



AGENDA

BOARD OF SUPERVISORS, COUNTY OF MONO STATE OF CALIFORNIA

Meeting Location: Board Chambers, 2nd Fl., County Courthouse, 278 Main St., Bridgeport, CA 93517

Special Meeting August 8, 2024

TRIBAL LAND ACKNOWLEDGMENT

In respect to the Indigenous People and Tribal Elders, past, and present, the Bridgeport Indian Colony, Mono Lake Kutzadika Tribe, and Utu Utu Gwaitu Tribe are the indigenous People who live within this, their ancestral homeland from time immemorial to the present and have been the caretakers of these lands, waters, and all natural resources for the benefit of the environment and of all living things. We who live in Mono County offer this land acknowledgment with a spirit of mutual respect and collaboration.

TELECONFERENCE INFORMATION

This meeting will be held in person at the location listed above. Additionally, a teleconference location will be available where the public and members of the Board may participate by electronic means.

1. Mammoth Teleconference Location – Mono Lake Room of the Mono County Civic Center, First Floor, 1290 Tavern Road, Mammoth Lakes, CA. 93546;
2. Zoom Webinar.

Members of the public may participate via the Zoom Webinar, including listening to the meeting and providing public comment, by following the instructions below.

To join the meeting by computer:

Visit <https://monocounty.zoom.us/j/82322555258> or visit <https://www.zoom.us/>, click on "Join A Meeting" and enter the Zoom Webinar ID 823 2255 5258

To provide public comment, press the "Raise Hand" button on your screen.

To join the meeting by telephone:

Dial (669) 900-6833, then enter Zoom Webinar 823 2255 5258

To provide public comment, press *9 to raise your hand and *6 to mute/unmute.

If you are unable to join the Zoom Webinar of the Board meeting, you may still view the live stream of the meeting by visiting: https://monocounty.granicus.com/MediaPlayer.php?publish_id=334f8e37-6aa8-4572-885c-a8999f10f5cc

NOTE: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Clerk of the Board at (760) 932-5530 or bos@mono.ca.gov. Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting (See 42 USCS 12132, 28CFR 35.130).

Full agenda packets are available for the public to review in the Office of the Clerk of the Board (Annex I - 74 North School Street, Bridgeport, CA 93517) and online at <http://monocounty.ca.gov/bos>. Any writing distributed less than 72 hours prior to the meeting will be available for public inspection in the Office of the Clerk of the Board and online.

UNLESS OTHERWISE SPECIFIED BY TIME, ITEMS SCHEDULED FOR EITHER THE MORNING OR AFTERNOON SESSIONS WILL BE HEARD ACCORDING TO AVAILABLE TIME AND PRESENCE OF INTERESTED PERSONS. PUBLIC MAY COMMENT ON AGENDA ITEMS AT THE TIME THE ITEM IS HEARD.

9:00 AM Call meeting to Order

Pledge of Allegiance

1. OPPORTUNITY FOR THE PUBLIC TO ADDRESS THE BOARD

Opportunity for the public to address the Board on items of public interest that are within the subject matter jurisdiction of the Board. (Speakers may be limited in speaking time dependent upon the press of business and number of persons wishing to address the Board.) Please refer to the Teleconference Information section to determine how to make public comment for this meeting via Zoom.

2. AGENDA ITEMS

A. PUBLIC HEARING: FY 2024-25 Recommended Budget

Departments: CAO, Finance

PUBLIC HEARING: 9:00 AM (2 hours)

(Christine Bouchard, Assistant County Administrator; Janet Dutcher, Finance Director; Megan Chapman, Budget Officer) - This special meeting is for conducting a public hearing regarding the FY 2024-25 Recommended Budget, prior to bringing the final Budget back for adoption on September 17, 2024. The 2024-25 Recommended Budget and policy items will be presented for comment and direction from the Board. Members of the public may provide testimony at the Bridgeport Courthouse, or at the Mammoth Lakes Civic Center, or via zoom. A link to the Recommended FY 2024-25 Budget is located here: <https://monocounty.ca.gov/auditor/page/2024-2025-budget>

Recommended Action:

Staff recommends that the Board consider the FY 2024-25 Recommended Budget and provide staff direction on the following:

- 1) Policy items to include in the Final Budget.
- 2) Fund the General Reserve and Economic Stabilization at a total of 25% of FY 2023-24 Adopted Budget as per Budget and Financial Policy.
- 3) Fund the Local Assistance Fund 194 with anything remaining from FY 2022-23 general fund carryover for future fiscal needs in Solid Waste, Roads and CRIS radio system.

Fiscal Impact: The Mono County FY 2024-25 Recommended Budget

is comprised of \$142,367,123 in revenues and \$167,680,326 in expenditures, offset by \$25,313,203 in use of fund balance. The General Fund portion includes \$53,664,287 in expenditures offset by \$51,275,907 in revenues and \$2,388,380 in fund balance. The Recommended Budget will be adjusted based on Board direction today.

ADJOURN



**OFFICE OF THE CLERK
OF THE BOARD OF SUPERVISORS**

SPECIAL MEETING AGENDA REQUEST

Print

MEETING DATE	August 8, 2024	DEPARTMENT	
ADDITIONAL DEPARTMENTS			
TIME REQUIRED	PUBLIC HEARING: 9:00 AM (2 hours)	PERSONS APPEARING BEFORE THE BOARD	Christine Bouchard, Assistant County Administrator; Janet Dutcher, Finance Director; Megan Chapman, Budget Officer
SUBJECT	PUBLIC HEARING: FY 2024-25 Recommended Budget		

AGENDA DESCRIPTION:

(A brief general description of what the Board will hear, discuss, consider, or act upon)

This special meeting is for conducting a public hearing regarding the FY 2024-25 Recommended Budget, prior to bringing the final Budget back for adoption on September 17, 2024. The 2024-25 Recommended Budget and policy items will be presented for comment and direction from the Board. Members of the public may provide testimony at the Bridgeport Courthouse, or at the Mammoth Lakes Civic Center, or via zoom. A link to the Recommended FY 2024-25 Budget is located here:

<https://monocounty.ca.gov/auditor/page/2024-2025-budget>

RECOMMENDED ACTION:

Staff recommends that the Board consider the FY 2024-25 Recommended Budget and provide staff direction on the following:

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- 2) Fund the General Reserve and Economic Stabilization at a total of 25% of FY 2023-24 Adopted Budget as per Budget and Financial Policy.
- 3) Fund the Local Assistance Fund 194 with anything remaining from FY 2022-23 general fund carryover for future fiscal needs in Solid Waste, Roads and CRIS radio system.

FISCAL IMPACT:

The Mono County FY 2024-25 Recommended Budget is comprised of \$142,367,123 in revenues and \$167,680,326 in expenditures, offset by \$25,313,203 in use of fund balance. The General Fund portion includes \$53,664,287 in expenditures offset by \$51,275,907 in revenues and \$2,388,380 in fund balance. The Recommended Budget will be adjusted based on Board direction today.

CONTACT NAME: Megan Chapman

PHONE/EMAIL: 760-924-1836 / mchapman@mono.ca.gov

SUBMIT THE ORIGINAL DOCUMENT WITH ATTACHMENTS TO THE OFFICE OF THE COUNTY ADMINISTRATOR **PRIOR TO 5:00 P.M. ON THE FRIDAY 32 DAYS PRECEDING THE BOARD MEETING**

SEND COPIES TO:

MINUTE ORDER REQUESTED:

YES NO

ATTACHMENTS:

Click to download
Staff Report
Attachment A - Policy Items External Agency's
Attachment B - Budget and Financial Policy
Attachment C - One Time Funding Guideline
Attachment D - FY 2024-25 Recommended Budget
FY 2024-25 Budget Hearing presentation for public hearing

History

Time	Who	Approval
8/5/2024 5:47 PM	County Counsel	Yes
8/5/2024 3:17 PM	Finance	Yes
8/5/2024 5:52 PM	County Administrative Office	Yes



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

ASSISTANT COUNTY ADMINISTRATIVE OFFICER
Christine Bouchard

Date: August 8, 2024

To: Mono County Board of Supervisors

From: Sandra Moberly, County Administrative Officer
Christine Bouchard, Assistant County Administrative Officer
Janet Dutcher, Finance Director
Megan Chapman, Budget Officer

RE: FY 2024-25 Recommended Budget – Public Hearing

BOARD OF SUPERVISORS

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John Peters / District 4

VICE CHAIR

Lynda Salcido / District 5

Jennifer Kreitz / District 1

Rhonda Duggan / District 2

Bob Gardner / District 3

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DISTRICT ATTORNEY

Hon. David Anderson

SHERIFF / CORONER

Hon. Ingrid Braun

BEHAVIORAL HEALTH

Robin Roberts

COMMUNITY DEVELOPMENT

Wendy Sugimura

COUNTY CLERK-RECORDER

Queenie Barnard

COUNTY COUNSEL

Chris Beck

ECONOMIC DEVELOPMENT

Liz Grans

EMERGENCY MEDICAL

SERVICES

Bryan Bullock

FINANCE

Janet Dutcher, DPA, MPA,

CGFM, CPA

HEALTH AND HUMAN

SERVICES

Kathryn Peterson

INFORMATION

TECHNOLOGY

Mike Martinez

PROBATION

Karin Humiston

PUBLIC WORKS

Paul Roten

Strategic Plan Focus Area(s) Met

A Thriving Economy Safe and Healthy Communities Mandated Function

Sustainable Public Lands Workforce & Operational Excellence

Recommended Action:

Staff recommends that the Board consider the FY 2024-25 Recommended Budget and provide staff direction on the following:

1. Policy items to include in the Final Budget
2. Fund the General Reserve and Economic Stabilization at a total of 25% of FY 2023-24 Adopted Budget as per Budget and Financial Policy
3. Fund the Local Assistance Fund 194 with anything remaining from FY 2022-23 general fund carryover for future fiscal needs in Solid Waste, Roads and CRIS radio system

Background:

As presented at the Budget workshop on May 16th the Department Requested FY 2024-25 Budget included \$168.2M in expenditures, offset by \$141.2M in revenues and \$27.02M in Fund balance. The General Fund portion included \$54.4M in expenditures offset by \$48.6M in revenues leaving a \$5.8M gap to balance. The central budget team worked closely with departments and was able to fine tune the Department budget requests and publish the FY 2024-25 Recommended Budget on July 29th for the public hearing today comprised of \$142.4M in revenues and \$167.7M in expenditures, offset by \$25.3M in use of fund balance. The General Fund portion includes \$53.7M in expenditures off set by \$51.3M in revenues leaving a \$2.39M to be funded by carryover fund balance from fiscal year 2022-23.

The FY 2024-25 Recommended Budget before you is pending policy items and direction on the above recommended action for discussion today. All Board consensus will be integrated into the

Recommended Budget and brought forward as the Final Budget for adoption on September 17th. The central budget team used the Budget and Financial Guideline to inform use of carryover fund balance which recommends using half of the prior year's carryover balance for ongoing operational costs. Of the FY 2022-23 \$4.55M carryover fund balance \$2.38M is recommended to fill the deficit, leaving \$2.17M for policy items. A link to the Recommended FY 2024-25 Budget is located here: <https://monocounty.ca.gov/auditor/page/2024-2025-budget>

Policy items for consideration:

The central budget team allowed for policy items from departments to be submitted through the end of June. All policy requests were reviewed, and the request was either determined to be a management decision and integrated into the budget, determined to be something that should not be moved forward at this time, or determined to be a policy level decision for deliberation at the public hearing. There are 17 policy items before you today, three of which were received from outside agencies. The total cost of all policy items requesting general fund appropriations in the FY 2024-25 budget for discussion today is \$1.08M. The available funding from carryover balance is \$2.16M. These items fall into one of four fiscal impact categories: policy items that are one time asks with no general fund impact, policy items that are one time asks with general fund impact, policy items with future termed fiscal impact, and policy items that increase annual ongoing operational costs.

Policy item - one time ask, no general fund impact: total \$12,500

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| 1. Mono County Economic Development - use of fund balance for Performing and Visual Arts and Historical societies | \$12,500 | One-time request to use fund balance to increase the funding available for two over-subscribed community support grant programs. Increase the Performing and Visual Arts Grant Program from \$18,000 to \$25,000 (+\$7,000) and the Historical Societies Grant Program from \$8,500 to \$14,000 (+\$5,500). The requested use of funds would leave a new fund balance of \$25,086 to continue standard awards in the Community Event Marketing Fund. |
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Policy items - one time ask, general fund impact: total \$295,000

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| 2. External Mono County - Mono Arts Council | \$20,000 | Mono Arts Council has been increasing efforts to support both the students and residents of Mono County, especially outside of Mammoth Lakes. Last year, Mono Arts Council started hosting Meet & Greets, throughout the county, to meet and engage with artists and community members. From those meetings, they are now offering art classes in the communities of Bridgeport, Walker, Lee Vining and Chalfant starting in May. There have been recent reductions to California Arts Council grant funding and Mono Arts Council is facing a critical funding crisis. |
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| 3. Mono County Information Technology Department- Truck upfit and installation | \$35,000 | This request is for funds for a work truck upfit kit and installation services. An upfit is needed for productivity and safety of employees working in the communications division of the Information Technology Department. The upfit includes the addition of internal and external LED lights for safety, locking toolboxes, a ladder and ladder rack, receiver hitch, and external power plugs. |
| 4. Mono County North Campus - furniture and office design Bridgeport | \$240,000 | Updates to design, furniture, and lobby area of the north County campus starting with Annex I & Annex II to improve customer and employee experience. This request is essential for the health and productivity of the Mono County workforce. |

Policy items – with future fiscal impact tied to 2024-25 request: total \$255,365

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| 5. Mono County Community Development - Scanning of historical records | \$30,000 | This request is for the scanning of Community Development records currently in storage in Bridgeport. The current storage in Bridgeport is problematic due to the following: a) the location is rodent infested; plans are underway to move the records to a different location without this hazard, but the potential for rodents likely remains in all cases; and b) the paper files are very difficult to research in response to a public records act (PRA) request or if the history of a parcel/project is in question. The original request was for \$58,220 and the recommendation is to fund half and revisit continued need at Mid-year. |
| 6. Mono County Economic Development - Eastern Sierra Air Alliance | \$49,000 | One-time request for up to \$49,000 to support air service at the Bishop Airport in FY 2024-25 but will revisit as needed in following years. The Board of Supervisors approved an annual financial contribution ranging from \$35,000 to \$85,000 to help support direct air service from Mammoth Yosemite Airport (MMH) to Los Angeles International Airport in the spring/summer/fall months from FY 2011-12 through FY 2019-20. |

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| 7. External Mono County - Whitebark Institute | \$50,000 | This request is for Whitebark Institute to fund \$50,000 annually for three years for a total of \$150,000 to support a staff position dedicated to financial management and oversight of projects that enhance wildfire resilience throughout Mono County including the Eastern Sierra Climate and Communities Resilience Project (ESCCRP) in Mammoth Lakes and the greater Mono Basin communities of June Lake, Lee Vining and Mono City. |
| 8. Mono County Administration - Wildfire Mitigation Coordinator term extension | \$42,577 | Grant funding for the Wildfire Mitigation Coordinator will end on December 31, 2024. Based on the continuing wildfire threat in Mono County, and the priority of mitigation and prevention, the Office of Emergency Management is requesting that the Wildfire Mitigation Coordinator be funded for the balance of the 24/25 fiscal year. |
| 9. Mono County Finance - New Position for 4 years | \$83,788 | Additional staff are needed in the Finance office to help with new ERP implementation. An Accountant III is needed to backfill finance tasks requiring higher levels of technical skills, and act as a liaison with all county staff and the Finance office during the project. The future annual expense for 4 years \$152,576. |

Policy items – increase annual ongoing operational costs: total \$532,889 in current year and \$745,000+ in future years

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| 10. Mono County Administration - Emergency Management 2-1-1 service | \$9,100 | Investing in the 2-1-1 service is a strategic move that will significantly benefit Mono County. This 24/7 resource connects residents to vital health and human services, regardless of income, language, or cultural background. With 2-1-1 already accessible to 96% of Californians and 85% of U.S. households, it's a proven and reliable service. In times of disaster, 2-1-1 is a lifeline, providing essential information on evacuation, shelter, food, medical care, and recovery. Additionally, it offers real-time feedback to public officials, enhancing our ability to respond effectively to changing conditions. By purchasing this service, we can ensure our community has the support and resources it always needs. |
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| 11. External Mono County - Eastern Sierra Green Business Program (ESGBP) | \$15,000 | This request is for an annual contribution to the Eastern Sierra Green Business Program to continue to implement a comprehensive environmentally focused business certification program, as part of the California Green Business Network (CAGBN) in unincorporated Mono County. This program has historically been funded by the California Environmental Protection Agency and is no longer funded due to state budget reductions. |
| 12. Mono County Sheriff - Parking ticket processing outsourcing | \$15,020 | This request is for Data Ticket, a parking ticket processing company that will allow for implementation of parking citations. The Mono County Sheriff's office currently has no ability to issue parking tickets. This service will allow for parking citations in various target areas. Some communities that would benefit from enforcement are June Lake, North Shore Drive, June Lake Beach Road, Crowley Lakes Drive, Twin Lakes, Toms place snow removal, Benton crossing, and Swall backcountry. Data Ticket is a full-service parking citation processing and collections software. If approved, implementation will take a few months. The ongoing annual cost will be \$3,120. |
| 13. Mono County Public Works – New Position, Environmental and Transportation Engineer | \$95,650 | This request is the addition of the Environmental and Transportation Engineer Position. This position will be multifaceted, replacing the Solid Waste Superintendent with an Environmental and Transportation lead Engineer. The position will increase County technical capacity that is needed to meet ever changing and increasing state and federal requirements to meet needs for Solid Waste, Roads and Environmental processing. The ongoing annual cost of this position is \$191,300, half of which will be paid for by the general fund. The former ongoing cost of the Solid Waste Superintendent was \$145,399. |

14. Mono County Public Works – New Position Project Manager	\$103,743	This request is for the addition of a Project Manager to meet the needs of public works with projects moving forward such as Eastside Lane, Benton crossing, Northshore drive, grants for Prop 68 and others, as well as many CSA projects, and the Jail. The ongoing annual cost of this position is \$138,734.
15. Mono County Administration - Human Resources software	\$104,000	NeoGov E-forms/Learn and Integration for secure employee files. The ongoing annual cost of this software is \$77,000.
16. Mono County IT - New Position, Chief Information Security Officer	\$111,752	This request is for the creation of a Chief Information Security Officer (CISO) position in the Information Technology Department. The CISO will be responsible for running the county’s cyber security efforts. This includes policy facilitation, strategy facilitation, security incidence response, vendor and contract assessment, awareness and training as it relates to cyber security. The funding request in FY 2024-25 is for 3/4 of a year. The annual ongoing cost is \$163,868.
17. Mono County Administration - New Position, Special District Liaison	\$78,624	This request is for a Special District Liaison to be added to the County Administration staff to support Special District administration. This work program will be flushed out before hiring. The funding request in FY 2024-25 is for 3/4 of a year. The annual ongoing cost of this position is \$147,756.

Future budget concerns to consider when deliberating policy items:

Mono County strives to adopt a structurally balanced budget every year. Although this year the central budget team was able to recommend a balanced budget with use of FY 2022-23 carryover fund balance, future carryover fund balance is uncertain. There are budget unknowns that could result in not being able to balance with carryover fund balance, and result in use of Economic Stabilization and Reserve funding to balance the budget in the future. Approving policy items that increase annual ongoing costs would result in increasing annual operating costs and could accelerate use of Economic Stabilization and Reserve funding to balance the annual budget as well as spend through reserves more quickly when they are needed.

The current Economic Stabilization and Reserve Fund balance is \$11.34M which is 21% of general fund expenditures in the FY 2024-25 Recommended Budget. The Budget and Financial guideline policy states that “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.” At this time, we do not know what part of the FY 2023-24 expenditures will not be spent or what our carryover fund balance will be. Additionally, we have some areas of concern that will need to be addressed as we collect more information.

The closure of the Benton Crossing landfill will start this year, however the full cost to meet state requirements is unknown at this time. The Solid Waste enterprise fund continues to move toward solvency, with the transition from Benton Crossing to Pumice Valley and right sizing the program with the correct balance of fees and operational costs is underway, however the Solid Waste operation will inevitably need fee increases and/or a general fund contribution in the future. Revenues for maintaining county roads have been declining over the last few years and the Road Fund has been using carryover fund balance to maintain operations and maintenance, signaling that the General Fund may need to contribute to road maintenance and operations in the future above the minimum SB1 contribution. In addition to both Roads and Solid Waste, the CRIS radio system implementation is under way. The complete capital cost of the CRIS radio implementation is unknown, as are the annual operating costs. The new radio system, once implemented, will most likely increase County annual operating costs. All of the above should be taken into consideration with requested policy items.

Changes to budget since workshop:

Since the Budget workshop in June, several revisions have been made to bring the Recommended Budget into balance with use of FY 2022-23 carryover fund balance. The Assessment Roll for 2024-25 reflected a 5.99% increase to the secured property tax roll and 11.6% increase to the unsecured property tax roll. Additionally, positive news from the state was received regarding funding for Health and Human Services, the District Attorney Victim Witness program and the Probation Family Urgent Response System program and corresponding revenue streams were updated. The CalPERS Discount increased as well as the revenues from the county cost allocation plan. Unfortunately, the Highway User’s tax estimate decreased which signals future funding concerns for road operations and repairs. All of the above resulted in an increase in total revenues of \$1.16M in all funds and \$2.67M in the general fund. In addition to the revenue increases, the central budget teams worked closely with departments to revisit any line-item increases of over 7% and all Capital requests from the general fund. All the agreed budget revisions resulted in a total expenditure reduction of \$540,793 in all funds and an expenditure reduction of \$740,433 in the general fund.

Table: Comparison of FY 2024-25 Department Requested to FY 2024-25 Recommended Budget – All Funds

	2024-25 Budget Workshop	2024-25 Recommended Budget	change	% change
Intergovernmental	\$54,741,390	\$54,888,693	\$147,303	0%
Taxes	\$34,987,730	\$36,487,530	\$1,499,800	4%
Transfers In	\$30,862,281	\$29,961,980	(\$900,301)	-3%
Charges for Services	\$14,672,438	\$15,036,831	\$364,393	2%
Miscellaneous Revenues	\$3,068,096	\$3,068,096	\$0	0%
Interest & Rents	\$1,316,117	\$1,371,987	\$55,870	4%
Licenses, Permits & Franchises	\$879,156	\$879,156	\$0	0%
Fines, Forfeitures & Penalties	\$627,850	\$627,850	\$0	0%
Other Financing Sources	\$45,000	\$45,000	\$0	0%
Total Revenues	\$141,200,058	\$142,367,123	\$1,167,065	1%
Salaries & Benefits	\$56,345,782	\$56,111,538	(\$234,244)	0%
Capital Outlay	\$38,626,343	\$38,989,775	\$363,432	1%
Services and Supplies	\$37,951,079	\$38,055,112	\$104,033	0%
Transfers Out	\$23,057,445	\$21,914,980	(\$1,142,465)	-5%
Other Expenses	\$7,300,000	\$7,300,000	\$0	0%
Support of Other	\$2,518,176	\$2,564,627	\$46,451	2%
Debt Service	\$1,757,007	\$2,079,007	\$322,000	18%
Contingency	\$665,287	\$665,287	\$0	0%
Total Expenses	\$168,221,119	\$167,680,326	(\$540,793)	0%
Use of Fund balance	(\$27,021,061)	(\$25,313,203)	\$1,707,858	-6%

The above table shows a roll up summary of all changes made to the budget between the budget workshop and the public hearing. The largest budgetary impact was due to the increase in the assessment roll for 2024-25 which resulted in a 4% increase to budgeted taxes, Intergovernmental increased due to refinement of state revenues and charges for service increased due to the completion of the annual cost plan for submission to the state. Additionally, Interest and Rents increased due to the CalPERS discount. On the expenditure side, Salaries and Benefits decreased due to refinement of cost calculations in workforce. Capital Outlay increased in the fleet to allow for the purchase of vehicles funded by the state in both Health and Human Services and Behavioral Health. Transfers In and Transfers Out budgets changed due to removing a \$1.2 million transfer in Solid Waste to reduce a cash deficit, as well as transfer of funds to the fleet by departments for the purchase of vehicles. Services and Supplies reflect a slight increase, despite most line-item expenditures decreasing, due to some non-capital building expenses being moved out from Capital Outlay accounts. Support of Other increased due to adding back in funding for the Mono First 5 home visiting program that was previously left out. Additionally, a payment for a bond of \$322,000 was added in after being left off in the original budget request for Solid Waste enterprise.

Table: Comparison of FY 2024-25 Department Requested to FY 2024-25 Recommended Budget – General Fund

	2024-25 Budget Workshop	2024-25 Recommended Budget	change	% change
Taxes	\$34,304,482	\$35,804,282	\$1,499,800	4%
Charges for Services	\$6,553,307	\$7,172,700	\$619,393	9%
Intergovernmental	\$5,861,842	\$5,967,638	\$105,796	2%
Transfers In	\$558,936	\$952,767	\$393,831	70%
Fines, Forfeitures & Penalties	\$501,100	\$501,100	\$0	0%
Interest & Rents	\$395,449	\$452,069	\$56,620	14%
Licenses, Permits & Franchises	\$391,151	\$391,151	\$0	0%
Miscellaneous Revenues	\$34,200	\$34,200	\$0	0%
Total Revenues	\$48,600,467	\$51,275,907	\$2,675,440	6%
Salaries & Benefits	\$36,867,459	\$36,603,266	(\$264,193)	-1%
Services and Supplies	\$13,008,292	\$13,096,719	\$88,427	1%
Transfers Out	\$2,866,182	\$2,260,564	(\$605,618)	-21%
Support of Other	\$634,000	\$680,451	\$46,451	7%
Contingency	\$615,287	\$615,287	\$0	0%
Capital Outlay	\$413,500	\$408,000	(\$5,500)	-1%
Total Expenses	\$54,404,720	\$53,664,287	(\$740,433)	-1%
NET	(\$5,804,253)	(\$2,388,380)	\$3,415,873	-59%

The above summary of the general fund shows similar changes to the budget for all funds in taxes and charges for services. Taxes increased 4% due to the assessment roll for 2024-25 and charges for services increased 9% due to the actual numbers that came from the cost plan. Transfers in increased due to Probation agreeing to offset the department’s expenditures with eligible state funding from Youth Offender Block Grant program and Senate Bill 678. On the expenditure side, Salaries and Benefits decreased due to refinement of cost calculations in workforce. Transfers out decreased in general fund due to removal of a requested \$500,000 general fund transfer to the Road Fund. Capital Outlay in the general fund decreased due to the removal of a winch and bumper assembly for the EMS chief vehicle.

Table: Comparison of 3 prior years Adopted Budget to FY 2024-25 Recommended Budget – All funds

	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	FY 2024-25 Recommended Budget
Intergovernmental	\$57,793,727	\$61,275,863	\$43,546,051	\$54,888,693
Taxes	\$27,969,697	\$32,280,410	\$34,981,413	\$36,487,530
Transfers In	\$11,649,606	\$14,684,267	\$17,728,419	\$29,961,980
Charges for Services	\$11,330,693	\$12,731,040	\$13,976,988	\$15,036,831
Miscellaneous Revenues	\$4,713,366	\$3,038,965	\$2,942,334	\$3,068,096
Interest & Rents	\$526,590	\$671,561	\$933,623	\$1,371,987
Licenses, Permits & Franchises	\$724,561	\$785,097	\$828,206	\$879,156
Fines, Forfeitures & Penalties	\$787,700	\$854,150	\$959,100	\$627,850
Other Financing Sources	\$560,000	\$477,000	\$255,000	\$45,000
Total Revenues	\$116,055,940	\$126,798,353	\$116,151,134	\$142,367,123
Salaries & Benefits	\$44,137,890	\$46,065,668	\$50,246,136	\$56,111,538
Capital Outlay	\$38,369,661	\$44,309,144	\$18,025,011	\$38,989,775
Services and Supplies	\$26,735,948	\$30,657,528	\$36,793,485	\$38,055,112
Transfers Out	\$12,163,478	\$14,710,174	\$17,731,082	\$21,914,980
Other Expenses	\$0	\$0	\$50,000	\$7,300,000
Support of Other	\$1,655,627	\$1,688,492	\$3,865,220	\$2,564,627
Debt Service	\$1,765,160	\$2,218,956	\$2,104,199	\$2,079,007
Contingency	\$105,000	\$473,660	\$911,014	\$665,287
Total Expenses	\$124,932,764	\$140,123,622	\$129,726,147	\$167,680,326
Use of Fund balance	-\$8,876,824	-\$13,325,270	-\$13,575,012	-\$25,313,203

The above table shows adopted budgets for the prior three years as well as the FY 2024-25 Recommended Budget published July 29th without policy items for all funds. This table shows trends in both revenues and expenditure. Total revenues increased by \$26M or 23% predominately due to the \$11M increase in Intergovernmental Funds and \$12M increase of Transfers In. This shows the use of state and federal funds to perform county services. Charges for services increased by \$1M due to the recent update of the annual cost plan. On the expenditure side, total expenditures increased by \$37.8 million or 29%. It is worth noting that budgeted salary and benefits increased by 12%. Capital Outlay increased \$20.9M due to 75% of jail construction budgeted to be done by June 30, 2025. Additionally, an expenditure of \$7.25M is budgeted for the closure of Benton Crossing landfill as per state requirements.

Comparison of 3 prior years Adopted Budget to FY 2024-25 Recommended Budget – General fund only:

	FY 2021-22 Adopted Budget	FY 2022-23 Adopted Budget	FY 2023-24 Adopted Budget	2024-25 Recommended Budget
Taxes	\$27,399,490	\$31,640,625	\$34,352,413	\$35,804,282
Charges for Services	\$5,980,915	\$5,859,661	\$6,356,809	\$7,172,700
Intergovernmental	\$4,604,883	\$5,187,307	\$5,773,873	\$5,967,638
Transfers In	\$932,961	\$1,095,616	\$1,022,392	\$952,767
Fines, Forfeitures & Penalties	\$744,700	\$761,150	\$741,100	\$501,100
Interest & Rents	\$284,633	\$400,502	\$426,000	\$452,069
Licenses, Permits & Franchises	\$320,400	\$369,200	\$363,400	\$391,151
Miscellaneous Revenues	\$12,300	\$32,180	\$30,228	\$34,200
Total Revenues	\$40,280,282	\$45,346,241	\$49,066,215	\$51,275,907
Salaries & Benefits	\$28,558,580	\$29,875,877	\$33,342,986	\$36,603,266
Services and Supplies	\$10,025,156	\$11,052,954	\$12,017,769	\$13,096,719
Transfers Out	\$2,049,066	\$3,134,855	\$2,768,942	\$2,260,564
Support of Other	\$732,479	\$672,700	\$842,886	\$680,451
Contingency	\$100,000	\$463,660	\$849,514	\$615,287
Capital Outlay	\$15,000	\$146,195	\$356,118	\$408,000
Total Expenses	\$41,480,281	\$45,346,242	\$50,178,215	\$53,664,287
NET	-\$1,199,999	\$0	-\$1,112,000	-\$2,388,380

The above table shows adopted budgets for the prior three years as well as the FY 2024-25 Recommended Budget published July 29th without policy items for the general fund only. On the revenue side, total revenues increased 5%. Taxes increased 4% predominantly due to the assessment roll for 2024-25. Charges for services increased 13% due to the recently updated cost plan. Intergovernmental increased 3% showing continued support for local programs from the State and Federal government. On the expenditure side, total expenditure increased 7%. Salaries and Benefits increased 10% and Services and Supplies increased 9%. These budget comparisons show the budgeted expenditure continues to outpace budgeted revenues.

Although there was not a 5-year forecast this year, Mono County continues to have expenditures increase at a greater rate than revenues. Regardless of what policy decisions are made today, there is a need to start evaluating what can be done to reduce annual operating costs in preparation for next year’s budget. We will continue to move forward in a fiscally responsible way and look for ways to provide services to our communities in the most cost-effective way now and in the future.

Attachments:

1. Attachment A – Policy submissions from external agencies
2. Attachment B – Budget and Financial Policy
3. Attachment C – One Time Fund Allocation Guideline
4. Attachment D – FY 2024-25 Recommended Budget:
<https://stories.opengov.com/monocountyca/published/WUKPWvjGzw>

Attachment A

Policy item submissions from external Agency's

1. Eastern Sierra Green Business Program
2. Mono Arts Council
3. Whitebark Institute



*Pam Close Bold
High Sierra Energy Foundation
Eastern Sierra Green Business Program
Executive Director
bold@highsierraenergy.org*

*Jess Blackwell
High Sierra Energy Foundation
Eastern Sierra Green Business Program
Program Coordinator
blackwell@highsierraenergy.org*

Date: May 10, 2024

To: Honorable Board of Supervisors

From: Pam Close Bold, Executive Director of the High Sierra Energy Foundation

Subject: Funding Request for Eastern Sierra Green Business Program

Recommendation: Provide annual program funding to support the Eastern Sierra Green Business Program's success in unincorporated Mono County

Fiscal Impact: \$15,000 annually

Discussion:

The High Sierra Energy Foundation (HSEF) implements the Eastern Sierra Green Business Program (ESGBP), a comprehensive environmentally-focused business certification program, as part of the California Green Business Network (CAGBN). Initially, HSEF ran the program only in Mammoth Lakes for the first two years and later expanded to the entire region. Even with limited funding, the Covid pandemic, impacts from wildfires and last year's historic winter, nearly 100 businesses in the region have become certified, or are somewhere in-between in their certification process. The ESGBP is one of only a few programs within California Green Business Network that is not funded by its municipalities, historically relying instead on funding from the CalEPA—however due to state budget deficit, this funding is no longer available.

On December 12, 2023 the HSEF presented program information to the Board on how the ESGBP is being implemented in unincorporated Mono County. We are now seeking funding to ensure the program can thrive and continue to serve our communities across Mono and Inyo counties. Our primary objective is to ensure the continued success and expansion of the ESGBP, thereby enhancing support for sustainability initiatives across the Eastern Sierra region. Additionally, we aim to assist Mono County in meeting local and state sustainability mandates, including waste diversion goals, carbon neutrality targets, renewable energy and water conservation objectives.

Investing in a green business program is not just an environmental responsibility, but a strategic move for the economic, social, and environmental well-being of Mono County, fostering a thriving and sustainable community. The ESGBP delivers clear benefits to Mono County, its local businesses, and both local communities and visitors.

Benefits to Mono County:

- Program demonstrates Mono County's clear commitment to sustainability to tourists and community members
- Widespread adoption of sustainability measures conserves precious resources and creates a positive environmental impact. At the statewide level, certified green businesses in the California Green Business Network reduced:
 - 64.6 million pounds of greenhouse gasses (GHGs), the equivalent of planting 100,493 acres of trees
 - 17.3 million pounds of waste, the equivalent of 1,079 garbage trucks
 - 93.6 million gallons of water, the equivalent of 2,229,532 bathtubs of water
 - 49.9 million kilowatts of energy, which could power 4,581 houses for a year
- Program coordinators can support compliance with local/state sustainability goals:
 - Recent unfunded mandates: SB 1383 and AB 1276
 - Waste diversion goal of 75%
 - Carbon Neutrality by 2035
 - 100% renewable energy by 2030
 - Water conservation
 - Hazardous waste and universal waste minimization
- Leveraging existing CAGBN-network benefits, such as a certification portal that regularly updates efficiency measures and enables streamlined recruitment and certification

*High Sierra Energy Foundation is a non-profit dedicated to supporting
energy efficiency and sustainability in the Eastern Sierra*

P.O. Box 3511 Mammoth Lakes, CA. 93546

760-934-4650

info@highsierraenergy.org

Benefits to Local Business Owners:

- Certification demonstrates clear commitment to sustainability to tourists and community
- Program provides no-cost technical assistance to time-strapped business owners
- Access to incentives and rebates
- Sustainability measures can help:
 - Reduce utility expenses
 - Save natural resources
 - Improve working conditions
 - Prevent pollution and unnecessary waste

Benefits to Community and Tourists:

- Consumers want to patronize environmentally and socially responsible businesses
- Customers are often willing to pay more for products and services, if sustainably sourced and disposed of responsibly
- Tourists expect world class destinations like Mono County to be sustainability-minded
- A commitment from Mono County underscores the expectations of protecting our environment

Since the conclusion of its primary funding source from the California Environmental Protection Agency in 2023, the ESGBP has been sustained through temporary support from the High Sierra Energy Foundation. However, due to funding limitations and staffing constraints, the program's outreach and technical assistance activities are currently limited. With additional funding from the Mono County Board of Supervisors, we can resume full-scale operations and expand our impact within the community. The funding request is for one-fourth of the total amount to run the program and funding will be requested from each of the municipalities in the ESGBP region.

In summary, green business programs in rural regions support economic development, while also contributing to environmental sustainability and community well-being. Investing in the Eastern Sierra Green Business Program will send a powerful message that our local leaders are dedicated to creating a sustainable and prosperous future, ensuring that our community remains resilient in the face of global challenges.

*High Sierra Energy Foundation is a non-profit dedicated to supporting
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CALIFORNIA GREEN BUSINESS NETWORK

IMPACT REPORT

2023



NO UNACHIEVABLE PLEDGES OR PLANS.
JUST CLIMATE ACTION - ONE BUSINESS AT A TIME.

An investment in the California Green Business Network is an investment in California.

Investing equitably in small businesses to assist them to operate efficiently and sustainably invests in our State's economic backbone, its people, and its environment.



CAGBN by the numbers.

Our program is helping small businesses emerge from the pandemic with renewed strength and is returning to its pre-pandemic popularity.

196

new Entry-level
businesses
in 2023

782

new Certified
businesses
in 2023

40

new Innovator
businesses
in 2023

241

businesses
recertified
in 2023

4,705

total Certified
Green Businesses

22,882

total businesses that have
received technical assistance

Green Businesses are key to addressing California's environmental challenges.

Small businesses are growing a sustainability movement in California through the California Green Business Network. These businesses grow to be big businesses, with big sustainability efforts. We're seeding this movement.



Transportation

"So far, we've eliminated the GHG equivalent of 6 power plants. For our employees, **we incentivize active transportation.**"

- Carbon Lighthouse



Solid Waste

"From the elimination of single-use products and the installation of LEDs, to a recycling and **composting program**, we do everything we can to ensure that our business is sustainable."

- Allbirds



Water

"We operate a clean, green studio by using only non-toxic cleaners, eliminating single-use plastic bottles and offering a pure, filtered water refill station, and using energy and **water-saving features.**"

- Pilatesology Studio

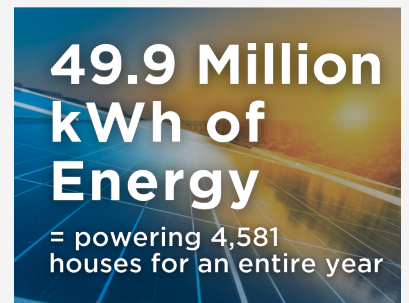


Energy

"The Green Business Program helped us keep our energy use to a minimum with better tracking tools, equipment, and **energy-efficient lighting.**"

- Toole's Garage

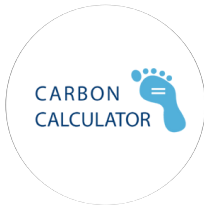
In 2023 Green Businesses Reduced:



Green Businesses are the entry point for early adoption of California Initiatives that lead to widespread engagement and adoption.

CA Initiative/Legislation: GHG Reductions AB32, SB253, SB261 Climate Neutrality by 2045

We helped businesses:



Green Businesses track their carbon emissions and reduce them every year.



Simplified Savings Program: Energy Efficiency for Small Businesses.



CDFA Healthy Refrigeration; eliminating food deserts while conserving energy and climate.



Intuit sponsored rebates to businesses for energy upgrades.

INTUIT

CA Initiative/Legislation: Solid Waste Elimination and Reuse: SB 1383, SB 54, AB 1276, AB1080, AB619

We helped businesses:



Foodware reuse, limit foodware accessories and eliminate single-use plastic.



Early adoption of organics recycling and edible food recovery (a decade before SB1383).

CA Initiative/Legislation: Safer Consumer Product, Greener Chemistries: AB-1879 and SB-509

We helped businesses:



Many industrial sectors switch to greener chemistries: nail salons, auto body, auto repair, garment cleaning, dental services, construction, painting, laboratories, etc.



All Green Businesses switch to safer janitorial products.

The Green Business Network is prioritizing equity in everything we do so that we can serve all small businesses in California. It's working.



Increased participation from businesses in disadvantaged communities by 40%.

Years	2012-14	2021	2022	2023
% DAC	5.5%	15.6%	33.23%	45.12%

Over 40% of funding for underserved regions and businesses.



Spanish speaking staff

Spanish language media focus



Community-based organizations



美國華聯商會
Peninsula Chinese Business Association



Source Reduction



Assisting home based child care businesses and restaurants to switch to safer janitorial products and eliminate disposables in favor of reusable/washable foodware items

Equitable solutions
Energy efficiency for microbusinesses and equity-based businesses.



Small farm assistance



Equitable Solutions for Small Businesses

Not just a Green Business Program but a Community-Based Workforce Development Program.

CAGBN continues to prioritize adding Sustainability Consultants that are a cultural fit for the businesses they are reaching out to, and are also members of the communities in which they serve. No one knows their community better than someone who is part of it, and no one can affect change more than a community member can.

"I always thought working with Spanish-speaking businesses was important work, but it wasn't until I went into a small Mexican candy store to talk to the owner that I realized the impact we were having. When I was about to leave, she got teary eyed and started thanking me because she's never had someone from the government come and explain things to her. She told me that she was grateful because she felt seen.

This experience made me realize that incorporating equity into the work we do is so much more than just speaking Spanish. It's not just about being able to understand each other, it's about being there to support businesses that are often forgotten. Businesses want to do the right thing, but they need someone to be there and explain all aspects of what we are asking them to do, why it's important, and how the changes we are asking them to make will impact them. It's the personal connection that they need and should get, just like any other business. It's important to make them feel important, to make them feel like they matter, because they're the ones at the forefront. And they do matter."

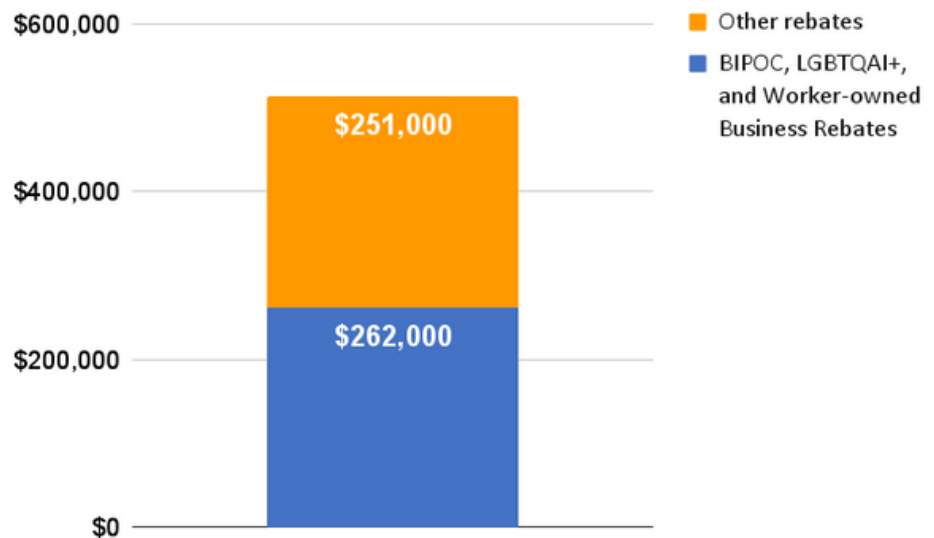


Jakki Castorena-Davila
Bilingual Sustainability Consultant

Rebates Distributed:

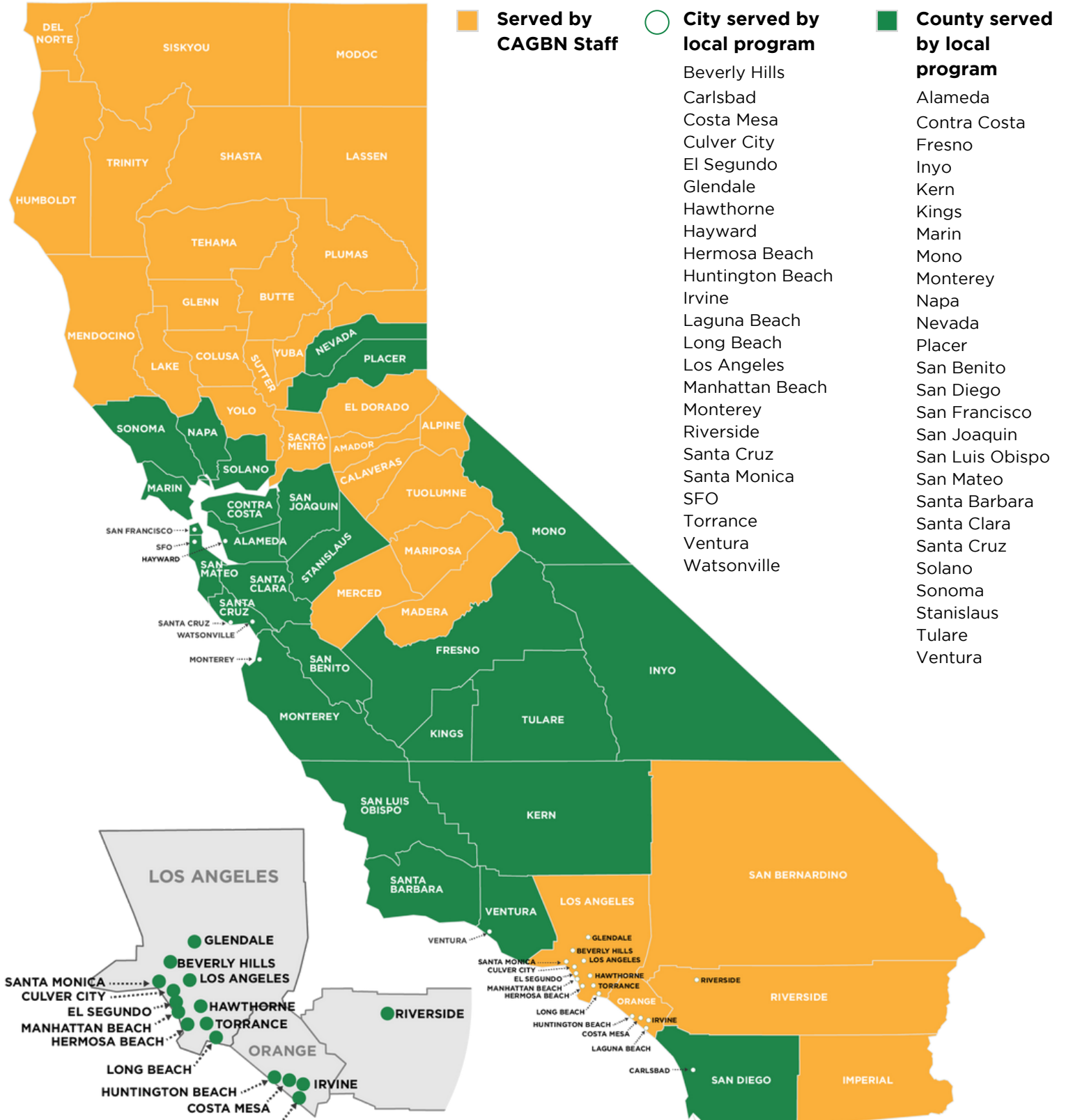
BIPOC, LGBTQAI+, and Worker-owned Business Rebates vs Other Rebates

Over 51% of all CAGBN rebates have been distributed to BIPOC, LGBTQAI+, and Worker-owned Businesses.



CAGBN now serves businesses Statewide with state funding.

We are currently serving any business that applies to be a Certified Green Business. However, the locally run programs have the most traction and provide more resources to the businesses they assist. We strive to have a locally run program in every municipality in California. State funding is helping us nurture new programs every year.





"Thank you so much for coming to my business and offering help. In all my years here, I've never had someone come from the City to explain things to me. I want to do the right thing but I need to understand and know first."

Maria Martinez, My Candy House



"Working with someone who speaks Spanish was very helpful and above all, they used a very easy to understand vocabulary. Many times when people come to my business offering some help from the city or county, they never use words or phrases that I can understand."

Guillermo Lara, Las Chiquitas



"Understanding all the information in Spanish has made a big difference and is a big change for me. Normally the information I receive is the misinterpretation of people who do not speak Spanish as their first language, and it is not 100% understood."

Edith Chavez, Mexical Taqueria

We help businesses take actionable measures that lead to quantifiable change.

The California Green Business Network leads the state in working with underserved businesses to create a vibrant, green economy.

Since 1996, the Network has offered technical assistance and economic incentives to help business owners make lasting changes that:

- improve their bottom line
- protect the environment
- expand the workforce
- provide a green marketplace for consumers


Led by a coalition of state and local governments, utilities, and NGOs, the program achieves a shared mission of recognizing and promoting businesses that meet high sustainability standards.

The Network was formalized as an official state program in 2011 (A.B. 913 Feuer) and is a 501(c)(3) nonprofit that leads and sources 50 locally run Green Business Programs.


We thank you for your continued support in our efforts to make California a greener, more equitable economy.

Contact

Josephine (Jo) Fleming
Executive Director
California Green Business Network

831.706.7384 

jofleming@environmentalin.com 

greenbusinessca.org 



**Enriching Life
with Arts in the
Eastern Sierra**

P.O. Box 56
437 Old Mammoth Rd
Mammoth Lakes, CA 93546

monoarts.org

May 8, 2024

To: Mono County Board of Supervisors

From: Kristin Reese, Executive Director of Mono Arts Council

Subject: Mono Arts Council is requesting \$20,000 from the Mono County Board of Supervisors.

Mono Arts Council has been increasing efforts to support both the students and residents of Mono County, especially outside of Mammoth Lakes. Last year, we started hosting Meet & Greets, throughout the county, to meet and engage with artists and community members. From those meetings, we are now offering art classes in the communities of Bridgeport, Walker, Lee Vining and Chalfant starting in May. We also connected several of the artists we met with our Gallery and other local art festivals. We wish to continue these informal data collection meetings starting the summer of 2024, so we can continue to better serve our Mono County residents. Additionally, we have been working on the revision of our Strategic Arts Education Plan with the Mono County Office of Education. We will work with each district to assist them with implementation of both the plan and the recent influx of funding through Prop. 28.

These efforts, as well as much of what we do to build relationships throughout Mono County, is not currently grant funded nor is it funded through any other revenue stream. With recent cuts in California Arts Council grant funding as well as rising costs in our Gallery & Community Arts Center space, Mono Arts Council is facing a critical funding crisis and would greatly appreciate your support. Thank you.

Respectfully,

Kristin Reese

Executive Director
Mono Arts Council

Whitebark Institute
Budget Proposal to County of Mono – April 2024

Whitebark Institute requests allocated funding within the Mono County budget of \$50,000 annually for three years, a total of \$150,000, to support a staff position dedicated to financial management and oversight of projects that enhance wildfire resilience throughout Mono County including the Eastern Sierra Climate and Communities Resilience Project (ESCCRP) in Mammoth Lakes and the greater Mono Basin communities of June Lake, Lee Vining and Mono City. The ESCCRP and Whitebark's growing portfolio of wildfire resilience projects aim to drastically reduce the threat of uncharacteristic wildfire in Mono County, lessening the risk of loss of communities and irreplaceable ecosystem services.

Whitebark's current work includes the communities of Mammoth Lakes, June Lake, Lee Vining, Mono City, and Swall Meadows, as well as tens of thousands of acres within Inyo National Forest on which Mono County's economic livelihoods depend. By working within communities and throughout the surrounding landscape, work conducted through the ESCCRP and other projects supports the preparedness and resilience of natural habitats and hundreds of recreation assets that fuel Mono County's economy. (Map 1)

Noting that 61% of jobs in Mono County rely on recreation and tourism, [Sierra Business Council's 2022 Climate Vulnerability Assessment](#) summarized Mono County's Climate Hazard Risk Score as 7.4 out of 10 (pg. 232) citing that wildfire and wildfire-related impacts (smoke, forest closures) are likely to cause the biggest impact to Mono County's economy. The report goes on to state the County may experience a threefold increase in acres burned in the next several decades due to warming and drying trends associated with climate change. Given that the health of the Sierra and Sequoia National Forests also contribute significantly to Mono County's air quality impacts, due to their geographic position and prevailing winds, this statistic only paints a partial picture of smoke impacts to the County from the broader Southern Sierra region.

In 2020, the State of California Wildfire Task Force launched the CA Wildfire Action Plan which set an ambitious goal to complete fuel reduction and restoration work on a minimum of 1 million acres of land in California by 2025, in a heightened effort to reduce wildfire risk across the State. The ESCCRP and other local projects aim to help the State and Region 5 of the US Forest Service (USFS) meet their shared stewardship targets, formalized in a 2020 Memorandum of Understanding, to intercept the accelerating large-scale loss of California communities, forests, and rangelands from due to uncharacteristic wildfires. This work also helps the Inyo National Forest implement their new Land Management Plan (2019) which directs the USFS to work at a scale commensurate with the size of the problem facing our forests today.

Due to population density and significant potential losses for the local and regional economy, initial work to design and implement the ESCCRP focuses on lands in and around the Town of Mammoth Lakes, which provide Mono County with approximately 75% of its tax base. Beyond population and economics, remotely sensed data indicates that forest densities in the Upper Owens River watershed, which includes Mammoth and the surrounding area, are in far greater need of intervention through restoration thinning, than forests spread across other parts of the County (Map 1).

As the project continues, work on the ESCCRP is expected to progress northward, encompassing an additional 60,000 acres from Deadman to Conway Summits including the communities of June Lake, Lee Vining, and Mono City. As is the case throughout the ESCCRP areas in and around Mammoth, this expansion will incorporate areas on the Inyo National Forest at extreme risk from catastrophic loss due to inevitable future wildfires where significant recreation assets are threatened. Work to establish

wildfire resilience in these areas extends to lands not under Federal ownership and will involve CEQA and Tribal Environmental planning and community engagement reflective of the unique mix land ownership in the County.

In addition to the ESCCRP, Whitebark Institute has been working with local partners, to build capacity and develop impactful wildfire resilience projects in Inyo, Mono, and Alpine Counties. Supported in part by the Sierra Nevada Conservancy's Regional Fire and Forest Capacity Program, our portfolio of projects builds wildfire resilience in Mono County by taking active steps to implement the County's Multi-Jurisdictional Hazard Mitigation Plan and associated County-level Community Wildfire Protection Plan. Currently funded efforts include projects to improve community preparedness in June Lake, Lee Vining, Mono City, and Swall Meadows. An additional project in the Tom's Place Sunny Slope area is currently being considered for funding. In the future, we anticipate working with the Bridgeport Ranger District of the Humboldt-Toiyabe National Forest and other landowners to identify and implement projects through the northern parts of the County as well. As this approach demonstrates, Whitebark is committed to helping all communities in Mono County and the Eastern Sierra as we prepare for an uncertain future.

Over the past two years, Whitebark has worked to establish the Wildfire Resilience Action Finance Team (WRAFT), a group of local beneficiaries to help realize the ESCCRP. The WRAFT Team recognizes that efforts to establish resilience in the face of potentially catastrophic wildfires will only be successful by working across agencies, organizations, and communities. The WRAFT is comprised of entities including the Town of Mammoth Lakes, Mono County, Inyo National Forest, Mammoth Lakes Fire Protection District, Mammoth Community Water District, Mammoth Mountain Ski Area, and Los Angeles Dept of Water & Power, among others, all of whom stand to lose the most in the event of a catastrophic wildfire in the area. The WRAFT partners recognize the array of important economic, environmental, and community benefits of investing in establishing wildfire resilience in our region and is focused on pooling knowledge and resources to support the financial cost of this work. The WRAFT is designed to work with Blue Forest Conservation and the World Resources Institute to identify beneficiaries and quantify the benefits of fuel reduction and landscape resilience work through sophisticated modeling to attract investors and secure sustainable funding that will enable timely completion of the work.

As the WRAFT partners formalize their intent to work together through the adoption of an MOU, Whitebark is preparing to hire a Finance Director who will manage and oversee the complex funding streams, including large State and Federal Grants, to ensure the fiscal accuracy and transparency required of working at this scale. Funding provided by the County would partially support this position and provide an essential match to funds, \$150,000 over three years, previously approved by The Town of Mammoth Lakes. Given the benefits the County will enjoy because of Whitebark's wildfire resilience work, the Town proposed this challenge to provide necessary seed funding which will establish the Finance Director position and boost fiscal administrative capacity to prepare our communities and landscapes for future fires. Whitebark is in the process of finalizing the job description and intends to begin the search for the Finance Director this spring. A copy of the draft position description and the TOML Grant agreement are included with this proposal for reference by the Board of Supervisors and County Staff.

Over the past three years, Whitebark Institute has emerged as the regional leader to improve wildfire resilience for local communities and important landscapes in Mono County and the Eastern Sierra. Whitebark has a demonstrated ability to accomplish work, solve challenging problems using a collaborative and inclusive approach, and otherwise take action on time-critical needs to restore the health of our landscapes and improve wildfire resilience for our communities and our economy.

Whitebark has the institutional knowledge and applied and scientific expertise to orchestrate this work and has implemented innovative approaches to building capacity for the betterment of the region as part of ESCOG's Sustainable Recreation and Ecosystem Management Program (SREMP). As a young non-profit, Whitebark Institute has successfully secured \$28 Million in State and Federal grants to plan and implement the ESCCRP, with another \$7 Million currently under consideration to continue this work.

While grant funding promises to bring significant investment and progress toward the goal of establishing a wildfire resilient Eastern Sierra, these grants do not support critical administrative positions like a Finance Director. Funding for this position would help increase Whitebark's fiscal and administrative capacity to address and prepare for the growing scope of work needed while establishing the foundation for the future sustainability of the position. This investment would also signal that Mono County acknowledges the increasing risk of wildfire to their communities and regional economic sustainability and is making every effort to respond to this call to action and the growing concerns of their constituents.

Whitebark Institute is dedicated to ensuring Mono County and the Eastern Sierra are prepared for future wildfires, reducing the risk of catastrophic loss to our communities and landscapes. We recognize that fuels management alone will not be enough and enhance this work by educating communities about the effectiveness of home hardening and establishing defensible space around homes and businesses. Through this integrated work we are improving the health of our forests, the quality of our air and water, and the longevity of the places we live, work, and play. We are extremely grateful to the Supervisors and Staff of Mono County for your support of these efforts and your consideration of this request.

Fiscal Impact:

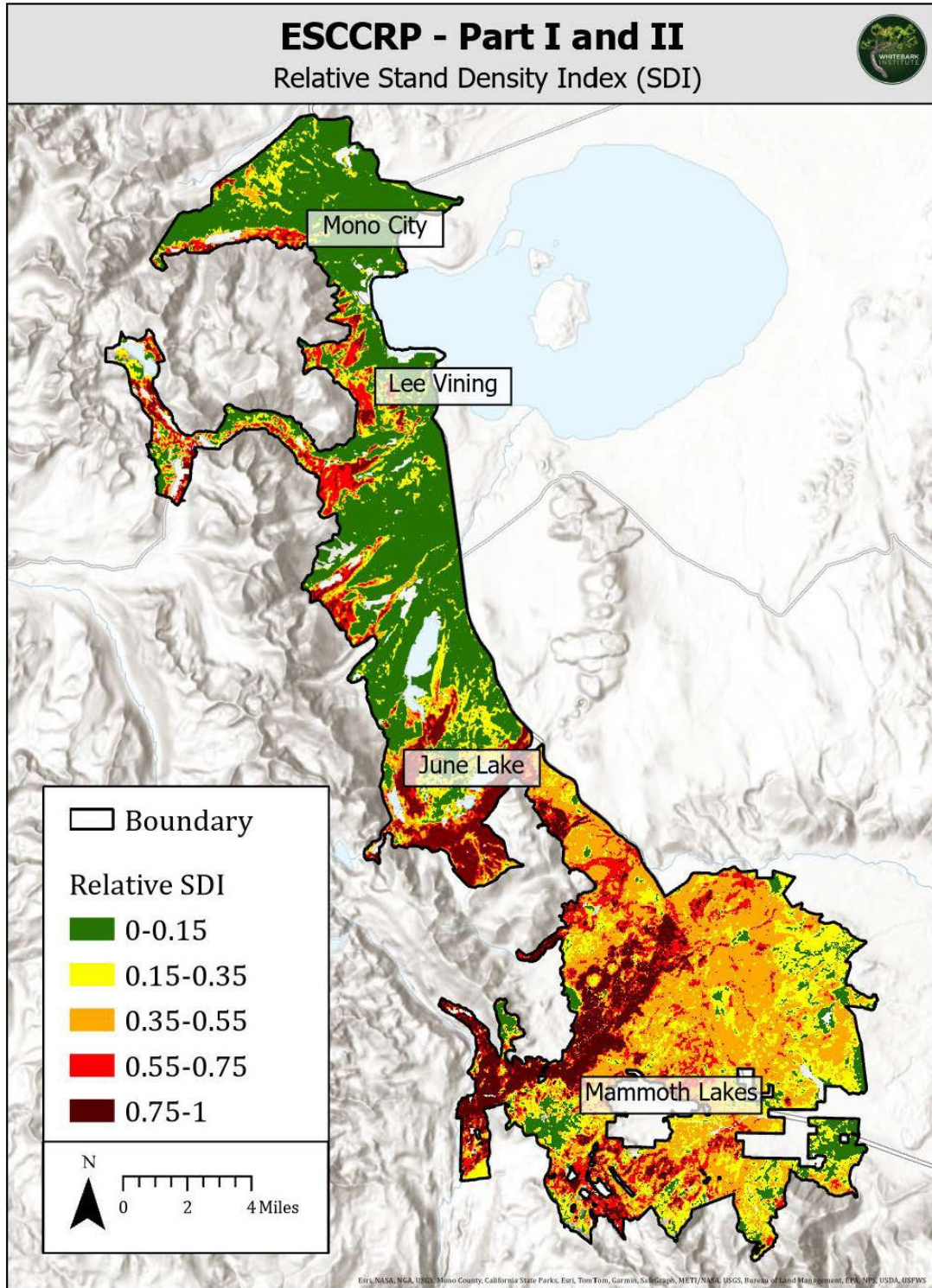
\$50,000 per year for a term of three years. Total request \$150,000

Attachments:

1. Map of the Eastern Sierra Climate & Communities Resilience Project areas
2. Draft Financial Director Position Description
3. TOML-Whitebark Grant Agreement
4. Wildfire Resilience Action Finance Team (WRAFT) MOU

Figure 1. Relative stand density index (SDI).

Relative SDI is a measure of current stand stocking in relation to the maximum stocking it could potentially support. Imminent tree competition-based mortality begins between 0.55 and 0.6 relative SDI. For comparison, most historical Sierra Nevada forests ranged between 0.23 to 0.28 relative SDI.



DRAFT



Town of Mammoth Lakes

P.O. Box 1609, Mammoth Lakes, CA, 93546

(760) 965-3600

www.townofmammothlakes.ca.gov

January 3, 2024

Laura Beardsley
Executive Director
Whitebark Institute
PO Box 182
Mammoth Lakes, CA 93546

Re: Letter Agreement with Whitebark Institute– Fiscal Capacity Support Grant

Dear Laura,

PARTIES: This letter shall be our agreement (“Letter Agreement”) between Whitebark Institute, a California corporation with its primary place of business at 3399 Main Street, Suite W5 (P.O. Box 182) Mammoth Lakes, CA 93546 (“Whitebark”) and the Town of Mammoth Lakes, P.O. Box 1609 Mammoth Lakes, CA 93546 (“Town”) for the provision of financial resources provided to Whitebark by the Town for the purposes stated herein.

RECITALS:

WHEREAS, Whitebark has developed and implemented the initial phase of a 58,000+/- acre hazardous fuels reduction project referred to as the Eastern Sierra Climate and Communities Resilience Project (ESCCRP); and

WHEREAS, the ESCCRP represents a collaborative process between Federal, State, and local government agencies, non-profit organizations and private businesses focused on a holistic approach to forest restoration and reduced risk of catastrophic wildfire on the Inyo National Forest; and

WHEREAS, the ESCCRP work program will extend over twenty plus/minus (20+/-) years with millions of dollars in cost to fully execute the work program; and

WHEREAS, the work program supports the construction of support facilities including a bioenergy plant to process forest and other biomass generated materials, and will support forest thinning and related work resulting in new jobs for the region; and

WHEREAS, Whitebark, the Town and other agency partners have begun the process of reviewing and analyzing a variety of funding options to support the ESCCRP work program; and

WHEREAS, Whitebark and partner agencies do not have the necessary resources to provide effective fiscal management and oversight of the ESCCRP and the ability to secure the funding necessary for the project; and

WHEREAS, the Town supports the ESCCRP and the associated outcomes resulting in reduced threat of catastrophic wildfire to the Town, Mono County and the region and improved overall forest health; and

WHEREAS, to expedite the ESCCRP work program's fiscal management, project funding and financial oversight the Town has allocated one hundred and fifty thousand dollars (\$150,000.00) to support these efforts; and

WHEREAS, Whitebark does not have the financial capacity to meet the requirements of the program and securing a "fiscal agent" to expand the financial capacity and other financial management requirements through contract(s), direct hiring or other means will enhance the success of the ESCCRP work program;

NOW THEREFORE THE PARTIES AGREE AS FOLLOWS:

FUNDING: The Town will provide \$150,000 to support the Whitebark to directly assist in determining funding sources and financial management of funds directly related to implementation of the ESCCRP work program, under the conditions set forth below.

PURPOSE OF FUNDING: The Town is providing funding to Whitebark for the sole purpose of providing financial capacity to Whitebark to implement the ESCCRP. Whitebark shall develop an initial strategy for doing so, to be supported by the Town's funding and any other funding sources. The fiscal capacity may be provided by a person(s) or firm secured by Whitebark to assist in, but not limited to the following:

- Provide overall fiscal management support of the ESCCRP work program. Tasks related to Whitebark's work beyond the scope of the ESCCRP or maintaining Whitebark as a working non-profit will be funded by other sources.
- Clearly define the near term and long term financial requirements to implement the ESCCRP.
- Define funding opportunities and present to ESCCRP partners.
- Work with regional partners to secure additional funding required to complete the financial analysis, review, and updates.
- Prepare and/or coordinate funding structures such as grants, bonds, donations, governmental allocations, or other project funding.
- Be responsible for funding related reporting, compliance with local, state, and federal laws, and regulations, and/or policies.
- Work with partner agencies on overall financial strategies, sources, and funding agencies
- Establish financial protocols and capacity to manage grants and other project funding sources.
- Provide regular updates to the Mammoth Town Council, not less than twice per calendar year.

The Town shall release funds to Whitebark upon the Town's receipt, review, and acceptance of a written strategy designed to achieve the above stated requirements. The strategy may include the current work effort being undertaken by the Financial Advisory Team comprised of ESCCRP stakeholders. Whitebark will provide regular reports to the Town Council, not less than twice per calendar year, including an overview of the use of funds provided.

TERM: The funding provided for in this agreement is for a period of three calendar years beginning January 1, 2024. Funding will be released as provided for in this agreement.

INDEMNIFICATION: Whitebark shall indemnify, defend, and hold Town, its elected and appointed officials, employees, agents, successors, and assigns, free and harmless of any and all claims, liability, loss, damage, or expenses resulting from performance by Whitebark or any contractor, of the work funded in whole or part by the Town.

PUBLIC BENEFIT: The Town of Mammoth Lakes supports the reduction of hazardous fuels within the Town of Mammoth Lakes and the surrounding private and public lands including, but not limited to the Inyo National Forest to reduce the threat of catastrophic wildfires and the impact such fires have on the lives, property, welfare and economic prosperity of local businesses, residents and neighboring communities and finds that supporting such actions provide a public benefit commensurate with the Town's expenditure of funds.

LAWS & REGULATIONS; EMPLOYEE/LABOR CERTIFICATIONS: Whitebark shall keep itself fully informed of and in compliance with all local, state, and federal laws, rules and regulations in any manner affecting the performance the Services, including all Cal/OSHA requirements. As provided for in the indemnity obligations of this Letter Agreement, Whitebark shall indemnify Town against any alleged violations of this paragraph, including, but not limited to, any fines or penalties imposed by any governmental agency.

GOVERNING LAW; VENUE; GOVERNMENT CODE CLAIM COMPLIANCE; ATTORNEY'S FEES: This Letter Agreement shall be interpreted in accordance with the laws of the State of California. If any action is brought to interpret or enforce any term of this Letter Agreement, the action shall be brought in a state or federal court situated in Mono County, California. In addition to any and all contract requirements pertaining to notices of and requests for compensation or payment for extra work, disputed work, claims and/or changed conditions, Whitebark must comply with the claim procedures set forth in Government Code sections 900 et seq. prior to filing any lawsuit against the Town. Such Government Code claims, and any subsequent lawsuit based upon the Government Code claims shall be limited to those matters that remain unresolved after all procedures pertaining to extra work, disputed work, claims, and/or changed conditions have been followed by Whitebark. If no such Government Code claim is submitted, or if any prerequisite contractual requirements are not otherwise satisfied as specified herein, Whitebark shall be barred from bringing and maintaining a valid lawsuit against the Town. If either party commences an action against the other party, either legal, administrative, or otherwise, arising out of or in connection with this Letter Agreement, the prevailing party shall be entitled to recover all reasonable fees and costs incurred, including reasonable attorneys' fees, as determined by the court.

ASSIGNMENT; AMENDMENT: This Letter Agreement may not be modified or altered except in writing signed by both parties. Except to the extent expressly provided for in the termination paragraph, there are no intended third-party beneficiaries of any right or obligation of the Parties.

ENTIRE AGREEMENT; CONSTRUCTION & CAPTIONS: This is an integrated Letter Agreement representing the entire understanding of the parties as to those matters contained herein and supersedes and cancels any prior oral or written understanding or representations with respect to matters covered hereunder. Since the Parties or their agents have participated fully in the preparation of this Letter Agreement, the language of this Letter Agreement shall be construed simply, according to its fair meaning, and not strictly for or against any Party. The captions of the various paragraphs are for convenience and ease of reference only, and do not define, limit, augment, or describe the scope, content, or intent of this Letter Agreement.

[signatures on following page]

If you agree with the terms of this Letter Agreement, please indicate by signing and dating where indicated below.

TOWN OF MAMMOTH LAKES

Approved by:

Daniel C. Holler, Town Manager

WHITEBARK

Reviewed and Accepted by Contractor

Laura Beardsley, Executive Director

Date

MEMORANDUM OF UNDERSTANDING

Between

BLUE FOREST FINANCE INC., WORLD RESOURCES INSTITUTE,

And

EASTERN SIERRA CLIMATE & COMMUNITY RESILIENCE PROJECT
WILDFIRE RESILIENCE ACTION FINANCE TEAM (WRAFT)

This MEMORANDUM OF UNDERSTANDING (this “MOU”), effective on the date of the last signature, sets forth the terms and understandings between Blue Forest Finance Inc., a California 501(c)(3) nonprofit corporation, hereinafter referred to as (“Blue Forest”), World Resources Institute (“WRI”), a 501(c)(3) nonprofit corporation, and the Eastern Sierra Climate & Community Resilience Project (ESCCRP)’s Wildfire Resilience Action Finance Team (“Wildfire Resilience Action Finance Team” and/or “WRAFT”) to pursue the parties’ mutual interest in exploring possible future joint actions to accelerate landscape-scale environmental restoration on the Inyo National Forest as defined in the ESCCRP planning and project documentation. WRAFT is collective partnership comprised of the following organizations: Mono County, Eastern Sierra Council of Governments, National Fish and Wildlife Foundation, Los Angeles Department of Water and Power, U.S. Forest Service, Town of Mammoth Lakes, Whitebark Institute, Mammoth Community Water District, and Alterra Mountain Company (collectively “Partners” or individually a “Partner”). While not all Partners are parties to this MOU, contact information for each Partner is set forth in paragraph VI. Each Partner agency may, in its own discretion, collaborate with other Partners regarding the topics set forth herein. Any collaboration shall be consistent with the governance structure of the participating Partner and no individual affiliated with a Partner may speak or act on behalf of that Partner unless duly authorized through their respective agency’s governance structure.

BACKGROUND: Blue Forest is a nonprofit organization that seeks to support ecological restoration work and realize the associated ecosystem service benefits for local communities. By structuring investments in projects that protect water resources and forest health, Blue Forest seeks to accelerate natural resources management activities that mitigate the effects of wildfire and drought. These non-monetary benefits that advance the public good are of critical importance and have prompted the development of the Forest Resilience Bond (“FRB”), the purpose of which is to deploy private capital to make landscapes more resilient to environmental risks. WRI is a global non-profit focused on the collective pursuit of three interconnected goals for people, nature and climate: improving human well-

being, protecting the natural environment, and tackling climate change. WRI holds a close partnership with Blue Forest and both organizations worked together in the initial development of the FRB. The ESCCRP proposes to implement ecological forest restoration at a landscape scale across the Inyo National Forest lands in Mono County. The ESCCRP's Wildfire Resilience Action Finance Team serves as an advisory body to help the ESCCRP and other partners achieve landscape-scale forest restoration to reduce catastrophic wildfire risk, and in the process helps bolster community health and sustainability. The goal of the WRAFT is to advise on financial matters and funding strategies to support full implementation of the ESCCRP and achieve long-term management of restoration work, essential for the region's health and sustainability, including protection of recreational values, water resources, and wildlife. Accordingly, Blue Forest, WRI, and the WRAFT share mutual interests. This initial project is designed to be replicated across the Eastern Sierra Region.

I. PURPOSE: The purpose of this MOU is to ensure the communication and coordination necessary to explore possible future joint actions to accelerate landscape-scale restoration, and to foster continued conversations between the WRAFT, Blue Forest, and WRI to work together to identify questions, refine associated science, and explore pathways to use the FRB in landscape-scale demonstration projects across the Inyo National Forest as part of the ESCCRP. Implementing the FRB conservation finance mechanism in a strategic, collaborative manner will increase the likelihood of project success by augmenting public funds with one or more sources of private funds repaid by non-traditional stakeholders. This in turn will help to accelerate the pace and scale of restoration and inform future conservation efforts.

II. PROCESS: This purpose will be accomplished through the following process:

1. BLUE FOREST, WRI, AND THE ESCCRP WILDFIRE RESILIENCE ACTION FINANCE TEAM WILL:
 - a. Work together to identify questions, refine associated science, and explore pathways to use the FRB in landscape-scale demonstration projects across the Inyo National Forest as part of the ESCCRP.
 - b. Communicate and coordinate regularly, including through regularly scheduled meetings.
 - c. Identify roles and responsibilities for Blue Forest, WRI, and the WRAFT to support cooperation across each organization.

- d. Cooperate in the exchange of information consistent with governing laws, regulations, and policies.
 - e. Discuss possible project locations that could be appropriate for implementation of an FRB and identify potential timelines for these potential pilot projects.
 - f. Collaborate in engaging local, state, and federal agencies, as well as tribes in a broader effort to accelerate restoration.
 - g. Identify the potential value(s)/benefit(s) to be accrued from specified restoration activities and pilot methods to model, quantify, measure and verify implementation effectiveness.
 - h. Collaborate in writing joint funding applications to support projects when appropriate, working together to decide who will be the lead applicant on a case-by-case basis.
2. BLUE FOREST AND WRI WILL:
- a. Support implementation financing of forest level pilot projects as identified in collaboration with the ESCCRP Wildfire Resilience Action Finance Team.
 - b. Coordinate with the WRAFT on any outreach to, and engagement with, partner organizations, as well as local, state, and federal agency, and/or tribal partners.
 - c. Develop necessary environmental and economic models to support the identification of candidate sites in collaboration with the WRAFT and trusted implementation partners.
 - d. Coordinate with the WRAFT on the methods used to model and measure benefits related to FRB restoration activities.
 - e. Provide updates to the WRAFT on any changes associated with the FRB, new foundation support, knowledge of future investors, and the level and type of investors that may impact successful use of the FRB.
3. THE WILDFIRE RESILIENCE ACTION FINANCE TEAM WILL:
- a. Work actively with Blue Forest to identify project sites where an FRB might support existing ESCCRP conservation or environmental goals.
 - b. Identify future candidate project sites where an FRB might support existing conservation or environmental goals.
 - c. Collaborate with Blue Forest, WRI, and both companies' research partners to support the environmental and economic analyses of proposed projects.

- d. Communicate and share information openly with Blue Forest and WRI that could support project success including project funding, spatial and environmental data, internal project documents, analysis, and permitting applications.
- e. Identify and facilitate coordination with stakeholders and potential beneficiaries, including but not limited to individual WRAFT members and ESCCRP partners. Facilitate coordination with local, state, and federal agencies, and tribes where facilitation could be helpful.

III. FUNDING: This MOU is not a commitment of funds by either party or any individual WRAFT member to the other party or any third party. This MOU does not commit either party or any individual WRAFT member to fund any proposed project or any specific ESCCRP implementation work.

IV: EFFECTIVE DATE AND DURATION: This MOU is at-will and may be modified only by mutual written consent of all parties. This MOU may be terminated by either party at any time. A WRAFT member signatory may be added or withdraw from this MOU at any time provided that the addition or withdrawal of a WRAFT member signatory shall have no effect on the other signatories. This MOU shall become effective on the date of signature and shall continue until modified or terminated.

V. NONBINDING AGREEMENT: This MOU creates no right, benefit, or responsibility, substantive or procedural, enforceable by law or equity. The parties shall manage their respective resources and activities in a separate, coordinated and mutually beneficial manner to meet the purpose(s) of this MOU. Nothing in this MOU authorizes any of the parties to obligate or transfer anything of value.

VI: PRINCIPAL CONTACTS: Individuals listed below are authorized to act in their respective areas for matters related to this agreement.

Principal Blue Forest Contacts:

Blue Forest	Blue Forest
Name: Jennifer Bernstein Title: Project Development Manager Address: 5960 S Land Park Dr #1264 Sacramento, CA 95822-3313 Telephone: Email: jennie@blueforest.org	Name: Kim Seipp Title: Co-Founder & COO Address: 5960 S Land Park Dr #1264 Sacramento, CA 95822-3313 Telephone: 530-913-7363 Email: kim@blueforest.org

Principal WRI Contact:

WRI	WRI
Name: Andy Gurgol Title: Conservation Finance Manager Address: 10 G St NE #800 Washington, DC 20002 Telephone: Email: andy.gurgol@wri.org	Name: Title: Address: City, State, Zip: Telephone: Email:

ESCCRP WRAFT Contacts:

Mono County	Mono County
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Title: Address: City, State, Zip: Telephone: Email:

Eastern Sierra Council of Governments	Eastern Sierra Council of Governments
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Title: Address: City, State, Zip: Telephone: Email:
National Fish and Wildlife Foundation	National Fish and Wildlife Foundation
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Title: Address: City, State, Zip: Telephone: Email:
Los Angeles Department of Water and Power	Los Angeles Department of Water and Power
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Title: Address: City, State, Zip: Telephone: Email:

U.S. Forest Service	U.S. Forest Service
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Nathan Sill Title: Resources & Planning Staff Officer Address: City, State, Zip: Telephone: Email: nathan.sill@usda.gov
Town of Mammoth Lakes	Town of Mammoth Lakes
Name: Rob Patterson Title: Fin./Admin Services Director Address: PO Box 1609 City, State, Zip: Mammoth Lakes CA 93546 Telephone: 760-965-3661 Email: rpatterson@townofmammothlakes.ca.gov	Name: Daniel C. Holler Title: Town Manager Address: PO Box 1609 City, State, Zip: Mammoth Lakes CA 93546 Telephone: 760-965-3601 Email: dholler@townofmammothlakes.ca.gov
Whitebark Institute	Whitebark Institute
Name: Janet Hatfield Title: Forest Resilience Program Manager Address: 3399 Main Street, Suite W5 City, State, Zip: Mammoth Lakes, CA 93546 Telephone: (760) 914-3131 Email: janet@whitebarkinstitute.org	Name: Laura Beardsley Title: Executive Director Address: 3399 Main Street, Suite W5 City, State, Zip: Mammoth Lakes, CA 93546 Telephone: (209)628-4681 Email: Laura@whitebarkinstitute.org

Mammoth Community Water District	Mammoth Community Water District
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Title: Address: City, State, Zip: Telephone: Email:
Alterra Mountain Company	Alterra Mountain Company
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Title: Address: City, State, Zip: Telephone: Email:
Party	Party
Name: Title: Address: City, State, Zip: Telephone: Email:	Name: Title: Address: City, State, Zip: Telephone: Email:

IN WITNESS WHEREOF:

BLUE FOREST FINANCE INC.

Nick Wobbrock, Co-Founder & Chief Operating Officer

Date

WORLD RESOURCES INSTITUTE

Jeff Lin, Grants and Contracts Manager

Date

EASTERN SIERRA CLIMATE & COMMUNITY RESILIENCE PROJECT
WILDFIRE RESILIENCE ACTION FINANCE TEAM

Rob Patterson , Town Manager

Date

Town of Mammoth Lakes

[Name, Title]

Date

[Organization]

[Name, Title]

Date

[Organization]

[Name, Title]

Date

[Organization]

[Name, Title]

Date

[Organization]

[Name, Title]

Date

[Organization]



WHITEBARK INSTITUTE

Working towards a future where communities are engaged in the stewardship of healthy, natural landscapes for their continued well-being.

Position Description: Finance & Administration Director

About Whitebark

The Whitebark Institute is a 501(c)(3) non-profit organization dedicated to addressing environmental challenges and supporting resilient communities in California's Eastern Sierra. Adaptation to the changing climate, and specifically the proactive management of landscapes and communities to mitigate the risk of uncharacteristic wildfires across California are a top environmental priority. Whitebark is taking the lead in wildfire resilience work in communities throughout the Eastern Sierra by bringing together local scientists, environmental planners, government agencies, educators, communities, and businesses to actively plan, finance, and restore healthy landscapes in Inyo, Mono, and Alpine Counties.

Whitebark Institute is here to make an impact in our communities and provide a great place to work. We are a small yet growing organization with a skilled staff that brings experience from a multitude of scientific disciplines and applied areas of expertise. With an indescribable passion for this place, Whitebark is made up of exceptionally talented outdoor enthusiasts who care deeply about the place where we work and live. Collaboration is one of our core values, and we recognize that a healthy work-life balance is essential to our long-term success.

About the Position

The Finance & Administration Director plays a critical role, along with the Executive Director and other members of the leadership team, in strategic decision-making, grants administration, policy development, and fiscal planning as Whitebark Institute grows and implements Community Resilience and Forest Health programs throughout the region. The successful candidate will be a participative manager and will lead and develop a team to support strategic finance, business planning, budgeting, and administration. This is a unique opportunity for a finance and operations leader to strengthen the capacity of a vibrant, dynamic organization as well as a dedicated network of agency and community partners focused on proactively addressing the impacts of a changing climate to provide for the longevity and resilience Eastern Sierra Communities. The successful candidate will be an adept administrator and creative strategist with the ability to oversee and achieve solutions to complex challenges in collaboration with internal and external partners. The ideal candidate will have prior experience

working with non-profit, federal, state, and local agencies. The Finance & Administration Director reports to the Executive Director and plays a key role in the Whitebark Institute leadership team as well as the [Eastern Sierra Climate and Communities Resilience Project](#) (ESCCRP) Wildfire Resilience Finance Action Team (WRAFT). The position is funded, in part, by contributions from ESCCRP partners and anticipates that most of the time (between 60% and 75%) will be devoted to related work.

Responsibilities

Finance & Administration Director Responsibilities include but are not limited to:

- Provide leadership and financial support to staff that manage multiple complex grants including grants to support planning and administration for the ESCCRP.
- Supervise and delegate appropriate work to the Administrative Specialist.
- Ensure accurate and legally compliant record-keeping, in coordination with external bookkeepers, to support organizational and grant administration with multiple partners and agency relationships.
- Provide financial oversight, guidance, and partner collaboration for the ESCCRP.
- Provide appropriate financial information and sound judgment to contribute to the organization and project success.
- Establish and oversee robust financial and administrative systems necessary for Whitebark's continued success as well as successful execution of complex projects like the ESCCRP, in coordination with other members of the leadership team.
- Analyze and present financial reports in an accurate and timely manner; clearly communicate monthly and annual financial statements; and oversee all financial, program, and grant-related accounting.
- Coordinate and lead the annual audit process: liaise with external auditors, Executive Director, and Board of Directors and implement any necessary changes.
- In coordination with the Executive Director and leadership team, lead the annual budgeting and planning process; administer and review financial plans and project budgets as appropriate; monitor progress and changes; and keep senior leadership team abreast of the organization's financial status.
- Manage organizational cash flow and forecasting.
- Ensure that financial data and cash flow are steady and support operational and project requirements.
- Update and implement all necessary business policies and accounting practices in coordination with the Executive Director.
- Effectively communicate and present financial matters to the ED and assist in communication with the Treasurer and other members of the Board of Directors as well as project partners and funders.
- Recruit and train new staff to meet ongoing business needs.

- Foster Whitebark’s organizational culture which promotes transparency and collaboration.
- Act as an integral part of project teams during high-level policy discussions and critical financial negotiations.
- Develop and strengthen strategic partnerships in collaboration with other staff.
- Find new opportunities for project grant funding that allows for continued growth and stability over time.
- Support the Executive Director, leadership team and Board of Directors in meeting aggressive annual fundraising goals by securing financial support from foundations, corporations, individual donors, and government funding sources.
- Work effectively and transparently to support negotiations and execution of contracts and agreements with vendors, consultants, and other external partners.
- Oversee administrative functions, including benefits and human resources functions, to ensure efficient and consistent operations as the organization grows.
- Manage continuous improvement of internal policies that foster an equitable and inclusive organizational culture.

Knowledge & Skills

- Exceptional organizational and leadership skills with a personal commitment to integrity and credibility
- Demonstrated experience managing complex nonprofit and/ or agency funding models including government grants and alternative financing
- Ability to oversee, collaborate with, and mentor staff
- Ability to translate complex financial concepts and collaborate effectively with programmatic and fundraising colleagues as well as external partners
- Detail-oriented and strategic with a thorough understanding of nonprofit accounting (or equivalent)
- Ability to prioritize and produce definite results in a fast-paced environment.
- Experience creating, pursuing, and maintaining organization and project level finances
- Ability to safeguard the assets of the organization through thoughtful capital planning
- Ability to ensure fiscal health of, and minimize the risk to, the organization through consistently updated and applied knowledge of accounting, finance, and human resources compliance requirements.
- Knowledge of the Eastern Sierra and broad global climate derived environmental issues
- A basic understanding of environmental compliance processes (NEPA/CEQA) is beneficial.
- Demonstrated success managing complex government grants and intricate record-keeping practices.

Education & Experience

- B.A./B.S. required; graduate degree preferred. Equivalent experience will be considered for competitive candidates
- 7+ years executive level experience that translates well to Whitebark's mission
- Excellent written and verbal communication skills
- Proficiency with all essential computer and technology platforms including MS Office suite and Quickbooks

Location

Whitebark is located in the beautiful town of Mammoth Lakes, CA. It is desired that the successful candidate will live in the Eastern Sierra (Inyo/Mono County). Frequent local and regional travel is expected year-round.

Compensation and Benefits

This is a full-time, exempt position with a salary range of \$95,000 to \$120,000. Whitebark offers a full benefits package of medical (75% employer contribution), 100% dental, vision, and life insurance, generous paid time off, a retirement program, hybrid work environment, and a flexible work schedule.

How to apply

Send a cover letter, resume/CV, and three references. Additional information about Whitebark may be found at whitebarkinstitute.org. Please send information to:

Whitebark Institute Administrator
administrator@whitebarkinstitute.org

Whitebark is an equal opportunity employer (EOE), and all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, disability status, protected veteran status, or any other characteristic protected by law.

MONO COUNTY ADMINISTRATIVE POLICY AND PROCEDURES MANUAL

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

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

MONO COUNTY ONE-TIME FUND ALLOCATION GUIDELINES

BACKGROUND

Mono County's Budget Policy establishes overall goals and direction for the allocation of resources. Throughout the year, the County may have one-time funds to be allocated, and these guidelines are designed to assist the Board in meeting their overall goals in a manner consistent with the Budget Policy when allocating additional general-purpose revenue. These guidelines are a recommendation, and are not intended to limit the Board's authority.

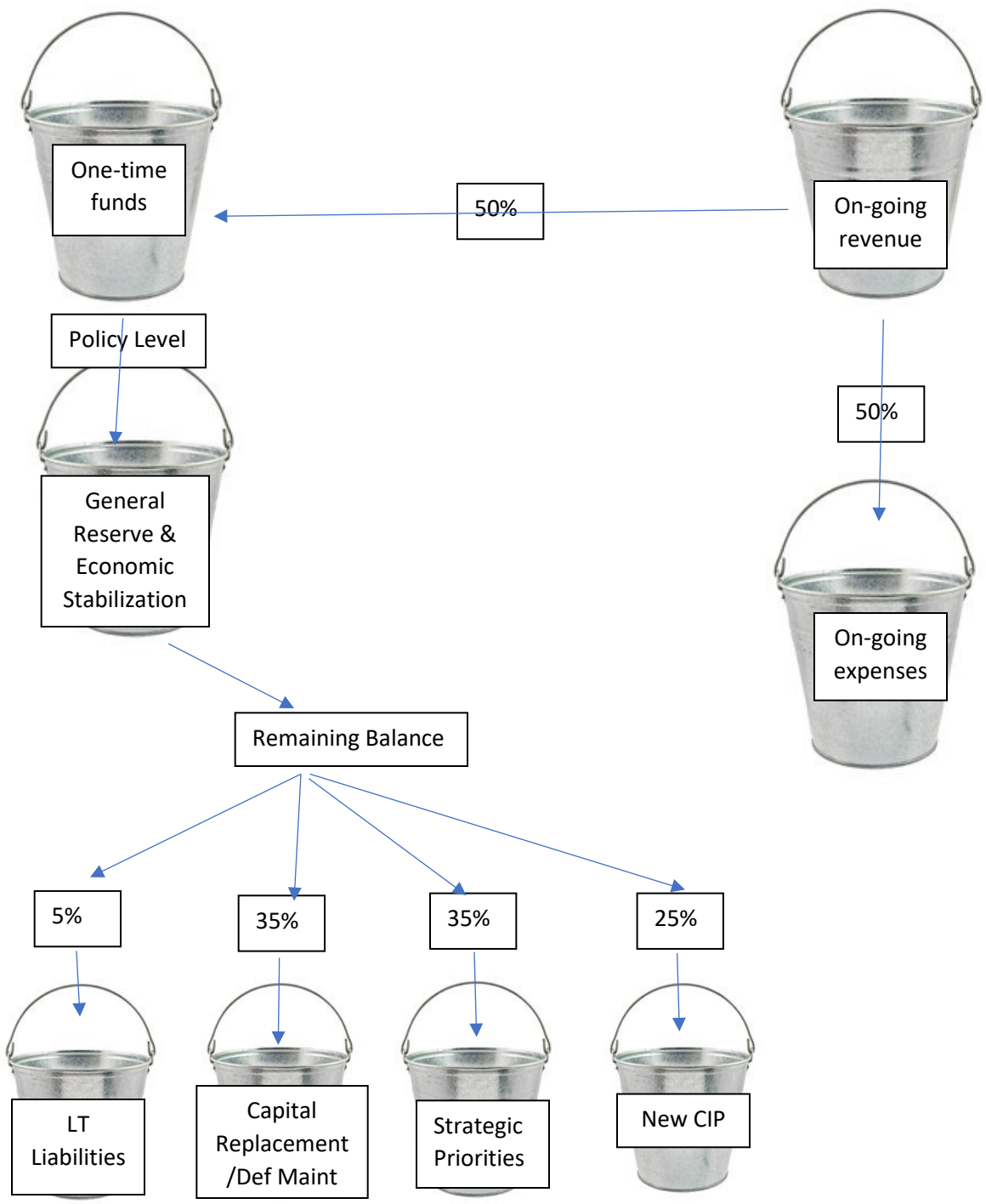
POLICY

1. ONE-TIME VS ONGOING RESOURCES:

- A. When the County receives additional resources, staff shall determine if the resource is considered one-time or ongoing.
- B. If the source of additional resources is year-end general fund balance, the following items may be considered on-going resources:
 - i. Increases in Secured Property Taxes.
 - ii. Savings in salaries and benefits.
 - iii. Savings in services and supplies.
- C. No more than 50% of year-end general fund balance that is considered on-going should be used for on-going expenses. The remainder (at least 50%) should be considered one-time resources.

2. PRIORITY FOR ONE-TIME GENERAL-PURPOSE RESOURCES:

- A. The first priority for any additional one-time general purpose resources shall be to fund the General Reserve and the Economic Stabilization funds to a combined policy level of 25%.
- B. Any additional general purposes resources shall be split as follows:
 - i. 5% to address Long-term Liabilities (including pre-funding for pension liabilities, paid leave liabilities, and other future liabilities identified by staff.
 - ii. 35% for Deferred Maintenance and Capital Replacement. This will be a sinking fund used to meet the needs in this category to support and maintain the county's current assets.
 - iii. 35% to meet the County's Strategic Priorities, as identified in the current Strategic Plan.
 - iv. 25% to fund new Capital Improvement projects.





MONO COUNTY BUDGET FY 2024-2025

<https://stories.opengov.com/monocountyca/published/WUkPWvjGzw>



CALIFORNIA'S GREAT BEYOND

FY 2024-25

RECOMMENDED BUDGET

Agenda – Public Hearing

- Overview of Recommended Budget
- Policy Items external agencies
- Policy Items County overview
- Deliberation and direction
- Take public comment

August 8, 2024

Changes since Budget workshop

- Worked directly with departments on revisions
- Revisited undefined line items with departments
- Requested departments convert some requests into policy items
- Updated revenues
- Received Policy items
- Met with all departments on requested policy items

Comparison of

FY 2024-25 Department Requested to FY 2024-25 Recommended Budget – All funds

	2024-25 Budget Workshop	2024-25 Recommended Budget	change	% change
Intergovernmental	\$54,741,390	\$54,888,693	\$147,303	0%
Taxes	\$34,987,730	\$36,487,530	\$1,499,800	4%
Transfers In	\$30,862,281	\$29,961,980	(\$900,301)	-3%
Charges for Services	\$14,672,438	\$15,036,831	\$364,393	2%
Miscellaneous Revenues	\$3,068,096	\$3,068,096	\$0	0%
Interest & Rents	\$1,316,117	\$1,371,987	\$55,870	4%
Licenses, Permits & Franchises	\$879,156	\$879,156	\$0	0%
Fines, Forfeitures & Penalties	\$627,850	\$627,850	\$0	0%
Other Financing Sources	\$45,000	\$45,000	\$0	0%
Total Revenues	\$141,200,058	\$142,367,123	\$1,167,065	1%

All funds overview changes – revenues

**Comparison of
FY 2024-25 Department
Requested to FY 2024-25
Recommended Budget – All
funds**

	2024-25 Budget Workshop	2024-25 Recommended Budget	change	% change
Salaries & Benefits	\$56,345,782	\$56,111,538	(\$234,244)	0%
Capital Outlay	\$38,626,343	\$38,989,775	\$363,432	1%
Services and Supplies	\$37,951,079	\$38,055,112	\$104,033	0%
Transfers Out	\$23,057,445	\$21,914,980	(\$1,142,465)	-5%
Other Expenses	\$7,300,000	\$7,300,000	\$0	0%
Support of Other	\$2,518,176	\$2,564,627	\$46,451	2%
Debt Service	\$1,757,007	\$2,079,007	\$322,000	18%
Contingency	\$665,287	\$665,287	\$0	0%
Total Expenses	\$168,221,119	\$167,680,326	(\$540,793)	0%
Use of Fund balance	(\$27,021,061)	(\$25,313,203)	\$1,707,858	-6%

All funds overview changes – expenses

Comparison of

FY 2024-25 Department Requested to FY 2024-25 Recommended Budget – General fund only

	2024-25 Budget Workshop	2024-25 Recommended Budget	change	% change
Taxes	\$34,304,482	\$35,804,282	\$1,499,800	4%
Charges for Services	\$6,553,307	\$7,172,700	\$619,393	9%
Intergovernmental	\$5,861,842	\$5,967,638	\$105,796	2%
Transfers In	\$558,936	\$952,767	\$393,831	70%
Fines, Forfeitures & Penalties	\$501,100	\$501,100	\$0	0%
Interest & Rents	\$395,449	\$452,069	\$56,620	14%
Licenses, Permits & Franchises	\$391,151	\$391,151	\$0	0%
Miscellaneous Revenues	\$34,200	\$34,200	\$0	0%
Total Revenues	\$48,600,467	\$51,275,907	\$2,675,440	6%

General Fund overview – revenues

Comparison of

FY 2024-25 Department Requested to FY 2024-25 Recommended Budget – General fund only

	2024-25 Budget Workshop	2024-25 Recommended Budget	change	% change
Salaries & Benefits	\$36,867,459	\$36,603,266	(\$264,193)	-1%
Services and Supplies	\$13,008,292	\$13,096,719	\$88,427	1%
Transfers Out	\$2,866,182	\$2,260,564	(\$605,618)	-21%
Support of Other	\$634,000	\$680,451	\$46,451	7%
Contingency	\$615,287	\$615,287	\$0	0%
Capital Outlay	\$413,500	\$408,000	(\$5,500)	-1%
Total Expenses	\$54,404,720	\$53,664,287	(\$740,433)	-1%
NET	(\$5,804,253)	(\$2,388,380)	\$3,415,873	-59%

General fund overview changes – expenses

Policy Items - Process

- Accepted for consideration through the end of June
- All policy requests were reviewed
- The policy request was either determined to be a management decision and integrated into the budget
- The policy request was determined to be something that should be moved forward at this time or
- The policy request was determined to be a policy level decision for deliberation at the public hearing.

External Requests -

1. Eastern Sierra Green Business Program \$15,000
2. Mono Arts Council \$20,000
3. White Bark Institute \$50,000 (total of \$150,000 over three years)

Policy Items

- Recommended Budget makes use of \$2.39 million of carryover fund balance from FY 2022-23
- Leaving \$2.16 for policy items in FY 2024-25

Policy Items fall into 1 of 4 fiscal categories:

1. policy items that are one time asks no general fund impact
2. policy items that are one time asks with general fund impact
3. policy items with future termed fiscal impact
4. policy items that increase annual ongoing operational costs

Policy item - one time ask, no general fund impact

1. Mono County Economic
Development - use of fund balance
for Performing and Visual Arts and
Historical societies

\$12,500

One time request to use fund balance to increase the funding available for two over-subscribed community support grant programs. Increase the Performing and Visual Arts Grant Program by \$7,000 and the Historical Societies Grant Program by \$5,500

Policy items - one time ask, general fund impact

2. External Mono County - Mono
Arts Council

\$20,000

Mono Arts Council has been increasing efforts to support both the students and residents of Mono County, especially outside of Mammoth Lakes. Last year, Mono Arts Council started hosting Meet & Greets, throughout the county, to meet and engage with artists and community members. From those meetings, they are now offering art classes in the communities of Bridgeport, Walker, Lee Vining and Chalfant starting in May. There have been recent reductions to California Arts Council grant funding and Mono Arts Council is facing a critical funding crisis.

Policy items - one time ask, general fund impact

3. Mono County Information Technology Department- Truck upfit and installation	\$35,000
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This request is for funds for a work truck upfit kit and installation services. An upfit is needed for productivity and safety of employees working in the communications division of the Information Technology Department. The upfit includes the additional of internal and external LED lights for safety, locking toolboxes, a ladder and ladder rack, receiver hitch, and external power plugs.

Policy items - one time ask, general fund impact

4. Mono County North Campus - furniture and office design Bridgeport	\$240,000
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Updates to design, furniture and lobby area of the north County campus starting with Annex I & Annex II to improve customer and employee experience. This request is essential for the health and productivity of the Mono County workforce.

Policy items – with future fiscal impact tied to 2024-25 request

5. Mono County Community
Development - Scanning of
historical records

\$30,000

This request is for the scanning of Community Development records currently in storage in Bridgeport. The current storage in Bridgeport is problematic because a) the location is rodent infested; plans are underway to move the records to a different location without this hazard, but the potential for rodents likely remains in all cases; and b) the paper files are very difficult to research in response to a public records act (PRA) request or if the history of a parcel/project is in question. The original request was for \$58,220 and the recommendation is to fund half and revisit continued need at Mid-year.

Policy items – with future fiscal impact tied to 2024-25 request

6. Mono County Economic Development - Eastern Sierra Air Alliance	\$49,000
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One-time request for up to \$49,000 to support air service at the Bishop Airport in FY 2024-25 but will revisit as needed in following years. The Board of Supervisors approved an annual financial contribution ranging from \$35,000 to \$85,000 to help support direct air service from Mammoth Yosemite Airport (MMH) to Los Angeles International Airport in the spring/summer/fall months from FY 2011-12 through FY 2019-20.

Policy items – with future fiscal impact tied to 2024-25 request

7. External Mono County -
Whitebark Institute

\$50,000

This request is for Whitebark Institute to fund \$50,000 annually for three years, to support a staff position dedicated to financial management and oversight of projects that enhance wildfire resilience throughout Mono County including the Eastern Sierra Climate and Communities Resilience Project (ESCCRP) in Mammoth Lakes and the greater Mono Basin communities of June Lake, Lee Vining and Mono City

Policy items – with future fiscal impact tied to 2024-25 request

8. Mono County Administration - Wildfire Mitigation Coordinator term extension	\$42,577
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Grant funding for the Wildfire Mitigation Coordinator will end on December 31, 2024. Based on the continuing wildfire threat in Mono County, and the priority of mitigation and prevention, the Office of Emergency Management is requesting that the Wildfire Mitigation Coordinator be funded for the balance of the 2024-25 fiscal year.

Policy items – with future fiscal impact tied to 2024-25 request

9. Mono County Finance - New
Position for 3 years

\$83,788

Additional staff are needed in the Finance office to help with new ERP implementation. An Accountant III is needed to backfill finance tasks requiring higher levels of technical skills, and act as a liaison with all county staff and the Finance office during the project. The future annual expense for 3 to 4 years \$152,576.

Policy items – increase annual ongoing operational costs

10. Mono County Administration - Emergency Management 2-1-1 service	\$9,100
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Investing in the 2-1-1 service is a strategic move that will significantly benefit Mono County. This 24/7 resource connects residents to vital health and human services, regardless of income, language, or cultural background. With 2-1-1 already accessible to 96% of Californians and 85% of U.S. households, it's a proven and reliable service. In times of disaster, 2-1-1 is a lifeline, providing essential information on evacuation, shelter, food, medical care, and recovery. Additionally, it offers real-time feedback to public officials, enhancing our ability to respond effectively to changing conditions. By purchasing this service, we can ensure our community has the support and resources it needs at all times.

Policy items – increase annual ongoing operational costs

11. External Mono County - Eastern Sierra Green Business Program (ESGBP)	\$15,000
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This request is for an annual contribution to the Eastern Sierra Green Business Program to continue to implement a comprehensive environmentally focused business certification program, as part of the California Green Business Network (CAGBN) in unincorporated Mono County. This program has historically been funded by the California Environmental Protection Agency and is no longer funded due to state budget reductions.

Policy items – increase annual ongoing operational costs

12. Mono County Sheriff - Parking ticket processing outsourcing	\$15,020
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This request is for Data Ticket, a parking ticket processing company that will allow for implementation of parking citations. The Mono County Sheriff's office currently has no ability to issue parking tickets. This service will allow for parking citations in various target areas. Some communities that would benefit from enforcement are June Lake, North Shore Drive, June Lake Beach Road, Crowley Lakes Drive, Twin Lakes, Toms place snow removal, Benton crossing, and Swall backcountry. Data Ticket is a full-service parking citation processing and collections software. If approved, implementation will take a few months. The ongoing annual cost will be \$3,120.

Policy items – increase annual ongoing operational costs

13. Mono County Public Works – New Position, Environmental and Transportation Engineer	\$95,650
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This request is the addition of the Environmental and Transportation Engineer Position. The position will be multifaceted, replacing the Solid Waste Superintendent with a Transportation lead Engineer. The Position will increase County technical capacity that is needed to meet ever changing and increasing state and federal requirements to meet needs for Solid Waste, Roads and Environmental processing. The ongoing annual cost of this position is \$191,300, half of which will be paid for by the general fund.

Policy items – increase annual ongoing operational costs

14. Mono County Public Works – New Position Project Manager	\$103,743
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This request is for the addition of another Project Manager to meet the needs of a Project Manager to meet the needs of public works with projects moving forward such as Eastside Lane, Benton crossing, Northshore drive, grants for prop 68 and other, as well as many CSA projects, and the Jail. The ongoing annual cost of this position is \$138,734

Policy items – increase annual ongoing operational costs

15. Mono County Administration - Human Resources software	\$104,000
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NeoGov E-forms/Learn and Integration for secure employee files. The ongoing annual cost of this software is \$77,000.

Policy items – increase annual ongoing operational costs

16. Mono County IT - New
Position, Chief Information
Security Officer

\$111,752

This request is for the creation of a Chief Information Security Officer (CISO) position in the Information Technology Department (ITD). The CISO will be responsible for running the county's cyber security efforts. This includes policy facilitation, strategy facilitation, security incidence response, vendor and contract assessment, awareness and training as it relates to cyber security. The funding request in FY 2024-25 is for 3/4 of a year. The annual ongoing cost is \$163,868.

Policy items – increase annual ongoing operational costs

17. Mono County Administration - New Position, Special District Liaison	\$78,624
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This request is for a Special District Liaison to be added to the County Administration staff to support Special District administration. This work program will be flushed out before hiring. The funding request in FY 2024-25 is for 3/4 of a year. The annual ongoing cost of this position is \$147,756.

Staff recommends that the Board consider the FY 2024-25 Recommended Budget and provide staff direction on the following:

1. Policy items to include in the Final Budget
2. Fund the General Reserve and Economic Stabilization at a total of 25% of FY 2023-24 Adopted Budget as per Budget and Financial Policy
3. Fund the Local Assistance Fund 194 with anything remaining from FY 2022-23 general fund carryover for future fiscal needs in Solid Waste, Roads and CRIS radio system

Comments & Feedback

Thank you 😊