



COUNTY ADMINISTRATIVE OFFICER
COUNTY OF MONO
Sandra Moberly, MPA, AICP

ASSISTANT COUNTY ADMINISTRATIVE OFFICER
Christine Bouchard

BOARD OF SUPERVISORS

CHAIR

Lynda Salcido / District 5

VICE CHAIR

Jennifer Kreitz / District 1

Rhonda Duggan / District 2

Paul McFarland / District 3

John Peters / District 4

COUNTY DEPARTMENTS

ASSESSOR

Hon. Barry Beck

DISTRICT ATTORNEY

Hon. David Anderson

SHERIFF / CORONER

Hon. Ingrid Braun

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Queenie Barnard

COUNTY COUNSEL

Chris Beck

ECONOMIC DEVELOPMENT

Liz Grans

EMERGENCY MEDICAL

SERVICES

Bryan Bullock

FINANCE

Janet Dutcher, DPA, MPA,

CGFM, CPA

HEALTH AND HUMAN

SERVICES

Kathryn Peterson

INFORMATION

TECHNOLOGY

Mike Martinez

PROBATION

Karin Humiston

PUBLIC WORKS

Paul Roten

To: Board of Supervisors

From: Stephanie Trujillo, Budget Officer

Date: August 19, 2025

Re: FY 2025-26 Budget Hearing

Strategic Plan Focus Area(s) Met

☒ A Thriving Economy ☒ Safe and Healthy Communities ☒ Mandated Function

☒ Sustainable Public Lands ☒ Workforce & Operational Excellence

Background:

The annual County budget is the most important policy decision made by the Mono County Board of Supervisors each year. It serves as the County's financial roadmap, supporting current initiatives while ensuring long-term fiscal stability. Mono County departments, along with the budget team, are committed to refining policies and procedures that will benefit the County both now and in the future.

The Department Requested budget presented at the May 15th budget workshop included total expenditures of \$166,640,240, offset by \$134,188,221 in revenues and \$32,452,019 in fund balance. The General Fund portion accounted for \$57,958,323 in expenditures and \$50,941,896 in revenue, resulting in a projected shortfall of approximately \$7 million. Since that time, the budget has been refined to include reductions in department-requested expenditures, the calculation and application of vacancy savings, and an increase in projected property tax revenues. These adjustments have resulted in the finalized FY2025-26 Recommended Budget, which was published on August 8th and is being presented today for this public hearing.

The Recommended Budget includes total expenditures of \$165,170,147 supported by \$136,999,762 in revenues and \$28,170,385 in use of fund balance. Within the General Fund, expenditures total \$58,318,892, with \$53,693,183 in projected revenues, resulting in a shortfall of \$4,625,709. This represents a reduction of approximately \$2.5 million compared to the shortfall presented at the May budget workshop.

According to the County’s Budget and Financial Guidelines, no more than half of the year-end General Fund balance should be allocated to ongoing expenditures. For FY 2025–26, the spendable carryforward balance is \$12,515,819, allowing up to \$6,257,910 to be used for ongoing needs, with the remainder reserved for one-time allocations. The General Fund shortfall will be fully covered by applying \$4,625,709 of the allowable ongoing allocation, leaving \$1,632,201 available for additional ongoing needs and approximately \$6.26 million reserved for one-time uses.

The FY2025-26 Recommended Budget can be accessed on the mono county website at:

<https://monocounty.ca.gov/budgets/page/2025-2026-budget>

Changes from Requested Budget to Recommended Budget:

The tables below show the changes that occurred to the budget between the Requested Budget that was brought forward in May at the budget workshop to the Recommended Budget that is being brought forward today. The board will be asked to review and approve the funding commitments, policy items and additional funding uses. All approved items will be included in the adopted budget that will be brought forward on September 9th.

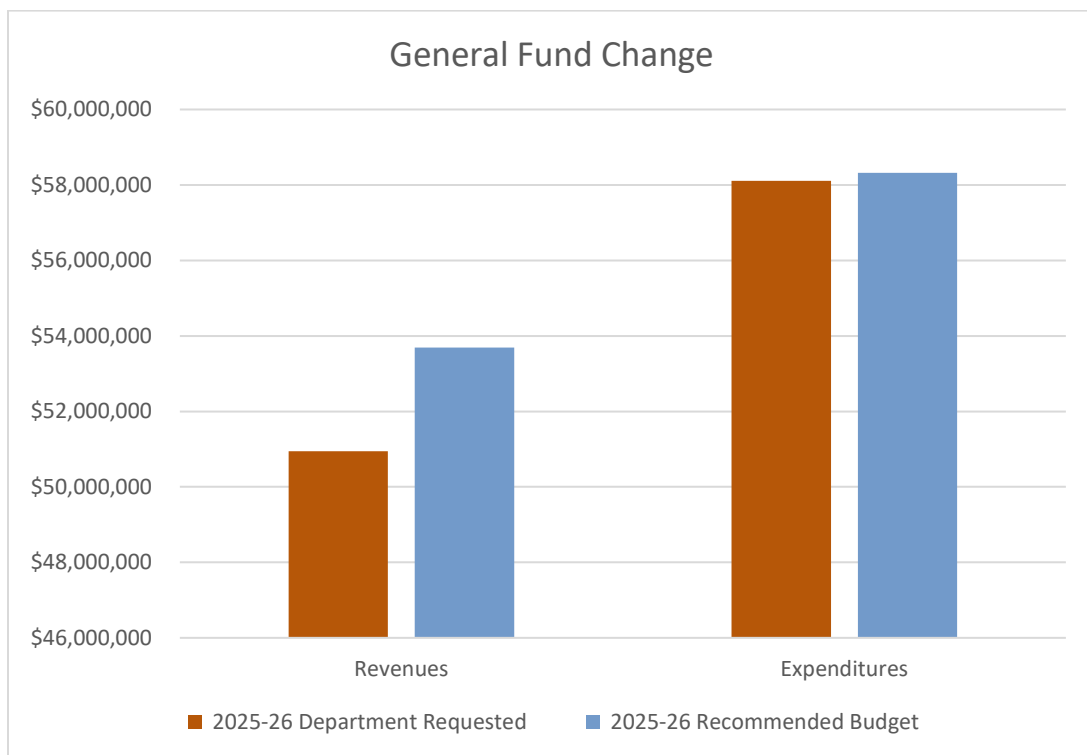
Revenue in the Recommended Budget increased by \$2.7 million compared to the Requested Budget presented in May. The property tax roll was finalized annually on July 1. The department’s Requested Budget brought forward in May assumed a tentative 2% increase in property tax revenue. Upon finalization, the roll reflected a 5.22% increase, resulting in an additional \$2.19 million in General Fund property tax revenue. Across all funds, tax revenues increased by \$2.5 million, or 7%. Intergovernmental revenue decreased by 2% due to a grant being more fully expended and reimbursed in the prior fiscal year, which reduced anticipated expenditures and reimbursements in FY 2025-26. Changes in the remaining revenue categories reflect updated FY 2024-25 actuals and more accurate projections as that fiscal year approaches closeout.

General Fund Revenues	2025-26 Department Requested	2025-26 Recommended Budget	Variance	% Change
Taxes	\$35,378,438	\$37,570,498	\$2,192,060	6%
Charges for Services	\$7,326,325	\$7,326,325	\$0	0%
Intergovernmental	\$6,276,647	\$6,183,816	-\$92,831	-2%
Transfers In	\$1,006,974	\$1,006,974	\$0	0%
Fines, Forfeitures & Penalties	\$378,200	\$580,161	\$201,961	35%
Interest & Rents	\$38,400	\$520,799	\$482,399	93%
Licenses, Permits & Franchises	\$510,102	\$472,800	-\$37,302	-8%
Miscellaneous Revenues	\$26,810	\$31,810	\$5,000	16%
Total Revenues	\$50,941,896	\$53,693,183	\$2,751,287	5%

Expenditures reflect a net increase of \$157,569, or 0.36% overall. The primary driver is higher salaries and benefits due to increased health insurance costs. Services and supplies rose 2% because of higher contract service expenses. Transfers decreased due to First Five annual contributions now being funded from the

Cannabis Fund rather than the General Fund. In addition, expenses previously miscoded under “Other” have been correctly reclassified to the “Support of Other” category.

General Fund Expenditures	2025-26 Department Requested	2025-26 Recommended Budget	Variance	% Change
Salaries & Benefits	\$39,074,057	\$39,227,850	\$153,793	0%
Services and Supplies	\$14,235,890	\$14,514,666	\$278,776	2%
Transfers Out	\$3,067,939	\$2,970,939	-\$97,000	-3%
Capital Outlay	\$410,000	\$380,000	-\$30,000	-7%
Support of Other	\$585,630	\$490,630	\$55,000	9%
Contingency	\$584,807	\$584,807	\$0	0%
Other Expenses	\$150,000	\$0	-\$150,000	-100%
Total Expenses	\$58,108,323	\$58,318,892	\$210,569	0%



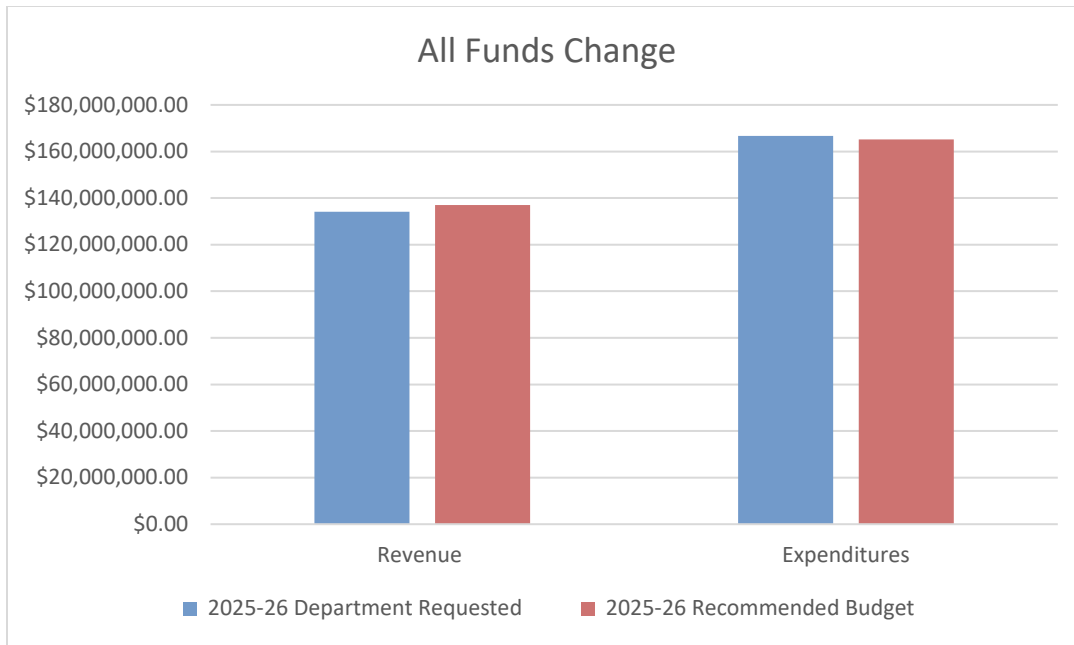
All Funds:

Total revenue across all funds increased by \$2.8 million, reflecting higher property tax receipts—primarily within the General Fund—as well as increased miscellaneous revenues from anticipated insurance reimbursements to Fleet for damaged vehicles and equipment. Overall, revenues have increased by 2% compared to the requested budget.

All Funds Revenue	2025-26 Department Requested	2025-26 Recommended Budget	Variance	% Change
Intergovernmental	\$51,108,286	\$50,815,455	-\$292,831	-1%
Taxes	\$36,586,586	\$39,157,646	\$2,571,060	7%
Transfers In	\$23,219,435	\$23,084,537	-\$134,898	-1%
Charges for Services	\$16,263,591	\$16,263,591	\$0	0%
Miscellaneous Revenues	\$3,599,107	\$4,007,559	\$408,452	10%
Interest & Rents	\$1,677,944	\$1,784,143	\$106,199	6%
Licenses, Permits & Franchises	\$888,420	\$973,920	\$85,500	9%
Fines, Forfeitures & Penalties	\$799,852	\$867,911	\$68,059	8%
Other Financing Sources	\$45,000	\$45,000	\$0	0%
Total Revenues	\$134,188,221.00	\$136,999,762.00	\$2,811,541.00	2%

All funds experienced higher salaries and benefits, primarily due to increased health care costs. Capital outlay and services and supplies, however, decreased by a combined 8%, largely because expenses were paid in the previous fiscal year and did not need to be carried forward. Overall, total expenditures across all funds decreased by 1% from the FY 2025-26 requested budget to the recommended budget.

All Funds Expenditures	2025-26 Department Requested	2025-26 Recommended Budget	Variance	% Change
Salaries & Benefits	\$58,591,578	\$59,621,450	\$1,029,872	2%
Capital Outlay	\$33,211,067	\$31,615,130	-\$1,595,937	-5%
Services & Supplies	\$37,565,216	\$36,486,848	-\$1,078,368	-3%
Transfers Out	\$21,622,347	\$23,283,519	\$1,661,172	8%
Support of Other	\$1,601,204	\$1,601,204	\$0	0%
Debt Service	\$8,173,000	\$8,173,000	\$0	0%
Other Expenses	\$5,241,021	\$3,754,189	-\$1,486,832	-28%
Contingency	\$634,807	\$634,807	\$0	0%
Total Expenses	\$166,640,240.00	\$165,170,147.00	-\$1,470,093.00	-1%



Board Commitments:

Throughout the fiscal year, the County makes funding commitments for projects and to support outside agencies. In FY 2025-26, two such commitments will be funded using a portion of the available carryover fund balance.

- Jail Project: A total commitment of \$6 million was approved to fully fund the project. Staff recommends providing \$3 million in the current budget, with the remaining balance to be funded during the next budget cycle.
- Lee Vining Public Utility District Infrastructure Project: The County committed \$1,950,025 to assist with infrastructure costs. The project requires \$1,462,519 to be funded in FY 2025-26, with the remaining \$487,506 budgeted in FY 2026-27.

Current Commitments	
Lee Vining Public Utility District	\$1,462,519
Bridgeport Jail	\$3,000,000
Total	\$4,462,519

Policy items for consideration:

Departments submitted policy item requests to the Budget Team by the end of June. A policy item is a funding request that is above and beyond the department’s normal budget scope. Each request was reviewed, and if it was determined to require a policy-level decision, it was included in the list of items being brought forward for deliberation during today’s public hearing. A total of 26 policy items is being presented for consideration during this budget hearing, including one request from an outside agency. The combined cost of all policy items requesting appropriations in the FY 2025–26 budget is approximately \$3 million, with a projected General Fund impact of \$2.7 million. Available funding from the General Fund carryover balance is \$7.9 million. The policy

items are organized and summarized by category below, followed by further detail for each item in the categories.

Category	Total Request	General Fund Impact	Description
One-Time Projects	\$1,443,303	Yes	Facility upgrades, equipment purchases, consulting contracts
Future Fiscal Needs	\$100,000	Yes	Upcoming Housing Ordinance & Element updates
Ongoing Operational Costs (New/Expanded Services)	\$380,529	Yes	Chamber support, Public Defender office, membership fees
New Permanent Positions	\$634,551	Yes	Five new roles across Finance, IT, and Community Development
One-Time Projects	\$130,000	No	Funded via enterprise or special revenue funds
Ongoing Operational Costs	\$245,830	No	Jail medical staffing and court screeners (offset by other funding sources)
External Partner Request	\$191,000	Yes	Mono City Fire District facility expansion

Total General Fund Impact: \$2,749,383
Total Other Funded Requests (no GF impact): \$375,830
Combined Total of All Requests: \$3,125,213

One-Time Requests – General Fund Impact

Total Request: \$1,443,303

1. IT/Board of Supervisors – Civic Center Acoustic Upgrades

\$4,200 – Acoustic analysis for Civic Center Mono Lake Room to enhance the clarity, accessibility, and inclusiveness of public meetings by analyzing acoustic design standards that reduce ambient noise and improve speech intelligibility in accordance with Mono County’s strategic goals of transparent governance, community engagement, and equitable access to services. This request may generate additional funding request for equipment, noise dampening, and other mitigation measures suggested by the consultant.

2. County Administration – Civic Center Lobby Art

\$10,000 – The Arts Ad-Hoc has recommended allocating funding for the Mono Arts Council (MAC) to curate a rotating art exhibit at the Civic Center in Mammoth Lakes. Exhibits can promote stewardship of

the Eastern Sierra's natural environment and can spotlight indigenous and historical values at risk of being lost. An exhibit will also create collaboration with non-profits, schools, tribal entities, and tourism boards to enhance community ties.

3. **Emergency Management – Emergency Operations Plan Update (EOP)**

\$40,000 – The updated EOP will serve as the County’s foundational document for response, recovery, and resilience in the face of increasing and complex disasters. This project aligns with the County’s strategic priorities by enhancing community resilience, ensuring compliance with FEMA and California emergency management standards, and improving coordination among agencies and stakeholders. Through its partnership with IEM, Mono County will implement a modernized, whole-community planning process that reflects local hazards and needs, integrates best practices, and ensures continued eligibility for critical grant funding. \$39,296 will come from the FY2024 Emergency Management Performance Grant (EMPG).

4. **Community Development – Recreational Vehicle Residence Policy**

\$50,000 – Developing a policy related to Recreational Vehicle (RV) use as residences is a high priority for the Board. It has been prioritized as high as possible in the CDD workflow behind legally mandated projects like permit applications, various reports to the state, complex policy requirements like the Multi-Jurisdictional Hazard Mitigation Plan, Regional Transportation Plan, Housing Element, etc., and higher priority projects like revising short-term rental regulations, which is also very complex and time consuming. The CDD would like to ensure high quality work on the RV project, which would require researching and resolving multiple conflicts with no easy solutions or community consensus, researching legal questions, and time-consuming investigations of how other jurisdictions are handling the issue. Given these realities about the complexity and nature of the work, hiring a consultant to dedicate capacity to the policy work is recommended. If not funded, the CDD will continue to do our best with it as our workflow allows.

5. **Public Works – Airport Fund Support**

\$197,103 – The Airport Fund has been operating at a deficit for several years and currently has a negative cash balance of \$71,000. This request seeks funding to eliminate the negative balance and cover the FY 2025-26 budgeted deficit of \$126,103. The budget includes annual maintenance along with repairs to the tie-down area and crack filling at the Lee Vining Airport, installation of new communication cable at Bryant Field, various smaller required projects, and the demolition of a building destroyed during the 2023 winter storms.

6. **Fleet – Backfill for Ambulance Purchase**

\$126,000 – Purchase of an Ambulance to replace unit 887 that has approximately 209,000 miles which

exceeds the useful life of 130,000 miles per county vehicle policy. The Board of Supervisors approved the purchase on 12/10/2024 under Minute Order M24-230. The department received a Community Facilities Grant that covered \$215,000 of the cost. The ambulance was delivered in June 2025 and funded through the FY 2024-25 budget. This purchase reduced the available funds for the vehicle replacements planned in the FY 2025-26 budget year. This request seeks to backfill the cost of the ambulance to the Fleet Fund to ensure the scheduled replacements can proceed as planned.

7. **Facilities – Annex 1 & 2 Remodel Completion**

\$200,000 – This project is currently 50% complete, with a total estimated cost of \$440,000. During last year's budget hearing, \$240,000 was allocated to initiate the work. The project scope includes improvements to Annex 1 and Annex 2 to better accommodate staffing needs, including new furniture, security enhancements, and upgrades to the public counter. This policy request seeks an additional \$200,000 to fully fund and complete the project.

8. **Information Technology – Radio Communications Project Manager**

\$200,000 – This request is for a contract for a Project Manager for Radio and Communications projects. The Communications division is currently running multiple projects and supports the existing communications infrastructure and equipment. This includes the implementation and equipment installations for the California Radio Interoperable System (CRIS), radio equipment support for law enforcement and emergency response, and mountain top communications infrastructure and equipment. The project manager will work with IT communications staff to review projects, set priorities, develop project and communication plans, and project timelines. This request is in line with the strategic goals of Safe and Healthy Communities and Workforce and Operational Excellence.

9. **Solid Waste – Equipment Purchase**

\$616,000 – The IT Loader and excavator used at the solid waste facility have reached end of life, with annual repair costs of as much as \$80,000. The Public Works department is requesting the funds to purchase replacements.

Future Fiscal Impact – General Fund

Total Request: \$100,000

1. **Community Development – Housing Mitigation Ordinance (HMO) Update**

FY 2025–26 Request: \$50,000 (Year 1) - The HMO was adopted in late 2018 and implemented in 2019, with an annual inflationary adjustment. While this automatic increase has kept pace with economic trends, the best practice recommends updating the nexus study and fee schedule every five years. Additionally, recent County housing initiatives and revisions to short-term rental regulations may

influence future mitigation policies and fee structures. This consultant-led update is estimated at \$80,000 over two years, \$50,000 in year one and \$30,000 in year two.

2. Community Development – Housing Element Update

FY 2025–26 Request: \$50,000 - The County’s Housing Element was last adopted in 2019 and must be updated by 2027 to remain compliant with State law. The Department of Housing and Community Development (HCD) will release updated Regional Housing Needs Assessment (RHNA) targets in August 2025. While prior updates were completed in-house, the complexity of housing law has increased significantly. This request funds consultant assistance to ensure a compliant and strategic update across two budget cycles.

Increase in Annual Ongoing Operational Costs – General Fund Impact

Total Request: \$380,529

1. Economic Development – Support for Local Chambers of Commerce

Annual Cost: \$60,000 - Proposes \$15,000 in direct financial support for each of Mono County’s four volunteer-run Chambers of Commerce: June Lake, Lee Vining, Bridgeport, and Northern Mono. These chambers play a critical role in supporting local businesses, promoting tourism, and driving community events. This initiative would establish a stable and equitable baseline of County support to strengthen year-round, community-based economic activity.

2. County Administration – California Special District Association Membership

Annual Cost: \$50,529 - Provides membership dues for all Mono County special districts in the California Special District Association (CSDA) for the 2026 calendar year. Membership offers access to training, resources, grant writing and administrative assistance at reduced costs, and policy advocacy. This would be an ongoing cost with periodic evaluation of benefits and continued need.

3. County Counsel – Creation of Office of the Chief Public Defender

Annual Cost: \$270,000 - Establishes a new department to manage indigent defense in Mono County, in response to Board direction given on June 17, 2025. This new program fulfills a mandated function under the County’s strategic plan and will be partially offset by a pending grant application submitted to support implementation and operations.

New Positions – General Fund Impact

Total Request: \$634,551

1. Finance – Fiscal Technical Specialist II–IV

\$103,810 – The Finance department respectfully requests the addition of one full-time position to the Auditor-Controller Division: A Fiscal Technical Specialist II–IV, depending on the experience and qualifications of the selected candidate. This action would increase the division’s permanent staffing from six to seven positions.

This request aligns with the department’s evolving workload and the County’s overall growth. A needs assessment conducted in 2009 noted that, “the growth in other departments often requires commensurate growth in this division.” At that time, the County employed 348 full-time equivalents (FTEs), and the Finance Department had 13 positions. By 2025, the County workforce has grown by 11.3% to 387 FTEs, while Finance Department staffing (excluding limited-term positions) has decreased by 15%, now totaling only 11 positions. This divergence has constrained our ability to keep pace with the demands placed on the division.

In support of this request, additional investment will be needed for a laptop, monitors, and potentially office furniture. However, with the current furniture replacement initiative underway, surplus items may be available to offset these costs.

This staffing adjustment is necessary to restore capacity, maintain accountability over public funds, and support the increasingly complex financial operations of the County. Some commensures offset from the A87 cost allocation reimbursement in 100-10-001.

2. Community Development - New Position for Building Department

\$107,500 – Create a new position for a licensed Plan Check Engineer to plan check the full range of building permit applications, proposed to start at Range 78 (\$85,973) with a potential maximum salary of Range 84 (\$127,323) which is typical for a three-part job series. A general online search for salaries indicates this type of position ranges from \$75,000-\$170,000 annually, with a median salary of approximately \$129,000. As a new position, the new cost would be the full salary and benefits. Adding a Plan Check Engineer would significantly reduce or eliminate the funding needed for an external plan check consultant, currently budgeted at about \$80,000.

3. Information Technology - Communications Specialist

\$136,256 - This request is to add one Communication Specialist position in the Information Technology Department (ITD). The Communications division is currently running multiple projects and supports the existing communications infrastructure and equipment. This includes the implementation and equipment installations for the California Radio Interoperable System (CRIS), radio equipment support for law enforcement and emergency response, and maintain top communications infrastructure and equipment. The workload exceeds the current staff capacity and requires significant overtime to complete projects

and tasks. The new position will allow for increased workload capacity and cut down on overtime. This request is in line with the strategic goals of Safe and Healthy Communities and Workforce and Operational Excellence.

4. Information Technology - Junior Developer

\$140,565 - This request is for the creation of a Junior Developer position in the Information Technology Department (ITD). Currently, ITD has one Lead Developer that is responsible for the planning, development, implementation, monitoring, and maintenance of custom application development that supports both the Mono County and Town of Mammoth Lakes organizations. This has created a single point of failure that could have a significant impact on County and Town business and functions. The incumbent in the Lead Developer position will be separating from the County in September 2025 based on the Boards recent decision to place a permanent moratorium on full-time out of state work. The loss of institutional knowledge and expertise will not be replaceable with a one-to-one staffing change. The new position will allow for separation of duties, increased workload capacity, timely maintenance and troubleshooting, and create the ability to have shared knowledge amongst staff. The new position will allow for increased workload capacity as well as removing a single point of failure and allow for potential succession planning. Additionally, the new position will remove application development responsibilities from IT staff that are not designated application developers.

5. Information Technology - Network Analyst

\$146,420 - This request is for the creation of a Network Analyst position in the Information Technology Department (ITD). Currently, ITD has one Network Infrastructure Manager that is responsible for the planning, implementation, monitoring, and maintenance of all network and telephony infrastructure that supports both the Mono County and Town of Mammoth Lakes organizations. This has created a single point of failure that could have a significant impact on County and Town business and functions. The incumbent in the Network Infrastructure Manager position will be separating from the County in September 2025 based on the Boards recent decision to place a permanent moratorium on full-time out of state work. The loss of institutional knowledge and expertise will not be replaceable with a one-to-one staffing change. Their position will allow for separation of duties, increased workload capacity, timely maintenance and equipment replacement, and create the ability to have shared knowledge amongst staff. Additionally, the new position will help address the recent Mono County Grand Jury finding regarding personnel resources in the ITD Network infrastructure division. The new position will allow for increased workload capacity as well as removing a single point of failure and allow for potential succession planning.

One Time Ask – No General Fund Impact

Total Request: \$130,000

1. Housing Enterprise Fund – Generator and Increase to maintenance costs

\$50,000 - The County Administration department is requesting a transfer of \$50,000 from the Affordable Housing Fund to the Housing Enterprise fund for the costs of purchasing and installing a generator at the Bridgeport apartments (\$15,000) along with additional maintenance costs (\$35,000).

2. Environmental Health – Tracking Software Replacement

\$80,000 - Replacement of Accela's Envision Connect software which provides Environmental Health facility tracking, permit/invoicing, and time study processes. Envision Connect is end-of-life as of December 31, 2025. Project implementation Cost Estimate: \$80,000. Ongoing annual costs are estimated at \$22,000-\$25,000 and are already included in the 25/26 current Budget.

Environmental Health is funded through permit fees, a state grant, and realignment. The Fee study should be updated regularly and should include administration costs, such as new software costs spread over a reasonable period.

Increase to Annual Ongoing Operational Costs – No General Fund Impact

Total Request: \$245,830

1. Sheriff's Office – Jail Nurses

\$52,000 - New Service Provided: Part-time Jail Nurse – 2 positions

The Jail currently has no medical staff; all medical treatment is provided either by Mono County EMS or by transporting the incarcerated person to a medical facility. The new PATH grant provides funding that will allow the Jail to hire part-time nurses to provide basic medical care and medication oversight. These positions will be unbenefited at a pay rate of \$50/hour, approximately 10 hours/week. The part-time Jail Nurse positions will be budgeted in the PATH grant budget (140). There will be no impact on the General Fund.

2. Sheriff's Office – Court Screeners

\$193,830 - New Service Provided: Full-time Court Screener – 2 positions

Currently the Court Screener is a part-time unbenefited position. The Sheriff's Office wants to create two (2) full-time Court Screener positions. These positions would create stability and certainty in

scheduling and staffing the mandated court security requirements at the Bridgeport and Mammoth Courthouses.

External Request - General Fund Impact

Total Request: \$191,000

1. Mono City Fire Protection District – Heated Equipment Building

\$191,000 - In 2025, Mono City will have 110 homes served by a volunteer fire and medical rescue district covering a vast, rural area stretching 30 miles from Lundy Canyon to the Nevada border and from Bodie State Park to the Mono Craters and Yosemite. Our team responds to fires, rescues, and emergencies across all terrain and weather conditions. During the severe winter of 2022–2023, avalanches cut off road access and downed 16 power lines, leaving the community stranded and without power for 12 days. Despite these challenges, our department coordinated daily briefings, opened the fire hall to residents, and provided heat and food using emergency supplies and backup power. However, our current two-bay facility is undersized—forcing critical vehicles like the medical rescue truck and water tender to be stored outside or offsite in winter, delaying response times and reducing equipment readiness. To address this, we are seeking a \$191,000 funding partnership with Mono County to construct a new \$382,000 heated building to house all emergency vehicles, improve service reliability, and repurpose the current facility for community training and outreach.

Future budget concerns to consider when deliberating policy items:

Mono County strives to adopt a structurally balanced budget each year. For FY 2025–26, the budget team was able to recommend a balanced budget by utilizing carryover fund balance from FY 2023–24; however, the availability of such carryover funds in future years is uncertain. Several budgetary variables may limit the County’s ability to rely on carryover balances going forward, potentially necessitating the use of Economic Stabilization and Reserve funds to maintain balance. Approving policy items that add to ongoing annual costs would increase the County’s baseline operating expenditures, potentially accelerating the need to draw from reserves and diminishing their availability when most needed.

The Economic Stabilization and Reserve Fund balances currently total \$11.34 million, representing 21% of General Fund expenditures in the FY 2025-26 Recommended Budget. The Economic Stabilization Fund is fully funded at its 15% policy level, while the Mono County Reserve is funded at 7% of its 10% policy target.

During the Mountain View Fire, the County spent millions in General Fund dollars on administration, staff time, emergency response, and other related costs. This past year, the County received \$1,138,254 from the Liberty Utilities lawsuit settlement. Staff recommends depositing these settlement funds into the Mono County Reserve Fund, which would raise its balance to 9% of the 10% policy target and preserve these dollars for potential future emergencies.

Summary:

Should the Board approve all items as presented, the remaining FY 2023-24 fund balance is projected to total \$694,208. Staff recommends appropriating these funds to the Local Project Investment Fund to address deferred maintenance needs.

Attachment:

1. Attachment A – Policy submissions from external agency's
2. Attachment B – Recommended Budget