶ Stewardship: Efficient & Effective
 - ▶ Commitment to technology
 - ▶ Space needs study
 - ▶ Maximizing grant funding opportunities
- ▶ Infrastructure
 - ▶ Secures match for SB1 funds
 - ▶ Advances recreation projects
- ▶ Prosperity
 - ▶ Funds for LAFCO, zoning and housing

Measure M

Expense	Amount	Department
Amador agreements in Mariposa, Coulterville and Don Pedro	\$777,800	Fire
Water storage grant match	\$839,350	Fire
Fire Inspector	\$58,197	Fire
New positions (5)	\$337,342	Sheriff
Vehicle replacements	\$94,881	Sheriff
Discretionary expenses	\$283,700	Sheriff/Jail
Roads (SB1 matching funds)	\$426,456	Public Works
Rebuilding reserves	\$996,424	All departments

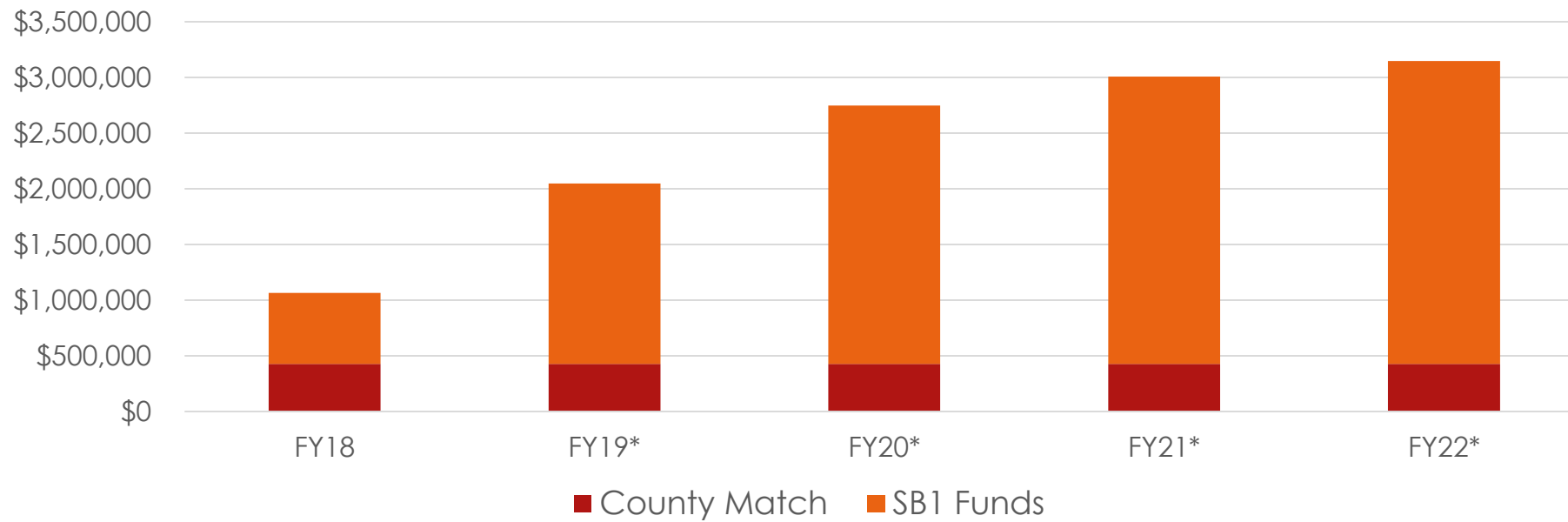
HHSA Consolidation

Net County Cost of Health & Human Services



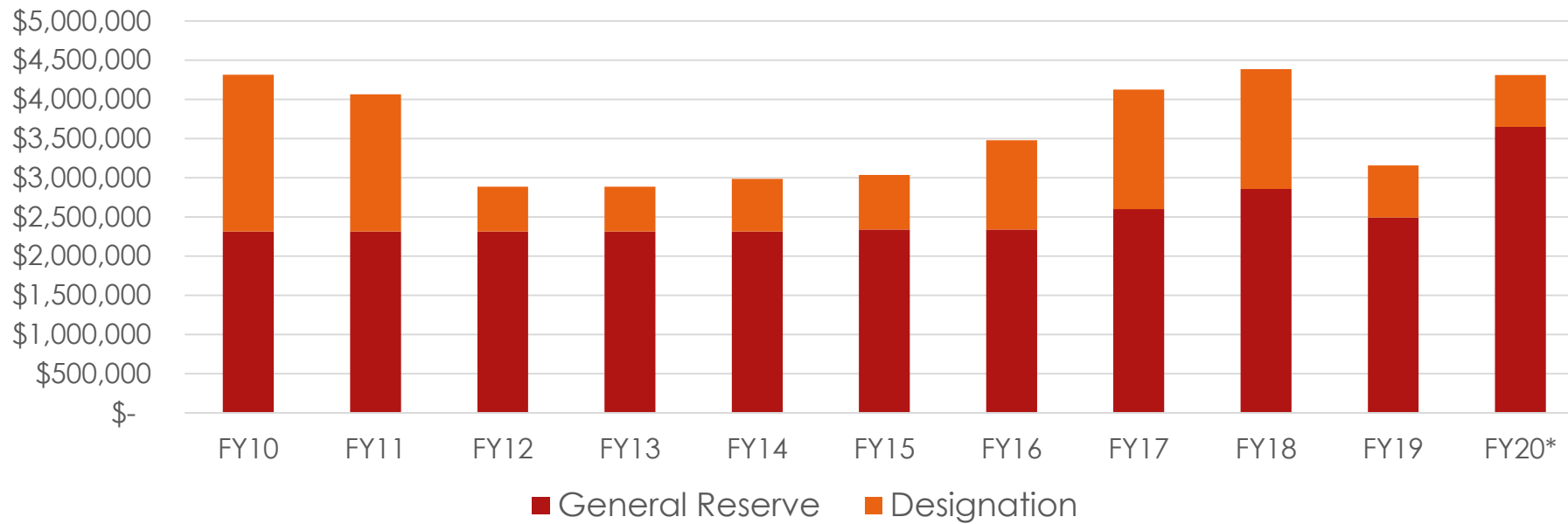
Roads & Senate Bill 1

SB 1 Road Repair and Accountability Act of 2017



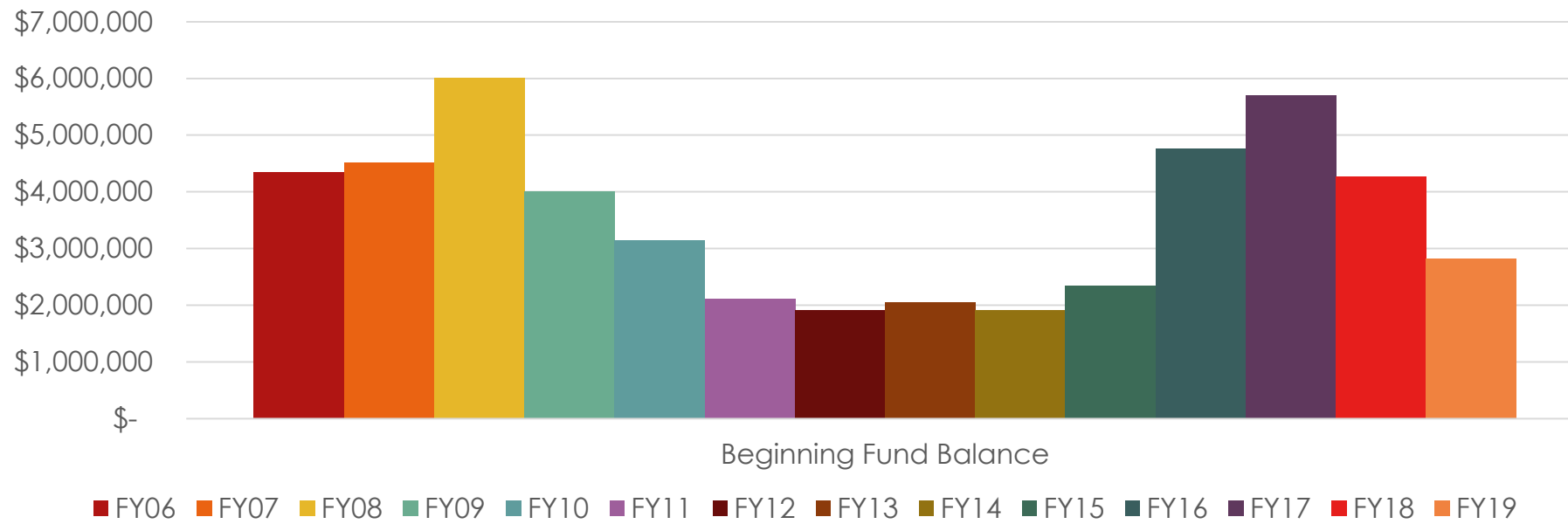
County Reserves

Mariposa County Reserve Balances



Fund Balance

General Fund Balance



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

```
GM201S01                COUNTY OF MARIPOSA                7/03/19
                        Account Balance/Description Inquiry  15:27:04

Position to . . . . 2019  -  -  -  -  -  Starting character(s)

Type options, press Enter.
  1=Select              9=Graph

Opt Account Number      Description
= 001-0000-100.00-00    CURRENT ASSETS / CASH
- 001-0000-102.00-00    CURRENT ASSETS / IMPREST CASH
- 001-0000-102.10-01    IMPREST CASH / AGRICULTURE COMMISSIONER
- 001-0000-102.10-02    IMPREST CASH / ASSESSOR/RECORDER
- 001-0000-102.10-03    IMPREST CASH / AUDITOR
- 001-0000-102.10-04    IMPREST CASH / BOARD OF SUPERVISORS
- 001-0000-102.10-05    IMPREST CASH / COUNTY CLERK
- 001-0000-102.10-06    IMPREST CASH / AIRPORT PETTY CASH
- 001-0000-102.10-07    IMPREST CASH / COUNTY COUNSEL
- 001-0000-102.10-08    IMPREST CASH / DA / FAMILY SUPPORT
- 001-0000-102.10-09    IMPREST CASH / DA / PROSECUTION      +

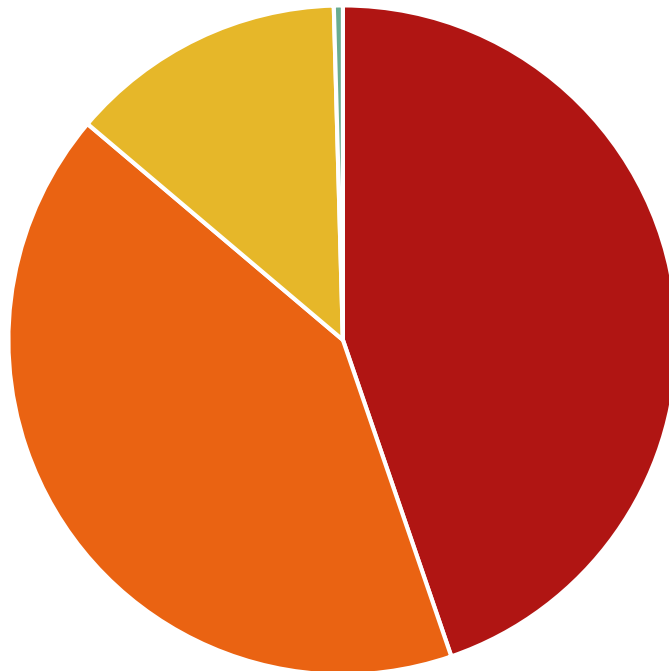
F3=Exit  F7=Account balance  F17=Subset  F18=Top  F19=Bottom
F21=Totalling  F22=Account balance report
```

Other Significant Opportunities

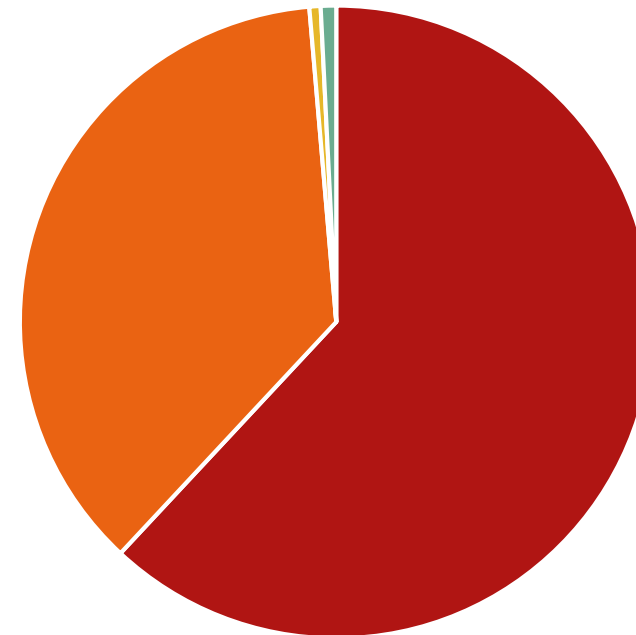
- ▶ Visitor Center Repairs
- ▶ Expanded arts programs
- ▶ MPUD expansion review
- ▶ Mariposa Creek Parkway
- ▶ Recreation / aquatic center
- ▶ Body cameras for law enforcement
- ▶ Space needs, reconfiguration
- ▶ Assistant County Counsel
- ▶ Fire prevention and preparedness
- ▶ Storm damage repairs
- ▶ 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

All Funds

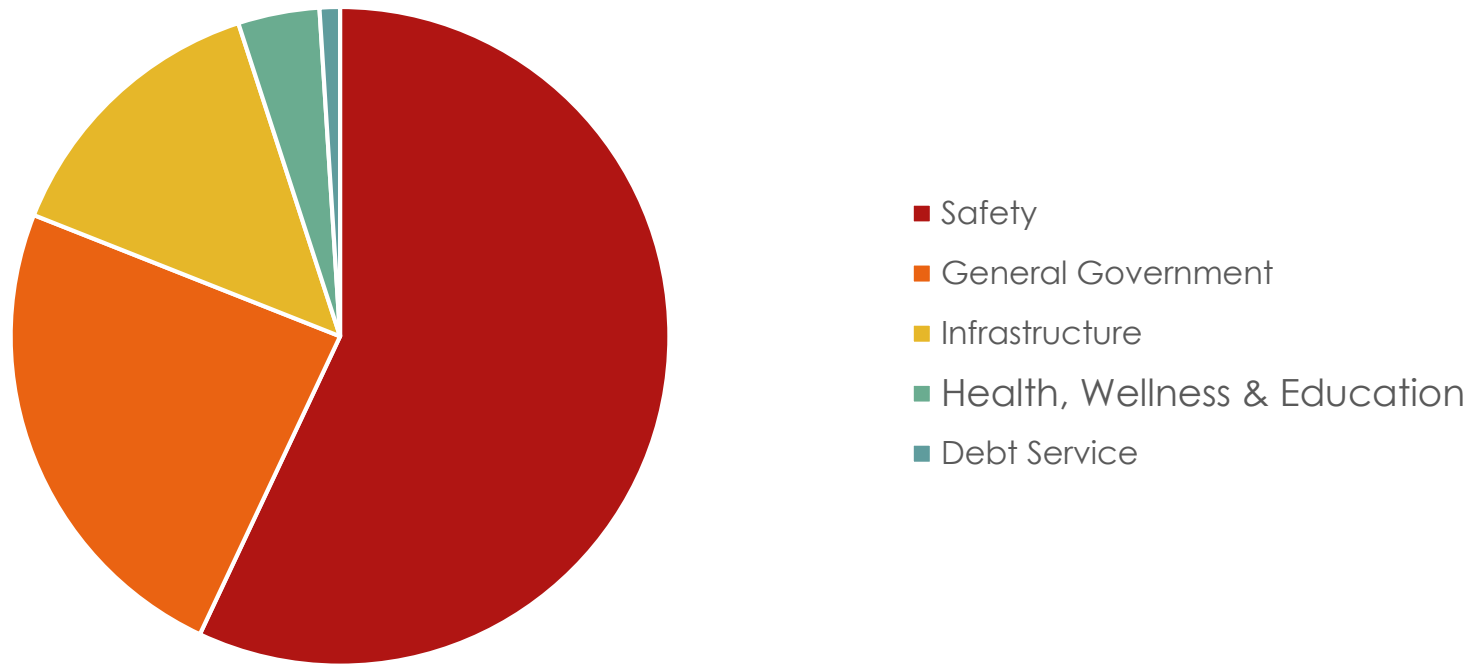


General Fund

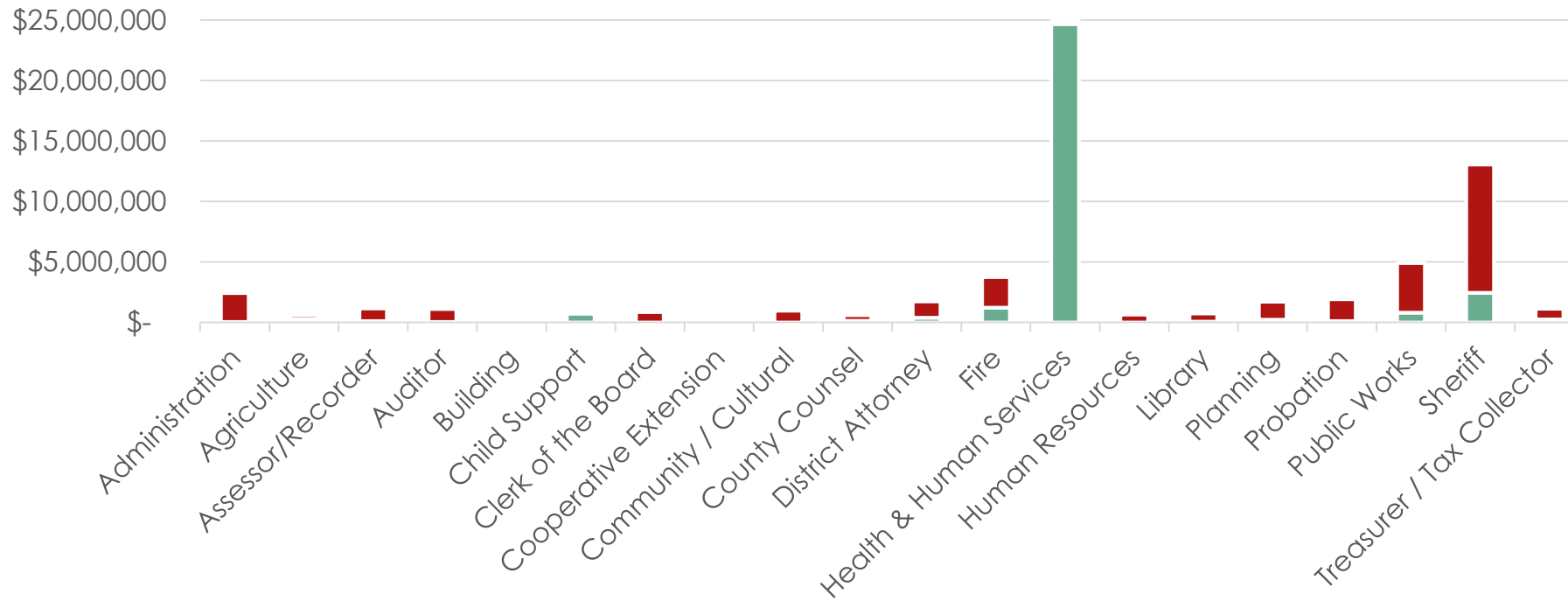


- Personnel
- Services
- Fixed Assets
- Contingency

General Expense Categories



General Fund Expense by Department



Balancing the General Fund

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

Balancing the General Fund

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

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

