

Item available for public inspection in the Clerk's office during regular business hours (Monday – Friday, 9 AM – 5 pm)

August 8, 2024

Special Meeting

**Item #2a. – PUBLIC HEARING:
FY 2024-25 Recommended Budget
Presentation**

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

Carryover Balance	\$4,550,000
FY 2024-25 Proposed deficit	-\$2,380,000
Remainder	\$2,170,000
Fund reserves at policy level	-\$1,080,000
Available	\$1,090,000
Total of policy items	-\$1,083,000
Recommend move to fund 194	\$7,000

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 not 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
--	----------

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
--	-----------

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
---	----------

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
--	----------

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
---	---------

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
--	----------

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
---	----------

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
--	----------

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
--	-----------

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
--	-----------

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
---	----------

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 😊