



# MONO COUNTY RECOMMENDED BUDGET 2025-26



CALIFORNIA'S GREAT BEYOND

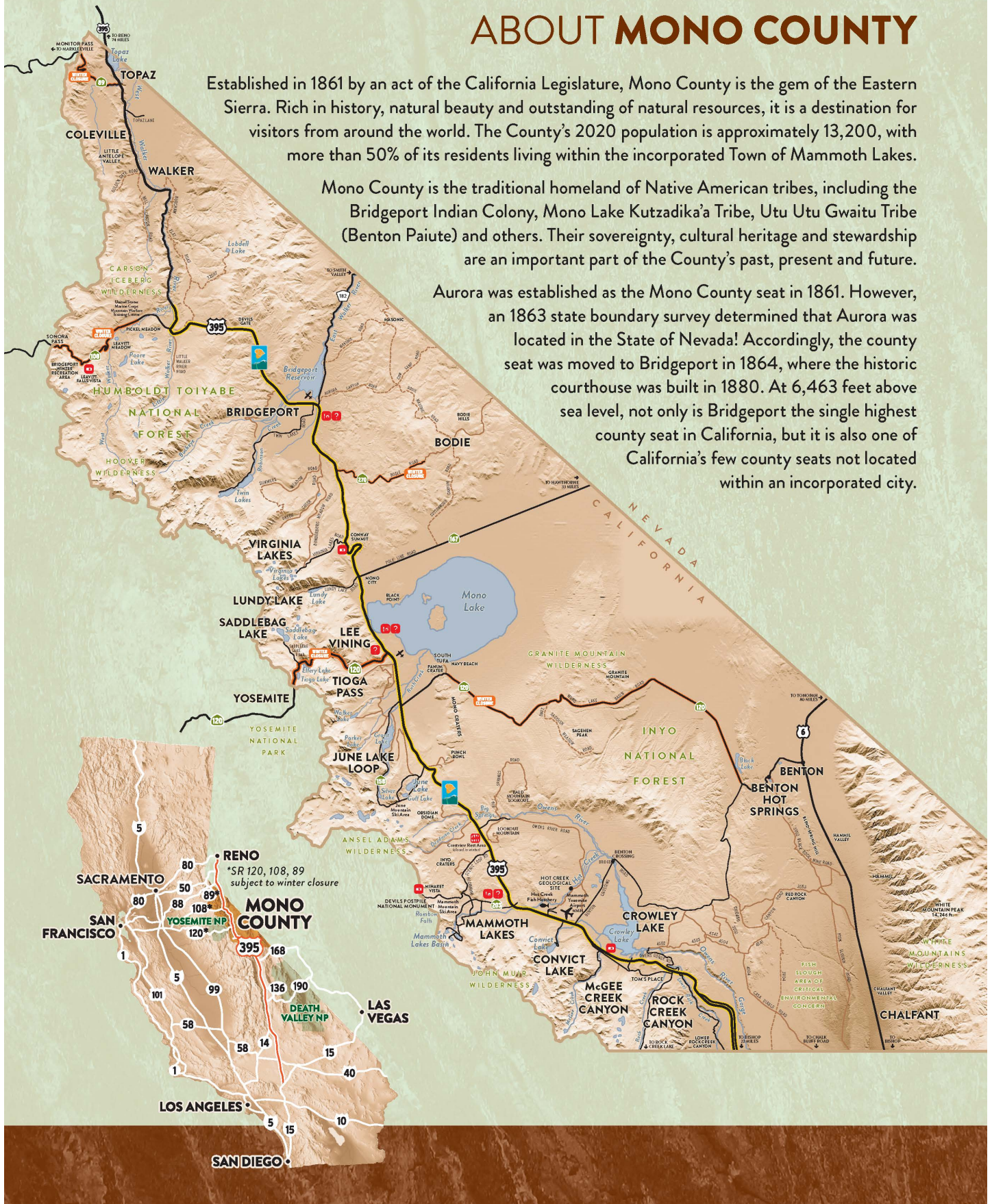


# ABOUT MONO COUNTY

Established in 1861 by an act of the California Legislature, Mono County is the gem of the Eastern Sierra. Rich in history, natural beauty and outstanding of natural resources, it is a destination for visitors from around the world. The County's 2020 population is approximately 13,200, with more than 50% of its residents living within the incorporated Town of Mammoth Lakes.

Mono County is the traditional homeland of Native American tribes, including the Bridgeport Indian Colony, Mono Lake Kutzadika'a Tribe, Utu Utu Gwaitu Tribe (Benton Paiute) and others. Their sovereignty, cultural heritage and stewardship are an important part of the County's past, present and future.

Aurora was established as the Mono County seat in 1861. However, an 1863 state boundary survey determined that Aurora was located in the State of Nevada! Accordingly, the county seat was moved to Bridgeport in 1864, where the historic courthouse was built in 1880. At 6,463 feet above sea level, not only is Bridgeport the single highest county seat in California, but it is also one of California's few county seats not located within an incorporated city.







## OUR **MISSION**

To support all our communities by delivering superior services while protecting our unique rural environment

## OUR **VISION**

Outstanding  
Community Services

Quality of Life  
Beyond Compare

## OUR **VALUES**

Collaboration

Integrity

Innovation

Outstanding  
Customer Service



# GOVERNANCE

Mono County is governed by five elected County Supervisors who serve as the County's legislative and executive body, providing policy direction for all branches of Mono County government. The Board of Supervisors hires a County Administrative Officer and County Counsel who, in turn, assemble an executive team of Department Directors to manage day-to-day County activities and discharge federal, state and local mandates.

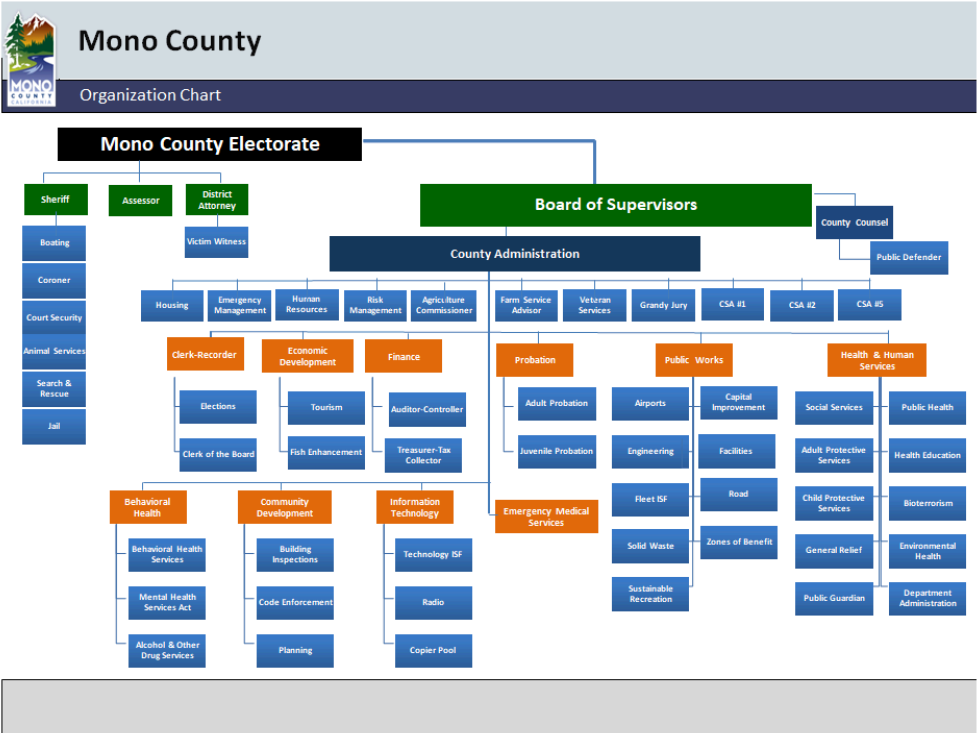


Mono County encompasses 3,030 square miles, of which 94% (2,845 square miles) is public land. Its diverse landscape with picturesque seasons, recreational opportunities, and a rural quality of life makes Mono County not only a destination for millions to visit, but a comfortable and welcoming place for individuals and families to call home.



# MONO COUNTY-WIDE ORGANIZATION CHART

FY 2025-26 BUDGET





# BOARD OF SUPERVISORS

FY 2025-26 ANNUAL BUDGET



District 1: Jennifer Kreitz, Vice Chair  
District 2: Rhonda Duggan  
District 3: Paul McFarland, Chair Pro Tem  
District 4: John Peters  
District 5: Lynda Salcido, Chair







# DEPARTMENT HEADS

## FY 2025-26 ANNUAL BUDGET

### ASSESSOR

Hon. Barry Beck

### DISTRICT ATTORNEY

Hon. David Anderson

### SHERIFF/CORONOR

Hon. Ingrid Braun

### BEHAVIORAL HEALTH

Robin Roberts

### COMMUNITY DEVELOPMENT

Wendy Sugimura

### COUNTY CLERK-RECORDER

Queenie Barnard

### COUNTY COUNSEL

Christopher Beck

### ECONOMIC DEVELOPMENT

Liz Grans

### EMERGENCY MEDICAL SERVICES

Bryan Bullock

### FINANCE

Janet Dutcher  
CPA, CGFM, MPA

### HEALTH AND HUMAN SERVICES

Kathryn Peterson

### INFORMATION TECHNOLOGY

Mike Martinez

### PROBATION

Karin Humiston

### PUBLIC WORKS

Paul Roten



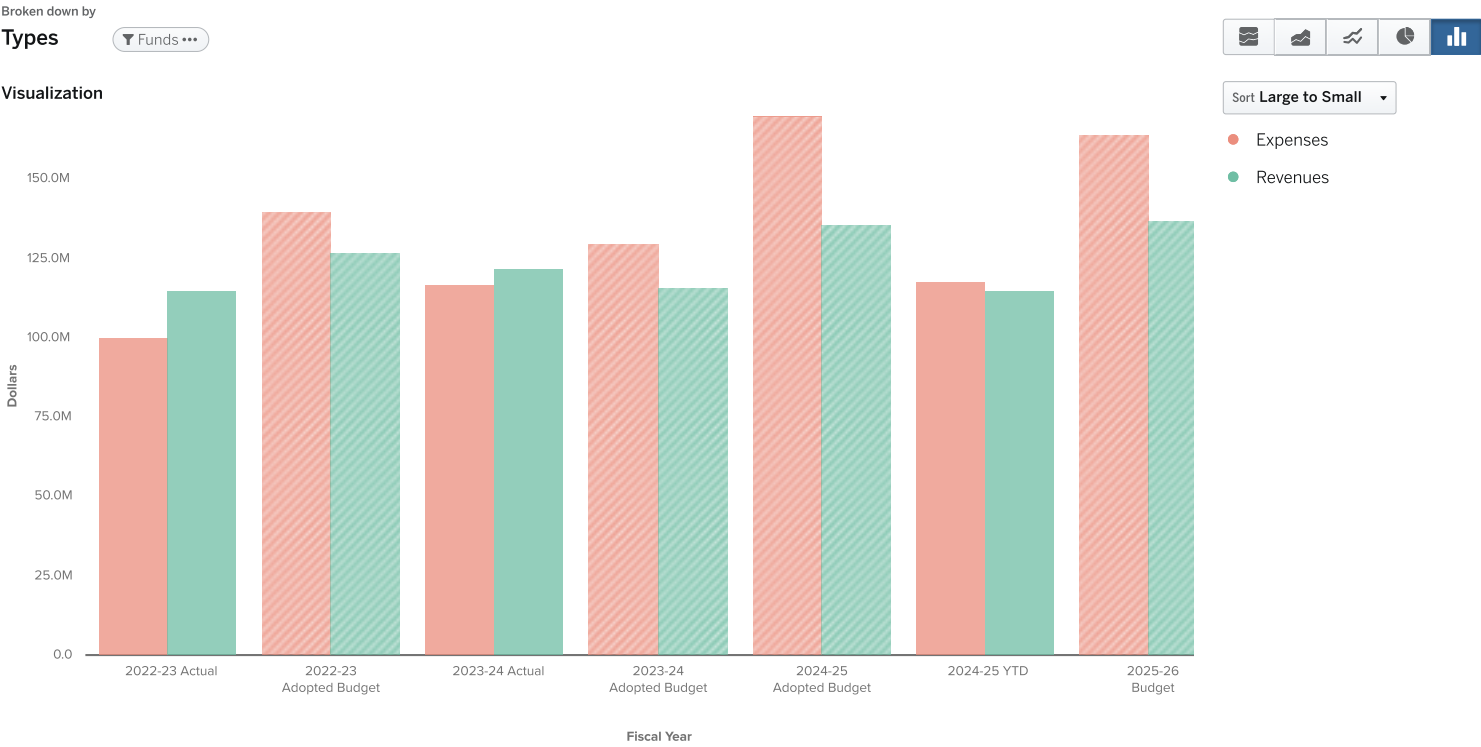
# BUDGET OVERVIEW - ALL FUNDS

FY 2025-26 BUDGET





ALL FUNDS, BUDGET TO ACTUAL COMPARISONS





Data

Collapse All	2022-23 Actual	2022-23 Adopted Budget	2023-24 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	2024-25 YTD	2025-26 Budget
▼ Revenues	\$ 115,005,026	\$ 126,798,353	\$ 121,928,159	\$ 116,151,134	\$ 135,692,520	\$ 114,969,309	\$ 136,999,762
▶ Intergovernmental	35,678,265	61,275,863	40,177,278	43,546,051	54,888,693	37,113,820	50,815,455
▶ Taxes	35,310,674	32,280,410	38,553,208	34,981,413	36,487,530	38,804,454	39,157,646
▶ Transfers In	22,140,348	14,684,267	19,315,904	17,728,419	23,287,377	15,717,173	23,084,537
▶ Charges for Services	13,761,984	12,731,040	14,358,149	13,976,988	15,036,831	13,973,916	16,524,711
▶ Miscellaneous Revenues	3,589,145	3,038,965	3,741,889	2,942,334	3,068,096	4,709,255	3,746,439
▶ Interest & Rents	2,807,053	671,561	4,011,665	933,623	1,371,987	2,647,678	1,784,143
▶ Licenses, Permits & Franchises	851,998	785,097	969,177	828,206	879,156	1,118,273	973,920
▶ Fines, Forfeitures & Penalties	640,843	854,150	701,364	959,100	627,850	816,077	867,911
▶ Other Financing Sources	224,716	477,000	99,525	255,000	45,000	68,664	45,000
▼ Expenses	100,381,727	140,123,622	116,988,904	129,726,147	169,833,104	117,582,983	164,119,888
▶ Salaries & Benefits	43,699,777	46,065,668	46,313,042	50,246,136	56,596,793	50,849,578	58,358,591
▶ Services and Supplies	28,966,893	30,657,528	30,384,261	36,793,485	38,014,138	30,796,698	39,260,390
▶ Capital Outlay	9,160,353	44,309,144	9,926,384	18,025,011	39,189,775	12,731,749	31,615,130
▶ Transfers Out	22,720,636	14,710,174	19,315,904	17,731,082	23,320,377	15,716,980	23,283,519
▶ Other Expenses	-7,470,377	0	10,783,850	50,000	7,300,000	3,631,517	7,650,000
▶ Support of Other	1,856,365	1,688,492	3,353,550	3,865,220	2,667,727	1,809,798	1,601,204
▶ Debt Service	1,144,733	2,218,956	1,087,504	2,104,199	2,079,007	2,046,663	1,716,248
▶ Contingency	2,302	473,660	0	911,014	665,287	0	634,807
▶ Depreciation	301,046	0	-4,175,590	0	0	0	0
Revenues Less Expenses	\$ 14,623,298	\$ -13,325,270	\$ 4,939,255	\$ -13,575,012	\$ -34,140,584	\$ -2,613,674	\$ -27,120,126



# CAPITAL PROJECTS

FY 2025-26 BUDGET



## CAPITAL EXPENSE SCHEDULE FISCAL YEAR 2025-26

Department/Budget Unit	Account Name	FY 2025-26 Final Budget	Description
BH 121-41-841 (Mental Health Service Act)	Buildings & Improvements	\$50,000	HVAC System and Paint
BH 121-41-841 (Mental Health Service Act)	Fixed Assets: Buildings	\$226,000	Integrity Housing & Remodel of Bridgeport Wellness
CA 160-10-225 (CSA 1)	Land & Improvements	\$470,000	Shade Structure, Tennis Court Replacement
CA 163-10-227 (CSA 5)	Buildings & Improvements	\$75,000	Misc. Projects
CA 163-10-227 (CSA 5)	Capital Equipment, \$5,000+	\$450,000	Memorial Hall HVAC & Bridgeport Park Improvements
CA 188-27-251 (Affordable Housing)	Fixed Assets: Buildings	\$500,000	Bridge purchase
CA 189-27-251 (Local Housing Trust Fund)	Fixed Assets: Buildings	\$655,652	PLHA Expense
CD 107-27-194 (Geothermal)	Geothermal Projects	\$100,000	UES
DA 106-21-430 (CalMet Program)	Capital Equipment, \$5,000+	\$12,000	Cellebrite computer and locker blocker
EMS 100-42-855 (EMS)	Capital Equipment, \$5,000+	\$15,000	Furniture for new Medic 7 Building
FN 194-10-001 (Local Assistance Resource) ARPA & LATCF	Buildings & Improvements	\$500,000	Medic 7 EMS Building
IT 100-17-151 (IT Radio)	Capital Equipment, \$5,000+	\$350,000	Radio Equipment Shed - Destroyed during Winter of 2023
IT 653-17-150 (Tech Refresh)	Capital Equipment, \$5,000+	\$161,100	Technology Equipment
IT 655-10-305 (Copier Pool)	Capital Equipment, \$5,000+	\$91,000	New Copiers
IT CIP 191-18-001 (CRIS Capital only)	Fixed Assets: Land	\$77,926	CRIS Project
IT CIP 191-18-001 (CRIS Capital only)	Capital Equipment, \$5,000+	\$330,000	CRIS Project
PW 100-17-729 (Facilities)	Capital Equipment, \$5,000+	\$45,000	Storage unit for civic center maintenance equipment & Lawn Mower
PW 103-17-735 (Conway Ranch)	Land & Improvements	\$30,000	Land improvements from SOAR
PW 108-27-194 (Eastern Sierra Sustainable Recreation)	Buildings & Improvements	\$15,000	
PW 171-27-250 (DIF)	Land & Improvements	\$100,000	Community center upgrades such as signage
PW 180-31-725 (Road)	Buildings & Improvements	\$75,000	Permanent office for Lee Vining Shop plus connection
PW 181-31-725 (State & Fed Construction Funds)	Fixed Assets: Land	\$3,575,000	Guardrail, Road, and Slurry Seal Projects
PW 650-10-723 (Fleet)	Capital Equipment: Vehicles	\$1,150,000	Replacement Vehicles
PW 650-10-723 (Fleet)	Capital Equipment, Construction	\$1,724,452	Replacement Equipment
PW 650-10-723 (Fleet)	Capital Equipment, \$5,000+	\$87,000	Misc Equipment Purchased
PW CIP 190-18-725 (CIP)	Land & Improvements	\$490,000	Multiple CIP Projects
PW CIP 192-22-460 (CIP Criminal Justice Facility)	Fixed Assets: Buildings	\$21,000,000	New Jail Construction Project





# PROJECTED FUND BALANCES

FY 2025-26 BUDGET

## Mono County Projected Fund Balances

Below is an overview of Mono County's projected fund balances. A fund balance is what remains at the end of the year after subtracting a fund's expenses from its revenues. If expenses are higher than revenues, the fund ends the year with a deficit; if revenues are higher, the fund has a positive balance.

The General Fund has the most financial activity, which makes it difficult to provide a clear estimate for its balance as of June 30, 2025.

Most of the County's funds are expected to end the year with positive balances. However, a few funds, particularly those related to Behavioral Health, Health and Human Services, and Probation may show negative balances. This is due to how state realignment funding is managed. These departments receive realignment revenue in one fund, and then the money is transferred to separate funds where their expenses are recorded. This process typically results in a net zero balance, but timing differences at year-end can temporarily show deficits, which are corrected in the following year.

**Solid Waste Funds** - The County's solid waste program includes two funds that consistently show larger-than-normal negative balances. This is directly tied to the landfill closure liability. Public Works has a detailed plan in place to gradually reduce this deficit as part of the ongoing closure process.

**Why Fund Balances Matter** - Fund balances are an important indicator of the financial health of a program or department. They can also serve as a cushion for unexpected costs or major projects that cannot be fully covered by the year's revenue. A positive fund balance acts like a savings account that departments can use when needed and rebuild during years with surplus funds.

Fund #	Audited Fund Balance June 30, 2023	Projected Fund Balance June 30, 2024	Estimated Fund Balance June 30, 2025	Fund Name	Department
100	\$6,743,226.00	\$11,286,919.84	TBD	General Fund	ALL
101	\$2,746,772.00	\$2,746,772.00	\$2,746,772.00	General Reserve Fund	ALL
102	\$38,508.00	\$39,501.80	\$79,257.53	Fish Enhancement	Economic Development
103	\$12,099.00	\$10,068.72	\$20,118.42	Conway Ranch	Public Works
104	\$67,552.00	\$74,932.61	\$61,320.58	Fish and Game Fine Fund	Economic Development
105	\$288,005.00	\$353,831.96	\$450,600.44	Tourism Commission	Economic Development
106	\$290,229.00	\$349,244.31	\$371,936.48	CALMMET and MJ Grants (DA)	District Attorney
107	\$104,750.00	\$30,727.50	\$11,690.21	Geothermal	Community Development
108	\$597,988.00	\$891,659.79	\$1,122,544.75	Eastern Sierra Sustainable Recreation	Public Works
109	\$26,905.00	\$32,667.69	\$65,705.16	Community Support Programs	Economic Development
110	-\$208,520.00	-\$523,639.65	-\$3,175,289.68	Social Services	Health and Human Services
111	-\$821.00	-\$5,500.59	-\$9,947.07	Employers Resource Training	Health and Human Services
112	\$33,776.00	INACTIVE	INACTIVE	DSS-Wraparound (Foster Care)	Health and Human Services



113	\$1,153.00	\$1,153.00	\$1,153.00	DSS FEMA Emergency Food/Shelter	Health and Human Services
114	\$73,829.00	\$74,684.59	\$106,932.63	DSS-Birth Cert Children's Trust Fund	Health and Human Services
115	\$966,973.00	\$575,606.28	\$1,509,184.92	DSS Admin Advances	Health and Human Services
116	-\$0.05	\$147,295.45	\$253,380.15	DSS Assistance Advances	Health and Human Services
117	\$3,341,533.00	\$4,092,978.05	\$4,910,902.41	DSS 1991 Realignment	Health and Human Services
118	\$4,678,674.00	\$5,886,340.53	\$6,834,388.18	DSS 2011 Realignment	Health and Human Services
120	-\$539,330.00	\$869,236.15	\$716,168.18	Behavioral Health	Behavioral Health
121	\$6,237,718.00	\$5,389,043.37	\$4,061,570.46	Mental Health Services Act (MHSA)	Behavioral Health
122	\$4,319,476.00	\$3,066,773.22	\$3,416,717.36	BH 2011 Realignment	Behavioral Health
130	\$632,541.00	\$1,230,381.18	\$1,779,910.55	Public Health	Health and Human Services
131	-\$8,035.00	-\$10,860.13	-\$247,004.08	Public Health Education (Tobacco)	Health and Human Services
133	-\$156,347.00	-\$66,529.29	-\$172,237.49	Emergency Preparedness- Public Health	Health and Human Services
134	\$723,425.00	\$808,224.15	\$869,042.60	Maddy EMS Fund	Emergency Medical Services
135	\$28,511.00	\$11.05	\$112,905.99	Public Health CTCP Prop 99	Health and Human Services
136	\$0.00	\$25,610.53	\$138,947.04	Public Health CTCP Prop 56	Health and Human Services
137	\$125,259.00	\$132,480.65	-\$268,853.54	Environmental Health	Health and Human Services
140	\$51,113.00	\$52,852.59	\$217,709.73	Sheriff CalAIM Path	Sheriff
141	\$80,595.00	\$95,662.02	\$94,149.79	Sheriff Auto Fingerprint ID VC 9250.19	Sheriff
142	-\$69,629.00	-\$133,284.12	\$103,367.26	Homeland Security Grant Program (HSGP)	County Administration
143	\$23,979.00	\$18,389.92	\$16,655.53	Sheriff Officer Wellness and Mental Health	Sheriff
144	\$427,813.00	\$439,931.79	\$461,379.71	County DNA ID Fund	Sheriff
145	\$73,198.00	\$32,227.33	\$44,454.13	OHV Off-Highway Vehicle Fund	Sheriff
146	\$847,099.00	\$917,007.95	\$851,339.52	Court Security 2011 Realignment	Sheriff
147	\$189.00	\$195.43	\$198.80	Medication Assisted Treatment (MAT) Grant (SAMHSA)	Sheriff
148	\$10,502.00	\$13,866.71	\$15,463.44	CASP (Certified Access Specialist Program)	Community Development
149	\$7.00	\$7.26	\$7.81	Justice Assistance Grants (Probation)	Probation
150	\$204,664.00	\$256,272.42	\$288,609.69	Cannabis Tax Fund	Finance
151	\$8,590,228.00	\$8,590,228.00	\$8,590,227.94	Economic Stabilization	County Administration
154	\$9,413.00	\$9,733.36	\$720.27	DA Unfair Competition Penalty	District Attorney



155	\$33,897.00	\$38,116.03	\$35,508.69	DA Pre-Diversion Program Fund	District Attorney
156	\$41,236.00	\$47,055.76	\$52,635.16	Law Library	County Counsel
160	\$907,523.00	\$1,151,347.24	\$1,309,643.15	County Service Area #1 Crowley	County Administration
162	\$258,416.00	\$267,429.44	\$272,184.63	County Service Area #2 Benton	County Administration
163	\$822,610.00	\$913,161.04	\$956,959.93	County Service Area #5 Bridgeport	County Administration
164	\$1,128,539.00	\$1,223,834.74	\$1,337,733.98	County-Wide Service Area	County Administration
169	\$26,953.00	\$27,870.32	\$28,365.96	Public Safety Power Shutoff (PSPS)	Public Works
170	\$131,700.00	\$147,060.30	\$130,857.22	Community Beautification (Code Enforcement)	Community Development
171	\$237,831.00	\$245,925.33	\$250,298.07	County Development Impact Fees	Public Works
172	\$62,151.00	\$64,386.62	\$66,353.04	Survey Monument Preservation	Public Works
173	\$124,005.00	\$109,400.19	\$61,152.23	Clerks Micrographic Fees	Clerk-Recorder
174	\$229,465.00	\$191,703.85	\$107,382.94	Clerks Modernization Fund	Clerk-Recorder
178	-\$2,684.92	-\$564.40	-\$564.40	Opioid Abatement	County Administration
179	\$358,203.00	-\$215,101.81	\$2,083,093.87	Disaster Assistance	Finance
180	\$453,741.37	\$741,610.16	\$306,558.29	Road Fund	Public Works
181	\$4,952,789.00	\$5,452,407.43	\$7,118,072.79	Road Fund - State & Federal Construction Funds	Public Works
183	\$135,041.00	\$139,637.00	\$142,120.20	Mitigation Fee - RES 83-47	Public Works
184	-\$47,923.00	-\$167,182.45	-\$100,762.39	Probation - Prop 64 Grant	Probation
185	\$883,555.16	\$1,778,865.84	\$1,784,703.04	Home/CDBG Fund	County Administration
186	\$201,007.00	\$300,020.37	\$300,020.37	Housing Revolving Loan Fund (RLF)	County Administration
187	\$39,159.00	\$210,729.89	\$126,133.79	Community Dev Grants Fund	Community Development
188	\$730,618.00	\$4,060,404.68	\$3,665,857.24	Affordable Housing	County Administration
190	\$34,840.00	\$59,650.04	\$168,909.51	Capital Improvement Projects	Public Works
191	\$89,340.00	\$189,424.70	\$386,138.82	Radio Infrastructure Replacement Fund	Information Technology
192	\$8,121,680.83	\$7,189,280.91	\$7,302,002.34	Jail Replacement Project	Public Works
194	\$5,672,643.00	\$4,635,123.89	\$2,915,105.72	Local Project Investment Fund	Public Works
198	\$1,351,520.00	\$1,746,242.50	\$1,633,676.60	Debt Service Fund	Finance
600	\$3,804,994.00	\$3,409,810.96	\$3,449,584.79	Airport Enterprise Fund	Public Works
605	\$155,484.00	\$183,928.57	\$217,535.00	Campground Enterprise Fund	Public Works
610	\$70,248.00	\$91,235.44	\$100,288.00	Cemetery Enterprise Fund	Public Works
611	\$5,164.00	\$5,339.74	\$5,434.46	Cemetery Endowment Fund	Public Works
615	-\$1,555,334.00	-\$1,003,362.69	-\$186,378.35	Solid Waste Enterprise Fund	Public Works
616	-\$9,671,124.00	-\$18,037,767.65	-\$17,129,104.18	Solid Waste Special Revenue	Public Works
617	\$2,957,323.00	\$3,057,972.59	\$3,112,348.90	Solid Waste Accelerated Landfill Closure Fund	Public Works
650	\$7,657,661.00	\$7,436,326.43	\$7,721,390.89	Fleet Services Fund	Public Works
652	\$2,518,912.00	\$3,366,055.42	\$2,816,626.41	Insurance Internal Service Fund	County Administration
653	\$448,788.00	\$503,703.65	\$727,034.81	Computer Replacement Pool	Information Technology



655	\$151,628.00	\$165,343.46	\$152,339.82	Copier Pool	Information Technology
659	\$238,277.00	\$247,836.13	\$278,805.04	Workforce Development	County Administration
680	\$1,460,361.00	\$1,751,143.27	\$2,092,284.13	CCP 2011 Realignment (Probation)	Probation
681	\$706,214.00	\$762,207.84	\$760,169.64	YOBG 2011 Realignment (Probation)	Probation
682	\$1,050,183.00	\$992,123.97	\$966,309.23	SB678 Performance Incentive (Probation)	Probation
683	\$222,727.00	\$225,241.45	\$242,733.79	JJCPA 2011 Realignment (Probation)	Probation
684	\$155,690.00	\$169,508.48	\$163,509.34	PRCS 2011 Realignment (Probation)	Probation
685	\$393,110.00	\$407,687.74	\$369,936.66	BSCC 2011 Realignment (Probation)	Probation
686	\$124,210.00	\$172,492.02	\$196,071.79	Juvenile Activities	Probation
690	\$89,228.00	\$90,907.16	\$99,436.37	Local Innovation Subaccount GC 30029.07(b)	Probation
691	-\$32,552.00	-\$2,841.43	-\$16,761.39	Pre-Trial Release (SB 129)	Probation
695	\$764,703.00	\$833,782.88	\$1,107,011.46	SB 823 Juv Justice Realignment Block Grant	Probation
716	\$78,598.00	\$81,273.01	\$82,718.36	DA Narcotic Forfeiture	District Attorney
720	\$38,903.00	\$33,303.66	\$32,970.42	Inmate Welfare Trust	Sheriff
725	\$29,977.00	\$32,905.10	\$53,107.66	Special Animal Welfare Fund	Sheriff
726	\$20,444.32	\$21,314.04	\$21,314.04	Animal Spray/Neuter Trust	Sheriff

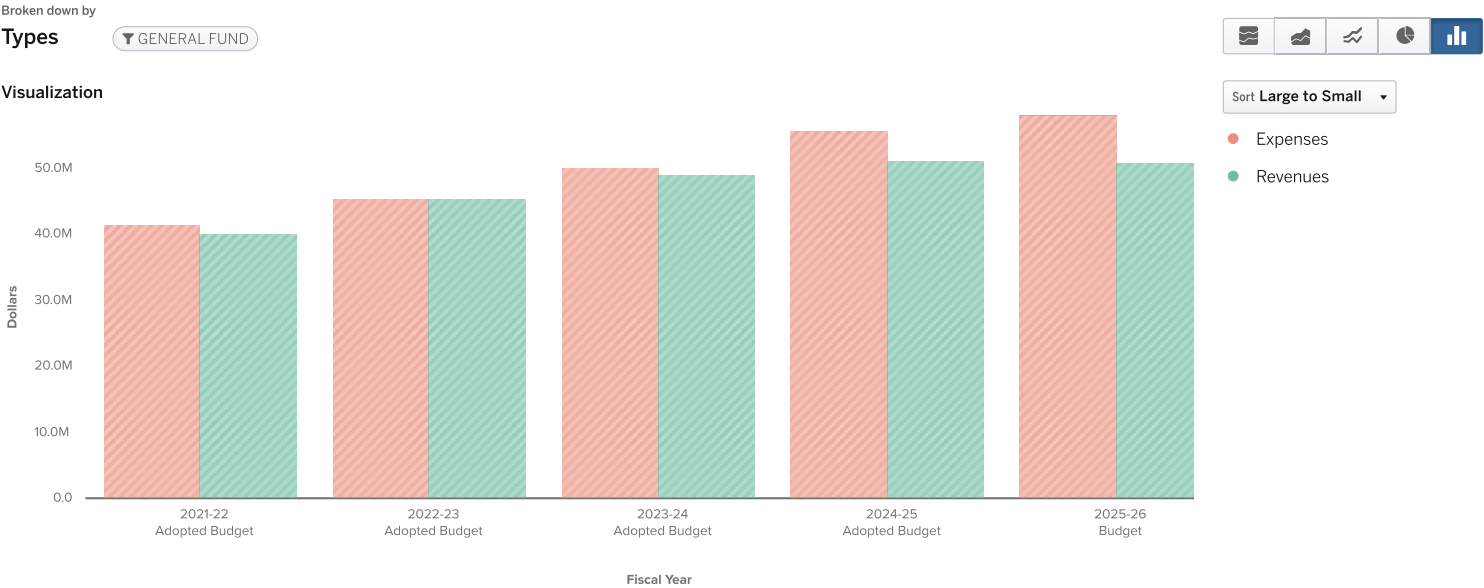
# BUDGET OVERVIEW – GENERAL FUND

FY 2025-26 BUDGET





# GENERAL FUND - BUDGET COMPARISONS



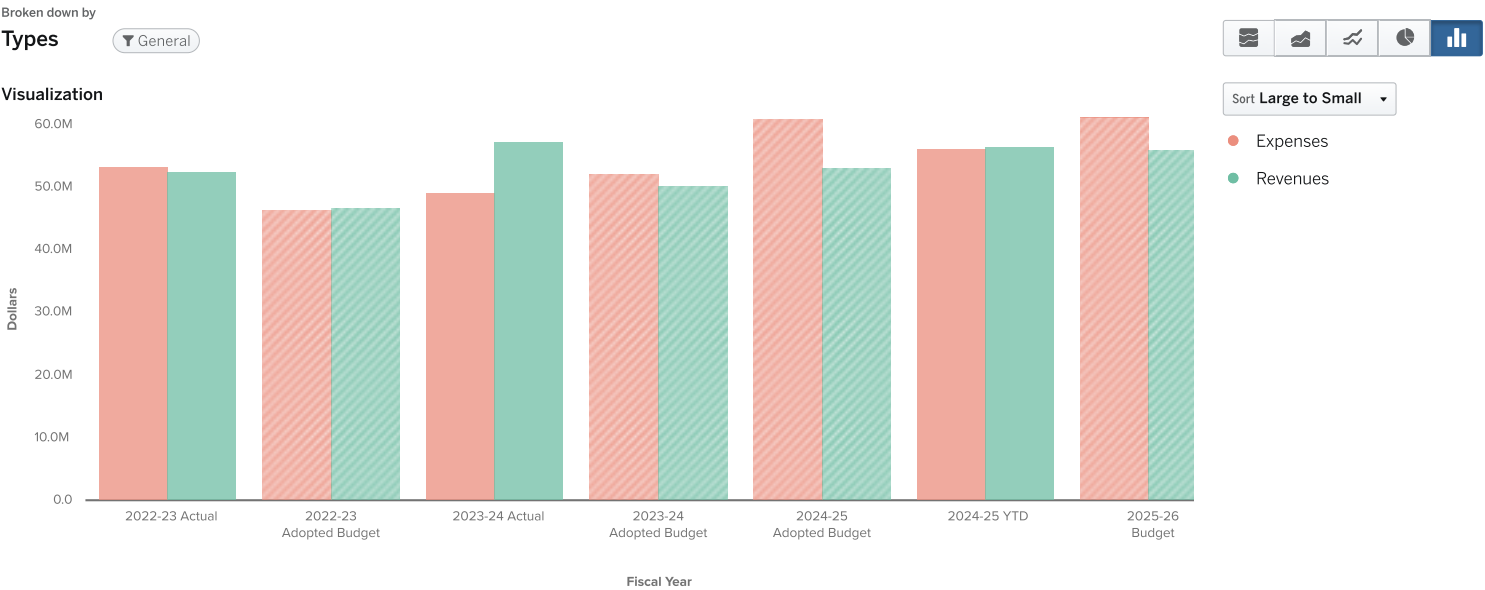
# GENERAL FUND - BUDGET COMPARISONS

Data

Expand All	2021-22 Adopted Budget	2022-23 Adopted Budget	2023-24 Adopted Budget	2024-25 Adopted Budget	2025-26 Budget
▼ Revenues	\$ 40,280,282	\$ 45,346,241	\$ 49,066,215	\$ 51,275,907	\$ 50,941,896
▶ Taxes	27,399,490	31,640,625	34,352,413	35,804,282	34,991,138
▶ Charges for Services	5,980,915	5,859,661	6,356,809	7,172,700	7,326,325
▶ Intergovernmental	4,604,883	5,187,307	5,773,873	5,967,638	6,276,647
▶ Transfers In	932,961	1,095,616	1,022,392	952,767	1,006,974
▶ Fines, Forfeitures & Penalties	744,700	761,150	741,100	501,100	512,102
▶ Interest & Rents	284,633	400,502	426,000	452,069	414,600
▶ Licenses, Permits & Franchises	320,400	369,200	363,400	391,151	387,300
▶ Miscellaneous Revenues	12,300	32,180	30,228	34,200	26,810
▼ Expenses	41,480,281	45,346,242	50,178,215	55,825,901	58,030,424
▶ Salaries & Benefits	28,558,580	29,875,877	33,342,986	37,129,863	39,146,159
▶ Services and Supplies	10,025,156	11,052,954	12,017,769	13,235,739	14,235,889
▶ Transfers Out	2,049,066	3,134,855	2,768,942	3,665,961	2,917,939
▶ Support of Other	732,479	672,700	842,886	771,051	585,630
▶ Contingency	100,000	463,660	849,514	615,287	584,807
▶ Capital Outlay	15,000	146,195	356,118	408,000	410,000
▶ Other Expenses	0	0	0	0	150,000
Revenues Less Expenses	\$ -1,199,999	\$ -1	\$ -1,112,000	\$ -4,549,994	\$ -7,088,528



# GENERAL FUND - BUDGET TO ACTUALS COMPARISONS



# GENERAL FUND - BUDGET TO ACTUALS COMPARISONS

Data

Collapse All	2022-23 Actual	2022-23 Adopted Budget	2023-24 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	2024-25 YTD	2025-26 Budget
▼ Revenues	\$ 52,647,330	\$ 46,905,016	\$ 57,362,970	\$ 50,234,818	\$ 53,221,054	\$ 56,662,511	\$ 56,023,386
▶ Taxes	35,005,757	32,015,110	38,228,084	34,715,413	36,192,782	38,475,657	38,862,898
▶ Charges for Services	5,728,735	5,859,661	6,291,658	6,356,809	7,172,700	7,029,672	7,326,325
▶ Intergovernmental	5,339,051	5,237,307	6,049,708	5,773,873	6,049,638	5,693,472	6,857,493
▶ Transfers In	4,465,498	1,983,116	4,847,097	1,732,945	2,290,764	2,968,599	1,235,974
▶ Fines, Forfeitures & Penalties	494,963	761,150	554,332	741,100	501,100	640,725	580,161
▶ Interest & Rents	532,773	413,052	584,219	438,550	481,219	663,096	542,925
▶ Licenses, Permits & Franchises	432,274	369,200	496,798	363,400	391,151	610,403	472,800
▶ Miscellaneous Revenues	264,227	129,420	310,919	112,728	141,700	554,463	144,810
▶ Other Financing Sources	384,053	137,000	155	0	0	26,424	0
▼ Expenses	53,365,776	46,440,865	49,181,604	52,193,674	60,989,469	56,345,588	61,110,578
▼ Salaries & Benefits	29,034,119	29,891,420	30,813,003	33,359,353	37,129,863	33,817,210	39,303,232
▶ Salaries and Other Compensation	18,193,282	18,452,444	19,117,879	21,084,468	22,869,353	20,572,635	24,351,705
▶ Benefits	10,840,837	11,438,976	11,695,123	12,274,886	14,260,510	13,244,574	14,951,527
▼ Services and Supplies	11,533,905	11,941,334	13,270,581	13,329,161	15,115,655	14,109,186	15,219,766
▶ Services	5,120,003	5,192,452	6,325,042	5,509,548	6,716,107	6,958,638	5,985,570
▶ Supplies	1,689,674	1,906,096	1,964,419	2,055,695	2,278,998	1,968,225	2,641,565
▶ Vehicle	1,679,530	1,571,790	1,794,607	2,253,408	2,031,658	1,600,567	2,376,469
▶ Insurance	1,511,366	1,513,644	1,686,425	1,675,548	1,916,062	1,914,616	2,096,567
▶ Facility	1,083,510	1,270,402	982,812	1,195,830	1,393,855	1,069,081	1,336,552
	110,000	100,000	510,000	600,000	700,000	500,000	700,000





# SUMMARY OF RESERVE & ECONOMIC STABILIZATION BALANCES

FY 2025-26 BUDGET

Mono County Reserves - 101						
2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
\$364,470		\$500,000				
\$2,689,363	\$2,238,360	\$2,746,772	\$2,746,772	\$2,746,772	\$2,746,772	\$2,746,772
*COVID -19	*Mountain View Fire					
Mono County Economic Stabilization - 151						
2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
\$343,000	\$1,000,000	\$1,660,964	\$3,123,422			
\$2,723,348	\$3,758,996	\$5,451,171	\$8,633,736	\$8,590,228	\$8,590,228	\$8,590,228
TOTAL Fund Balance of Reserves and Economic Stabilization						\$11,337,000

Mono County maintains two significant reserve accounts:

1. Mono County Reserves (Fund 101):

In accordance with policy, this fund may be maintained at up to 10% of annual General Fund expenditures. It currently holds \$2,746,772, which represents approximately 5% of annual General Fund expenditures.

2. Mono County Economic Stabilization Fund (Fund 151):

This reserve can be funded up to 15% of annual General Fund expenditures. It currently holds \$5,590,228, which represents the maximum allowable of 15%, indicating that it is fully funded.

# GENERAL FUND REVENUE DETAIL

FY 2025-26 BUDGET



Help Share

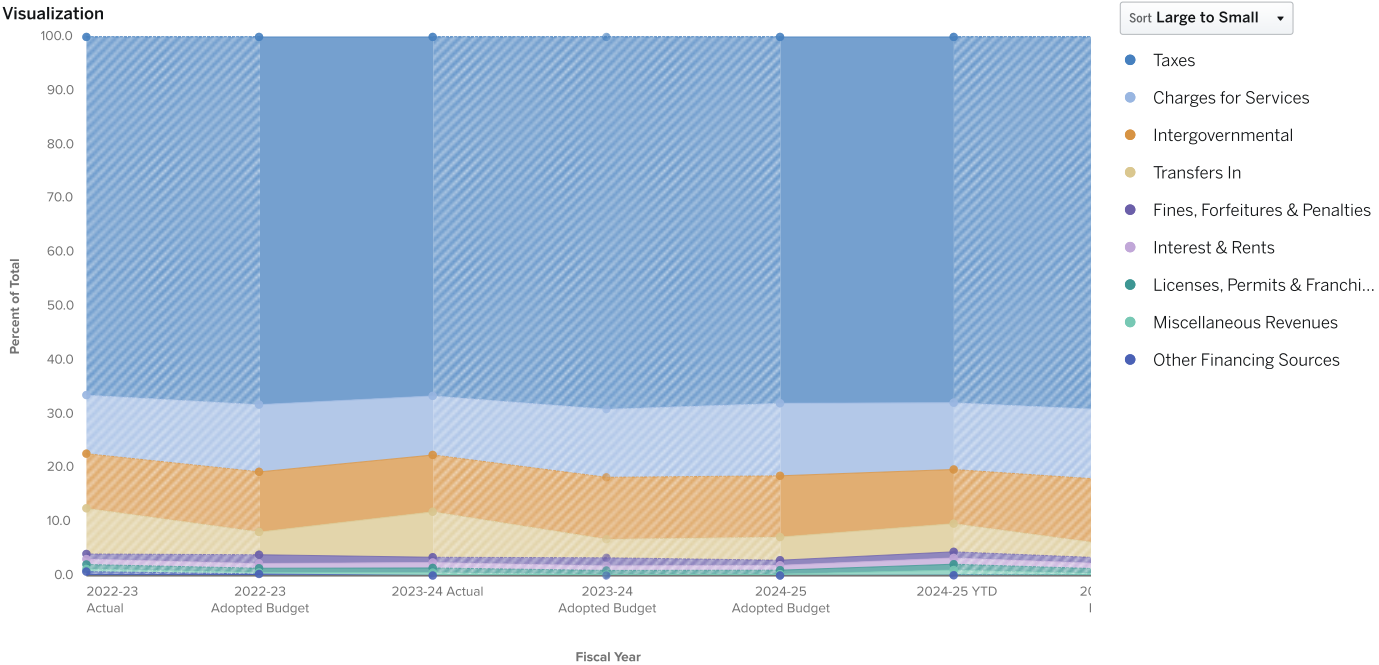
Updated On 6 Aug, 2025

Back History Reset

Broken down by  
Revenues General



Sort Large to Small





Updated On 6 Aug, 2025

← Back

📜 History

↺ Reset

Broken down by

Revenues

General

Data

Expand All	2022-23 Actual	2022-23 Adopted Budget	2023-24 Actual	2023-24 Adopted Budget	2024-25 Adopted Budget	2024-25 YTD	2025-26 Budget
► Taxes	\$ 35,005,757	\$ 32,015,110	\$ 38,228,084	\$ 34,715,413	\$ 36,192,782	\$ 38,475,657	\$ 38,862,898
► Charges for Services	5,728,735	5,859,661	6,291,658	6,356,809	7,172,700	7,029,672	7,326,325
► Intergovernmental	5,339,051	5,237,307	6,049,708	5,773,873	6,049,638	5,693,472	6,857,493
► Transfers In	4,465,498	1,983,116	4,847,097	1,732,945	2,290,764	2,968,599	1,235,974
► Fines, Forfeitures & Penalties	494,963	761,150	554,332	741,100	501,100	640,725	580,161
► Interest & Rents	532,773	413,052	584,219	438,550	481,219	663,096	542,925
► Licenses, Permits & Franchises	432,274	369,200	496,798	363,400	391,151	610,403	472,800
► Miscellaneous Revenues	264,227	129,420	310,919	112,728	141,700	554,463	144,810
► Other Financing Sources	384,053	137,000	155	0	0	26,424	0
Total	\$ 52,647,330	\$ 46,905,016	\$ 57,362,970	\$ 50,234,818	\$ 53,221,054	\$ 56,662,511	\$ 56,023,386

# ASSESSOR

FY 2025-26 BUDGET



## ASSESSOR 100-12-100

FY2022-23 ACTUALS		FY2023-24 ACTUALS		FY2024-25 ADOPTED		FY2024-25 YTD		FY2025-26 RECOMMENDED	
FY2023		FY2024		FY2025		FY2025		FY2026	Variance
Revenues									
Charges for Services	\$360,418	\$390,738	\$350,000	\$418,420	\$350,000	\$0			
Miscellaneous Revenues	\$4,089	\$4,227	\$3,000	\$5,482	\$6,000	\$3,000			
Transfers In	-	-	\$0	-	\$0	\$0			
REVENUES TOTAL	\$364,507	\$394,965	\$353,000	\$423,902	\$356,000	\$3,000			
Expenses									
Salaries & Benefits	\$1,018,564	\$954,508	\$1,335,617	\$1,164,389	\$1,450,897	\$115,280			
Services and Supplies	\$116,356	\$313,098	\$370,462	\$346,269	\$341,828	-\$28,634			
Capital Outlay	-	-	\$0	-	\$0	\$0			
EXPENSES TOTAL	\$1,134,920	\$1,267,605	\$1,706,079	\$1,510,658	\$1,792,725	\$86,646			
Net	-\$770,413	-\$872,641	-\$1,353,079	-\$1,086,756	-\$1,436,725	-			

## Assessor

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget:

- No substantive differences

FY 2025-26 Department Goals:

- Complete assessment roll by July 1, 2025
- Resolve pending appeals
- Train and bring to productive status 3 recently hired staff
- Add Ormat Casa Diablo 4 geothermal power generation plant to assessment roll for 2022, 2023, 2024, and 2025

Workload data:

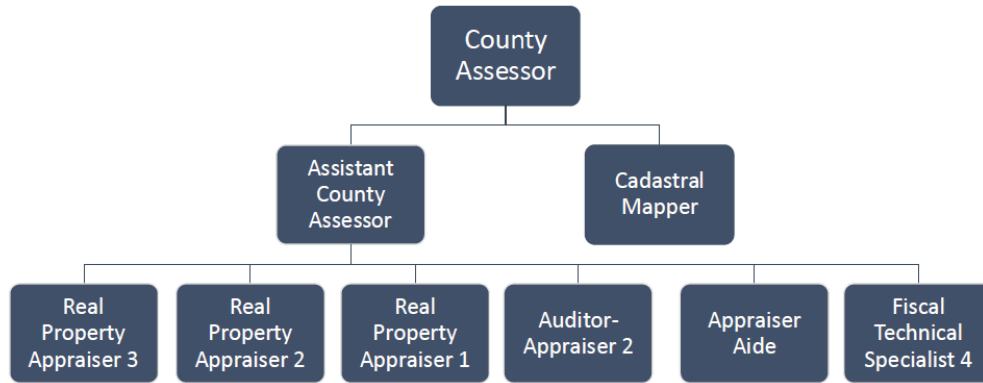
19,401 taxable parcels were included in assessment roll turnover.  
1,136 supplemental assessments were generated, adding \$264,190,413 in incremental value.





# Assessor

## Departmental Organizational Chart



### DIVISIONS

Assessor



# BEHAVIORAL HEALTH

FY2025-26 BUDGET

## BEHAVIORAL HEALTH 120-41-840

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	-	-	\$0	-	\$0	\$0
Charges for Services	\$5,433	\$7,962	\$1,000	\$10,884	\$5,000	\$4,000
Intergovernmental	\$1,596,858	\$1,657,671	\$1,218,225	\$2,378,311	\$1,492,698	\$274,473
Interest & Rents	-\$10,222	-\$9,973	\$0	\$10,169	\$10,000	\$10,000
Miscellaneous Revenues	\$2,519	-	\$0	\$900	\$0	\$0
Transfers In	\$7,149	\$346,678	\$468,708	\$7,149	\$770,274	\$301,566
<b>REVENUES TOTAL</b>	<b>\$1,601,737</b>	<b>\$2,002,338</b>	<b>\$1,687,933</b>	<b>\$2,407,412</b>	<b>\$2,277,972</b>	<b>\$590,039</b>
<b>Expenses</b>						
Salaries & Benefits	\$605,076	\$768,045	\$1,032,870	\$1,031,362	\$1,113,279	\$80,409
Services and Supplies	\$900,470	\$719,170	\$640,455	\$588,354	\$894,198	\$253,743
Capital Outlay	-	-	\$0	-	\$0	\$0
Support of Other	-	-	\$0	-	\$238,000	\$238,000
Transfers Out	\$32,354	\$31,814	\$31,548	\$31,554	\$41,490	\$9,942
<b>EXPENSES TOTAL</b>	<b>\$1,537,900</b>	<b>\$1,519,029</b>	<b>\$1,704,873</b>	<b>\$1,651,270</b>	<b>\$2,286,967</b>	<b>\$582,094</b>
<b>Net</b>	<b>\$63,837</b>	<b>\$483,309</b>	<b>-\$16,940</b>	<b>\$756,142</b>	<b>-\$8,995</b>	<b>-</b>

## Alcohol & Drug Program 120-41-845

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$8,114	\$6,804	\$5,000	\$7,103	\$5,000	\$0
Charges for Services	\$92,236	\$66,269	\$74,500	\$83,548	\$19,500	-\$55,000
Intergovernmental	\$647,800	\$588,294	\$530,778	\$424,470	\$472,157	-\$58,621
Interest & Rents	-	\$189	-	-	-	\$0
Miscellaneous Revenues	\$2	-	\$0	-	\$0	\$0
Transfers In	\$25,000	\$1,598,943	\$1,066,587	\$25,000	\$1,759,450	\$692,863
<b>REVENUES TOTAL</b>	<b>\$773,152</b>	<b>\$2,260,499</b>	<b>\$1,676,865</b>	<b>\$540,121</b>	<b>\$2,256,107</b>	<b>\$579,242</b>
<b>Expenses</b>						
Salaries & Benefits	\$760,590	\$900,421	\$999,895	\$953,781	\$1,255,787	\$255,892
Services and Supplies	\$456,281	\$449,445	\$674,672	\$604,182	\$951,174	\$276,502
Capital Outlay	-	-	\$0	-	\$0	\$0
Transfers Out	\$55,349	\$53,023	\$52,580	\$52,590	\$51,863	-\$717
<b>EXPENSES TOTAL</b>	<b>\$1,272,221</b>	<b>\$1,402,889</b>	<b>\$1,727,147</b>	<b>\$1,610,553</b>	<b>\$2,258,824</b>	<b>\$531,677</b>
<b>Net</b>	<b>-\$499,068</b>	<b>\$857,610</b>	<b>-\$50,282</b>	<b>-\$1,070,432</b>	<b>-\$2,717</b>	<b>-</b>

## Mental Health Services Act 121-41-841

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance



FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	–	–	\$0	\$530	\$0	\$0
Intergovernmental	\$1,384,824	\$2,429,171	\$2,521,761	\$2,522,683	\$2,289,000	-\$232,761
Interest & Rents	\$175,342	\$212,193	\$100,000	\$136,639	\$100,000	\$0
Miscellaneous Revenues	\$274,513	\$45,106	\$36,000	\$23,996	\$45,000	\$9,000
Other Financing Sources	\$673,693	\$210,993	\$0	–	\$0	\$0
Transfers In	\$29,837	\$89,833	\$129,198	\$36,691	\$132,444	\$3,246
REVENUES TOTAL	\$2,538,208	\$2,987,297	\$2,786,959	\$2,720,539	\$2,566,444	-\$220,515
Expenses						
Contingency	–	–	\$0	–	\$0	\$0
Salaries & Benefits	\$1,342,886	\$1,772,069	\$2,427,943	\$1,985,363	\$2,479,323	\$51,380
Services and Supplies	\$1,735,251	\$1,718,201	\$2,020,885	\$1,737,401	\$2,005,569	-\$15,316
Capital Outlay	\$673,693	\$257,784	\$2,162,124	\$1,912,809	\$276,000	-\$1,886,124
Debt Service	–	–	\$0	–	\$0	\$0
Transfers Out	\$182,011	\$177,254	\$511,057	\$338,847	\$230,595	-\$280,462
EXPENSES TOTAL	\$3,933,841	\$3,925,308	\$7,122,009	\$5,974,421	\$4,991,487	-\$2,130,522
Net	-\$1,395,633	-\$938,012	-\$4,335,050	-\$3,253,882	-\$2,425,043	–

Behavioral Health Realignment 122-41-840

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$609,969	\$582,485	\$597,695	\$445,122	\$588,022	-\$9,673
Interest & Rents	\$97,625	\$125,173	\$50,000	\$85,357	\$75,000	\$25,000
Transfers In	–	–	\$0	–	\$0	\$0
REVENUES TOTAL	\$707,594	\$707,658	\$647,695	\$530,479	\$663,022	\$15,327
Expenses						
Salaries & Benefits	–	–	\$0	–	\$0	\$0
Services and Supplies	\$129,407	\$46,889	\$0	\$97,801	\$0	\$0
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	–	\$1,913,472	\$1,403,146	–	\$1,723,898	\$320,752
EXPENSES TOTAL	\$129,407	\$1,960,361	\$1,403,146	\$97,801	\$1,723,898	\$320,752
Net	\$578,187	-\$1,252,703	-\$755,451	\$432,678	-\$1,060,876	–

# Behavioral Health

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget:

- Mental Health Services Act (MHSA) (non-General Fund):
- Building Renovations – using remaining funds from last FY slated for purchase of the Bridgeport Wellness Center for the renovation.
  - Vehicle purchase– The department would like to add one additional vehicle to our fleet of 3 vehicles in Mammoth. This will increase the total for the department from five to six.
  - Upgrades for Walker Wellness Center. This includes painting the exterior and updating the HVAC system.
  - Software license expenses are higher due to additional user costs for electronic health record post implementation.
  - Contract services lower – Contract with Mono County Office of Education (MCOE) decreased due to implementing more staff from Mono County Behavioral Health into the programming for the Mental Health Student Service Act (MHSSA) grant.
  - Salary and Benefits increased due to using Behavioral Health staff more with MHSSA grant related programing. This is offset with MHSSA revenue.
- Alcohol and Drug Program (AOD) (non-General Fund):

- Salary and Benefits increased due to additional positions add to our allocation list.
- Increased contract services - Residential treatment contract amounts increased from \$110,000 each to \$150,000 each to provide for an increased need for in-patient treatment for alcohol and drug use.
- Increase to contract services to fund contract for DUI and other AOD services. These costs will be offset with salary savings due to upcoming DUI and AOD staff retirements.
  - Per changes in regulatory requirements and mandates, MCBH is currently looking to contract with other Counties to offer DUI services in English and Spanish. This may include contracting for individual AOD services to back fill any client needs.

#### Behavioral Health (non-General Fund)

- Revenue increased due to the Behavioral Health Bridge Housing Grant (BHBH).
- Salary Expense has increased due to additional positions added to the allocation list and a position added for the BHBH grant.
- Contract Services are lower due to no longer needing services provided by a few contractors in this budget unit.
- Special department expense increased due to BHBH grant expenses for start up costs, rental assistance and housing programs. These expenses are offset by the increase in revenue from the BHBH grant.

#### FY 2025-26 Department Goals:

- Strengthen and expand relationships with service providers across the continuum of care. This collaborative effort will enhance coordination, improve service delivery, and ensure a more seamless experience for clients, ultimately improving outcomes and fostering a more integrated system of support
- Meet requirements set by DHCS to create an infrastructure for those in the justice system, aka Justice Involved Initiative, which coordinates care between the court, probation, social services, public defenders, jail services and MCBH
- Continue with Care Act and Justice Involved Initiative development
- Continue implementation of Mobile Crisis Response throughout the county
- Work with analysts to plan for fiscal and regulatory changes related to the implementation of Proposition 1.
- Complete WRAParound Coordination Plan
- Bridgeport office/building renovation
- Continued engagement with Department of Health Care Services, Behavioral Health Associations, CSAC, etc. To monitor changes that will affect service delivery and/or funding due to changes by the Federal Government.

#### Workload data:

- Outreach Events: 18 Attendees: 409 Narcan Kits Distributed: 418; per the MHSA plan approved by the BOS in June 2025, MCBH intends to largely replicate its wellness and outreach efforts in FY 25-26
- Mental Health Clients receiving therapeutic services: 377
- Substance Use Disorder Outpatient Clients Served: 91
- Substance Use Disorder Clients Sent to Residential Treatment: 6
- Driving Under the Influence (DUI) mandated program: Clients Served 105
  - Number of Driving Under the Influence Services Delivered: 1,874
- Mandated Drug Diversion Program Clients Served: 5
  - Number of Drug Diversion Services Delivered: 8
- Batterers Intervention Clients Served: 13
  - Number of Batterers Intervention Services Delivered: 306

In FY 25-26, MCBH will provide these mandated services to all clients that receive a court order. Volume of clients varies from year to year.

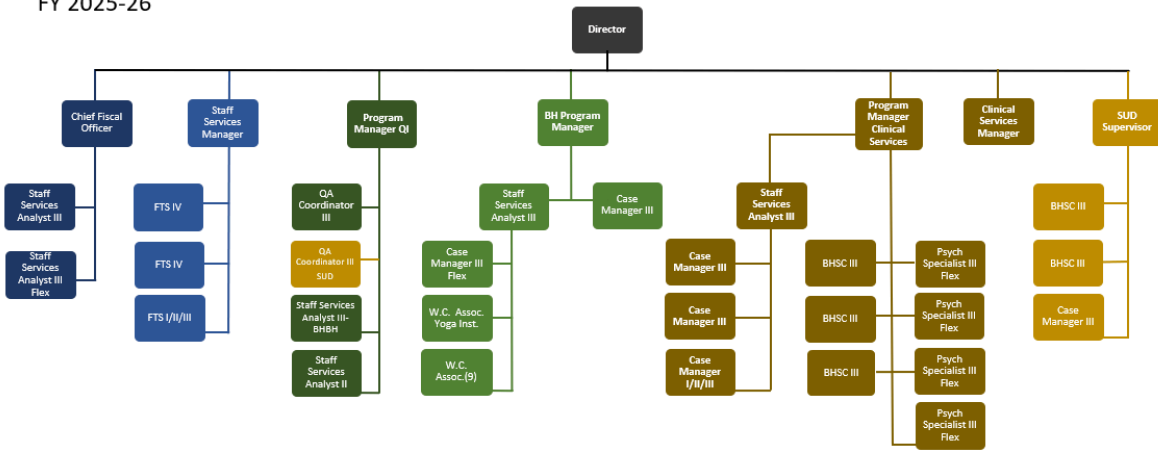
- Foro Latino (Spanish speaking event in Mammoth Lakes for community members and their families): attendance: 400+



# Behavioral Health

## Departmental Organizational Chart

FY 2025-26



### DIVISIONS

Fiscal

Admin

QA/QI

Programs

Clinical

Substance Use Disorders





# CAPITAL IMPROVEMENT PROJECTS

FY2025-26 BUDGET

CIP Fund 190-18-725

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	–	\$322,000	\$650,000	\$21,460	\$0	-\$650,000
Interest & Rents	–	–	\$0	–	\$0	\$0
Miscellaneous Revenues	–	\$25,000	\$0	\$17,549	\$0	\$0
Transfers In	–	\$70,000	\$240,000	\$240,000	\$1,145,000	\$905,000
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$417,000</b>	<b>\$890,000</b>	<b>\$279,009</b>	<b>\$1,145,000</b>	<b>\$255,000</b>
<b>Expenses</b>						
Services and Supplies	–	–	\$100,000	\$5,538	\$655,000	\$555,000
Capital Outlay	\$24,083	\$392,190	\$890,000	\$249,128	\$495,000	-\$395,000
Support of Other	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$24,083</b>	<b>\$392,190</b>	<b>\$990,000</b>	<b>\$254,666</b>	<b>\$1,150,000</b>	<b>\$160,000</b>
<b>Net</b>	<b>-\$24,083</b>	<b>\$24,810</b>	<b>-\$100,000</b>	<b>\$24,343</b>	<b>-\$5,000</b>	<b>–</b>

CIP Criminal Justice Facility 192-22-460

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	–	–	\$13,990,000	–	\$14,000,000	\$10,000
Interest & Rents	\$161,552	\$258,178	\$10,000	\$192,764	\$100,000	\$90,000
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	\$2,491,643	–	\$0	–	\$500,000	\$500,000
<b>REVENUES TOTAL</b>	<b>\$2,653,195</b>	<b>\$258,178</b>	<b>\$14,000,000</b>	<b>\$192,764</b>	<b>\$14,600,000</b>	<b>\$600,000</b>
<b>Expenses</b>						
Services and Supplies	\$26,423	\$173,583	\$1,500,000	\$2,327	\$500,000	-\$1,000,000
Capital Outlay	\$1,265,580	\$1,022,222	\$20,000,000	\$900,017	\$21,000,000	\$1,000,000
Debt Service	\$0	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$1,292,003</b>	<b>\$1,195,805</b>	<b>\$21,500,000</b>	<b>\$902,344</b>	<b>\$21,500,000</b>	<b>\$0</b>
<b>Net</b>	<b>\$1,361,193</b>	<b>-\$937,628</b>	<b>-\$7,500,000</b>	<b>-\$709,580</b>	<b>-\$6,900,000</b>	<b>–</b>

# CLERK / RECORDER

FY2025-26 BUDGET



## CLERK RECORDER 100-27-180

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$147,201	\$167,400	\$76,500	\$106,477	\$60,500	-\$16,000
Miscellaneous Revenues	\$245	\$118	\$100	\$81	\$10	-\$90
<b>REVENUES TOTAL</b>	<b>\$147,446</b>	<b>\$167,518</b>	<b>\$76,600</b>	<b>\$106,558</b>	<b>\$60,510</b>	<b>-\$16,090</b>
<b>Expenses</b>						
Salaries & Benefits	\$500,489	\$448,216	\$342,957	\$327,780	\$405,049	\$62,092
Services and Supplies	\$55,234	\$71,435	\$91,148	\$94,631	\$106,534	\$15,386
Capital Outlay	-	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$555,723</b>	<b>\$519,651</b>	<b>\$434,105</b>	<b>\$422,411</b>	<b>\$511,583</b>	<b>\$77,478</b>
<b>Net</b>	<b>-\$408,277</b>	<b>-\$352,133</b>	<b>-\$357,505</b>	<b>-\$315,853</b>	<b>-\$451,073</b>	<b>-</b>

## Board of Supervisors 100-12-010

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$670	\$976	\$0	\$461	\$0	\$0
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$670</b>	<b>\$976</b>	<b>\$0</b>	<b>\$461</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						
Salaries & Benefits	\$486,287	\$491,813	\$536,054	\$550,626	\$543,129	\$7,075
Services and Supplies	\$112,080	\$112,220	\$123,610	\$131,590	\$174,821	\$51,211
Capital Outlay	-	-	\$0	-	\$0	\$0
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	\$57,651	\$56,954	\$56,231	\$56,225	\$55,463	-\$768
<b>EXPENSES TOTAL</b>	<b>\$656,018</b>	<b>\$660,988</b>	<b>\$715,895</b>	<b>\$738,441</b>	<b>\$773,413</b>	<b>\$57,518</b>
<b>Net</b>	<b>-\$655,348</b>	<b>-\$660,012</b>	<b>-\$715,895</b>	<b>-\$737,980</b>	<b>-\$773,413</b>	<b>-</b>

## Elections 100-15-181

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$15,467	\$18,240	\$2,000	\$34,362	\$1,000	-\$1,000
Intergovernmental	\$77,267	-	\$0	-	\$0	\$0
Other Financing Sources	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$92,734</b>	<b>\$18,240</b>	<b>\$2,000</b>	<b>\$34,362</b>	<b>\$1,000</b>	<b>-\$1,000</b>
<b>Expenses</b>						
Salaries & Benefits	\$156,397	\$138,805	\$315,315	\$270,624	\$372,780	\$57,465
Services and Supplies	\$185,610	\$145,405	\$133,509	\$187,417	\$141,890	\$8,381
Capital Outlay	-	-	\$0	-	\$0	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Debt Service	-	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$342,008	\$284,210	\$448,824	\$458,041	\$514,670	\$65,846
Net	-\$249,274	-\$265,970	-\$446,824	-\$423,679	-\$513,670	-

Clerk Micrographics- SS Truncation 173-27-180

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	\$3,367	\$3,362	\$2,000	\$3,483	\$2,700	\$700
Interest & Rents	\$3,198	\$3,907	\$0	\$2,469	\$0	\$0
Miscellaneous Revenues	\$3,427	\$3,709	\$2,000	\$17,018	\$8,000	\$6,000
REVENUES TOTAL	\$9,992	\$10,978	\$4,000	\$22,970	\$10,700	\$6,700
Expenses						
Salaries & Benefits	\$5,062	\$19,986	\$84,713	\$73,585	\$41,503	-\$43,210
Services and Supplies	\$9,872	\$5,597	\$8,100	\$4,100	\$18,100	\$10,000
EXPENSES TOTAL	\$14,935	\$25,583	\$92,813	\$77,685	\$59,603	-\$33,210
Net	-\$4,943	-\$14,605	-\$88,813	-\$54,715	-\$48,903	-

Clerk Modernization 174-27-180

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Interest & Rents	\$6,299	\$7,321	\$0	\$4,408	\$0	\$0
Miscellaneous Revenues	\$16,075	\$17,415	\$6,000	\$17,127	\$8,000	\$2,000
REVENUES TOTAL	\$22,374	\$24,736	\$6,000	\$21,535	\$8,000	\$2,000
Expenses						
Salaries & Benefits	\$5,062	\$19,985	\$127,065	\$110,223	\$61,786	-\$65,279
Services and Supplies	\$47,164	\$42,513	\$11,000	\$8,465	\$12,000	\$1,000
EXPENSES TOTAL	\$52,225	\$62,497	\$138,065	\$118,688	\$73,786	-\$64,279
Net	-\$29,851	-\$37,761	-\$132,065	-\$97,153	-\$65,786	-

176-27-180 Electronic Recording Fee

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	-	\$3,580	\$2,000	\$3,731	\$2,700	\$700
Interest & Rents	-	\$60	-	\$133	-	\$0
REVENUES TOTAL	-	\$3,640	\$2,000	\$3,864	\$2,700	\$700
Expenses						
Services and Supplies	-	-	\$0	-	\$400	\$400
EXPENSES TOTAL	-	-	\$0	-	\$400	\$400
Net	\$0	\$3,640	\$2,000	\$3,864	\$2,300	-

Clerk Recorder



Services and Programs provided:

- Vital Records
- Marriage Licenses
- Civil Marriage Ceremonies
- Notary Services
- Fictitious Business Names filings
- Professional Registrations (Unlawful Detainer Assistant, Legal Document Assistant and Process Server)
- Statement of Economic Interests
- Other filings required by law: CEQA, maps, etc.
- Recording real property records, financing documents, maps, mining claim records, liens and other documents as required by law.

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget:

- The budget for Services and Supplies under the Clerk Micrographics Fund has increased by \$10K. This increase is due to the expenses for storing archived records now being shared between the Clerk Fund and the Clerk Micrographics Fund.
- The budget for Services and Supplies under the Election Fund has increased by \$20K to cover the required upgrade of the Election Management Server and some election management workstations. While part of the server upgrade is funded through the Tech Refresh ISF, the Election Fund will cover the remaining costs.

FY 2025-26 Department Goals:

- Conduct the June 2026 Primary Election.
- Provide Election Education Series to Board of Supervisors and public, conduct outreach to local high schools and organizations.
- Streamline the process for onboarding and tracking Poll Workers.
- Implementation of new Agenda Management Software.
- Streamline the process for tracking and updating Statements of Economic Interests filing requirements for elected officials, designated employees and Commissioners pursuant to the Political Reform Act.
- Upload all executed County contracts received by the Clerk's Office to Laserfiche.
- Begin the digitization and destruction of Board of Supervisors Resolutions, Minutes, Ordinances, agendas and packets, etc. in accordance with the County Retention and Destruction Policy.
- Implementation of the Restrictive Covenant Modification Program.

Workload data:

- Recordings: 2939
- Vital Records Requests: 208
- Marriage Licenses Issued: 55
- Fictitious Business Name Statements Processed: 92
- Research Requests: 380
- California Environmental Quality Act (CEQA) Notices Processed: 37
- Contracts Entered into Laserfiche: 90
- Board of Supervisors Meetings: 26
- Assessment Appeals Board Meetings: 5
- Administrative Appeal Board Meetings: 1
- Elections Administered: 1
- Records to be Preserved and/or Digitized:
  - 300 Record Books (1861-1989: approximately 3,000 records)
  - Board of Supervisors Resolutions (1953-1990: approximately 1,000 records)
  - Board of Supervisors Ordinances (1888-1984: approximately 3,500 records)
  - Board of Supervisors Minutes, agendas and packets (1968-2008: approximately 3,500 records)
- Records to be Reviewed for Redaction in Line with the Restrictive Covenant Modification Plan: 600,000

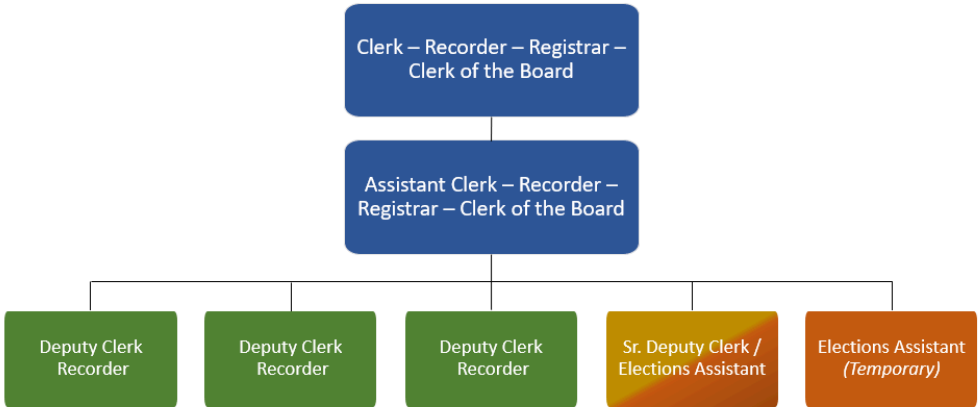
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Data as of April 1 2025



# CLERK – RECORDER – REGISTRAR – CLERK OF THE BOARD

## Departmental Organizational Chart



### DIVISIONS

Clerk / Recorder

Clerk of the Board

Elections

# COMMUNITY DEVELOPMENT

FY2025-26 BUDGET



## Planning and Transportation 100-27-250

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$127,810	\$164,739	\$312,420	\$156,447	\$190,000	-\$122,420
Intergovernmental	\$3,834	\$77,455	\$1,000	\$67,596	\$0	-\$1,000
Miscellaneous Revenues	\$1,078	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$132,721</b>	<b>\$242,193</b>	<b>\$313,420</b>	<b>\$224,043</b>	<b>\$190,000</b>	<b>-\$123,420</b>
<b>Expenses</b>						
Salaries & Benefits	\$934,629	\$924,408	\$1,597,982	\$1,192,929	\$1,422,798	-\$175,184
Services and Supplies	\$108,946	\$255,763	\$420,241	\$145,056	\$252,777	-\$167,464
Capital Outlay	–	–	\$0	–	\$0	\$0
Support of Other	–	–	\$0	–	\$0	\$0
Transfers Out	\$128,383	\$126,832	\$125,142	\$125,208	\$123,434	-\$1,708
<b>EXPENSES TOTAL</b>	<b>\$1,171,958</b>	<b>\$1,307,003</b>	<b>\$2,143,365</b>	<b>\$1,463,193</b>	<b>\$1,799,009</b>	<b>-\$344,356</b>
<b>Net</b>	<b>-\$1,039,237</b>	<b>-\$1,064,810</b>	<b>-\$1,829,945</b>	<b>-\$1,239,150</b>	<b>-\$1,609,009</b>	<b>–</b>

## Planning Commission 100-27-253

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
–	–	–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Expenses</b>						
Salaries & Benefits	\$3,914	\$4,279	\$7,015	\$3,370	\$7,123	\$108
Services and Supplies	\$9,068	\$8,149	\$16,526	\$12,375	\$6,371	-\$10,155
<b>EXPENSES TOTAL</b>	<b>\$12,982</b>	<b>\$12,429</b>	<b>\$23,541</b>	<b>\$15,746</b>	<b>\$13,494</b>	<b>-\$10,047</b>
<b>Net</b>	<b>-\$12,982</b>	<b>-\$12,429</b>	<b>-\$23,541</b>	<b>-\$15,746</b>	<b>-\$13,494</b>	<b>–</b>

## Building Inspector 100-27-255

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$115,187	\$163,238	\$101,421	\$235,470	\$100,000	-\$1,421
Charges for Services	\$119,738	\$227,420	\$133,843	\$196,076	\$130,000	-\$3,843
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$234,925</b>	<b>\$390,658</b>	<b>\$235,264</b>	<b>\$431,546</b>	<b>\$230,000</b>	<b>-\$5,264</b>
<b>Expenses</b>						
Salaries & Benefits	\$361,330	\$439,461	\$476,043	\$472,007	\$503,500	\$27,457
Services and Supplies	\$154,892	\$189,193	\$200,913	\$139,070	\$207,096	\$6,183
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0



	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
EXPENSES TOTAL	\$516,223	\$628,654	\$676,956	\$611,077	\$710,596	\$33,640
Net	-\$281,298	-\$237,996	-\$441,692	-\$179,531	-\$480,596	-

Code Enforcement 100-27-252

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Licenses, Permits & Franchises	\$5,349	\$5,433	\$5,000	\$5,551	\$5,000	\$0
Charges for Services	\$3,421	\$7,754	\$2,900	\$3,037	\$2,300	-\$600
Intergovernmental	\$25,000	-	\$10,000	-	\$5,000	-\$5,000
REVENUES TOTAL	\$33,770	\$13,187	\$17,900	\$8,587	\$12,300	-\$5,600
Expenses						
Salaries & Benefits	\$259,930	\$240,881	\$263,714	\$220,949	\$276,706	\$12,992
Services and Supplies	\$20,838	\$22,751	\$50,088	\$43,346	\$44,864	-\$5,224
Capital Outlay	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$280,768	\$263,632	\$313,802	\$264,295	\$321,570	\$7,768
Net	-\$246,999	-\$250,445	-\$295,902	-\$255,707	-\$309,270	-

Geothermal Monitoring 107-27-194

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	-	\$9,332	-	-	-	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	-	-	\$0	-	\$0	\$0
Miscellaneous Revenues	\$33,765	\$12,420	\$111,245	\$55,381	\$100,000	-\$11,245
REVENUES TOTAL	\$33,765	\$21,752	\$111,245	\$55,381	\$100,000	-\$11,245
Expenses						
Capital Outlay	\$53,851	\$95,774	\$111,245	\$103,586	\$100,000	-\$11,245
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$53,851	\$95,774	\$111,245	\$103,586	\$100,000	-\$11,245
Net	-\$20,086	-\$74,022	\$0	-\$48,205	\$0	-

CDD Grants 187-27-250

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 YTD	FY2025-26 RECOMMENDED BUDGET		
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance	% Change
Revenues							
Intergovernmental	\$203,583	\$258,889	\$500,203	\$47,875	\$341,221	-\$158,982	-32%
Interest & Rents	-\$375	\$928	\$0	\$3,442	\$0	\$0	-
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0	-
Transfers In	-	\$22,000	\$0	-	\$0	\$0	-
REVENUES TOTAL	\$203,208	\$281,817	\$500,203	\$51,317	\$341,221	-\$158,982	-32%
Expenses							
Salaries & Benefits	-	-	\$28,221	-	\$27,250	-\$971	-3%
Services and Supplies	\$146,088	\$110,246	\$493,982	\$474,647	\$330,000	-\$163,982	-33%
Capital Outlay	-	-	\$0	-	\$0	\$0	-
Transfers Out	-	-	\$0	-	\$0	\$0	-

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED BUDGET	FY2024-25 YTD	FY2025-26 RECOMMENDED BUDGET		
FY2023		FY2024	FY2025	FY2025	FY2026	Variance	% Change
EXPENSES TOTAL	\$146,088	\$110,246	\$522,203	\$474,647	\$357,250	-\$164,953	-32%
Net	\$57,120	\$171,571	-\$22,000	-\$423,330	-\$16,029	-	-

CASP 148-27-255

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	\$3,010	\$2,972	\$2,500	\$3,088	\$2,500	\$0
Interest & Rents	\$208	\$393	\$0	\$400	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$3,218	\$3,365	\$2,500	\$3,488	\$2,500	\$0
Expenses						
Services and Supplies	-	-	\$2,000	-	\$2,500	\$500
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	-	-	\$2,000	-	\$2,500	\$500
Net	\$3,218	\$3,365	\$500	\$3,488	\$0	-

Beautification Fund - 170-27-252

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Interest & Rents	\$3,231	\$4,688	\$0	\$3,946	\$0	\$0
Miscellaneous Revenues	\$3,794	\$10,673	\$966	-	\$8,000	\$7,034
REVENUES TOTAL	\$7,025	\$15,360	\$966	\$3,946	\$8,000	\$7,034
Expenses						
Services and Supplies	\$5,794	-	\$25,000	\$18,818	\$25,000	\$0
EXPENSES TOTAL	\$5,794	-	\$25,000	\$18,818	\$25,000	\$0
Net	\$1,231	\$15,360	-\$24,034	-\$14,872	-\$17,000	-

# Community Development

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget:

- Decreased Planning Permit revenues from \$252,420 to \$140,000 and corresponding decrease in contract service expenses due to anticipated decrease in development activity.
- Budget anticipates significant staff retirement costs.

FY 2025-26 Department Goals:

Planning Division

- Complete the following General Plan Amendments:
  - Short-term rental policies and regulations
  - Environmental Justice Element
  - Regional Transportation Plan/Circulation Element update
  - Annual clean up, including clarifications to accessory dwelling units
  - Any other policy updates as workflow allows, such as RVs as housing, hemp cultivation and updating the sign, overhead utility lines, and Dark Sky regulations.

- Manage/process the following grant projects: 1) Multi-Jurisdictional Hazard Mitigation Plan, 2) Tri-Valley Groundwater Model, 3) drought management plan, and 4) Bi-State sage-grouse conservation.
- Update the following ordinances: 1) Cannabis Operations Permits, 2) subdivisions, 3) grading.
- Manage and administer the Planning Commission, Wheeler Crest Design Review Committee, Collaborative Planning Team, Land Development Technical Advisory Committee, and five regular Regional Planning Advisory Committees.
- Remain up-to-date on housing laws and a collaborative partner in developing the County's housing program.
- Continue to process planning permit applications according to established procedures and timeframes.
- Continue to assist the public with development inquiries.

**Building Division**

- Continue to process and inspect building permits according to established procedures and timeframes.
- Update the County's Accessory Dwelling Unit prescriptive designs to be in compliance with the current building code cycle.
- Track the next building code update and advocate as necessary.

**Code Compliance**

- Respond to complaints and take enforcement action in a timely manner with a goal of voluntary compliance.
- Work toward timely resolution of open cases and legal matters.
- Continue to staff the Long Valley Hydrologic Advisory Committee (LVHAC) and ensure geothermal monitoring is completed.
- Renew Short-Term Rental Activity Permits and Cannabis Operations Permits.

**Local Transportation Commission (LTC)**

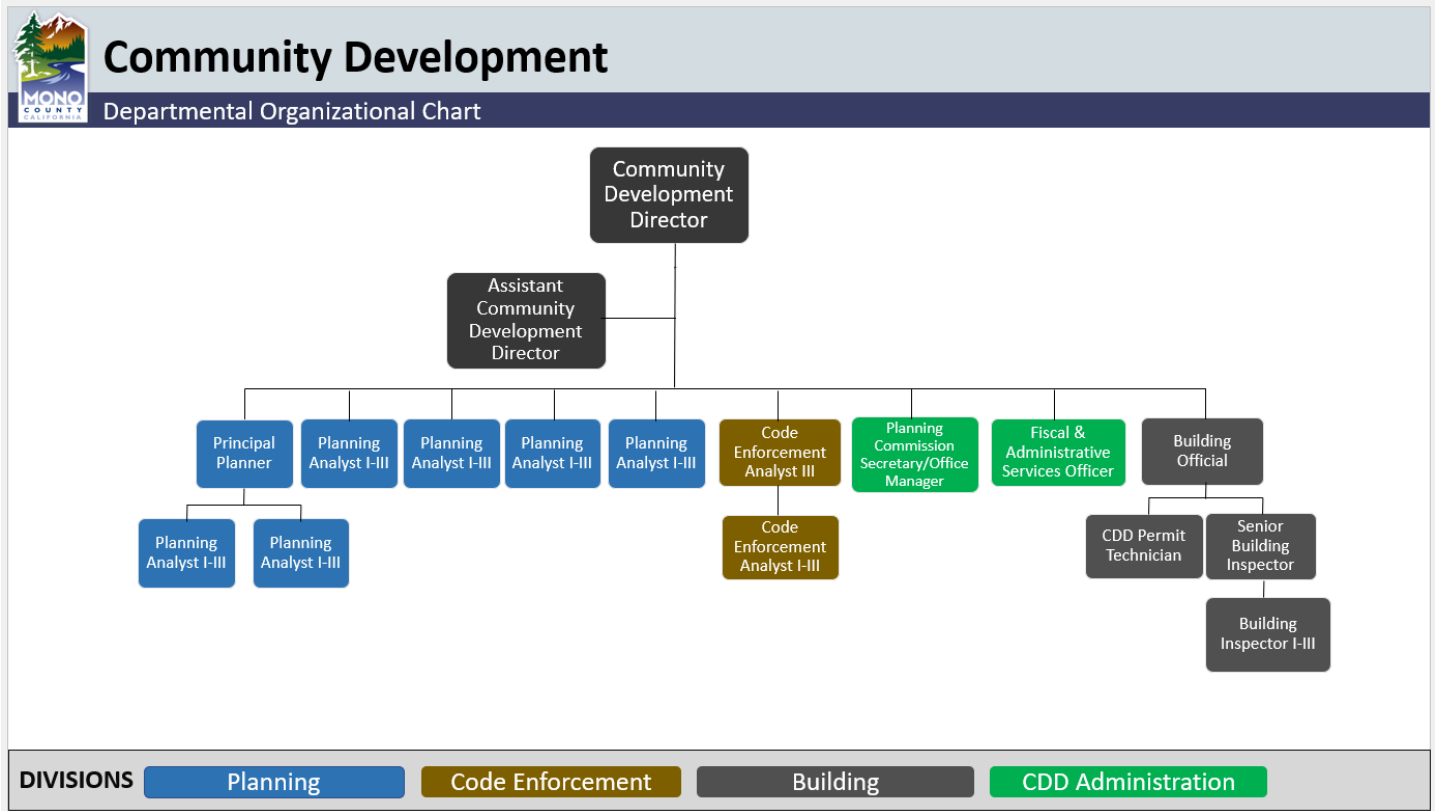
- Implement the FY 25-26 Overall Work Program.
- Implement the Regional Transportation Improvement Plan (RTIP).
- Update the Regional Transportation Plan.
- Administer the free YARTS vouchers program.
- Manage road and transportation projects in accordance with budgeted funding sources.

**Local Agency Formation Commission (LAFCO)**

- Complete Municipal Service Review (MSR) updates as the budget allows and as directed by the Commission.
- Process any applications received.

**FY 24-25 Workload data:**

1. Building Division: 305 applications received, 279 permits issued, 992 inspections performed.
2. Number of planning permits received and processed, includes General Plan amendments, specific plans, variances, use permits, appeals, cannabis operations permits, short term rental activity permits, director reviews, lot line adjustments/mergers, vacation home rental permits, permit renewals = 34
3. CEQA filings completed, includes exemptions, 15183s, addendums, (mitigated) negative declarations, environmental impact reports = 8.
4. Code Enforcement: +/-80 complaint files being processed at any given time. In FY 23-24, 51 complaints received, 33 resolved/closed, 48 Notices of Violation issued, 4 administrative citations, 0 citations resolved/settled with 2 outstanding, 139 business license approvals, 6 Short-Term Rental Activity Permit renewals, 5 Cannabis Operations Permit renewals.
5. Administered over 80 Brown Act commission/committee meetings (average of almost seven per month), does not include non-Brown Act meetings or meetings where CDD staff is a participant.



# COMMUNITY SERVICE AREAS

FY2025-26 BUDGET



## CSA #1 Crowley 160-10-225

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Taxes	\$233,915	\$248,725	\$232,748	\$252,407	\$232,748	\$0
Charges for Services	\$25	\$150	\$0	\$90	\$0	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	\$22,875	\$37,905	\$31,168	\$36,056	\$31,618	\$450
Miscellaneous Revenues	\$11,160	\$10,225	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$267,975</b>	<b>\$297,005</b>	<b>\$263,916</b>	<b>\$288,552</b>	<b>\$264,366</b>	<b>\$450</b>
<b>Expenses</b>						
Contingency	\$2,302	-	\$50,000	-	\$50,000	\$0
Salaries & Benefits	\$15,587	\$16,402	\$20,000	\$12,113	\$35,875	\$15,875
Services and Supplies	\$32,036	\$42,396	\$160,200	\$41,759	\$162,200	\$2,000
Capital Outlay	-	-	\$800,000	-	\$0	-\$800,000
Transfers Out	-	-	\$0	-	\$470,000	\$470,000
<b>EXPENSES TOTAL</b>	<b>\$49,925</b>	<b>\$58,798</b>	<b>\$1,030,200</b>	<b>\$53,872</b>	<b>\$718,075</b>	<b>-\$312,125</b>
<b>Net</b>	<b>\$218,050</b>	<b>\$238,207</b>	<b>-\$766,284</b>	<b>\$234,680</b>	<b>-\$453,709</b>	<b>-</b>

## CSA #2 Benton 162-10-226

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Taxes	-	-	\$0	-	\$0	\$0
Charges for Services	-	\$218	\$0	-	\$0	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	\$6,244	\$8,796	\$6,000	\$7,176	\$0	-\$6,000
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
Other Financing Sources	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$6,244</b>	<b>\$9,013</b>	<b>\$6,000</b>	<b>\$7,176</b>	<b>\$0</b>	<b>-\$6,000</b>
<b>Expenses</b>						
Contingency	-	-	\$0	-	\$0	\$0
Salaries & Benefits	-	-	\$0	-	\$0	\$0
Services and Supplies	-	-	\$63,500	-	\$0	-\$63,500
Capital Outlay	-	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$63,500</b>	<b>-</b>	<b>\$0</b>	<b>-\$63,500</b>
<b>Net</b>	<b>\$6,244</b>	<b>\$9,013</b>	<b>-\$57,500</b>	<b>\$7,176</b>	<b>\$0</b>	<b>-</b>

## CSA #5 Bridgeport 163-10-227

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Taxes	\$71,002	\$76,399	\$62,000	\$76,390	\$62,000	\$0



FY2022-23 ACTUALS		FY2023-24 ACTUALS		FY2024-25 ADOPTED		FY2024-25 YTD		FY2025-26 RECOMMENDED	
	FY2023	FY2024		FY2025	FY2025		FY2026	Variance	
Charges for Services	-	-		\$0	-		\$0	\$0	
Interest & Rents	\$19,078	\$29,192		\$26,000	\$32,308		\$26,000	\$0	
Miscellaneous Revenues	\$5,332	\$5,332		\$5,332	-		\$7,500	\$2,168	
REVENUES TOTAL	\$95,412	\$110,923		\$93,332	\$108,698		\$95,500	\$2,168	
Expenses									
Contingency	-	-		\$0	-		\$0	\$0	
Salaries & Benefits	-	-		\$0	-		\$0	\$0	
Services and Supplies	\$7,684	\$24,573		\$100,000	\$26,912		\$160,000	\$60,000	
Capital Outlay	-	\$0		\$495,000	\$8,236		\$225,000	-\$270,000	
Support of Other	-	-		\$0	-		\$0	\$0	
Transfers Out	-	-		\$0	-		\$300,000	\$300,000	
EXPENSES TOTAL	\$7,684	\$24,573		\$595,000	\$35,148		\$685,000	\$90,000	
Net	\$87,728	\$86,350		-\$501,668	\$73,550		-\$589,500	-	

# COUNTY ADMINISTRATION

FY2025-26 BUDGET



## County Administrative Office 100-11-020

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$3,150	\$3,350	\$2,400	\$450	\$0	-\$2,400
Charges for Services	\$1,009	\$444	\$0	\$87	\$0	\$0
Intergovernmental	\$87,500	-	-	-	-	\$0
Interest & Rents	-	-	\$0	\$60	\$0	\$0
Miscellaneous Revenues	\$2,032	\$6,000	\$5,000	\$5,000	\$0	-\$5,000
Other Financing Sources	-	-	\$0	-	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$93,691</b>	<b>\$9,794</b>	<b>\$7,400</b>	<b>\$5,597</b>	<b>\$0</b>	<b>-\$7,400</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,482,655	\$998,571	\$1,331,596	\$1,208,478	\$1,342,160	\$10,564
Services and Supplies	\$767,733	\$444,790	\$600,759	\$561,236	\$525,214	-\$75,545
Capital Outlay	-	-	\$0	-	\$0	\$0
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	\$86,552	\$85,507	\$84,421	\$84,411	\$83,268	-\$1,153
<b>EXPENSES TOTAL</b>	<b>\$2,336,940</b>	<b>\$1,528,867</b>	<b>\$2,016,776</b>	<b>\$1,854,125</b>	<b>\$1,950,642</b>	<b>-\$66,134</b>
<b>Net</b>	<b>-\$2,243,249</b>	<b>-\$1,519,073</b>	<b>-\$2,009,376</b>	<b>-\$1,848,528</b>	<b>-\$1,950,642</b>	<b>-</b>

## Human Resources 100-11-030

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Salaries & Benefits	-	\$437,539	\$599,570	\$442,408	\$554,285	-\$45,285
Services and Supplies	-	\$132,190	\$313,509	\$214,038	\$244,724	-\$68,785
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$569,728</b>	<b>\$913,079</b>	<b>\$656,447</b>	<b>\$799,009</b>	<b>-\$114,070</b>
<b>Net</b>	<b>\$0</b>	<b>-\$569,728</b>	<b>-\$913,079</b>	<b>-\$656,447</b>	<b>-\$799,009</b>	<b>-</b>

## Workforce Development 659-10-300

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	-	-	\$0	-	\$0	\$0
Interest & Rents	\$6,937	\$8,779	\$8,000	\$7,456	\$4,976	-\$3,024
Miscellaneous Revenues	\$70,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0
Transfers In	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$76,937</b>	<b>\$68,779</b>	<b>\$68,000</b>	<b>\$67,456</b>	<b>\$64,976</b>	<b>-\$3,024</b>
<b>Expenses</b>						

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Services and Supplies	\$90,657	\$98,842	\$66,000	\$36,422	\$39,000	-\$27,000
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$90,657	\$98,842	\$66,000	\$36,422	\$39,000	-\$27,000
Net	-\$13,720	-\$30,063	\$2,000	\$31,034	\$25,976	-

Housing Development 100-27/17-251

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	-	-	-	\$121,517	-	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	-	-	\$0	-	\$0	\$0
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	-	-	\$0	\$121,517	\$0	\$0
Expenses						
Salaries & Benefits	-	\$133,763	\$194,191	\$165,183	\$201,926	\$7,735
Services and Supplies	\$1,839	\$1,715	\$14,097	\$20,464	\$9,560	-\$4,537
Support of Other	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$1,839	\$135,478	\$208,288	\$185,647	\$211,486	\$3,198
Net	-\$1,839	-\$135,478	-\$208,288	-\$64,130	-\$211,486	-

Affordable Housing 188-27-251

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Taxes	-	-	-	\$174,202	\$917,200	\$917,200
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	\$21,728	\$50,704	\$14,000	\$75,752	\$10,000	-\$4,000
Miscellaneous Revenues	\$108,087	\$122,769	\$45,000	\$400,289	\$50,000	\$5,000
Other Financing Sources	\$135,045	\$0	\$0	\$26,400	\$0	\$0
Transfers In	\$200,000	\$3,500,000	\$1,130,397	\$2,130,397	\$0	-\$1,130,397
REVENUES TOTAL	\$464,860	\$3,673,473	\$1,189,397	\$2,807,040	\$977,200	-\$212,197
Expenses						
Salaries & Benefits	\$0	-	\$0	-	\$0	\$0
Services and Supplies	\$562,064	\$4,860	\$1,270,000	\$688,234	\$139,700	-\$1,130,300
Capital Outlay	-	\$11,000	\$2,439,000	\$1,439,693	\$500,000	-\$1,939,000
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	-	\$327,826	-	\$60,000	-	\$0
EXPENSES TOTAL	\$562,064	\$343,686	\$3,709,000	\$2,187,927	\$639,700	-\$3,069,300
Net	-\$97,204	\$3,329,787	-\$2,519,603	\$619,114	\$337,500	-

Local Housing Trust Fund 189-27-251

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	-	\$327,826	\$0	-	\$0	\$0
Interest & Rents	-	\$5,584	\$0	\$17,743	\$0	\$0
Transfers In	-	\$327,826	\$0	-	\$0	\$0
REVENUES TOTAL	-	\$661,236	\$0	\$17,743	\$0	\$0
Expenses						

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Services and Supplies	-	-	\$0	-	\$0	\$0
Capital Outlay	-	-	\$655,652	-	\$655,652	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	-	-	\$655,652	-	\$655,652	\$0
Net	\$0	\$661,236	-\$655,652	\$17,743	-\$655,652	-

CDBG/HOME 185-00-000

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$414,381	\$78,492	\$669,558	\$0	\$0	-\$669,558
Interest & Rents	\$3,022	\$7,984	\$6,000	\$8,922	\$6,000	\$0
Miscellaneous Revenues	-	\$0	\$0	-	\$0	\$0
Transfers In	-	\$887,327	-	-	-	\$0
REVENUES TOTAL	\$417,403	\$973,803	\$675,558	\$8,922	\$6,000	-\$669,558
Expenses						
Salaries & Benefits	\$167	-	\$0	-	\$0	\$0
Services and Supplies	\$157,689	\$78,492	\$500,000	-	\$0	-\$500,000
Capital Outlay	-	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$157,856	\$78,492	\$500,000	-	\$0	-\$500,000
Net	\$259,547	\$895,311	\$175,558	\$8,922	\$6,000	-

Office of Emergency Management 100-27-465

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$0	\$201,476	\$192,648	\$117,833	\$511,919	\$319,271
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$0	\$201,476	\$192,648	\$117,833	\$511,919	\$319,271
Expenses						
Salaries & Benefits	\$191,552	\$366,914	\$383,359	\$369,458	\$387,268	\$3,909
Services and Supplies	-	\$27,710	\$52,738	\$285,386	\$258,478	\$205,740
Capital Outlay	-	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$191,552	\$394,624	\$436,097	\$654,844	\$645,746	\$209,649
Net	-\$191,552	-\$193,148	-\$243,449	-\$537,010	-\$133,827	-

Homeland Security Grants 142-22-440

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	-	-	\$87,762	\$261,971	\$86,086	-\$1,676
Interest & Rents	-	-	\$0	-	\$0	\$0
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	-	-	\$87,762	\$261,971	\$86,086	-\$1,676
Expenses						
Services and Supplies	\$9,395	\$11,968	\$0	\$7,300	\$86,086	\$86,086
Capital Outlay	\$10,000	\$51,687	-	\$18,019	-	\$0
EXPENSES TOTAL	\$19,395	\$63,655	\$0	\$25,319	\$86,086	\$86,086



FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Net	-\$19,395	-\$63,655	\$87,762	\$236,652	\$0	-

Insurance ISF 652-10-300

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	\$235,450	\$254,699	\$245,450	\$257,211	\$271,120	\$25,670
Interest & Rents	\$641,912	\$899,247	\$0	\$29,757	\$0	\$0
Miscellaneous Revenues	\$2,295,482	\$2,354,968	\$2,666,503	\$2,679,282	\$2,966,677	\$300,174
Other Financing Sources	-	-	\$0	-	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$3,172,843	\$3,508,915	\$2,911,953	\$2,966,249	\$3,237,797	\$325,844
Expenses						
Salaries & Benefits	\$163,860	\$169,462	\$207,679	\$152,767	\$211,377	\$3,698
Services and Supplies	\$4,183,711	\$2,492,309	\$3,000,315	\$2,757,613	\$3,457,098	\$456,783
Other Expenses	-	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$4,347,571	\$2,661,771	\$3,207,994	\$2,910,380	\$3,668,475	\$460,481
Net	-\$1,174,728	\$847,143	-\$296,041	\$55,869	-\$430,678	-

Grand Jury 100-21-077

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
-	-	-	-	-	-	-
REVENUES TOTAL	-	-	-	-	-	-
Expenses						
Services and Supplies	\$10,304	\$9,231	\$12,082	\$11,126	\$39,000	\$26,918
EXPENSES TOTAL	\$10,304	\$9,231	\$12,082	\$11,126	\$39,000	\$26,918
Net	-\$10,304	-\$9,231	-\$12,082	-\$11,126	-\$39,000	-

Veterans Services 100-55-073

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	-	-	\$0	-	\$0	\$0
Expenses						
Support of Other	\$62,364	\$69,144	\$85,000	-	\$85,000	\$0
EXPENSES TOTAL	\$62,364	\$69,144	\$85,000	-	\$85,000	\$0
Net	-\$62,364	-\$69,144	-\$85,000	\$0	-\$85,000	-

Farm Advisor 100-63-072

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$1,526	-	\$0	\$1,200	\$1,200	\$1,200
REVENUES TOTAL	\$1,526	-	\$0	\$1,200	\$1,200	\$1,200
Expenses						

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Services and Supplies	\$49,198	\$48,093	\$53,000	\$50,652	\$53,000	\$0
EXPENSES TOTAL	\$49,198	\$48,093	\$53,000	\$50,652	\$53,000	\$0
Net	-\$47,672	-\$48,093	-\$53,000	-\$49,453	-\$51,800	–

Ag Commissioner 100-26-074

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$89,285	\$126,041	\$100,000	\$119,796	\$126,000	\$26,000
REVENUES TOTAL	\$89,285	\$126,041	\$100,000	\$119,796	\$126,000	\$26,000
Expenses						
Services and Supplies	\$222,563	\$250,000	\$260,000	\$273,072	\$300,000	\$40,000
EXPENSES TOTAL	\$222,563	\$250,000	\$260,000	\$273,072	\$300,000	\$40,000
Net	-\$133,278	-\$123,959	-\$160,000	-\$153,276	-\$174,000	–

County Administration FY 2025-2026

Significant Variances to Budget from FY 2024–2025 to FY 2025–2026:

To improve transparency, the budget has been organized into four main program areas: Administration, Emergency Management, Housing, Human Resources, and Risk Management. Overall, there is an increase across all budgets, primarily due to rising costs in technology, contract services, travel, and memberships.

Key changes to individual budgets include:

- **Emergency Management:** The department will be presenting a board policy item proposing a contract with EIM, an agency that will conduct a comprehensive review of our current Emergency Operations Plan.
- **County Administration:** A board policy item will also be brought forward for the Art Exhibit in the Atrium of the Civic Center.

FY 2025–2026 Department Goals Update

Administration (General Fund):

- Partnered with our Washington, D.C. lobbyist to pursue and secure funding opportunities across all departments.
- Collaborated with the Public Information Officer to effectively communicate critical information to the public during crises and provide updates on county operations.
- Engaged with jurisdictions statewide by participating in key events such as the California State Association of Counties (CSAC), Rural County Representatives of California (RCRC), and the National Association of Counties (NACo).

Emergency Management (General Fund):

- Strengthen community partnerships developed by the Wildfire Mitigation Coordinator to enhance disaster resilience and preparedness.

Housing (General Fund):

- Participated in the California Housing and Community Development Conference in Los Angeles.
- Continue facilitating biweekly Housing Ad Hoc Meetings.
- Expand partnerships with nonprofit organizations to help address the county's housing shortage.

Human Resources (General Fund):

- Maintain a high standard of service for our diverse workforce by delivering effective human resource solutions that attract, develop, motivate, and retain top talent.

Risk Management (General Fund):

- Continue to ensure that the county complies with all applicable laws and regulations and policies.

Department Goals Aligned with Mono County's Strategic Plan

Administration:

The Administration Department supports Mono County's top strategic priority of *Rural Infrastructure and Services*. This is achieved through active collaboration with lobbyists and partner agencies that provide federal advocacy, consulting, and grant services. By representing the County before Congress and federal agencies, the department helps maximize access to federal, state, and foundation funding opportunities that support local infrastructure and services.

Emergency Management:

Emergency Management plays a vital role in reducing community vulnerability to hazards and improving disaster response and resilience. This aligns with the County's strategic priority of *Disaster/Emergency Preparedness*. One key initiative includes partnering with IEM International Inc. to review and enhance the County's Emergency Operations Plan, ensuring it meets all local, state, and federal requirements.

Housing:

The Housing Department is closely aligned with the strategic priority of *Safe and Affordable Housing*. Its mission is to address the housing shortage by expanding access to stable and secure housing for Mono County residents. The department continues to lead the biweekly Housing Ad Hoc Meetings and foster partnerships with nonprofit organizations to develop practical, community-based housing solutions.

Human Resources:

The Human Resources Department supports the County's strategic priority of *Health Promotion and Disease Prevention*. Through wellness initiatives that promote healthy lifestyles and provide mental health resources, HR ensures a healthier, more resilient workforce. These efforts contribute to improving the overall quality of life for employees and their families.

Risk Management:

The Risk Management Department supports the County's strategic priority of *Disaster/Emergency Preparedness* by ensuring departments provide monthly training to employees on key topics such as the Emergency Operations Plan, evacuation procedures, defensive driving, fire drills, and earthquake preparedness.

**Workload Data for Services Program**

**Administration:**

- Completed the 2025–2026 Annual Report.
- Coordinated governance training for the Board of Supervisors, Administrative Office, and County Counsel, delivered by an external consultant.
- Represented the County and fostered inter-county collaboration by attending key conferences throughout the year, including the California State Association of Counties (CSAC), Rural County Representatives of California (RCRC), and the National Association of Counties (NACo).

**Housing:**

- Participated in the California Housing and Community Development Conference in Los Angeles.
- Established new partnerships with nonprofit organizations to help address the County's housing shortage.

**Emergency Management:**

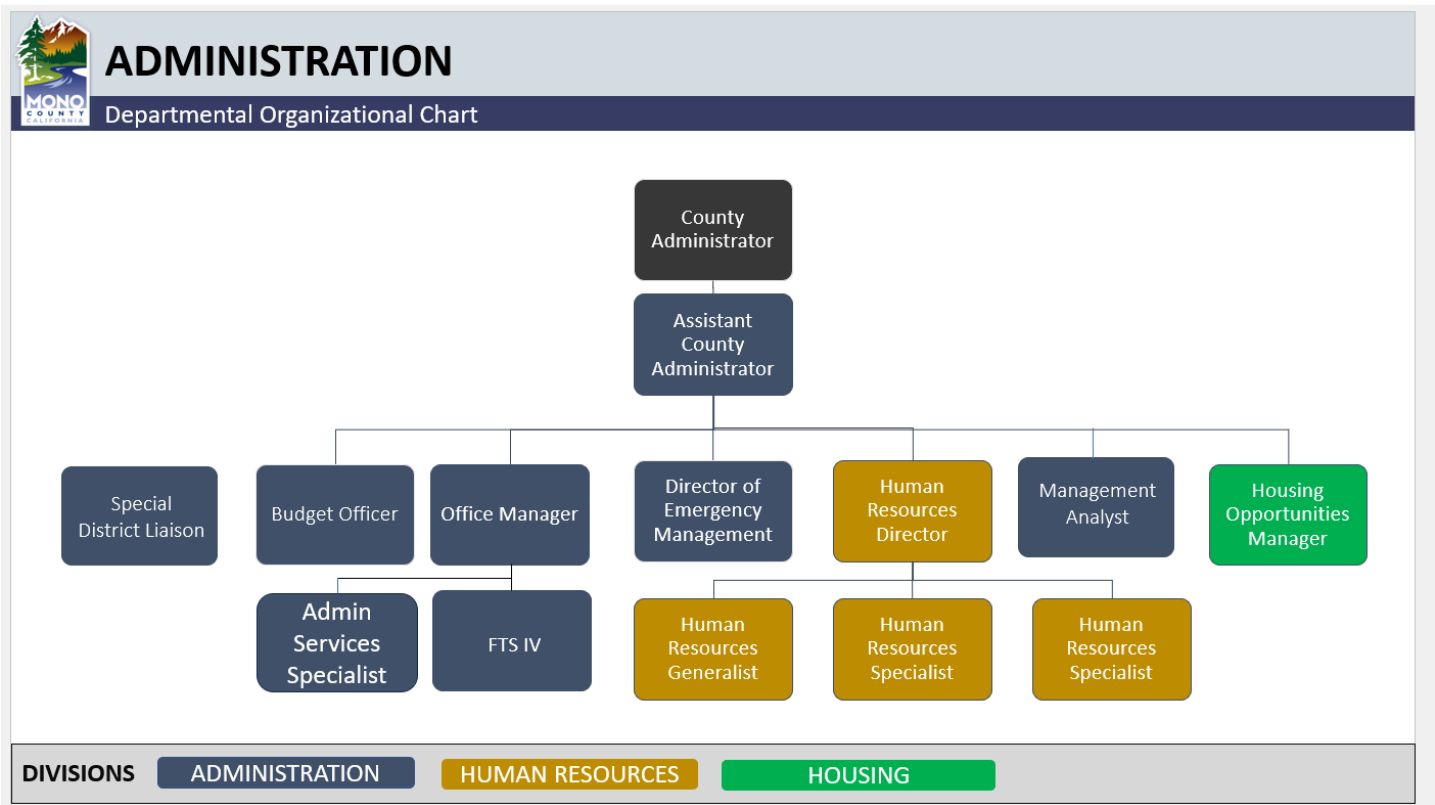
- Proclamations of Local Emergency: 0
- Emergency alerts issued: 1 live alert, 13 test alerts
- Emergency planning meetings conducted: 4
- Trainings hosted: 2
- FEMA trainings completed: 6

**Human Resources:**

- Distributed a monthly HR newsletter to all employees.
- Implemented NeoGov modules, including Onboard and E-Forms, to streamline onboarding and HR processes.

**Risk Management:**

- Departments submitted monthly sign-in sheets confirming that employees received education on various risk management scenarios relevant to their roles.



# COUNTY COUNSEL

FY2025-26 BUDGET



## COUNTY COUNSEL 100-13-120

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$30,823	\$522	\$18,273	\$10,857	\$10,000	-\$8,273
Intergovernmental	–	–	\$0	–	\$0	\$0
Miscellaneous Revenues	\$1,990	-\$121	\$0	\$124	\$0	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$32,813</b>	<b>\$401</b>	<b>\$18,273</b>	<b>\$10,981</b>	<b>\$10,000</b>	<b>-\$8,273</b>
<b>Expenses</b>						
Salaries & Benefits	\$986,743	\$1,216,197	\$1,244,564	\$1,092,443	\$1,447,971	\$203,407
Services and Supplies	\$121,254	\$120,709	\$235,971	\$287,980	\$406,000	\$170,029
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	\$78,338	\$77,392	\$76,361	\$76,401	\$75,319	-\$1,042
<b>EXPENSES TOTAL</b>	<b>\$1,186,335</b>	<b>\$1,414,298</b>	<b>\$1,556,896</b>	<b>\$1,456,824</b>	<b>\$1,929,290</b>	<b>\$372,394</b>
<b>Net</b>	<b>-\$1,153,523</b>	<b>-\$1,413,897</b>	<b>-\$1,538,623</b>	<b>-\$1,445,843</b>	<b>-\$1,919,290</b>	<b>–</b>

## Law Library 156-21-078

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Interest & Rents	\$1,035	\$1,472	\$0	\$1,316	\$0	\$0
Miscellaneous Revenues	\$4,869	\$4,348	\$3,000	\$5,420	\$0	-\$3,000
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$5,904</b>	<b>\$5,820</b>	<b>\$3,000</b>	<b>\$6,736</b>	<b>\$0</b>	<b>-\$3,000</b>
<b>Expenses</b>						
Services and Supplies	\$4,250	–	\$13,150	–	\$13,150	\$0
<b>EXPENSES TOTAL</b>	<b>\$4,250</b>	<b>–</b>	<b>\$13,150</b>	<b>–</b>	<b>\$13,150</b>	<b>\$0</b>
<b>Net</b>	<b>\$1,653</b>	<b>\$5,820</b>	<b>-\$10,150</b>	<b>\$6,736</b>	<b>-\$13,150</b>	<b>–</b>

## County Counsel (100-13-120)

### What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget?

Request for additional allocation to deal with increasing quantity of complex matters calling for specialized legal services, which requires the use of outside legal counsel specializing in narrow practice areas.

### FY 2025-26 Department Goals:

- Continue to serve as legal counsel for the County, Boards, and special districts represented by the County Counsel's office.
- Work cooperatively with County staff to define policies and procedures to reduce risk and increase services to the public.
- Obtain training in specialized legal areas to deal with new and emerging matters.
- Maintain and increase services available to the County to meet the need for legal services.

### Workload data and 2024-2025 Goal Updates:

The primary goal of County Counsel and Risk Management is to identify, encourage and pursue preventative measures which can be taken by the County to reduce or avoid significant liability or exposure to significant liability. This ensures that the County's financial resources are protected for expenditure on the programs and activities that benefit the citizens and communities of Mono County, rather than spent on costly and time-consuming litigation. Accordingly, a large amount of the work we do is not reflected in the numbers of cases or projects handled – since the goal is to avoid escalation to those levels.

With that caveat, the office anticipates approximately 390 requests from County departments, boards and special districts for legal representation, research, advice or document drafting or review during the fiscal year, compared to an average of 388 requests annually over the prior seven years. Given the expected increase in projects,



the office estimates 360 projects to be completed, 69 to be pending and 13 to be on-hold awaiting action from the requesting department at the close of 2025-2026 fiscal year. It should be noted that these numbers do not include time spent by staff attending the many meetings we participate in, litigation matters, or time spent handling time-sensitive/urgent matters which are routinely responded to in the same day and are never entered into the County Counsel project tracking system.

The office represented the County in multiple litigation matters, either solely or with insurance defense and outside counsel. Of those, four were resolved (in the County's favor) and the others are ongoing. Of the ongoing cases, the County is the Plaintiff in two (Opioid and KR Properties litigation). The office also represented the County in eight conservatorship cases, four child welfare cases, administrative proceedings before State agencies, multiple workers' compensation claims/cases and in responding to several claims for damages under California's Government Claims Act.

Additionally, the office provided and continues to provide support relating to several large county initiatives including, but not limited to hydrological infrastructure projects, the Bridgeport jail construction, affordable housing matters, code enforcement matters, personnel matters, and trainings.

County Counsel staff attended and plans to continue to attend all meetings of the Board of Supervisors, the Mono County Planning Commission and the Tri-Valley Groundwater Management District in order to provide legal guidance and support. Staff also attended meetings of other County boards and commissions as needed or upon request.

Finally, the Risk Management division (consisting of one individual) reviewed over 230 contracts and insurance documents, processed over 42 special event and film permits, reviewed over 200 safety meetings, monitored over 30 quarterly random DOT drug test, facilitated over 50 leadership and management trainings, and completed insurance renewals for 9 insurance policies. Similar numbers are expected for the 2025-2026 fiscal year.

Goals for FY 2024-25 focusing on Mono County Strategic Plan:

1. Safe and Healthy Communities
- Continue legal representation of child and adult protective services in cases brought to protect those vulnerable populations from physical, psychological or financial abuse and/or neglect.

Continue legal representation of code compliance and animal services divisions in cases seeking to prevent or eliminate community nuisances resulting from building or zoning violations (code compliance) and to address at-large, dangerous or abused/neglected animals (animal services).

Continue representation of the Sheriff's Department with respect to jail management and operations, personnel and employment law issues, and other matters.

Continue representation of health and human services, behavioral health, EMS and emergency services to enable them to carry out their essential functions.

Draft or review contracts, resolutions, ordinances, policies, notices, employment agreements, bid packages, requests for proposals and other materials related to each of the community services Mono County provides, from Behavioral Health agreements with treatment centers, to contract documents for the new Mono County jail.
2. A Thriving Economy
- Provide staff support to the County's housing program and thereafter support and provide legal representation to the program throughout.

Continue to receive, process and serve as the staff lead for all special event permit applications within the County. This involves coordinating with stakeholders (law enforcement, facilities, etc.) to ensure the safe and successful implementation of special events from weddings to motorcycle jamborees. (Risk Management.)

Continue representation of the County's taxing agencies, including the Assessor, Tax-Collector and Assessment Appeals Board to ensure that property taxes used to support all County services are fairly, equitably and legally charged and collected.

Continue representation of the County's Finance department to ensure that the County's financial transactions with employees, vendors, agency partners, fee payors and others are legally compliant and appropriately support the County's purposes and priorities.

Continue representation of the County's Community Development Department to process applications for land development, including commercial and residential uses (among others) and to maintain legal compliance with general plan, housing and other state law requirements.

Identify and, as directed by the Board, represent the County in litigation as a plaintiff that is in the financial interest of the County and its residents, such as the Opioid and KR Properties cases, which provide funding to address past harms that have impacted the health and safety of our communities.

Represent the County in civil litigation brought by third parties (i.e., County as defendant) to defend the County's interests and financial resources.
3. Workforce and Operational Excellence
- Provide support to County Administrative Officer to streamline and assist with evolving subject matter areas.

Continue to provide training to County employees regarding legal concepts they need to understand and follow in order successfully carry out their departmental functions.

Continue to develop the first comprehensive Mono County policies and procedures manual and thereafter train and orient staff.

Continue to work with human resources and applicable departments to avoid employment liability and reduce County and workplace risks by providing training, resources and support to avoid or, where necessary, address issues which do arise.

Maintain existing (and update as needed) comprehensive library of legal research and model documents which streamlines county processes and enables departments to achieve their substantive goals more quickly and efficiently.

Coordinate County efforts to address security in County facilities. Ultimate implementation to be carried out in cooperation with other departments, including Public Works and Information Technology (Risk Manager).
4. Sustainable Public Lands
- Continue to provide legal guidance regarding contracts, employment issues and other matters necessary to the performance of the goals of the program as established by the Board.

Provide sound risk management advice and legal counsel to decision-makers regarding proposed sustainable recreation programs in order to enhance decision making regarding priorities and program goals

Public Defender 100-21-076

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Fines, Forfeitures & Penalties	\$206	\$314	\$0	\$230	\$0	\$0
Charges for Services	\$8,378	\$9,339	\$4,500	\$37,740	\$39,000	\$34,500
Intergovernmental	\$13,225	\$11,426	\$8,000	\$10,704	\$8,000	\$0
Transfers In	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$21,809	\$21,079	\$12,500	\$48,674	\$47,000	\$34,500
Expenses						
Services and Supplies	\$939,936	\$718,280	\$1,375,541	\$1,077,509	\$1,263,859	-\$111,682
EXPENSES TOTAL	\$939,936	\$718,280	\$1,375,541	\$1,077,509	\$1,263,859	-\$111,682
Net	-\$918,127	-\$697,200	-\$1,363,041	-\$1,028,835	-\$1,216,859	-

# Public Defender (100-21-076)

Public Defenders are licensed attorneys who are appointed by the court to represent individuals facing criminal charges who cannot afford private legal counsel.

What is the difference from FY 2024-25 Adopted Budget to FY 2025-26 Requested Budget:

Revenues:

Public defenders obtain funding from the following

- ST: 2011 Realignment (\$8,000)
- Legal Services (\$1,500)
- Public Defender Contract Fees (\$32,000)

Expenses

Contract Services:

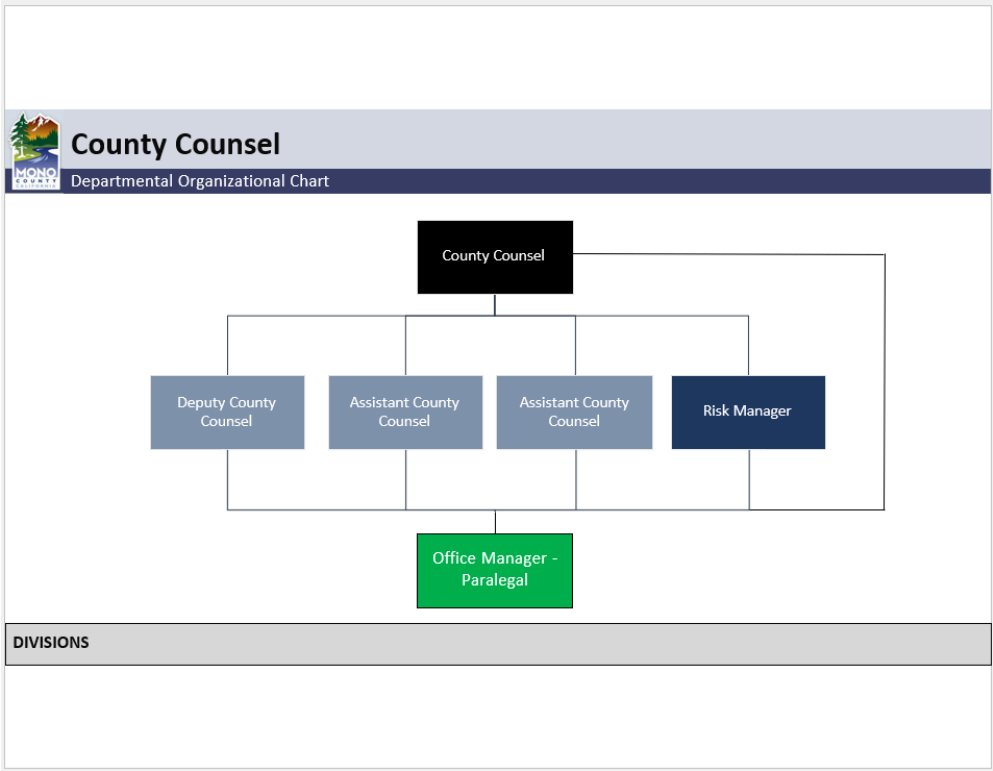
- Sophie Bidet \$16,714.03 (07.01.25-12.31.25) = \$100,284.18. \$17,048.31 (01.01.26-06.30.26) = \$102,289.86. \$100,284.18+\$102,289.86=\$202,574.04
- Josh Hillemeier \$16,714.03 (07.01.25-12.31.25) = \$100,284.18. \$17,048.31 (01.01.26-06.30.26) = \$102,289.86. \$100,284.18+\$102,289.86= \$202,574.04
- Victoria Campbell \$16,714.03 (07.01.25-04.01.26) = \$150,426.27. \$17,048.31 (04.01.26-06.30.26) = \$51,144.93 = \$201,571.20
- Coast Criminal and Civil (Brian Grice). \$8,446 (07.01.25-12.31.25) = \$50,676. \$8615 (01.01.26-06.30.26) = \$51,690. \$50,676 + \$51690 = \$102,366.
- Scott D. Reep - \$30/Consultation from 07.01.23-06.30.28 Average \$500/mo = \$6000.

Professional & Specialized

- No Contract in place for these vendors however in years past we were court ordered to pay for expert witnesses. These vendor are hired by the Public Defenders in cases where they need an expert witness such as a psychologist (\$55,000)
- Non- Contracted Attorney Fees for Juvenile Dependency Cases - Jeremy Ibrahim/Therese Hankel/ Taylor Fitzmaurice (\$25,000)

FY 2025-26 Department Goals in line with Strategic Plan:

-Public defenders play a critical role in reducing poverty by ensuring access to legal representation for individuals who cannot afford to hire a private attorney. Public defenders provide free legal counsel to people facing criminal charges who can't afford an attorney. This is essential because individuals without legal representation are often more likely to be convicted, which can have long-lasting consequences on their life, employment prospects, and financial stability. By advocating for fair treatment in the legal system, public defenders help reduce the likelihood of unjust sentences, which can contribute to the cycle of poverty. Public defenders often connect their clients to community resources, such as social services, housing assistance, mental health programs, and substance abuse treatment. These resources are critical in helping individuals overcome challenges that may contribute to their poverty, such as addiction, homelessness, or lack of healthcare.



# DISTRICT ATTORNEY

FY2025-26 BUDGET



## District Attorney Prosecution 100-21-430

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$60,390	\$52,689	\$52,679	\$56,285	\$56,285	\$3,606
Intergovernmental	\$257,161	\$268,456	\$263,800	\$173,451	\$263,800	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	\$106,325	–	\$36,486	\$36,486	\$0	-\$36,486
<b>REVENUES TOTAL</b>	<b>\$423,876</b>	<b>\$321,145</b>	<b>\$352,965</b>	<b>\$266,222</b>	<b>\$320,085</b>	<b>-\$32,880</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,662,110	\$1,524,842	\$1,850,811	\$1,705,023	\$1,922,404	\$71,593
Services and Supplies	\$242,175	\$325,634	\$371,398	\$309,697	\$399,092	\$27,694
Capital Outlay	–	–	\$0	–	\$0	\$0
Support of Other	–	–	\$0	–	\$0	\$0
Transfers Out	\$173,105	\$171,013	\$168,795	\$168,823	\$166,491	-\$2,304
<b>EXPENSES TOTAL</b>	<b>\$2,077,389</b>	<b>\$2,021,490</b>	<b>\$2,391,004</b>	<b>\$2,183,543</b>	<b>\$2,487,987</b>	<b>\$96,983</b>
<b>Net</b>	<b>-\$1,653,514</b>	<b>-\$1,700,345</b>	<b>-\$2,038,039</b>	<b>-\$1,917,321</b>	<b>-\$2,167,902</b>	<b>–</b>

## Victim Witness 100-56-433

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$224,033	\$225,503	\$263,655	\$224,623	\$184,308	-\$79,347
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$224,033</b>	<b>\$225,503</b>	<b>\$263,655</b>	<b>\$224,623</b>	<b>\$184,308</b>	<b>-\$79,347</b>
<b>Expenses</b>						
Salaries & Benefits	\$248,838	\$193,069	\$344,516	\$230,594	\$234,886	-\$109,630
Services and Supplies	\$52,055	\$49,829	\$36,562	\$42,137	\$29,020	-\$7,542
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$300,893</b>	<b>\$242,898</b>	<b>\$381,078</b>	<b>\$272,730</b>	<b>\$263,906</b>	<b>-\$117,172</b>
<b>Net</b>	<b>-\$76,860</b>	<b>-\$17,394</b>	<b>-\$117,423</b>	<b>-\$48,107</b>	<b>-\$79,598</b>	<b>–</b>

## Calmet Grant Program 106-21-430

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$123,060	\$123,060	\$125,000	\$123,060	\$125,000	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$123,060</b>	<b>\$123,060</b>	<b>\$125,000</b>	<b>\$123,060</b>	<b>\$125,000</b>	<b>\$0</b>
<b>Expenses</b>						
Salaries & Benefits	–	\$52,000	\$55,000	\$52,000	\$55,000	\$0

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Services and Supplies	\$3,978	\$5,127	\$15,000	\$22,740	\$47,000	\$32,000
Capital Outlay	–	\$6,918	\$0	–	\$12,000	\$12,000
Transfers Out	\$106,325	–	\$27,300	\$27,300	\$11,000	-\$16,300
EXPENSES TOTAL	\$110,303	\$64,044	\$97,300	\$102,040	\$125,000	\$27,700
Net	\$12,757	\$59,016	\$27,700	\$21,020	\$0	–

DA Diversion Program 155-21-430

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	\$12,361	\$7,750	\$2,500	\$4,000	\$2,500	\$0
Interest & Rents	\$686	\$1,144	\$0	\$891	\$0	\$0
REVENUES TOTAL	\$13,047	\$8,894	\$2,500	\$4,891	\$2,500	\$0
Expenses						
Services and Supplies	\$1,675	\$4,675	\$5,000	\$6,700	\$5,500	\$500
Transfers Out	–	–	\$0	–	\$0	\$0
EXPENSES TOTAL	\$1,675	\$4,675	\$5,000	\$6,700	\$5,500	\$500
Net	\$11,372	\$4,219	-\$2,500	-\$1,809	-\$3,000	–

District Attorney

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Requested Budget:

- District Attorney (General Fund):
- Contract services decreased approximately \$43,000 because of one contract expiring.
  - Added a new category of “Consulting Services” to allow for continuation of services provided under the now-expired contract as well as potential exigent issues.

- Victim Witness (General Fund/Non-General Fund)
- Decrease in revenue due to grant funding cuts of approximately \$100,000/yr beginning in October of 2025.

- CalMet Program (Non-General Fund)
- Purchase of Cellebrite software and hardware to enhance investigation services.

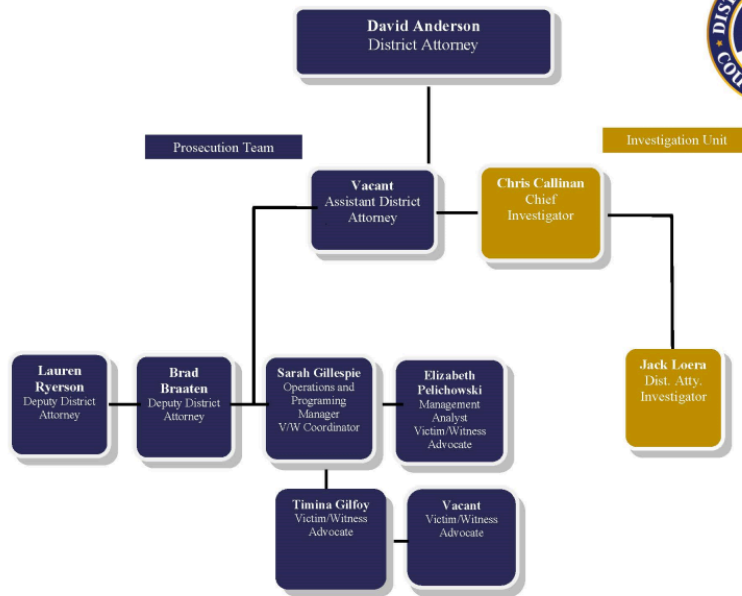
FY 2024-25 Department Goals:

- Establish Cellebrite program to enhance investigations services.
- Reduce average attorney caseload (not including cases at warrant) by 10%.
- Continue training of newly hired deputy district attorney.
- Continue a high level of service to victims of crime.

Workload data:

- FY 2024-25 total cases referred (projected as of 3/19/25) – 615
- FY 2024-25 total cases filed (projected as of 3/19/25) – 505
- Total open cases as of 3/19/25 – 721 (including cases at warrant)
- Average open caseload per attorney – 180

*District Attorney Office Organizational Chart*





# ECONOMIC DEVELOPMENT

FY2025-26 BUDGET



## Economic Development 100-19-190

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	-	-	\$0	-	\$0	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	-	-	<b>\$0</b>	-	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						
Salaries & Benefits	\$425,826	\$521,418	\$523,211	\$362,987	\$528,106	\$4,895
Services and Supplies	\$83,785	\$53,358	\$90,230	\$67,120	\$90,481	\$251
Capital Outlay	-	-	\$0	-	\$0	\$0
Transfers Out	\$42,896	\$42,378	\$41,839	\$41,835	\$41,268	-\$571
<b>EXPENSES TOTAL</b>	<b>\$552,506</b>	<b>\$617,154</b>	<b>\$655,280</b>	<b>\$471,942</b>	<b>\$659,855</b>	<b>\$4,575</b>
<b>Net</b>	<b>-\$552,506</b>	<b>-\$617,154</b>	<b>-\$655,280</b>	<b>-\$471,942</b>	<b>-\$659,855</b>	<b>-</b>

## Tourism 105-19-191

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Taxes	\$330,311	\$370,656	\$338,500	\$275,573	\$330,200	-\$8,300
Licenses, Permits & Franchises	-	-	-	\$1,500	-	\$0
Charges for Services	-	-	\$0	-	\$0	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	\$7,223	\$10,619	\$1,000	\$10,451	\$1,000	\$0
Miscellaneous Revenues	-	\$5,000	\$0	-	\$0	\$0
Transfers In	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
<b>REVENUES TOTAL</b>	<b>\$347,534</b>	<b>\$396,275</b>	<b>\$349,500</b>	<b>\$297,524</b>	<b>\$341,200</b>	<b>-\$8,300</b>
<b>Expenses</b>						
Services and Supplies	\$346,167	\$346,452	\$381,261	\$300,002	\$396,206	\$14,945
Support of Other	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$356,167</b>	<b>\$356,452</b>	<b>\$391,261</b>	<b>\$310,002</b>	<b>\$406,206</b>	<b>\$14,945</b>
<b>Net</b>	<b>-\$8,633</b>	<b>\$39,823</b>	<b>-\$41,761</b>	<b>-\$12,479</b>	<b>-\$65,006</b>	<b>-</b>

## Community Support Groups 109-19-190

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	-	-	\$0	-	\$0	\$0
Transfers In	\$62,500	\$62,500	\$62,500	\$62,500	\$74,000	\$11,500
<b>REVENUES TOTAL</b>	<b>\$62,500</b>	<b>\$62,500</b>	<b>\$62,500</b>	<b>\$62,500</b>	<b>\$74,000</b>	<b>\$11,500</b>
<b>Expenses</b>						

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Services and Supplies	–	–	\$0	–	\$0	\$0
Support of Other	\$64,124	\$56,737	\$97,000	\$65,393	\$99,875	\$2,875
<b>EXPENSES TOTAL</b>	<b>\$64,124</b>	<b>\$56,737</b>	<b>\$97,000</b>	<b>\$65,393</b>	<b>\$99,875</b>	<b>\$2,875</b>
<b>Net</b>	<b>-\$1,624</b>	<b>\$5,763</b>	<b>-\$34,500</b>	<b>-\$2,893</b>	<b>-\$25,875</b>	<b>–</b>

### Fish Enhancement 102-19-192

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Interest & Rents	\$1,217	\$1,693	\$150	\$799	\$150	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	\$100,000	\$100,100	\$100,100	\$100,100	\$110,000	\$9,900
<b>REVENUES TOTAL</b>	<b>\$101,217</b>	<b>\$101,793</b>	<b>\$100,250</b>	<b>\$100,899</b>	<b>\$110,150</b>	<b>\$9,900</b>
<b>Expenses</b>						
Services and Supplies	\$100,103	\$100,800	\$138,548	\$128,582	\$123,100	-\$15,448
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$100,103</b>	<b>\$100,800</b>	<b>\$138,548</b>	<b>\$128,582</b>	<b>\$123,100</b>	<b>-\$15,448</b>
<b>Net</b>	<b>\$1,114</b>	<b>\$994</b>	<b>-\$38,298</b>	<b>-\$27,683</b>	<b>-\$12,950</b>	<b>–</b>

### Fish & Game Propagation 104-27-193

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$16,386	\$10,011	\$7,500	\$20,770	\$7,500	\$0
Interest & Rents	\$1,937	\$2,369	\$400	\$1,720	\$0	-\$400
Miscellaneous Revenues	–	\$0	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$18,323</b>	<b>\$12,380</b>	<b>\$7,900</b>	<b>\$22,490</b>	<b>\$7,500</b>	<b>-\$400</b>
<b>Expenses</b>						
Services and Supplies	\$54,462	\$5,000	\$80,563	\$37,975	\$64,716	-\$15,847
<b>EXPENSES TOTAL</b>	<b>\$54,462</b>	<b>\$5,000</b>	<b>\$80,563</b>	<b>\$37,975</b>	<b>\$64,716</b>	<b>-\$15,847</b>
<b>Net</b>	<b>-\$36,139</b>	<b>\$7,380</b>	<b>-\$72,663</b>	<b>-\$15,485</b>	<b>-\$57,216</b>	<b>–</b>

## Economic Development

#### Key Services and Programs

- **Tourism Marketing & Promotion:** Managing campaigns to market Mono County as a premier outdoor destination, developing visitor guides and resources, attending 1 and maintaining the county's tourism website and social media presence.
- **Film & Photography Permitting:** Assisting productions in Mono County, managing FilmMonoCounty.com, and coordinating with agencies for permitting.
- **Business Support & Economic Development:** Offering small business assistance, grant and loan support, and partnerships with state and federal agencies.
- **Community Support Grant Programs:** Administering grant programs, including the Community Event Marketing Fund, Historical Societies Grant, and Performing and ' Grant.
- **Fish & Game Fine Fund:** Managing applications and distribution of funds.
- **Fish Stocking Program:** Overseeing the annual program to stock Mono County waters.

#### Key changes from the prior Adopted Budget to Requested Budget

1. Increase the tourism contract services and professional services budgets (funded from cash balance and new revenue sources) to support strategic efforts, with the considerations:

- Travel and special department budget reductions: We are optimizing costs by partnering with Mammoth Lakes Tourism and the Bishop Chamber of Commerce to share expenses for tradeshow travel.
- Unspent funds from FY 2024-25: Due to staff shortage this fiscal year, some marketing programs were paused, leaving additional cash reserves. These savings, combined with travel budget reductions, will be reinvested into enhancing marketing programs in FY 2025-26.
- New revenue from Mono County film permits: We are now collecting permit fees from film productions in the county, and these funds have been used to further increase the budget.
- Rising operational costs: Expenses such as paper, postage, fuel, and distribution continue to increase, requiring additional funding to maintain the department's reach and effectiveness.
- Tri-County Recreation Economic Impact Study: funds budgeted to support this joint effort between Inyo, Mono, and Alpine Counties, which was awarded Catalyst funding through Sierra Jobs First. Additional funding may be required from Mono County to ensure project completion.

1. Requested Allocation Change to Add Position

Requested Title: Economic Development Assistant

The Economic Development Assistant position is proposed as a part-time, temporary role to support the launch and operation of the new Bridgeport Visitor Center from November 1. This position is designed to enhance the visitor experience, support tourism efforts, and assist with various economic development initiatives.

With increased tourism activity during the summer and fall months, the visitor center will serve as a key resource for travelers seeking information about local attractions, events, and outdoor recreation opportunities. A dedicated staff member is necessary to ensure the visitor center operates efficiently, providing a welcoming and informative experience for guests.

Beyond staffing the visitor center, the Economic Development Assistant will support the Economic Development Department with essential administrative and communication tasks, including:

- Managing social media inquiries and tourism-related phone messages
- Maintaining databases and CRM systems
- Distributing visitor materials and marketing collateral
- Supporting data collection efforts
- Assisting with economic development and recreation-related projects

This pilot program will allow the department to evaluate the impact of a dedicated visitor center staff member on local tourism and economic development initiatives. The role will be limited to a maximum of 30 hours per week, with a primary schedule of Friday through Sunday (24 hours total), plus occasional additional office hours as needed. If successful, this role may be re-evaluated for future staffing considerations. For this reason, this position has been included in the Economic Development Department's FY 2025-26 budget.

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**Department Goals**

**Economic Development Workplan Project**

Please note: A comprehensive economic development framework project in partnership with SMG Consulting is underway. This initiative will help define future priorities, inform budget decisions, and shape a long-term work plan for the department. The findings and recommendations from this effort will influence future budget allocations and program strategies. The project is estimated to be completed by the end of July 2025.

**Department Goals (Continued)**

- Utilize 1/12 of the TOT allocation to enhance and strengthen Mono County tourism sector utilizing responsible recreation messaging. Collaborate with federal and state management agencies, local agencies, partners, and tourism businesses, to educate visitors regarding sustainable and responsible recreation practices. Focus tourism efforts on shoulder seasons and less visited locations in the county to grow year-round business levels.
- Increase collaboration with Mono County Sustainable Outdoor Recreation Department.
- Continue developing Mono County's film and photography production industry.
- Support small business retention and expansion, leveraging state and federal partnerships.
- Continue administering the Community Support Grant Programs.
- Sustain the fish stocking program, manage Fish & Game Fine Fund applications.

**Projected Workload with Requested Budget**

**Tourism & Marketing Initiatives:**

- Revise and distribute visitor resources, including the visitor guide, fall color guide, fishing map, and community maps, to enhance travel planning and visitor experience.
- Maintain and grow MonoCounty.org, business listings, blog, and event calendar.
- Continue marketing partnerships: Eastern Sierra Spirits and Ale Trail, Eastern Sierra Tour, fall colors promotion, winter (June Mountain) promotion, as well as new opportunities with regional partners such as Yosemite gateway destination marketing organizations, Mammoth Lakes Tourism, Bishop Chamber of Commerce, Alpine County, High Sierra Council, and Mono County Council.
- Continue digital advertising, email marketing (25K+ subscribers), and paid media campaigns.
- Support sustainable tourism initiatives, including Camp Like a Pro and regional partnerships.
- Assist with staffing and management of the pilot program of the County visitor center in Bridgeport.

**Film & Photography Production Support:**

- Assist film inquiries and permitting for public and private lands.
- Continue improving FilmMonoCounty.com and advertising Mono County as a film-friendly destination with diverse landscapes that can accommodate a wide range of production needs.
- Maintain membership in FLICS and explore sponsorship opportunities.
- Update the Mono County film permit application to streamline and improve the permitting process.
- Support other permitting agencies however possible to facilitate a smoother and more efficient film permitting process across jurisdictions.

**Small Business & Economic Development Programs:**

- Finish the Economic Development Strategy Project and implement its recommendations to guide future initiatives.
- Work with the Sustainable Outdoor Recreation Department on collaborative economic development opportunities.
- Continue working with state and federal agencies (SBDC, USDA, SBA, Go-Biz, etc.).
- Support the Sierra Jobs First initiative and economic development efforts.
- Collaborate with the Eastern Sierra Council of Governments (ESCOG) to identify and pursue regional economic development opportunities.
- Leverage the newly completed Comprehensive Economic Development Strategy (CEDS) to position Mono County for potential funding and partnership opportunities at the regional level.
- Work closely with the Eastern Sierra Small Business Resource Center (BRC) to enhance business support services and resources.
- Improve and expand programs that support our local chambers of commerce, strengthening their role in economic and business development.
- Participate in the Eastern Sierra Capital Summit to enhance business funding opportunities.

**Community Support Grants Program:**

- Implement and administer the Community Event Marketing Fund, Historical Societies Grant, and Performing and Visual Arts Grant.
- Continue support of the Eastern Sierra Interagency Visitors Center with Sierra Forever, and support of the Youth Sports Program with the Town of Mammoth Lakes.

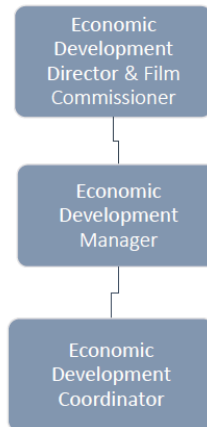
**Fish Enhancement:**

- Manage the fish stocking program.
- Continue to work with marina operators and local business to implement the most cost-effective way to stock fish throughout Mono County.
- Promote Fish and Game Fine Fund funding and recommend funding requests to the Board of Supervisors.



# ECONOMIC DEVELOPMENT

## Departmental Organizational Chart



## DIVISIONS

# EMERGENCY MEDICAL SERVICES

FY2025-26 BUDGET



## Emergency Medical Services 100-42-855

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Taxes	\$661,018	\$741,757	\$677,500	\$636,043	\$570,300	-\$107,200
Charges for Services	\$1,236,465	\$1,166,743	\$1,522,500	\$900,493	\$1,532,500	\$10,000
Intergovernmental	\$542,798	\$591,718	\$589,660	\$405,261	\$400,000	-\$189,660
Miscellaneous Revenues	\$857	\$135	\$0	\$401	\$0	\$0
Transfers In	-	-	\$0	-	\$15,660	\$15,660
<b>REVENUES TOTAL</b>	<b>\$2,441,138</b>	<b>\$2,500,353</b>	<b>\$2,789,660</b>	<b>\$1,942,199</b>	<b>\$2,518,460</b>	<b>-\$271,200</b>
<b>Expenses</b>						
Salaries & Benefits	\$4,004,678	\$4,124,729	\$4,707,531	\$4,366,031	\$5,046,613	\$339,082
Services and Supplies	\$687,569	\$719,737	\$775,360	\$709,436	\$832,296	\$56,936
Capital Outlay	\$33,771	\$127,286	\$0	-	\$15,000	\$15,000
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	\$1,918	\$414	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$4,727,935</b>	<b>\$4,972,166</b>	<b>\$5,482,891</b>	<b>\$5,075,467</b>	<b>\$5,893,909</b>	<b>\$411,018</b>
<b>Net</b>	<b>-\$2,286,797</b>	<b>-\$2,471,812</b>	<b>-\$2,693,231</b>	<b>-\$3,133,268</b>	<b>-\$3,375,449</b>	<b>-</b>

## MADDY Fund 134-22-440

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$76,629	\$83,136	\$50,000	\$69,256	\$50,000	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
Interest & Rents	\$16,215	\$25,312	\$8,000	\$22,246	\$10,000	\$2,000
<b>REVENUES TOTAL</b>	<b>\$92,843</b>	<b>\$108,449</b>	<b>\$58,000</b>	<b>\$91,502</b>	<b>\$60,000</b>	<b>\$2,000</b>
<b>Expenses</b>						
Services and Supplies	-	\$23,649	\$15,660	\$27,624	\$15,660	\$0
Transfers Out	-	-	-	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$23,649</b>	<b>\$15,660</b>	<b>\$27,624</b>	<b>\$15,660</b>	<b>\$0</b>
<b>Net</b>	<b>\$92,843</b>	<b>\$84,799</b>	<b>\$42,340</b>	<b>\$63,878</b>	<b>\$44,340</b>	<b>-</b>

## Emergency Medical Services

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget:

Salary/Wages & Benefits:



- With the ratification of the new MOU between the County and PFRA (Paramedic Fire Rescue Association) salaries & wages has increased by 10.3%. This has also contributed to the increase in Holiday Pay and PERS.
- Other items that have increased in relation to the MOU ratification are 401a contributions, and Uniform Allowance.
- Workers' Comp & Liability Insurance continue to increase over the previous years, with a 14% and 9.3% increase respectively.

#### Goods & Services:

- The County AEDs that are placed throughout the County will need replacement of all defibrillation pads and some batteries due to expirations in the next FY. This will have a cost of approximately \$3,000 to goods & services.
- To promote a higher success rate when intubating patients, we will purchase video laryngoscopes for all units. This will enhance the visual aspect of an intubation tube, increasing proper placement when intubating patients.
- All other goods & services remain relatively the same, with slight increases in inflation.

#### Capital Equipment \$5,000+

- Once the new Medic 7 (Bridgeport Station) is purchased and placed, which is expected later in the 1<sup>st</sup> quarter of FY 25-26, new furniture will need to be purchased. All furniture used in the current station is outdated or in disrepair and needs replacement. The total cost is anticipated to be \$15,0000

#### FY 2025-26 Department Goals:

- Continuing community outreach with our AED program.
- Continued CPR training for staff within the County and the Fire District personnel.
- Continue to enhance our training program.
- Continue promoting our Reserve – EMTs to enroll into a Paramedic program, to fill open positions within the Department.
- Implementing new SOPs that will enhance the coverage area in the Town of Mammoth Lakes, and in turn increase billable revenue from the increased call volume during the ski season.

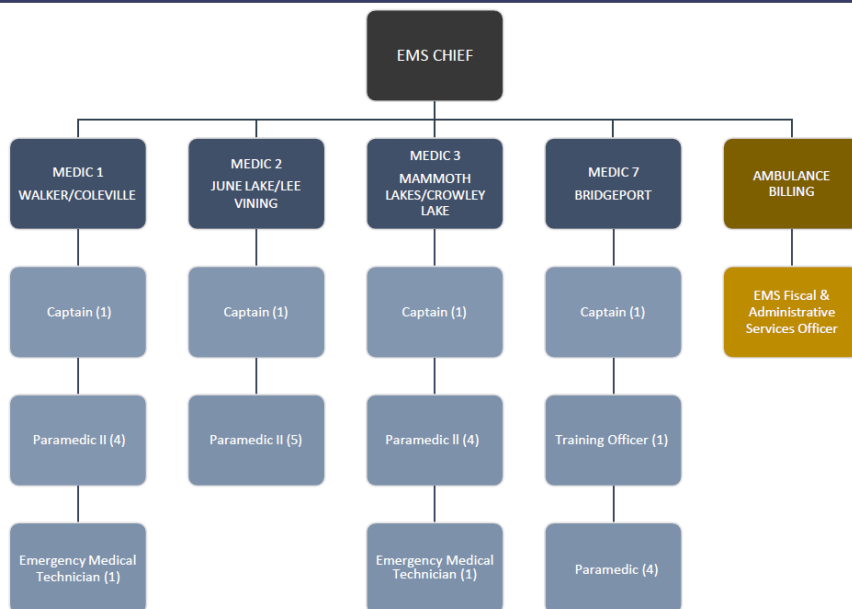
#### Workload data:

- During FY 2024-25, as of 3/19/25 the Department has responded to 1602 calls. This is 117 more calls than at this point last FY.
- 2 AED presentations were provided throughout the community.
- Completion of Instructor 1 training for 1 staff member.
- Completion of Instructor 2 training for 1 staff member.
- Completion of Instructor 3 training for 1 staff member.
- Successful completion of Paramedic school by a Reserve-EMT using the County paramedic loan program. That staff member is now a full-time Paramedic for the County.
- Enrollment of another Reserve-EMT into a paramedic program using the County paramedic loan program.
- 6 Animal Control Officers have received certified BLS/CPR instruction from this Department.
- 32 Mono County Fire District personnel have received BLS/CPR instruction from this Department.



## EMERGENCY MEDICAL SERVICES – FY2025-26

### Departmental Organizational Chart



DIVISION

EMERGENCY RESPONSE

REVENUE SERVICES

# FINANCE

FY2025-26 BUDGET



## Finance 100-12-070

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$19,494	\$20,417	\$19,830	\$20,483	\$19,800	-\$30
Charges for Services	\$342,687	\$357,406	\$307,200	\$347,736	\$336,250	\$29,050
Intergovernmental	–	–	\$0	–	\$0	\$0
Interest & Rents	\$193,302	\$182,060	\$217,669	\$217,669	\$182,400	-\$35,269
Miscellaneous Revenues	\$44,892	\$25,172	\$20,600	\$19,447	\$15,300	-\$5,300
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$600,376</b>	<b>\$585,055</b>	<b>\$565,299</b>	<b>\$605,336</b>	<b>\$553,750</b>	<b>-\$11,549</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,654,060	\$1,712,899	\$2,129,108	\$1,909,313	\$2,034,078	-\$95,030
Services and Supplies	\$569,624	\$646,252	\$594,855	\$524,353	\$770,061	\$175,206
Capital Outlay	\$249,008	–	\$0	–	\$0	\$0
Debt Service	–	–	\$0	–	\$0	\$0
Other Expenses	–	-\$52	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$2,472,692</b>	<b>\$2,359,099</b>	<b>\$2,723,963</b>	<b>\$2,433,666</b>	<b>\$2,804,139</b>	<b>\$80,176</b>
<b>Net</b>	<b>-\$1,872,316</b>	<b>-\$1,774,044</b>	<b>-\$2,158,664</b>	<b>-\$1,828,330</b>	<b>-\$2,250,389</b>	<b>–</b>

## Debt Service Fund 198-10-001

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	–	–	\$19,000	\$19,000	\$175,000	\$156,000
Intergovernmental	–	–	\$0	–	\$0	\$0
Interest & Rents	\$224,274	\$425,967	\$375,000	\$348,233	\$176,548	-\$198,452
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	\$2,064,748	\$1,691,052	\$1,580,504	\$1,583,504	\$1,560,254	-\$20,250
<b>REVENUES TOTAL</b>	<b>\$2,289,022</b>	<b>\$2,117,019</b>	<b>\$1,974,504</b>	<b>\$1,950,738</b>	<b>\$1,911,802</b>	<b>-\$62,702</b>
<b>Expenses</b>						
Salaries & Benefits	–	–	\$0	–	\$0	\$0
Services and Supplies	\$6,300	\$5,800	\$7,300	\$10,300	\$7,300	\$0
Debt Service	\$1,888,624	\$1,716,497	\$1,717,007	\$1,717,002	\$1,716,248	-\$759
Other Expenses	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$1,894,924</b>	<b>\$1,722,297</b>	<b>\$1,724,307</b>	<b>\$1,727,302</b>	<b>\$1,723,548</b>	<b>-\$759</b>
<b>Net</b>	<b>\$394,099</b>	<b>\$394,723</b>	<b>\$250,197</b>	<b>\$223,435</b>	<b>\$188,254</b>	<b>–</b>

## Cannabis Taxes 150-10-001

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Taxes	\$44,021	\$44,094	\$50,000	\$28,633	\$45,000	-\$5,000
Interest & Rents	\$4,356	\$7,515	\$6,000	\$7,091	\$6,000	\$0
<b>REVENUES TOTAL</b>	<b>\$48,378</b>	<b>\$51,608</b>	<b>\$56,000</b>	<b>\$35,724</b>	<b>\$51,000</b>	<b>-\$5,000</b>
<b>Expenses</b>						
-	-	-	-	-	-	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$48,378</b>	<b>\$51,608</b>	<b>\$56,000</b>	<b>\$35,724</b>	<b>\$51,000</b>	<b>-</b>

Court MOE 100-21-075

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	\$619,137	\$618,879	\$618,880	\$862,046	\$618,880	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$619,137</b>	<b>\$618,879</b>	<b>\$618,880</b>	<b>\$862,046</b>	<b>\$618,880</b>	<b>\$0</b>
<b>Net</b>	<b>-\$619,137</b>	<b>-\$618,879</b>	<b>-\$618,880</b>	<b>-\$862,046</b>	<b>-\$618,880</b>	<b>-</b>

Disaster Assistance Fund 179-10-001

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Taxes	-	-	\$0	-	\$0	\$0
Intergovernmental	\$45,710	\$162,237	\$0	\$1,156,162	\$0	\$0
Interest & Rents	\$12,737	-\$1,720	\$0	\$20,096	\$0	\$0
Miscellaneous Revenues	\$26,320	-\$95,266	\$0	\$1,138,254	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$84,767</b>	<b>\$65,252</b>	<b>\$0</b>	<b>\$2,314,512</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						
Salaries & Benefits	\$9,333	\$0	\$0	-	\$0	\$0
Services and Supplies	\$230,903	\$12,639	\$0	\$1,385	\$0	\$0
Capital Outlay	-	\$625,917	\$0	-	\$0	\$0
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$240,237</b>	<b>\$638,556</b>	<b>\$0</b>	<b>\$1,385</b>	<b>\$0</b>	<b>\$0</b>
<b>Net</b>	<b>-\$155,469</b>	<b>-\$573,305</b>	<b>\$0</b>	<b>\$2,313,127</b>	<b>\$0</b>	<b>-</b>

ARPA & LATCF 194-10-001

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$2,794,327	\$2,794,327	\$0	\$22,780	\$0	\$0
Interest & Rents	\$118,903	\$193,721	\$0	\$96,697	\$236,452	\$236,452
Miscellaneous Revenues	-	\$372,809	-	-	-	\$0
Transfers In	\$2,730,362	-	\$0	\$93,000	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$5,643,592</b>	<b>\$3,360,857</b>	<b>\$0</b>	<b>\$212,477</b>	<b>\$236,452</b>	<b>\$236,452</b>
<b>Expenses</b>						
Salaries & Benefits	\$483,750	-	-	-	-	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Services and Supplies	–	\$372,809	\$670,000	\$356,111	\$442,500	-\$227,500
Capital Outlay	–	\$258,321	\$930,000	\$401,328	\$500,000	-\$430,000
Transfers Out	\$2,203,912	\$3,767,247	\$1,486,153	\$2,486,153	\$0	-\$1,486,153
EXPENSES TOTAL	\$2,687,662	\$4,398,376	\$3,086,153	\$3,243,591	\$942,500	-\$2,143,653
Net	\$2,955,931	-\$1,037,519	-\$3,086,153	-\$3,031,114	-\$706,048	–

## Mono County Finance Department

### Budget Narrative – FY 2025-26

The Mono County Finance Department, encompassing both the Auditor-Controller and Treasurer-Tax Collector divisions, provides critical financial services that support county operations and promote fiscal accountability. These include:

- **Auditor-Controller Division:**
  - Countywide accounting oversight and financial reporting
  - Accounts payable and receivable processing
  - Payroll administration
  - Internal audit functions
  - Fund accounting and reconciliation
  - Oversight of capital assets
  - Debt service management
  - Property tax administration
- **Treasurer-Tax Collector Division:**
  - Property tax billing and collection
  - Treasury management and banking operations
  - Investment of county funds in accordance with the County Investment Policy
  - Business license issuance
  - Transient occupancy tax administration and enforcement

### Major changes are detailed below:

- **Total Appropriations (over \$500,000):**

The requested budget for FY 2025-26 exceeds \$500,000; therefore, all changes over \$25,000 are discussed.

  - **Salaries and Benefits (-\$105,800):**

The decrease reflects the removal of an allocated Accountant III position, with associated salary savings reallocated to Professional Services to support a contract with LSL for professional accounting assistance. Despite the overall reduction, the budget still accounts for negotiated COLA increases and step advancements for existing staff.
  - **Professional Services (+\$167,000):**

Includes temporary contracted accounting services with LSL to provide essential backfill support, enabling Finance staff to be reallocated toward the ERP implementation project without disrupting core accounting functions.
- **Capital Asset and Equipment Purchases:**
  - No new capital assets are proposed for FY 2025-26. However, continued cleanup of historical capital asset records is ongoing in preparation for ERP integration.
- **Staffing Changes:**
  - One Accountant III position was formally added during FY 2024-25 to support the ERP replacement project. However, due to an unsuccessful recruitment effort, the Finance Department will be removing this position from the allocation list. The associated funding will be redirected to Professional and Specialized Services to contract with LSL for professional accounting support. This approach ensures continued progress on the ERP project and addresses critical workload needs with qualified external resources.
  - No additional staffing requests are included in the current request.

### Goals for FY in Line with Strategic Plan

- **ERP Implementation:**

Continue leading the County's ERP replacement project to streamline financial workflows, ensure accurate financial reporting, and reduce manual processes.
- **Internal Controls & Audit Readiness:**

Strengthen internal controls and documentation to prepare for external audits and ensure transparency.
- **Capital Asset Policy Enforcement:**

Finalize capital asset inventory cleanup and refine ongoing tracking in alignment with updated Capital Asset Policy.
- **Cross-Department Fiscal Support:**

Provide training and support to departments on financial procedures, compliance, and use of the new ERP system.

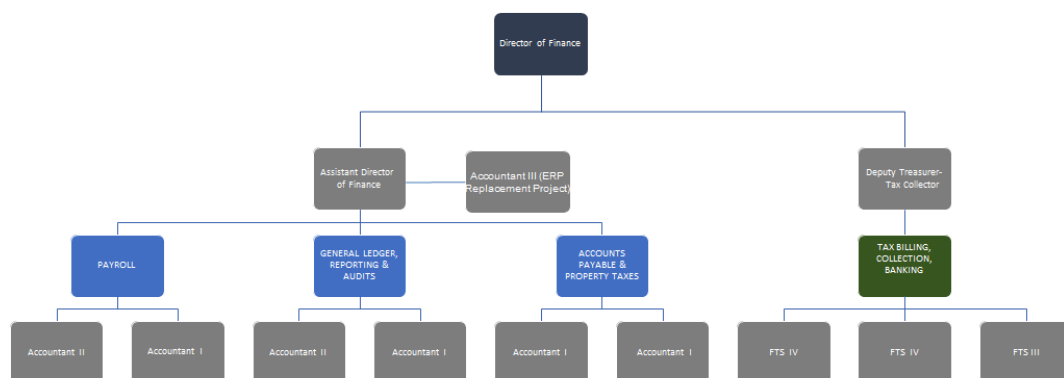
### Workload Data Projected to be Done with Requested Budget

- Process over 12,000 vendor payments and employee reimbursements with a turn around time of 10 business days or less.
- Administer biweekly payroll for approximately 350 county employees
- Collect and distribute over \$90 million in property tax revenue
- Maintain and reconcile over 300 active funds across all departments
- Issue more than 800 business licenses and process over \$4 million in TOT filings



# FINANCE

## Departmental Organizational Chart



### DIVISIONS

Auditor - Controller

Treasurer-Tax Collector



# INFORMATION TECHNOLOGY

FY2025-26 BUDGET



## Information Technology 100-17-150

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$314,199	\$292,862	\$300,750	\$252,199	\$310,000	\$9,250
Intergovernmental	–	–	\$0	\$76,081	\$0	\$0
Interest & Rents	–	–	\$0	–	\$0	\$0
Miscellaneous Revenues	–	–	–	–	\$5,000	\$5,000
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$314,199</b>	<b>\$292,862</b>	<b>\$300,750</b>	<b>\$328,280</b>	<b>\$315,000</b>	<b>\$14,250</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,716,630	\$1,901,160	\$2,257,452	\$2,200,638	\$2,560,186	\$302,734
Services and Supplies	\$122,976	\$131,626	\$187,723	\$147,222	\$173,673	-\$14,050
Capital Outlay	–	\$0	\$0	–	\$0	\$0
Transfers Out	\$84,879	\$83,854	\$82,803	\$82,779	\$81,672	-\$1,131
<b>EXPENSES TOTAL</b>	<b>\$1,924,485</b>	<b>\$2,116,640</b>	<b>\$2,527,978</b>	<b>\$2,430,639</b>	<b>\$2,815,531</b>	<b>\$287,553</b>
<b>Net</b>	<b>-\$1,610,286</b>	<b>-\$1,823,779</b>	<b>-\$2,227,228</b>	<b>-\$2,102,360</b>	<b>-\$2,500,531</b>	<b>–</b>

## IT Radio 100-17-150

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$4,000	–	\$0	–	\$0	\$0
Intergovernmental	–	–	\$384,375	–	\$410,000	\$25,625
Interest & Rents	\$22,248	\$20,057	\$22,400	\$18,200	\$22,400	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$26,248</b>	<b>\$20,057</b>	<b>\$406,775</b>	<b>\$18,200</b>	<b>\$432,400</b>	<b>\$25,625</b>
<b>Expenses</b>						
Salaries & Benefits	\$160,585	\$209,956	\$332,438	\$305,323	\$344,064	\$11,626
Services and Supplies	\$216,589	\$91,377	\$350,427	\$204,645	\$296,414	-\$54,013
Capital Outlay	–	\$246	\$380,000	–	\$350,000	-\$30,000
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$377,174</b>	<b>\$301,579</b>	<b>\$1,062,865</b>	<b>\$509,967</b>	<b>\$990,478</b>	<b>-\$72,387</b>
<b>Net</b>	<b>-\$350,926</b>	<b>-\$281,522</b>	<b>-\$656,090</b>	<b>-\$491,767</b>	<b>-\$558,078</b>	<b>–</b>

## Tech Refresh 653-17-150

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$794,577	\$827,182	\$985,851	\$982,663	\$1,084,811	\$98,960
Interest & Rents	\$1,878	\$13,714	\$0	\$10,339	\$0	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Transfers In	\$161,000	\$30,000	\$0	\$30,000	\$0	\$0
REVENUES TOTAL	\$957,455	\$870,896	\$985,851	\$1,023,002	\$1,084,811	\$98,960
Expenses						
Services and Supplies	\$668,324	\$737,707	\$804,353	\$840,513	\$926,503	\$122,150
Capital Outlay	\$37,793	\$143,895	\$102,100	\$158,899	\$161,100	\$59,000
Depreciation	\$14,900	-\$53,103	\$0	-	\$0	\$0
EXPENSES TOTAL	\$721,016	\$828,499	\$906,453	\$999,413	\$1,087,603	\$181,150
Net	\$236,439	\$42,398	\$79,398	\$23,589	-\$2,792	-

### CIP Communications Systems 191-00-000

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	-	\$3,356,040	\$0	-	\$0	\$0
Interest & Rents	\$2,175	-\$2,688	\$0	\$4,530	\$0	\$0
Transfers In	-	\$288,240	\$0	\$415,000	\$0	\$0
REVENUES TOTAL	\$2,175	\$3,641,591	\$0	\$419,530	\$0	\$0
Expenses						
Services and Supplies	-	\$493	-	-	\$328,000	\$328,000
Capital Outlay	\$1,946	\$3,557,405	\$0	\$572,331	\$87,926	\$87,926
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$1,946	\$3,557,898	\$0	\$572,331	\$415,926	\$415,926
Net	\$229	\$83,693	\$0	-\$152,801	-\$415,926	-

### Copier Pool 655-10-305

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	\$113,804	\$117,752	\$108,000	\$56,189	\$110,000	\$2,000
Interest & Rents	\$2,287	\$3,102	\$2,200	\$2,215	\$0	-\$2,200
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
Other Financing Sources	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$116,091	\$120,854	\$110,200	\$58,404	\$110,000	-\$200
Expenses						
Services and Supplies	\$80,489	\$89,227	\$98,167	\$94,002	\$96,893	-\$1,274
Capital Outlay	\$31,289	\$5,639	\$50,000	-	\$91,000	\$41,000
Depreciation	-\$13,511	\$12,273	\$0	-	\$0	\$0
EXPENSES TOTAL	\$98,267	\$107,139	\$148,167	\$94,002	\$187,893	\$39,726
Net	\$17,824	\$13,715	-\$37,967	-\$35,598	-\$77,893	-

## Information Technology

#### IT 100-17-150 Information Technology

The proposed budget for the Information Technology (IT) Department (100-17-150) represents the operational costs associated with running the IT Department and providing IT services for the Mono County organization and Town of Mammoth Lakes.

The requested budget of \$2,803,975 is \$276,000 or approximately a 10% increase from fiscal year 2024/2025

The increase in the IT budget includes a \$200,000 increase in the base budget and a \$10,000 increase in the IT Tech Refresh Internal Service Fund. One additional significant expenditure is the planned buyout for employees that are affected by the permanent moratorium on full-time out of state work, the planned cost associated with the buyout is \$150,000.

Revenues for this budget increased slightly from \$300,750 to \$310,000. This includes service contracts with Behavioral Health, Social Services, and the Town of Mammoth Lakes.

## **IT 100-17-151 IT Radio**

The proposed budget for Information Technology – Radio (100-17-151) represents the operational costs associated with the management of the Radio & Communications Division (151) which is primarily focused on maintaining and improving Mono County's Public Safety & Administration Land-Mobile Radio System (LMRS).

Although the CRIS system is planned to come online in 2025, the existing radio and communication system needs to be maintained and remain functional. The expenditures in this budget are related to continued use and maintenance of existing radio and communication infrastructure.

The requested budget of \$983,162 is \$670,314 or approximately a 16% decrease from fiscal year 2024/2025. The increase in base budget, approximately \$8,000, consists of increases in on-call, cashouts, and salaries as well as decreases in health and 401a contributions.

Expenditures for this budget include costs for Telephone and Communications, which includes Digital 395 circuits, radio site monitoring services, and Frontier phone services.

We have included expenditure of \$140,000 for radio equipment, maintenance, and radio site monitoring equipment, as well as various land leases and power at Conway Summit and for mountain top consulting work. Additional consulting services for preventative maintenance, system planning, and engineering for remediation. We have also included \$30,000 for minor equipment related to mountain top radio sites, radio installations, and repairs.

Additionally, a shop has been leased for radio installations and repairs - \$12,000. Utilities are estimated to be \$6,800

We have also submitted a new vehicle request for the Radio Division. Currently we have one truck for two staff. The staff are usually needed in different areas of the County and one vehicle is not sufficient to cover their travel and provide adequate support and coverage.

The revenue for the Radio Budget remains relatively the same as fiscal year 2024/25. We are expecting to realize \$410,000 in FEMA disaster reimbursement for the repair of the Sweetwater shelter. The repairs were not completed in 2024/25 due to competing priorities.

## **IT 653-17-150 Tech Refresh - ISF**

The proposed budget for Information Technology – ISF (653-17-150) represents the costs related to the Tech Refresh Internal Service Fund. The Technology Refresh/Infrastructure Replacement Program (IRP) is a dedicated technology Internal Services Fund (ISF) that was established in 2014 to ensure that equipment (including desktop Devices, servers & storage, etc.) could be replaced efficiently as it reached the end of life and that there was adequate funding in place to do so. Each department contributes annually based on the number of Positions and Devices they have in service. Expected interfund revenue is \$1,084,811 which includes cost sharing with Town of Mammoth Lakes for shared infrastructure resources.

Expenditures are \$1,077, 603. The requested budget of \$1,084,811 is a \$125,983 increase or approximately a 12% increase from fiscal year 2024/2025.

The major variances in the expenditures are increases in liability insurance (increased \$16,500) equipment maintenance and repair (increase \$13,200), and enterprise software licensing (increased \$80,000). Capital equipment increased \$40,000 due to increased pricing over the lifespan of the equipment.

Information Technology staff are refining the cost estimating associated with equipment that has a lifespan that is greater than 5 years. This will assist in refining replacement costs and reduce large variances in forecasted replacement costs.

Revenue for the budget is based on cost recovery for the expenditures. The Inter-fund revenue (Department Revenue) is increasing to \$965,028 an increase of \$58,575, while the IT Service Contracts Revenue offset from TOML and other partners remains relatively the same.

## **IT 655-10-305 Copier Pool**

Copier Pool Revenue of \$110,000 includes an increase of \$2,000 due to an increase in Copier rates. Expenses are \$139,158, which is a decrease of approximately \$9,000.

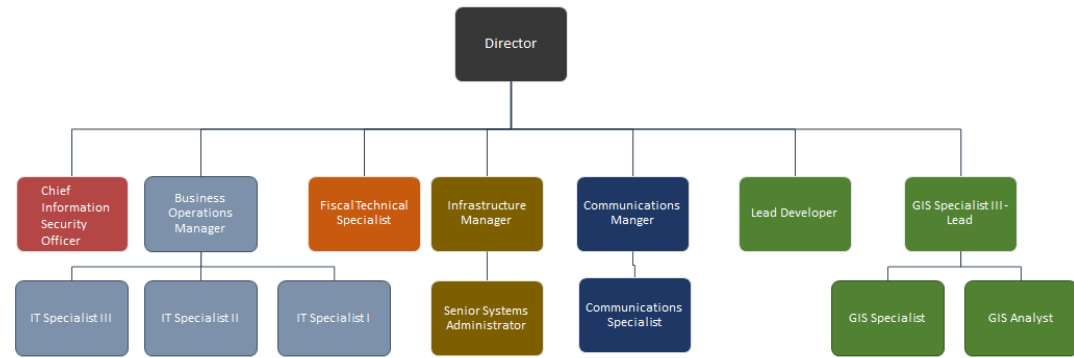
Revenues and expenses are based on the previous year's department copy count. Expenses also include copiers that are set to be replaced in FY 25/26.

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# INFORMATION TECHNOLOGY

## Departmental Organizational Chart



# HEALTH & HUMAN SERVICES

## (PUBLIC HEALTH)

FY2025-26 BUDGET



### Public Health 130-41-860

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$0	–	\$0	\$0	\$0	\$0
Fines, Forfeitures & Penalties	\$595	\$263	\$250	\$422	\$250	\$0
Charges for Services	\$231,217	\$274,604	\$149,214	\$191,729	\$141,500	-\$7,714
Intergovernmental	\$4,110,460	\$4,254,307	\$3,947,648	\$3,904,658	\$3,683,833	-\$263,815
Interest & Rents	\$14,949	\$30,996	\$10,000	\$23,789	\$13,000	\$3,000
Miscellaneous Revenues	\$150	\$15,600	\$10,000	\$8,900	\$0	-\$10,000
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	\$142,096	\$208,650	\$415,628	\$20,698	\$259,497	-\$156,131
<b>REVENUES TOTAL</b>	<b>\$4,499,466</b>	<b>\$4,784,420</b>	<b>\$4,532,740</b>	<b>\$4,150,195</b>	<b>\$4,098,080</b>	<b>-\$434,660</b>
<b>Expenses</b>						
Salaries & Benefits	\$2,341,611	\$2,252,034	\$2,490,688	\$2,002,245	\$2,013,858	-\$476,830
Services and Supplies	\$1,230,167	\$1,131,501	\$1,379,182	\$1,488,144	\$1,552,755	\$173,573
Capital Outlay	–	–	\$0	–	\$0	\$0
Other Expenses	–	–	\$0	–	\$0	\$0
Transfers Out	\$830,216	\$809,444	\$1,092,067	\$162,809	\$922,427	-\$169,640
<b>EXPENSES TOTAL</b>	<b>\$4,401,994</b>	<b>\$4,192,980</b>	<b>\$4,961,937</b>	<b>\$3,653,197</b>	<b>\$4,489,040</b>	<b>-\$472,897</b>
<b>Net</b>	<b>\$97,472</b>	<b>\$591,440</b>	<b>-\$429,197</b>	<b>\$496,998</b>	<b>-\$390,960</b>	<b>–</b>

### Public Health Education 131-41-847

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	–	–	\$0	–	\$0	\$0
Intergovernmental	–	–	\$0	–	\$0	\$0
Interest & Rents	-\$2,311	-\$3,016	\$0	-\$2,798	\$0	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	\$297,894	\$328,249	\$360,029	\$169,023	\$359,402	-\$627
<b>REVENUES TOTAL</b>	<b>\$295,583</b>	<b>\$325,233</b>	<b>\$360,029</b>	<b>\$166,225</b>	<b>\$359,402</b>	<b>-\$627</b>
<b>Expenses</b>						
Salaries & Benefits	\$170,100	\$173,778	\$190,357	\$151,877	\$193,691	\$3,334
Services and Supplies	\$90,249	\$116,208	\$124,251	\$133,241	\$127,510	\$3,259
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	\$37,930	\$38,072	\$38,585	\$13,972	\$38,783	\$198
<b>EXPENSES TOTAL</b>	<b>\$298,279</b>	<b>\$328,058</b>	<b>\$353,193</b>	<b>\$299,091</b>	<b>\$359,984</b>	<b>\$6,791</b>
<b>Net</b>	<b>-\$2,696</b>	<b>-\$2,825</b>	<b>\$6,836</b>	<b>-\$132,866</b>	<b>-\$582</b>	<b>–</b>

### Emergency Preparedness 133-41-860



FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$348,352	\$390,035	\$322,513	\$126,190	\$298,664	-\$23,849
Interest & Rents	-\$4,909	-\$6,653	\$0	-\$4,487	\$0	\$0
Miscellaneous Revenues	–	–	\$0	\$16,598	\$0	\$0
Transfers In	\$50,497	\$15,102	\$41,192	–	\$46,412	\$5,220
REVENUES TOTAL	\$393,940	\$398,484	\$363,705	\$138,301	\$345,076	-\$18,629
Expenses						
Salaries & Benefits	\$150,484	\$178,643	\$200,688	\$165,859	\$215,687	\$14,999
Services and Supplies	\$128,270	\$92,138	\$122,963	\$101,641	\$90,905	-\$32,058
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	\$38,264	\$37,886	\$40,116	\$15,187	\$39,982	-\$134
EXPENSES TOTAL	\$317,019	\$308,667	\$363,767	\$282,688	\$346,574	-\$17,193
Net	\$76,921	\$89,818	-\$62	-\$144,387	-\$1,498	–

Environmental Health 137-41-862

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Licenses, Permits & Franchises	\$269,969	\$329,076	\$339,565	\$381,155	\$352,580	\$13,015
Charges for Services	\$74,830	\$66,747	\$60,000	\$36,224	\$60,000	\$0
Intergovernmental	\$16,665	–	\$16,643	\$16,643	\$16,643	\$0
Interest & Rents	-\$2,059	\$761	\$0	\$4,259	\$0	\$0
Miscellaneous Revenues	\$171,380	–	\$0	–	\$0	\$0
Transfers In	\$601,728	\$762,225	\$829,660	–	\$658,006	-\$171,654
REVENUES TOTAL	\$1,132,514	\$1,158,810	\$1,245,868	\$438,281	\$1,087,229	-\$158,639
Expenses						
Salaries & Benefits	\$515,821	\$583,403	\$791,338	\$647,522	\$699,174	-\$92,164
Services and Supplies	\$302,849	\$445,226	\$291,574	\$292,822	\$265,734	-\$25,840
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	\$120,422	\$124,800	\$125,842	\$51,030	\$125,340	-\$502
EXPENSES TOTAL	\$939,092	\$1,153,428	\$1,208,754	\$991,373	\$1,090,248	-\$118,506
Net	\$193,421	\$5,382	\$37,114	-\$553,092	-\$3,019	–

Prop 99 Public Health 135-41-847

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$150,000	\$150,000	\$150,000	\$112,500	\$150,000	\$0
Interest & Rents	\$1,944	\$2,152	\$1,300	\$1,080	\$1,000	-\$300
REVENUES TOTAL	\$151,944	\$152,152	\$151,300	\$113,580	\$151,000	-\$300
Expenses						
Transfers Out	\$135,314	\$180,652	\$151,300	\$75,395	\$151,000	-\$300
EXPENSES TOTAL	\$135,314	\$180,652	\$151,300	\$75,395	\$151,000	-\$300
Net	\$16,630	-\$28,500	\$0	\$38,185	\$0	–

Prop 56 Health Education 136-41-847

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$150,000	\$150,000	\$150,000	\$112,500	\$150,000	\$0
Interest & Rents	\$1,650	\$1,318	\$1,000	\$1,754	\$1,000	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS		FY2024-25 ADOPTED		FY2024-25 YTD		FY2025-26 RECOMMENDED		
FY2023		FY2024		FY2025		FY2025		FY2026		Variance
REVENUES TOTAL	\$151,650	\$151,318		\$151,000		\$114,254		\$151,000		\$0
Expenses										
Transfers Out	\$151,650	\$125,707		\$151,000		\$93,629		\$151,000		\$0
EXPENSES TOTAL	\$151,650	\$125,707		\$151,000		\$93,629		\$151,000		\$0
Net	\$0	\$25,611		\$0		\$20,625		\$0		-

# HEALTH & HUMAN SERVICES (SOCIAL SERVICES)

FY2025-26 BUDGET



## Social Services 110-51-868

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	–	–	\$0	–	\$0	\$0
Intergovernmental	\$3,102	\$1,215	\$1,000	\$1,800	\$0	-\$1,000
Interest & Rents	-\$396	-\$435	\$0	-\$481	\$0	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	\$5,480,517	\$5,735,454	\$8,613,575	\$5,192,165	\$8,444,467	-\$169,108
<b>REVENUES TOTAL</b>	<b>\$5,483,223</b>	<b>\$5,736,234</b>	<b>\$8,614,575</b>	<b>\$5,193,484</b>	<b>\$8,444,467</b>	<b>-\$170,108</b>
<b>Expenses</b>						
Salaries & Benefits	\$3,169,169	\$3,343,880	\$4,550,276	\$3,949,259	\$4,313,898	-\$236,378
Services and Supplies	\$1,445,851	\$1,603,859	\$2,474,054	\$2,229,307	\$2,779,967	\$305,913
Capital Outlay	–	–	\$0	–	\$0	\$0
Other Expenses	–	–	\$0	–	\$0	\$0
Support of Other	\$133,523	\$49,559	\$157,700	\$44,764	\$105,699	-\$52,001
Transfers Out	\$317,321	\$467,197	\$710,733	\$346,331	\$527,924	-\$182,809
<b>EXPENSES TOTAL</b>	<b>\$5,065,864</b>	<b>\$5,464,495</b>	<b>\$7,892,763</b>	<b>\$6,569,661</b>	<b>\$7,727,488</b>	<b>-\$165,275</b>
<b>Net</b>	<b>\$417,359</b>	<b>\$271,739</b>	<b>\$721,812</b>	<b>-\$1,376,177</b>	<b>\$716,979</b>	<b>–</b>

## Aid Programs 110-52-870

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$881	\$667	\$0	\$380	\$0	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$881</b>	<b>\$667</b>	<b>\$0</b>	<b>\$380</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						
Services and Supplies	–	–	\$0	–	\$0	\$0
Support of Other	\$651,288	\$638,353	\$731,976	\$756,503	\$740,000	\$8,024
<b>EXPENSES TOTAL</b>	<b>\$651,288</b>	<b>\$638,353</b>	<b>\$731,976</b>	<b>\$756,503</b>	<b>\$740,000</b>	<b>\$8,024</b>
<b>Net</b>	<b>-\$650,407</b>	<b>-\$637,686</b>	<b>-\$731,976</b>	<b>-\$756,124</b>	<b>-\$740,000</b>	<b>–</b>

## General Relief 110-53-874

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$20	\$70	\$0	\$1,495	\$0	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Transfers In	\$10,664	\$20,006	\$15,000	\$15,000	\$50,000	\$35,000
<b>REVENUES TOTAL</b>	<b>\$10,684</b>	<b>\$20,076</b>	<b>\$15,000</b>	<b>\$16,495</b>	<b>\$50,000</b>	<b>\$35,000</b>
<b>Expenses</b>						
Services and Supplies	–	–	\$0	\$768	\$0	\$0
Support of Other	\$10,684	\$20,076	\$15,000	\$47,463	\$50,000	\$35,000
<b>EXPENSES TOTAL</b>	<b>\$10,684</b>	<b>\$20,076</b>	<b>\$15,000</b>	<b>\$48,231</b>	<b>\$50,000</b>	<b>\$35,000</b>
<b>Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$31,736</b>	<b>\$0</b>	<b>–</b>

#### Senior Program 110-56-875

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$250,114	\$302,335	\$341,932	\$82,215	\$222,804	-\$119,128
Intergovernmental	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$0
Miscellaneous Revenues	\$800	–	\$0	–	\$0	\$0
Transfers In	\$134,499	\$210,716	\$303,883	\$271,065	\$370,970	\$67,087
<b>REVENUES TOTAL</b>	<b>\$415,413</b>	<b>\$543,051</b>	<b>\$675,815</b>	<b>\$383,280</b>	<b>\$623,774</b>	<b>-\$52,041</b>
<b>Expenses</b>						
Salaries & Benefits	\$287,117	\$297,040	\$385,223	\$355,606	\$413,566	\$28,343
Services and Supplies	\$138,480	\$246,010	\$240,003	\$163,943	\$213,097	-\$26,906
Capital Outlay	–	–	\$0	–	\$0	\$0
Support of Other	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$60,000	\$46,260	\$0	-\$60,000
<b>EXPENSES TOTAL</b>	<b>\$425,597</b>	<b>\$543,051</b>	<b>\$685,226</b>	<b>\$565,809</b>	<b>\$626,663</b>	<b>-\$58,563</b>
<b>Net</b>	<b>-\$10,184</b>	<b>\$0</b>	<b>-\$9,411</b>	<b>-\$182,529</b>	<b>-\$2,889</b>	<b>–</b>

#### CCTF - County Children's Trust Fund 114-56-868

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$559	\$462	\$551	\$310	\$551	\$0
Intergovernmental	\$30,166	\$28,615	\$17,858	\$30,496	\$31,000	\$13,142
Interest & Rents	\$1,665	\$2,732	\$500	\$2,175	\$500	\$0
Miscellaneous Revenues	\$7	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$32,397</b>	<b>\$31,808</b>	<b>\$18,909</b>	<b>\$32,981</b>	<b>\$32,051</b>	<b>\$13,142</b>
<b>Expenses</b>						
Services and Supplies	\$33,319	\$30,954	\$17,858	\$30,000	\$33,000	\$15,142
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$33,319</b>	<b>\$30,954</b>	<b>\$17,858</b>	<b>\$30,000</b>	<b>\$33,000</b>	<b>\$15,142</b>
<b>Net</b>	<b>-\$922</b>	<b>\$855</b>	<b>\$1,051</b>	<b>\$2,981</b>	<b>-\$949</b>	<b>–</b>

#### WRAP - Foster Care 112-54-868

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Interest & Rents	–	–	\$0	–	\$0	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$0</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Contingency	–	–	\$0	–	\$0	\$0
Services and Supplies	–	–	\$0	–	\$0	\$0
Transfers Out	–	\$33,776	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	–	<b>\$33,776</b>	<b>\$0</b>	–	<b>\$0</b>	<b>\$0</b>
<b>Net</b>	\$0	-\$33,776	\$0	\$0	\$0	–

#### Workforce Investment Act 111-56-869

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	–	–	\$0	–	\$0	\$0
Intergovernmental	\$60,183	\$57,304	\$107,111	\$83,327	\$112,094	\$4,983
Interest & Rents	–	–	\$0	–	\$0	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$60,183</b>	<b>\$57,304</b>	<b>\$107,111</b>	<b>\$83,327</b>	<b>\$112,094</b>	<b>\$4,983</b>
<b>Expenses</b>						
Salaries & Benefits	\$37,725	\$24,129	\$28,097	\$45,088	\$40,546	\$12,449
Services and Supplies	\$22,297	\$37,856	\$70,014	\$51,941	\$71,826	\$1,812
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$60,022</b>	<b>\$61,985</b>	<b>\$98,111</b>	<b>\$97,030</b>	<b>\$112,372</b>	<b>\$14,261</b>
<b>Net</b>	\$161	-\$4,680	\$9,000	-\$13,702	-\$278	–

#### DSS 1991 Realignment 117-51-868

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$920,105	\$989,043	\$955,945	\$971,514	\$940,000	-\$15,945
Interest & Rents	\$39,070	\$82,523	\$30,000	\$75,766	\$40,000	\$10,000
<b>REVENUES TOTAL</b>	<b>\$959,176</b>	<b>\$1,071,566</b>	<b>\$985,945</b>	<b>\$1,047,280</b>	<b>\$980,000</b>	<b>-\$5,945</b>
<b>Expenses</b>						
Transfers Out	\$395,028	\$320,121	\$1,009,621	\$242,246	\$980,000	-\$29,621
<b>EXPENSES TOTAL</b>	<b>\$395,028</b>	<b>\$320,121</b>	<b>\$1,009,621</b>	<b>\$242,246</b>	<b>\$980,000</b>	<b>-\$29,621</b>
<b>Net</b>	\$564,148	\$751,445	-\$23,676	\$805,034	\$0	–

#### DSS 2021 Realignment 118-51-868

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$1,827,865	\$1,760,698	\$1,820,965	\$1,454,613	\$1,812,000	-\$8,965
Interest & Rents	\$101,796	\$173,892	\$75,000	\$163,428	\$100,000	\$25,000
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$1,929,661</b>	<b>\$1,934,590</b>	<b>\$1,895,965</b>	<b>\$1,618,041</b>	<b>\$1,912,000</b>	<b>\$16,035</b>
<b>Expenses</b>						
Transfers Out	\$697,323	\$726,924	\$1,783,600	\$716,486	\$2,334,102	\$550,502
<b>EXPENSES TOTAL</b>	<b>\$697,323</b>	<b>\$726,924</b>	<b>\$1,783,600</b>	<b>\$716,486</b>	<b>\$2,334,102</b>	<b>\$550,502</b>
<b>Net</b>	\$1,232,338	\$1,207,666	\$112,365	\$901,555	-\$422,102	–

#### Public Guardian 110-56-880



FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Miscellaneous Revenues	\$52,178	-\$2	\$0	–	\$0	\$0
Transfers In	\$9,077	\$92,205	\$163,260	\$50,000	\$157,354	-\$5,906
REVENUES TOTAL	\$61,255	\$92,203	\$163,260	\$50,000	\$157,354	-\$5,906
Expenses						
Salaries & Benefits	\$40,301	\$82,489	\$114,928	\$57,463	\$133,370	\$18,442
Services and Supplies	\$31,535	\$9,714	\$35,700	\$12,584	\$26,500	-\$9,200
Transfers Out	–	–	\$0	–	\$0	\$0
EXPENSES TOTAL	\$71,836	\$92,203	\$150,628	\$70,047	\$159,870	\$9,242
Net	-\$10,581	\$0	\$12,632	-\$20,047	-\$2,516	–

State/Fed Public Administration Advances 115-51-868

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$3,445,704	\$3,754,928	\$5,148,169	\$3,991,859	\$4,500,000	-\$648,169
Interest & Rents	\$54,299	\$54,817	\$30,000	\$19,112	\$30,000	\$0
REVENUES TOTAL	\$3,500,003	\$3,809,746	\$5,178,169	\$4,010,972	\$4,530,000	-\$648,169
Expenses						
Transfers Out	\$3,837,539	\$4,201,113	\$5,178,169	\$3,688,633	\$4,530,000	-\$648,169
EXPENSES TOTAL	\$3,837,539	\$4,201,113	\$5,178,169	\$3,688,633	\$4,530,000	-\$648,169
Net	-\$337,536	-\$391,367	\$0	\$322,339	\$0	–

State/Fed Public Program Advances 116-51-868

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$275,895	\$375,399	\$323,803	\$284,144	\$300,000	-\$23,803
Interest & Rents	\$1,989	\$1,918	\$1,200	\$4,349	\$3,000	\$1,800
REVENUES TOTAL	\$277,884	\$377,317	\$325,003	\$288,493	\$303,000	-\$22,003
Expenses						
Transfers Out	\$284,873	\$230,021	\$325,003	\$194,607	\$303,000	-\$22,003
EXPENSES TOTAL	\$284,873	\$230,021	\$325,003	\$194,607	\$303,000	-\$22,003
Net	-\$6,989	\$147,296	\$0	\$93,886	\$0	–

# Health and Human Services

1. List of Services and Programs provided by department

Mono County Health and Human Services provides a broad range of health and human (social) services to make people's lives healthier, safer and self-sufficient. Services are grouped under five main categories:

- 1. Child and Adult Services:** Child and Adult Protective Services; 24 hr Emergency Response and Case Management; Resource Family Approval (Foster Care); Adoption Assistance; Prevention Services; In-Home Supportive Services; Senior Services (Congregate and Home Delivered Meals, Assisted Transportation and

Transportation, Isolation Prevention Activities, Information and Assistance); and Public Administrator/Guardian/Conservator (Management of Conservatorships and Estates of decedents).

- 2. **Public Benefits and Assistance:** CalFresh; MediCal; CalWorks; General Assistance; Employment Services (On the Job Training and Welfare to Work).
- 3. **Environmental Health:** Land Use (Private Wells/Septic Systems); Local Primacy Agency – LPA (Small Public Water Systems); Certified Unified Program Agency - CUPA (Hazardous Waste and Materials); Vector Control Activities and Investigations; Housing Inspections/Complaints; Solid Waste – Landfills/Transfer Stations (Local Enforcement Agency - LEA).
- 4. **Public Health:** Communicable Disease Control; Immunization Program; Health Care for Children in Foster Care; HIV Control; Public Health Officer; California Children’s Services; Vital Records (Local Registrar of Births and Deaths); Community Flu Clinics and other Outreach Clinics/Events; HIV/STD Testing, Treatment and Linkages; Local Oral Health Program; Maternal, Child, and Adolescent Health; Tobacco Control & Prevention Program; Women, Infants, and Children (WIC).
- 5. **Emergency Preparedness/Response and Disaster Services:** Emergency Preparedness (Program Hospital Preparedness Program, Public Health Emergency Preparedness Program, and Pandemic Influenza Planning (PanFlu); Access and Functional Needs; and Mass care (sheltering) and feeding in disasters.

2. What is different from the prior year Adopted Budget to Requested Budget?

Health and Human Services receives approximately 5.5 million dollars from federal funding sources. Due to this, the HHS budget is subject to significant uncertainty. GOP lawmakers in both the House and Senate are contemplating significant cuts to the safety net, including Medicaid (MediCal), the Supplemental Nutrition Assistance Program (SNAP), the Temporary Assistance for Needy Families program (TANF) and/or the Social Services Block Grant (SSBG). The Federal Workforce Innovation and Opportunity Act (WIOA) program helps job seekers access employment, education, training, and support services to succeed in finding employment in the community. It is entirely funded by federal funds and therefore subject to cuts. HHS views all programs all federally funded programs as being at risk of reductions or elimination by the Federal Administration as it deliberates changes in federal spending in the coming months.

• Fund 110 Department 868, Social Services

Federal funding considerations: Federal funding covers costs associated with HHS administration of child welfare services including child protective services (CPS), adoption assistance activities, foster care, CalWORKs (TANF), CalFresh (SNAP), In-Home Supportive Services (IHSS), Medi-Cal health insurance enrollment, Adult Protective Services (APS), Promoting Safe and Stable Families (PSSF), and other federally funded programs.

Federal funding also provides direct payments for assistance programs including but not limited to CalFresh (SNAP) food assistance, adoption assistance, and foster care where benefits are provided to individuals and families who meet certain eligibility requirements. There is often a county share of cost associated with these programs.

- County Cost Allocation Plan Indirect Costs increase of 2.25%, \$24,204
- Personnel costs decrease of \$259,399, 6.88% - Retirement and related overlapping of position costs for training budgeted in 24/25.
- Continuation of Social Worker Stipends, 5%, \$19,768
- BOS contract approved IHSS CSS contract costs increase, \$20,000
- Increase in Eastern Sierra Housing contract, \$75,000, funded by State Housing Support Programs.
- Contracts with Wild Iris and Integrated Human Services to draw down Families First Transition Act grant funding.
- Addition of training contracts for eligibility staff and supervisory staff.
- I.T. Direct Billed costs moved from Professional Services to I.T. Service account.

• Fund 110 Department 874, General Assistance/General Relief

- General Fund transfer-in increase amount of \$35,000. The cost of this program is a General Fund obligation and the increase is due to an increase in approved applications trend.

• Fund 110 Department 875, Senior Services

Federal Funding Considerations: Senior Services is partially funded with federal funding through Federal Title III, Part B of the Older Americans Act. Due to federal uncertainty, these funds may be at risk.

- Personnel Costs increases of \$25,454, 6.6%,
  - Senior Services Manager, reclassification cost increase funded by 1991 realignment
  - Senior Services Cook/Driver, FTE increase from 87.5% to 100% cost increase funded by 1991 realignment
- Funding for the Home and Community Based Services (HCBS) Senior Nutrition Infrastructure Grant Program provided through the California Department of Aging ended September 30, 2024.

• Fund 110 Department 880, Public Administrator/Public Guardian

- Federal Funding Considerations: This program is a General Fund obligation and does not receive federal funds.
- Personnel Cost increases based on matrix increases and 24/25 estimated percentages of time spent in the program.

• Fund 130 Department 860, Public Health

Federal Funding Considerations: Federal funding is critical to administration and delivery of Public Health programs and provides a substantial majority of the funding for many of them including California Children’s Services (CCS); Maternal, Child and Adolescent Health (MCAH); Women, Infants, and Children (WIC); Immunization Assistance Program (IAP); HIV Surveillance Program; Hospital Preparedness Program (HPP); Public Health Emergency Preparedness (PHEP); Pandemic Influenza Program; Disease Intervention Specialist Workforce Development (DIS); and the California Strengthening Public Health Initiative (CASPHI).

Due to uncertainty at the federal level, HHS considers these federally funded programs to be at risk, at least to some extent.

Funding Stream	Source	FY Allocation
California Strengthening Public Health Initiative (CASPHI)	Federal - CDC	\$216,586.00
Disease Intervention Specialist - Workforce Development (DIS-WFD)	Federal - CDC	\$127,968.00
Enhanced Laboratory Capacity Expansion (ELC Expansion)	Federal - CDC	\$292,058.52

-Temporary restraining order against proposed cut to this program-		
Immunization Assistance Program/Immunizations Base (IAP/IZ)	Federal - CDC	\$34,075.00
Public Health Workforce Development Supplemental (WFD) - IZ School Champions	Federal - CDC	\$24,536.81
Maternal, Child, and Adolescent Health (MCAH)	Federal - HRSA	\$31,934.00
Hospital Preparedness Program (HPP)	Federal - ASPR	\$138,081.64
Public Health Emergency Preparedness Program (PHEP)	Federal - CDC	\$122,523.42
Pandemic Influenza Planning (PanFlu)	Federal - ASPR	\$60,438.99
Women, Infants, and Children (WIC)	Federal - USDA	\$343,439

Additional funding concerns:

- Mono County's public health funding, partially derived from **1991 Realignment**, faces potential revenue decline due to economic slowdown and federal policies, impacting Vehicle License Fees (VLF) and Sales Tax, which are the sources of realignment funding. With a slowing economy, safety net services are in greater demand.
- **Future of Public Health (FoPH)** funding (approx. \$400,000), while state funded, may be impacted due to federal pressures on state finances.

Other changes:

- Epidemiology and Laboratory Capacity Expansion funding terminated per federal stop work order– loss of \$78,000 in federal funding.
- Equity Officer position removed. Replaced with Community Health Outreach Specialist and Staff Services Analyst.
- Limited-Term temporary Epidemiologist position removed.
- Public Health NP temps requested at 10% FTE but workforce shows 5%. Could potentially increase budget by \$16,000.
- Epidemiology services contract with CoreEpiSolutions, LLC.

• **Fund 133 Department 860, Emergency Preparedness**

Federal Funding Considerations: Funding at risk as these programs are fully federally funded.

- Special Department Expense decrease \$25,000, 50%.
- Direct costs need to be offset due to personnel cost increased (matrix increases).

• **Fund 137 Department 862, Environmental Health**

Environmental Health provides regulatory oversight and relies heavily on education and outreach to maintain the health and safety of the public. Services include food safety inspections, foodborne illness investigations, pool and spa inspections, water quality control, solid waste oversight, hazardous materials and waste management, underground and aboveground storage tank oversight, body art facility and practitioner oversight, and vector-borne disease surveillance.

Federal Funding Considerations: Environmental Health receives no federal and very little state funding, and is almost exclusively funded through 1991 realignment revenues and service fee revenue.

- Fee Study Increase approval pending (24/25 Board May 14, 2024 via R24-046)
- Personnel costs decrease of \$77,575, 9.83% - Retirement and related overlapping of position costs for training budgeted in 24/25.
- Policy Item request for EH software replacement.
  - Currently budgeted Accela annual software costs would be replaced with Hedgerow in approximately the same amount.

### 3. Goals for fiscal year in line with Strategic Plan

The following deliverables may be adjusted due to federal funding cutbacks.

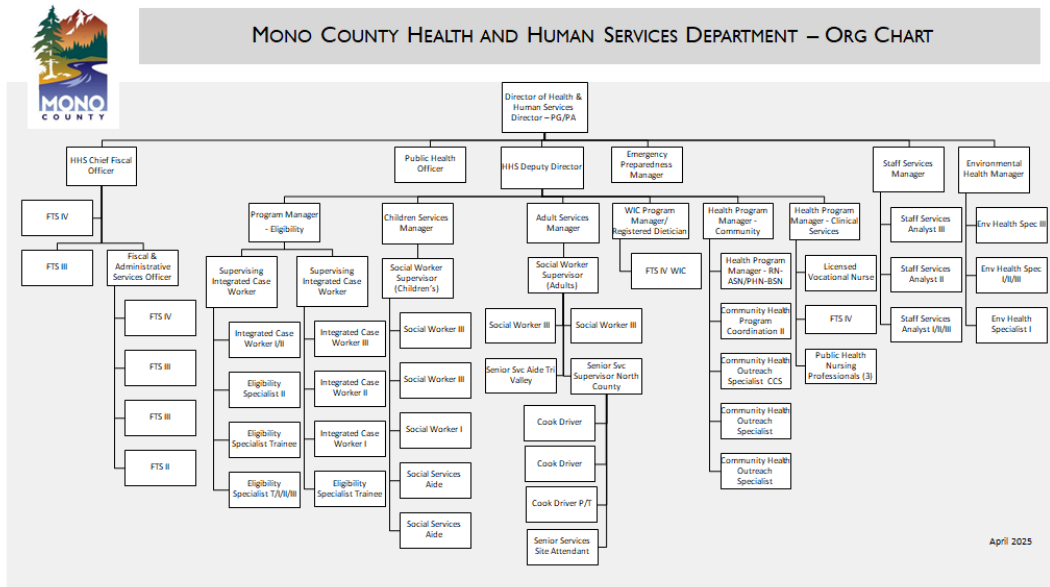
1. Increase access to services in north county by providing a **consistent Public Health clinic day in the Bridgeport office**.
2. Deliver tailored educational presentations and outreach to diverse audiences throughout Mono County **to increase awareness and understanding of emerging commercial tobacco products**, social norms, and key topics related to nicotine addiction prevention and recovery.

3. Support **sponsorship of community events and programs designated as “smoke- and vape-free”** such as the Bridgeport Fishin’ Mission, Eastern Sierra LGBTQ+ Pride Celebration, Mammoth Lakes 4th of July Parade, Eastern Sierra Tri-County Fair, and the ongoing ‘Tobacco-Free Yoga program’ at the Chalfant Community Center.
4. Address **unmet dental needs** in Mono County by offering a school-linked dental screening and fluoride program to approximately 100 children in preschool and elementary schools during the 2025-26 school year.
5. **Increase access to dental services in unincorporated Mono County through Dental Van deployment** at least twice during the year through partnerships with the California Department of Public Health, Smile California Van, and MediCal Managed Care Plans.
6. **Prevent and control vaccine-preventable disease** through the promotion and provision of vaccines to approximately 1,000 residents including children and adults.
7. Analyze available county-level vaccine rate data to **identify vulnerable populations for targeted outreach**. By accessing, evaluating, and reporting out on detailed vaccination trends alongside vaccine-preventable disease data, MCPH can enhance outreach efforts and improve community health outcomes.
8. Increase **education and training among local behavioral health providers related to maternal mental health**, ensuring access to current information, resources, and screening/assessment tools for supporting the mental health of women before, during and after pregnancy.
9. Conduct a minimum of 200 routine inspections at food facilities to promote food safety and sanitation, and thus help **prevent foodborne illnesses**.
10. Provide targeted outreach to the public and local businesses to **increase awareness and prevention of Hantavirus in Mono County**.
11. Improve collaboration within newly formed **cross jurisdiction Public Health communications group**, consisting of Mono and Alpine County, and State of Nevada partners. Cultivate an Emergency Preparedness and Chempack subgroup for coordination, including Washoe County, Quad-County Public Health Preparedness (Carson City, Douglas, Lyon and Storey counties in Nevada), Nevada and Alpine counties, and the Regional Disaster Medical Health Coordinators from two regions.
12. Develop and implement a **Community Health Improvement Plan (CHIP)** informed by the 2024 Community Health Assessment (CHA) by the end of 2025. The CHIP will be a collaborative, strategic plan aimed at improving the health and well-being of the community and effectively addressing key public health concerns.
13. In partnership with Mono County Behavioral Health and community partners, place one or more **vending machines throughout the County to increase access to public health and harm-reduction resources by lowering barriers to access** outside of normal business hours and traditional locations.
14. Enhance community engagement through **County partnership with the Thrift Store in Walker** operated by Antelope Valley Senior Citizens Workshop. The store will provide information and connection for community members to County programs, extending County's reach into underserved communities during non-traditional hours, including to individuals who might not interact with County services in conventional settings.
15. Evaluate an estimated 200 annual reports of suspected **child abuse and neglect** and an estimated 50 annual reports of **suspected elder/dependent adult abuse**; investigate and intervene when safety protections are needed.
16. **Improve local understanding about child abuse** reporting and the shift in California from “mandated reporting to community supporting” in partnership with the Child Abuse Prevention Counsel and Children’s System of Care, and local school districts.
17. Provide **housing supports and/or relocation support for vulnerable seniors** through referrals to CalAIM services for eligible seniors and dependent adults.
18. Maintain over 95% compliance rate for **timely yearly initial and renewal reassessments** to approximately 40 recipients of In-Home Supportive Services (IHSS), ensuring continuity of services.
19. Support **social connection and reduction of isolation** among the senior population by offering at least two social activities per month, one annual outing/trip, and intergenerational activities in partnership with the Antelope Valley Senior Center and local youth/adult organizations.
20. Provide approximately **14,000 meals annually to seniors in Mono County**: Deliver up to 5 meals per week to the homes of approximately 50 senior citizens throughout Mono County and provide congregate meals Monday through Friday to seniors at the Antelope Valley Senior Center.
21. Public Health (outreach and nursing staff) and Social Services (Senior Services, IHSS, and Adult Protective Services staff) **will increase assessment of health and wellness needs of the aging population** by having a nurse join Senior Services staff for quarterly ride-alongs during home meal delivery, voluntary home visits, and linkages to referrals and services.
22. Partner with an immigration attorney to provide **immigration rights information** to our communities through one or more publicly accessible, hybrid virtual events to include individuals who may be hesitant to participate in-person and/or cannot attend in person.
23. Create and publish 12 issues of the Mono County Job Seeker Newsletter, reaching a broad audience of community members and professional stakeholders throughout Mono County to **improve awareness of employment opportunities and community resources**.
24. Support the Mass Care & Feeding and Spiritual & Emotional Support Subcommittees of the **Eastern Sierra VOAD (Voluntary Organizations Active in Disasters)** to plan and schedule trainings to develop member skills (i.e. emergency shelter trainings, Salvation Army Feeding training and Red Cross Spiritual Care).
25. Partner with American Red Cross and County Departments (Emergency Operations and Animal Control) to align shelter processes and procedures to **improve sheltering operations** during emergency response (Animal sheltering, shelter registrations documentation, reporting to Red Cross, facility agreements and facility surveys).
  1. Improve and promote **preparation and response of communities for emergencies** by educating and monitoring vulnerable populations, conducting community outreach, and collaborating with our local and state partners.
  2. Improve and promote preparation and resiliency of our **healthcare infrastructure** through collaboration, planning, training and exercise, and increased communication.
  3. Increase workforce development and cross-training between Public Health and Social Services divisions so that client-serving staff in both divisions have a comprehensive understanding of HHS programs resulting in **holistic interventions for individuals and the community at large**.
  4. Continue to promote **staff wellness** and a positive work culture through staff-driven initiatives to increase partnership and wellness across HHS (*e.g. The Happy Club*).
1. Provide **training and support** to social workers and other CPS/APS staff regarding the impacts of trauma, secondary trauma (emotional, physical, and cognitive symptoms as a result of being exposed to the traumatic experiences of others), post-traumatic stress disorder (PTSD), compassion fatigue/exhaustion (as a result of prolonged exposure to the suffering and trauma of others), and burn-out.

#### 4. FY 2025-26 Projected Workload Data

(Note: The following deliverables may be adjusted due to federal funding cutbacks.)

- 5,500 residents served through our public assistance programs (MediCal, CalFresh, CalWORKs)
- 12,000 home delivered meals prepared and delivered to seniors
- 2,000 meals served at the Antelope Valley Senior Center
- 270 Medical and supportive services transports provided to seniors (one-way)
- 1,000 vaccines provided to 950 adults and children
- 100 children served through the local Oral Health program
- 800 WIC service appointments provided to 200 WIC clients
- 12 Resource Family homes are supported in caring for foster children
- 200 reports of Suspected Child Abuse and Neglect evaluated timely
- 60 Reports of Suspected Elder/Dependent Adult Abuse evaluated timely
- 200 food facility inspections conducted
- 100 residents are supported through the Access and Functional Needs system
- 55 clients served through the California Children's Services Program (CCS)



April 2025

# PROBATION

FY 2025-26 BUDGET



## Probation Adult Services 100-23-520

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$1,205	\$1,835	\$1,000	\$2,447	\$2,000	\$1,000
Charges for Services	\$61,265	\$51,089	\$39,798	\$62,331	\$39,798	\$0
Intergovernmental	\$157,312	\$162,414	\$165,875	\$109,370	\$167,855	\$1,980
Other Financing Sources	-	-	\$0	-	\$0	\$0
Transfers In	\$238,717	\$248,790	\$108,871	\$102,026	\$61,815	-\$47,056
<b>REVENUES TOTAL</b>	<b>\$458,498</b>	<b>\$464,128</b>	<b>\$315,544</b>	<b>\$276,174</b>	<b>\$271,468</b>	<b>-\$44,076</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,468,467	\$1,670,825	\$1,944,857	\$1,719,403	\$2,076,197	\$131,340
Services and Supplies	\$169,895	\$188,052	\$194,331	\$159,910	\$242,390	\$48,059
Capital Outlay	-	-	\$0	-	\$0	\$0
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	\$145,572	\$143,814	\$142,028	\$141,971	\$140,089	-\$1,939
<b>EXPENSES TOTAL</b>	<b>\$1,783,934</b>	<b>\$2,002,691</b>	<b>\$2,281,216</b>	<b>\$2,021,284</b>	<b>\$2,458,676</b>	<b>\$177,460</b>
<b>Net</b>	<b>-\$1,325,435</b>	<b>-\$1,538,563</b>	<b>-\$1,965,672</b>	<b>-\$1,745,110</b>	<b>-\$2,187,208</b>	<b>-</b>

## Juvenile Probation 100-23-500

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	-	-	\$0	-	\$0	\$0
Intergovernmental	-	-	\$0	-	\$0	\$0
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
Transfers In	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0
<b>REVENUES TOTAL</b>	<b>\$15,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	\$0	-	\$0	\$0
Services and Supplies	\$13,162	\$21,304	\$20,000	\$13,754	\$20,000	\$0
Capital Outlay	-	-	\$0	-	\$0	\$0
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$13,162</b>	<b>\$21,304</b>	<b>\$20,000</b>	<b>\$13,754</b>	<b>\$20,000</b>	<b>\$0</b>
<b>Net</b>	<b>\$1,838</b>	<b>-\$1,304</b>	<b>\$0</b>	<b>\$6,246</b>	<b>\$0</b>	<b>-</b>

## Probation CCP 2011 Realignment 680-23-520

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$1,047,681	\$1,040,568	\$1,081,101	\$848,970	\$1,094,619	\$13,518
Interest & Rents	\$31,875	\$53,495	\$0	\$48,167	\$0	\$0



	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$1,079,556</b>	<b>\$1,094,063</b>	<b>\$1,081,101</b>	<b>\$897,136</b>	<b>\$1,094,619</b>	<b>\$13,518</b>
<b>Expenses</b>						
Salaries & Benefits	\$485,224	\$504,771	\$545,153	\$545,153	\$545,153	\$0
Services and Supplies	\$148,247	\$176,795	\$324,951	\$126,676	\$200,000	-\$124,951
Support of Other	–	–	–	\$83,990	–	\$0
Transfers Out	\$125,000	\$125,000	\$225,000	\$125,000	\$225,000	\$0
<b>EXPENSES TOTAL</b>	<b>\$758,471</b>	<b>\$806,566</b>	<b>\$1,095,104</b>	<b>\$880,819</b>	<b>\$970,153</b>	<b>-\$124,951</b>
<b>Net</b>	<b>\$321,085</b>	<b>\$287,498</b>	<b>-\$14,003</b>	<b>\$16,317</b>	<b>\$124,466</b>	<b>–</b>

#### Probation YOBG 2011 Realignment 681-23-500

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$132,349	\$117,351	\$124,991	\$96,756	\$126,927	\$1,936
Interest & Rents	\$16,219	\$24,510	\$0	\$20,762	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$148,568</b>	<b>\$141,861</b>	<b>\$124,991</b>	<b>\$117,518</b>	<b>\$126,927</b>	<b>\$1,936</b>
<b>Expenses</b>						
Salaries & Benefits	\$32,500	\$32,500	\$32,500	\$32,500	\$32,500	\$0
Services and Supplies	\$12,322	\$30,175	\$47,275	\$26,876	\$17,160	-\$30,115
Capital Outlay	\$30,025	–	–	–	–	\$0
Other Expenses	-\$30,025	–	–	–	–	\$0
Support of Other	\$1,250	\$3,910	\$25,000	\$5,311	\$10,000	-\$15,000
Transfers Out	\$15,000	\$20,000	\$45,000	\$98,500	\$20,000	-\$25,000
<b>EXPENSES TOTAL</b>	<b>\$61,072</b>	<b>\$86,586</b>	<b>\$149,775</b>	<b>\$163,187</b>	<b>\$79,660</b>	<b>-\$70,115</b>
<b>Net</b>	<b>\$87,496</b>	<b>\$55,275</b>	<b>-\$24,784</b>	<b>-\$45,669</b>	<b>\$47,267</b>	<b>–</b>

#### Probation SB 678 2011 Realignment 682-23-520

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$257,466	\$257,466	\$200,000	\$182,479	\$202,315	\$2,315
Interest & Rents	\$25,998	\$35,040	\$0	\$26,520	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$283,464</b>	<b>\$292,506</b>	<b>\$200,000</b>	<b>\$208,998</b>	<b>\$202,315</b>	<b>\$2,315</b>
<b>Expenses</b>						
Salaries & Benefits	\$64,130	\$115,179	\$130,883	\$157,521	\$159,063	\$28,180
Services and Supplies	\$83,885	\$137,534	\$122,989	\$111,256	\$0	-\$122,989
Capital Outlay	\$70,000	–	–	–	–	\$0
Other Expenses	-\$70,000	–	–	–	–	\$0
Transfers Out	\$100,000	\$100,000	\$25,000	\$78,500	\$0	-\$25,000
<b>EXPENSES TOTAL</b>	<b>\$248,015</b>	<b>\$352,713</b>	<b>\$278,872</b>	<b>\$347,277</b>	<b>\$159,063</b>	<b>-\$119,809</b>
<b>Net</b>	<b>\$35,449</b>	<b>-\$60,207</b>	<b>-\$78,872</b>	<b>-\$138,279</b>	<b>\$43,252</b>	<b>–</b>

#### Probation JJCPA 2011 Realignment 683-23-500

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$91,621	\$36,184	\$69,748	\$35,203	\$71,047	\$1,299
Interest & Rents	\$4,131	\$7,524	\$0	\$6,088	\$0	\$0

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$95,752</b>	<b>\$43,708</b>	<b>\$69,748</b>	<b>\$41,290</b>	<b>\$71,047</b>	<b>\$1,299</b>
<b>Expenses</b>						
Salaries & Benefits	\$32,652	\$39,182	\$39,182	\$39,182	\$39,182	\$0
Services and Supplies	\$493	\$2,012	\$20,450	\$2,545	\$22,563	\$2,113
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$33,145</b>	<b>\$41,194</b>	<b>\$59,632</b>	<b>\$41,727</b>	<b>\$61,745</b>	<b>\$2,113</b>
<b>Net</b>	<b>\$62,606</b>	<b>\$2,514</b>	<b>\$10,116</b>	<b>-\$436</b>	<b>\$9,302</b>	<b>–</b>

#### Probation PRCD 2011 Realignment 684-23-520

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$10,250	\$10,250	\$0	–	\$0	\$0
Interest & Rents	\$3,717	\$5,568	\$0	\$4,471	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$13,967</b>	<b>\$15,818</b>	<b>\$0</b>	<b>\$4,471</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						
Services and Supplies	\$206	–	\$9,000	\$9,000	\$31,392	\$22,392
Support of Other	–	\$2,000	–	–	–	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$206</b>	<b>\$2,000</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$31,392</b>	<b>\$22,392</b>
<b>Net</b>	<b>\$13,762</b>	<b>\$13,818</b>	<b>-\$9,000</b>	<b>-\$4,529</b>	<b>-\$31,392</b>	<b>–</b>

#### Probation BSCC 2011 Realignment 685-23-520

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$100,000	\$100,000	\$0	–	\$0	\$0
Interest & Rents	\$10,580	\$14,578	\$0	\$10,904	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$110,580</b>	<b>\$114,578</b>	<b>\$0</b>	<b>\$10,904</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						
Services and Supplies	–	–	–	–	\$129,546	\$129,546
Capital Outlay	–	–	\$110,000	\$22,448	\$0	-\$110,000
Transfers Out	\$100,000	\$100,000	\$0	\$45,000	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$110,000</b>	<b>\$67,448</b>	<b>\$129,546</b>	<b>\$19,546</b>
<b>Net</b>	<b>\$10,580</b>	<b>\$14,578</b>	<b>-\$110,000</b>	<b>-\$56,544</b>	<b>-\$129,546</b>	<b>–</b>

#### Probation Juvenile Activities 686-23-500

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$27,109	\$45,034	\$20,678	\$20,988	\$21,760	\$1,082
Interest & Rents	\$3,178	\$4,341	\$0	\$4,592	\$0	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$30,287</b>	<b>\$49,375</b>	<b>\$20,678</b>	<b>\$25,580</b>	<b>\$21,760</b>	<b>\$1,082</b>
<b>Expenses</b>						
Services and Supplies	\$2,526	\$1,093	\$14,500	\$2,170	\$17,500	\$3,000
Transfers Out	–	–	\$0	–	\$0	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
EXPENSES TOTAL	\$2,526	\$1,093	\$14,500	\$2,170	\$17,500	\$3,000
Net	\$27,761	\$48,282	\$6,178	\$23,410	\$4,260	-

Drug Court Grant 688-23-520

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$7,983	\$8,230	\$125,000	-	\$0	-\$125,000
Interest & Rents	-	-	\$0	-	\$0	\$0
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$7,983	\$8,230	\$125,000	-	\$0	-\$125,000
Expenses						
Salaries & Benefits	\$3,761	\$2,494	\$63,958	-	\$0	-\$63,958
Services and Supplies	\$1,529	\$5,736	\$61,042	-	\$0	-\$61,042
EXPENSES TOTAL	\$5,290	\$8,230	\$125,000	-	\$0	-\$125,000
Net	\$2,693	\$0	\$0	\$0	\$0	-

Local Innovation 2011 Realignment 690-00-500

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	-	-	\$0	-	\$0	\$0
Expenses						
-	-	-	-	-	-	-
EXPENSES TOTAL	-	-	-	-	-	-
Net	\$0	\$0	\$0	\$0	\$0	-

Prop 64 Public Health and Safety Grant 184-23-520

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$161,595	\$280,962	\$784,047	\$267,817	\$743,375	-\$40,672
Interest & Rents	-\$54	-\$1,302	\$0	-\$2,325	\$0	\$0
REVENUES TOTAL	\$161,541	\$279,660	\$784,047	\$265,492	\$743,375	-\$40,672
Expenses						
Salaries & Benefits	\$11,111	\$63,849	\$136,981	\$68,491	\$146,974	\$9,993
Services and Supplies	\$173,793	\$126,315	\$647,066	\$381,001	\$596,401	-\$50,665
Capital Outlay	-	\$0	-	-	-	\$0
Support of Other	-	\$208,755	-	-	-	\$0
EXPENSES TOTAL	\$184,904	\$398,919	\$784,047	\$449,492	\$743,375	-\$40,672
Net	-\$23,363	-\$119,259	\$0	-\$184,001	\$0	-

Pretrial Release Program 691-23-520

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$152,721	\$184,272	\$190,000	\$73,728	\$190,000	\$0
Interest & Rents	-\$1,168	-\$1,676	\$0	-\$1,034	\$0	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Other Financing Sources	\$167,545	–	–	–	–	\$0
REVENUES TOTAL	\$319,097	\$182,595	\$190,000	\$72,694	\$190,000	\$0
Expenses						
Salaries & Benefits	\$108,899	\$139,225	\$165,263	\$110,050	\$174,980	\$9,717
Services and Supplies	\$3,568	\$13,660	\$24,667	\$15,700	\$15,020	-\$9,647
Capital Outlay	\$279,573	–	\$0	–	\$0	\$0
Other Expenses	-\$40,500	–	–	–	–	\$0
EXPENSES TOTAL	\$351,540	\$152,885	\$189,930	\$125,750	\$190,000	\$70
Net	-\$32,443	\$29,711	\$70	-\$53,056	\$0	–

SB 823 Juvenile Probation Services 695-23-500

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	–	–	\$0	–	\$0	\$0
Intergovernmental	\$500,000	\$42,909	\$250,000	\$272,857	\$260,634	\$10,634
Interest & Rents	\$12,045	\$26,171	\$0	\$27,750	\$0	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	\$0
REVENUES TOTAL	\$527,045	\$89,080	\$270,000	\$320,608	\$280,634	\$10,634
Expenses						
Salaries & Benefits	–	–	\$0	\$17,393	\$47,746	\$47,746
Services and Supplies	\$13,162	\$21,304	\$20,000	\$13,754	\$120,000	\$100,000
Capital Outlay	–	–	\$0	–	\$0	\$0
Support of Other	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
EXPENSES TOTAL	\$13,162	\$21,304	\$20,000	\$31,147	\$167,746	\$147,746
Net	\$513,883	\$67,776	\$250,000	\$289,460	\$112,888	–

Probation

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Requested Budget:

- Juvenile Justice Realignment Block Grant (SB823): Non-General Fund - Budgeted expenditure increased to provide funding for juvenile programs to be identified by the Juvenile Justice Coordinating Council.
- Pretrial Release Program (SB129): Non-General Fund – Implementation of a new Pre-Arraignment program, additional funding to offset cost of weekend and holiday callouts.
- Officer Safety – Axon Body Worn Camera program implemented.
- 2011 Realignment Community Corrections Partnership (Non-General Fund) – Psychological evaluations, Mental Health evaluations, therapy sessions, and substance use disorder residential treatment funding for justice involved.

FY 2025-26 Department Goals:

- Enhance the Quality of Life for our Children by collaborating with justice partners and community members to ensure systems and programs are implemented to minimize the number of youth involved in the justice system by:
1. Expanding the Proposition 64 Cohort 3 Afterschool Program to north county Eastern Sierra Unified School District,
  2. Expand Behavioral Health Services through contracted counselors in north and south county; and,
  3. Continue engagement with the community and schools to provide prevention services (e.g., Health and Safety Fair, Every 15 minutes, County Fair, Parenting Class, Law Related Education, etc.)
  4. Provide in-person Parenting Class

Workload data<sup>1</sup>:  
95 % of pretrial defendants successfully completed PTS (those not successfully completed were revoked for failure to appear, revocation or warrant)

The pretrial caseload averages 20 defendants per month

39 referrals were made to Mono County Behavioral Health

259 appointments were made with the North American Mental Health Services (NAHMS)

Probation ensured that:

- 69 % of clients on adult probation completed their probation without being convicted of new crimes
- 100 % of clients on Mandatory Supervision completed their supervision without being convicted of new crimes (2/3)
- 100 % of clients on Post Release Community Supervision completed their supervision without being convicted of new crimes

11 Felony Presentence Investigations completed

2 Misdemeanor Sentencing Reports

0 Juvenile Dispositional Reports

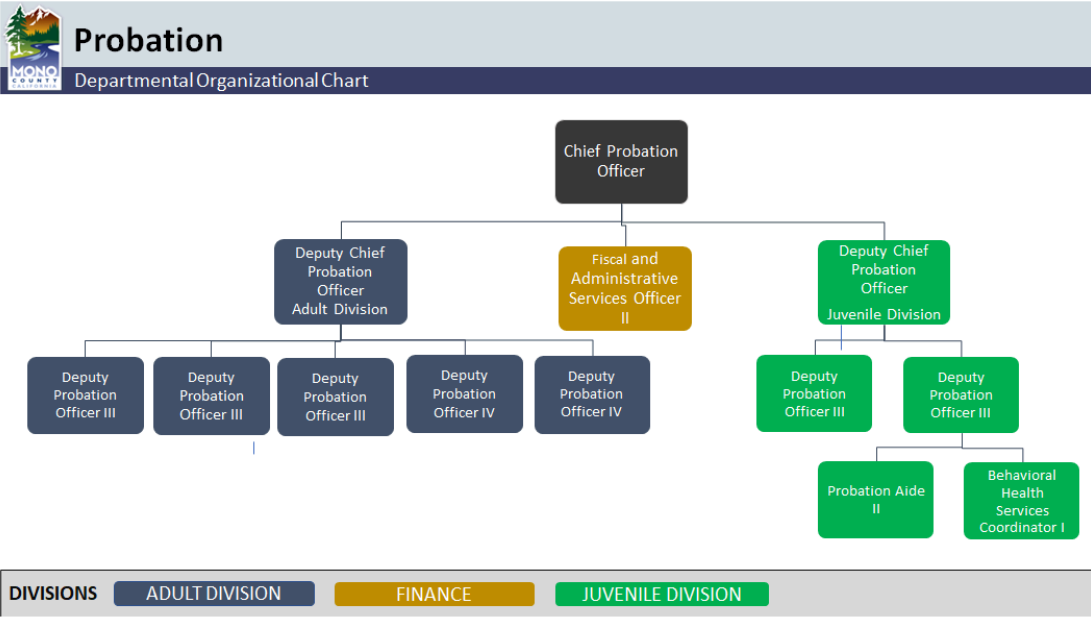
20 Bail Review Reports

2 Prison Follow Up Reports

# field/home/office/phone (or any other type of interaction with probationer or persons being supervised such as pretrial) contacts:

Field/Home Visits = 126	Texts = 555
Office - 525	Phone - 701
Jail Visit - 16	Drug Tests - 279
Pre-arraignment – 4	Batter’s Intervention (52) week) – 22

<sup>1</sup> The data provided is from 7/1/2024 – 3/14/2025



# PUBLIC WORKS

FY 2025-26 BUDGET



## Public Works Road Fund 180-31-725

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$6,336	\$5,808	\$6,500	\$9,504	\$6,500	\$0
Fines, Forfeitures & Penalties	\$44,156	\$46,818	\$45,000	\$58,800	\$50,000	\$5,000
Charges for Services	\$456,907	\$938,047	\$522,860	\$837,504	\$1,580,000	\$1,057,140
Intergovernmental	\$3,671,793	\$3,306,761	\$3,439,225	\$2,548,249	\$3,037,725	-\$401,500
Interest & Rents	\$10,968	-\$1,375	\$0	\$1,293	\$0	\$0
Miscellaneous Revenues	-	\$7,985	\$0	-	\$0	\$0
Other Financing Sources	\$71,155	\$9,025	\$30,000	\$20,900	\$25,000	-\$5,000
Transfers In	\$522,033	\$522,033	\$522,033	\$522,033	\$522,033	\$0
<b>REVENUES TOTAL</b>	<b>\$4,783,348</b>	<b>\$4,835,103</b>	<b>\$4,565,618</b>	<b>\$3,998,282</b>	<b>\$5,221,258</b>	<b>\$655,640</b>
<b>Expenses</b>						
Contingency	-	-	\$0	-	\$0	\$0
Salaries & Benefits	\$2,342,600	\$2,467,611	\$2,742,655	\$2,622,570	\$2,894,695	\$152,040
Services and Supplies	\$2,131,003	\$2,079,624	\$2,324,528	\$2,012,016	\$2,265,428	-\$59,100
Capital Outlay	-	-	\$0	-	\$77,000	\$77,000
Support of Other	-	-	\$0	-	\$0	\$0
Transfers Out	\$151,155	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$4,624,758</b>	<b>\$4,547,235</b>	<b>\$5,067,183</b>	<b>\$4,634,587</b>	<b>\$5,237,123</b>	<b>\$169,940</b>
<b>Net</b>	<b>\$158,591</b>	<b>\$287,869</b>	<b>-\$501,565</b>	<b>-\$636,304</b>	<b>-\$15,865</b>	<b>-</b>

## Zones of Benefit 164-10-228

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$160,215	\$166,882	\$164,000	\$169,885	\$165,000	\$1,000
Interest & Rents	\$31,215	\$39,373	\$62,000	\$33,663	\$35,000	-\$27,000
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$191,430</b>	<b>\$206,255</b>	<b>\$226,000</b>	<b>\$203,548</b>	<b>\$200,000</b>	<b>-\$26,000</b>
<b>Expenses</b>						
Contingency	-	-	\$0	-	\$0	\$0
Services and Supplies	\$121,683	\$110,959	\$125,000	\$39,331	\$110,000	-\$15,000
Capital Outlay	\$234,580	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$356,263</b>	<b>\$110,959</b>	<b>\$125,000</b>	<b>\$39,331</b>	<b>\$110,000</b>	<b>-\$15,000</b>
<b>Net</b>	<b>-\$164,833</b>	<b>\$95,296</b>	<b>\$101,000</b>	<b>\$164,217</b>	<b>\$90,000</b>	<b>-</b>

## Engineering 100-17-720

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance



FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$73,870	\$89,296	\$55,000	\$91,441	\$85,000	\$30,000
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$73,870</b>	<b>\$89,296</b>	<b>\$55,000</b>	<b>\$91,441</b>	<b>\$85,000</b>	<b>\$30,000</b>
<b>Expenses</b>						
Salaries & Benefits	\$765,668	\$864,655	\$1,285,211	\$1,117,925	\$1,302,033	\$16,822
Services and Supplies	\$130,321	\$172,394	\$164,504	\$180,692	\$233,141	\$68,637
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	\$15,972	\$15,779	\$15,635	\$15,577	\$16,000	\$365
<b>EXPENSES TOTAL</b>	<b>\$911,961</b>	<b>\$1,052,828</b>	<b>\$1,465,350</b>	<b>\$1,314,194</b>	<b>\$1,551,174</b>	<b>\$85,824</b>
<b>Net</b>	<b>-\$838,091</b>	<b>-\$963,532</b>	<b>-\$1,410,350</b>	<b>-\$1,222,753</b>	<b>-\$1,466,174</b>	<b>–</b>

## State & Federal Construction Funds 181-31-725

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$4,891,460	\$2,793,767	\$7,363,000	\$6,719,351	\$3,575,000	-\$3,788,000
Interest & Rents	\$89,366	\$189,027	\$0	\$109,994	\$80,000	\$80,000
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$4,980,825</b>	<b>\$2,982,794</b>	<b>\$7,363,000</b>	<b>\$6,829,344</b>	<b>\$3,655,000</b>	<b>-\$3,708,000</b>
<b>Expenses</b>						
Services and Supplies	–	\$287,710	\$0	\$38,155	\$145,000	\$145,000
Capital Outlay	\$2,482,281	\$673,834	\$6,503,000	\$4,452,155	\$3,575,000	-\$2,928,000
Support of Other	\$279,385	\$1,521,631	\$860,000	\$179,847	\$0	-\$860,000
Transfers Out	–	–	–	–	\$1,090,000	\$1,090,000
<b>EXPENSES TOTAL</b>	<b>\$2,761,667</b>	<b>\$2,483,175</b>	<b>\$7,363,000</b>	<b>\$4,670,157</b>	<b>\$4,810,000</b>	<b>-\$2,553,000</b>
<b>Net</b>	<b>\$2,219,158</b>	<b>\$499,618</b>	<b>\$0</b>	<b>\$2,159,187</b>	<b>-\$1,155,000</b>	<b>–</b>

## Airport Enterprise 600-32-760

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$201	\$139	\$115	\$24	\$0	-\$115
Intergovernmental	\$40,000	\$20,000	\$20,000	–	\$20,000	\$0
Interest & Rents	\$2,041	-\$57	\$1,600	\$291	\$1,600	\$0
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	\$32,603	–	\$16,202	\$16,202	\$0	-\$16,202
<b>REVENUES TOTAL</b>	<b>\$74,845</b>	<b>\$20,082</b>	<b>\$37,917</b>	<b>\$16,517</b>	<b>\$21,600</b>	<b>-\$16,317</b>
<b>Expenses</b>						
Salaries & Benefits	–	–	\$0	–	\$0	\$0
Services and Supplies	\$68,233	\$95,272	\$37,917	\$50,608	\$63,703	\$25,786
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$68,233</b>	<b>\$95,272</b>	<b>\$37,917</b>	<b>\$50,608</b>	<b>\$63,703</b>	<b>\$25,786</b>
<b>Net</b>	<b>\$6,612</b>	<b>-\$75,190</b>	<b>\$0</b>	<b>-\$34,091</b>	<b>-\$42,103</b>	<b>–</b>

## Facilities 100-17-729

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$88,644	\$42,819	\$0	\$240,628	\$0	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Interest & Rents	\$16,727	\$7,630	\$16,000	\$8,770	\$16,000	\$0
Miscellaneous Revenues	\$425	\$350	\$0	\$20,900	\$0	\$0
Other Financing Sources	–	–	\$0	\$24	\$0	\$0
Transfers In	–	–	\$0	–	\$70,000	\$70,000
<b>REVENUES TOTAL</b>	<b>\$105,796</b>	<b>\$50,799</b>	<b>\$16,000</b>	<b>\$270,322</b>	<b>\$86,000</b>	<b>\$70,000</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,518,145	\$1,708,271	\$2,088,199	\$2,009,730	\$2,210,912	\$122,713
Services and Supplies	\$1,516,501	\$1,723,023	\$1,816,738	\$1,423,526	\$2,068,405	\$251,667
Capital Outlay	\$31,758	\$0	\$0	\$19,022	\$15,000	\$15,000
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$3,066,405</b>	<b>\$3,431,294</b>	<b>\$3,904,937</b>	<b>\$3,452,278</b>	<b>\$4,294,317</b>	<b>\$389,380</b>
<b>Net</b>	<b>-\$2,960,609</b>	<b>-\$3,380,496</b>	<b>-\$3,888,937</b>	<b>-\$3,181,956</b>	<b>-\$4,208,317</b>	<b>–</b>

Cemetery Enterprise Fund 610-27-700

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$11,550	\$20,100	\$5,000	\$9,500	\$5,200	\$200
Interest & Rents	\$1,615	\$2,654	\$1,200	\$2,473	\$3,000	\$1,800
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$13,165</b>	<b>\$22,754</b>	<b>\$6,200</b>	<b>\$11,973</b>	<b>\$8,200</b>	<b>\$2,000</b>
<b>Expenses</b>						
Services and Supplies	\$1,830	\$2,066	\$5,500	\$2,754	\$5,500	\$0
Capital Outlay	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$1,830</b>	<b>\$2,066</b>	<b>\$5,500</b>	<b>\$2,754</b>	<b>\$5,500</b>	<b>\$0</b>
<b>Net</b>	<b>\$11,335</b>	<b>\$20,687</b>	<b>\$700</b>	<b>\$9,219</b>	<b>\$2,700</b>	<b>–</b>

Campground Enterprise Fund 605-71-740

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$40,196	\$43,575	\$43,000	\$50,184	\$40,000	-\$3,000
Interest & Rents	\$3,787	\$5,932	\$3,000	\$5,582	\$5,000	\$2,000
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$43,983</b>	<b>\$49,507</b>	<b>\$46,000</b>	<b>\$55,766</b>	<b>\$45,000</b>	<b>-\$1,000</b>
<b>Expenses</b>						
Services and Supplies	\$31,225	\$21,062	\$42,409	\$20,160	\$145,104	\$102,695
Depreciation	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$31,225</b>	<b>\$21,062</b>	<b>\$42,409</b>	<b>\$20,160</b>	<b>\$145,104</b>	<b>\$102,695</b>
<b>Net</b>	<b>\$12,758</b>	<b>\$28,445</b>	<b>\$3,591</b>	<b>\$35,606</b>	<b>-\$100,104</b>	<b>–</b>

Public Safety Power Shutoffs (PSPS) 169-11-020

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	–	–	\$0	–	\$0	\$0
Interest & Rents	\$746	\$917	\$0	\$748	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$746</b>	<b>\$917</b>	<b>\$0</b>	<b>\$748</b>	<b>\$0</b>	<b>\$0</b>

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Expenses</b>						
Services and Supplies	\$106	–	\$0	–	\$0	\$0
Capital Outlay	\$19,019	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$19,125</b>	<b>–</b>	<b>\$0</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
<b>Net</b>	<b>-\$18,379</b>	<b>\$917</b>	<b>\$0</b>	<b>\$748</b>	<b>\$0</b>	<b>–</b>

Solid Waste Enterprise Fund 615-44-755

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$127,457	\$122,603	\$125,600	\$111,368	\$125,700	\$100
Fines, Forfeitures & Penalties	–	–	\$0	–	\$0	\$0
Charges for Services	\$1,699,633	\$1,523,094	\$1,545,000	\$1,140,405	\$1,542,500	-\$2,500
Intergovernmental	\$14,138	\$55,190	\$0	\$54,788	\$0	\$0
Interest & Rents	-\$9,081	-\$41,534	\$0	-\$19,078	\$0	\$0
Miscellaneous Revenues	\$2,775	\$15,944	\$3,000	\$14,366	\$10,000	\$7,000
Other Financing Sources	\$1,140	\$52,250	\$0	–	\$0	\$0
Transfers In	\$350,000	\$1,200,000	\$0	\$1,250,000	\$300,000	\$300,000
<b>REVENUES TOTAL</b>	<b>\$2,186,062</b>	<b>\$2,927,547</b>	<b>\$1,673,600</b>	<b>\$2,551,849</b>	<b>\$1,978,200</b>	<b>\$304,600</b>
<b>Expenses</b>						
Contingency	–	–	\$0	–	\$0	\$0
Salaries & Benefits	\$788,983	\$715,000	\$983,462	\$701,703	\$978,564	-\$4,898
Services and Supplies	\$1,561,317	\$1,567,720	\$1,465,689	\$1,591,432	\$1,577,598	\$111,909
Capital Outlay	\$83,691	\$81,129	\$320,000	\$796,401	\$0	-\$320,000
Debt Service	\$36,637	\$24,250	\$362,000	\$329,661	\$0	-\$362,000
Depreciation	\$53,295	–	\$0	–	\$0	\$0
Other Expenses	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$2,523,924</b>	<b>\$2,388,099</b>	<b>\$3,131,151</b>	<b>\$3,419,197</b>	<b>\$2,556,162</b>	<b>-\$574,989</b>
<b>Net</b>	<b>-\$337,862</b>	<b>\$539,448</b>	<b>-\$1,457,551</b>	<b>-\$867,348</b>	<b>-\$577,962</b>	<b>–</b>

Solid Waste Special Revenue Fund 616-44-755

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$814,983	\$819,433	\$814,000	\$826,370	\$815,000	\$1,000
Interest & Rents	\$132,835	\$202,020	\$25,000	\$150,780	\$50,000	\$25,000
Miscellaneous Revenues	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$947,817</b>	<b>\$1,021,453</b>	<b>\$839,000</b>	<b>\$977,151</b>	<b>\$865,000</b>	<b>\$26,000</b>
<b>Expenses</b>						
Services and Supplies	–	–	\$203,750	–	\$203,750	\$0
Other Expenses	\$1,413,374	\$8,188,097	\$0	–	\$0	\$0
Transfers Out	\$500,000	\$1,200,000	\$4,300,000	–	\$4,550,000	\$250,000
<b>EXPENSES TOTAL</b>	<b>\$1,913,374</b>	<b>\$9,388,097</b>	<b>\$4,503,750</b>	<b>–</b>	<b>\$4,753,750</b>	<b>\$250,000</b>
<b>Net</b>	<b>-\$965,557</b>	<b>-\$8,366,644</b>	<b>-\$3,664,750</b>	<b>\$977,151</b>	<b>-\$3,888,750</b>	<b>–</b>

Solid Waste Accelerated Landfill Closure Fund 617-44-755

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Interest & Rents	\$69,088	\$100,650	\$0	\$82,054	\$30,000	\$30,000
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	\$150,000	–	\$4,300,000	–	\$4,300,000	\$0
REVENUES TOTAL	\$219,088	\$100,650	\$4,300,000	\$82,054	\$4,330,000	\$30,000
Expenses						
Other Expenses	–	–	\$7,300,000	\$213,131	\$7,500,000	\$200,000
Transfers Out	–	–	\$0	–	\$0	\$0
EXPENSES TOTAL	–	–	\$7,300,000	\$213,131	\$7,500,000	\$200,000
Net	\$219,088	\$100,650	-\$3,000,000	-\$131,077	-\$3,170,000	–

Eastern Sierra Sustainable Recreation 108-27-194

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$264,079	\$701,334	\$631,000	\$750,594	\$730,000	\$99,000
Interest & Rents	\$13,774	\$26,966	\$10,000	\$24,815	\$20,000	\$10,000
Miscellaneous Revenues	\$12,621	\$26,950	\$0	\$0	\$8,000	\$8,000
Transfers In	–	–	\$0	–	\$0	\$0
REVENUES TOTAL	\$290,475	\$755,249	\$641,000	\$775,408	\$758,000	\$117,000
Expenses						
Salaries & Benefits	\$113,270	\$197,801	\$203,135	\$216,443	\$101,450	-\$101,685
Services and Supplies	\$55,066	\$150,929	\$316,256	\$182,704	\$453,039	\$136,783
Capital Outlay	–	–	–	–	\$15,000	\$15,000
Support of Other	–	–	\$0	–	\$0	\$0
Transfers Out	–	\$112,847	\$85,000	\$85,000	\$35,000	-\$50,000
EXPENSES TOTAL	\$168,336	\$461,577	\$604,391	\$484,147	\$604,489	\$98
Net	\$122,139	\$293,672	\$36,609	\$291,261	\$153,511	–

Conway Ranch 103-17-735

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	–	–	\$82,000	–	\$0	-\$82,000
Interest & Rents	\$194	\$289	\$0	\$183	\$0	\$0
Miscellaneous Revenues	\$3,037	\$1,804	\$2,500	\$2,795	\$3,000	\$500
Transfers In	\$15,000	\$11,300	\$35,000	\$35,000	\$35,000	\$0
REVENUES TOTAL	\$18,231	\$13,393	\$119,500	\$37,978	\$38,000	-\$81,500
Expenses						
Salaries & Benefits	\$15,530	\$12,941	\$0	–	\$0	\$0
Services and Supplies	\$1,300	\$2,483	\$20,801	\$3,313	\$3,795	-\$17,006
Capital Outlay	–	–	\$82,000	\$46,920	\$30,000	-\$52,000
Transfers Out	–	–	\$0	–	\$0	\$0
EXPENSES TOTAL	\$16,830	\$15,424	\$102,801	\$50,233	\$33,795	-\$69,006
Net	\$1,401	-\$2,031	\$16,699	-\$12,255	\$4,205	–

Motor Pool 650-10-723

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Charges for Services	\$2,268,846	\$2,609,110	\$2,794,658	\$2,192,603	\$3,125,000	\$330,342
Intergovernmental	–	–	\$0	–	\$0	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Interest & Rents	\$24,656	\$32,059	\$22,000	-\$11,020	\$0	-\$22,000
Miscellaneous Revenues	\$0	\$144,605	\$0	\$82,293	\$403,452	\$403,452
Other Financing Sources	\$17,376	\$38,095	\$15,000	\$21,340	\$20,000	\$5,000
Transfers In	\$2,355,067	\$350,094	\$1,931,154	\$2,752,044	\$513,000	-\$1,418,154
REVENUES TOTAL	\$4,665,945	\$3,173,963	\$4,762,812	\$5,037,259	\$4,061,452	-\$701,360
Expenses						
Salaries & Benefits	\$544,998	\$553,786	\$651,589	\$723,277	\$541,827	-\$109,762
Services and Supplies	\$875,935	\$1,218,432	\$1,076,898	\$1,347,424	\$1,064,048	-\$12,850
Capital Outlay	\$3,625,991	\$2,361,401	\$3,106,654	\$3,021,304	\$3,014,452	-\$92,202
Debt Service	\$3,916	\$9,715	-	-	-	\$0
Depreciation	-\$2,395,825	\$36,890	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$2,655,015	\$4,180,225	\$4,835,141	\$5,092,006	\$4,620,327	-\$214,814
Net	\$2,010,930	-\$1,006,262	-\$72,329	-\$54,747	-\$558,875	-

Public Works

Engineering – Facilities – Fleet – Roads – Solid Waste – Sustainable Outdoors and Recreation

What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget:

- Fiscal year 2025-26 will see a much larger number of projects moving forward, with the accompanying requirement of management by the Engineering Team and the Project Manager.
- Public Works has modified its organizational structure including the Assistant PW director to be over Fleet and for the Environmental and Transportation Engineer to be over Solid Waste. We will be eliminating our solid waste outside consultant for general operations. We have added a project manager, with a large amount of north county work. Further alterations are included to accommodate higher skilled facilities, technicians and additional custodians.

Public Works Sustainability

- Public Works has performed a deep dive into the sustainability of the department and found some significant shortfalls in funding in both the Road Division and the Solid Waste divisions.
  - Road division – For years the Road Division has continued to do more with less.
    - Revenue
      - we continue to see the HUTA funding miss the state predictions
      - The Forest Service funding generally is locked in at a bit over 330,000 annually
      - The RMRA funding is locked in at 330,725 and has not gone up in recorded history.
      - We continue to tap further into the SB1 funds for allowable maintenance, though that does negatively affect the funding availability for large projects such as Benton Crossing and North Shore Drive.
    - Expenses
      - Over the years, as funding has stayed somewhat fixed, we have reduced staff to the limit of what is necessary to keep up with workload.
      - Historically Road owned its own equipment and did not put any money toward replacement. As we move forward, equipment is purchased through Fleet and Road pays for its use. These payments are much larger as they include not just maintenance, but also funding for replacement
      - As an enterprise fund, Road is paying increasing amounts to interdepartmental expenses.
      - Carb Compliance continues to be a topic that we continue to address.
  - Solid Waste – There have been many changes in the Solid Waste program recently. As we have now operated with the Pumice Valley Landfill being the main center of operations, and as Mammoth Disposal has somewhat locked in their operations, we now have data to project future operational expectations and funding.
    - Revenue
      - Most of the solid waste Revenue is through Gate or Tipping Fees. This fiscal year we are going to analyze those fees to make sure that they are covering the expenses of each waste stream.
      - Solid Waste quantities are generally consistent at the transfer stations and as well as the Walker Landfill.
      - The Pumice Valley operations are largely variable and tied directly to Town of Mammoth Lakes construction. Numerous very large projects have moved forward recently which have placed a great amount of pressure on Pumice Valley performance. Pumice Valley operations also see greater quantities after large winters.
    - Expenses
      - Expenses are increasing at the rate of inflation year over year due to wage increases, expenses on franchises, and cost of Monitoring and Reporting, as well as increases in requirements from Cal Recycle.
      - The Compactor, a required part of landfill operations has reached end of life, and a new one has been ordered, and should arrive this year.
      - Completion of improvements to make Pumice Valley conform to Cal recycle requirements will be a one-time expense, which should be completed with this fiscal year's budget.
      - Closure Cover over the Benton Crossing Closed Landfill will be started in FY 2024-25, but will be finished in FY 2025-26 with funds from early closure and from the restricted fund.

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## FY 2025-26 Department Goals:

- It is the Public Works Department Goal to bring sustainability to all operations, all roads and all facilities.
- The Public Works Department is working to bring all budgets into a positive amount while bringing to light the reality of revenues and expenses.
- Get at least halfway through construction on the Mono County Jail
- Finish cover construction on the Benton Crossing Closed Landfill
- Create a software solution for management of the Landfill program
- Complete the software solution for the Fleet operations

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## Workload data:

- **Engineering, State and Federal Funds, Airports, and Bridges** – The Engineering Division Manages 181 miles of paved and 494 dirt streets and roads. Engineering also manages construction of large Facilities projects
    - Mono County Jail Project
      - The project will create a significant load on the Mono County Public Works Department, and specifically with the Engineering Department, both an Engineer and a Project Manager will need to be constantly engaged as this moves forward.
    - Improvement Projects, State and Federal, SB1 and local funded
      - Aspen Springs Road and Pinenut Road Rehabilitation
      - Highway Safety Improvement Program Guardrail Project
      - Benton Crossing Engineering and environmental work
      - North Shore Drive Engineering and Environmental work
      - Continued Coordination with the Federal Highway Administration with Saddlebag Road.
    - General Management
      - Airport management at Lee Vining and Bryant Field in Bridgeport. Ensure development in airport vicinity meets local, state and federal regulation. Regularly inspect airports and coordinate annual state and federal inspections. Resolve ongoing property issues. Work to reclassify airports to increase federal grant funding eligibility. Pursue grant funding for pavement replacement projects. Update airport improvement plans. Create plan to increase financial viability.
      - Bridge Management. Develop and update bridge maintenance plan. Coordinate with state and federal regulators/stakeholders regarding bridge maintenance. Inspect bridges/large culverts. Pursue grant funding for bridge replacement projects.
      - Cemetery Management Bridgeport, Mono Lake and Mount Morrison. Morrison now has no remaining sites.
    - Operations
      - Management of RMRA (SB1) funds coordinating work between the State and Federal Funds, Road department use of funds and the Town of Mammoth Lakes Affordable Housing projects.
      - Continued monitoring and analysis of the County Road Safety, Engineering and analysis to inform plans for safety countermeasures, traffic calming measures, and speed limits.
      - Resolve right of way and encroachment issues.
      - Manage contract County Surveyor. Provide review and quality control for land records including corner records, lot line adjustments, parcel maps, tract maps
      - Manage the ten-road maintenance special assessment districts, or 'Zone of Benefit'.
      - Support other divisions with drainage design and analysis.
      - Grant applications and management.
      - Consultant Contract Administration.
      - Conformance to Local Assistance Procedures.
      - Prepare Right of Way, CEQA, NEPA documents and obtain permits for road rehabilitation projects
      - Provide construction-time resident engineer and project management functions during construction of CIP projects.
      - Manage storm water quality permitting for County projects and facilities with state water board.
      - Review all building permits and manage all Grading Permits and Encroachment Permits
      - Review all building permits for conformance to floodplain regulations. Administer floodplain development permits. Review flood studies. Advise Community Development and project proponents on floodplain issues. Provide comments on major projects affecting floodplains.
  - **Facilities, Campgrounds, and Conway Ranch**
    - The Public Works Parks and Facilities Department constructs, maintains, repairs, and performs custodial services to 100 buildings covering 3,048.9 square miles throughout Mono County along with managing large projects including:
      - In process of Remodeling and carpet to Annex I and Annex II work may extend into 25/26.
      - Grant funded projects including Prop 68 Park and Streetscape upgrades
      - New roofs for Annex I/Library and Annex II work may extend into 25/26.
      - Medic 7, Emergency Medical Services Building in Bridgeport at the location of the new jail is moving forward.
      - Tennis Court replacement in CSA 1 – Crowley
      - Pumice Valley improvement support, foundations water systems, power systems
      - Crowley lake pergola
      - June Lake community center new windows and point
      - Whitmore shelter new siding.
    - Repairs, with many of the buildings getting older, much of the work that the Facilities Division performs is on call repair work, including HVAC, Electrical, Structural, and Plumbing
    - Continue path toward completion of the new Mono County Jail and stay on target for completion
    - Custodial services are provided to all office buildings as well as all community parks and facilities
      - The burden on Custodial continues to increase with the addition of the Sheriff's Jails in Bridgeport and Health and Human Services at the Civic Center in Mammoth Lakes.
    - Snow removal around buildings and parking lots.
    - Emergency Service
      - On call to mitigate and respond to all emergent requests and disasters
      - Support all departments in Winter efforts to operate and maintain emergency preparedness escape routes and shelters
    - Pursue grants such as EV Charger opportunities to reach sustainability goals
    - Manage Conway Ranch Irrigation and Grazing Lease as well as develop trails
      - Oversee Lundy Canyon Campground including all landscaping, trash removal, restroom custodial needs, septic pumping, and requests from SCE for improvements required for lease.
  - **Fleet** - Management of Heavy Equipment, Sheriff's Vehicle, general Fleet Vehicles and the Motor Pool
    - Vehicle maintenance and repairs of 251 vehicles and over 70 pieces of heavy equipment
    - Vehicle transport to and from for dealer warranty repairs
    - Billing for department use of Fleet Vehicles
    - CIP determination of new vehicles
    - Managing fueling systems including procurement, storage, distribution, and repairs
    - Supporting insurance coverage, cost estimates, and claims for Risk Management
    - Maintaining DMV requirements and records
    - Coordinating vehicle sales for biannual auctions
  - **Road Department** - Maintenance throughout Mono County including 181.6 paved and 494.4 dirt roads. Road maintenance includes both proactive efforts and reactive efforts. Workload includes the following:
    - Maintenance:
      - Road Repairs, crack fill, patching, etc.
      - Dirt Road grading
      - Striping and signage
      - Bridge maintenance
      - Vegetation management
    - Snow removal:
      - Equipment Maintenance
      - Snow pole maintenance
      - Clear snow according to priority on Mono County Roads
      - Spring opening
-

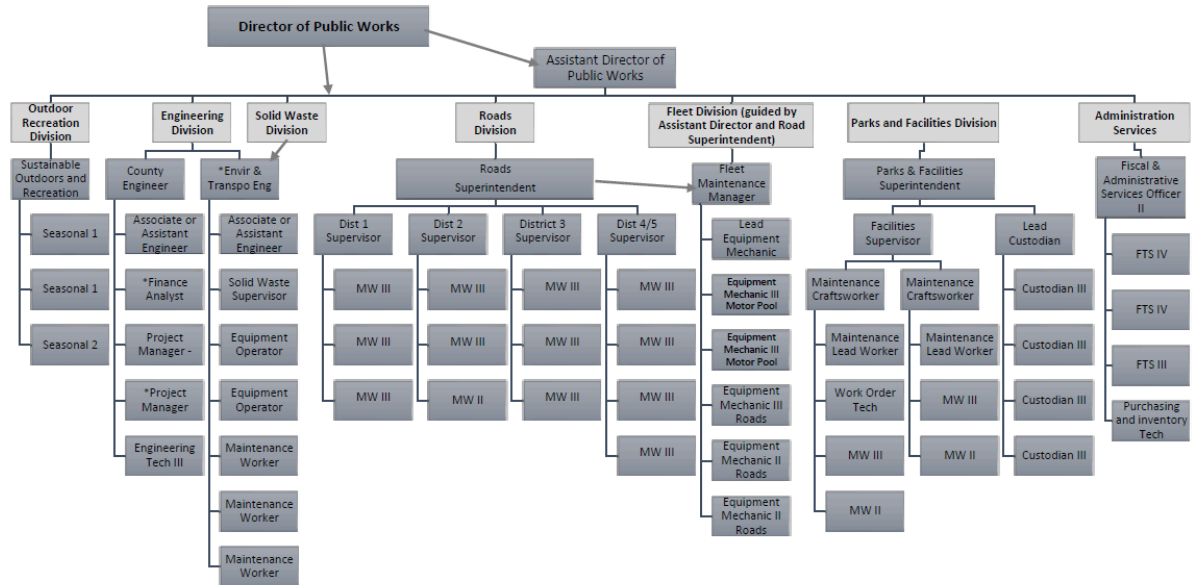


- Repairs
  - Storm drainage repairs (culvert replacements, etc.)
  - Flood repairs.
  - Dirt Road repairs
  - Cattle guard and Guard rail maintenance
  - Shoulder and ditch Repair
- General Operations
  - Borrow Pit operations and reporting
  - Special event support – (examples July 4<sup>th</sup>, Triathlon, Gran Fondo)
  - HUTA management
  - Heavy Equipment Maintenance and Management
  - Manage Road Shops
- **Solid Waste** - Solid Waste includes two operating Landfills/transfer stations and four additional transfer stations.
  - Large Projects for Solid Waste
    - Final Closure construction for the recently closed Benton Crossing Landfill. This will be done in three phases.
      - Phase 1 will include the place of intermediate cover in conformance with foundation layer requirements of the approved Closure Plan. It is expected that this will be started in fy 24/25, with work continuing into 2025/2026
      - Phase 2 will include placement of the geotextile layers and the final cover dirt later to 21"
      - Phase 3 will include the addition of a minimum of 3" of Wood Chips for vegetative cover.
    - We Expect the new Pumice Valley scale house to be installed, in fy 24/25, with continuing improvements into Fy 2025/26.
    - Pumice Valley site household hazardous waste canopy installation.
    - Additional purchases of equipment are required and will be proposed as funding becomes available.
  - Solid Waste Generated to all landfills and transfer stations:
    - 21,000 tons of total solid waste
      - 67% from Mammoth lakes – 33% from Mono County
    - 12,466 tons of waste buried (construction debris)
      - 75% from Mammoth Lakes – 25% from Mono County
    - 9000 tons of all diverted, included Municipal Solid Waste and recycling
      - 55% from Mammoth Lakes – 45% from Mono County
    - 2600 tons of Wood Waste
      - 64% from Mammoth lakes – 36% from Mono County
  - Operations
    - Gas and Ground water monitoring
    - Recycling of tires, mattresses, electronics, metal, and wood waste
    - Manage Monitoring and Reporting processes
    - Maintain conformance with CalRecycle requirements
    - Continued efforts to stay in conformance with the ever-changing Cal Recycle requirements
- **Sustainable Outdoors and Recreation**
  - Grant management
    - Work with public land and recreation stakeholders to assess regional restoration needs and assign projects aligned with grant deliverables, including the closure of illegal OHV routes and closure or mitigation of inappropriate dispersed campsites causing resource damage.
    - Lead efforts for the regional Camp Like a Pro campaign through dispersed camping grant.
    - Grant reporting, budgeting and coordination with grant administrators to ensure County is delivering on grant agreements, and hiring staff as necessary for said grants
    - Distribution and promotional support of the Solid Waste Re-useable Propane Grant
  - Regional recreation support
    - Partner and work alongside all stakeholders
      - (USFS and BLM) of opening and upgrading all trails and recreation facilities throughout the County, including OHV and OSV trails, including participation in pre-season planning and preparation.
      - Conway Ranch Stewardship with ESLT
    - Oversee all outdoor trail management including planning, design, and construction, for County properties such as Mountain Gate Park and Conway Ranch and including involvement in partner trail projects such as the CSA1 South County Trails and the Towns to Trails projects.
    - Coordinate available recreation activities, facility conditions, and projects with the marketing efforts of the Mono County Economic Development Department.
    - Deploy and manage data collection efforts, including the regionwide trail-counter program, to inform recreation management decisions.
    - Creation of educational and etiquette campaigns to promote responsible and associated recreation, including continued development of the Camp Like a Pro and Don't Feed the Wildlife campaigns.
    - Management of the region wide Adopt a Trail and Tangle Free Waters programs, which provides additional funding and maintenance capacity for popular trails and fishing sites.
    - Providing opportunity for visitor contacts via presence at popular trails during high-volume visitation for the purpose of promoting recreation opportunity and responsible recreation opportunity.
    - Active participation with Yosemite Area Regional Transport Authority Advisory Committee.
  - Division administration
    - Continue to mature the Recreation division through the development and improvement of division policies, trainings, and budgeting.
    - Direct and supervise of a team of 4 – 6 employees, including temporary summer workers.
    - Management of partner agreements and contracts.
    - Pursue grant opportunities to improve and build upon the Mono County Trail System.
    - Contribution to County documents and programs, such as the Local Transportation Committee (and associated workplans), and the Mono County Trails Plan.



# PUBLIC WORKS

Departmental Organizational Chart – FY 2024/2025 – The plan



# SHERIFF

FY2025-26 BUDGET



## Sheriff 100-22-440

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	–	–	\$0	–	\$0	\$0
Charges for Services	\$33,383	\$38,142	\$24,000	\$27,724	\$23,000	-\$1,000
Intergovernmental	\$1,837,359	\$1,895,225	\$1,899,150	\$1,474,462	\$1,899,150	\$0
Interest & Rents	–	–	\$0	–	\$0	\$0
Miscellaneous Revenues	\$8,202	\$7,988	\$5,500	\$7,254	\$5,500	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$1,878,944</b>	<b>\$1,941,355</b>	<b>\$1,928,650</b>	<b>\$1,509,440</b>	<b>\$1,927,650</b>	<b>-\$1,000</b>
<b>Expenses</b>						
Salaries & Benefits	\$5,223,710	\$5,529,226	\$6,393,177	\$6,241,345	\$7,096,604	\$703,427
Services and Supplies	\$2,305,581	\$2,248,685	\$2,450,292	\$2,116,356	\$2,894,818	\$444,526
Capital Outlay	\$7,665	\$75,356	\$18,000	–	\$0	-\$18,000
Support of Other	–	–	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$7,536,955</b>	<b>\$7,853,267</b>	<b>\$8,861,469</b>	<b>\$8,357,702</b>	<b>\$9,991,422</b>	<b>\$1,129,953</b>
<b>Net</b>	<b>-\$5,658,012</b>	<b>-\$5,911,912</b>	<b>-\$6,932,819</b>	<b>-\$6,848,262</b>	<b>-\$8,063,772</b>	<b>–</b>

## Jail 100-23-460

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	\$438,088	\$471,202	\$509,778	\$509,778	\$510,718	\$940
Intergovernmental	\$49,690	\$201,619	\$218,208	\$231,085	\$216,208	-\$2,000
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$487,778</b>	<b>\$672,821</b>	<b>\$727,986</b>	<b>\$740,863</b>	<b>\$726,926</b>	<b>-\$1,060</b>
<b>Expenses</b>						
Salaries & Benefits	\$2,688,057	\$2,982,105	\$3,294,004	\$2,912,112	\$3,584,752	\$290,748
Services and Supplies	\$619,324	\$718,074	\$903,206	\$778,120	\$989,653	\$86,447
Capital Outlay	–	–	\$10,000	\$0	\$0	-\$10,000
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$3,307,380</b>	<b>\$3,700,179</b>	<b>\$4,207,210</b>	<b>\$3,690,231</b>	<b>\$4,574,405</b>	<b>\$367,195</b>
<b>Net</b>	<b>-\$2,819,603</b>	<b>-\$3,027,358</b>	<b>-\$3,479,224</b>	<b>-\$2,949,368</b>	<b>-\$3,847,479</b>	<b>–</b>

## Boating Law Enforcement 100-22-445

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$135,313	\$214,682	\$131,065	\$84,626	\$92,741	-\$38,324
<b>REVENUES TOTAL</b>	<b>\$135,313</b>	<b>\$214,682</b>	<b>\$131,065</b>	<b>\$84,626</b>	<b>\$92,741</b>	<b>-\$38,324</b>

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Expenses</b>						
Salaries & Benefits	\$102,056	\$105,317	\$115,861	\$122,504	\$76,982	-\$38,879
Services and Supplies	\$19,116	\$8,078	\$15,204	\$8,046	\$15,759	\$555
Capital Outlay	–	\$109,850	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$121,171</b>	<b>\$223,245</b>	<b>\$131,065</b>	<b>\$130,550</b>	<b>\$92,741</b>	<b>-\$38,324</b>
<b>Net</b>	<b>\$14,142</b>	<b>-\$8,563</b>	<b>\$0</b>	<b>-\$45,924</b>	<b>\$0</b>	<b>–</b>

Search and Rescue 100-27-450

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Charges for Services	–	–	\$0	–	\$0	\$0
Miscellaneous Revenues	\$50	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$50</b>	<b>–</b>	<b>\$0</b>	<b>–</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>						
Services and Supplies	\$38,440	\$27,218	\$79,556	\$37,150	\$68,715	-\$10,841
Capital Outlay	–	\$12,114	\$0	–	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$38,440</b>	<b>\$39,332</b>	<b>\$79,556</b>	<b>\$37,150</b>	<b>\$68,715</b>	<b>-\$10,841</b>
<b>Net</b>	<b>-\$38,390</b>	<b>-\$39,332</b>	<b>-\$79,556</b>	<b>-\$37,150</b>	<b>-\$68,715</b>	<b>–</b>

Off Highway Vehicle Fund 145-22-440

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$15,962	\$14,891	\$16,340	\$5,843	\$16,340	\$0
Intergovernmental	\$33,725	\$34,019	\$36,548	\$60,255	\$36,548	\$0
Interest & Rents	\$1,713	\$1,793	\$0	\$900	\$0	\$0
Other Financing Sources	–	–	\$0	–	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$51,399</b>	<b>\$50,703</b>	<b>\$52,888</b>	<b>\$66,997</b>	<b>\$52,888</b>	<b>\$0</b>
<b>Expenses</b>						
Salaries & Benefits	\$27,062	\$10,740	\$37,188	\$51,970	\$37,188	\$0
Services and Supplies	\$15,862	\$16,615	\$15,700	\$20,363	\$15,700	\$0
Capital Outlay	–	\$64,701	\$0	\$13,578	\$0	\$0
Transfers Out	–	–	\$0	–	\$0	\$0
<b>EXPENSES TOTAL</b>	<b>\$42,923</b>	<b>\$92,056</b>	<b>\$52,888</b>	<b>\$85,911</b>	<b>\$52,888</b>	<b>\$0</b>
<b>Net</b>	<b>\$8,476</b>	<b>-\$41,353</b>	<b>\$0</b>	<b>-\$18,913</b>	<b>\$0</b>	<b>–</b>

8. Court Security 2011 Realignment 146-22-455

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
<b>Revenues</b>						
Intergovernmental	\$614,306	\$606,474	\$619,080	\$497,973	\$626,436	\$7,356
Interest & Rents	\$20,012	\$30,017	\$0	\$24,984	\$0	\$0
Transfers In	–	–	\$0	–	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$634,318</b>	<b>\$636,490</b>	<b>\$619,080</b>	<b>\$522,957</b>	<b>\$626,436</b>	<b>\$7,356</b>
<b>Expenses</b>						
Transfers Out	\$594,534	\$566,581	\$787,410	\$472,090	\$839,499	\$52,089
<b>EXPENSES TOTAL</b>	<b>\$594,534</b>	<b>\$566,581</b>	<b>\$787,410</b>	<b>\$472,090</b>	<b>\$839,499</b>	<b>\$52,089</b>

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Net	\$39,784	\$69,909	-\$168,330	\$50,867	-\$213,063	-

Sheriff Wellness and Mental Health 143-22-440

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$20,000	-	-	-	-	\$0
Interest & Rents	\$303	\$687	\$0	\$483	\$0	\$0
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$20,303	\$687	\$0	\$483	\$0	\$0
Expenses						
Services and Supplies	\$945	\$6,276	\$17,750	\$3,601	\$16,625	-\$1,125
EXPENSES TOTAL	\$945	\$6,276	\$17,750	\$3,601	\$16,625	-\$1,125
Net	\$19,358	-\$5,589	-\$17,750	-\$3,118	-\$16,625	-

Inmate Welfare Trust 720-23-000

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Interest & Rents	\$1,054	\$1,232	\$0	\$846	\$0	\$0
Miscellaneous Revenues	\$17,533	\$25,224	\$27,000	\$18,632	\$19,000	-\$8,000
Transfers In	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$18,587	\$26,456	\$27,000	\$19,478	\$19,000	-\$8,000
Expenses						
Services and Supplies	\$27,555	\$32,471	\$37,300	\$30,807	\$34,300	-\$3,000
EXPENSES TOTAL	\$27,555	\$32,471	\$37,300	\$30,807	\$34,300	-\$3,000
Net	-\$8,968	-\$6,015	-\$10,300	-\$11,329	-\$15,300	-

CalAIM PATH 140-22-440

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Intergovernmental	\$50,000	-	\$0	\$200,000	\$1,800,000	\$1,800,000
Interest & Rents	\$1,113	\$1,740	\$0	\$1,136	\$0	\$0
Miscellaneous Revenues	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$51,113	\$1,740	\$0	\$201,136	\$1,800,000	\$1,800,000
Expenses						
Services and Supplies	-	-	\$51,945	\$95,700	\$375,700	\$323,755
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	-	-	\$51,945	\$95,700	\$375,700	\$323,755
Net	\$51,113	\$1,740	-\$51,945	\$105,436	\$1,424,300	-

Sheriff Auto Fingerprint ID VC 141-22-440

	FY2022-23 ACTUALS	FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
	FY2023	FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Interest & Rents	\$1,720	\$2,812	\$0	\$2,584	\$0	\$0
Miscellaneous Revenues	\$15,693	\$15,164	\$16,000	\$11,165	\$16,000	\$0
REVENUES TOTAL	\$17,413	\$17,976	\$16,000	\$13,749	\$16,000	\$0

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Expenses						
Services and Supplies	\$3,919	\$2,909	\$4,000	\$20,786	\$16,000	\$12,000
EXPENSES TOTAL	\$3,919	\$2,909	\$4,000	\$20,786	\$16,000	\$12,000
Net	\$13,494	\$15,067	\$12,000	-\$7,038	\$0	-

### Animal Services 100-27-205

FY2022-23 ACTUALS		FY2023-24 ACTUALS	FY2024-25 ADOPTED	FY2024-25 YTD	FY2025-26 RECOMMENDED	
FY2023		FY2024	FY2025	FY2025	FY2026	Variance
Revenues						
Licenses, Permits & Franchises	\$8,345	\$8,847	\$15,000	\$7,749	\$15,000	\$0
Charges for Services	\$10,811	\$16,013	\$12,500	\$13,053	\$12,500	\$0
Miscellaneous Revenues	\$1,280	\$15	\$0	-	\$0	\$0
Transfers In	-	-	\$0	-	\$0	\$0
REVENUES TOTAL	\$20,436	\$24,874	\$27,500	\$20,802	\$27,500	\$0
Expenses						
Salaries & Benefits	\$467,068	\$435,161	\$563,314	\$533,335	\$608,122	\$44,808
Services and Supplies	\$123,875	\$144,548	\$157,583	\$177,794	\$271,547	\$113,964
Capital Outlay	-	-	\$0	-	\$0	\$0
Transfers Out	-	-	\$0	-	\$0	\$0
EXPENSES TOTAL	\$590,942	\$579,709	\$720,897	\$711,129	\$879,669	\$158,772
Net	-\$570,506	-\$554,835	-\$693,397	-\$690,327	-\$852,169	-

### Programs and Services:

- The Sheriff’s Office provides law enforcement services for the County, including:
- Patrol – answer calls for service; patrol neighborhoods; enforce traffic laws; community engagement
  - Jail – custody and care of incarcerated persons awaiting trial and those sentenced to serve time in County Jail
  - 9-1-1 Public Safety Answering Point – intake of all 9-1-1 and non-emergency calls
  - Dispatch – Law Enforcement (MCSO/MLPD); Emergency Medical Services; Fire Protection Districts
  - Civil Services – subpoenas; evictions; restraining orders
  - Coroner – investigate cause and manner of all deaths
  - Investigations – follow up on all crime reports; author and execute search and arrest warrants
  - Search and Rescue – respond to calls for assistance
  - Court Security – provide security for all Court activities; bailiff
  - Administrative – CCW permits; explosive permits; budget; recruiting and hiring
  - Evidence and Records – securely store all evidence; maintain all law enforcement records

We strive to maintain a high quality of life and a true sense of safety for the people who live, work, and visit Mono County. We patrol over 3,300 square miles of terrain by car, snowmobile, snow-cat, ATV, boat, and foot. We answer all 9-1-1 and non-emergency calls 24-hours a day, dispatching all law enforcement, medical, and fire first responders. We patrol our neighborhoods; investigate crimes; comfort victims; arrest violators of the law; enforce traffic laws; protect our courts; serve subpoenas; patrol schools; attend community events; and assist lost and weary travelers.

### What is different from FY 2024-25 Adopted Budget to FY 2025-26 Recommended Budget:

- Sheriff (General Fund):
- Overall increase of \$1,090,121
  - Salary and Benefits increased \$670,295
  - Workers’ Compensation increased \$183,545
  - Technology Software increased \$35,561
  - Professional and Specialized Services increased \$30,000 due to autopsy costs
  - Motor Pool increased \$239,187

- Sheriff – Jail (General Fund):
- Overall increase of \$431,590
  - Salary and Benefits increased \$365,143
  - Liability Insurance increased \$30,311
  - Technology Maintenance and Repair increased \$21,500
  - Technology Expense increased \$16,138
  - Motor Pool increased \$17,500

- Sheriff – Animal Services (General Fund):
- Overall increase of \$155,144
  - Salary and Benefits increased \$42,500
  - Liability Insurance increased \$36,151
  - Equipment Maintenance and Repair increased \$10,000
  - Professional Services increased \$39,000
  - Vehicle fuel increased \$10,000
  - Motor Pool increased \$20,272

- Sheriff – Search and Rescue (General Fund):



- No significant changes

**Sheriff – Court Security (non-General Fund):**

- Overall increase of \$82,601
- Salary and Benefit increased \$42,992
- Equipment Maintenance and Repair increased \$35,529

**Sheriff – Off-Highway Vehicle Grant (non-General Fund):**

- No significant changes.

**Sheriff – Boating Law Enforcement Grant (non-General Fund):**

- No significant changes

**Sheriff – Inmate Welfare (non-General Fund):**

- No significant changes

**Sheriff – Wellness and Mental Health Grant (non-General Fund):**

- No significant changes

**FY 2024-25 Department Goals:**

- Continue to create safe and healthy communities by maintaining day to day operations of the Sheriff’s Office
- Continue progress toward building the Jail
- Partner with Behavioral Health and Emergency Medical Services to implement the Crisis Response Team
- Hire qualified candidates to fill vacant Correctional Deputy positions
- Promote existing Correctional Deputies to Deputy Sheriff
- Seek training opportunities for all staff to meet mandates and to enhance career development.

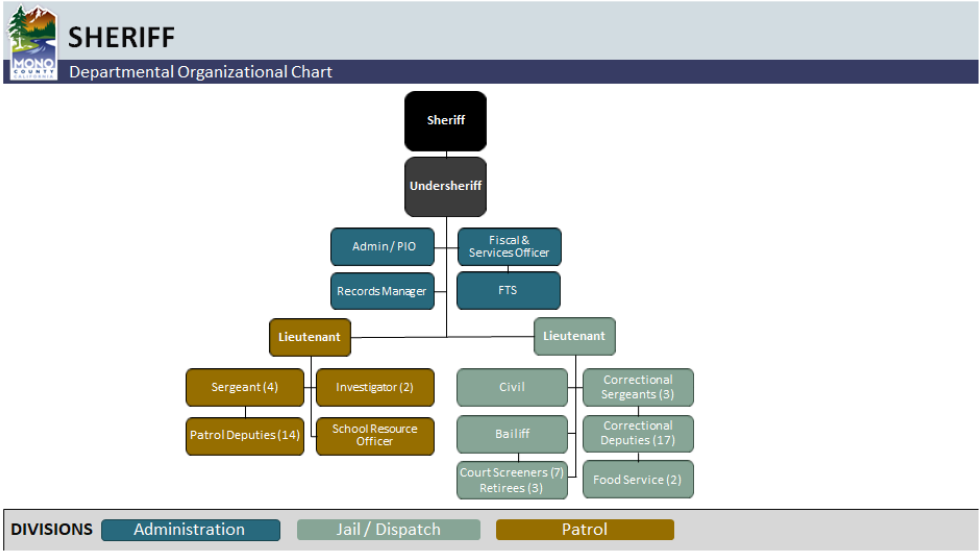
**Workload data:**

**2023 Actual**

Calls for Service: 2,068  
Traffic Stops: 850  
Deputy-Initiated Activities: 3,278  
Cases/Reports: 624  
Arrests: 94  
Citations: 205  
Average Daily Jail Population: 24  
Priority 1 Calls Dispatched: 2,228  
Priority 2 Calls Dispatched: 2,869

**2024 Actual**

Calls for Service: 2,013  
Traffic Stops: 1,225  
Deputy-Initiated Activities: 3,744  
Cases/Reports: 705  
Arrests: 144  
229 Citations: 229  
Average Daily Jail Population: 22  
Priority 1 Calls Dispatched: 2,082  
Priority 2 Calls Dispatched: 2,673





# GENERAL FUND TRANSFERS

FY 2025-26 BUDGET

	<u>FY 2024-25 Adopted</u>	<u>FY2025-26</u> <u>Recommended</u>	
<u>General Fund Transfers to Other Funds</u>	<u>Budget</u>	<u>Budget</u>	<u>Difference</u>
Roads - SB1 Maintenance of Effort	\$ 522,033	\$522,033	\$ -
Airport	\$ 16,202		\$(16,202)
Jail Project		\$500,000	\$500,000
General Reserves			\$ -
Affordable Housing	\$1,130,397		\$(1,130,397)
Tourism: CA State Fair	\$5,000	\$5,000	\$ -
Tourism: Interagency Visitor Center	\$5,000	\$5,000	\$ -
Community Support: Local Programming	\$25,000	\$25,000	\$ -
Community Support: Historical Societies	\$9,500	\$14,000	\$4,500
Community Support: Community Arts			
Grants	\$18,000	\$25,000	\$7,000
Community Support: Youth Sports	\$10,000	\$10,000	\$ -
Fish Enhancement (105)	\$110,100	\$110,000	\$(100)
Conway Ranch			\$ -
Social Services: Maintenance of Effort	\$350,000	\$350,000	\$ -
Social Services: Public Guardian	\$163,260	\$66,323	\$3,063
Social Services: Senior Program	\$221,065	\$268,430	\$47,365
Social Services: General Relief	\$15,000	\$50,000	\$35,000
Behavioral Health	\$7,149	\$7,149	\$ -
CRIS Contribution			\$ -
North Campus Design	\$240,000		\$(240,000)
Truck Upfit	\$35,000		\$(35,000)
Solid Waste		\$60,000	\$60,000
Facilities		\$70,000	\$70,000
	<hr/>	<hr/>	
	\$2,882,706	\$2,187,935	\$(694,771)
<u>Contributions to Others</u>			
Special District Admin Refunds	\$20,000	\$20,000.00	\$ -
Eastern Sierra Council of Governments	\$25,000	\$25,000.00	\$ -
Local Agency Formation Commissions	\$5,451	\$5,000.00	\$(451)
			\$(45,000)
First Five Visiting Program	\$45,000		
White Mountain Fire District - EMS			
Expansion	\$300,000	\$300,000.00	\$ -
First Five Child Care Stipends	\$50,000		\$(50,000)
Tri-Valley Groundwater Management			
District Request	\$5,600	\$5,630	\$30
Mono Arts Council	\$20,000		\$(20,000)
White Bark Institute	\$50,000	\$50,000	\$ -
Eastern Sierra Green Business Program	\$15,000		\$(15,000)
First Responder Aid	\$150,000	\$150,000	\$ -
	<hr/>	<hr/>	
	\$686,051	\$555,630	\$(35,421)

# BUDGET GLOSSARY

FY 2025-26 BUDGET



**Adopted Budget:** The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the Recommended Budget.

**Appropriation:** An authorization by the Board of Supervisors from a specific fund to a specific agency or program to make expenditures or incur obligations for a specified purpose and period. The budget contains many items of appropriation. These appropriations are limited to one year unless otherwise specified.

**Budget Unit:** Similar to sub-accounts within budgets; created for tracking expenditures or revenues which must be accounted for separately.

**Capital Expenditures:** Expenditures incurred for the improvement to or acquisition of land, facilities, and infrastructure.

**Capital Improvement Plan (CIP):** A mid-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule, and identifies options for financing the plan.

**Contingencies:** A budgetary provision representing that portion of the set aside to meet unforeseen expenditure requirements or to offset revenue shortfalls during the fiscal year. Contingencies may be budgeted for specific funds or groups of funds.

**Debt Service:** Annual principal and interest payments that local government owes on borrowed money.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises (e.g., water, gas, and electric utilities; airports; parking garages; or transit systems). The governing body intends that the costs of providing goods and services to the public on a continuing basis be financed or recovered primarily through user charges.

**Expenditures:** Actual spending of funds authorized by an appropriation.

**Fee for Services:** Fees charged for certain services provided to citizens and other public agencies. Examples of these fees include planning and public works services such as sale of plans and specifications and blueprints, and plan or map check fees; park facilities usage including camping, parking and picnic area usage; document recording services, certified copies of vital statistics; animal services such as vaccination and im- pound fees.

**Final Budget:** The Adopted Budget adjusted by all revisions throughout the fiscal year as of June 30.

**Fiscal Year (FY):** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of Mono's fiscal year is July 1 through June 30.

**Full Time Equivalent (FTE):** In concept, one person working full-time for one year. A normal fiscal year equals 2,080 staff hours. Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the total number of FTEs approved in each budget unit.

**Fund:** A fiscal and accounting entity in which cash and other financial resources, all related liabilities, and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Funds may contain one or more budget units.

**Fund Balance:** The amount of dollar resources remaining in a fund at year's end. Usually this is the difference between total expenditures and total resources of a fund.

## **Fund Balance Types:**

1. **Non-spendable Fund Balance:** Amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.
  2. **Restricted Fund Balance:** When constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.
  3. **Committed Fund Balance:** Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit these amounts.
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4. **Assigned Fund Balance:** Amounts that are constrained by the Board's intent to use the funds for specific purposes but are neither restricted nor committed.

5. **Unassigned Fund Balance:** The residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

**General Fund:** The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another fund.

**Generally Accepted Accounting Principles (GAAP):** The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

**General Purpose Revenue:** Revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of General-Purpose Revenue include property taxes, sales taxes, transient occupancy taxes, court fines, real property transfer tax and miscellaneous other sources. There are no restrictions as to the use of these monies - often referred to as discretionary revenue.

**General Reserve:** A reserve established to address unforeseen catastrophic situations. The general reserve can only be established or adjusted during the annual budget adoption process and is not available except during a legally declared emergency. Generally accepted accounting principles (GAAP) and Mono County policy provide that a local government should maintain a general reserve between 5% and 15% of expenditures.

**Goal:** A long-term organizational target or direction of development. It states what the organization wants to accomplish or become over the next several years. (Bryson)

**Government Finance Officers Association (GFOA):** An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

**Internal Service Fund (ISF):** A proprietary type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a full cost reimbursement basis, including replacement of capital.

**Maintenance of Effort (MOE):** Occasionally required by state law or by an initiative, it requires the county to maintain a designated base level of spending, usually in order to receive additional revenues.

**Mandate:** A requirement from the State or federal government that the County perform a task, perform a task in a particular way or perform a task to meet a particular standard.

**Mission:** What the County is striving to do over a continuous period; its organizational purpose.

**Net County Cost:** Budgeted appropriations less estimate of revenue anticipated. The amount of General Fund dollars needed to balance the proposed budget.

**Objective:** A measurable target that must be met on the way to attaining a goal. A statement of anticipated accomplishment, usually measurable and time bound.

**Operating Transfers:** Operating transfers result when one fund provides a service on behalf of another fund or when one fund transfers revenues to fund expenditures in another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

**Realignment Funds:** These funds come from vehicle license fees and sales tax revenue collected by the state and allocated to counties. The funds are a "backfill" of the loss of state General Fund support or a shift of program responsibility from the state to the county for health, social services, and youth corrections.

**Recommended Budget:** The budget document developed by the CAO and county departments and formally approved by the Board of Supervisors to serve as the basis for public hearings and deliberations prior to the de-termination of the adopted budget.

**Requested Budget:** The budget as submitted and requested by the division, department, or district.

**Reserves:** A portion of fund equity that is set aside and not appropriated or spent, or that is legally or contractually restricted for a specific future.

**Revenues:** Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Usually eligible expenses are very specific and known to a reasonable degree of accuracy.

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Strategic Goal: A long-term organizational target or direction of development. The established long range priorities that the organization strives to achieve.

Unreserved/Undesignated Fund Balance: The portion of fund balance that is available for financing the budget requirements for the current or future fiscal period. Also known as spendable fund balance.

#### ABBREVIATIONS

CAO: Chief Administrative Officer  
CDBG: Community Development Block Grant  
CSA: County Service Area  
CSAC: California State Association of Counties  
CSS: Department of Child Support Services  
CWS: Child Welfare Services  
FEMA: Federal Emergency Management Agency  
FY: Fiscal Year  
GAAP: Generally Accepted Accounting Principles  
GASB: Governmental Accounting Standards Board  
GFOA: Government Finance Officers Association  
GIS: Geographic Information System  
IHSS: In-Home Supportive Services  
ISF: Internal Service Fund  
IT: Information Technology  
NACO: National Association of Counties  
OES: Office of Emergency Services  
OPEB: Other Post Employment Benefit  
TOT: Transient Occupancy Tax  
VLF: Vehicle License Fees

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## MONO COUNTY ADMINISTRATIVE POLICY AND PROCEDURES MANUAL

<b>Subject:</b>  BUDGET AND FINANCIAL POLICY	<b>Policy Number:</b> B-5	<b>Page Number:</b> Page 1 of 7
	<b>Date Approved:</b>	August 15, 2023 (R23-068)
	<b>Revisions:</b>	

### POLICY

This budget policy establishes goals by which to allocate public resources that efficiently and effectively provide services for citizens and visitors within the County. This policy demonstrates the importance of financial sustainability. While Mono County strives to adopt a structurally balanced budget every year, staff will evaluate carryover funding to identify a portion of that which would be considered ongoing, based on vacancy rates and other historical data.

1. Balanced Budget

Mono County is required by the State Budget Act, Government Code section 29000, to adopt a budget that is balanced. A budget is balanced when total appropriations (or annual spending) is no more than estimated revenues and beginning fund balance.

Mono County strives to adopt a structurally balanced budget every year, staff will evaluate carryover funding to identify a portion of that which would be considered ongoing, based on vacancy rates and other historical data.

2. Reserve Balances

Establishing and maintaining adequate reserve balances ensures the County retains the ability to maintain essential public services during cyclical economic downturns or catastrophic events. The following are guidelines to maintain reserve balances:

- A. The combined balances of the General Reserve and the Economic Stabilization shall total 25% of General Fund expenditures.
- B. Establish and maintain a reserve balance of 10 % of General Fund expenditures. The purpose of the general reserve balance is to provide spending resources in case of emergencies, as enumerated in Government Code Section 29127. The general reserve is to be carried forward in the budget from year to year. Except in cases of legally declared emergencies, the general reserve is established, cancelled, or decreased only at the time the budget is adopted. The general reserve can be increased at any time during the year with a 4/5 vote of the Board.
- C. Establish and maintain an economic stabilization balance of at least 15% of General Fund expenditures. The purpose of the economic stabilization balance is to provide resources to support the workforce and the delivery of essential public services during an economic downturn having a negative effect on the County's revenues.
- D. When the fiscal year budget permits, the Board will consider placing prior year unspent expenditure contingencies and any portion of the prior year fund balance in reserve, up to the policy levels.
- E. As resources become available, the Board of Supervisors will establish additional Fund accounts for the purpose of accumulating funds for specific long-term purposes



such as retirement of long-term debt, paying down unfunded liabilities, paying for facility improvements, paying for equipment replacements; and funding infrastructure replacement or expansion projects. An example of this is the Pension Rate Stabilization Trust (PRST).

3. General Fund Contingency Appropriation Policy

This paragraph 3, constitutes the General Fund Contingency Appropriation policy (GFCAP). The purpose of the GFCAP is to reduce the over-estimating of budgeted expenditure amounts, which results in a widening gap between budgeted appropriations and actual expenditures. This situation artificially increases the General Fund structural budget deficit and impacts the Board of Supervisors' (BOS) financing decisions.

The GFCAP provides General Fund departments a framework to tighten budgetary cost controls at the account level to achieve a structurally balanced budget. The goal is to establish and maintain a General Fund contingency appropriation in each year's budget to accommodate unexpected increases in expenditures, which could not have reasonably been anticipated at the time the budget was developed. It also is intended to promote collaborative teamwork in managing the finances of the County's General Fund.

The GFCAP policy has five elements as noted below:

A. Scope

This policy applies only to the County's General Fund. The contingency appropriation is not a contingency reserve. A contingency reserve is a budgetary provision setting aside a portion of the General Fund balance (carryover) for an identified purpose. It is not a financing source in the County's annual budget. This policy directs the creation of a contingency appropriation in the County's annual budget and equals the amount which is set aside each year to be appropriated for that year's unforeseen expenditure requirements.

B. Compliance with Applicable Government Code Sections

The County shall adhere to the County Budget Act (Act) which is referenced in Government Code (GC) 29000 through 29144, and is also included in Appendix B of the County Budget Guide (2014 Edition, Revision #1) issued by the California State Controller's Office. This policy is to be consistent with all provisions of the Act affecting appropriations for contingencies which are restated in this section. This section is provided as a summary only and not meant to be a full recitation of the County Budget Act or laws governing county budgets.

GC 29006: The adopted budget shall include, at a minimum, estimated or actual amounts by fund for ... (d) appropriations for contingencies.

GC 29084: The budget may contain an appropriation(s) for contingencies in such amounts as the BOS deems sufficient.

GC 29125: Transfers and revisions to appropriation for contingencies is made by formal action of the BOS, by a four-fifths vote.

GC 29126: For any appropriation in whole or in part that is not needed, the Board of Supervisors may cancel the unneeded appropriation and transfer the amount to appropriation for contingencies.

C. Establishing the Contingency Appropriation

The County will establish a General Fund contingency appropriation with each budget cycle using the guidelines provided in this section.

The amount of the General Fund contingency appropriation is targeted at a minimum of 1% but no more than 5% of budgeted General Fund expenditures (not including this General Fund contingency appropriation).

The General Fund contingency appropriation will be established and/or adjusted with each budget cycle, will be included as a separate department of the General Fund budget, and the balance left in the contingency appropriation at the end of each fiscal year will terminate and lapse as a contribution to General Fund carryover fund balance.

The General Fund contingency appropriation cannot be more than the following for each budget year:

Total General Fund funding sources

Less all other General Fund appropriations

Plus amounts available from General Fund unassigned fund balance.

The amount of the contingency appropriation may be adjusted by 4/5ths vote of the BOS at any time during the fiscal year after the adoption of the County's final budget.

D. Use of the Contingency Appropriation

Only General Fund departments may request use of the contingency appropriation.

The department initiates a request for use of the contingency appropriation by submitting a request to the County Administrative Officer (CAO). Once the need is approved by the CAO the request may be brought forward in either of two ways:

- i. By submitting an individual agenda item through the County's agenda software program which must be reviewed by the CAO, County Counsel, and the Finance Department prior to being placed on the Board's agenda. The agenda transmittal must include a statement by the department justifying the use of the contingency appropriation consistent with this policy.
- ii. By requesting the use of the contingency appropriation, as instructed, during the mid-year (or other intra-period) budget review process. The department must document its justification for the use of the contingency appropriation consistent with this policy.

Transfer from the contingency appropriation must be approved by the BOS with a 4/5ths vote prior to recording the requested transfer.

Use of the contingency appropriation is allowed for the following reasons and circumstances:

- i. Unforeseen expenditures that could not have been anticipated at the time the annual budget was adopted.

- ii. When the department is impacted by legislative changes not known at the time of budget development and which has a negative impact on the department's expenditures (i.e., increases expenditures).
- iii. Increases in expenditures necessary to maintain current service levels.
- iv. Economic events that increase vendor costs such as utility rate increases or an increase in a vendor's rates.
- v. Unanticipated operational changes.
- vi. Use of contingency should not be used to fund new expenditures of an on-going nature.

Prior to requesting use of the contingency appropriation, the department must have:

- i. No unanticipated revenue that has not been appropriated.
- ii. No other appropriations within its own budget which can be reallocated to cover the budget shortfall.
- iii. No other appropriation available in another fund that it controls that can be legally applied to cover the budget shortfall.

#### 4. General Fund Balances

Government Accounting Standards Board (GASB) Statement Number 54 requires the County to segregate fund balances into five basic categories. These categories are:

- A. *Nonspendable fund balance* (such as inventories or prepaid expenditures) is used for amounts that are not in spendable form to segregate them in fund balance so that it cannot be appropriated.
- B. *Restricted fund balance* (such as creditors, grant providers or contributors) is used for amounts restricted to specific purposes by external parties.
- C. *Committed fund balance* (to cover commitments the Board of Supervisors has made) is used for amounts determined by formal action (i.e., resolution) of the Board of Supervisors to be used for a specific purpose.
- D. *Assigned fund balance* (such as covering deficit fund balances) is used for amounts intended to for a specific purpose and can be established by the Board or the CAO.
- E. *Unassigned fund balance* (everything not included in the other types of fund balance).

Restricted, committed, assigned, and unassigned fund balance amounts together constitute spendable fund balance, and these amounts are available for appropriation and use in balancing next year's budget.

The Finance Director is responsible for segregating each fund balance by category and amount and informing the CAO and the Board of Supervisors of the amount of spendable fund balance available for use in balancing the budget for the upcoming year.

#### 5. Strategic Planning

The County uses a strategic planning process for setting priorities and making budgetary decisions. This allows development, initiation, and funding of new or revised programs over a five-year period, in sync with a comprehensive planning process that establishes the Board's priorities for satisfying long-term community needs. All new or revised services are evaluated within the framework of the strategic plan, which is intended to be updated consistent with the Board of Supervisors approved Strategic Plan timeframe.

#### 6. Fiscal Management



Mono County uses fiscal management principles to ensure resiliency in order to:

- A. Maintain a conservative budgeting approach, to remove budget deficits whenever possible. Concerning revenues, it requires forecasting that is not overly optimistically but instead relies on accepted analytical methodologies such as historical trends and economic indicators as the basis for estimating revenues. Concerning expenditures, it requires limiting spending amounts based on work plans to continue delivery of existing public services.
- B. Annually consider reduction of long-term debt and unfunded liabilities.
- C. Establish an equitable basis for allocating internal costs to all service users.
- D. Review fees annually. Fees should be calculated to include all actual costs of providing the service, including overhead. It is all department's responsibility to annually review fees and ensure accuracy for the services.
- E. Incorporate long-term financial planning into the budget cycle to guide financial decision-making.

7. Budget Adjustments

Budget adjustments are allowed throughout the fiscal year. Intradepartmental budget adjustment requests of net-0-changes are allowed throughout the year with appropriate approvals (see "Appropriation Transfer Request" form). Net-0-changes to budget are referred to as Administrative Budget Adjustments. Departments are allowed to spend within the total Board approved appropriations for a single Budget Unit and make changes to budget within those appropriations with approval of the CAO or Board designee. Budget adjustments that increase total appropriations or require use of appropriations between various budget units require Board approval.

8. Capital Improvement Plan (CIP)

There will be an annual CIP workshop with the Mono County Board to consider and prioritize projects for the following year. After the Board workshop the CIP will be taken to the Planning Agency to ensure compliance with the Mono County General Plan and then returned to the Mono County Board of Supervisors for approval. This CIP will prioritize projects and contributions from the General Fund, as well as grants and state/federal allocations for the improvement of county infrastructure and facilities.

Mono County will work with regional partners to reduce County costs for maintaining and improving the County infrastructure and facilities shared with other jurisdictions.

Mono County will plan for new facilities only if operating and maintenance costs for those facilities are fully recognized and accounted for in multi-year financial plans. Additionally, the cost must provide adequate routine maintenance each year to avoid the higher cost of deferred maintenance.

9. New Services

New Services will only be added after identifying a need (see section on strategic planning) and only when adequate resources for staffing and on-going operational funding are available in multi-year financial plans.

10. Guidelines for Operational Efficiencies

- A. Provide County services in the most cost effective and operationally efficient manner.

- B. When program funding is cut or eliminated, reduce, or eliminate the program accordingly, unless otherwise mandated.
- C. Provide staffing levels that consider multi-year needs, reasonable workload per employee, and minimize the possibility of layoffs or furloughs resulting from inadequate revenues.
- D. For special projects or certain expertise in the short-term, utilize temporary employees (not to exceed 1,000 hours) and consultants.
- E. Utilize community expertise on a voluntary basis, as appropriate.
- F. Ensure that fee-supported services are staffed appropriately to render the services for which customers have paid. Minimize the use of subsidies to support continuation of such services.
- G. Work through partnerships, JPA's, and regional relationships to share costs for local programs whenever possible.

11. Budget Development

The County will develop an operating budget with constraints. The budget team estimates resources available, costs out workforce as well as non-discretionary spending. An operating budget with the above fixed costs incorporates the following elements:

- A. Salary and Wages
- B. Benefits
- C. A-87 charges for applicable departments.
- D. Debt Service (Civic Center, Pension Obligation Bond EMS and Jail)
- E. General Liability and Workmen's Comp Insurance
- F. Internal Service Rates (Insurance ISF, Fleet ISF and Technology ISF)
- G. Copier pool program will roll into Tech ISF in 2024-25

The County will allow for departments to propose budgets to the CAO's office for review. The CAO will propose a Recommended Budget to the Board of Supervisors to consider both resources and priorities based on public need, government mandate and the Strategic Plan and make recommended adjustments for the Final budget for adoption.

The role of department heads is to develop a fiscally responsible department budget with consideration of the public need, government mandate and priorities coming out of the Strategic Plan and consistent with past spending patterns and known revenue sources.

The Board will consider the budget during a workshop and provide direction to CAO and staff for changes for the Final Budget.

The general budget development timeline will be delivered to the Board annually for adoption.

12. Special Funding

Any time there is funding received outside traditional funding sources, the funds will be allocated by the Mono County Board as all standard funding sources in the annual budget process with the following factors in mind:

- CIP projects based on annual workshop
  - Reducing unfunded liability
  - Consistent with whatever guidelines of the funding source
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[MonoCounty.ca.gov/budget](https://monocounty.ca.gov/budget)