

FY 2020-21 Budget Workshop



March 10, 2020

Fiscal Year 20-21 Budget Workshops

- March 10, 2020
- May 5, 2020
- June 9, 2020 (afternoon)
 - Outside Agencies Funding Request Submission

Agenda

- Departmental Goals and Mission
- Zero-based budgeting compared to Accountability-based budgeting
- Operational Efficiencies
- How To Proceed

Direct Staff to Start Strategic Plan Phase 1

- Board of Supervisor direction on County Strategic Plan
- The strategic plan item was 20-0023 from agenda 1-7-20.
- "Upon motion by Supervisor Gjerde, seconded by Supervisor McCowen, IT IS ORDERED that the Board of Supervisors directs staff to review existing County plans and consolidate those goals and objectives into a single draft document and bring that back to the Board of Supervisors within the next 60 days."

Department Goals and Priorities

Department	Mission/Vision/ Values/Goals	Strategic Plan	Operational and/or Mandated Plan	List of Items
Agriculture	X		X	Mission Statement, FY 2019-20 Goals (see Budget Book)
Air Quality	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Alternate Defender	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Animal Care Services	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Assessor/Clerk/Recorder	X			Mission Statement, FY 2019-20 Goals (see Budget Book), Emergency Operation Plan for Elections (In Progress)
Auditor Controller	X		X	Mission Statement, FY 2019-20 Goals (see Budget Book), Comprehensive Annual Financial Report
Board of Supervisors	X			Budget Goals and Priorities, Board Directives
Child Support	X		X	Mission Statement, FY 2019-20 Goals (see Budget Book) Child Support Plan and Project List
County Counsel	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Cultural Services Agency	X		X	Museum – Mission, Vision, Values, CSA Action Plan, Parks Assessment (In Progress), Library – Mission, Vision, Values (In Progress), Museum 3 Year Plan (In Progress), FY 2019-20 Goals (see Budget Book)
District Attorney	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Executive Office	X		X	Mission Statement, FY 2019-20 Goals (see Budget Book), Capital Improvements Plan, Disaster Recovery Plan, IT Master Plan, Hazardous Mitigation Plan
Farm Advisor	X			Mission Statement, FY 2019-20 Goals (see Budget Book)

Department Goals and Priorities

Department	Mission/Vision/ Values/Goals	Strategic Plan	Operational and/or Mandated Plan	List of Items
HHSA	X		X	Mission Statement, FY 2019-20 Goals per budget unit (see Budget Book), 2019 Agency-wide goals, Various Program Specific Plans (Examples: Public Health Strategic Plan, Community Health Improvement Plan)
Human Resources	X		X	Department Mission, Vision, Values, Wellness Program Goals Leadership Initiative Team Charters, HPO Enhancements Mendocino County Training Plan (Mendo College and Supervisors Academy), FY 2019-20 Goals (see Budget Book)
Planning and Building	X		X	Mission Statement, FY 2019-20 Goals (see Budget Book) PBS Director BOS Directive & Priority Status Report, General Plan, Ukiah Valley Area Plan, Mendocino Town Plan Gualala Town Plan, Brooktrails Township-Specific Plan Coastal Element Plan, Airport Comprehensive Land Use Plan Coastal Groundwater Development Guidelines, Housing Element (underway)
Probation	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Public Defender	X		X	Mission Statement, FY 2019-20 Goals (see Budget Book), FY 2019-20 Initiatives
Retirement	X	X	X	Mission Statement, Retirement Board Work Plan, Communication Strategy, Strategic Plan
Sheriff	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Transportation	X		X	Mission Statement, FY 2019-20 Goals (see Budget Book), Integrated Priority List
Treasurer Tax Collector	X			Mission Statement, FY 2019-20 Goals (see Budget Book)
Water Agency	X		X	Mission, Vision, Values, Water Action Plan, Coastal Stormwater Resource Plan, Ukiah Valley Groundwater Sustainability Plan (In Progress), FY 2019-20 Goals (see Budget Book)

CEO Recommendation to Board

- Establish a Strategic Planning Process this fiscal year to begin January, 2021

Mendocino County Budget Workshop

Introduction

Phase II

- Economy stable but no growth
- Looming recession
- Annual impact of labor negotiations with compaction remediation
- Zero-Based Budgeting
- Accountability-Based Budgeting

Zero-Based Budgeting (ZBB)

- ZBB is a method of budgeting in which all expenses must be justified for each new period. The process of ZBB starts from a “zero base”, and every function within an organization is analyzed for its needs and costs.
- Research: No County out of 58 Counties in the State of California performs Zero Based Budgeting
- The State of California does not perform Zero-Based Budgeting
- Unit with in the State Department of Finance
 - Performance Reviews

Accountability-Based Budgeting

- Major Objectives
 - Set the goals for future actions
 - Implement the strategies to accomplish the preset goals
 - Compare the actual results with the budgeted results periodically
- Options
 - With existing resources deep dive into one departmental program per year
 - Outside audit: HHSA audit for MOE and realignment obligations
 - With additional resources, deep dive into multiple departments this year
 - Outside audit: HHSA audit for MOE and realignment obligations

Operational Changes to create Efficiencies

- Fiscal Centralization
 - Payroll Functions
 - Budget Process
 - Property Tax System
 - Payroll Projections

Workshop Board Direction

- Are the Board priorities still the same?
- Does the Board plan to fund the General Reserve level to 6.35% of prior year General Fund Appropriation per Policy #32, **\$13,500,161**, if funding is available?
 - Current Balance \$10,787,010
- Discussion on accountability-based budgeting?

How to Proceed

