



# Mono County Budget Workshop 2026-2027



California's **Great Beyond**

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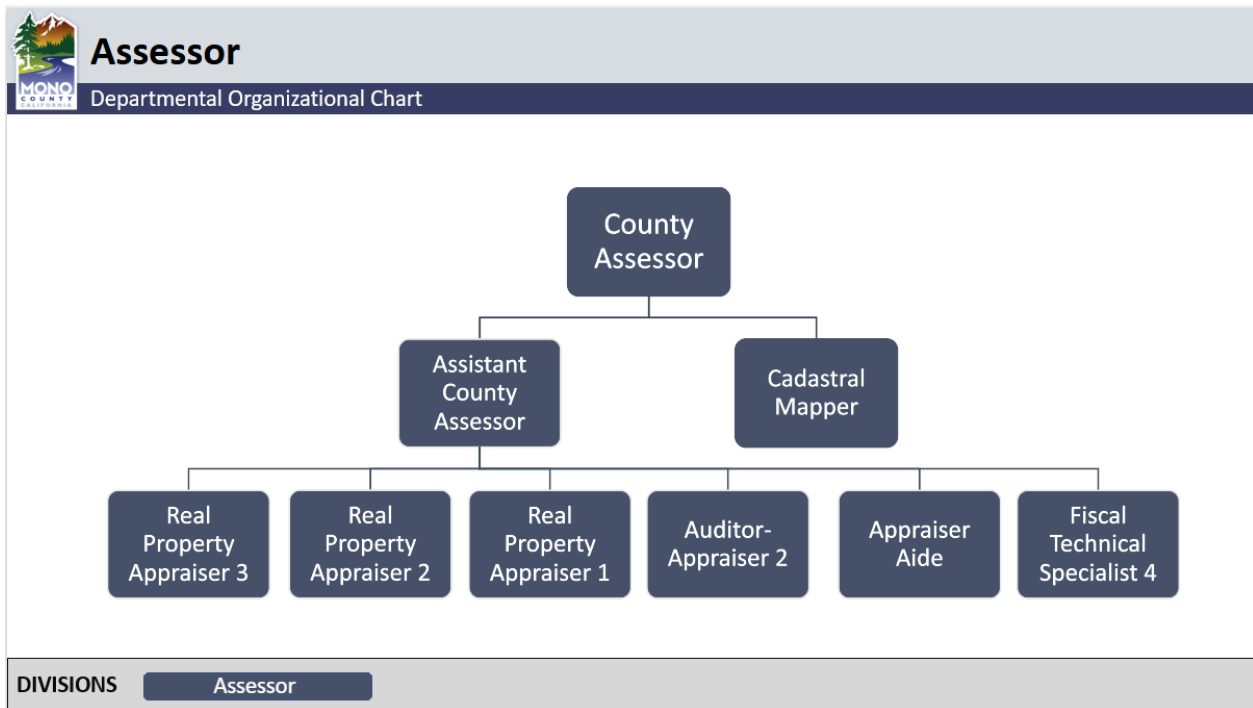
# Assessor Overview

FY 2026-27 Department Requested Budget

The Mono County Assessor's Office plays a central role in maintaining a fair and accurate property tax system that supports local government services. At its core, the Assessor is an elected official responsible for determining the value of taxable property throughout the county. Each year, the office assesses all taxable property with the exception of state-assessed property, to the individual or entity that owns, possesses, or controls it as of January 1.

The office's responsibilities extend well beyond assigning values. Staff work to identify and discover all assessable property within the county, ensuring nothing subject to taxation is overlooked. They maintain detailed records by inventorying and listing all taxable property, while also developing and updating maps that clearly define property ownership boundaries. These maps are essential for accurate tracking and public transparency.

Once properties are identified and documented, the Assessor's Office determines their value using established appraisal methods. These values are then entered onto the local assessment roll, which forms the basis for property taxes that fund vital public services such as schools, infrastructure, and emergency services. In addition to valuation duties, the office provides a range of administrative and public services. It processes requests for property tax exemptions, handles address and ownership updates, and reviews value change requests. The office also serves as a resource for property-related inquiries, helping residents and businesses identify and understand property details. The Assessor's department ensures that property taxation is administered fairly, accurately, and in accordance with state law, while providing essential support and information to the public.



**Assessor Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$390,738	\$418,420	–	\$350,000	\$350,000	0%
Miscellaneous Revenues	\$4,227	\$5,482	\$7,578	\$6,000	\$7,000	17%
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$394,965</b>	<b>\$423,902</b>	<b>\$7,578</b>	<b>\$356,000</b>	<b>\$357,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$954,508	\$1,186,398	\$1,076,303	\$1,450,891	\$1,629,777	12%
Services and Supplies	\$313,098	\$263,362	\$268,895	\$341,827	\$329,124	-4%
Capital Outlay	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$1,267,605</b>	<b>\$1,449,760</b>	<b>\$1,345,199</b>	<b>\$1,792,718</b>	<b>\$1,958,901</b>	<b>9%</b>
<b>Net</b>	<b>-\$872,641</b>	<b>-\$1,025,858</b>	<b>-\$1,337,621</b>	<b>-\$1,436,718</b>	<b>-\$1,601,901</b>	<b>–</b>

# Assessor

## FY2026-27 Department Requested Budget

### Programs and Services:

The Assessor is the elected official who must annually assess all taxable property in the County, except for state-assessed property, to the person owning, possessing, or controlling the property on January 1. The duties of the county assessor are to discover all assessable property, to inventory and list all taxable property, to develop and maintain a set of current maps delineating property ownership, to value the property, and to enroll the property on the local assessment roll for the support of local government.

In addition, our office processes requests for exemptions, address changes and value changes as well as handling inquiries for property identification.

### Difference from Prior Year Budget:

No substantive differences

### Budget Year Goals:

Complete the assessment roll by July 1, 2026

Resolve pending appeals

Continue to train and grow staff competencies

### Workload Data:

19,032 taxable parcels were included in the assessment roll turnover.

1,209 supplemental assessments were generated, adding \$247,018,177 in incremental assessed value.

Created 124 new taxable parcels due to tract maps, parcel maps, lot line adjustments, and lot mergers.

### Revenue Sources:

Revenue is paid through a contract with Parcelquest and the revenue is determined by the number of assessor records shared through the Parcelquest website annually, and this fluctuates year to year based on use.

As established by the Board of Supervisors the fee for a digital copy of the secured roll is \$135, and it is the same for a digital copy of the unsecured roll. Typically there are less than 30 requests annually for the secured or unsecured roll

### Assessor 100-12-100

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$390,738	\$418,420	–	\$350,000	\$350,000	0%
Miscellaneous Revenues	\$4,227	\$5,482	\$7,578	\$6,000	\$7,000	17%
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$394,965</b>	<b>\$423,902</b>	<b>\$7,578</b>	<b>\$356,000</b>	<b>\$357,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$954,508	\$1,214,899	\$1,076,303	\$1,450,891	\$1,629,777	12%
Services and Supplies	\$313,098	\$582,315	\$268,895	\$341,827	\$329,124	-4%
Capital Outlay	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$1,267,605</b>	<b>\$1,797,214</b>	<b>\$1,345,199</b>	<b>\$1,792,718</b>	<b>\$1,958,901</b>	<b>9%</b>
<b>Net</b>	<b>-\$872,641</b>	<b>-\$1,373,312</b>	<b>-\$1,337,621</b>	<b>-\$1,436,718</b>	<b>-\$1,601,901</b>	<b>–</b>

**Assessor 100-12-100**

<b>Position Name</b>	<b>Assessor</b>
<b>Allocated FTE</b>	
APPRAISER AIDE	1
ASSESSOR	1
AUDITOR-APPRAISER I/II/III	2
ASSISTANT ASSESSOR	1
FISCAL TECHNICAL SPEC IV	1
APPRAISER I/II/III	3
CADASTRAL MAPPER ANALYST I/II/III	1
<b>ALLOCATED FTE</b>	<b>10</b>

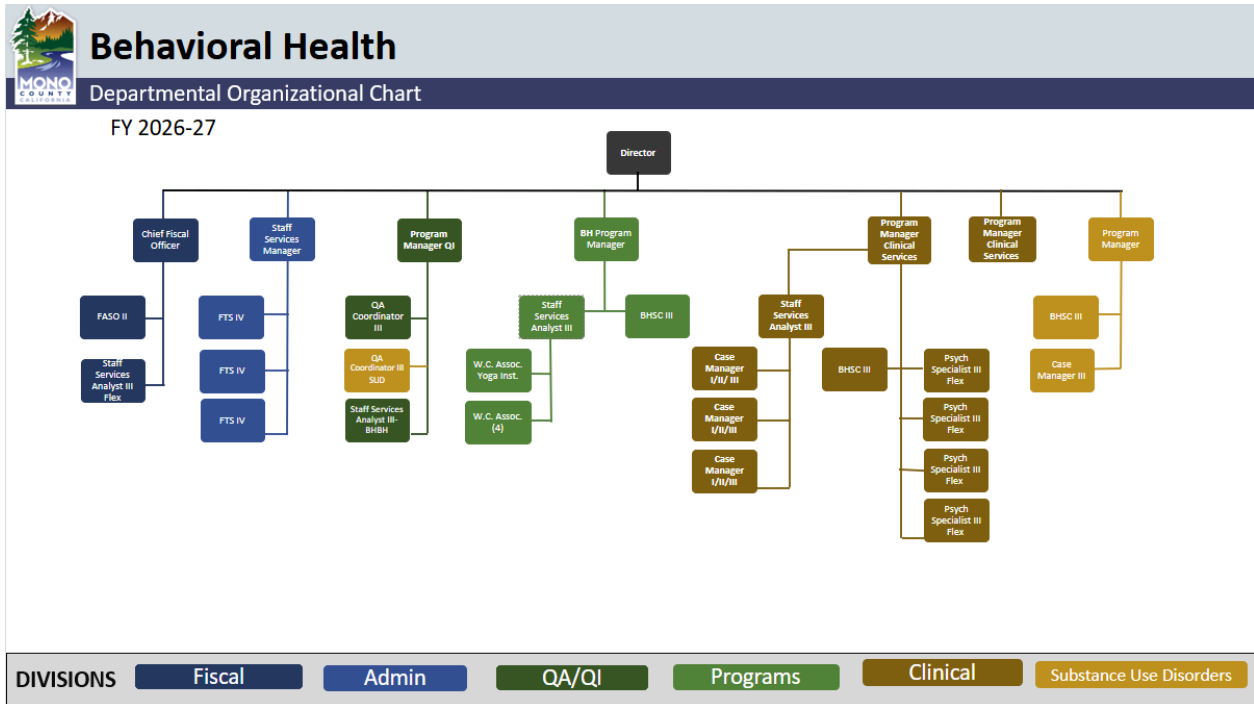
# Behavioral Health Overview

FY2026-27 Department Requested Budget

The Mono County Behavioral Health Department is dedicated to providing essential mental health services to residents with the greatest clinical needs, while also working collaboratively across systems to support stability and recovery.

The department primarily serves individuals with active Mono County Medi-Cal coverage who are screened and identified as having “severe” behavioral health conditions. Through this targeted approach, the program ensures that limited resources are directed toward those who require the most intensive and ongoing support. Its main operating budget unit focuses on delivering Medi-Cal-covered behavioral health services, including assessment, treatment, and case management. In addition to direct care, the department plays a key role in building and maintaining infrastructure with justice system partners. This collaboration supports individuals who are justice-involved, helping to connect them with appropriate behavioral health services, reduce recidivism, and promote successful reintegration into the community.

Housing stability is another critical component of the department’s work. Through the Behavioral Health Bridge Housing (BHBH) Grant, Mono County Behavioral Health provides rental assistance to eligible clients, helping them secure and maintain safe housing. This grant also funds the department’s housing coordinator position, which is instrumental in linking clients to housing resources and ensuring continuity of care. Beyond these core functions, the department serves as a point of access for behavioral health support, coordinating care, responding to community needs, and helping individuals navigate available services.



**Behavioral Health Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$6,804	\$7,621	\$3,805	\$5,000	\$5,000	0%
Charges for Services	\$74,231	\$94,962	\$53,155	\$24,500	\$48,000	96%
Intergovernmental	\$5,257,622	\$6,513,172	\$4,400,965	\$5,515,554	\$5,364,216	-3%
Interest & Rents	\$331,603	\$307,877	\$63,641	\$185,000	\$205,000	11%
Miscellaneous Revenues	\$85,966	\$144,014	\$18,939	\$45,000	\$80,595	79%
Other Financing Sources	\$210,993	\$101,429	–	\$0	\$0	–
Transfers In	\$2,035,454	\$69,561	\$67,861	\$2,662,168	\$3,062,247	15%
<b>REVENUES TOTAL</b>	<b>\$8,002,673</b>	<b>\$7,238,636</b>	<b>\$4,608,367</b>	<b>\$8,437,222</b>	<b>\$8,765,058</b>	<b>4%</b>
<b>Expenses</b>						
Contingency	–	–	–	\$0	\$0	–
Salaries & Benefits	\$3,444,671	\$4,038,584	\$3,343,759	\$4,897,114	\$4,697,139	-4%
Services and Supplies	\$2,951,718	\$2,777,180	\$3,591,989	\$3,813,940	\$3,491,331	-8%
Capital Outlay	\$257,784	\$437,115	–	\$276,000	\$241,000	-13%
Debt Service	–	–	–	\$0	\$0	–
Support of Other	–	–	\$49,080	\$276,000	\$62,000	-78%
Transfers Out	\$2,175,562	\$469,648	\$257,451	\$2,721,523	\$3,043,536	12%
<b>EXPENSES TOTAL</b>	<b>\$8,829,736</b>	<b>\$7,722,526</b>	<b>\$7,242,279</b>	<b>\$11,984,577</b>	<b>\$11,535,006</b>	<b>-4%</b>
<b>Net</b>	<b>-\$827,062</b>	<b>-\$483,890</b>	<b>-\$2,633,913</b>	<b>-\$3,547,355</b>	<b>-\$2,769,948</b>	<b>–</b>



# Behavioral Health

FY2026-27 Department Requested Budget

## Programs and Services:

Mono County Behavioral Health provides services to those with active Mono County Medi-Cal who screens as "severe."

Our main operating budget unit provides Medi-Cal services, creates infrastructure with Justice Partners for clients who are Justice Involved, and the Behavioral Health Bridge Housing (BHBH) Grant provides rental assistance and currently funds our housing coordinator salary.

## Difference from Prior Year Budget:

- o Prop 1 changes—shifting Mental Health Services Act (MHSA) to Behavioral Health Services Act (BHSA) and meet new reporting requirements for all Behavioral Health Spending.
- o Salaries and benefits increasing due to shifting expenses out of Behavioral Health Services Act (BHSA) budget and into Mental Health budget unit. Our increase in Medi-Cal revenue has allowed us to shift more costs to this budget unit.
- o Unused grant revenue in this budget rolled over from FY 24/25 and 25/26 in fund balance for use with Behavioral Health Bridge Housing and Justice Involved programs.

## Budget Year Goals:

- o Continue increasing Medi-Cal Federal Financial Participation (FFP) revenue through consistent Quality Assurance and Administrative billing, and continuing to expand the services in which we can bill for Medi-cal.
- o Continue to build programs and provide services that reflect the changes related to Behavioral Health Services Act (BHSA) funding.
- o Increase Medi-Cal revenue by 25%. Review billing codes, work with CalMHSA to continue to enhance Electronic Health Record's ability to capture revenue.
- o Stay flexible and nimble related to changes at Federal and State level funding
- o Continue to track and collect data necessary to inform funding use and changes

## Workload Data:

Mental Health Clients receiving therapeutic services: 460

Clients provided rental assistance through the Behavioral Health Bridge Housing grant: 20

## Revenue Sources:

Medi-Cal, 1991 Realignment, 2011 Realignment, Justice Involved Grant, and Behavioral Health Bridge Housing Grant and fund balance from fund 120. Transfer \$351,976 from 120 fund balance to include prior year grant revenue and to cover general operating expenses.

## Fund Balance:

\$899,960

**Behavioral Health 120-41-840**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	-	-	-	\$0	\$0	-
Charges for Services	\$7,962	\$12,804	\$1,355	\$5,000	\$5,000	0%
Intergovernmental	\$1,657,671	\$3,555,351	\$1,949,374	\$1,492,698	\$1,000,000	-33%
Interest & Rents	-\$9,973	\$16,261	\$5,773	\$10,000	\$20,000	100%
Miscellaneous Revenues	-	\$900	-	\$0	\$0	-
Transfers In	\$346,678	\$14,228	\$7,149	\$770,274	\$1,652,147	114%
<b>REVENUES TOTAL</b>	<b>\$2,002,338</b>	<b>\$3,599,544</b>	<b>\$1,963,651</b>	<b>\$2,277,972</b>	<b>\$2,677,147</b>	<b>18%</b>
<b>Expenses</b>						
Salaries & Benefits	\$768,045	\$1,309,439	\$912,019	\$1,113,275	\$1,709,800	54%
Services and Supplies	\$719,170	\$922,223	\$822,822	\$894,198	\$1,093,533	22%
Capital Outlay	-	-	-	\$0	\$0	-
Support of Other	-	-	\$38,019	\$239,000	\$44,000	-82%
Transfers Out	\$31,814	\$31,554	\$41,490	\$41,490	\$181,790	338%
<b>EXPENSES TOTAL</b>	<b>\$1,519,029</b>	<b>\$2,263,217</b>	<b>\$1,814,350</b>	<b>\$2,287,963</b>	<b>\$3,029,123</b>	<b>32%</b>
<b>Net</b>	<b>\$483,309</b>	<b>\$1,336,328</b>	<b>\$149,302</b>	<b>-\$9,991</b>	<b>-\$351,976</b>	<b>-</b>

**Behavioral Health 120-41-840**

Position Name	BEHAVIORAL HEALTH
<b>Allocated FTE</b>	
STAFF SERVICES ANALYST II	1
STAFF SERVICES ANALYST I/II/III	0.85
CASE MANAGER I/II/III	0.55
QUALITY ASSURANCE COORDINATOR II	0.1
QUALITY ASSURANCE COORDINATOR III	0.95
PROGRAM MANAGER - CLINICAL SERVICES	0.6
STAFF SERVICES MANAGER	0.6
BEHAVIORAL HEALTH DIRECTOR	0.5
FISCAL TECHNICAL SPEC IV	1
CHIEF FISCAL OFFICER	0.54
BEHAVIORAL HEALTH PROGRAM MANAGER	0.25
BEHAVIORAL HEALTH SERVICES COORDINATOR I/II/III	0.8
PROGRAM MANAGER - QUALITY IMPROVEMENT	0.495
FISCAL TECHNICAL SPEC IV (UNFUNDED)	0
FISCAL & ADMINISTRATIVE SERVICES OFFICE I/II	0.6
BEHAVIORAL HEALTH SERVICES COORDINATOR I	0.05
PSYCHIATRIC SPECIALIST I/II/III	0.975
SUBSTANCE USE DISORDER SUPERVISOR	0.3
<b>ALLOCATED FTE</b>	<b>10.16</b>



# Mental Health Service Act

FY2026-27 Department Requested Budget

## Programs and Services:

The Mental Health Service Act (MHSA) has become the Behavioral Health Service Act (BHSA). This is due to the changes made with Prop 1. This budget provides:

- o Funding for those who meet Full Service Partnership status
- o Funding for Wellness Programming in all communities throughout the county
- o Provide outreach and information related to all functions of MCBH
- o Crisis training, 5150 and LPS training to crisis staff, mobile crisis response
- o Provide services in all schools throughout county to students and their families

## Difference from Prior Year Budget:

The biggest change for the department is building a bridge from MHSA to BHSA to meet new requirements. The new requirements change the “buckets” from which we can spend funds.

Given revenue changes we are moving expenses out of this budget unit to our Mental Health Operating budget unit.

We are working with the Mono County Office of Education (MCOE) to manage and utilize the bulk of the Behavioral Health Student Services Act (BHSSA) grant, and keep admin and some service delivery costs in house.

## Budget Year Goals:

- o Strategic spending while we tighten budget due to spending down fund balances
- o Increase MediCal revenue by 25%
- o Add revenue through billing for Administrative costs
- o Roll out productivity standards to all staff

## Workload Data:

- Serve 35 Full Service Partnership clients
- Outreach Events: 21 Attendees: 1,135 Narcan Kits Distributed: 231; per the MHSA plan update approved by the BOS in December 2025, MCBH intends to largely replicate its wellness and outreach efforts in FY 26-27
- Foro Latino (Spanish speaking event in Mammoth Lakes for community members and their families): attendance: 167

## Revenue Sources:

Behavioral Health Services Act , Medi-Cal FFP, and 2011 Realignment.

## Fund Balance:

\$1,012,592

Mental Health Services Act 121-41-841

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	–	\$23,130	–	\$0	\$0	–
Intergovernmental	\$2,429,171	\$3,034,253	\$1,226,495	\$2,289,000	\$2,605,360	14%
Interest & Rents	\$212,193	\$167,534	\$22,598	\$100,000	\$100,000	0%
Miscellaneous Revenues	\$45,106	\$77,686	–	\$45,000	\$0	-100%
Other Financing Sources	\$210,993	\$101,429	–	\$0	\$0	–
Transfers In	\$89,833	\$95,795	\$41,962	\$132,444	\$94,038	-29%
<b>REVENUES TOTAL</b>	<b>\$2,987,297</b>	<b>\$3,499,828</b>	<b>\$1,291,056</b>	<b>\$2,566,444</b>	<b>\$2,799,398</b>	<b>9%</b>
<b>Expenses</b>						
Contingency	–	–	–	\$0	\$0	–
Salaries & Benefits	\$1,772,069	\$2,088,170	\$1,654,050	\$2,479,317	\$2,031,153	-18%
Services and Supplies	\$1,718,201	\$4,964,881	\$2,057,473	\$1,973,569	\$1,500,660	-24%
Capital Outlay	\$257,784	\$3,657,121	–	\$276,000	\$0	-100%
Debt Service	–	–	–	\$0	\$0	–
Support of Other	–	–	\$10,727	\$32,000	\$13,000	-59%
Transfers Out	\$177,254	\$385,504	\$164,098	\$230,595	\$84,791	-63%
<b>EXPENSES TOTAL</b>	<b>\$3,925,308</b>	<b>\$11,095,675</b>	<b>\$3,886,348</b>	<b>\$4,991,481</b>	<b>\$3,629,604</b>	<b>-27%</b>
<b>Net</b>	<b>-\$938,012</b>	<b>-\$7,595,847</b>	<b>-\$2,595,292</b>	<b>-\$2,425,037</b>	<b>-\$830,206</b>	<b>–</b>

**Mental Health Services Act 121-41-841**

Position Name	MENTAL HEALTH SERVICES ACT MHS
<b>Allocated FTE</b>	
STAFF SERVICES ANALYST I/II/III	1.85
CASE MANAGER I/II/III	2.15
QUALITY ASSURANCE COORDINATOR II	0.1
QUALITY ASSURANCE COORDINATOR III	0.05
PROGRAM MANAGER - CLINICAL SERVICES	1
STAFF SERVICES MANAGER	0.1
BEHAVIORAL HEALTH DIRECTOR	0.3
FISCAL TECHNICAL SPEC IV	0.2
WELLNESS CENTER ASSOCIATE	1.462
CHIEF FISCAL OFFICER	0.09
BEHAVIORAL HEALTH PROGRAM MANAGER	0.7
BEHAVIORAL HEALTH SERVICES COORDINATOR I/II/III	1.8
PROGRAM MANAGER - QUALITY IMPROVEMENT	0.315
FISCAL TECHNICAL SPEC IV (UNFUNDED)	0
FISCAL & ADMINISTRATIVE SERVICES OFFICE I/II	0.1
BEHAVIORAL HEALTH SERVICES COORDINATOR I	0.85
PSYCHIATRIC SPECIALIST I/II/III	2.925
<b>ALLOCATED FTE</b>	<b>13.992</b>



# Alcohol and Drug Program

FY2026-27 Department Requested Budget

## Programs and Services:

The Mono County Behavioral Health Alcohol and Drug program provides a variety of services and programs including substance use disorder (SUD) outpatient and DUI services. The department also connects clients to residential SUD treatment, provides Narcan outreach and prevention programs. Our transitional house provides a safe space for individuals leaving treatment to continue recovery.

## Difference from Prior Year Budget:

- o Salary and benefits are reduced due to retirements in FY 25/26. The department is still recruiting and training new staff, and has contracted out for DUI services.
- o Prop 1 changes—shifting MHSA to BHSA and meet new reporting requirements for SUD spending.
- o SUD staffing changes—training staff to be fully integrated in ability to provide initial services to those with co-occurring disorders
- o Using Tarzana Treatment College to provide staff with uniform training related to providing SUD treatment. This program will lead to 4 more staff being certified to provide billable treatment

## Budget Year Goals:

- Provide training to four or more staff to become certified as Registered Addiction Specialists
- Narcan distribution events—4 in FY in both north and south county
- Increase Drug Medi-Cal billing by 25%

## Workload Data:

- Substance Use Disorder Outpatient Clients Served: 209
- Substance Use Disorder Clients Sent to Residential Treatment: 7
- Driving Under the Influence (DUI) mandated program: Clients Served 67
  - Number of Driving Under the Influence Services Delivered: 1,776
- Mandated Drug Diversion Program Clients Served: 6
  - Number of Drug Diversion Services Delivered: 10

## Revenue Sources:

Drug Medi-Cal, Substance Use Block Grant, 2011 Realignment, DUI fees, Opioid Funding

**Alcohol & Drug Program 120-41-845**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$6,804	\$7,621	\$3,805	\$5,000	\$5,000	0%
Charges for Services	\$66,269	\$88,486	\$51,800	\$19,500	\$43,000	121%
Intergovernmental	\$588,294	\$454,209	\$411,886	\$472,157	\$497,157	5%
Interest & Rents	\$189	-	-	-	-	-
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Transfers In	\$1,598,943	\$26,777	\$18,750	\$1,759,450	\$1,216,062	-31%
<b>REVENUES TOTAL</b>	<b>\$2,260,499</b>	<b>\$577,093</b>	<b>\$486,241</b>	<b>\$2,256,107</b>	<b>\$1,761,219</b>	<b>-22%</b>
<b>Expenses</b>						
Salaries & Benefits	\$900,421	\$998,136	\$777,690	\$1,255,782	\$956,186	-24%
Services and Supplies	\$449,445	\$1,329,063	\$562,840	\$946,173	\$759,138	-20%
Capital Outlay	-	-	-	\$0	\$0	-
Support of Other	-	-	\$334	\$5,000	\$5,000	0%
Transfers Out	\$53,023	\$52,590	\$51,863	\$51,863	\$40,895	-21%
<b>EXPENSES TOTAL</b>	<b>\$1,402,889</b>	<b>\$2,379,789</b>	<b>\$1,392,727</b>	<b>\$2,258,818</b>	<b>\$1,761,219</b>	<b>-22%</b>
<b>Net</b>	<b>\$857,610</b>	<b>-\$1,802,696</b>	<b>-\$906,485</b>	<b>-\$2,711</b>	<b>\$0</b>	<b>-</b>

**Alcohol & Drug Program 120-41-845**

Position Name	ALCOHOL & DRUG ABUSE SERVICES
<b>Allocated FTE</b>	
STAFF SERVICES ANALYST I/III/III	1.3
CASE MANAGER I/III/III	1.3
QUALITY ASSURANCE COORDINATOR II	0.8
PROGRAM MANAGER - CLINICAL SERVICES	0.4
STAFF SERVICES MANAGER	0.3
BEHAVIORAL HEALTH DIRECTOR	0.2
FISCAL TECHNICAL SPEC IV	0.8
CHIEF FISCAL OFFICER	0.27
BEHAVIORAL HEALTH PROGRAM MANAGER	0.05
BEHAVIORAL HEALTH SERVICES COORDINATOR I/III/III	0.4
PROGRAM MANAGER - QUALITY IMPROVEMENT	0.09
FISCAL TECHNICAL SPEC IV (UNFUNDED)	0
FISCAL & ADMINITRATIVE SERVICES OFFICE I/II	0.3
BEHAVIORAL HEALTH SERVICES COORDINATOR I	0.1
<b>ALLOCATED FTE</b>	<b>6.31</b>

# Behavioral Health 1991 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

This fund was created in FY 25/26. It contains our 1991 Realignment revenue.

## Difference from Prior Year Budget:

We added an expense line for our Bakersfield Behavioral Health Hospital contract. This hospital provides acute care for our clients. 1991 realignment funding is used to pay for these services.

## Budget Year Goals:

Support our Mental Health Services

## Revenue Sources:

1991 Realignment

## Fund Balance:

\$560,126

### Behavioral Health 1991 Realignment 123-41-840

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	–	–	\$336,110	\$673,677	\$673,677	0%
Interest & Rents	–	–	\$376	\$0	\$10,000	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$336,486</b>	<b>\$673,677</b>	<b>\$683,677</b>	<b>1%</b>
<b>Expenses</b>						
Services and Supplies	–	–	\$86,165	–	\$85,000	–
Transfers Out	–	–	–	\$673,677	\$588,677	-13%
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$86,165</b>	<b>\$673,677</b>	<b>\$673,677</b>	<b>0%</b>
<b>Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,321</b>	<b>\$0</b>	<b>\$10,000</b>	<b>–</b>

# Behavioral Health 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

The Behavioral Health 2011 Realignment fund is separate due to state requirements. We have rolled over charges from FY 24/25 for the Bridgeport Satellite office remodel in the event that the work does not start until FY 26/27.

## Difference from Prior Year Budget:

There will be a transfer into this fund from our Justice Involved grant to help pay for the Bridgeport Satellite office remodel.

## Budget Year Goals:

Support the Bridgeport Satellite office remodel.

## Revenue Sources:

2011 Realignment

## Fund Balance:

\$4,165,862

### Behavioral Health Realignment 122-41-840

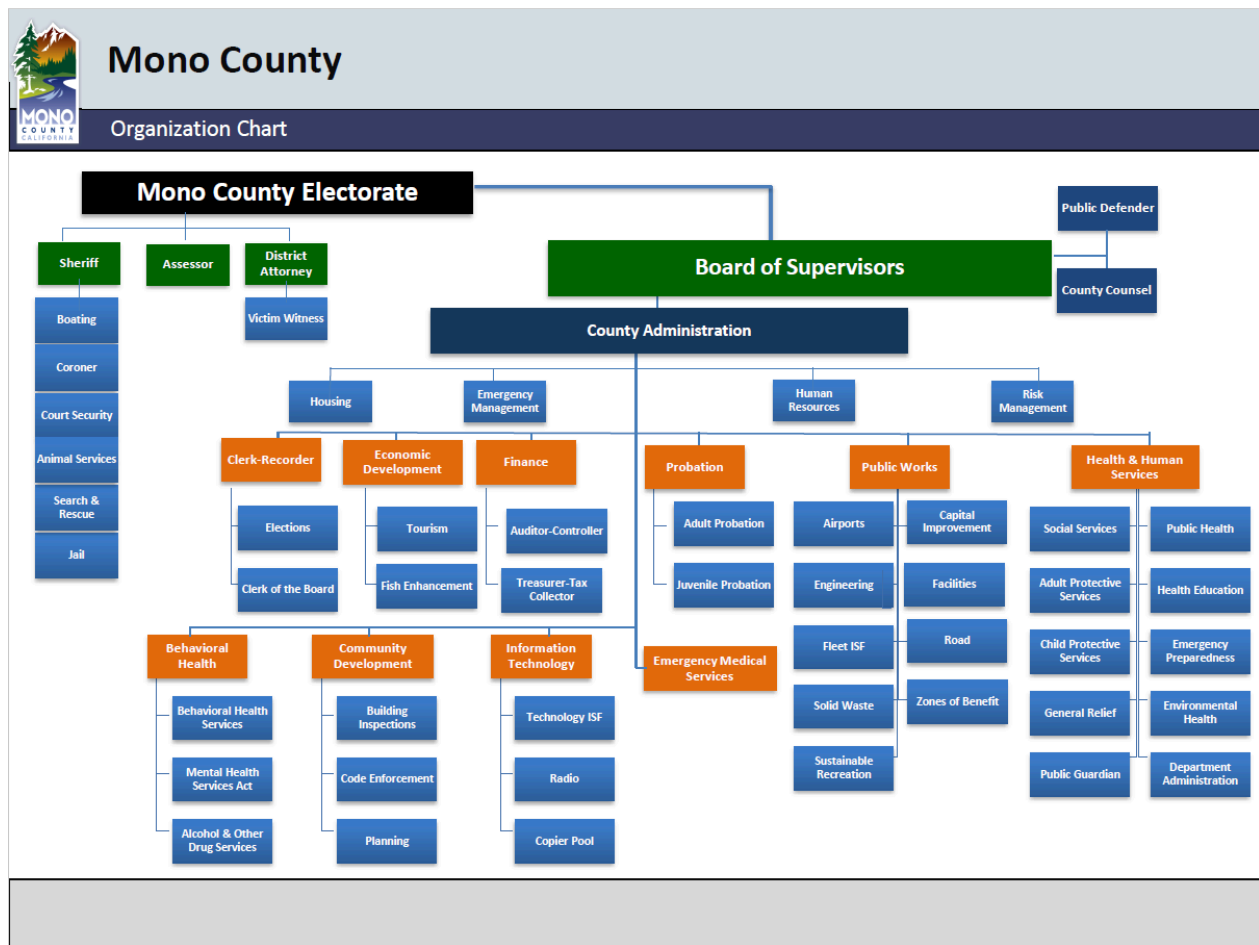
	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$582,485	\$591,292	\$477,099	\$588,022	\$588,022	0%
Interest & Rents	\$125,173	\$115,502	\$32,061	\$75,000	\$75,000	0%
Transfers In	-	-	-	\$0	\$100,000	-
<b>REVENUES TOTAL</b>	<b>\$707,658</b>	<b>\$706,794</b>	<b>\$509,160</b>	<b>\$663,022</b>	<b>\$763,022</b>	<b>15%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	\$0	\$0	-
Services and Supplies	\$46,889	\$99,396	\$47,158	\$0	\$15,000	-
Capital Outlay	-	-	-	\$0	\$241,000	-
Transfers Out	\$1,913,472	-	-	\$1,723,898	\$2,050,383	19%
<b>EXPENSES TOTAL</b>	<b>\$1,960,361</b>	<b>\$99,396</b>	<b>\$47,158</b>	<b>\$1,723,898</b>	<b>\$2,306,383</b>	<b>34%</b>
<b>Net</b>	<b>-\$1,252,703</b>	<b>\$607,398</b>	<b>\$462,002</b>	<b>-\$1,060,876</b>	<b>-\$1,543,361</b>	<b>-</b>

# County Administration Office Overview

FY2026-27 Department Requested Budget

The Mono County County Administrative Office (CAO) serves as the central administrative and strategic hub of county government, providing direct support to the Board of Supervisors and ensuring the effective implementation of its policies and priorities. Led by the County Administrative Officer, the CAO oversees countywide operations by coordinating across departments, guiding organizational strategy, and promoting accountability and efficiency. A key responsibility of the office is developing and managing the county's annual budget, monitoring fiscal performance, and aligning resources with community goals. The CAO also handles contract and grant administration, legislative analysis, and policy development, helping the county respond to state and federal requirements.

In addition, the office plays an important role in human resources functions, labor relations, risk management, and emergency coordination, helping maintain a stable and resilient organization. It also facilitates communication between departments, elected officials, and the public, ensuring transparency and consistent service delivery.



County Administration Overview

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$37,396,701	\$40,961,514	\$24,846,377	\$38,212,146	\$40,927,743	7%
Licenses, Permits & Franchises	\$298,863	\$339,650	\$325,587	\$333,000	\$322,571	-3%
Fines, Forfeitures & Penalties	\$552,183	\$734,459	\$387,117	\$578,161	\$621,720	8%
Charges for Services	\$3,014,486	\$3,833,561	\$2,942,561	\$3,931,968	\$2,996,734	-24%
Intergovernmental	\$4,296,436	\$4,543,921	\$3,896,714	\$4,521,990	\$4,182,838	-7%
Interest & Rents	\$1,338,028	\$1,874,287	\$209,687	\$426,593	\$763,598	79%
Miscellaneous Revenues	\$2,575,547	\$3,087,998	\$3,712,493	\$3,089,677	\$2,801,754	-9%
Other Financing Sources	\$155	\$0	\$15,200	\$0	\$52,800	-
Transfers In	\$4,715,153	\$2,190,397	\$186,105	\$50,000	\$100,000	100%
<b>REVENUES TOTAL</b>	<b>\$54,187,551</b>	<b>\$57,565,789</b>	<b>\$36,521,841</b>	<b>\$51,143,535</b>	<b>\$52,769,758</b>	<b>3%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$1,134,807	\$550,000	-52%
Salaries & Benefits	\$7,214,338	\$8,294,451	\$7,540,495	\$9,375,339	\$11,019,085	18%
Services and Supplies	\$5,783,665	\$5,767,990	\$6,371,939	\$8,257,153	\$8,216,255	0%
Capital Outlay	\$138,043	\$1,669,140	\$40,929	\$1,395,652	\$1,819,000	30%
Depreciation	-	\$5,057	-	\$0	\$0	-
Other Expenses	-	-	-	\$0	\$0	-
Support of Other	\$842,530	\$835,292	\$884,447	\$640,630	\$605,680	-5%
Transfers Out	\$3,134,523	\$5,557,648	\$8,268,011	\$8,973,825	\$3,254,874	-64%
<b>EXPENSES TOTAL</b>	<b>\$17,113,098</b>	<b>\$22,129,578</b>	<b>\$23,105,820</b>	<b>\$29,777,406</b>	<b>\$25,464,894</b>	<b>-14%</b>
<b>Net</b>	<b>\$37,074,453</b>	<b>\$35,436,211</b>	<b>\$13,416,021</b>	<b>\$21,366,129</b>	<b>\$27,304,864</b>	<b>-</b>

# General Revenue

FY2026-27 Department Requested Budget

## Programs and Services:

The General Revenue supports the core programs and services that sustain our operations and meet the needs of the community. Achieved by providing the financial resources necessary to maintain essential services, support program delivery, and ensure the efficient operation of departments. The allocation of general revenue funds reflects priorities, operational requirements, and a commitment to responsible financial management. Therefore, funding is allocated to support a wide range of programs and services that provide direct benefits to residents and stakeholders.

## Budget Year Goals:

Focusing on maintaining efficient service delivery, fiscal responsibility, and meeting community needs.

## Workload Data:

Programs and services supported by the General Revenue budget require staff to manage daily operations, coordinate program activities, and respond to community service needs. Work includes program administration, service delivery, reporting, and collaboration with internal departments as well as community partners. Workload levels may vary based on service demand and program activity throughout the fiscal year.

## Revenue Sources:

General Revenues derive primarily from local taxes, fees, permits, licenses, and other unrestricted funding sources. Revenues estimates are based on historical trends, projected economic conditions, and anticipated changes in service demands. Conservative forecasting methods are used to promote financial stability and maintain balanced operations throughout the fiscal year.

### General Revenues 100-10-001

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$37,071,577	\$46,127,321	\$23,843,272	\$37,000,198	\$39,748,543	7%
Licenses, Permits & Franchises	\$295,513	\$339,200	\$325,587	\$333,000	\$322,571	-3%
Fines, Forfeitures & Penalties	\$552,183	\$734,543	\$387,117	\$578,161	\$621,720	8%
Charges for Services	\$2,720,833	\$3,426,933	\$2,704,614	\$3,637,474	\$2,704,614	-26%
Intergovernmental	\$1,595,867	\$6,902,924	\$2,437,025	\$1,747,635	\$1,750,288	0%
Interest & Rents	\$289,289	\$553,147	\$88,458	\$299,999	\$300,430	0%
Miscellaneous Revenues	\$0	\$3,677	\$4,338	\$0	\$4,008	-
Other Financing Sources	\$155	\$10,000	\$2,000	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$42,525,417</b>	<b>\$58,097,746</b>	<b>\$29,792,411</b>	<b>\$43,596,467</b>	<b>\$45,452,174</b>	<b>4%</b>
<b>Expenses</b>						
Services and Supplies	-	\$1,266	-	\$0	-	-
Other Expenses	-	-	-	\$0	-	-
Transfers Out	-	-	\$34,186	-	-	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$1,266</b>	<b>\$34,186</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$42,525,417</b>	<b>\$58,096,480</b>	<b>\$29,758,226</b>	<b>\$43,596,467</b>	<b>\$45,452,174</b>	<b>-</b>

# General Reserve

FY2026-27 Department Requested Budget

## Programs and Services:

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 balance is to be carried forward from year to year. The general reserve is established, canceled, or reduced only during the budget adoption process, except in instances of legally declared emergencies.

## Difference from Prior Year Budget:

The interest income earned on the reserve balance will no longer be placed into the Debt service fund but will be recorded here to continue to grow the balance.

## Budget Year Goals:

Continue strengthening the General Reserve balance to ensure sufficient funds are available to support County operations during periods of hardship.

## Revenue Sources:

Revenue for this fund is generated through General Fund transfers authorized by the Board of Supervisors and through interest earnings.

### General Reserve 101-10-001

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$0	\$194,259	\$0	\$0	\$100,000	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$194,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>-</b>
<b>Expenses</b>						
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Net</b>	<b>\$0</b>	<b>\$194,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>-</b>

# GF Contingency

FY2026-27 Department Requested Budget

## Programs and Services:

The General Fund Contingency account is maintained to address unforeseen expenditures that arise during the fiscal year, providing financial flexibility to respond to emergencies or unanticipated needs.

## Difference from Prior Year Budget:

The level of funding in this account varies annually based on anticipated risks, operational needs, and available resources during the budget development process.

## Budget Year Goals:

- Maintain sufficient reserves to address unexpected expenditures
- Ensure timely response to unplanned financial needs without disrupting departmental operations

## Workload Data:

Workload is variable and dependent on the nature and frequency of unforeseen events requiring financial support during the fiscal year.

## Revenue Sources:

This account is funded through available General Fund balance.

### GF Contingency 100-10-330

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	-	-	-	-	-	-
<b>Expenses</b>						
Contingency	-	-	-	\$1,084,807	\$500,000	-54%
Other Expenses	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	-	-	-	<b>\$1,084,807</b>	<b>\$500,000</b>	<b>-54%</b>
<b>Net</b>	\$0	\$0	\$0	-\$1,084,807	-\$500,000	-

# Operating Transfers

FY2026-27 Department Requested Budget

## Programs and Services:

Operating Transfers represent the movement of financial resources between County funds to support operational needs, maintain fiscal stability, and ensure compliance with County financial policies and accounting standards. These transfers are used to allocate resources between the General Fund and other County programs and services. They are commonly used to provide financial support to funds that deliver essential public services but may not generate sufficient dedicated revenues to fully cover operating costs. These funds may include programs related to public safety, health and human services, road and infrastructure maintenance, and other countywide functions.

## Difference from Prior Year Budget:

The requested operating transfer amount is the same as the prior fiscal year; therefore, there is no change in the budgeted amount.

## Budget Year Goals:

Continue providing stable financial support for departmental operation through operating transfers while maintaining fiscal responsibility and budget stability.

## Workload Data:

Workload includes processing and monitoring General Fund operating transfers that support county services and community partnership. This includes contributions to other governmental agencies including WMFPD to EMS expansion efforts, and transfers to non-revenue-generating departments such as Public Works and Behavioral Health. Workload is expected to remain consistent with the prior fiscal year as these transfers continue to support essential services and intergovernmental cooperation.

## Revenue Sources:

Revenue is expect from St:Pub Safety-Prop 172 Sales: First Responder Aid (\$150,000)

### GF Operating Transfers 100-10-071

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	–	–	–	\$0	–	–
Intergovernmental	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	0%
Miscellaneous Revenues	–	–	–	\$0	–	–
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	–	–	–	\$0	\$0	–
Other Expenses	–	–	–	\$0	\$0	–
Support of Other	\$773,386	\$617,489	\$884,447	\$555,630	\$505,630	-9%
Transfers Out	\$2,721,190	\$5,387,493	\$8,140,557	\$8,070,557	\$2,550,824	-68%
<b>EXPENSES TOTAL</b>	<b>\$3,494,576</b>	<b>\$6,004,982</b>	<b>\$9,025,004</b>	<b>\$8,626,187</b>	<b>\$3,056,454</b>	<b>-65%</b>
<b>Net</b>	<b>-\$3,344,576</b>	<b>-\$5,854,982</b>	<b>-\$8,875,004</b>	<b>-\$8,476,187</b>	<b>-\$2,906,454</b>	<b>–</b>



# County Administration

## FY2026-27 Department Requested Budget

### Programs and Services:

The Mono County Administrative Office is responsible for the overall management and coordination of county government operations to ensure that policies set by the Board of Supervisors are carried out effectively and efficiently. The CAO's office provides leadership, planning, budgeting, and oversight of county departments and services. While the county administration does not deliver direct public services, it oversees, coordinates and supports the departments that do. Included in County Administration is the Budget, Human Resources, Workforce Management, Veterans Services, Farm Advisor, Agricultural Commissioner, Emergency Management, Housing, Risk Management and Compliance. County Administration develops the blueprint in the form of the Mono County Strategic Plan and provides the results in the form of an Annual Report.

### Difference from Prior Year Budget:

For fiscal year 2026-27 the Mono County Administration budget is the same as the previous fiscal year. County Administration is contracting with the same service providers from the previous fiscal year. Our leadership team will be attending the same conferences as the previous years as well as joining the same organizations for memberships.

### Budget Year Goal:

The County Administrative Office goals for fiscal year 2026-27 will be to focus on effective governance, fiscal responsibility, service coordination, and organizational excellence. Administration will ensure Board directives are implemented accurately and efficiently across departments as well as strengthen coordination between elected officials, departments heads, and external agencies while maintaining compliance with federal, state, and local laws and regulations. Specific goals for the County Administrative Office include the creation of affordable housing through the housing initiatives set forth by the Board of Supervisors as well as strengthening Mono County's Disaster & Emergency Preparedness protocol.

### Workload Data:

The County Administrative Office goals for fiscal year 2026-27 will be to focus on effective governance, fiscal responsibility, service coordination, and organizational excellence. Administration will ensure Board directives are implemented accurately and efficiently across departments as well as strengthen coordination between elected officials, departments heads, and external agencies while maintaining compliance with federal, state, and local laws and regulations. Specific goals for the County Administrative Office include the creation of affordable housing through the housing initiatives set forth by the Board of Supervisors as well as strengthening Mono County's Disaster & Emergency Preparedness protocol.

The Mono County Administration Office is responsible for coordinating the development of the County's Annual Report and Strategic Plan to ensure transparency, accountability, and alignment with the priorities of the Mono County Board of Supervisors. Each year, the Administration Office works collaboratively with County departments to gather performance data, program updates, and key accomplishments. This information is compiled into the Annual Report, which highlights progress made toward County goals and provides the public with a clear overview of services, initiatives, and fiscal stewardship. In parallel, the Administration Office facilitates the Strategic Planning process by working with the Board of Supervisors and department leadership to identify long-term priorities, set measurable objectives, and establish policy direction for the coming years. Through this coordinated effort, the Administration Office ensures that County programs and resources remain focused on meeting community needs while advancing the County's strategic goals.

The Mono County Administration Office also manages approximately 30 active contracts that support a wide range of County operations and strategic initiatives. Staff coordinate the full lifecycle of these agreements, including contract development, review, approval routing, compliance monitoring, and ongoing administration. These contracts include professional services, program implementation partnerships, and technical support that help the County deliver essential services efficiently. By overseeing contract performance, ensuring adherence to procurement policies, and maintaining clear communication with vendors and partner organizations, the Administration Office helps safeguard public funds and ensures that contractual services align with the priorities established by the Mono County Board of Supervisors.

### Revenue Sources:

County Administration is a general fund department. The only revenue comes from special event permits which is minimal.

**County Administration 100-11-020**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$3,350	\$450	–	\$0	\$0	–
Charges for Services	\$444	\$87	\$561	\$374	\$0	-100%
Interest & Rents	–	\$60	–	\$0	\$0	–
Miscellaneous Revenues	\$6,000	\$5,000	–	\$0	\$0	–
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$9,794</b>	<b>\$5,597</b>	<b>\$561</b>	<b>\$374</b>	<b>\$0</b>	<b>-100%</b>
<b>Expenses</b>						
Salaries & Benefits	\$998,571	\$1,259,021	\$1,002,948	\$1,342,155	\$1,897,400	41%
Services and Supplies	\$444,790	\$1,469,355	\$489,951	\$525,213	\$497,635	-5%
Capital Outlay	–	–	–	\$0	–	–
Support of Other	–	–	–	\$0	–	–
Transfers Out	\$85,507	\$84,411	\$83,268	\$83,268	\$82,050	-1%
<b>EXPENSES TOTAL</b>	<b>\$1,528,867</b>	<b>\$2,812,787</b>	<b>\$1,576,167</b>	<b>\$1,950,636</b>	<b>\$2,477,085</b>	<b>27%</b>
<b>Net</b>	<b>-\$1,519,073</b>	<b>-\$2,807,190</b>	<b>-\$1,575,606</b>	<b>-\$1,950,262</b>	<b>-\$2,477,085</b>	<b>–</b>

**County Administration 100-11-020**

Position Name	ADMINISTRATIVE OFFICER
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC I/II/III	1
MANAGEMENT ANALYST	2
ADMINISTRATIVE SERVICES SPEC	1
ASSISTANT COUNTY ADMINISTRATIVE OFFICER	1
COUNTY ADMINISTRATIVE OFFICER	1
BUDGET OFFICER	1
<b>ALLOCATED FTE</b>	<b>7</b>



# Insurance ISF

## FY2026-27 Department Requested Budget

### Programs and Services:

Risk management handles a variety of roles for Mono County. If it relates to risk or liability, Risk Management is likely involved. It reviews and issues all special event permits, reviews nearly all county contracts with specific attention to the insurance sections, and runs the county's insurance, safety, and training programs, amongst other roles. In addition, the Risk Manager is a voting Board member on both JPAs which provide the county's insurance programs, taking an active role in ensuring the insurance available meets Mono County's unique needs.

### Difference from Prior Year Budget:

Special department expenses have been lowered due to the expiration of the two contracts Risk Management had last year. Emergency response fund has been increased from \$10,000 to \$20,000. Insurance costs have changed to reflect updates to premiums and a refund check of nearly \$700,000. The refund check has been applied to 2026-27 insurance premiums, delivering savings to every County department.

### Budget Year Goals:

The goal of the risk management budget is to ensure the county is prepared to handle the unexpected without major interruptions to county operations or significant impacts to the county budget.

### Workload Data:

- contracts-over 150 reviewed and signed since 7/1/2025
- special event permits -18 reviewed and issued since 7/1/2025
- workers comp claims submitted/managed -
- Trindel/PRISM board meetings attended - 2/2 PRISM, 1/2 Trindel since 7/1/2025
- in-person trainings conducted - 2 completed, 3 more scheduled for April
- safety meetings - 4 countywide (DSRs); 50+ departmentwide since 7/1/25
- 84% trindel audit score, securing 60k in additional funding for Mono County

### Revenue Sources:

The Risk Management budget is an internal service fund in which departments are charged based on previous worker's compensation and liability insurance claims and placed into this fund. These department payments are the main source of funding. This fund also receives funding from retirees for their dental premiums. This revenue is completely offset by the payments to dental claim expenses. There is additional revenue for employee wellness which comes directly out of employee paychecks. Since Mono County is self insured by Trindel, we also receive \$10,000 in revenue as a Risk Management Subsidy.

### Fund Balance:

\$3,793,139

**Insurance ISF 652-10-300**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$254,699	\$259,736	\$215,321	\$271,120	\$271,620	0%
Interest & Rents	\$899,247	\$1,171,447	\$11,075	\$0	\$0	-
Miscellaneous Revenues	\$2,354,968	\$2,705,806	\$3,668,701	\$2,966,677	\$2,640,151	-11%
Other Financing Sources	-	-	-	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$3,508,915</b>	<b>\$4,136,990</b>	<b>\$3,895,097</b>	<b>\$3,237,797</b>	<b>\$2,911,771</b>	<b>-10%</b>
<b>Expenses</b>						
Salaries & Benefits	\$169,462	\$168,716	\$219,679	\$211,376	\$213,767	1%
Services and Supplies	\$2,492,309	\$4,011,804	\$2,913,497	\$3,457,098	\$3,009,700	-13%
Other Expenses	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$2,661,771</b>	<b>\$4,180,520</b>	<b>\$3,133,176</b>	<b>\$3,668,474</b>	<b>\$3,223,467</b>	<b>-12%</b>
<b>Net</b>	<b>\$847,143</b>	<b>-\$43,530</b>	<b>\$761,921</b>	<b>-\$430,677</b>	<b>-\$311,696</b>	<b>-</b>

**Insurance ISF 652-10-300**

Position Name	INSURANCE
Allocated FTE	
RISK MANAGER	1
<b>ALLOCATED FTE</b>	<b>1</b>

# Veteran Services

## FY2026-27 Department Requested Budget

### Programs and Services:

Mono and Inyo County currently share one Veterans Services Officer who provides services to veterans and their families across both counties. This shared position plays a critical role in ensuring that veterans have access to the benefits and support they have earned through their service. The Veterans Services Officer provides comprehensive benefit counseling, assistance with claim development, and offers ongoing case management throughout the application and approval process. Mono County offers these services at no cost to veterans and their families, helping to reduce barriers to access and ensuring that those who have served receive the assistance and support they deserve.

### Difference from Prior Year Budget:

There are no major changes to the requested budget for FY 26-27.

### Budget Year Goals:

In alignment with the County's strategic goal of expanding access to behavioral health and substance abuse prevention and treatment services, the Veterans Services Officer will continue to engage in outreach events to increase awareness of available veterans' benefits. These efforts will include providing hands-on assistance with benefit applications and enrollment, with a particular focus on connecting veterans to mental health, substance use treatment, and supportive county social services that promote stability, recovery, and overall well-being.

### Workload Data:

As previously noted, Mono and Inyo Counties share one Veterans Services Officer who serves a combined population of 1,451 veterans within the community. According to the *Annual Report to the Legislature for Fiscal Year 2024–2025*, released on October 1, 2025, the County Veterans Service Office conducted 390 in-person appointments and responded to 2,720 phone calls and emails. During this period, a total of 192 claims were filed, resulting in \$610,033 in new or increased benefits awarded to veterans.

With only one Veterans Services Officer serving both counties, this vital "boots-on-the-ground" presence is essential to ensuring veterans in these rural communities have direct access to the benefits they have earned.

#### Veterans Services 100-55-073

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	\$100,152	\$0	-100%
Services and Supplies	-	-	-	\$0	-	-
Support of Other	\$69,144	\$68,803	-	\$85,000	\$100,050	18%
<b>EXPENSES TOTAL</b>	<b>\$69,144</b>	<b>\$68,803</b>	<b>-</b>	<b>\$185,152</b>	<b>\$100,050</b>	<b>-46%</b>
<b>Net</b>	<b>-\$69,144</b>	<b>-\$68,803</b>	<b>\$0</b>	<b>-\$185,152</b>	<b>-\$100,050</b>	<b>-</b>



# Office of Emergency Management

## FY2026-27 Department Requested Budget

### Programs and Services:

The Mono County Office of Emergency Services plays a critical role in protecting residents, visitors, and infrastructure in Mono County from disasters and emergencies. The programs and services focus on preparedness, coordination, response, and recovery to ensure the county can effectively handle natural and human-caused disasters. Key functions include coordinating disaster response between county departments and outside agencies, managing the Emergency Operations Center (EOC) during major incidents and facilitating resource requests and communications during large scale disasters.

### Difference from Prior Year Budget:

The requested budget for fiscal year 2026-27 is lower since the department will have an assessment completed due to the departure of the Director of Emergency Management. Once this department assessment has been completed, there may be a request for additional staff there fore increasing the budget.

### Budget Year Goals:

The main goals for fiscal year 2026-27 in the Office of Emergency Management is to improve the county's readiness for natural and human-caused disasters, enhance coordination between local, state, and federal partners, and to ensure residents and visitors receive timely emergency alerts. In fiscal year 2025-26 an update to the Mono County Emergency Operations Plan (EOP) was completed and going forward it will be the responsibility of this department to maintain this plan. The Office of Emergency Management will enhance training and staff development by encouraging staff certifications through programs supported by the California Governor's Office of Emergency Services.

### Workload Data:

In fiscal year 2025-26 there were multiple large scale emergencies and the Office of Emergency Management responded effectively by working with state and federal partners. A major fire occurred in November 2025 and Mono County was able to coordinate with CAL Fire, Inyo National Forest, Bureau of Land Management and Long Valley Fire Protection District. After the fire caused major damage, a local emergency was declared and was declared a state of emergency. Mono County responded to the Pack Fire by evacuating threatened communities, coordinating firefighting operations with multiple agencies, providing shelters and public safety updates, declaring emergencies to access resources, and supporting recovery efforts after the fire was contained.

The December 2025 power outage in Mono County, triggered by a severe winter storm, left several northern communities without electricity for days. The county declared a local emergency to coordinate response efforts, support affected residents, and accelerate recovery while utility crews worked to restore power.

### Revenue Sources:

The revenue for the Office of Emergency Management comes primarily from state and federal grants. The state of California provides a grant to fund a wildfire coordinator position in Mono County which is housed in the Office of Emergency Management. The United States Forest Service awarded Mono County a grant to help advance the development of a biomass utilization facility in the Eastern Sierra. This funding supports the county's long-term efforts to manage forest fuels, reduce wildfire risk, and produce renewable energy from forest waste.

Mono County has been awarded funding through the Emergency Management Performance Grant (EMPG) to support the county's emergency preparedness, response, and disaster coordination efforts. The grant program, administered by the Federal Emergency Management Agency (FEMA) and distributed in California through the California Governor's Office of Emergency Services, provides federal funding to strengthen local emergency management systems and improve readiness for all types of hazards

These grants are reimbursed to the Mono County general fund.

Office of Emergency Management 100-27-465

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$201,476	\$245,481	\$60,000	\$511,919	\$335,955	-34%
Miscellaneous Revenues	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$201,476</b>	<b>\$245,481</b>	<b>\$60,000</b>	<b>\$511,919</b>	<b>\$335,955</b>	<b>-34%</b>
<b>Expenses</b>						
Salaries & Benefits	\$366,914	\$392,420	\$311,458	\$387,263	\$417,642	8%
Services and Supplies	\$27,710	\$571,967	\$380,446	\$298,478	\$175,907	-41%
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$394,624</b>	<b>\$964,387</b>	<b>\$691,903</b>	<b>\$685,741</b>	<b>\$593,549</b>	<b>-13%</b>
<b>Net</b>	<b>-\$193,148</b>	<b>-\$718,906</b>	<b>-\$631,903</b>	<b>-\$173,822</b>	<b>-\$257,594</b>	<b>-</b>

Office of Emergency Management 100-27-456

Position Name	EMERGENCY SERVICES
<b>Allocated FTE</b>	
WILDFIRE MITIGATION COORDINATOR	1
DIRECTOR OF EMERGENCY MANAGEMENT	1
<b>ALLOCATED FTE</b>	<b>2</b>



# Affordable Housing

## FY2026-27 Department Requested Budget

### Programs and Services:

The Mono County Affordable Housing program's primary objective is to ensure enough housing is developed to meet past present and future housing needs. Mono County continues to service down payment assistance loans for first time home buyers as well as secure additional funding for new home buyers. Additional bridge program properties will be considered in fiscal year 2026-27 as well as more long term housing for residents.

The Housing position is now paid from this fund and focuses on planning, managing, and administering housing-related programs and projects that help increase access to affordable and workforce housing.

### Difference from Prior Year Budget:

A majority of fiscal year 2025-26 there was no employee in the housing position creating salary savings. The budget for FY 26-27 will look like the previous year in which funding for projects will go to the Board of Supervisors with a request from fund balance.

For FY2025-26 this position was vacant so FY2026-27 this position will be staffed and funded with funds transferred from the Affordable Housing Fund.

### Budget Year Goals:

Affordable housing is a central part of Mono County's broader strategic planning and policy framework. It isn't treated as an isolated program; rather, it's integrated into the County's long-term goals for community sustainability, economic stability, and quality of life. The County runs a broad housing program focused on producing and preserving affordable housing units for local workers and residents. The goals for fiscal year 2026-27 will include down-payment assistance loans, bridge and lease to locals programs, land acquisition and pilot programs for conversion to long term workforce housing.

The creation of affordable and workforce housing is closely tied to a thriving economy because housing stability attracts and retains long term employees who work and spend money in their community. The creation of affordable housing reduces the share of income spent on rent and mortgages, which in turn mean households can spend more on local businesses, education and healthcare. It also boosts productivity and reduces public costs by lower costs tied to homelessness and emergency services.

### Workload Data:

One bridge program was successful in the affordable housing fund. This home was purchased and will be deed restricted and sold in less than one year.

Having a Management Analyst dedicated to housing has made housing programs more successful because these programs are complex systems that require consistent oversight, coordination and accountability. Without a dedicated manager, even well-funded programs often stall or underperform. During the last housing managers time with Mono County, the department was able to start a bridge program, create workforce housing in Bridgeport, and develop the Mono County Housing Policy Analysis.

### Revenue Sources:

The two main sources of revenue for the Affordable Housing Fund include Transient Occupancy Tax and Housing Mitigation Fees. 3% of the Transient Occupancy was approved for the development of workforce housing. Housing mitigation fees come from permits pulled in the Community Development Department. The Affordable Housing Fund also has a fund balance over \$4 million.

### Fund Balance:

\$5,345,607

**Affordable Housing 188-27-251**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	–	\$453,645	\$781,317	\$917,200	\$917,200	0%
Intergovernmental	–	–	–	\$0	\$0	–
Interest & Rents	\$50,704	\$102,342	\$37,634	\$10,000	\$10,000	0%
Miscellaneous Revenues	\$122,769	\$1,083,728	\$32,333	\$50,000	\$10,000	-80%
Other Financing Sources	\$0	\$52,800	\$13,200	\$0	\$52,800	–
Transfers In	\$3,500,000	\$2,130,397	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$3,673,473</b>	<b>\$3,822,913</b>	<b>\$864,484</b>	<b>\$977,200</b>	<b>\$990,000</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	–	–	–	\$0	\$182,034	–
Services and Supplies	\$4,860	\$977,633	\$156,002	\$139,700	\$683,246	389%
Capital Outlay	\$11,000	\$2,025,623	–	\$500,000	\$0	-100%
Support of Other	–	\$149,000	–	\$0	\$0	–
Transfers Out	\$327,826	\$60,000	–	\$50,000	\$250,000	400%
<b>EXPENSES TOTAL</b>	<b>\$343,686</b>	<b>\$3,212,256</b>	<b>\$156,002</b>	<b>\$689,700</b>	<b>\$1,115,280</b>	<b>62%</b>
<b>Net</b>	<b>\$3,329,787</b>	<b>\$610,657</b>	<b>\$708,482</b>	<b>\$287,500</b>	<b>-\$125,280</b>	<b>–</b>

**Affordable Housing 188-27-251**

Position Name	HOUSING DEVELOPMENT
<b>Allocated FTE</b>	
HOUSING OPPORTUNITIES MANAGER	1
<b>ALLOCATED FTE</b>	<b>1</b>



# AG Commissioner

## FY2026-27 Department Requested Budget

### Programs and Services:

The Agricultural Commissioner position was established in California during the state's early agricultural expansion to prevent the introduction and spread of invasive pests and plant diseases. Today, the program continues to serve as a critical regulatory function, protecting local agriculture, natural resources, public health, and consumers. Mono County shares an Agricultural Commissioner with Inyo County, allowing both counties to maintain required regulatory services while managing costs efficiently.

Core program responsibilities include:

- **Pesticide Regulation and Enforcement:** Issuing permits for restricted-use pesticides, conducting field inspections, and investigating complaints or pesticide-related illnesses to ensure public and environmental safety.
- **Pest Exclusion, Detection, and Eradication:** Monitoring for invasive species through trapping and surveillance programs and coordinating response efforts to prevent economic and environmental damage.
- **Weights and Measures:** Serving as Sealer of Weights and Measures to verify the accuracy of commercial devices such as fuel pumps and retail scales, ensuring consumer protection and fair marketplace practices.
- **Nursery, Seed, and Commodity Inspection:** Inspecting plant materials, certifying agricultural products for shipment, and enforcing state quality standards for produce, eggs, and other commodities.
- **Agricultural Reporting:** Preparing the annual Crop Report, which documents the economic value of local agricultural production.

As a state-mandated function, the Agricultural Commissioner's Office represents a core County service that protects local agriculture, supports fair commerce, and provides broad community benefit.

### Difference from Prior Year Budget:

The FY 2026–27 budget reflects stable program operations with no significant structural changes. Staffing levels remain fully filled after several prior years of vacancies, supporting consistent delivery of mandated services.

Revenue is expected to remain generally stable, with funding driven primarily by state subventions, program reimbursements, and permit-based fee activity. While minor fluctuations may occur based on workload volume and inspection activity, no material changes in revenue structure are anticipated.

### Budget Year Goals:

The Agricultural Commissioner fulfills a vital state-mandated role that directly advances Mono County's Strategic Plan goal of Preservation and Enhancement of Public Lands. Through proactive pest detection, pesticide regulation, and enforcement of environmental safeguards, the Office works to prevent the introduction and spread of invasive species that threaten native habitats, watersheds, and sensitive ecosystems. These efforts are especially critical in a county where public lands, open space, and working landscapes are central to both the environment and the local economy. The Agricultural Commissioner will continue to support and uphold Mono County's strategic goals by promoting responsible land stewardship, protecting natural resources, and ensuring compliance with state regulations.

### Workload Data:

The Agricultural Commissioner issued 20 Restricted Materials permits and 18 Operator Identification permits and expects those numbers to remain relatively stable in the upcoming year. Each permit requires issuance, inspection, and ongoing oversight of pesticide use throughout the year. The department anticipates conducting between 5 and 10 pesticide-related investigations, although this number can fluctuate significantly based on field observations by enforcement staff, public complaints, and worker health and safety referrals. Additionally, approximately 40 Notices of Intent to apply restricted materials are expected to be received. While the goal is to conduct pre-site inspections for 100 percent of these notices, travel constraints and staffing limitations will likely result in approximately 30 pre-site inspections being completed. An estimated 10 application inspections and 15 headquarters inspections are also projected.

Within the Weights and Measures program, the department anticipates inspecting between 1,000 and 1,200 devices. This includes approximately 950 retail fuel meters, 120 counter scales, 35 livestock scales, 30 vehicle scales, 50 propane meters, 10 aggregate scales, 150 electric vehicle charging meters, and about 50 additional weighing or measuring devices, including noncommercial devices. Approximately 30 investigations are also anticipated in response to consumer complaints, including those related to fuel quality, door-to-door meat sales, and prepackaged commodities.

### Revenue Sources:

Revenue is primarily derived from California Department of Food and Agriculture (CDFA) reimbursements supporting mandated agricultural regulatory programs, including pesticide enforcement and related agricultural protection activities. Additional revenue includes miscellaneous Food and Agriculture program reimbursements, including AMP and pesticide-related mill/gas tax allocations. The FY 2026–27 budget reflects a reduction of approximately \$126,000 in Department of Food and Agriculture funding compared to FY 2025–26 levels. These combined state and program-specific revenues support core regulatory functions, with any remaining costs supplemented by County General Fund contributions as needed.

Ag Commissioner 100-26-074

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$126,041	\$119,796	\$122,204	\$126,000	\$135,000	7%
<b>REVENUES TOTAL</b>	<b>\$126,041</b>	<b>\$119,796</b>	<b>\$122,204</b>	<b>\$126,000</b>	<b>\$135,000</b>	<b>7%</b>
<b>Expenses</b>						
Services and Supplies	\$250,000	\$273,072	\$259,297	\$300,000	\$325,000	8%
<b>EXPENSES TOTAL</b>	<b>\$250,000</b>	<b>\$273,072</b>	<b>\$259,297</b>	<b>\$300,000</b>	<b>\$325,000</b>	<b>8%</b>
<b>Net</b>	<b>-\$123,959</b>	<b>-\$153,276</b>	<b>-\$137,093</b>	<b>-\$174,000</b>	<b>-\$190,000</b>	<b>-</b>

# Community Housing

FY2026-27 Department Requested Budget

## Programs and Services:

This fund is specifically for the long term affordable housing Mono County provides in Bridgeport California. These apartments allow for a stable living environment for low-to-moderate individuals and families from the public. When there is no interest from the public the apartments are available to Mono County employees as workforce housing. These apartments support economic vitality, social diversity, and community well-being.

## Difference from Prior Year Budget:

This Requested budget is larger since through FY2025-26 several adjustments were requested for emergencies. There was also a generator installed which if used will require a higher utility cost of propane.

## Budget Year Goals:

The goals for this year are to keep these apartments fully occupied throughout the year with little to no turn over in tenants.

## Workload Data:

Mono County has retained two highly qualified employees due to the housing at this apartment complex.

## Revenue Sources:

Rental income are the primary source of revenue for this fund. The affordable housing fund also transfers money to cover larger costs.

## Fund Balance:

\$1,190,044

### Community Housing 620-27-251

	FY 25-26 ADOPTED	FY23-24 ACTUALS	FY25-26 YTD		FY24-25 ACTUALS	FY26-27 DEPT REQ BUD.
	FY2025	FY2024	FY2025	Variance	FY2024	FY2026
<b>Revenues</b>						
Interest & Rents	\$0	-	\$9,235	-	-	\$75,427
Miscellaneous Revenues	-	-	\$930	-	-	\$133
Transfers In	\$0	-	\$60,000	-	-	\$50,000
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>\$70,165</b>	<b>-</b>	<b>-</b>	<b>\$125,560</b>
<b>Expenses</b>						
Services and Supplies	\$0	-	\$32,864	-	-	\$150,734
Capital Outlay	-	-	-	-	-	\$55,929
Depreciation	-	-	\$5,057	-	-	-
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>\$37,921</b>	<b>-</b>	<b>-</b>	<b>\$206,663</b>
<b>Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,244</b>	<b>-</b>	<b>\$0</b>	<b>-\$81,103</b>



# Grand Jury

## FY2026-27 Department Requested Budget

### Programs and Services:

The Mono County Grand Jury serves as an independent body dedicated to protecting the interests of all citizens. The Grand Jury has two primary areas of authority. First, it has the power to investigate various aspects of local government, including county departments, elected officials, incorporated cities, redevelopment agencies, service and special districts, correctional facilities, Local Agency Formation Commission (LAFCO), and nonprofit agencies. Second, it has the authority to bring formal accusations against public officials for willful misconduct or corruption in office. Through these responsibilities, the Grand Jury helps ensure fairness among those in positions of authority and promotes transparency and accountability in local government.

### Difference from Prior Year Budget:

In the upcoming fiscal year FY 26-27, overall expenses are projected to decrease compared to the prior year. This reduction is primarily due to a one-time technology investment made in FY 2025–2026 for the purchase of 12 laptops to support the Grand Jury’s daily operations. These devices were necessary to enhance efficiency, ensure secure access to information, and facilitate the performance of their official duties. Because this was a non-recurring capital expenditure, it will not impact the upcoming year’s budget. Aside from this purchase there will be minimal growth in ongoing expenditure.

### Budget Year Goals:

The Grand Jury will continue to uphold its responsibility to the community by thoroughly investigating any allegations of misconduct brought before it. These investigations will be conducted diligently and impartially throughout the year to ensure accountability, transparency, and adherence to the law. Upon completion of its investigations, the Grand Jury will issue final reports summarizing its findings and, when appropriate, providing recommendations. These reports will be distributed to public officials, local libraries, members of the news media, interested stakeholders, and any entity that is the subject of a report, ensuring broad public access and transparency in the process.

### Workload Data:

During Fiscal Year 2025–2026, the Grand Jury completed and released four reports. A brief summary of the findings is provided below:

- Pursuant to California Penal Code Section 919(b), the Mono County Civil Grand Jury is required to annually inspect and review the conditions and management of public detention facilities within the County. In carrying out this duty, the Grand Jury conducted an on-site inspection of the Mono County Jail in Bridgeport, California. The facility, built in 1964, is outdated and deteriorating. Although a replacement jail is planned at a different location, the project has been delayed. The current facility faces failing door hardware with unavailable replacement parts, as well as ongoing plumbing issues due to aging infrastructure. The Grand Jury recommends expediting completion of the new facility while continuing necessary maintenance of the existing jail. It also recommends consideration of housing assistance or other incentives to help attract and retain qualified staff.
- The Grand Jury reviewed the Mammoth Lakes Police Department Detainment and Arrest Processes with particular focus on facility use and interagency coordination. It found limited communication between Mono County Behavioral Health and the Mammoth Lakes Police Department. The Grand Jury issued the following recommendations, including reinvigorating the Crisis Care Committee and providing additional de-escalation and behavioral health assessment training for Mammoth Lakes Police Department personnel.
- The Grand Jury conducted an investigation into the Local Agency Formation Commission (LAFCO), the state-mandated body responsible for overseeing the formation and organization of cities and special districts. As such, Mono LAFCO plays a vital role in long-term planning and the effective delivery of public services. The report emphasized the need for enhanced training for both Commissioners and the Executive Officer, as well as clearer policies to ensure compliance with Sphere of Influence and Municipal Service Review requirements. The Grand Jury also requested a defined timeline for completing 2026 compliance obligations. Additionally, it called for adequate budgeting, improved public reporting on compliance progress, and the adoption of best practices to measure service delivery performance—all aimed at strengthening transparency, accountability, and overall effectiveness.
- The Grand Jury reviewed the County’s cybersecurity preparedness and PCI compliance. While progress has been made under the 2019 IT Strategic Plan, the investigation identified concerns including the absence of a Chief Information Security Officer, limited security testing, lack of immutable backups, unsupported devices, and weaknesses in PCI compliance coordination. The Grand Jury issued eight recommendations to strengthen staffing, improve security testing and backup protections, enhance PCI compliance processes, and expand executive oversight of cybersecurity training, which currently exceeds an 80% compliance rate.

### Revenue Sources:

This fund gets its revenue sources from the general fund account

Grand Jury 100-21-077

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	\$9,231	\$11,126	\$5,994	\$39,000	\$21,000	-46%
<b>EXPENSES TOTAL</b>	<b>\$9,231</b>	<b>\$11,126</b>	<b>\$5,994</b>	<b>\$39,000</b>	<b>\$21,000</b>	<b>-46%</b>
<b>Net</b>	<b>-\$9,231</b>	<b>-\$11,126</b>	<b>-\$5,994</b>	<b>-\$39,000</b>	<b>-\$21,000</b>	<b>-</b>



# CSA 1-Crowley

## FY2026-27 Department Requested Budget

### Programs and Services:

County Service Area Number 1 (CSA #1) receives allocated tax dollars from the Mono County Assessor's Office to support services that best meet the needs of residents within the district. The CSA #1 boundaries extend from the Geothermal Plant at the junction of Highways 395 and 203 in the north, south through the communities of Sunny Slopes, Tom's Place, Paradise, and Swall Meadows. The CSA #1 Board is composed of five volunteer members who live within the district, supported by a small number of paid positions, including a Secretary, a Wellness Director, and Wellness Instructors, with the budget determined by the percentage of tax revenue allocated by the Assessor's Office.

### Difference from Prior Year Budget:

There are no major changes to the CSA budget for FY 26-27.

### Budget Year Goals:

Upcoming goals for CSA #1 in FY 2026–27 focus on improvements at the Crowley Lake Community Center. The Board approved \$2,000 to support window replacement, along with additional upgrades including the installation of a dishwasher, the purchase of chairs to accommodate frequent community rentals, and the acquisition of an HVAC system. The tennis court improvement project is also scheduled to begin in spring 2026.

CSA #1 will update its 10-year plan from 2021 by converting it to a five-year plan, renaming it the "Strategic Action Plan," and incorporating community outreach to encourage resident participation and feedback.

These goals align with Mono County's strategic priorities and reflect CSA #1's commitment to resident well-being. Through popular wellness classes and community events such as the 2025 Winter Bazaar and Tree Lighting Weekend, the 2026 Yard Sales, and other activities, CSA #1 helps strengthen community connections and improve quality of life for both children and the aging population.

### Workload Data:

CSA #1 hosted several important events during FY 2025–26 that focused on community safety and emergency preparedness.

One of the key events was a Wildfire Safety Community Meeting hosted by Southern California Edison on September 30, 2025. The meeting covered wildfire prevention and Public Safety Power Shutoff (PSPS) topics, with a focus on updates and challenges related to the Birchim Circuit. Southern California Edison explained how proactive, temporary power shutoffs are used to protect communities and reduce wildfire risk, noting that high-desert and mountain communities may experience longer or more frequent outages during extreme weather.

On November 13, the Pack Fire ignited near Crowley Lake, prompting several response efforts to support affected residents. On November 21, a Local Assistance Center was opened at the Crowley Lake Community Center. A couple weeks after the Small Business Administration provided support by helping community members apply for disaster assistance loans. These loans assist homeowners and renters with repairing or replacing disaster-damaged property, including personal belongings and vehicles.

These events highlight the importance of CSA #1's role within the community. By maintaining accessible and well-equipped facilities, CSA #1 provides a central place for communication, support, and recovery during emergencies, serving as a vital resource when residents need it most.

### Revenue Sources:

Allocated tax dollars from the Mono County Assessor's Office.

### Fund Balance:

\$115,134,837

**CSA #1 Crowley 160-10-225**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$248,725	\$263,778	\$170,380	\$232,748	\$262,000	13%
Charges for Services	\$150	\$90	\$75	\$0	\$0	-
Intergovernmental	-	-	-	\$0	\$0	-
Interest & Rents	\$37,905	\$48,311	\$15,188	\$31,618	\$43,168	37%
Miscellaneous Revenues	\$10,225	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$297,005</b>	<b>\$312,179</b>	<b>\$185,643</b>	<b>\$264,366</b>	<b>\$305,168</b>	<b>15%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$50,000	\$50,000	0%
Salaries & Benefits	\$16,402	\$12,387	\$12,974	\$35,872	\$67,357	88%
Services and Supplies	\$42,396	\$108,303	\$40,618	\$162,200	\$162,900	0%
Capital Outlay	-	-	-	\$0	\$1,000,000	-
Transfers Out	-	-	-	\$470,000	\$0	-100%
<b>EXPENSES TOTAL</b>	<b>\$58,798</b>	<b>\$120,690</b>	<b>\$53,592</b>	<b>\$718,072</b>	<b>\$1,280,257</b>	<b>78%</b>
<b>Net</b>	<b>\$238,207</b>	<b>\$191,488</b>	<b>\$132,051</b>	<b>-\$453,706</b>	<b>-\$975,089</b>	<b>-</b>

**CSA #1- Crowley 160-10-225**

Position Name	CSA #1
Allocated FTE	
CLASS COORDINATOR	0.462
<b>ALLOCATED FTE</b>	<b>0.462</b>

# CSA 2-Benton

FY2026-27 Department Requested Budget

## Programs and Services:

In Mono County, "CSA #2" refers to County Service Area #2, which serves the Tri-Valley region, including the communities of Chalfant, Benton, and Hammil Valley. An advisory board made up of local residents helps guide operations and provide input on decisions affecting the area. Because Mono County is geographically large and largely rural, service areas like CSA #2 allow residents in specific regions to organize and fund the services most important to their communities through dedicated assessments and local oversight.

## Fund Balance:

\$277,011

### CSA #2 Benton 162-10-226

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	-	-	-	\$0	\$0	-
Charges for Services	\$218	-	-	\$0	\$0	-
Intergovernmental	-	-	-	\$0	\$0	-
Interest & Rents	\$8,796	\$9,583	\$2,456	\$0	\$0	-
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Other Financing Sources	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$9,013</b>	<b>\$9,583</b>	<b>\$2,456</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Expenses</b>						
Contingency	-	-	-	\$0	\$0	-
Salaries & Benefits	-	-	-	\$0	\$0	-
Services and Supplies	-	-	-	\$0	\$0	-
Capital Outlay	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Net</b>	<b>\$9,013</b>	<b>\$9,583</b>	<b>\$2,456</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>



# CSA 5-Bridgeport

FY2026-27 Department Requested Budget

## Programs and Services:

Community Services Area (CSA) #5 serves the communities of Bridgeport, Twin Lakes, the Bridgeport Reservoir vicinity, and Evans Tracks. Oversight is provided by a five-member board made up of district residents. The board meets quarterly to manage operations, evaluate projects, and direct funding in accordance with local needs and priorities.

Supported by property tax revenues collected through the Assessor's Office, CSA #5 provides a wide array of services to address the varied needs of its communities. These services include internet infrastructure, parks and recreation programming, and other community-centered initiatives. CSA #5 strives to design and implement programs and projects that effectively and efficiently respond to the specific needs of each community.

## Difference from Prior Year Budget:

CSA #5 noted that the key distinction between last year's budget and the current year's budget is the need to account more carefully for escalating construction material and labor expenses. He explained that rising material costs have delayed several projects, as Public Works is presently overseeing multiple programs.

## Budget Year Goals:

For Fiscal Year 2026-27, CSA #5 is advancing several important budget priorities aimed at enhancing community spaces and elevating quality of life in Bridgeport. A central focus is upgrading the restrooms at Bridgeport Park. As the town's sole public park, it serves residents of all ages, making well-maintained, accessible, and fully functional restroom facilities critical to keeping the park inviting and practical for everyone in the community.

Another important project is the Veterans Memorial, which reflects Bridgeport's deep respect and appreciation for those who have served our country. This effort underscores the community's commitment to honoring veterans and preserving a meaningful space for reflection and remembrance.

In addition, CSA #5 is planning the installation of HVAC systems in Memorial Hall. This improvement will enhance comfort, safety, and year-round usability of the facility, allowing it to better serve community events, programs, and gatherings.

Collectively, these initiatives advance Mono County's strategic objective of enhancing quality of life for both youth and older adults by ensuring access to safe, welcoming, and well-maintained spaces where residents can gather, take part in activities, and foster healthy, positive connections.

## Workload Data:

CSA #5 successfully completed the Community Banner Project, with a main banner now displayed across the primary street running through Bridgeport. The banners are intended to promote community events, increase awareness, and foster a stronger sense of community. They also serve as a strategic tool to highlight local events and support tourism in Bridgeport.

As part of this effort, CSA #5 implemented a process inviting community members to help design and produce the banners. So far, banners have been created for the Bodie Celebration and Bridgeport's Fourth of July festivities. The initiative has been very successful, with startup expenses generously funded by Caltrans.

To ensure the long-term success and sustainability of the banner program, CSA #5 has established a dedicated fund to support ongoing maintenance. This includes cable upkeep, safety inspections, and Public Works labor costs associated with installing and removing the banners.

## Revenue Sources:

CSA #5 is primarily funded through property tax revenues allocated to the district. Periodically, the CSA may also receive grant funding or intergovernmental support for specific projects.

## Fund Balance:

\$913,160

CSA #5 Bridgeport 163-10-227

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$76,399	\$80,557	\$51,408	\$62,000	\$0	-100%
Charges for Services	-	-	-	\$0	\$0	-
Interest & Rents	\$29,192	\$40,976	\$16,360	\$26,000	\$0	-100%
Miscellaneous Revenues	\$5,332	-	-	\$7,500	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$110,923</b>	<b>\$121,533</b>	<b>\$67,769</b>	<b>\$95,500</b>	<b>\$0</b>	<b>-100%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$0	\$0	-
Salaries & Benefits	-	-	-	\$0	\$0	-
Services and Supplies	\$24,573	\$55,307	\$11,976	\$160,000	\$23,500	-85%
Capital Outlay	\$0	\$8,236	-	\$225,000	\$790,000	251%
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$300,000	\$275,000	-8%
<b>EXPENSES TOTAL</b>	<b>\$24,573</b>	<b>\$63,544</b>	<b>\$11,976</b>	<b>\$685,000</b>	<b>\$1,088,500</b>	<b>59%</b>
<b>Net</b>	<b>\$86,350</b>	<b>\$57,990</b>	<b>\$55,792</b>	<b>-\$589,500</b>	<b>-\$1,088,500</b>	<b>-</b>

# Economic Stabilization

FY2026-27 Department Requested Budget

## Programs and Services:

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. The economic stabilization funds can be used as needed to maintain service levels and legally balance the County Budget per the budget act.

## Difference from Prior Year Budget:

The interest income earned on the reserve balance will no longer be placed into the Debt service fund but will be recorded here to continue to grow the balance.

## Budget Year Goals:

Continue strengthening the Economic Stabilization balance to ensure sufficient funds are available to support County operations during periods of Economic downturn.

## Revenue Sources:

Revenue for this fund is generated through General Fund transfers authorized by the Board of Supervisors and through interest earnings.

## Fund Balance:

\$8,590,228

### Economic Stabilization 151-10-001

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$0	\$607,523	\$0	\$0	\$250,000	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$607,523</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>-</b>
<b>Expenses</b>						
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>\$0</b>	<b>\$607,523</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>-</b>



# Farm Advisor

## FY2026-27 Department Requested Budget

### Programs and Services:

The Farm Advisor's mission is to protect Mono County's agricultural industry, safeguard the environment, and ensure the health and safety of its residents. This mission is carried out through the following core programs:

1. **Human Safety and Environmental Protection**

The Farm Advisor protects public health and the environment by preventing the introduction of exotic pests and ensuring the safe and proper use of pesticides. This work is supported through five key programs: Pest Exclusion, Pest Detection, Pest Eradication, Pest Management, and Pesticide Enforcement.

2. **Consumer Protection and Product Quality**

Product quality programs ensure that eggs, fruits, vegetables, nursery stock, and seed products meet the highest standards for maturity, grade, size, and weight. These efforts are carried out through Fruit and Vegetable Quality Control, Organic Food Production, Egg Quality Control, Certified Farmers' Markets, Nursery Inspections, and Seed Inspections.

3. **Special Agricultural Services**

The Farm Advisor oversees specialized programs including Apiary Inspection, Crop Statistics, and Sustainable Agriculture initiatives.

4. **Administrative and Educational Outreach**

The Farm Advisor participates in legislative processes and provides public information and educational outreach to support informed decision-making and community engagement.

5. **Invasive Plant Management**

The Eastern Sierra Weed Management Area focuses on the eradication and control of invasive plant species in Mono County. Public outreach efforts help educate the community about the environmental and agricultural threats posed by non-native weeds.

6. **Weights and Measures**

The Farm Advisor ensures that all items sold by weight, measure, or count are accurate and fair. This program protects consumers from short-weight purchases and safeguards businesses from financial losses due to inaccurate devices. Programs include Weight Verification, Measurement Verification, Petroleum Inspection, Transaction Verification, Electronic Meters, and Compressed Gas Meters.

7. **Mosquito Abatement**

This program provides consistent mosquito control to reduce the risk of disease transmission and prevent large nuisance mosquito populations.

### Difference from Prior Year Budget:

There are no significant changes to the Farm Advisor's request budget for FY 26-27.

### Budget Year Goals:

In alignment with Mono County's Strategic Plan for the preservation and enhancement of public lands, the Farm Advisor will continue to implement programs such as pest exclusion, pest detection, pest eradication, pest management, and pesticide enforcement to protect the health, safety, and well-being of the community. These programs help prevent the introduction and spread of exotic pests, limit environmental impacts, and directly support the County's goals for preserving and enhancing public lands.

### Workload Data:

Official 2025 data for Inyo and Mono Counties has not yet been published, the annual crop reports are typically released approximately a year later; therefore, the current one will be released around late 2026. Therefore, the 2024 Inyo and Mono Counties Annual Crop and Livestock Report will be referenced. In 2024, the total value of agricultural production in Inyo and Mono Counties was about \$60 million, which is slightly lower than in 2023. Although farmers earned less overall from crops due to falling market prices, higher prices for livestock especially beef helped balance out some of those losses. Without the increase in livestock prices, the overall decline would have been much greater. At the same time, farmers are facing rising production costs, which continues to put pressure on the agricultural industry.

Farm Advisor 100-63-072

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	–	\$1,200	\$1,493	\$1,200	\$1,200	0%
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$1,200</b>	<b>\$1,493</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	\$48,093	\$50,652	\$51,109	\$62,000	\$62,000	0%
<b>EXPENSES TOTAL</b>	<b>\$48,093</b>	<b>\$50,652</b>	<b>\$51,109</b>	<b>\$62,000</b>	<b>\$62,000</b>	<b>0%</b>
<b>Net</b>	<b>-\$48,093</b>	<b>-\$49,453</b>	<b>-\$49,616</b>	<b>-\$60,800</b>	<b>-\$60,800</b>	<b>–</b>



# Home/CDBG Fund

FY2026-27 Department Requested Budget

## Programs and Services:

The CDBG/HOME Fund is funded from grant funds from the State of California through the Department of Housing and Urban Development. Mono County is using these funds to provide down payment assistance to homebuyers. Funds have been paid back from CDBG and HOME programs however we are unable to be re-issued for new down payment assistance until Mono County re-applies for these funds.

Mono County is in the process of applying for \$2.1 million in CDBG Funds from the state of California; however, the award may not be approved until October 2026. Once funds are awarded an ATR will be completed to fund the budget for the programs.

## Difference from Prior Year Budget:

Mono County will complete the application to unlock the program income associated with the Community Development Block Grant (CDBG) and HOME funds from the State of California. Unlocking CDBG program income means making previously restricted or idle CDBG-generated funds available again for new projects. There is roughly \$548,400 in program income between CDBG and HOME for Mono County to set up a new eligible activity.

## Budget Year Goals:

The main department goals for fiscal year 2026-27 is to unlock the program income from the paid back loans given out for down payment assistance. Once these funds are unlocked Mono County can reinvest in eligible housing and economic development programs.

Mono County also hopes to be awarded the \$2.1 million in CDBG funds to assist with Economic Development loans, technical assistance for the June Lake Community Center, and funds to restart the preschool in Bridgeport.

## Workload Data:

The measurable activities are tied to administering the current loans Mono County has on file. 11 open loans are being monitored for proof of occupancy yearly. The County Administrative Office requests a copy of homeowner insurance in addition to utility bills proving the recipient of the loan still occupies the residence. Mono County is working with one household to receive re-payment of the HOME loan. This entails reporting to the state of California and the Department of Housing and Community Development.

## Revenue Sources:

All revenue is funded from the State of California through the Department of Housing and Community Development by grants. Mono County has had money in Fund balance from the repayment of the CDBG and HOME loans funded by these grants.

## Fund Balance:

\$353,066

Home/CDBG 185-00-000

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$78,492	\$54,787	-	\$0	\$0	-
Interest & Rents	\$7,984	\$11,990	\$3,130	\$6,000	\$12,000	100%
Miscellaneous Revenues	\$0	-	-	\$0	\$0	-
Transfers In	\$887,327	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>\$973,803</b>	<b>\$66,777</b>	<b>\$3,130</b>	<b>\$6,000</b>	<b>\$12,000</b>	<b>100%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-	\$0	\$0	-
Services and Supplies	\$78,492	-	-	\$0	\$0	-
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$78,492</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Net</b>	<b>\$895,311</b>	<b>\$66,777</b>	<b>\$3,130</b>	<b>\$6,000</b>	<b>\$12,000</b>	<b>-</b>

# Homeland Security OES

FY2026-27 Department Requested Budget

## Programs and Services:

Homeland Security grants administered through the California Governor's Office of Emergency Services (Cal OES) provide critical funding that helps local county governments strengthen their ability to prevent, protect against, respond to, and recover from emergencies and disasters. Through programs supported by the U.S. Department of Homeland Security, counties receive resources that enhance emergency preparedness, improve interagency coordination, and support investments in equipment, training, and planning.

Homeland Security funding also strengthens regional collaboration by encouraging partnerships among neighboring jurisdictions, special districts, and state and federal agencies. This coordinated approach ensures that communities are better prepared to address a wide range of threats, including wildfires, severe weather, infrastructure disruptions, public health emergencies, and other complex incidents.

## Difference from Prior Year Budget:

The budget for this coming is similar to previous years. The Homeland Security Grant Program (HSGP) funded by the U.S. Department of Homeland Security has a 36-month period of performance for projects. This overlapping structure helps maintain continuous preparedness funding.

## Budget Year Goals:

Grants administered through the California Governor's Office of Emergency Services and funded by the U.S. Department of Homeland Security support a variety of preparedness and resilience goals for counties. Mono County will use this funding to strengthen emergency preparedness and response capabilities, improve interoperable communications, enhance training and exercised and protect critical infrastructure.

## Workload Data:

## Revenue Sources:

Homeland Security grant funding originates from federal appropriations to the U.S. Department of Homeland Security and is administered through the Federal Emergency Management Agency. In California, these funds are distributed to local jurisdictions through the California Governor's Office of Emergency Services to support preparedness, emergency response capabilities, and regional coordination among public safety agencies.

## Fund Balance:

\$100,218

### Homeland Security OES 142-22-440

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	–	\$261,971	–	\$86,086	\$86,727	1%
Interest & Rents	–	–	–	\$0	–	–
Miscellaneous Revenues	–	–	–	\$0	–	–
Transfers In	–	–	–	\$0	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$261,971</b>	<b>–</b>	<b>\$86,086</b>	<b>\$86,727</b>	<b>1%</b>
<b>Expenses</b>						
Services and Supplies	\$11,968	\$14,031	\$3,150	\$86,086	\$86,727	1%
Capital Outlay	\$51,687	\$24,750	–	–	–	–
<b>EXPENSES TOTAL</b>	<b>\$63,655</b>	<b>\$38,780</b>	<b>\$3,150</b>	<b>\$86,086</b>	<b>\$86,727</b>	<b>1%</b>
<b>Net</b>	<b>-\$63,655</b>	<b>\$223,191</b>	<b>-\$3,150</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>

# Local Housing Trust Fund

FY2026-27 Department Requested Budget

## Programs and Services:

The Permanent Local Housing Allocation program is a state-level housing initiative to help cities and counties address housing needs. Funds from this program can help fund affordable housing development and preservation, homelessness assistance, and home ownership such as down-payment assistance and accessibility modifications. The funds are given directly to jurisdictions to operate specific housing programs and services.

## Difference from Prior Year Budget:

In fiscal year 2026-27 Mono County will request funds for PLHA 2022 and 2023 with matching county contributions. PLHA2022 will be \$69,017 and PLHA 2023 will be \$57,573 totaling \$253,180 with county match. The funds will be placed into the local housing trust fund and once the use is decided, a budget request for expenditures will take place.

## Budget Year Goals:

The goals for these funds for FY 2026-27 will be to increase the affordable housing supply, support workforce and ownership housing, facilitate housing affordability, Local plans consistently aim to expand the number of affordable homes for low and moderate income households. These funds will be used to establish loan funds for homebuyer down-payment assistance or workforce housing. This will directly help create safe and healthy communities within Mono County. Mono County's General Plan prioritizes quality housing, diversified housing types, and workforce housing across community areas.

## Workload Data:

Mono County has only received 3 years of PLHA funding, 2019, 2020, & 2021 totaling \$327,826.

## Revenue Sources:

The initial revenue for PLHA funds come primarily from the state of California. Mono County matched the funds for FY2019, 2020, & 2021 totaling \$655,652.

## Fund Balance:

\$684,929

### Local Housing Trust Fund 189-27-251

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$327,826	-	-	\$0	\$126,590	-
Interest & Rents	\$5,584	\$23,694	\$6,071	\$0	\$0	-
Transfers In	\$327,826	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$661,236</b>	<b>\$23,694</b>	<b>\$6,071</b>	<b>\$0</b>	<b>\$126,590</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	-	-	\$0	\$0	-
Capital Outlay	-	-	-	\$655,652	\$0	-100%
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$655,652</b>	<b>\$0</b>	<b>-100%</b>
<b>Net</b>	<b>\$661,236</b>	<b>\$23,694</b>	<b>\$6,071</b>	<b>-\$655,652</b>	<b>\$126,590</b>	<b>-</b>

# Opioid Subdivision Fund

FY2026-27 Department Requested Budget

## Programs and Services:

The Opioid Subdivision Fund is established to address the ongoing opioid epidemic in our community by providing comprehensive prevention treatment, and recovery services. The fund supports initiative that reduce opioid misuse, enhance access to treatment, and improve outcomes for individuals and families affected by opioid use disorder (OUD). The fund supports a continuum of services targeting prevention, treatment, harm reduction, and recovery. Key programs include preserving services for individuals with Unsatisfactory Immigration Status (UIS), a Wellness Center Associate focused on harm reduction and alternative programming, addressing needs of justice-involved individuals, public health vending machines, treatment for individuals in the justice system, and Mono First 5 home visiting program funding.

## Difference from Prior Year Budget:

This is a new initiative therefore it has no comparable.

## Budget Year Goals:

The goals of the Opioid Subdivision Fund are to reduce opioid misuse, improve access to treatment, and enhance recovery outcomes. By investing in prevention, treatment, harm reduction, and recovery support, the fund maximizes its impact on reducing opioid-related morbidity and mortality while strengthening community resilience.

## Workload Data:

- Preserving Services for Individuals with Unsatisfactory Immigration Status (UIS) -
- Residential SUD treatment
- 2 individuals/year
- Cost for treatment, room, board: \$7,000/month \* typical 3 month stay \* 2 = \$42,000
- Intensive Outpatient Treatment & Outpatient Treatment
- Rough estimate: \$20,000/year totaling **\$62,000**
- Wellness Center Associate Focused on Harm Reduction and Alternative - Wellness Center Associate
- Salary: \$25/hour \* 1,000 hours/year = \$25,000
- Supervision: \$2,500/year
- Indirect Costs: \$2,500/year totaling **\$30,000**
- Programming
- Address Needs of Justice-Involved Individuals -
- Funding: **\$5,000/year**
- Public Health Vending Machines- 2 vending machines in FY 26-27:
- \$14,000/machine
- \$10,000/year for supplies totaling at **\$38,000**
- Future:
- Mono First 5 Home Visiting Program Additional Funding
- Treatment for Individuals in the justice system -TBD

## Revenue Sources:

The Opioid Subdivision Fund is received through local opioid litigation settlements.

## Fund Balance:

\$206,006

Opioid Subdivision Fund 177-41-845

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$548	\$7,924	\$2,598	\$0	\$0	-
Miscellaneous Revenues	\$8,265	\$300,529	-	\$0	\$80,595	-
<b>REVENUES TOTAL</b>	<b>\$8,814</b>	<b>\$308,453</b>	<b>\$2,598</b>	<b>\$0</b>	<b>\$80,595</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	-	-	\$0	\$38,000	-
Transfers Out	-	-	-	-	\$97,000	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$135,000</b>	<b>-</b>
<b>Net</b>	<b>\$8,814</b>	<b>\$308,453</b>	<b>\$2,598</b>	<b>\$0</b>	<b>-\$54,405</b>	<b>-</b>

# Workforce Development

FY2026-27 Department Requested Budget

## Programs and Services:

Trindel is Mono County's risk management partner, operating as a member-driven risk pool tailored to the unique needs of rural counties. It is governed by a Board of Directors composed of two designated representatives from each member county, ensuring that all participating counties have a voice in the decision-making process.

Trindel promotes a proactive culture focused on preventing workplace injuries, reducing risk exposure, and managing claims in the most efficient and cost-effective manner possible. Through comprehensive risk management programs, training opportunities, and dedicated claims oversight, Trindel supports Mono County in strengthening workplace safety and minimizing financial impact.

Mono County has been a participating member since 2000 and has benefited from this collaborative partnership for more than two decades. When claims are well managed and loss experience remains favorable, Trindel distributes an annual dividend check to the County, returning funds that reflect Mono County's commitment to safety and responsible risk management.

## Difference from Prior Year Budget:

There are no major changes to the budget for fiscal year 26-27.

## Budget Year Goals:

The Workforce Development Fund supports Mono County's strategic goal of enhancing employee quality of life by promoting teamwork and engagement across departments. Through initiatives such as the annual Employee Appreciation BBQ and departmental holiday team-building events, the County recognizes and thanks employees for their service to the community. These efforts strengthen morale, encourage collaboration, and support employee retention. In a competitive and limited workforce environment, investing in employee engagement is essential to maintaining a dedicated and high-performing team.

## Workload Data:

This upcoming fiscal year, the County will sponsor several employees to attend the CSAC Institute Executive Academy, which offers more than 80 professional development courses annually. The program is designed to strengthen public service leadership and deepen understanding of county governance, providing participants with practical tools to enhance their effectiveness as public sector leaders. Currently, three employees are scheduled to attend the Academy. Their participation represents an investment in professional growth, leadership development, and the County's long-term organizational capacity.

## Revenue Sources:

Estimated Beginning Fund Balance (\$247,836.27- \$1,500-Sheriffs Holiday Event=\$246,336.27)

## Fund Balance:

\$246,336

### Workforce Development 659-10-300

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	–	–	–	\$0	\$0	–
Interest & Rents	\$8,779	\$9,920	\$2,420	\$4,976	\$0	-100%
Miscellaneous Revenues	\$60,000	\$120,000	–	\$60,000	\$60,000	0%
Transfers In	–	–	–	\$0	–	–
<b>REVENUES TOTAL</b>	<b>\$68,779</b>	<b>\$129,920</b>	<b>\$2,420</b>	<b>\$64,976</b>	<b>\$60,000</b>	<b>-8%</b>
<b>Expenses</b>						
Services and Supplies	\$98,842	\$101,604	\$116,537	\$39,000	\$106,000	172%
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$98,842</b>	<b>\$101,604</b>	<b>\$116,537</b>	<b>\$39,000</b>	<b>\$106,000</b>	<b>172%</b>
<b>Net</b>	<b>-\$30,063</b>	<b>\$28,316</b>	<b>-\$114,118</b>	<b>\$25,976</b>	<b>-\$46,000</b>	<b>–</b>

# Human Resources Overview

FY2026-27 Dept Requested Budget

Mono County Human Resources is the County department responsible for managing employment and personnel-related functions for the organization. Through a centralized Human Resources service delivery model, the department provides full life-cycle HR support to all County departments. These services include recruitment and selection, onboarding, benefits administration, employee relations, Labor and Employee relations, performance management, training and development, policy administration, and regulatory compliance.

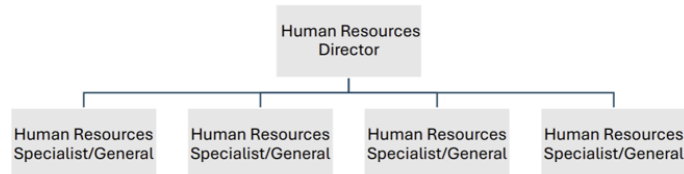
The department's mission is to support Mono County in recruiting, developing, and retaining a highly qualified workforce while ensuring that employment policies and practices comply with applicable local, state, and federal laws. Human Resources partners closely with County leadership and departments to provide guidance on workforce management, organizational effectiveness, and employee engagement.

In addition to traditional HR functions, the department is responsible for the administration and oversight of the County's Deferred Compensation Program and the Retiree Health Reimbursement Program, ensuring compliance with applicable regulations and providing employees and retirees with guidance on these important retirement benefit programs.

The department is transitioning from a primarily transactional service delivery approach to a Strategic Human Resources partnership model. This transition strengthens HR's role as a proactive advisor to departments, focusing on workforce planning, leadership development, talent management, and long-term organizational strategy while continuing to provide high-quality operational HR services across the County.



## MONO COUNTY HUMAN RESOURCES— ORG CHART



**Human Resources Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Salaries & Benefits	\$437,539	\$448,607	\$468,737	\$577,476	\$614,543	6%
Services and Supplies	\$132,190	\$204,487	\$428,045	\$244,724	\$364,440	49%
<b>EXPENSES TOTAL</b>	<b>\$569,728</b>	<b>\$653,094</b>	<b>\$896,782</b>	<b>\$822,200</b>	<b>\$978,983</b>	<b>19%</b>
<b>Net</b>	<b>-\$569,728</b>	<b>-\$653,094</b>	<b>-\$896,782</b>	<b>-\$822,200</b>	<b>-\$978,983</b>	<b>-</b>



# Human Resources

## FY2026-27 Department Requested Budget

### Programs and Services:

Mono County Human Resources is the County department responsible for managing employment and personnel-related functions for the organization. Through a centralized Human Resources service delivery model, the department provides full life-cycle HR support to all County departments. These services include recruitment and selection, onboarding, benefits administration, employee relations, Labor and Employee relations, performance management, training and development, policy administration, and regulatory compliance.

The department's mission is to support Mono County in recruiting, developing, and retaining a highly qualified workforce while ensuring that employment policies and practices comply with applicable local, state, and federal laws. Human Resources partners closely with County leadership and departments to provide guidance on workforce management, organizational effectiveness, and employee engagement.

In addition to traditional HR functions, the department is responsible for the administration and oversight of the County's Deferred Compensation Program and the Retiree Health Reimbursement Program, ensuring compliance with applicable regulations and providing employees and retirees with guidance on these important retirement benefit programs.

With the addition of the Human Resources Director hired in July of 2025, the department is transitioning from a primarily transactional service delivery approach to a Strategic Human Resources partnership model. This transition strengthens HR's role as a proactive advisor to departments, focusing on workforce planning, leadership development, talent management, and long-term organizational strategy while continuing to provide high-quality operational HR services across the County.

### Difference from Prior Year Budget:

The Human Resources budget has increased to support Mono County's compliance with local, state, and federal regulations and to strengthen the department's transition to a Strategic Human Resources Business Partnership model. This model enhances HR's role as both a compliance authority and a strategic advisor to County leadership and departments, ensuring that workforce management practices align with organizational goals while maintaining regulatory compliance.

To support these efforts, Human Resources has contracted with external providers to assist with key compliance and operational functions. These services include management of Affordable Care Act (ACA) compliance, integration of the NeoGov system with employee personnel records and training documentation, and specialized support for employee workplace investigations. These partnerships allow the department to leverage subject matter expertise while improving efficiency and reducing organizational risk.

Additionally, the Human Resources Department now funds and administers the contract for the independent fiduciary overseeing the County's employee Deferred Compensation Plans, ensuring proper governance, regulatory compliance, and responsible stewardship of employee retirement benefits.

This investment in systems, compliance support, and professional services strengthens the County's ability to manage a modern workforce while positioning Human Resources as a strategic partner supporting recruitment, retention, employee development, and long-term organizational success.

### Budget Year Goals:

The Human Resources budget has increased to support Mono County's compliance with local, state, and federal regulations and to strengthen the department's transition to a Strategic Human Resources Business Partnership model. This model enhances HR's role as both a compliance authority and a strategic advisor to County leadership and departments, ensuring that workforce management practices align with organizational goals while maintaining regulatory compliance.

To support these efforts, Human Resources has contracted with external providers to assist with key compliance and operational functions. These services include management of Affordable Care Act (ACA) compliance, integration of the NeoGov system with employee personnel records and training documentation, and specialized support for employee workplace investigations. These partnerships allow the department to leverage subject matter expertise while improving efficiency and reducing organizational risk.

Additionally, the Human Resources Department now funds and administers the contract for the independent fiduciary overseeing the County's employee Deferred Compensation Plans, ensuring proper governance, regulatory compliance, and responsible stewardship of employee retirement benefits.

This investment in systems, compliance support, and professional services strengthens the County's ability to manage a modern workforce while positioning Human Resources as a strategic partner supporting recruitment, retention, employee development, and long-term organizational success.

### Workload Data:

Human Resources supports all County departments through a centralized service model, providing comprehensive HR services that span the entire employee lifecycle, including recruitment, onboarding, employee relations, training, benefits administration, and compliance oversight.

### Revenue Sources:

All revenue for Human Resources comes from general fund.

**Human Resources 100-11-030**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Salaries & Benefits	\$437,539	\$466,464	\$468,737	\$577,476	\$614,543	6%
Services and Supplies	\$132,190	\$502,071	\$428,045	\$244,724	\$364,440	49%
<b>EXPENSES TOTAL</b>	<b>\$569,728</b>	<b>\$968,536</b>	<b>\$896,782</b>	<b>\$822,200</b>	<b>\$978,983</b>	<b>19%</b>
<b>Net</b>	<b>-\$569,728</b>	<b>-\$968,536</b>	<b>-\$896,782</b>	<b>-\$822,200</b>	<b>-\$978,983</b>	<b>-</b>

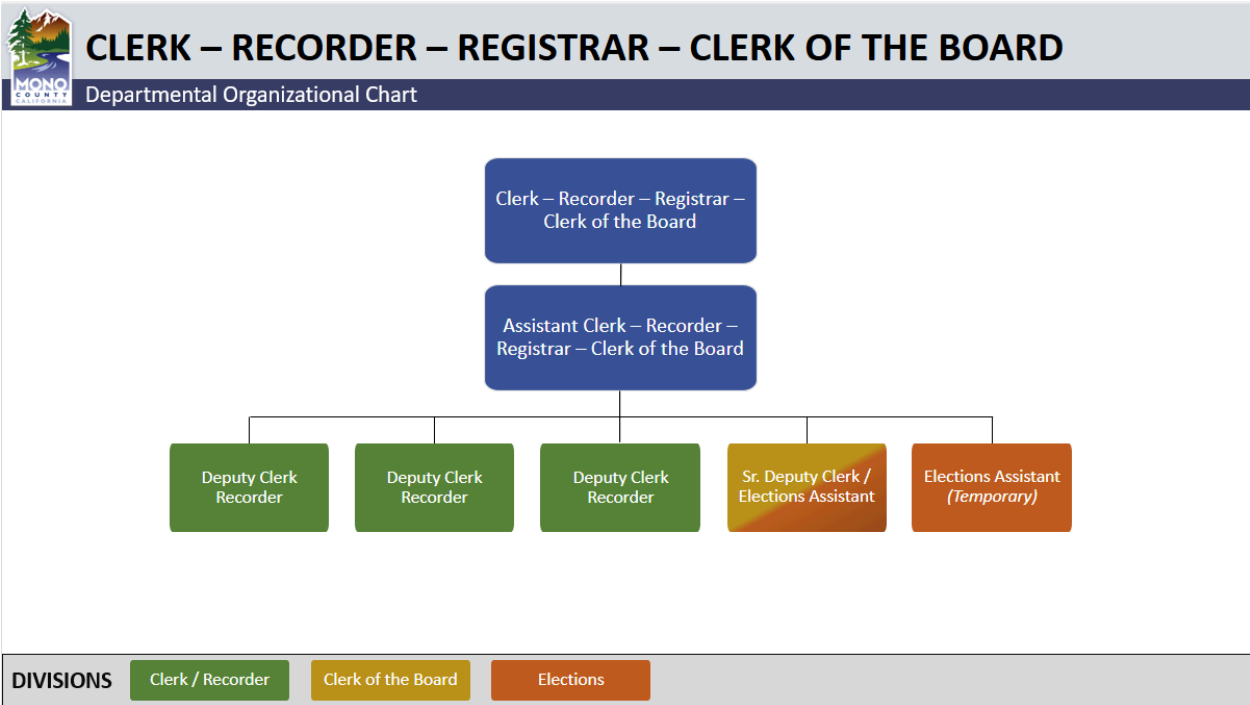
**Human Resources 100-14-030**

Position Name	Human Resources
<b>Allocated FTE</b>	
HUMAN RESOURCES SPECIALIST/GENERALIST	3
HUMAN RESOURCES DIRECTOR	1
<b>ALLOCATED FTE</b>	<b>4</b>

# Clerk Recorder Overview

FY2026-2027 Department Requested Budget

The Mono County Clerk-Recorder's Office is responsible for maintaining and safeguarding official county records and administering a variety of public services related to elections and vital records. The office manages the recording of property documents such as deeds, liens, and maps, ensuring accurate and accessible public land records. It also issues vital records, including birth, death, and marriage certificates, and performs civil marriage ceremonies. In addition, the Clerk-Recorder oversees the administration of local, state, and federal elections within the county, including candidate filings, voter registration, ballot processing, and election certification. The office also handles fictitious business name filings and other public filings required by law. Clerk-Recorder's are responsible for preserving public records, supporting democratic processes, and providing essential services to residents and businesses.



**Clerk Recorder Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$351,508	\$353,375	\$328,966	\$66,900	\$119,200	78%
Intergovernmental	–	–	\$187,000	\$0	\$0	–
Interest & Rents	\$12,735	\$10,449	\$1,721	\$0	\$0	–
Miscellaneous Revenues	\$21,242	\$34,712	\$38,234	\$16,010	\$20,010	25%
Other Financing Sources	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$385,486</b>	<b>\$398,537</b>	<b>\$555,921</b>	<b>\$82,910</b>	<b>\$139,210</b>	<b>68%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,118,805	\$1,357,597	\$1,175,696	\$1,424,242	\$1,593,577	12%
Services and Supplies	\$532,344	\$536,405	\$502,717	\$453,745	\$410,758	-9%
Capital Outlay	–	–	–	\$0	\$0	–
Debt Service	–	–	–	\$0	–	–
Support of Other	–	–	–	\$0	\$0	–
Transfers Out	\$56,954	\$56,225	\$55,463	\$55,463	\$54,652	-1%
<b>EXPENSES TOTAL</b>	<b>\$1,708,104</b>	<b>\$1,950,227</b>	<b>\$1,733,875</b>	<b>\$1,933,450</b>	<b>\$2,058,987</b>	<b>6%</b>
<b>Net</b>	<b>-\$1,322,618</b>	<b>-\$1,551,690</b>	<b>-\$1,177,954</b>	<b>-\$1,850,540</b>	<b>-\$1,919,777</b>	<b>–</b>

# Board of Supervisors

## FY2026-27 Department Requested Budget

### Programs and Services:

The County Clerk is ex-officio Clerk of the Board of Supervisors. The Clerk of the Board serves as support for the Board of Supervisors, Assessment Appeals Board, Administrative Appeals Board and various other boards as requested. Clerk of the Board functions include managing and preparing agendas and packets, attending meetings, preparing minutes, processing minutes orders, resolutions and ordinances, and assisting Board members.

### Difference from Prior Year Budget:

No changes

### Budget Year Goals:

- Expand digital access to records — Increase the percentage of documents available online, improve searchability, and reduce public records request turnaround times.
- Improve meeting accessibility — Enhance hybrid meeting technology, ensure ADA-compliant materials, and expand language access (captioning, translation, or multilingual summaries).
- Improve audiovisual reliability — Set standards for meeting room technology, remote participation tools, and recording quality to reduce disruptions.

### Workload Data:

FY25-26 data as of 2/25/26:

- Board of Supervisor Meetings:
- Regular Meetings: 25
- Special Meetings: 6
- Assessment Appeals Board Meetings: 5
- Administrative Appeals Board Meetings: 0

### Board of Supervisors 100-11-010

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$976	\$461	–	\$0	\$0	–
Miscellaneous Revenues	–	–	\$1,009	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$976</b>	<b>\$461</b>	<b>\$1,009</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Expenses</b>						
Salaries & Benefits	\$491,813	\$576,732	\$493,474	\$543,127	\$674,164	24%
Services and Supplies	\$112,220	\$225,638	\$129,169	\$174,821	\$163,162	-7%
Capital Outlay	–	–	–	\$0	\$0	–
Support of Other	–	–	–	\$0	\$0	–
Transfers Out	\$56,954	\$56,225	\$55,463	\$55,463	\$54,652	-1%
<b>EXPENSES TOTAL</b>	<b>\$660,988</b>	<b>\$858,595</b>	<b>\$678,106</b>	<b>\$773,411</b>	<b>\$891,978</b>	<b>15%</b>
<b>Net</b>	<b>-\$660,012</b>	<b>-\$858,134</b>	<b>-\$677,097</b>	<b>-\$773,411</b>	<b>-\$891,978</b>	<b>–</b>

**Board of Supervisors 100-11-010**

Position Name	Board of Supervisors
Allocated FTE	
BOARD MEMBER	4
BOARD CHAIRPERSON	1
ALLOCATED FTE	5

# Clerk Recorder

## FY2026-27 Department Requested Budget

### Programs and Services:

In Mono County the Clerk and Recorder are in the same office and perform all duties simultaneously. Services include recording and maintaining property documents; processing and maintaining vital records (birth, death and marriage records) and issuing marriage licenses; perform civil marriage ceremonies; processing and maintaining Fictitious Business Name (FBN) applications; and processing a variety of notices (i.e. California Environmental Quality Act (CEQA) Notices). The County Clerk issues and maintains various certificates and vital records and other records, oaths, appointments; maintains a roster of County Public Agencies and maintains all County Contracts. The County Clerk also serves as the Fair Political Practices Commission (FPPC) Form 700 filing office. The County Recorder retains and preserves all books, records, deeds, maps and other documents delivered for filing.

### Difference from Prior Year Budget:

The 10% of salaries and benefits previously allocated to the Clerk Micrographics fund are being shifted back to the main Clerk budget within the General Fund as we have spent down the Clerk Micrographics fund as planned.

### Budget Year Goals:

- Implement a Homeowner Fraud Notification System — Alert property owners when documents are recorded against their property, increasing protection against deed fraud and improving public trust in the Recorder's Office.
- Expand online and remote services — Increase the number of forms, applications, and requests that can be completed online, including appointment requests, certified copy requests, and fee payments.
- Digitize legacy land records — Prioritize older books, maps, and microfilm for digitization to reduce retrieval time and protect fragile originals.

### Workload Data:

FY25-26 data as of 2/25/26:

- Recordings: 2,942
- Vital Record Requests: 168
- Marriage Licenses Issued: 62
- Civil Marriage Ceremonies Performed: 34
- Fictitious Business Names Statements Processed: 94
- Contracts filed: 78
- Records to be Preserved and/or digitized: 300 Record Books (1861-1989: approx. 3,000 records)
- Records to be reviewed for redaction pursuant to Restrictive Covenant Modification plan: 600,000

### Revenue Sources:

Service fees include: recording fees, research fees, vital record fees, filing fees and other miscellaneous fees.

#### Clerk Recorder 100-27-180

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$167,400	\$142,670	\$138,361	\$60,500	\$108,000	79%
Miscellaneous Revenues	\$118	\$81	\$145	\$10	\$10	0%
<b>REVENUES TOTAL</b>	<b>\$167,518</b>	<b>\$142,751</b>	<b>\$138,506</b>	<b>\$60,510</b>	<b>\$108,010</b>	<b>79%</b>
<b>Expenses</b>						
Salaries & Benefits	\$448,216	\$349,493	\$303,974	\$405,048	\$486,349	20%
Services and Supplies	\$71,435	\$211,896	\$74,919	\$106,534	\$108,325	2%
Capital Outlay	—	—	—	\$0	—	—
<b>EXPENSES TOTAL</b>	<b>\$519,651</b>	<b>\$561,389</b>	<b>\$378,892</b>	<b>\$511,582</b>	<b>\$594,674</b>	<b>16%</b>
<b>Net</b>	<b>-\$352,133</b>	<b>-\$418,638</b>	<b>-\$240,386</b>	<b>-\$451,072</b>	<b>-\$486,664</b>	<b>—</b>

**Clerk Recorder 100-27-180**

<b>Position Name</b>	<b>County Clerk/Recorder</b>
<b>Allocated FTE</b>	
CLERK-RECORDER/REGISTRAR OF VOTERS	0.4
ASST COUNTY CLERK/RECORDER	0.6
FISCAL TECHNICAL SPEC III/III	0.6
FISCAL TECHNICAL SPEC IV	1.2
SENIOR DEPUTY BOARD CLERK/ELEC	0.6
<b>ALLOCATED FTE</b>	<b>3.4</b>

# Elections

## FY2026-27 Department Requested Budget

### Programs and Services:

The Registrar of Voters maintains the County's Voter Registration Database, performs all tasks and duties required to successfully run an election (includes keeping up with and following current legislation, Candidate filings, ballot preparation, poll worker management, management of ballot mailing and receipt, and other election related duties as required). The Statewide primary, presidential primary, general and special elections are among the types of elections facilitated, as well as local elections for Mono County, Town of Mammoth Lakes, Special Districts, and School Districts.

### Difference from Prior Year Budget:

No changes

### Budget Year Goals:

- Increase voter education outreach — Develop multilingual materials, host informational sessions, and expand digital outreach explaining vote-by-mail, deadlines, and ballot tracking.
- Improve ballot tracking and voter notification tools — Enhance systems that allow voters to track ballots, receive updates, and resolve signature issues quickly.
- Strengthen language access compliance — Expand translated materials and improve bilingual poll worker recruitment.

### Workload Data:

FY25-26 data as of 02/25/26:

- Elections Administered: 1
- Ballots processed: 4,015
- Voter Registrations Processed: 2,138

### Revenue Sources:

Elections fees such as: candidate filing fees, voter information file request fees, special district billing.

#### Elections 100-15-181

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$18,240	\$35,362	\$15,648	\$1,000	\$6,000	500%
Intergovernmental	–	–	\$187,000	\$0	\$0	–
Other Financing Sources	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$18,240</b>	<b>\$35,362</b>	<b>\$202,648</b>	<b>\$1,000</b>	<b>\$6,000</b>	<b>500%</b>
<b>Expenses</b>						
Salaries & Benefits	\$138,805	\$280,444	\$250,753	\$372,778	\$365,959	-2%
Services and Supplies	\$145,405	\$465,557	\$165,540	\$141,890	\$118,011	-17%
Capital Outlay	–	–	–	\$0	–	–
Debt Service	–	–	–	\$0	–	–
Transfers Out	–	–	–	\$0	–	–
<b>EXPENSES TOTAL</b>	<b>\$284,210</b>	<b>\$746,001</b>	<b>\$416,293</b>	<b>\$514,668</b>	<b>\$483,970</b>	<b>-6%</b>
<b>Net</b>	<b>-\$265,970</b>	<b>-\$710,639</b>	<b>-\$213,645</b>	<b>-\$513,668</b>	<b>-\$477,970</b>	<b>–</b>

**Elections 100-15-181**

<b>Position Name</b>	<b>Elections</b>
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC III/III	0.25
ASST COUNTY CLERK/RECORDER	0.4
CLERK-RECORDER/REGISTRAR OF VOTERS	0.6
FISCAL TECHNICAL SPEC IV	0.5
ELECTIONS ASSISTANT	0.5
SENIOR DEPUTY BOARD CLERK/ELEC	0.25
<b>ALLOCATED FTE</b>	<b>2.5</b>

# Clerk Modernization

FY2026-27 Department Requested Budget

## Programs and Services:

The Clerk Modernization Fund is comprised of a portion of the recording fee collected as a state-required add-on. These funds must be used exclusively to upgrade, maintain, and operate the Recorder's document recording technology. This funding ensures the recording system remains efficient, accurate, and accessible to the public and the land title industry.

## Difference from Prior Year Budget:

No changes

## Revenue Sources:

Modernization fee as a part of the recording fees.

## Fund Balance:

\$65,150

### Clerk Modernization 174-27-180

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$7,321	\$5,379	\$761	\$0	\$0	-
Miscellaneous Revenues	\$17,415	\$17,740	\$18,540	\$8,000	\$10,000	25%
<b>REVENUES TOTAL</b>	<b>\$24,736</b>	<b>\$23,119</b>	<b>\$19,301</b>	<b>\$8,000</b>	<b>\$10,000</b>	<b>25%</b>
<b>Expenses</b>						
Salaries & Benefits	\$19,985	\$112,886	\$44,208	\$61,786	\$67,105	9%
Services and Supplies	\$42,513	\$22,465	-	\$12,000	\$8,000	-33%
<b>EXPENSES TOTAL</b>	<b>\$62,497</b>	<b>\$135,351</b>	<b>\$44,208</b>	<b>\$73,786</b>	<b>\$75,105</b>	<b>2%</b>
<b>Net</b>	<b>-\$37,761</b>	<b>-\$112,232</b>	<b>-\$24,907</b>	<b>-\$65,786</b>	<b>-\$65,105</b>	<b>-</b>

**Clerk Modernization 174-27-180**

<b>Position Name</b>	<b>County Clerk/Recorder</b>
<b>Allocated FTE</b>	
ELECTIONS ADMINISTRATION ADVISOR	0.5
FISCAL TECHNICAL SPEC I/II/III	0.15
FISCAL TECHNICAL SPEC IV	0.3
SENIOR DEPUTY BOARD CLERK/ELEC	0.15
<b>ALLOCATED FTE</b>	<b>1.1</b>

# Electronic Document Recordings

FY2026-27 Department Requested Budget

## Programs and Services:

The Clerk Electronic Document Recordings Fund is comprised of a portion of the recording fee collected as an add-on to offset costs associated with the Electronic Recording Delivery System (ERDS), including system maintenance, security, and required state oversight. These funds are restricted for expenses directly related to electronic recording operations.

## Difference from Prior Year Budget:

The billing structure related to our electronic recording platform have recently been updated. As a small county, we previously did not record enough documents to incur a fee, but we are now being charged a per-document rate based on the number of recorded documents in the previous calendar year. This new billing structure went into effect on January 1, 2026.

## Revenue Sources:

ERDS - Electronic Recording Fee

## Fund Balance:

\$5,612

### 176-27-180 Electronic Recording Fee

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$3,580	\$3,831	\$3,390	\$2,700	\$2,700	0%
Interest & Rents	\$60	\$195	\$71	\$0	–	–
<b>REVENUES TOTAL</b>	<b>\$3,640</b>	<b>\$4,026</b>	<b>\$3,461</b>	<b>\$2,700</b>	<b>\$2,700</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	–	–	\$744	\$400	\$760	90%
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$744</b>	<b>\$400</b>	<b>\$760</b>	<b>90%</b>
<b>Net</b>	<b>\$3,640</b>	<b>\$4,026</b>	<b>\$2,717</b>	<b>\$2,300</b>	<b>\$1,940</b>	<b>–</b>

# Recorder's Micrographics Trust Fund

FY2026-27 Department Requested Budget

## Programs and Services:

The Clerk Micrographics Trust Fund is comprised of a portion of the recording fee collected as an add-on to support the conversion and storage of official records in micrographics (microfilm/digital image) format. These funds are restricted for recorder-office purposes and must be used exclusively for imaging, storage, and preservation of recorded document images.

## Difference from Prior Year Budget:

State law originally authorized this fee with a sunset date of January 2026; however, the passage of AB 1430 removed the sunset provision, allowing counties to continue collecting the fee. As part of the FY 2025–26 budget implementation, we planned to spend down this fund and were successful in doing so. As a result, the 10% of salaries and benefits previously allocated to this fund are being shifted back to the main Clerk budget within the General Fund.

## Revenue Sources:

- Micrographics fee
- Social Security Truncation fee

## Fund Balance:

\$676

### Recorder's Micrographics Trust Fund 173-27-180

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$3,362	\$3,582	\$3,342	\$2,700	\$2,500	-7%
Interest & Rents	\$3,907	\$3,024	\$442	\$0	\$0	–
Miscellaneous Revenues	\$3,709	\$17,631	\$18,540	\$8,000	\$10,000	25%
<b>REVENUES TOTAL</b>	<b>\$10,978</b>	<b>\$24,237</b>	<b>\$22,324</b>	<b>\$10,700</b>	<b>\$12,500</b>	<b>17%</b>
<b>Expenses</b>						
Salaries & Benefits	\$19,986	\$75,555	\$83,287	\$41,503	\$0	-100%
Services and Supplies	\$5,597	\$12,300	\$14,100	\$18,100	\$12,500	-31%
<b>EXPENSES TOTAL</b>	<b>\$25,583</b>	<b>\$87,855</b>	<b>\$97,387</b>	<b>\$59,603</b>	<b>\$12,500</b>	<b>-79%</b>
<b>Net</b>	<b>-\$14,605</b>	<b>-\$63,618</b>	<b>-\$75,063</b>	<b>-\$48,903</b>	<b>\$0</b>	<b>–</b>

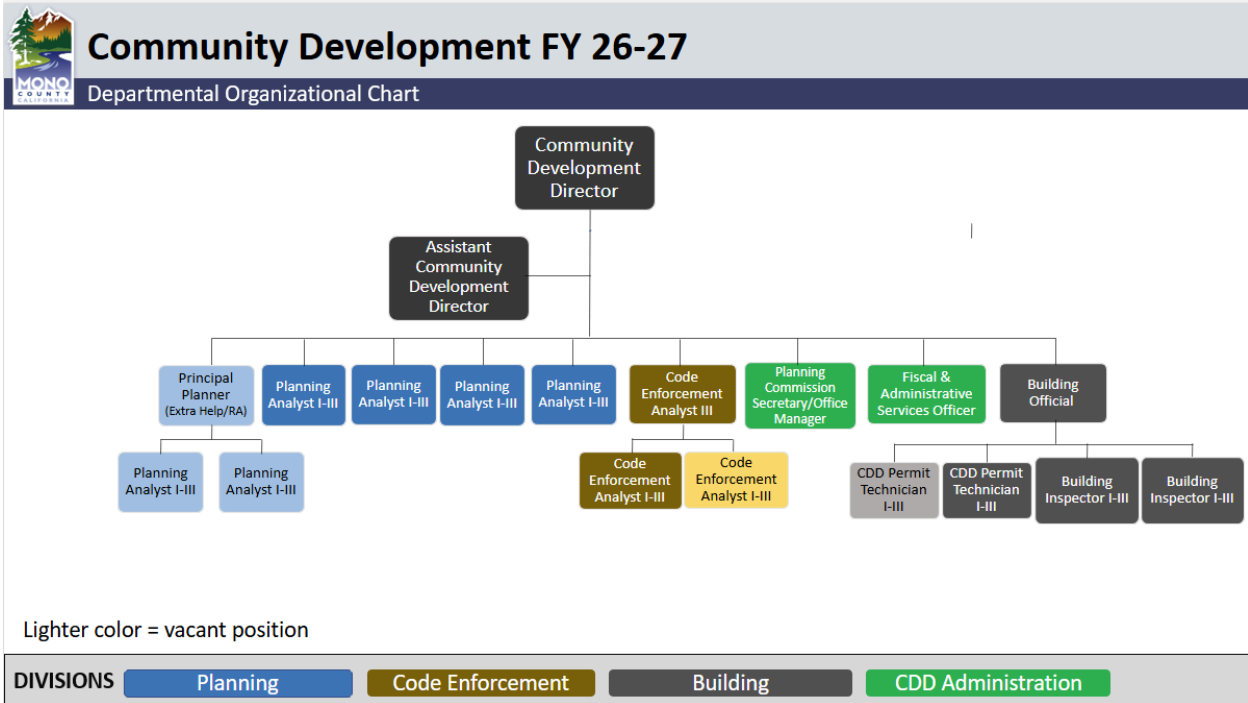
# Community Development Overview

FY2026-27 Department Requested Budget

The Mono County Community Development Department is responsible for long-range planning, policy development, and ensuring that growth and development align with county goals and state requirements. A major focus is maintaining and updating the General Plan, including annual clean-up amendments and the Housing Element Update, while staying compliant with evolving state laws related to housing, environmental justice, fire safety, and accessory dwelling units. The department also leads key policy initiatives such as hazard mitigation planning, updates to housing and subdivision regulations, cannabis ordinances, and other emerging policy areas like short-term rentals, dark sky standards, and utility regulations. In addition, staff actively engage in regional efforts, including environmental and conservation projects.

The department manages a wide range of ongoing responsibilities that support both governance and public service. It administers multiple commissions and advisory bodies, processes planning and building permit applications, and ensures projects comply with the California Environmental Quality Act (CEQA). Staff serve as a central resource for the public by providing guidance on development projects and maintaining a "one-stop" approach for inquiries. The department also plays a key role in advancing housing initiatives, securing grants for planning and transportation projects, and collaborating with regional and state partners on transportation planning through the Local Transportation Commission, including updates to the Regional Transportation Plan and support for infrastructure projects.

In addition, Community Development oversees code enforcement and building services with a strong emphasis on public safety and compliance. This includes responding to complaints, pursuing voluntary compliance, and resolving violations related to land use, construction, and environmental regulations. The department monitors specialized programs such as geothermal activity and mining reclamation, renews permits for short-term rentals and cannabis operations, and expedites rebuilding efforts following fire events. It also supports decision-making bodies by implementing the General Plan, ensuring consistency in land use decisions, and incorporating community input, ultimately helping guide responsible development across Mono County.



Community Development Overview

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	–	\$453,645	\$781,317	\$917,200	\$917,200	0%
Licenses, Permits & Franchises	\$168,671	\$241,020	\$134,575	\$105,000	\$89,500	-15%
Charges for Services	\$407,877	\$495,756	\$326,918	\$324,800	\$335,295	3%
Intergovernmental	\$664,170	\$193,716	\$103,288	\$346,221	\$128,590	-63%
Interest & Rents	\$70,835	\$156,784	\$76,061	\$66,500	\$62,000	-7%
Miscellaneous Revenues	\$144,585	\$180,460	\$49,981	\$58,000	\$110,141	90%
Other Financing Sources	\$0	\$0	\$13,200	\$0	\$52,800	–
Transfers In	\$3,849,826	\$2,190,397	–	\$50,000	\$100,000	100%
<b>REVENUES TOTAL</b>	<b>\$5,305,964</b>	<b>\$3,911,779</b>	<b>\$1,485,341</b>	<b>\$1,867,721</b>	<b>\$1,795,526</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,755,024	\$2,091,567	\$1,680,974	\$2,497,763	\$3,056,325	22%
Services and Supplies	\$596,206	\$1,345,037	\$888,813	\$1,201,868	\$1,601,281	33%
Capital Outlay	\$11,000	\$1,649,615	\$40,929	\$1,270,652	\$0	-100%
Depreciation	–	–	–	\$0	\$0	–
Support of Other	–	\$149,000	–	\$0	\$0	–
Transfers Out	\$454,658	\$185,208	\$123,434	\$173,434	\$371,705	114%
<b>EXPENSES TOTAL</b>	<b>\$2,816,888</b>	<b>\$5,420,426</b>	<b>\$2,734,150</b>	<b>\$5,143,717</b>	<b>\$5,029,311</b>	<b>-2%</b>
<b>Net</b>	<b>\$2,489,076</b>	<b>-\$1,508,647</b>	<b>-\$1,248,809</b>	<b>-\$3,275,996</b>	<b>-\$3,233,785</b>	<b>–</b>

# Planning and Transportation

FY2026-27 Department Requested Budget

## Programs and Services:

Complete the following General Plan Amendments:

- Annual General Plan Clean-Up, including updates to comply with state law (accessory dwelling units, fire safe standards, Environmental Justice Element), and
- Housing Element Update.

Complete the following policy projects:

- Adopt the Multi-Jurisdictional Hazard Mitigation Plan;
- Update the Housing Mitigation Ordinance;
- Update cannabis regulations to reflect amendments made by the Board via Resolutions;
- Update the subdivision map act ordinance;
- Continue to track and comment/work on regional policy matters such as the Rush Creek Decommissioning project, Bi-State sage grouse conservation; and
- Work on other policy projects and updates as workflow allows, such as RVs as residences policy and updating the sign, overhead utility lines, and Dark Sky regulations.

Complete regular workload items:

- Manage and administer the Planning Commission, Wheeler Crest Design Review Committee, Collaborative Planning Team, Land Development Technical Advisory Committee, and five regular Regional Planning Advisory Committees;
- Remain up-to-date on housing laws and a collaborative partner in developing the County's housing program;
- Continue to process planning permit applications according to established procedures and timeframes;
- Continue to ensure discretionary projects and programs by the Community Development Department meet the requirements of the California Environmental Quality Act (CEQA);
- Continue to assist the public with development inquiries and provide a one-stop service for development project inquiries; and
- Apply for grants as opportunities arise for planning and transportation matters.

Complete Local Transportation Commission work including, but not limited to:

- Comprehensively update the Regional Transportation Plan in conjunction with the Housing Element update,
- Complete annual tasks such as the Overall Work Program and unmet hearing needs,
- Track and engage on state policy issues such as the road charge program and Caltrans projects/policies, and
- Apply for grants for local projects and collaborative projects such as the US 395 Wildlife Crossing project and Lee Vining Main Street Rehabilitation gap funding.

Complete Local Agency Formation Commission work, including annual meetings and budgets, updating special district Municipal Service Reviews, and processing any applications for jurisdictional changes.

## Difference from Prior Year Budget:

- Minor increases in uniform allowance, cell phones, and memberships to reflect current staffing levels.
- Because planning permit applications are driven by property owners and therefore cannot be anticipated, \$100,000 is budgeted for consultant assistance. Applicants pay this cost and therefore \$100,000 has also been budgeted in permit revenues. Less funding will likely be spent and received, but the net cost is always zero to the County.
- Contract Services expenditures and Permit and Miscellaneous revenues reflect existing contracts to fund permit processing and grant projects. The net cost to the County is zero.

## Budget Year Goals:

Perform the identified programs and services with integrity and efficiency.

## Workload Data:

- Major policy projects completed: General Plan Amendment for short-term rental policies, adoption of the D&S Waste Specific Plan, state mandated drought planning
- Number of planning permits accepted (includes General Plan amendments, specific plans, variances, use permits, appeals, cannabis operations permits, short term rental activity permits, director reviews, lot line adjustments/mergers) = 26
- Number of planning permits completed (decision rendered by the Planning Commission and/or Board of Supervisors) = 18
- Staffed 89 Brown Act commission/committee meetings including the Long Valley Hydrologic Committee (average of almost 7.4 per month), excludes non-Brown Act meetings or meetings where CDD staff is a participant.

## Revenue Sources:

- Permit fees
- Fees for staff services from the Local Transportation Commission and Local Agency Formation Commission
- Grants

**Planning and Transportation 100-27-250**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$164,739	\$160,291	\$180,689	\$190,000	\$223,695	18%
Intergovernmental	\$77,455	\$68,357	-	\$0	\$2,000	-
Miscellaneous Revenues	-	-	\$3,170	\$0	\$98,141	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$242,193</b>	<b>\$228,648</b>	<b>\$183,860</b>	<b>\$190,000</b>	<b>\$323,836</b>	<b>70%</b>
<b>Expenses</b>						
Salaries & Benefits	\$924,408	\$1,252,137	\$1,018,718	\$1,422,794	\$1,710,493	20%
Services and Supplies	\$255,763	\$675,086	\$207,748	\$352,777	\$473,026	34%
Capital Outlay	-	-	-	\$0	\$0	-
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	\$126,832	\$125,208	\$123,434	\$123,434	\$121,705	-1%
<b>EXPENSES TOTAL</b>	<b>\$1,307,003</b>	<b>\$2,052,431</b>	<b>\$1,349,900</b>	<b>\$1,899,005</b>	<b>\$2,305,224</b>	<b>21%</b>
<b>Net</b>	<b>-\$1,064,810</b>	<b>-\$1,823,783</b>	<b>-\$1,166,040</b>	<b>-\$1,709,005</b>	<b>-\$1,981,388</b>	<b>-</b>

**Planning and Transportation 100-27-250**

Position Name	PLANNING & TRANSPORTATION
<b>Allocated FTE</b>	
Principal Planner	1
PLANNING ANALYST III (RA) EXTRA HELP	0.462
COMMUNITY DEVELOPMENT DIRECTOR	1
ASSISTANT DIRECTOR OF COMMUNITY DEVELOPMENT	1
OFFICE MANAGER & PLANNING COMMISSION SECRETARY	1
COMMUNITY DEVELOPMENT ANALYST I/II/III	5.5
FISCAL & ADMIN SERVICES OFFICER II	0.6
<b>ALLOCATED FTE</b>	<b>10.562</b>

# Building Inspector

FY2026-27 Department Requested Budget

## Programs and Services:

- Continue to process and inspect building permits according to established procedures and timeframes.
- Update the County's Accessory Dwelling Unit prescriptive designs to be in compliance with the current building code cycle.
- Expedite building permits for fire recovery rebuilds.
- Respond to and assist the public with inquires about the building permit process and California Building Codes without designing projects.
- In cooperation with Code Enforcement, respond to complaints of illegal or noncompliant structures or construction.

## Difference from Prior Year Budget:

Building permit revenue appears to be trending downward, so permit revenue projections have been slightly decreased.

## Budget Year Goals:

The budget goals is to perform the identified programs and services with integrity and efficiency.

## Workload Data:

2025 building permit workload data:

- 248 building permit applications received
- 268 applications issued (some applications had been received in 2024)
- 94 permits granted final inspection approval

## Revenue Sources:

Building permit fees, which are established by the fee resolution adopted by the Board of Supervisors.

### Building Inspector 100-27-255

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$163,238	\$261,248	\$131,912	\$100,000	\$85,000	-15%
Charges for Services	\$227,420	\$238,324	\$140,687	\$130,000	\$105,000	-19%
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$390,658</b>	<b>\$499,572</b>	<b>\$272,599</b>	<b>\$230,000</b>	<b>\$190,000</b>	<b>-17%</b>
<b>Expenses</b>						
Salaries & Benefits	\$439,461	\$495,386	\$446,224	\$561,971	\$681,748	21%
Services and Supplies	\$189,193	\$405,637	\$178,180	\$207,096	\$208,103	0%
Capital Outlay	–	–	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$628,654</b>	<b>\$901,023</b>	<b>\$624,405</b>	<b>\$769,067</b>	<b>\$889,851</b>	<b>16%</b>
<b>Net</b>	<b>-\$237,996</b>	<b>-\$401,451</b>	<b>-\$351,806</b>	<b>-\$539,067</b>	<b>-\$699,851</b>	<b>–</b>

**Building Inspector 100-27-255**

Position Name	BUILDING INSPECTOR
Allocated FTE	
FISCAL & ADMIN SERVICES OFFICER II	0.4
BUILDING OFFICIAL	0.2
PERMIT TECHNICIAN	2
BUILDING INSPECTOR I/II/III	2
<b>ALLOCATED FTE</b>	<b>4.6</b>

# Planning Commission

FY2026-27 Department Requested Budget

## Programs and Services:

- Act as an advisory board to the Board of Supervisors on all planning and development issues.
- Implement the General Plan by assuring consistency and compliance of development applications on a case-by-case basis.
- Support community-based planning efforts by receiving, responding to, and incorporating public comments and concerns.
- Function as the decision-making body for land use decisions.

## Budget Year Goals:

Perform the identified programs and services with integrity and efficiency.

## Workload Data:

- Conducted 12 meetings.
- Approved 13 use permits.
- Evaluated, heard public comment on, and modified the General Plan amendment modifying short-term rental regulations, and made a recommendation to the Board of Supervisors.

### Planning Commission 100-27-253

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
–	–	–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Expenses</b>						
Salaries & Benefits	\$4,279	\$3,370	\$2,530	\$7,122	\$7,447	5%
Services and Supplies	\$8,149	\$13,404	\$3,736	\$6,371	\$15,858	149%
<b>EXPENSES TOTAL</b>	<b>\$12,429</b>	<b>\$16,774</b>	<b>\$6,265</b>	<b>\$13,493</b>	<b>\$23,305</b>	<b>73%</b>
<b>Net</b>	<b>-\$12,429</b>	<b>-\$16,774</b>	<b>-\$6,265</b>	<b>-\$13,493</b>	<b>-\$23,305</b>	<b>–</b>

### Planning Commission 100-27-253

Position Name	PLANNING COMMISSION
Allocated FTE	
PLANNING COMMISSIONER	0.023
<b>ALLOCATED FTE</b>	<b>0.023</b>

# Code Enforcement

FY2026-27 Department Requested Budget

## Programs and Services:

Code Enforcement strives to provide the following programs and services, prioritizing public safety:

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

## Difference from Prior Year Budget:

- The retirement of the senior Code Enforcement officer is budgeted, and an overfill Code Enforcement officer position is budgeted until Dec. 31, 2026, for successional planning training. The overfill position was approved with the FY 2025-2026 midyear budget review.
- With two new employees, minor increases for new uniforms, County-provided cell phones, training, and membership fees are requested.

## Budget Year Goals:

The budget goals are to equip and train the new employees to ensure a smooth transition when senior leadership in the division retires, and perform the identified programs and services with integrity and efficiency.

## Workload Data:

Approximately 80 complaint files are in process at any given time. Workload data numbers are reduced due to 50% staffing for 10 out of 12 months in 2025:

- 39 complaints received
- 10 cases resolved/closed
- 31 notices of violation sent
- 2 administrative citations sent
- 0 citations resolved
- 69 business licenses approved
- 6 short-term rental activity permit renewals
- 3 cannabis operation permit renewals

## Revenue Sources:

- A portion of business license fees
- Fees for conducting mine inspections and permit renewals, and staff time for administering the Long Valley Hydrologic Advisory Committee (received from geothermal royalties)

### Code Enforcement 100-27-252

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$5,433	\$5,582	\$2,663	\$5,000	\$4,500	-10%
Charges for Services	\$7,754	\$13,219	\$3,744	\$2,300	\$4,500	96%
Intergovernmental	-	-	-	\$5,000	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$13,187</b>	<b>\$18,801</b>	<b>\$6,407</b>	<b>\$12,300</b>	<b>\$9,000</b>	<b>-27%</b>
<b>Expenses</b>						
Salaries & Benefits	\$240,881	\$231,504	\$190,033	\$276,702	\$474,603	72%
Services and Supplies	\$22,751	\$60,230	\$35,572	\$44,864	\$46,456	4%
Capital Outlay	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$263,632</b>	<b>\$291,734</b>	<b>\$225,605</b>	<b>\$321,566</b>	<b>\$521,059</b>	<b>62%</b>
<b>Net</b>	<b>-\$250,445</b>	<b>-\$272,933</b>	<b>-\$219,197</b>	<b>-\$309,266</b>	<b>-\$512,059</b>	<b>-</b>

**Code Enforcement 100-27-252**

Position Name	CODE ENFORCEMENT
Allocated FTE	
COMMUNITY DEVELOPMENT ANALYST I/II/III-CODE	2
OVERFILL - COMMUNITY DEVELOPMENT ANALYST I/II/III-CODE	1
ALLOCATED FTE	3

# Geothermal

## FY2026-27 Department Requested Budget

### Programs and Services:

This budget exists to fund consultant costs to monitor the Ormat geothermal plant, which was mandated by a court settlement. The monitoring is overseen by the Long Valley Hydrologic Advisory Committee (LVHAC), including the California Department of Fish and Wildlife (CDFW). Ormat pays the cost of the monitoring, and therefore this budget is a net zero cost to the County.

### Difference from Prior Year Budget:

A slight increase in expenditures to account for potential cost increases under the contract. The revenue line item was correspondingly increased.

### Budget Year Goals:

Ensure monitoring requirements are met.

### Workload Data:

- Bill Ormat and process consultant invoices
- Ensure consultant billings match the contract scope of work
- Convene LVHAC meetings to review the monitoring work and make adjustments as needed (3 LVHAC meetings were held in 2025)

### Revenue Sources:

- Consultant costs are fully paid by Ormat.

#### Geothermal 107-27-194

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$9,332	–	–	–	–	–
Intergovernmental	–	–	–	\$0	\$0	–
Interest & Rents	–	–	–	\$0	\$0	–
Miscellaneous Revenues	\$12,420	\$76,287	\$7,162	\$100,000	\$145,674	46%
<b>REVENUES TOTAL</b>	<b>\$21,752</b>	<b>\$76,287</b>	<b>\$7,162</b>	<b>\$100,000</b>	<b>\$145,674</b>	<b>46%</b>
<b>Expenses</b>						
Salaries & Benefits	–	–	–	–	\$0	–
Services and Supplies	–	\$76,287	–	–	\$0	–
Capital Outlay	\$95,774	\$359,445	\$80,167	\$100,000	\$145,674	46%
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$95,774</b>	<b>\$435,732</b>	<b>\$80,167</b>	<b>\$100,000</b>	<b>\$145,674</b>	<b>46%</b>
<b>Net</b>	<b>-\$74,022</b>	<b>-\$359,444</b>	<b>-\$73,005</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>

# Beautification Fund - Code

FY2026-27 Department Requested Budget

## Programs and Services:

This budget unit accounts for citation revenues and supports abatement activities undertaken to address public health, safety, and welfare concerns.

## Difference from Prior Year Budget:

Revenue projections have been conservatively reduced due to the unpredictable nature of compliance-related collections. Revenue is contingent upon property owner noncompliance and is therefore not reasonably estimable in advance.

## Budget Year Goals:

- Address public health and safety hazards through abatement actions as needed
- Ensure timely response to violations impacting community welfare

## Workload Data:

One abatement action was completed in 2025.

## Revenue Sources:

Revenue is generated through citation fees and recovery of abatement costs.

- In cases where property owners do not cooperate or reimburse abatement expenses, the County may place a lien on the property to facilitate cost recovery upon future transfer or sale.

## Fund balance:

\$136,271

### Beautification Fund 170-27-252

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.		
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	
<b>Revenues</b>							
Interest & Rents	\$4,688	\$5,134	\$1,194	\$0	\$0		–
Miscellaneous Revenues	\$10,673	–	\$2,895	\$8,000	\$2,000		-75%
<b>REVENUES TOTAL</b>	<b>\$15,360</b>	<b>\$5,134</b>	<b>\$4,089</b>	<b>\$8,000</b>	<b>\$2,000</b>		<b>-75%</b>
<b>Expenses</b>							
Services and Supplies	–	\$56,454	–	\$25,000	\$25,000		0%
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$56,454</b>	<b>–</b>	<b>\$25,000</b>	<b>\$25,000</b>		<b>0%</b>
<b>Net</b>	<b>\$15,360</b>	<b>-\$51,320</b>	<b>\$4,089</b>	<b>-\$17,000</b>	<b>-\$23,000</b>		<b>–</b>

# CASp

## FY2026-27 Department Requested Budget

### Programs and Services:

This budget unit funds California Accessibility Specialist (CASp) training. CASp training and certification are required under state law for the Building Division.

### Difference from Prior Year Budget:

There are no changes from the prior year budget.

### Budget Year Goals:

The Building Official will complete CASp training when available and maintain current CASp certification.

### Workload Data:

There is no standalone CASp workload. CASp-related responsibilities are incorporated into building permit plan review and inspection activities. Training is completed as part of broader professional development opportunities, such as EduCode.

### Revenue Sources:

A portion of business license revenues, as required by state law.

### Fund Balance:

\$17,579

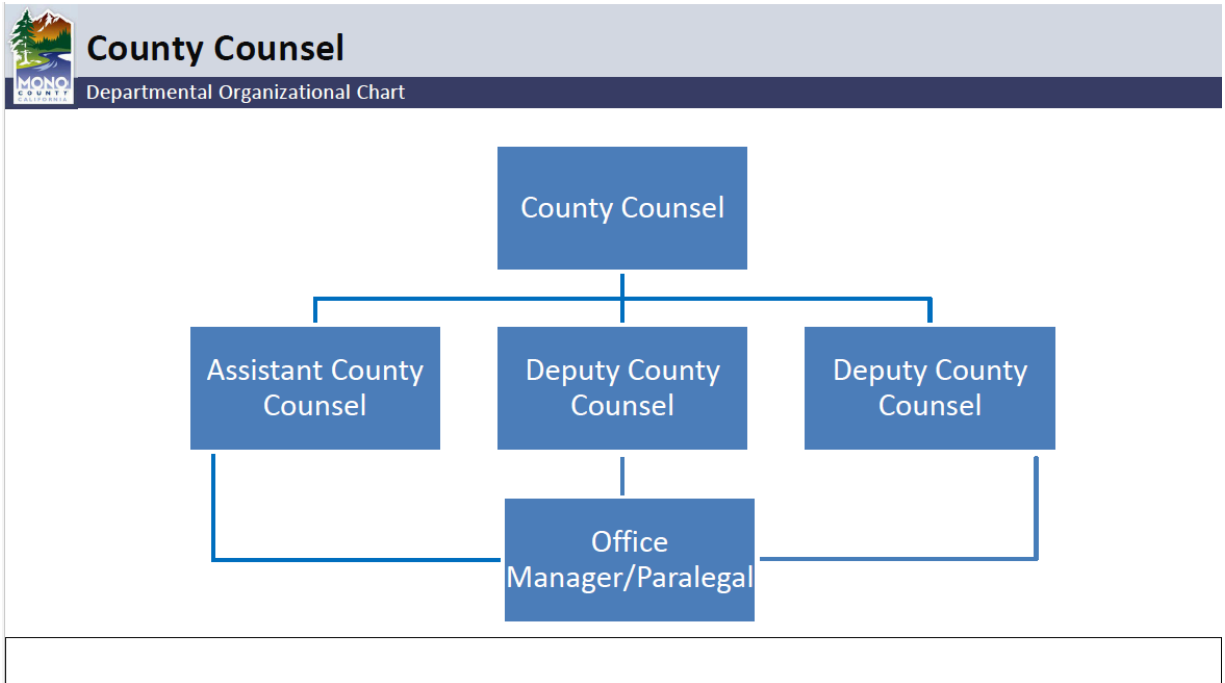
#### CASp 148-27-255

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$2,972	\$3,109	\$1,176	\$2,500	\$2,100	-16%
Interest & Rents	\$393	\$540	\$160	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$3,365</b>	<b>\$3,649</b>	<b>\$1,337</b>	<b>\$2,500</b>	<b>\$2,100</b>	<b>-16%</b>
<b>Expenses</b>						
Services and Supplies	-	-	\$2,500	\$2,500	\$2,500	0%
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>0%</b>
<b>Net</b>	<b>\$3,365</b>	<b>\$3,649</b>	<b>-\$1,163</b>	<b>\$0</b>	<b>-\$400</b>	<b>-</b>

# County Counsel Overview

FY2026-2027 Department Requested Budget

The Mono County County Counsel's Office serves as the chief legal advisor to the county government and its various departments, boards, and commissions. The office provides legal guidance on a wide range of matters including contracts, land use, employment law, public policy, litigation, and compliance with state and federal regulations. County Counsel represents the county in civil legal proceedings and helps ensure that county decisions and actions are legally sound and defensible. The office also reviews and drafts ordinances, agreements, and other legal documents to protect the county's interests and reduce risk. In all, County Counsel plays a key role in supporting transparent, lawful, and effective governance across all county operations.



County Counsel Overview

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$522	\$10,857	–	\$10,000	\$10,000	0%
Intergovernmental	–	–	–	\$0	\$0	–
Interest & Rents	\$1,472	\$1,783	\$489	\$0	\$0	–
Miscellaneous Revenues	\$4,227	\$5,420	\$4,734	\$0	\$4,000	–
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$6,221</b>	<b>\$18,061</b>	<b>\$5,223</b>	<b>\$10,000</b>	<b>\$14,000</b>	<b>40%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,216,197	\$1,112,464	\$1,093,798	\$1,447,965	\$1,360,614	-6%
Services and Supplies	\$120,709	\$304,595	\$310,697	\$419,149	\$491,926	17%
Capital Outlay	–	–	–	\$0	\$0	–
Transfers Out	\$77,392	\$76,401	\$75,319	\$75,319	\$74,263	-1%
<b>EXPENSES TOTAL</b>	<b>\$1,414,298</b>	<b>\$1,493,459</b>	<b>\$1,479,814</b>	<b>\$1,942,433</b>	<b>\$1,926,803</b>	<b>-1%</b>
<b>Net</b>	<b>-\$1,408,077</b>	<b>-\$1,475,399</b>	<b>-\$1,474,591</b>	<b>-\$1,932,433</b>	<b>-\$1,912,803</b>	<b>–</b>

# County Counsel

## FY2026-27 Department Requested Budget

### Programs and Services:

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

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

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

### Difference from Prior Year Budget:

The office is requesting additional allocation to deal with increasing quantity of complex matters calling for specialized legal services, including personnel investigations, which requires the use of outside legal counsel specializing in narrow practice areas. Expenses for personnel investigations were previously allocation to the CAO or HR budget units.

### Budget Year Goals:

Goals for FY 2026-27 focusing on Mono County Strategic Plan:

1. **Safe and Healthy Communities**
  - a. Continue legal representation of child and adult protective services in cases brought to protect those vulnerable populations from physical, psychological or financial abuse and/or neglect.
  - b. Continue legal representation of code compliance and animal services divisions in cases seeking to prevent or eliminate community nuisances resulting from building or zoning violations (code compliance) and to address at-large, dangerous or abused/neglected animals (animal services).
  - c. Continue representation of the Sheriff's Department with respect to jail management and operations, personnel and employment law issues, and other matters.
  - d. Continue representation of health and human services, behavioral health, EMS and emergency services to enable them to carry out their essential functions.
  - e. Draft or review contracts, resolutions, ordinances, policies, notices, employment agreements, bid packages, requests for proposals and other materials related to each of the community services Mono County provides, from Behavioral Health agreements with treatment centers, to contract documents for the new Mono County jail.
2. **A Thriving Economy**
  - a. Provide staff support to the County's housing program and thereafter support and provide legal representation to the program throughout.
  - b. Continue to receive, process and serve as the staff lead for all special event permit applications within the County. This involves coordinating with stakeholders (law enforcement, facilities, etc.) to ensure the safe and successful implementation of special events from weddings to motorcycle jamborees. (Risk Management.)
  - c. Continue representation of the County's taxing agencies, including the Assessor, Tax-Collector and Assessment Appeals Board to ensure that property taxes used to support all County services are fairly, equitably and legally charged and collected.
  - d. Continue representation of the County's Finance department to ensure that the County's financial transactions with employees, vendors, agency partners, fee payors and others are legally compliant and appropriately support the County's purposes and priorities.
  - e. Continue representation of the County's Community Development Department to process applications for land development, including commercial and residential uses (among others) and to maintain legal compliance with general plan, housing and other state law requirements.
  - f. Identify and, as directed by the Board, represent the County in litigation as a plaintiff that is in the financial interest of the County and its residents, such as the Opioid and KR properties cases, which provide funding to address past harms that have impacted the health and safety of our communities.
  - g. Represent the County in civil litigation brought by third parties (i.e., County as defendant) to defend the County's interests and financial resources.
3. **Workforce and Operational Excellence**
  - a. Provide support to County Administrative Officer to streamline and assist with evolving subject matter areas.
  - b. Continue to provide training to County employees regarding legal concepts they need to understand and follow in order successfully carry out their departmental functions.
  - c. Continue to develop the first comprehensive Mono County policies and procedures manual and thereafter train and orient staff.
  - d. Continue to work with human resources and applicable departments to avoid employment liability and reduce County and workplace risks by providing training, resources and support to avoid or, where necessary, address issues which do arise.
  - e. Maintain existing (and update as needed) comprehensive library of legal research and model documents which streamlines county processes and enables departments to achieve their substantive goals more quickly and efficiently.
  - f. Coordinate County efforts to address security in County facilities. Ultimate implementation to be carried out in cooperation with other departments, including Public Works and Information Technology (Risk Manager).
4. **Sustainable Public Lands**
  - a. Continue to provide legal guidance regarding contracts, employment issues and other matters necessary to the performance of the goals of the program as established by the Board.
  - b. Provide sound risk management advice and legal counsel to decision-makers regarding proposed sustainable recreation programs in order to enhance decision making regarding priorities and program goals.

### Workload Data:

As mentioned above, many of the services provided by County Counsel cannot be accounted for in a quantitative manner. With that caveat and to the extent that we are able to collect hard data, during 2025-2026 fiscal year the office anticipates approximately 375 requests from County departments, boards and special districts for legal representation, research, advice or document drafting or review during the fiscal year, compared to an average of 390 requests annually over the prior seven years. The office estimates 320 projects to be completed, 45 to be pending and 24 to be on-hold awaiting action from the requesting department at the close of 2025-2026 fiscal year. It should be noted that these numbers do not include time spent by staff attending the many meetings we participate in, litigation matters, or time spent handling time-sensitive/urgent matters which are routinely responded to in the same day and are never entered into the County Counsel project tracking system.

The office also represented the County in multiple litigation matters, either solely or with insurance defense and outside counsel. Of those, four were resolved (in the County's favor) and the others are ongoing. Of the ongoing cases, the County is the Plaintiff in two (Opioid and KR Properties litigation). The office also represented the County in 7 conservatorship cases, 12 child welfare cases, administrative proceedings before State agencies, multiple workers' compensation claims/cases and in responding to several claims for damages under California's Government Claims Act.

### Revenue Sources:

County Counsel is primarily funded by the county general fund, but does receive a small amount of revenue by providing legal services under contract with various special districts.

#### County Counsel 100-13-120

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$522	\$10,857	–	\$10,000	\$10,000	0%
Intergovernmental	–	–	–	\$0	\$0	–
Miscellaneous Revenues	-\$121	\$247	–	\$0	\$0	–
Other Financing Sources	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$401</b>	<b>\$11,105</b>	<b>–</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,216,197	\$1,170,409	\$1,093,798	\$1,447,965	\$1,360,614	-6%
Services and Supplies	\$120,709	\$779,163	\$310,697	\$405,999	\$478,776	18%
Capital Outlay	–	–	–	\$0	\$0	–
Transfers Out	\$77,392	\$76,401	\$75,319	\$75,319	\$74,263	-1%
<b>EXPENSES TOTAL</b>	<b>\$1,414,298</b>	<b>\$2,025,973</b>	<b>\$1,479,814</b>	<b>\$1,929,283</b>	<b>\$1,913,653</b>	<b>-1%</b>
<b>Net</b>	<b>-\$1,413,897</b>	<b>-\$2,014,868</b>	<b>-\$1,479,814</b>	<b>-\$1,919,283</b>	<b>-\$1,903,653</b>	<b>–</b>

#### County Counsel 100-13-120

Position Name	COUNTY COUNSEL
<b>Allocated FTE</b>	
ASSISTANT COUNTY COUNSEL	2
COUNTY COUNSEL OFFICE MANAGER	1
DEPUTY COUNTY COUNSEL I/II/III	1
COUNTY COUNSEL	1
<b>ALLOCATED FTE</b>	<b>5</b>

# Law Library

## FY2026-27 Department Requested Budget

### Programs and Services:

The Law Library provides legal research services to members of the public in the form of publications, programs, and other resources.

### Difference from Prior Year Budget:

There is no change from the prior year.

### Budget Year Goals:

Our goal is to provide the same level of service as in prior years.

### Workload Data:

There is no workload data to report as the county librarian does not track usage data for the collections.

### Revenue Sources:

The only revenue sources are Superior Court fees.

### Fund Balance:

\$47,055

#### Law Library 156-21-078

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$1,472	\$1,783	\$489	\$0	\$0	–
Miscellaneous Revenues	\$4,348	\$5,420	\$4,734	\$0	\$4,000	–
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$5,820</b>	<b>\$7,203</b>	<b>\$5,223</b>	<b>\$0</b>	<b>\$4,000</b>	<b>–</b>
<b>Expenses</b>						
Services and Supplies	–	–	–	\$13,150	\$13,150	0%
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$13,150</b>	<b>\$13,150</b>	<b>0%</b>
<b>Net</b>	<b>\$5,820</b>	<b>\$7,203</b>	<b>\$5,223</b>	<b>-\$13,150</b>	<b>-\$9,150</b>	<b>–</b>

# Public Defender Overview

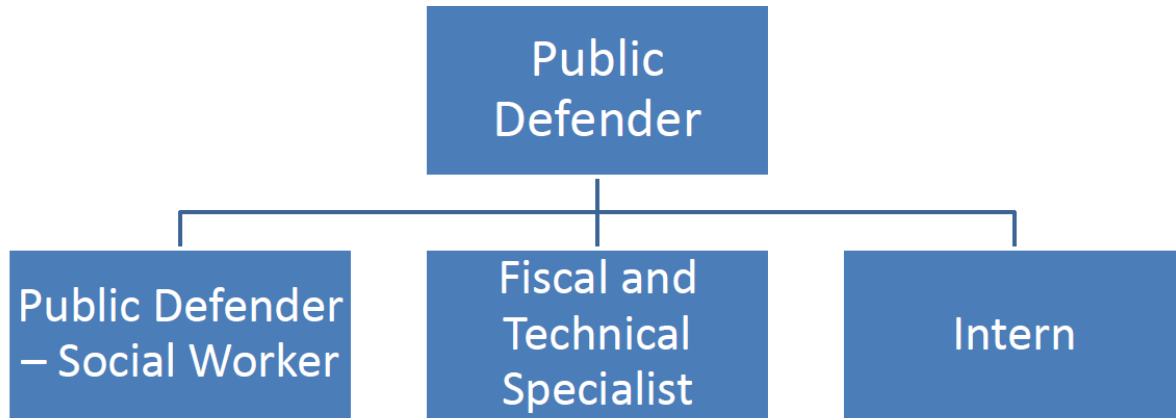
FY2026-2027 Department Requested Budget

The Mono County Public Defender's Office is a newly established county department responsible for providing legal representation to individuals who are unable to afford private counsel in criminal and qualifying juvenile matters. The office ensures that clients receive constitutionally guaranteed defense services, including case review and investigation, legal advice, motion practice, plea negotiations, and courtroom representation. Staffed by attorneys and support personnel, the Public Defender operates independently from law enforcement and prosecution to preserve due process and protect individual rights. The office also coordinates with courts and may engage with community-based resources and support services when appropriate to assist clients beyond legal representation. The Public Defender's Office strengthens the county's justice system by ensuring fair, consistent, and equitable access to legal defense for eligible residents.



## Public Defender

Departmental Organizational Chart



**Public Defender Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$314	\$230	\$186	\$0	\$0	-
Charges for Services	\$9,339	\$37,740	\$12,600	\$39,000	\$3,500	-91%
Intergovernmental	\$11,426	\$11,899	\$398,791	\$8,000	\$407,886	4,999%
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$21,079</b>	<b>\$49,869</b>	<b>\$411,577</b>	<b>\$47,000</b>	<b>\$411,386</b>	<b>775%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	\$37,679	\$181,098	\$311,517	72%
Services and Supplies	\$718,280	\$1,067,693	\$1,128,244	\$1,273,858	\$1,232,746	-3%
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$718,280</b>	<b>\$1,067,693</b>	<b>\$1,165,922</b>	<b>\$1,454,956</b>	<b>\$1,544,263</b>	<b>6%</b>
<b>Net</b>	<b>-\$697,200</b>	<b>-\$1,017,823</b>	<b>-\$754,345</b>	<b>-\$1,407,956</b>	<b>-\$1,132,877</b>	<b>-</b>



# Public Defender

## FY2026-27 Department Requested Budget

### Programs and Services:

The Public Defender's Office, through its use of contract public defenders, provides legal counsel to indigent persons. The contract public defenders are local private attorneys paid by Mono County to provide indigent defense. The Mono County Superior Court will appoint an attorney to represent financially eligible individuals at public expense. The court will appoint an attorney to people accused of committing misdemeanors or felonies, juveniles and parents in dependency cases, juveniles in delinquency cases, conservatees in the conservatorship cases, and cases brought under the Lanterman-Petris-Short Act. To support this work, Mono County provides the contract public defenders with the services of a private investigator, also under contract, and access to expert witnesses, mental health professionals, and immigration counsel to consult with, assist with, and testify in legal proceedings.

### Difference from Prior Year Budget:

Mono County has shifted their focus to a client-centered, holistic defense advocacy going beyond traditional legal defense to address the full range of our clients' needs to break the cycle of incarceration and treat the whole person. Starting in August 2025, the Mono County Board of Supervisors approved and adopted an ordinance creating the Office of the Public Defender. In November 2025, the Mono County Board of Supervisors hired their first institutional Public Defender to head the Office of the Public Defender.

The Public Defender's role is to manage the three contract public defenders, manage the public defender investigator, manage the costs associated with the appointments of professional and expert witnesses, centralize the process in defending indigent clients by managing the caseloads of the contract public defenders, create a more efficient and effective system for indigent defense, and implement a holistic defense strategy to assist indigent clients. One of the ways Mono County will be shifting to a holistic defense approach is to hire an in-house social worker to assist in the evaluation, treatment, case management, and draft mitigation reports of clients. Part of this additional cost will be offset by the grant funds Mono County received through the Office of the State Public Defender Expanded Public Defense Grant (Holistic Defense).

The cost increase in personnel is attributed to the new position of the Public Defender, the anticipated hiring of an in-house licensed social worker, the anticipated hiring of an assistant, and the anticipated hiring of a certified law clerk in the summer to implement this client centered defense strategy. To offset some of the added costs associated with the new department and position, the creation of the Office of the Public Defender allowed Mono County to obtain grant funding it previously was not eligible to obtain, such as funding for the in-house social worker and a case management system. Mono County received new grant funds of over \$300,000 to assist in realizing their goal of providing a stronger and more effective public defender system.

### Budget Year Goals:

FY 2026-27 Department Goals in line with Strategic Plan: A public defender is appointed to represent individuals charged with criminal offenses who lack the financial means to retain private counsel. The position derives from the constitutional guarantee of the right to counsel under the Sixth Amendment, a principle firmly established by the United States Supreme Court in its 1963 decision *Gideon v. Wainwright*, which held that states are required to provide legal representation to indigent defendants in felony cases. This right was later expanded to include misdemeanor cases. Mono County has funded this constitutional right to counsel through its general fund.

The Office of the Public Defender will ensure that adequate public funding to the right to counsel is provided and managed in a cost-effective and fiscally responsible manner. The Office of the Public Defender aims to implement processes to improve the efficiency and effectiveness of its public defender services and resources by ensuring qualified and competent counsel is assigned commensurate with the type of case. The Office of the Public Defender will focus on connecting clients to community resources, such as social services, housing assistance, mental health programs, and substance abuse treatment utilizing local community services, and if necessary, out of county resources. The Office of the Public Defender is committed to fair, unbiased, ethical, and consistent representation of all indigent persons charged with a misdemeanor or felony offense in Mono County.

### Workload Data:

For the first two quarters of fiscal year 2025-2026, the three contract public defenders were appointed to 80 new felony cases, 229 new misdemeanor cases, six juvenile cases, and two conservatorship cases for a total of 317 new cases. During the same time period, approximately 17 cases were granted diversion and 29 cases were dismissed. Almost all of the cases resolved during the first two quarters were the result of plea agreements. The third fiscal quarter numbers will be provided at the end of the third quarter.

The Office of the Public Defender obtained grant funds to create a case management system to obtain more detailed numbers and reports. The case management system will allow the Office of the Public Defender to track the number of cases and people represented, to know at which stage of the proceeding a case resolved, and how it resolved. It will provide the Office of the Public Defender a breakdown of felony versus misdemeanor cases, the number of cases resulting in misdemeanor diversion, mental health diversion, military diversion, deferred entry of judgment, convictions, and dismissals. It will further integrate with the Mono County District Attorney's Office and Mono County Superior Court allowing the contract public defenders with more readily available information from the court and discovery from the district attorney's office. This will provide the contract public defenders with more efficient methods of obtaining discovery and court information, such as minutes and orders. It is anticipated that the new case management system will be functional in October 2026.

### Revenue Sources:

JAG: \$10,073

Holistic Defense: \$359,813

Care Court: \$30,000

**Public Defender 100-21-076**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$314	\$230	\$186	\$0	\$0	-
Charges for Services	\$9,339	\$84,770	\$12,600	\$39,000	\$3,500	-91%
Intergovernmental	\$11,426	\$11,899	\$398,791	\$8,000	\$407,886	4,999%
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$21,079</b>	<b>\$96,899</b>	<b>\$411,577</b>	<b>\$47,000</b>	<b>\$411,386</b>	<b>775%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	\$37,679	\$181,098	\$311,517	72%
Services and Supplies	\$718,280	\$2,514,416	\$1,128,244	\$1,273,858	\$1,232,746	-3%
<b>EXPENSES TOTAL</b>	<b>\$718,280</b>	<b>\$2,514,416</b>	<b>\$1,165,922</b>	<b>\$1,454,956</b>	<b>\$1,544,263</b>	<b>6%</b>
<b>Net</b>	<b>-\$697,200</b>	<b>-\$2,417,518</b>	<b>-\$754,345</b>	<b>-\$1,407,956</b>	<b>-\$1,132,877</b>	<b>-</b>

**Public Defender 100-21-076**

Position Name	PUBLIC DEFENDER
<b>Allocated FTE</b>	
CHIEF PUBLIC DEFENDER	1
<b>ALLOCATED FTE</b>	<b>1</b>

# District Attorney Overview

FY2026-27 Department Requested Budget

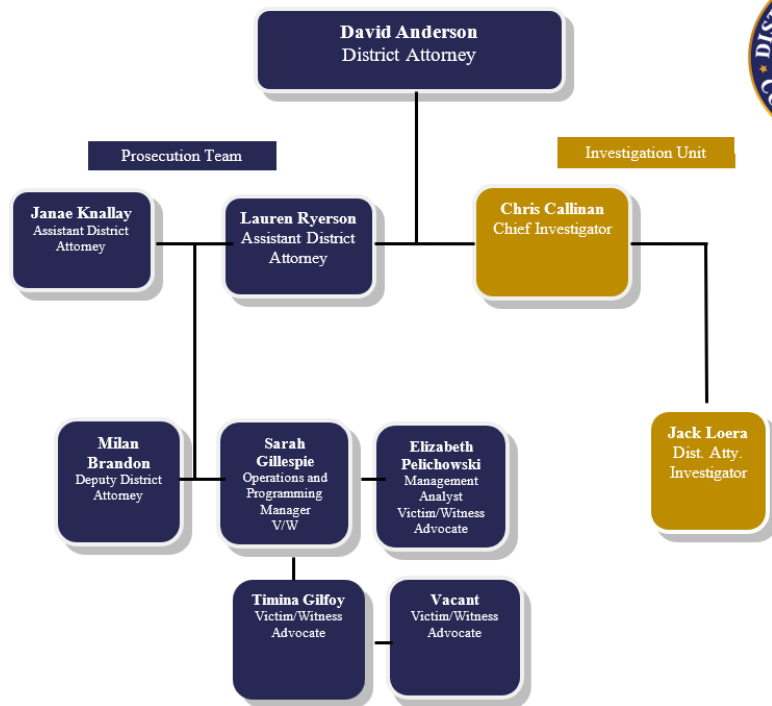
The District Attorney is an elected official who serves the community from two office locations, one in Bridgeport in the northern part of the county and one in Mammoth Lakes in the southern region.

The District Attorney's Office works to keep the community safe by prosecuting criminal cases and enforcing the law fairly and effectively. Deputy District Attorneys serve as trial attorneys, handling cases from investigation through resolution while ensuring that justice is carried out with integrity.

In addition to prosecuting cases, the office conducts legal research, evaluates evidence, and clearly presents facts and legal arguments in court. Staff work closely with law enforcement agencies and the public, balancing a fast-paced workload while remaining responsive and professional.

The office is also committed to supporting the community by promoting public safety, advising the Grand Jury, and providing assistance and resources to victims and witnesses throughout the legal process.

*District Attorney Office Organizational Chart*



**District Attorney Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$60,439	\$60,285	\$63,300	\$58,785	\$56,000	-5%
Intergovernmental	\$391,516	\$395,581	\$232,984	\$388,800	\$560,984	44%
Interest & Rents	\$4,139	\$4,364	\$1,072	\$0	\$0	-
Miscellaneous Revenues	-	-	\$10,009,571	\$0	-	-
Other Financing Sources	-	-	-	\$0	-	-
Transfers In	-	\$36,486	-	\$0	\$62,000	-
<b>REVENUES TOTAL</b>	<b>\$456,094</b>	<b>\$496,716</b>	<b>\$10,306,926</b>	<b>\$447,585</b>	<b>\$678,984</b>	<b>52%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,576,842	\$1,797,148	\$1,577,976	\$1,977,397	\$2,206,526	12%
Services and Supplies	\$335,436	\$373,206	\$186,341	\$451,592	\$470,495	4%
Capital Outlay	\$6,918	-	\$11,978	\$12,000	\$0	-100%
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	\$171,013	\$205,309	\$185,259	\$177,491	\$226,100	27%
<b>EXPENSES TOTAL</b>	<b>\$2,090,209</b>	<b>\$2,375,663</b>	<b>\$1,961,555</b>	<b>\$2,618,480</b>	<b>\$2,903,121</b>	<b>11%</b>
<b>Net</b>	<b>-\$1,634,115</b>	<b>-\$1,878,947</b>	<b>\$8,345,372</b>	<b>-\$2,170,895</b>	<b>-\$2,224,137</b>	<b>-</b>

# District Attorney

## FY2026-27 Department Requested Budget

### Programs and Services:

This is the main budget unit which supports the majority of the services the District Attorney's Office provides. This includes most of the employee salary and benefits, office expenses, travel and training, trial expenses, technology expenses, vehicle expenses, and rent/utilities.

### Difference from Prior Year Budget:

With the exception of salary and benefits, there are no material changes to the requested budget this year. This year's budget is essentially status quo from last year.

### Budget Year Goals:

This year's goals include provided mandated services to the community, including trying/resolving backlogged cases. Another goal is to maintain our fully staffed office.

### Workload Data:

FY 2025-26 total cases referred (projected as of 2/19/26) - 646

FY 2025-26 total cases filed (projected as of 2/29/26) - 550

Total open cases as of 2/19/26 - 742 (including cases at warrant)

Average open caseload per attorney - 185

### Revenue Sources:

St: Motor Vehicle Theft Prevention - \$15,000

St: Cops - \$5,000

St: Public Safety - Prop 172 sales tax - \$235,800

St: 2011 Realignment - \$8,000

Welfare Fraud Investigation Reimbursement (from Health and Human Services) - \$50,000

### District Attorney Prosecution 100-21-430

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$52,689	\$56,285	\$56,300	\$56,285	\$50,000	-11%
Intergovernmental	\$268,456	\$272,521	\$109,924	\$263,800	\$435,984	65%
Miscellaneous Revenues	-	-	-	\$0	-	-
Other Financing Sources	-	-	-	\$0	-	-
Transfers In	-	\$36,486	-	\$0	\$62,000	-
<b>REVENUES TOTAL</b>	<b>\$321,145</b>	<b>\$365,291</b>	<b>\$166,223</b>	<b>\$320,085</b>	<b>\$547,984</b>	<b>71%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,524,842	\$1,886,874	\$1,577,976	\$1,922,397	\$2,203,526	15%
Services and Supplies	\$325,634	\$599,095	\$155,735	\$399,092	\$402,313	1%
Capital Outlay	-	-	\$0	\$0	\$0	-
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	\$171,013	\$168,823	\$166,491	\$166,491	\$164,100	-1%
<b>EXPENSES TOTAL</b>	<b>\$2,021,490</b>	<b>\$2,654,791</b>	<b>\$1,900,203</b>	<b>\$2,487,980</b>	<b>\$2,769,939</b>	<b>11%</b>
<b>Net</b>	<b>-\$1,700,345</b>	<b>-\$2,289,500</b>	<b>-\$1,733,980</b>	<b>-\$2,167,895</b>	<b>-\$2,221,955</b>	<b>-</b>

**District Attorney 100-21-430**

<b>Position Name</b>	<b>DISTRICT ATTORNEY-PROSECUTION</b>
<b>Allocated FTE</b>	
DEPUTY DISTRICT ATTORNEY I/II/III-ASSISTANT DISTRICT ATTORNEY (FLEX)	3
MANAGEMENT ANALYST	0.9
CHIEF INVESTIGATOR - DA	1
DISTRICT ATTORNEY	1
DA INVESTIGATOR II	1
OPERATIONS & PROGRAMMING SUPERVISOR	0.5
<b>ALLOCATED FTE</b>	<b>7.4</b>

# Victim Witness

## FY2026-27 Department Requested Budget

### Programs and Services:

The Victim Witness budget unit is a grant funded unit which provides direct services to victims of crime. Of the funding, a large portion is used on victim advocate salaries and benefits, as well vehicles to transport victims. Additional services provided are reimbursement for temporary hotel fees, mileage reimbursement, counseling support, medical exams among other services directed towards victims of crime.

### Difference from Prior Year Budget:

This budget as constituted is status quo from last year's adopted budget. The Office is currently in discussions with an organization to obtain a court services dog. This potential purchase is not reflected in the current proposed budget due to being too early in the process. If the acquisition pans out, there will be no request for additional funding.

### Budget Year Goals:

Locate and acquire a court services dog to better serve our victims when they appear in court to testify. As always, our main goal of the year is to serve our victims in an ethical and compassionate manner.

### Workload Data:

During the 2025 calendar year, approximately 150-175 individual victims were served by our office.

### Revenue Sources:

Revenue received is a combination between federal VOCA funding and state funding. The total funding received for the last several years is \$263,789. For the past two years, the federal VOCA funding has been cut by approximately \$100,000/grant year. California has stepped in and covered the gap in each of the last two years to allocate 100% funding. Previously, we have budgeted the lower amount of \$184,308 revenue to be safe but in both years we have received our full funding. At this time, it is not known what the grant funding will be for next fiscal year.

#### Victim Witness 100-56-433

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$225,503	\$280,415	\$144,967	\$184,308	\$184,308	0%
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$225,503</b>	<b>\$280,415</b>	<b>\$144,967</b>	<b>\$184,308</b>	<b>\$184,308</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$193,069	\$240,725	\$189,005	\$234,883	\$254,056	8%
Services and Supplies	\$49,829	\$73,781	\$38,448	\$29,020	\$53,045	83%
Capital Outlay	-	-	-	\$0	-	-
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$242,898</b>	<b>\$314,506</b>	<b>\$227,453</b>	<b>\$263,903</b>	<b>\$307,101</b>	<b>16%</b>
<b>Net</b>	<b>-\$17,394</b>	<b>-\$34,091</b>	<b>-\$82,486</b>	<b>-\$79,595</b>	<b>-\$122,793</b>	<b>-</b>

**Victim Witness 100-56-433**

<b>Position Name</b>	<b>VICTIM/WITNESS</b>
<b>Allocated FTE</b>	
VICTIM/WITNESS ADVOCATE (PART-TIME)	0
OPERATIONS & PROGRAMMING SUPERVISOR	0.5
MANAGEMENT ANALYST	0.1
VICTIM/WITNESS ADVOCATE	1
<b>ALLOCATED FTE</b>	<b>1.6</b>

# District Attorney Grants

FY2026-27 Department Requested Budget

## Programs and Services:

The Cal-MMET budget unit is a grant-funded program supported by state funds for the enforcement of laws related to methamphetamine. This unit funds a portion of an investigator's salary and benefits, as well as office expenses and forensic technology, including the Cellebrite program.

## Difference from Prior Year Budget:

Startup costs associated with the forensic technology program were incurred in the prior year and are significantly reduced in the current year. The office anticipates enhancing program capabilities through the addition of advanced cellular access technology, improving the ability to access newer devices.

## Budget Year Goals:

Acquire GreyKey technology as a companion tool to the Cellebrite system to expand digital forensic capabilities.

## Workload Data:

Since September 2025, when the Cellebrite program became operational, approximately eight cellular devices have been processed or attempted for forensic data extraction.

## Revenue Sources:

This program is funded through state grant revenues allocated to the Cal-MMET program.

## Fund Balance:

\$375,051

### District Attorney Grants 106-21-430

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$123,060	\$154,923	\$123,060	\$125,000	\$125,000	0%
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$123,060</b>	<b>\$154,923</b>	<b>\$123,060</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$52,000	\$52,000	-	\$55,000	\$3,000	-95%
Services and Supplies	\$5,127	\$72,455	\$30,606	\$47,000	\$62,682	33%
Capital Outlay	\$6,918	-	\$11,978	\$12,000	\$0	-100%
Transfers Out	-	\$27,300	\$18,768	\$11,000	\$52,000	373%
<b>EXPENSES TOTAL</b>	<b>\$64,044</b>	<b>\$151,755</b>	<b>\$61,352</b>	<b>\$125,000</b>	<b>\$117,682</b>	<b>-6%</b>
<b>Net</b>	<b>\$59,016</b>	<b>\$3,168</b>	<b>\$61,708</b>	<b>\$0</b>	<b>\$7,318</b>	<b>-</b>

# DA Pre-Diversion Program Fund

FY2026-27 Department Requested Budget

## Programs and Services:

This budget unit is funded through fees collected from individuals diverted from the criminal justice system prior to the filing of formal charges. These funds are reinvested into the community through scholarships, youth sports programs, and other initiatives that support the development and well-being of Mono County youth.

For example, the District Attorney Scholarship is awarded annually to one graduating student at each of the County's three high schools, with awards typically totaling \$2,000 per recipient.

## Difference from Prior Year Budget:

No significant changes; this budget remains status quo.

## Budget Year Goals:

- Award \$6,000 in senior scholarships
- Provide financial support to AYSO and other youth sports programs as opportunities arise

## Workload Data:

In the prior year, \$6,000 in senior scholarships was awarded, along with a \$500 contribution to Mammoth Youth Hockey.

## Revenue Sources:

Revenue is generated from fees collected from individuals participating in criminal diversion programs.

## Fund Balance:

\$31,619

### DA Pre-Diversion Program Fund 155-21-430

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$7,750	\$4,000	\$6,750	\$2,500	\$6,000	140%
Interest & Rents	\$1,144	\$1,203	\$319	\$0	–	–
<b>REVENUES TOTAL</b>	<b>\$8,894</b>	<b>\$5,203</b>	<b>\$7,069</b>	<b>\$2,500</b>	<b>\$6,000</b>	<b>140%</b>
<b>Expenses</b>						
Services and Supplies	\$4,675	\$7,100	–	\$5,500	\$5,500	0%
Transfers Out	–	–	–	\$0	–	–
<b>EXPENSES TOTAL</b>	<b>\$4,675</b>	<b>\$7,100</b>	<b>–</b>	<b>\$5,500</b>	<b>\$5,500</b>	<b>0%</b>
<b>Net</b>	<b>\$4,219</b>	<b>-\$1,897</b>	<b>\$7,069</b>	<b>-\$3,000</b>	<b>\$500</b>	<b>–</b>

# DA Unfair Competition Penalty

FY2026-27 Department Requested Budget

## Programs and Services:

This budget unit is comprised of funds restricted for use in enforcement of consumer protection. The compilation of the funds are governed by Business and Professions code Section 17206.

## Difference from Prior Year Budget:

This budget unit was newly created for this budget year due to the settlement of a large BP 17200 case against Honda Finance. As part of the settlement with the District Attorney's Office, this fund received slightly over \$10 million. Our office is currently in discussions with larger DA offices on how this money could be best spent to benefit the community.

## Budget Year Goals:

In process

## Workload Data:

Settled People v. Honda Finance for approximately \$150 million. All consumers were refunded the entire amount owed to them plus 7% interest per year. In addition, Mono County received over \$10 million in penalties.

## Revenue Sources:

No anticipated additional revenue except for interest on the current principle.

## Fund Balance:

\$10,010,617

### DA Unfair Competition Fund 154-21-430

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	–	–	\$250	\$0	–	–
Interest & Rents	\$320	\$249	\$7	\$0	\$0	–
Miscellaneous Revenues	–	–	\$10,009,571	\$0	–	–
<b>REVENUES TOTAL</b>	<b>\$320</b>	<b>\$249</b>	<b>\$10,009,828</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Expenses</b>						
Services and Supplies	–	–	–	\$0	–	–
Transfers Out	–	\$9,186	–	\$0	\$10,000	–
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$9,186</b>	<b>–</b>	<b>\$0</b>	<b>\$10,000</b>	<b>–</b>
<b>Net</b>	<b>\$320</b>	<b>-\$8,937</b>	<b>\$10,009,828</b>	<b>\$0</b>	<b>-\$10,000</b>	<b>–</b>

# Economic Development Overview

FY2026-27 Department Requested Budget

Economic Development supports countywide business retention, expansion, and entrepreneurship. It partners with chambers of commerce, regional organizations, and state and federal programs to deliver resources, technical assistance, workforce support, and resilience initiatives. The department conducts business outreach, helps navigate regulations, and serves as a liaison between the County, businesses, and community partners.

It also manages the County's fish stocking and fisheries initiatives, supporting trout fisheries across more than 18 local water bodies. In coordination with the California Department of Fish and Wildlife and local partners, the County invests over \$100,000 annually to supplement stocking and adapt to changing conditions, while providing related education and outreach.

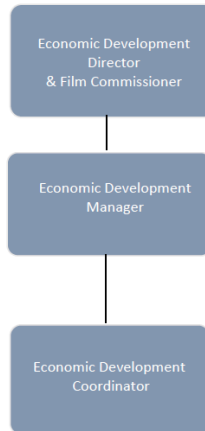
The department leads tourism marketing and visitor communication, emphasizing shoulder seasons to promote year-round economic activity. It encourages responsible recreation through programs like Mountain Manners, Camp Like a Pro, wildlife safety, and aquatic invasive species awareness.

Additionally, it administers Community Support Grant Programs, including the Community Event Marketing Fund, Performing and Visual Arts Grant, and Historical Society Grant, to support cultural programming, events, and projects that enhance community life and attract visitors. The department also oversees the Chamber Support Program and contributes to youth sports in Mammoth Lakes, including AYSO and Mono County Little League.



## ECONOMIC DEVELOPMENT

Department Organizational Chart



### DIVISIONS

**Economic Development Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$370,656	\$368,801	\$261,053	\$330,200	\$330,200	0%
Licenses, Permits & Franchises	–	\$1,500	\$700	–	\$0	–
Fines, Forfeitures & Penalties	\$10,011	\$23,391	\$18,340	\$7,500	\$7,500	0%
Charges for Services	–	–	–	\$0	\$0	–
Intergovernmental	\$78,492	\$0	–	\$0	\$0	–
Interest & Rents	\$14,682	\$18,223	\$8,079	\$1,150	\$1,000	-13%
Miscellaneous Revenues	\$5,000	–	–	\$0	\$0	–
Transfers In	\$172,600	\$172,600	\$254,000	\$254,000	\$247,590	-3%
<b>REVENUES TOTAL</b>	<b>\$651,441</b>	<b>\$584,515</b>	<b>\$542,173</b>	<b>\$592,850</b>	<b>\$586,290</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	\$521,418	\$369,120	\$429,104	\$528,104	\$690,913	31%
Services and Supplies	\$505,610	\$510,529	\$336,199	\$674,502	\$725,317	8%
Capital Outlay	–	–	–	\$0	\$0	–
Support of Other	\$66,737	\$75,743	\$65,807	\$169,875	\$188,967	11%
Transfers Out	\$42,378	\$41,835	\$41,268	\$40,665	\$40,665	0%
<b>EXPENSES TOTAL</b>	<b>\$1,136,143</b>	<b>\$997,227</b>	<b>\$872,378</b>	<b>\$1,413,146</b>	<b>\$1,645,862</b>	<b>16%</b>
<b>Net</b>	<b>-\$484,702</b>	<b>-\$412,712</b>	<b>-\$330,205</b>	<b>-\$820,296</b>	<b>-\$1,059,572</b>	<b>–</b>

# Economic Development

## FY2026-27 Department Requested Budget

### Programs and Services:

This budget unit supports countywide economic development efforts focused on business retention, expansion, and entrepreneurship support. The department works with local chambers of commerce, regional partners, and state and federal programs to provide business resources, technical assistance, workforce development support, and economic resilience initiatives.

Activities include business outreach, supporting volunteer chambers of commerce and local business communities, assisting new and expanding businesses with navigating regulatory processes and resources, and coordinating business training and technical assistance programs in partnership with regional providers. The department also participates in regional economic development initiatives and collaborates with organizations that provide business consulting, funding access, and workforce development services.

Focus areas including supporting business vitality, developing tourism and recreation assets, and fostering cross-sector collaboration among county departments and community partners.

The department serves as a liaison between the County, local businesses, community organizations, and regional partners, helping coordinate economic development initiatives and supporting projects that strengthen Mono County's economy and quality of life.

### Difference from Prior Year Budget:

Several strategic initiatives and program enhancements are proposed for the upcoming fiscal year.

The department is participating in the County's Community Development Block Grant (CDBG) application for a Forgivable Business Loan Program. If awarded, the program will provide financial assistance to local businesses to support investment, expansion, and economic resilience. The department will work with a consultant to administer the program and coordinate outreach and implementation.

The department is requesting \$26,500 to support two extra-hire shared staff positions with the Mono County Recreation Department. These positions will support projects that enhance recreation access, community amenities, and tourism assets that benefit both residents and visitors, while strengthening collaboration between the departments.

The department is also requesting increased funding for economic research and data analysis. These include a Transient Occupancy Tax (TOT) economic impact study identified in the County Strategic Plan, a film economic impact study to better understand local spending associated with film production in Mono County, and an updated visitor profile study, last completed in 2017–2018. The visitor profile study will provide updated information on visitor demographics, travel behavior, and spending patterns to help guide tourism and economic development planning. The department will also explore potential funding through the Local Transportation Commission to help supplement or offset study costs.

In addition, staff plan to conduct a repeat Business Retention and Expansion (BR&E) survey, last completed in 2018, to gather updated feedback from local businesses and better understand current challenges and opportunities affecting Mono County's business community.

### Budget Year Goals:

Key priorities for the upcoming fiscal year focus on implementing the Economic Development Strategic Work Plan and advancing initiatives that strengthen Mono County's business environment, visitor economy, and community vitality in alignment with the *Thriving Economy* priorities of the Mono County Strategic Plan.

#### Implement a Small Business Loan Program (CDBG).

Pending award, the department will work with a consultant to administer a Community Development Block Grant (CDBG) funded Forgivable Business Loan Program to support local business investment, expansion, and economic resilience.

#### Strengthen business vitality and local entrepreneurship.

Continue business outreach efforts, conduct an updated Business Retention and Expansion (BR&E) survey, and work with chambers of commerce and regional partners to support local businesses and economic opportunities throughout Mono County.

#### Advance business and workforce attraction initiatives.

Develop and launch a "Life in Mono County" campaign highlighting local communities, quality of life, and economic opportunities to support business attraction and workforce recruitment.

#### Improve economic data and research to guide decision-making.

Complete key economic studies including a Transient Occupancy Tax (TOT) economic impact analysis, a film economic impact study, and participation in the Alpine County-led Tri-County Economic Impact Analysis of Outdoor Recreation to better understand regional economic drivers.

#### Support arts, culture, and community development initiatives.

Advance development of a countywide arts and culture strategic plan and explore opportunities to integrate creative placemaking and cultural assets into community and economic development efforts.

#### Strengthen cross-sector collaboration across County departments and partners.

Continued coordination with the County's Recreation Department and other partners to support projects that improve recreation access, community amenities, and tourism infrastructure benefiting both residents and visitors consistent with the *Sustainable Public Lands* priorities of the County Strategic Plan.

**Workload Data:**

While the Economic Development program does not track traditional workload metrics, the department manages a wide range of ongoing initiatives and projects that support local businesses, community organizations, and regional economic development efforts.

- Supporting volunteer chambers of commerce and local business communities
- Coordinating business outreach, training events, and technical assistance programs
- Participating in regional economic development initiatives and partnerships
- Conducting business retention and expansion outreach and surveys
- Coordinating economic research initiatives such as economic impact studies and visitor data analysis
- Supporting film production inquiries and coordinating with permitting agencies
- Collaborating with County departments and community partners on economic development, recreation, tourism, and community development projects

The department's workload is largely project- and partnership-based, requiring coordination with multiple agencies, organizations, and communities across Mono County and the Eastern Sierra.

**Revenue Sources:**

This budget unit is funded by the County General Fund. The department collaborates with regional partners and agencies to share costs on certain initiatives and will pursue outside funding opportunities or partnerships when available.

**Economic Development 100-19-190**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	-	-	-	\$0	-	-
Intergovernmental	-	-	-	\$0	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Salaries & Benefits	\$521,418	\$377,565	\$429,104	\$528,104	\$690,913	31%
Services and Supplies	\$53,358	\$160,287	\$43,492	\$90,481	\$173,887	92%
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	\$42,378	\$41,835	\$41,268	\$40,665	\$40,665	0%
<b>EXPENSES TOTAL</b>	<b>\$617,154</b>	<b>\$579,686</b>	<b>\$513,863</b>	<b>\$659,250</b>	<b>\$905,465</b>	<b>37%</b>
<b>Net</b>	<b>-\$617,154</b>	<b>-\$579,686</b>	<b>-\$513,863</b>	<b>-\$659,250</b>	<b>-\$905,465</b>	<b>-</b>

**Economic Development 100-19-190**

Position Name	ECONOMIC DEVELOPMENT
<b>Allocated FTE</b>	
ECONOMIC DEVELOPMENT COORDINATOR	1
ECONOMIC DEVELOPMENT ASSISTANT (TEMP)	1
ECONOMIC DEVELOPMENT MANAGER	1
ECONOMIC DEVELOPMENT DIRECTOR	1
<b>ALLOCATED FTE</b>	<b>4</b>

# Tourism

## FY2026-27 Department Requested Budget

### Programs and Services:

This budget unit funds Mono County's tourism marketing and visitor communications program, which promotes responsible visitation and contributes to the County's tourism-based economy.

Tourism marketing efforts focus primarily on shoulder seasons to encourage year-round economic activity while guiding visitors to explore communities throughout Mono County. Marketing highlights Mono County's major attractions — including Bodie State Historic Park, Mono Lake, and Yosemite National Park — as well as outdoor recreation opportunities such as fishing, hiking, and seasonal activities throughout the county.

Staff manage a range of marketing efforts including print and digital advertising, social media campaigns, editorial placements, public relations, familiarization tours, video and television marketing, and coordination with several regional tourism partnerships and campaigns.

Staff also create, maintain, and distribute important visitor resources, including the County tourism website, visitor guides and maps, and visitor information services such as the tourism hotline and visitor email inbox.

The department communicates regularly with local businesses and provides timely information to visitors during emergencies, infrastructure projects, or other events that may affect travel.

The program also promotes responsible recreation and visitor stewardship through initiatives such as Mountain Manners, Camp Like a Pro, wildlife safety messaging, and aquatic invasive species awareness.

In addition to tourism marketing, the department serves as the County's film office, assisting productions with location inquiries, permitting coordination, and navigation of state and federal agency processes.

The department also provides administrative support to the Mono County Economic Development, Tourism, and Film Commission, a volunteer Board-appointed advisory body that provides recommendations to the Board of Supervisors.

The tourism program works closely with local communities, regional partners, public land agencies, and the County Recreation Department to support recreation access, visitor experiences, and sustainable tourism development throughout Mono County.

### Difference from Prior Year Budget:

Several adjustments are proposed in the requested budget to support strategic tourism marketing initiatives.

The department is requesting the use of Tourism Marketing Reserve Fund balance to support the transition to a new County tourism website. This one-time investment will modernize the County's primary visitor information platform while allowing ongoing marketing programs to continue without reduction.

The requested budget also includes a contribution from this budget unit toward an updated visitor profile study. This study will provide important data on visitor demographics, travel behavior, and spending patterns to help guide future tourism marketing and destination management strategies.

In addition, the department has reduced travel and certain discretionary program expenses and redirected those funds toward development of the new tourism website, improving copy and content, and expansion of responsible and sustainable tourism messaging and marketing campaigns.

### Budget Year Goals:

Key priorities for the upcoming fiscal year focus on strengthening Mono County's visitor economy while promoting responsible recreation and protecting the County's natural resources, consistent with the *Thriving Economy* and *Sustainable Public Lands* priorities of the Mono County Strategic Plan.

**Drive overnight visitation during shoulder seasons (Q2, Q3, and Q4)** through targeted marketing campaigns that support local businesses and increase Transient Occupancy Tax (TOT) revenues.

**Maintain and enhance visitor information resources** including the County tourism website, visitor guides, maps, and event calendars to support trip planning and visitor experiences.

**Strengthen Mono County's tourism economy through responsible and sustainable visitation initiatives**, including visitor education, stewardship messaging, and promotion of shoulder-season recreation opportunities that protect natural resources and reduce visitor impacts.

**Enhance sustainable tourism opportunities on public lands and existing infrastructure**, working with federal, state, and regional partners to improve visitor experiences while protecting natural resources.

**Strengthen regional tourism partnerships and collaborative marketing initiatives** to expand Mono County's visibility and support regional destination development.

**Improve tourism data and performance measurement** through visitor analytics, research, and reporting to guide marketing strategies and long-term destination management.

**Support film production activity in Mono County** by assisting productions with permitting coordination and improving collaboration with state and federal land management agencies.

**Evaluate and strengthen Mono County's film program** by assessing opportunities to improve production support, coordination with partner agencies, and marketing efforts. This includes exploring improvements to the permitting process, developing a private property location inventory, updating film program resources, and identifying

appropriate staffing or partnership models to better support film production activity in Mono County. This effort will be informed by the upcoming film economic impact study, which will evaluate the economic contribution of film production in Mono County and help guide future program development.

Continue collaboration with the County Recreation Department and regional partners to support recreation access, tourism development, and community amenities that benefit both residents and visitors.

### Workload Data:

The tourism program manages a wide range of marketing, communications, and partnership activities throughout the year.

- Managing the County tourism website and digital visitor information platforms
- Producing visitor guides, maps, and printed marketing materials
- Maintaining a countywide events calendar, business listings, and tourism content
- Managing digital marketing campaigns including social media, e-newsletters, and online advertising
- Coordinating regional tourism partnerships and cooperative marketing programs
- Supporting film production inquiries and permitting coordination
- Developing photography and content used for marketing and visitor education
- Coordinating responsible recreation messaging and visitor stewardship initiatives
- Providing staff support and administrative coordination for the Mono County Economic Development, Tourism, and Film Commission

### Revenue Sources:

This budget unit is primarily funded through 1% the County's 15% Transient Occupancy Tax (TOT), which supports tourism marketing and visitor services. The program also receives a small amount of revenue from film permit activity.

If expenditures exceed annual TOT allocations, any remaining balance is covered by the Tourism Marketing Reserve Fund, established under Board policy R20-54. This policy requires maintaining a reserve balance between 10% and 75% of annual appropriations.

The current Tourism Marketing Reserve Fund balance is \$587,878, which is well above the policy requirement based on recent annual appropriations averaging approximately \$325,000 over the past four years.

The requested use of approximately \$75,965 from the reserve will support development of a new tourism website and a new responsible and sustainable visitation campaign, while ensuring these one-time investments do not reduce core tourism marketing efforts. The request remains consistent with the reserve policy and maintains a healthy fund balance.

### Fund Balance:

\$587,878

#### Tourism 105-19-191

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$370,656	\$382,644	\$261,053	\$330,200	\$330,200	0%
Licenses, Permits & Franchises	–	\$1,500	\$700	–	\$0	–
Charges for Services	–	–	–	\$0	\$0	–
Intergovernmental	–	–	–	\$0	\$0	–
Interest & Rents	\$10,619	\$14,398	\$4,138	\$1,000	\$1,000	0%
Miscellaneous Revenues	\$5,000	–	–	\$0	\$0	–
Transfers In	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0%
<b>REVENUES TOTAL</b>	<b>\$396,275</b>	<b>\$408,543</b>	<b>\$275,892</b>	<b>\$341,200</b>	<b>\$341,200</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	\$346,452	\$724,098	\$138,794	\$396,206	\$407,165	3%
Support of Other	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0%
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$356,452</b>	<b>\$734,098</b>	<b>\$148,794</b>	<b>\$406,206</b>	<b>\$417,165</b>	<b>3%</b>
<b>Net</b>	<b>\$39,823</b>	<b>-\$325,555</b>	<b>\$127,098</b>	<b>-\$65,006</b>	<b>-\$75,965</b>	<b>–</b>



# Community Support Programs

FY2026-27 Department Requested Budget

## Programs and Services:

This budget unit administers Mono County's Community Support Grant Programs, which provide funding to local nonprofit organizations and partners that contribute to community vitality and the visitor economy.

Programs include the Community Event Marketing Fund, Performing and Visual Arts Grant Program, and Historical Society Grant Program, which support cultural programming, local events, and projects that enhance community life and attract visitors to Mono County. Many supported events and programs help drive overnight visitation and economic activity in local communities.

The department also administers the Chamber Support Program, which provides resources to volunteer chambers of commerce that support local businesses, visitor information services, and community events throughout Mono County.

In addition, Mono County contributes funding to the Town of Mammoth Lakes to support youth sports programs such as Mono County Little League and AYSO, helping provide recreational opportunities for local youth and supporting community wellbeing.

## Difference from Prior Year Budget:

No changes. The requested budget includes funding to support the FY 26–27 Community Support Grant Programs, Chamber Support Program, and youth sports contribution. In addition, \$44,967 of the requested budget reflects grant reimbursements from the FY 25–26 grant cycle. Due to the timing of certain events and projects, reimbursement requests will occur after July 1, 2026 and therefore require the use of fund balance to carry these commitments into the new fiscal year.

## Budget Year Goals:

Key priorities for the upcoming fiscal year include:

- Support nonprofit organizations and community partners that contribute to Mono County's quality of life and visitor economy
- Continue funding events, arts programs, and cultural activities that drive overnight visitation and community engagement
- Strengthen volunteer chambers of commerce that support local business communities and visitor services
- Support youth recreation opportunities through the County's contribution to youth sports programs
- Maintain efficient administration of community grant programs and timely reimbursement of funded projects

## Workload Data:

Administration of the Community Support Grant Programs includes program outreach, application review, grant coordination, and project monitoring.

Each year, the department allocates funding to approximately 20–25 nonprofit organizations, community groups, and partner agencies through the Community Event Marketing Fund, Performing and Visual Arts Grant Program, Historical Society Grant Program, Youth Sports, and Chamber Support Program.

## Revenue Sources:

Funding for these programs is provided through the County General Fund.

## Balance Fund:

\$58,584

Community Support Programs 109-19-190

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	–	–	–	\$0	–	–
Interest & Rents	–	–	–	\$0	–	–
Transfers In	\$62,500	\$62,500	\$134,000	\$134,000	\$124,000	-7%
<b>REVENUES TOTAL</b>	<b>\$62,500</b>	<b>\$62,500</b>	<b>\$134,000</b>	<b>\$134,000</b>	<b>\$124,000</b>	<b>-7%</b>
<b>Expenses</b>						
Services and Supplies	–	–	–	\$0	–	–
Support of Other	\$56,737	\$68,853	\$55,807	\$159,875	\$178,967	12%
<b>EXPENSES TOTAL</b>	<b>\$56,737</b>	<b>\$68,853</b>	<b>\$55,807</b>	<b>\$159,875</b>	<b>\$178,967</b>	<b>12%</b>
<b>Net</b>	<b>\$5,763</b>	<b>-\$6,353</b>	<b>\$78,193</b>	<b>-\$25,875</b>	<b>-\$54,967</b>	<b>–</b>

# Fish Enhancement

FY2026-27 Department Requested Budget

## Programs and Services:

Mono County is committed to supporting healthy fish populations, maintaining recreational fishing opportunities, and protecting local ecosystems. While the former Fish & Wildlife Commission is no longer active, the Economic Development Department continues to manage the County's fish stocking program and related fisheries initiatives.

Mono County's fish stocking program supports a robust trout fishery throughout the County, with stocking beginning approximately two weeks before the traditional last Saturday in April fishing opener and continuing throughout the summer. The County supplements stocking provided by the California Department of Fish and Wildlife, marinas, and resorts, investing over \$100,000 annually to support stocking in more than 18 bodies of water throughout the county.

The program works closely with local partners and the California Department of Fish and Wildlife to ensure stocking efforts complement state programs and respond to changing conditions. In recent years, the County has coordinated stocking to help address variations in state stocking levels and improve angling opportunities, including strategic planting of trophy-sized fish.

In addition to stocking efforts, the department supports fisheries-related outreach, education, and stewardship efforts including outreach and education related to aquatic invasive species prevention. Mono County is actively coordinating regional outreach and education efforts related to the emerging threat of Golden Mussels, working with partner agencies, local businesses, and recreation stakeholders to increase awareness and protect local water bodies and fisheries. These efforts support long-term protection of Mono County's fisheries, wildlife habitats, and recreational resources.

The department also supports , including responsible fishing messaging and invasive species awareness initiatives.

## Difference from Prior Year Budget:

The requested budget reflects a modest increase to keep pace with rising fish costs and maintain the County's stocking program. Fish stocking costs have increased approximately 10% since the last program adjustment in 2015, with prices continuing to rise at roughly 1.6% annually.

This request adjusts the program budget to align with current fish prices and maintain consistent stocking levels across participating locations. The County increased the stocking budget for the first time in nearly a decade in FY 25–26 and is now adjusting the program to keep pace with ongoing price increases.

Fish stocking for spring and summer 2026 was approved and funded through the FY 25–26 budget cycle. July 2026 payments funded through FY 25–26 rollover (\$30,675).

The County continues to work closely with the California Department of Fish and Wildlife and local marinas and resorts to coordinate stocking schedules and maximize the impact of County investments.

## Budget Year Goals:

Key priorities for the upcoming fiscal year include:

- Maintain consistent fish stocking levels across participating lakes, rivers, and streams throughout the county
- Continue coordination with California Department of Fish and Wildlife to complement state stocking efforts
- Expand strategic stocking approaches that include trophy-sized fish to enhance angling opportunities
- Maintain strong partnerships with local marinas, resorts, and fishing stakeholders
- Support outreach and education related to responsible fishing and aquatic invasive species prevention

## Workload Data:

The fish stocking program includes coordination with our contracted fish hatchery, the California Department of Fish and Wildlife, marinas, and resorts to schedule and implement stocking throughout the fishing season.

Typical annual workload includes:

- Coordinating stocking logistics for 18 bodies of water throughout Mono County
- Managing fish purchases and stocking schedules across multiple months and fiscal years
- Coordinating with hatcheries and partners to respond to changes in fish supply or stocking conditions
- Supporting fishing-related outreach and visitor information including fishing maps and educational materials
- Coordinating with local partners to ensure stocking programs complement other fisheries management efforts

## Revenue Sources:

Funding for this program is provided through the County General Fund.

## Fund Balance:

\$44,080

**Fish Enhancement 102-19-192**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$1,693	\$1,561	\$254	\$150	\$0	-100%
Miscellaneous Revenues	-	-	-	\$0	-	-
Transfers In	\$100,100	\$100,100	\$110,000	\$110,000	\$113,590	3%
<b>REVENUES TOTAL</b>	<b>\$101,793</b>	<b>\$101,661</b>	<b>\$110,254</b>	<b>\$110,150</b>	<b>\$113,590</b>	<b>3%</b>
<b>Expenses</b>						
Services and Supplies	\$100,800	\$362,332	\$120,084	\$123,100	\$144,265	17%
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$100,800</b>	<b>\$362,332</b>	<b>\$120,084</b>	<b>\$123,100</b>	<b>\$144,265</b>	<b>17%</b>
<b>Net</b>	<b>\$994</b>	<b>-\$260,671</b>	<b>-\$9,830</b>	<b>-\$12,950</b>	<b>-\$30,675</b>	<b>-</b>

# Fish & Game Fines

FY2026-27 Department Requested Budget

## Programs and Services:

The Fish and Game Fine Fund receives revenue from Fish and Game violations occurring within Mono County. These funds are used to support projects that enhance fish and wildlife resources, protect natural habitats, and support recreational opportunities, consistent with the allowable uses outlined in the California Fish and Game Code 13013.

The Economic Development Department administers the fund, works with applicants to develop proposals, and coordinates the review process. Final funding decisions are made by the Mono County Board of Supervisors.

Recent projects supported through this fund have included wildlife rehabilitation services, aquatic cleanup efforts, responsible fishing education programs, and other initiatives that protect and enhance Mono County's natural resources.

## Difference from Prior Year Budget:

Revenue for this fund varies each year based on Fish and Game fine collections and is difficult to predict. As a result, revenues are historically budgeted conservatively. Expenditures from this fund are awarded based on project applications and therefore vary annually depending on eligible projects received.

## Budget Year Goals:

Work associated with the Fish and Game Fine Fund includes program administration, project coordination, and outreach efforts.

## Workload Data:

Typical annual activities include:

- Reviewing and coordinating project applications
- Working with partner organizations to implement funded projects
- Coordinating with conservation and environmental partners
- Supporting responsible fishing and aquatic stewardship messaging

Additional workload includes coordinating regional outreach and education efforts related to aquatic invasive species prevention, including the emerging Golden Mussel threat, in collaboration with local agencies, businesses, and recreation partners.

## Revenue Sources:

This budget unit is funded through the County General Fund.

## Fund Balance:

\$39,623

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

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$10,011	\$23,391	\$18,340	\$7,500	\$7,500	0%
Interest & Rents	\$2,369	\$2,264	\$558	\$0	\$0	-
Miscellaneous Revenues	\$0	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$12,380</b>	<b>\$25,655</b>	<b>\$18,898</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	\$5,000	\$80,925	\$33,830	\$64,715	\$0	-100%
<b>EXPENSES TOTAL</b>	<b>\$5,000</b>	<b>\$80,925</b>	<b>\$33,830</b>	<b>\$64,715</b>	<b>\$0</b>	<b>-100%</b>
<b>Net</b>	<b>\$7,380</b>	<b>-\$55,270</b>	<b>-\$14,932</b>	<b>-\$57,215</b>	<b>\$7,500</b>	<b>-</b>

# EMS Overview

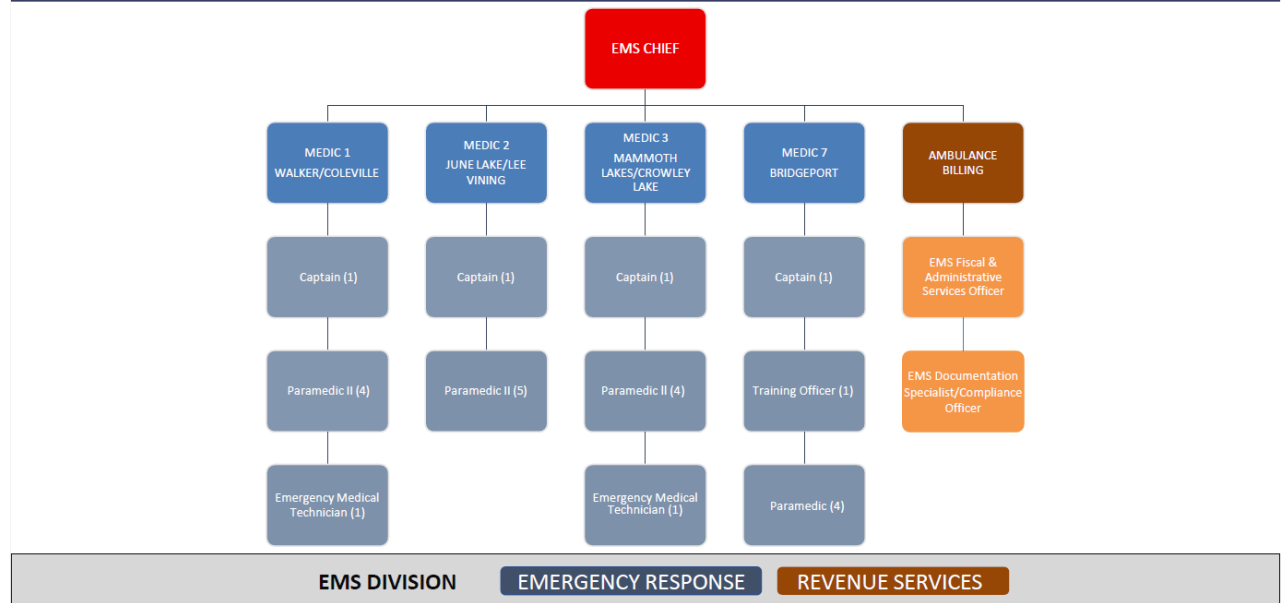
FY2026-2027 Department Requested Budget

The Mono County Emergency Medical Services (EMS) program is responsible for coordinating and supporting the county's pre-hospital emergency medical care system. EMS oversees the planning, regulation, and coordination of ambulance services, first responder agencies, and medical response protocols to ensure timely and effective care for residents and visitors. EMS is also involved in training standards, medical oversight, system quality improvement, and disaster medical preparedness and response. The EMS program plays a critical role in ensuring rapid, coordinated, and high-quality emergency medical care throughout the county.



## EMERGENCY MEDICAL SERVICES – FY2026-27

Departmental Organizational Chart



EMS Overview

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$741,757	\$737,637	\$521,716	\$570,300	\$570,300	0%
Fines, Forfeitures & Penalties	\$83,136	\$111,406	\$41,864	\$50,000	\$80,000	60%
Charges for Services	\$1,166,743	\$1,397,717	\$760,897	\$1,532,500	\$1,517,500	-1%
Intergovernmental	\$591,718	\$604,675	\$241,317	\$400,000	\$497,635	24%
Interest & Rents	\$25,312	\$30,030	\$8,191	\$10,000	\$20,000	100%
Miscellaneous Revenues	\$135	\$401	\$240	\$0	\$0	-
Transfers In	-	-	-	\$15,660	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$2,608,802</b>	<b>\$2,881,865</b>	<b>\$1,574,226</b>	<b>\$2,578,460</b>	<b>\$2,685,435</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	\$4,124,729	\$4,450,274	\$4,118,610	\$5,046,605	\$5,440,115	8%
Services and Supplies	\$743,386	\$806,852	\$541,795	\$847,955	\$902,377	6%
Capital Outlay	\$127,286	-	\$2,919	\$15,000	\$0	-100%
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	\$414	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$4,995,815</b>	<b>\$5,257,126</b>	<b>\$4,663,324</b>	<b>\$5,909,560</b>	<b>\$6,342,492</b>	<b>7%</b>
<b>Net</b>	<b>-\$2,387,013</b>	<b>-\$2,375,261</b>	<b>-\$3,089,099</b>	<b>-\$3,331,100</b>	<b>-\$3,657,057</b>	<b>-</b>

# EMS

## FY2026-27 Department Requested Budget

### Programs and Services:

- **Advanced Life Support (ALS) Ambulance Services** – Provide 24/7 paramedic-level emergency medical care and ambulance transport throughout Mono County.
- **CPR Training for Fire District Personnel** – Ongoing CPR certification and training provided to local fire district personnel to support coordinated emergency medical response.
- **ALS Standby Services for Special Events** – Continued ALS ambulance coverage for special events throughout the County.
- **Community Blood Pressure Clinics** – Offer blood pressure screenings and wellness checks for residents and visitors to promote public health awareness and preventative care.
- **Law Enforcement Blood Draw Services** – Provide medically trained personnel to perform evidentiary blood draws for law enforcement in accordance with legal and medical protocols.

### Difference from Prior Year Budget:

- **Total Department Budget** - The proposed FY budget totals **\$6,142,030**, representing a **4.21% increase** from the prior fiscal year budget of **\$5,893,900**.
- **Salaries and Benefits** - Personnel costs total **\$5,346,696**, reflecting a **4.80% increase** from the previous fiscal year amount of **\$5,101,995**, primarily associated with staffing costs, negotiated adjustments, and benefit obligations.
- **Goods and Services** - Proposed expenditures for goods and services total **\$763,377**, representing a **3.60% decrease** from the prior fiscal year amount of **\$791,905**, reflecting continued efforts to manage operational costs while maintaining service delivery.

### Budget Year Goals:

- **Continue countywide AED program outreach and maintenance** - Support community preparedness and ensure the reliability of publicly accessible lifesaving equipment.
- **Sustain CPR training for Fire District personnel** - Strengthen coordinated emergency response and maintain strong operational partnerships with local first responder agencies.
- **Expand internal training and professional development programs** - Support staff skill development, clinical excellence, and operational readiness.
- **Promote EMT-Reserve advancement into paramedic training programs** - Address future staffing needs, strengthen workforce development, and support long-term succession planning.
- **Implement a Memorandum of Understanding (MOU) with Mammoth Lakes Fire Department** - Enhance ambulance coverage during periods of high call demand within the Town of Mammoth Lakes.
- **Establish an Ambulance Documentation Specialist / Compliance Officer position** - Improve electronic patient care report (ePCR) accuracy, ensure regulatory compliance, and support billing efficiency and revenue integrity.
- **Continue collaboration with the EMS Ad Hoc Committee** - Support the delivery of Advanced Life Support (ALS) services throughout the Tri-Valley region.
- **Increase participation in the Ambulance Subscription Program** - Strengthen revenue stability while reducing out-of-pocket costs for residents who utilize EMS transport services.

### Workload Data:

#### Operational Demand

- 1,441 calls for service as of 2/24/26
- +8 calls compared to same period FY 2024–2025
- Call volume remains consistent year-over-year, indicating stable system utilization

#### Public Safety Infrastructure

- 100% review and maintenance of County AED units
- Replacement of expired pads and batteries to maintain readiness compliance

#### Training & Credentialing Advancements

- 2 staff members completed Instructor I certification
- 1 staff member completed Instructor II certification
- 1 Captain enrolled in EMS Leadership training to strengthen succession planning

#### Workforce Development Pipeline (Paramedic Loan Program)

- 1 EMT-Reserve nearing completion of paramedic program (anticipated transition FY 2026–2027)
- 1 EMT-Reserve enrolled into paramedic program September 2025
- 1 EMT-Reserve planned enrollment later FY 2025–2026
- Total projected paramedic yield: 4
- 100% local residency retention among participants

#### Regional System Support

- 24 Mono County Fire District personnel trained in BLS/CPR

#### System Impact

- Strengthened advanced life support capacity
- Reduced long-term recruitment reliance
- Increased internal instructional capacity
- Sustained rural EMS readiness
- This fiscal year reflects stable operational demand while strategically investing in long-term workforce sustainability and interagency preparedness.

### Revenue Sources:

- **Insurance and Patient Billing** – Revenue generated through ambulance transport billing to private insurance, Medicare, Medi-Cal, and patient responsibility.
- **Transient Occupancy Tax (TOT)** – County funding supported by tourism-generated tax revenue that helps support emergency medical services provided to visitors and residents.
- **Proposition 172 Public Safety Funds** – State sales tax revenue allocated to counties to support public safety services, including emergency medical response.

- **Maddy Emergency Medical Services Funds** – State EMS funding intended to support trauma and emergency medical services and to offset uncompensated care.
- **Advanced Life Support (ALS) Coverage for Special Events** – Cost recovery for providing standby ambulance and paramedic services at permitted community events and large gatherings.
- **Ambulance Subscription Program** – Voluntary resident subscription program that helps offset ambulance service costs while reducing out-of-pocket transport expenses for participating households.

**EMS 100-42-855**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$741,757	\$765,340	\$521,716	\$570,300	\$570,300	0%
Charges for Services	\$1,166,743	\$2,011,782	\$760,897	\$1,532,500	\$1,517,500	-1%
Intergovernmental	\$591,718	\$604,675	\$241,317	\$400,000	\$497,635	24%
Miscellaneous Revenues	\$135	\$401	\$240	\$0	\$0	-
Transfers In	-	-	-	\$15,660	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$2,500,353</b>	<b>\$3,382,197</b>	<b>\$1,524,171</b>	<b>\$2,518,460</b>	<b>\$2,585,435</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	\$4,124,729	\$4,682,472	\$4,118,610	\$5,046,605	\$5,440,115	8%
Services and Supplies	\$719,737	\$1,012,570	\$541,795	\$832,295	\$787,377	-5%
Capital Outlay	\$127,286	-	\$2,919	\$15,000	\$0	-100%
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	\$414	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$4,972,166</b>	<b>\$5,695,042</b>	<b>\$4,663,324</b>	<b>\$5,893,900</b>	<b>\$6,227,492</b>	<b>6%</b>
<b>Net</b>	<b>-\$2,471,812</b>	<b>-\$2,312,845</b>	<b>-\$3,139,153</b>	<b>-\$3,375,440</b>	<b>-\$3,642,057</b>	<b>-</b>

**EMS 100-42-855**

Position Name	PARAMEDIC PROGRAM
<b>Allocated FTE</b>	
PARAMEDIC I/II	17
PARAMEDIC TRAINING OFFICER	1
EMT	2
EMS CHIEF	1
EMT - RESERVE	5.154
PARAMEDIC STATION CAPTAIN	4
FISCAL & ADMIN SERVICES OFFICER II	1
<b>ALLOCATED FTE</b>	<b>31.154</b>

# Maddy EMS

## FY2026-27 Department Requested Budget

### Programs and Services:

Health and Safety Code (HSC) § 1797.98a authorizes counties to establish a Maddy Emergency Medical Services (EMS) Fund, through the adoption of a resolution by the board of supervisors, to reimburse physicians/surgeons and hospitals for the cost of uncompensated emergency care and for other discretionary EMS purposes.

### Difference from Prior Year Budget:

I have increased the budgeted amount to reflect the previous years higher received revenues.

### Budget Year Goals:

To maintain and distribute the funds received according to the EMS Fund policy that was adopted in December 2009.

### Workload Data:

Annual reports must be submitted to the California EMS Authority by April 15th.

### Revenue Sources:

The Maddy EMS Fund (Original and Supplemental Assessment) are funded through revenues generated from local penalty assessments on fines and forfeitures for various criminal offenses and motor vehicle violations, including a portion of traffic school fees, as identified below.

Maddy EMS Fund (Original Assessment)

Government Code (GC) § 76000 based on GC § 76104

Vehicle Code (VC) § 42007

Maddy EMS Fund (Richie's Fund Supplemental Assessment)

GC § 76000.5

VC § 42007

### Fund Balance:

\$579,883

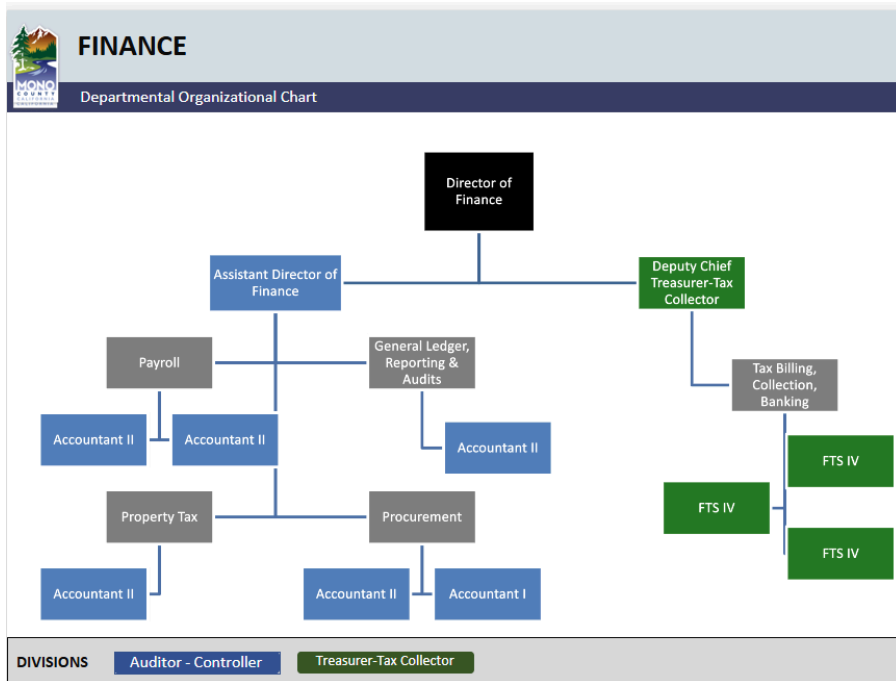
#### Maddy EMS 134-22-440

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$83,136	\$111,406	\$41,864	\$50,000	\$80,000	60%
Intergovernmental	–	–	–	\$0	\$0	–
Interest & Rents	\$25,312	\$30,030	\$8,191	\$10,000	\$20,000	100%
<b>REVENUES TOTAL</b>	<b>\$108,449</b>	<b>\$141,437</b>	<b>\$50,055</b>	<b>\$60,000</b>	<b>\$100,000</b>	<b>67%</b>
<b>Expenses</b>						
Services and Supplies	\$23,649	\$27,624	–	\$15,660	\$115,000	634%
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$23,649</b>	<b>\$27,624</b>	<b>–</b>	<b>\$15,660</b>	<b>\$115,000</b>	<b>634%</b>
<b>Net</b>	<b>\$84,799</b>	<b>\$113,812</b>	<b>\$50,055</b>	<b>\$44,340</b>	<b>-\$15,000</b>	<b>–</b>

# Finance Overview

FY2026-27 Department Requested Budget

The Mono County Finance Department oversees all county financial operations, ensuring public funds are managed with accuracy, transparency, and full legal compliance. Under the leadership of the Finance Director, it integrates the roles of the Auditor–Controller and Treasurer–Tax Collector to manage accounting, payroll, property tax administration, procurement, general ledger activities, financial reporting, audits, tax billing and collection, and banking services. The department monitors revenues and expenditures across all county programs, produces comprehensive financial reports, and provides essential support to other departments. Overall, it functions as the county’s financial backbone, safeguarding public resources while promoting efficient and accountable government operations.



Finance Overview

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$39,010,986	\$42,210,100	\$25,173,849	\$37,045,198	\$39,788,543	7%
Licenses, Permits & Franchises	\$315,930	\$359,683	\$337,631	\$352,800	\$342,371	-3%
Fines, Forfeitures & Penalties	\$552,183	\$753,459	\$387,117	\$753,161	\$621,720	-17%
Charges for Services	\$3,541,407	\$4,273,507	\$3,744,490	\$3,973,724	\$3,048,272	-23%
Intergovernmental	\$10,531,492	\$6,727,451	\$4,840,918	\$1,747,635	\$2,535,288	45%
Interest & Rents	\$4,773,798	\$5,835,744	\$737,863	\$907,399	\$716,692	-21%
Miscellaneous Revenues	\$217,705,947	\$261,928,400	\$204,104,801	\$17,300	\$26,008	50%
Other Financing Sources	-\$210,838	-\$101,429	\$2,000	\$0	\$0	-
Transfers In	\$3,366,619	\$2,591,504	\$3,411,951	\$3,313,773	\$1,542,004	-53%
<b>REVENUES TOTAL</b>	<b>\$279,587,525</b>	<b>\$324,578,419</b>	<b>\$242,740,620</b>	<b>\$48,110,990</b>	<b>\$48,620,898</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	\$2,565,223	\$3,297,510	\$2,737,931	\$2,034,076	\$2,058,633	1%
Services and Supplies	\$234,548,339	\$242,837,083	\$178,858,417	\$2,203,747	\$3,063,270	39%
Capital Outlay	\$4,597,478	\$1,793,314	\$1,923,572	\$587,926	\$389,224	-34%
Debt Service	\$1,862,182	\$1,116,954	\$1,846,246	\$1,716,248	\$1,715,204	0%
Depreciation	-\$4,171,649	-\$5,395,698	-	\$0	-	-
Other Expenses	\$2,595,753	\$6,941,933	-	\$0	\$0	-
Support of Other	-	-	\$162,700	\$130,000	\$0	-100%
Transfers Out	\$4,267,247	\$2,986,153	\$228,786	\$0	\$100,000	-
<b>EXPENSES TOTAL</b>	<b>\$246,264,573</b>	<b>\$253,577,249</b>	<b>\$185,757,652</b>	<b>\$6,671,997</b>	<b>\$7,326,331</b>	<b>10%</b>
<b>Net</b>	<b>\$33,322,952</b>	<b>\$71,001,170</b>	<b>\$56,982,968</b>	<b>\$41,438,993</b>	<b>\$41,294,567</b>	<b>-</b>

# Finance

## FY2026-27 Department Requested Budget

### Programs and Services:

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

#### Auditor-Controller Division:

- Countywide accounting oversight and financial reporting
- Accounts payable and receivable processing
- Payroll administration
- Internal audit functions
- Fund accounting and reconciliation
- Oversight of capital assets
- Debt service management
- Property tax administration

#### Treasurer-Tax Collector Division:

- Property tax billing and collection
- Treasury management and banking operations
- Investment of county funds in accordance with the County Investment Policy
- Business license issuance
- Transient occupancy tax administration and enforcement

### Difference from Prior Year Budget:

The only changes included in the Department Requested Budget are annual increases of 3 or 5% to contracts, software subscriptions, membership fees, and travel and training costs.

### Budget Year Goals:

The primary objective of the Finance Department for this budget year is to strengthen the support provided to other county departments. This will be achieved by introducing a more collaborative approach to departmental partnerships, fostering improved communication, and ensuring resources are aligned to meet shared goals.

To further enhance consistency and accountability, the Finance Department will develop and implement standard operating procedures (SOPs) for key financial processes. These SOPs will provide clear guidelines, promote best practices, and ensure uniformity across departments, reducing errors and improving compliance with county policies.

Additionally, the department will continue leading the County's ERP replacement project to streamline financial workflows, ensure accurate financial reporting, and reduce manual processes. This initiative is critical to modernizing operations and improving efficiency across all departments.

### Workload Data:

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

### Revenue Sources:

This budget unit receives revenue from multiple sources, including:

- Business License Fees
- CalPERS Discount
- Property Tax Administration
- Cost Recovery Fees
- Accounting Service Fees
- Collection Revenue
- Other Property Tax Administration Fees

These revenue streams collectively offset approximately 20% of departmental expenses, with the remaining costs covered by general revenues within the General Fund.

Finance 100-12-070

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$20,417	\$20,577	\$12,044	\$19,800	\$19,800	0%
Charges for Services	\$357,406	\$429,958	\$122,740	\$336,250	\$343,658	2%
Intergovernmental	–	–	–	\$0	\$0	–
Interest & Rents	\$182,060	\$217,669	\$233,662	\$182,400	\$51,262	-72%
Miscellaneous Revenues	\$25,172	\$26,296	\$14,337	\$15,300	\$15,000	-2%
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$585,055</b>	<b>\$694,501</b>	<b>\$382,782</b>	<b>\$553,750</b>	<b>\$429,720</b>	<b>-22%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,712,899	\$2,033,227	\$1,556,705	\$2,034,076	\$2,058,633	1%
Services and Supplies	\$646,252	\$1,288,516	\$610,628	\$770,061	\$751,372	-2%
Capital Outlay	–	–	–	\$0	\$0	–
Debt Service	–	–	–	\$0	\$0	–
Other Expenses	-\$52	–	–	\$0	–	–
Support of Other	–	–	\$32,700	–	–	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$2,359,099</b>	<b>\$3,321,742</b>	<b>\$2,200,034</b>	<b>\$2,804,137</b>	<b>\$2,810,005</b>	<b>0%</b>
<b>Net</b>	<b>-\$1,774,044</b>	<b>-\$2,627,241</b>	<b>-\$1,817,252</b>	<b>-\$2,250,387</b>	<b>-\$2,380,285</b>	<b>–</b>

Finance 100-12-070

Position Name	DEPARTMENT OF FINANCE
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC I/II/III	1
ASSISTANT DIRECTOR OF FINANCE	1
DIRECTOR OF FINANCE	1
ACCOUNTANT I/II	6
FISCAL TECHNICAL SPEC IV	2
CHIEF DEPUTY TREASURER-TAX COLLECTOR	1
<b>ALLOCATED FTE</b>	<b>12</b>

# Disaster Assistance

FY2026-27 Department Requested Budget

## Programs and Services:

This fund supports disaster mitigation efforts for events such as wildfires, avalanches, earthquakes, and other natural disasters.

## Difference from Prior Year Budget:

There is no currently declared emergency. However, the County continues to pursue reimbursement for eligible costs from prior events through FEMA and the California Office of Emergency Services (Cal OES).

## Budget Year Goals:

No specific goals have been established for the fiscal year.

## Workload Data:

Workload is driven by disaster events and recovery activities, including ongoing reimbursement processing for prior incidents.

## Revenue Sources:

This fund was originally established with a General Fund contribution to support disaster mitigation activities. Ongoing revenues consist primarily of reimbursement funding received from FEMA and Cal OES for eligible disaster-related expenditures.

A portion of the fund balance includes proceeds from the \$1,138,254 Liberty Utilities lawsuit settlement.

## Fund Balance:

\$2,417,686

### Disaster Assistance Fund 179-10-001

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	-	-	-	\$0	-	-
Intergovernmental	\$162,237	\$1,312,501	\$50,542	\$0	\$0	-
Interest & Rents	-\$1,720	\$43,811	\$20,526	\$0	-	-
Miscellaneous Revenues	-\$95,266	\$1,138,317	-	\$0	-	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$65,252</b>	<b>\$2,494,629</b>	<b>\$71,068</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Expenses</b>						
Salaries & Benefits	\$0	-	-	\$0	\$120,373	-
Services and Supplies	\$12,639	\$3,645	\$5,000	\$0	\$0	-
Capital Outlay	\$625,917	-	-	\$0	-	-
Support of Other	-	-	-	\$0	-	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$638,556</b>	<b>\$3,645</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$120,373</b>	<b>-</b>
<b>Net</b>	<b>-\$573,305</b>	<b>\$2,490,983</b>	<b>\$66,068</b>	<b>\$0</b>	<b>-\$120,373</b>	<b>-</b>

**Disaster Assistance 179-10-001**

Position Name	EOC
Allocated FTE	
COMMUNITY SUPPORT GROUP SUPERVISOR	1
PLANNING COORDINATOR SECTION CHIEF	0.462
<b>ALLOCATED FTE</b>	<b>1.462</b>

# Court MOE

FY2026-27 Department Requested Budget

## Programs and Services:

The purpose of the County's Court Maintenance of Effort (MOE) Department Budget is to provide the level of financial support to the State of California, as required by law, for the Superior Court of California, Mono County. The State of California is now responsible for overall funding and operation of trial courts, including Court employees. County Boards of Supervisors throughout the State are responsible for providing a level of ongoing funding support through annual revenue "maintenance of effort" payments to the State, as specified in the California Government Code. Fines and forfeitures levied as a result of Court action are collected by the Court and other County agencies. Collections are distributed as directed by law, with portions of that distribution allocated to the County General Fund, cities, and other State special funds and agencies. The General Fund share of such revenue is recorded in the County's Court MOE Budget.

## Difference from Prior Year Budget:

There is a slight increase to expenses.

## Revenue Sources:

This is a general fund department for the sole purpose of remitting the The Court Maintenance of Effort payments to the State of California.

### Court MOE 100-21-075

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	\$618,879	\$862,046	\$660,527	\$618,880	\$618,879	0%
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$618,879</b>	<b>\$862,046</b>	<b>\$660,527</b>	<b>\$618,880</b>	<b>\$618,879</b>	<b>0%</b>
<b>Net</b>	<b>-\$618,879</b>	<b>-\$862,046</b>	<b>-\$660,527</b>	<b>-\$618,880</b>	<b>-\$618,879</b>	<b>-</b>

# Cannabis Tax Fund

FY2026-27 Department Requested Budget

## Programs and Services:

This fund accounts for cannabis taxes collected from sales within the unincorporated areas of Mono County.

## Difference from Prior Year Budget:

The First Five Visiting Program and Child Care Stipends will remain in this fund for the current fiscal year.

## Budget Year Goals:

No new goals have been established for the fiscal year.

## Workload Data:

The unincorporated areas of Mono County are served by two cannabis retail businesses that collect and remit cannabis taxes to the County.

## Revenue Sources:

Cannabis taxes remitted to the County from licensed cannabis businesses.

## Fund Balance:

\$195,376

### Cannabis Taxes 150-10-001

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$44,094	\$36,511	\$28,827	\$45,000	\$40,000	-11%
Interest & Rents	\$7,515	\$9,633	\$2,670	\$6,000	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$51,608</b>	<b>\$46,143</b>	<b>\$31,497</b>	<b>\$51,000</b>	<b>\$40,000</b>	<b>-22%</b>
<b>Expenses</b>						
Support of Other	-	-	\$130,000	-	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$130,000</b>	<b>-</b>	<b>\$0</b>	<b>-</b>
<b>Net</b>	<b>\$51,608</b>	<b>\$46,143</b>	<b>-\$98,503</b>	<b>\$51,000</b>	<b>\$40,000</b>	<b>-</b>

# Debt Service Fund

FY2026-27 Department Requested Budget

## Programs and Services:

This fund houses the payments for the County's Debt Service. Currently the County has 2 outstanding debt payments. The Jail COP 2022, and the Civic Center Bond. Departments that are located in the Civic Center are charged an annual rent based on their use of square footage. This rent covers the entire debt service expense. The Jail COP 2022 bond has been covered by transfers in from the Criminal Justice Facility Fiduciary fund, as well as the interest from the General Reserve Fund and the Economic Stabilization Fund.

## Difference from Prior Year Budget:

The General Reserve and Economic Stabilization fund's interest is being routed back to the reserve funds rather than being utilized to cover the debt service payments.

## Budget Year Goals:

Continue to pay down the outstanding debt and see payments lower as the interest decreases and the principal portions get larger.

## Workload Data:

2 current outstanding debt services.

## Revenue Sources:

Departments that are located in the Civic Center are charged an annual rent based on their use of square footage. This rent covers the entire debt service expense. The Jail COP 2022 bond has been covered by transfers in from the Criminal Justice Facility Fiduciary fund.

## Fund Balance:

\$1,712,348

### Debt Service Fund 198-10-001

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	–	\$19,000	–	\$175,000	\$0	-100%
Intergovernmental	–	–	–	\$0	\$0	–
Interest & Rents	\$425,967	\$463,305	\$122,945	\$176,548	\$3,000	-98%
Miscellaneous Revenues	–	–	–	\$0	\$0	–
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	\$1,691,052	\$1,583,504	\$1,463,832	\$1,560,254	\$1,542,004	-1%
<b>REVENUES TOTAL</b>	<b>\$2,117,019</b>	<b>\$2,065,809</b>	<b>\$1,586,777</b>	<b>\$1,911,802</b>	<b>\$1,545,004</b>	<b>-19%</b>
<b>Expenses</b>						
Salaries & Benefits	–	–	–	\$0	\$0	–
Services and Supplies	\$5,800	\$13,300	\$3,925	\$7,300	\$7,500	3%
Debt Service	\$1,716,497	\$1,717,002	\$1,716,248	\$1,716,248	\$1,715,204	0%
Other Expenses	–	–	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$1,722,297</b>	<b>\$1,730,302</b>	<b>\$1,720,173</b>	<b>\$1,723,548</b>	<b>\$1,722,704</b>	<b>0%</b>
<b>Net</b>	<b>\$394,723</b>	<b>\$335,507</b>	<b>-\$133,396</b>	<b>\$188,254</b>	<b>-\$177,700</b>	<b>–</b>

# Local Project Investment Fund

FY2026-27 Department Requested Budget

## Programs and Services:

This fund has multiple purposes. One is to house local smaller projects, while the other is to support community projects and their funding sources.

## Difference from Prior Year Budget:

EMS was awarded a Federal grant. That grant is to be used for the new medic 7 building and a building to house ambulances that will replace a rented unit.

## Budget Year Goals:

To continue to foster community funding for projects that the County approves, as well as work towards completion on the projects already underway.

## Workload Data:

This fund has helped facilitate funding for Mono City Fire Protection District, White Mountain Fire, Sunnyslope, and Lee Vining Public Utility District.

## Revenue Sources:

General fund transfers and grant funding is the revenue that supports these initiatives.

## Fund Balance:

\$3,400,764

### Local Project Investment Fund 194-10-001

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$2,794,327	\$31,015	\$215,000	\$0	\$785,000	—
Interest & Rents	\$193,721	\$123,365	\$14,571	\$236,452	\$0	-100%
Miscellaneous Revenues	\$372,809	—	—	—	—	—
Transfers In	—	\$93,000	\$1,753,519	\$1,753,519	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$3,360,857</b>	<b>\$247,380</b>	<b>\$1,983,090</b>	<b>\$1,989,971</b>	<b>\$785,000</b>	<b>-61%</b>
<b>Expenses</b>						
Services and Supplies	\$372,809	\$945,617	\$47,402	\$442,500	\$1,462,519	231%
Capital Outlay	\$258,321	\$1,112,397	\$598,515	\$500,000	\$250,000	-50%
Transfers Out	\$3,767,247	\$2,486,153	\$191,000	\$0	\$100,000	—
<b>EXPENSES TOTAL</b>	<b>\$4,398,376</b>	<b>\$4,544,166</b>	<b>\$836,918</b>	<b>\$942,500</b>	<b>\$1,812,519</b>	<b>92%</b>
<b>Net</b>	<b>-\$1,037,519</b>	<b>-\$4,296,786</b>	<b>\$1,146,173</b>	<b>\$1,047,471</b>	<b>-\$1,027,519</b>	<b>—</b>

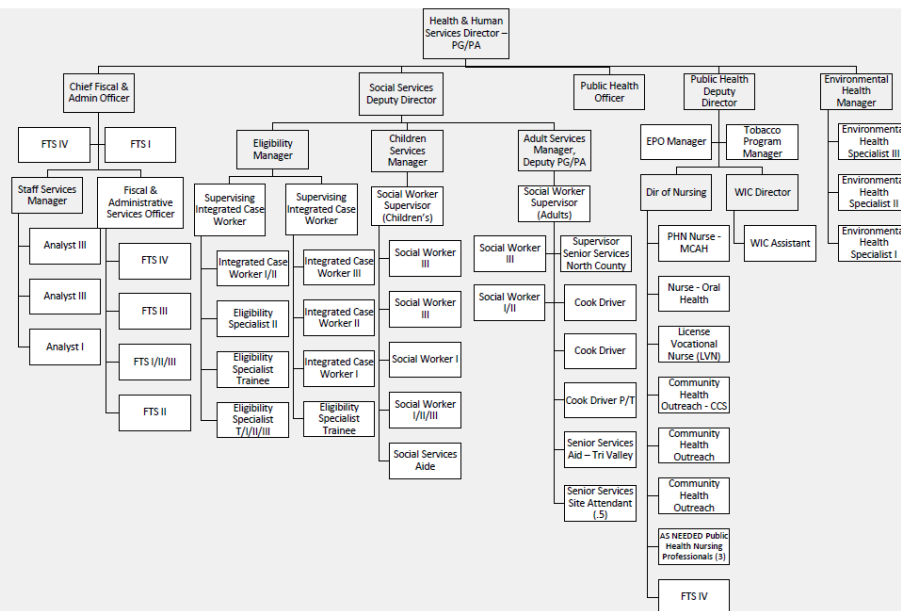
# Health and Human Services Overview

FY2026-27 Department Requested Budget

The Mono County Health and Human Services (HHS) Department provides an integrated range of programs that support the health, safety, and well-being of county residents by combining social services with public health functions. The department includes Adult Protective Services, Social Services, Public Health, Health Education, Emergency Preparedness, General Relief, Environmental Health, and the Public Guardian. Through these programs, HHS focuses on protecting vulnerable populations, promoting disease prevention and healthy lifestyles, ensuring environmental safety, and preparing for and responding to public health emergencies. By coordinating these services under one department, it delivers a more efficient and holistic approach to community care. Overall, HHS plays a vital role in strengthening community resilience and ensuring residents have access to essential health and social support systems.



## MONO COUNTY HEALTH AND HUMAN SERVICES DEPARTMENT – ORG CHART



03.06.2026

**Health and Human Services Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$329,076	\$377,851	\$393,505	\$352,580	\$360,030	2%
Fines, Forfeitures & Penalties	\$83,399	\$111,877	\$42,017	\$50,250	\$80,250	60%
Charges for Services	\$644,885	\$629,270	\$155,611	\$424,855	\$442,369	4%
Intergovernmental	\$11,941,546	\$12,456,736	\$10,562,087	\$12,024,234	\$12,089,017	1%
Interest & Rents	\$369,250	\$423,988	\$114,970	\$198,500	\$318,500	60%
Miscellaneous Revenues	\$76,975	\$39,246	\$87,881	\$0	\$0	-
Other Financing Sources	-	-	-	\$0	-	-
Transfers In	\$7,372,606	\$8,686,149	\$4,603,695	\$10,346,108	\$12,098,437	17%
<b>REVENUES TOTAL</b>	<b>\$20,817,738</b>	<b>\$22,725,118</b>	<b>\$15,959,765</b>	<b>\$23,396,527</b>	<b>\$25,388,603</b>	<b>9%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$0	\$0	-
Salaries & Benefits	\$6,935,396	\$7,582,174	\$6,307,334	\$8,026,058	\$8,961,961	12%
Services and Supplies	\$3,773,303	\$4,729,242	\$4,385,364	\$5,176,953	\$5,476,625	6%
Capital Outlay	-	-	-	\$0	\$0	-
Other Expenses	-	-	-	\$0	\$0	-
Support of Other	\$707,987	\$848,394	\$1,145,148	\$895,699	\$1,234,199	38%
Transfers Out	\$7,295,713	\$8,548,606	\$4,230,360	\$10,103,558	\$11,316,911	12%
<b>EXPENSES TOTAL</b>	<b>\$18,712,399</b>	<b>\$21,708,416</b>	<b>\$16,068,206</b>	<b>\$24,202,268</b>	<b>\$26,989,696</b>	<b>12%</b>
<b>Net</b>	<b>\$2,105,339</b>	<b>\$1,016,702</b>	<b>-\$108,441</b>	<b>-\$805,741</b>	<b>-\$1,601,093</b>	<b>-</b>

# Social Services 868

FY2026-27 Department Requested Budget

## Programs and Services:

Mono County Health and Human Services provides a broad range of health and human (social) services to make people's lives healthier, safer and self-sufficient. Child and Adult Services: Child and Adult Protective Services; 24 hr Emergency Response and Case Management; Resource Family Approval (Foster Care); Adoption Assistance; Prevention Services; In-Home Supportive Services; Senior Services (Congregate and Home Delivered Meals, Assisted Transportation and Transportation, Isolation Prevention Activities, Information and Assistance); and Public Administrator/Guardian/Conservator (Management of Conservatorships and Estates of decedents). Public Benefits and Assistance: CalFresh; MediCal; CalWorks; General Assistance; Employment Services (On the Job Training and Welfare to Work).

## Difference from Prior Year Budget:

- County Cost Allocation Plan Indirect Costs maintained at 25/26 levels.
- Personnel costs increase of \$662,670, 15.33%, comprised of increases in salary, pension costs, health care costs, and new positions - no retirements anticipated in 26/27. Deputy Director Social Service position is 100% Social Services, increase from approximately 60% in 25/26. Due to CASPHI funding cuts, CASPHI funded employees transferred to Social Services budget. Due to staff storage in the Child Welfare Division, retired annuitant contract has been executed, with 3 months continuing into 26/27.
- Continuation of Social Worker Stipends, 5%, \$19,768.
- Use of new housing funds to support Community Services Solutions contract funded by State Housing Support Programs.
- County Medical Services Program (CMSP) participation fee included
- Increase to Walker Office lease due to renegotiated lease agreement
- Pending new training contract for specialized child welfare topics
- Family Urgent Response System (FURS) funding has been reduced from prior year - impacts to Behavioral Health and Probation position funding
- Increase to General Fund request for county share of costs - \$350,000 to \$715,000, an increase of \$365,000. Realignment funds have been supporting the short-fall in county share of costs obligation, largely due to past practice, reconciliation occurring after final budget transfer deadlines, and fund balance availability. The requested amount will be a more accurate reflection of the calculated county share of costs obligation.
- General Fund request for county share of costs - \$135,000 for the HR1 shifted share of costs from federal responsibility to state/county responsibility. Budget is an estimate of possible increase to existing county share of cost obligation.
- General Fund request for county costs - \$25,469 CMSP participation fee
- The 110-868 fund balance has been operating in a deficit for several years due to certain revenue transfers not processed appropriately. A realignment transfer request is included to clean-up the deficit. Additional transfers may be needed as continued reconciliation occurs.
- Overall budget surplus to clean-up fund deficit and offset deficit in 110-870 budget unit, where expenses only occur for client assistance payment tracking and In-home supportive services (HSS) MOE tracking.

## Budget Year Goals:

### Social Services funding

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

1. Implement Federal HR1 policy changes locally for Medi-Cal and CalFresh programs, to include program compliance, conducting community outreach to inform clients of the new requirements, enhancing employment services, and coordinating with partners to assist participants in meeting work requirements.
2. Manage increased staff workload and operational impacts related to HR 1 implementation. Support our eligibility workforce to implement increased eligibility determinations, verification requirements, employment service coordination, client communication, and case management activities.
3. Organize and coordinate the third annual Mexican Consulate Mobile Services Event in Mono County to improve access for residents to identification and documentation services that are often required for employment, housing, banking, and access to public services.
4. Create and publish 12 issues of the Mono County Job Seeker Newsletter, reaching a broad audience of community members and professional stakeholders throughout Mono County to improve awareness of employment opportunities and community resources.
5. Evaluate an estimated 200 annual reports of suspected child abuse and neglect and an estimated 50 annual reports of suspected elder/dependent adult abuse; investigate and intervene when safety protections are needed.
6. Improve local understanding about child abuse reporting and the shift in California from "mandated reporting to community supporting" in partnership with the Child Abuse Prevention Counsel and Children's System of Care, and local school districts.
7. Provide housing supports and/or relocation support for vulnerable seniors through referrals to CDSS Housing Programs and CalAIM services for eligible seniors and dependent adults.
8. Maintain over 95% compliance rate for timely yearly initial and renewal reassessments to approximately 60 recipients of In-Home Supportive Services (IHSS), ensuring continuity of services.
9. Support social connection and reduction of isolation among the senior population by offering at least two social activities per month, one annual outing/trip, and intergenerational activities in partnership with the Antelope Valley Senior Center and local youth/adult organizations.
10. Enhance community engagement through County partnership with the Thrift Store in Walker operated by Antelope Valley Senior Citizens Workshop. The store provides information and connection for community members to County programs, extending County's reach into underserved communities during non-traditional hours, including to individuals who might not interact with County services in conventional settings.
11. Provide approximately 14,000 meals annually to seniors in Mono County: Deliver up to 5 meals per week to the homes of approximately 50 senior citizens throughout Mono County and provide congregate meals Monday through Friday to seniors at the Antelope Valley Senior Center.
12. Coordinate with community organizations to expand food distribution; food waste prevention, food recovery and redistribution; and pantry services— especially in areas of greatest need.
13. Support the Mass Care and Feeding and Spiritual and Emotional Support Subcommittees of the Eastern Sierra VOAD (Voluntary Organizations Active in Disasters) to plan and schedule trainings to develop member skills (e.g. Red Cross emergency shelter trainings). Plan for a Spiritual Care FourSquare training in partnership with the Pastor Chris Castello with the Oasis of Grace Church.
14. Ensure a smooth and supportive transition with our American Red Cross Kern County partners to the San Bernardino American Red Cross Chapter of the Southern California Region.
15. Collaborate with and advocate on behalf of existing agencies to foster the availability and accessibility of affordable childcare county-wide.

16. Support First 5 Mono County's culturally appropriate, evidence-based home visiting services (prenatal through age five) to promote parental mental health, strengthen caregiver-child attachment, and support early childhood social-emotional development.

**Workload Data:**

The following deliverables may be adjusted due to federal funding cutbacks.  
 5,500 residents served through our public assistance programs (MediCal, CalFresh, CalWORKs)  
 12 Resource Family homes are supported in caring for foster children  
 200 reports of Suspected Child Abuse and Neglect evaluated timely  
 60 Reports of Suspected Elder/Dependent Adult Abuse evaluated timely

**Revenue Sources:**

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

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

Revenues in this budget unit are comprised of transfers in from the Federal & State Administrative and Assistance trust funds, 1991 & 2011 realignment trust funds, and County General Fund match obligation for county share of cost for realigned programs.

Fund 110 Department 868 budget is the operating budget for Social Services Division and all expenses run through this budget unit.

**Social Services 868 110-51-868**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	–	–	–	\$0	–	–
Intergovernmental	\$1,215	\$5,487	\$5,531	\$0	\$0	–
Interest & Rents	-\$435	\$677	-\$121	\$0	\$0	–
Miscellaneous Revenues	–	–	–	\$0	–	–
Transfers In	\$5,735,454	\$7,186,867	\$4,068,942	\$8,444,467	\$10,206,383	21%
<b>REVENUES TOTAL</b>	<b>\$5,736,234</b>	<b>\$7,193,031</b>	<b>\$4,074,351</b>	<b>\$8,444,467</b>	<b>\$10,206,383</b>	<b>21%</b>
<b>Expenses</b>						
Salaries & Benefits	\$3,343,880	\$4,493,589	\$3,523,251	\$4,313,892	\$4,986,022	16%
Services and Supplies	\$1,603,859	\$4,044,070	\$2,169,950	\$2,779,966	\$3,069,744	10%
Capital Outlay	–	–	–	\$0	\$0	–
Other Expenses	–	–	–	\$0	–	–
Support of Other	\$49,559	\$101,243	\$258,787	\$105,699	\$367,199	247%
Transfers Out	\$467,197	\$385,957	\$305,892	\$527,924	\$527,048	0%
<b>EXPENSES TOTAL</b>	<b>\$5,464,495</b>	<b>\$9,024,859</b>	<b>\$6,257,880</b>	<b>\$7,727,481</b>	<b>\$8,950,013</b>	<b>16%</b>
<b>Net</b>	<b>\$271,739</b>	<b>-\$1,831,827</b>	<b>-\$2,183,529</b>	<b>\$716,986</b>	<b>\$1,256,370</b>	<b>–</b>

**Social Services 868 110-51-868**

Position Name	SOCIAL SERVICES DEPARTMENT
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC I/II/III	3.73
STAFF SERVICES ANALYST I/II/III	2.5
INTEGRATED CASEWORKER I/II/III	3.8
COMMUNITY HEALTH OUTREACH SPEC	0.5
STAFF SERVICES MANAGER	1
PROGRAM MANAGER - ELIGIBILITY	0.95
CHILDREN SERVICES MANAGER	1
SOCIAL WORKER I/II/III/IV	5.05
FISCAL TECHNICAL SPEC IV	1
CHIEF FISCAL OFFICER	0.6
SOCIAL WORKER SUPERVISOR I/II	1.95
ADULT SERVICES MANAGER	0.85
ELIGIBILITY SPECIALIST TRAINEE I/II/III	4
SOCIAL SERVICES AIDE	0.5
SUPERVISING INTEGRATED CASEWORKER	1.92
DIRECTOR HEALTH & HUMAN SERVICES	1.575
HEALTH PROGRAM NURSE	1
FISCAL & ADMIN SERVICES OFFICER II	1
<b>ALLOCATED FTE</b>	<b>32.925</b>

# Public Health

## FY2026-27 Department Requested Budget

### Programs and Services:

Public Health: Communicable Disease Control; Immunization Program; Health Care for Children in Foster Care; HIV Control; Public Health Officer; California Children's Services; Vital Records (Local Registrar of Births and Deaths); Community Flu Clinics and other Outreach Clinics/Events; HIV/STD Testing, Treatment and Linkages; Local Oral Health Program; Maternal, Child, and Adolescent Health; Women, Infants, and Children (WIC).

### Difference from Prior Year Budget:

Personnel cost increase of \$312,777, 15.39%, comprised of increases in salary, pension costs, health care costs, and new positions - no retirements anticipated in 26/27. Deputy Director Public Health position is 100% Public Health, increase from approximately 40% in 25/26. Due to CASPHI, California Strengthening Public Health Initiative, funding cuts, CASPHI funded employees, a total of 1.0 FTE, have been transferred to the Social Services budget.

A stop work order was issued to CASPHI, a federally funded grant, on February 11, 2026 by the federal government. A court-issued temporary restraining order was issued against the stop work order through March 12, 2026. On March 30, 2026, a court order rescinded the terminations issued on February 11, 2026, allowing grant award activities to continue. Due to uncertainty of future litigation, CASPHI revenue is not being considered in this budget proposal. Revenue adjustments will be requested as revenue is recognized. The grant termination date is November 30, 2027. If CASPHI funding is not realized, CASPHI funded programs and staff will be redirected to other funding sources in order to continue the vital program initiatives and activities occurring under CASPHI.

Future of Public Health is state grant revenue, for public health infrastructure, and is used primarily for personnel costs. While we have not had any communication regarding funding cuts, we are assuming a 20% reduction, or \$79,743, for budget purposes.

Local Oral Health Program, LOHP, discontinued carry-over availability during the 24/25 fiscal year. We are limited to the per-year grant amount of \$141,055.

The Disease Intervention Specialist grant ended as of January 31, 2026. This was a federally funded grant program and all allocations have been expended.

In anticipation of the federal DIS grant ending, the state created a new grant funding source under the same title, with an effective date of July 1, 2025, to continue the activities under the federal grant. The allocation is \$101,442 annually, subject to state appropriations, and could be at risk.

1991 realignment revenue is estimated to increase slightly, with monitoring and adjustments occurring during the 2026/27 budget year, as revenue is recognized.

### Budget Year Goals:

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

1. Increase access to clinic services in communities by launching monthly community-based clinics offering preventative care, immunizations, screenings, and health education.
2. Implement one or more Public Health vending machines to increase anonymous, low-barrier access to prevention and harm-reduction resources outside traditional business hours.
3. Increase access to dental services in unincorporated Mono County through Dental Van deployment in partnership with Managed Care Plans twice annually.
4. Address unmet dental needs by offering school-linked dental programs in partnership with a dental hygienist to provide oral health assessments, dental sealants, topical fluoride varnish, and referrals for children.
5. Advance access to vision care services by partnering with Mammoth Hospital and key stakeholders to assess feasibility, support planning, and move toward establishing local eye care services for Mono County residents.
6. Implement Public Health depression screening and referral utilizing the PHQ-2 tool across all clients accessing Public Health services.
7. Strengthen the maternal, child, and infant health system in Mono County by promoting early engagement in perinatal care and improving access to timely, high-quality services through a comprehensive resource guide supporting families from pre-pregnancy through the postpartum period.
8. Prevent and control vaccine-preventable diseases by promoting and administering vaccines to approximately 1,000 children and adults annually. Strengthen immunization outreach by identifying vulnerable populations and implementing targeted interventions.
9. Increase well-child visits and childhood immunizations through collaboration with Managed Care Plans, healthcare providers, and home visiting programs.
10. Strengthen capacity to efficiently investigate infectious disease cases, such as measles, monitor exposed individuals, and respond rapidly to communicable disease threats through planning and partnerships (providers and hospital), and use of new tools such as RedCap (Research Electronic Data Capture) a secure, web-based software platform.
11. Support healthy aging, reduce social isolation, and increase preparedness and education among older adults by offering regular social and intergenerational activities in partnership with community organizations, while increasing assessment of health and wellness needs through nurse ride-alongs with Senior Services during meal delivery to connect older adults with appropriate services and referrals. Implement a monthly education newsletter for older adults.
12. Add food insecurity screening to Public Health services: Incorporate a simple food access question into public health encounters and connect residents to food resources such as WIC, CalFresh, and community pantries as needed.
13. Continue to promote staff safety and wellness and a positive work culture through staff-driven initiatives (e.g. The Happy Club, SOS newsletter, staff retreats); professional development and one-on-one professional counseling; and training and support on the impacts of trauma, secondary trauma, and burn-out.

### Workload Data:

- 1,000 vaccines provided to 950 adults and children
- 100 children served through the local Oral Health program
- 800 WIC service appointments provided to 200 WIC clients
- 55 clients served through the California Children's Services Program (CCS)

### Revenue Sources:

Public Health is funded through a mix of realignment and federal and state grants. Public Health revenue has been declining over the past few years due to federal grants ending, federal grants terminated ahead of the scheduled grant end date, and a reduction in grant allocations. Further reductions in state grants are either known or anticipated for budget purposes.

Realignment revenue is estimated to increase slightly but is subject to volatility with economic upturn or downturn.

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

Fund 130 is accountable for covering any deficits in Funds 131, 133, & 137. While grant revenues are the main source of revenue for Funds 131 Tobacco Program & 133 Emergency Preparedness, the grant revenues are not sufficient to fully cover the cost of the programs, mainly overhead and administration costs, requiring realignment revenue backfill. Fund 137, Environmental Health, still requires a substantial, although lower than past fiscal years, realignment backfill, approximately \$650,000, or 35%, of the current realignment estimate.

While fund balance is sufficient to cover current deficits, additional revenue resources will need to be pursued to sustain current level of expenditures. Environmental Health fees need to be reevaluated through a new fee study to ensure fees are covering the cost of performing services. County Medi-Cal Administration Activities (CMAA) program, a federal reimbursement program, is being explored as an additional revenue stream.

**Fund Balance:**

\$1,200,000

**Public Health 130-41-860**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	–	\$898	–	\$0	–	–
Fines, Forfeitures & Penalties	\$263	\$490	\$153	\$250	\$250	0%
Charges for Services	\$274,604	\$289,285	\$144,625	\$141,500	\$141,500	0%
Intergovernmental	\$4,254,307	\$4,492,580	\$2,730,941	\$3,683,833	\$3,536,542	-4%
Interest & Rents	\$30,996	\$39,408	\$13,262	\$13,000	\$13,000	0%
Miscellaneous Revenues	\$15,600	\$8,900	\$5,301	\$0	\$0	–
Other Financing Sources	–	–	–	\$0	–	–
Transfers In	\$208,650	\$216,502	–	\$259,497	\$295,722	14%
<b>REVENUES TOTAL</b>	<b>\$4,784,420</b>	<b>\$5,048,062</b>	<b>\$2,894,283</b>	<b>\$4,098,080</b>	<b>\$3,987,014</b>	<b>-3%</b>
<b>Expenses</b>						
Salaries & Benefits	\$2,252,034	\$2,379,818	\$1,668,340	\$2,013,850	\$2,344,790	16%
Services and Supplies	\$1,131,501	\$2,575,928	\$1,563,755	\$1,552,755	\$1,413,862	-9%
Capital Outlay	–	–	–	\$0	\$0	–
Other Expenses	–	–	–	\$0	\$0	–
Transfers Out	\$809,444	\$697,809	\$160,607	\$922,427	\$911,022	-1%
<b>EXPENSES TOTAL</b>	<b>\$4,192,980</b>	<b>\$5,653,554</b>	<b>\$3,392,702</b>	<b>\$4,489,032</b>	<b>\$4,669,674</b>	<b>4%</b>
<b>Net</b>	<b>\$591,440</b>	<b>-\$605,492</b>	<b>-\$498,419</b>	<b>-\$390,952</b>	<b>-\$682,660</b>	<b>–</b>

**Public Health 130-41-860**

Position Name	PUBLIC HEALTH
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC III/III	0.25
STAFF SERVICES ANALYST I/II/III	0.5
PUBLIC HEALTH NURSING PROFESSIONAL (EXTRA HELP)	0.03
HEALTH PROGRAM MANAGER - RN-ASN/PHN-BSN	1
COMMUNITY HEALTH OUTREACH SPEC	2.2
PUBLIC HEALTH OFFICER	0.5
FISCAL TECHNICAL SPEC IV	0.75
CHIEF FISCAL OFFICER	0.32
LICENSED VOCATIONAL NURSE	1
FISCAL TECHNICAL SPECIALIST IV/WNA	1.75
HEALTH PROGRAM MANAGER - COMMUNITY HEALTH	0.95
WIC PROGRAM MGR/REG DIETICIAN	0.8
DIRECTOR HEALTH & HUMAN SERVICES	1.4
HEALTH PROGRAM MANAGER -CLINICAL SERVICES	1
<b>ALLOCATED FTE</b>	<b>12.45</b>



# Environmental Health

FY2026-27 Department Requested Budget

## Programs and Services:

Environmental Health oversees the following programs: Swimming Pools & Spas, Onsite Wastewater Treatment Systems, Small Water System Program, Vector Control, Hazardous Materials Business Unit/California Unified Program Agency (CUPA), and Solid Waste Program.

Environmental Health keeps our community safe by:

Checking food - making sure restaurants and stores handle food safely.

Testing water - keeping drinking water and pools clean.

Managing waste - checking trash, sewage, and hazardous materials.

Inspecting buildings - making sure homes and businesses are safe.

Controlling pests - reducing mosquitoes, rodents, and other disease carriers.

## Difference from Prior Year Budget:

Overall increase to budget, 0.5%, due to Cost Allocation Plan estimate but offset largely by the removal of the new environmental health software program. Cost Allocation Plan charges can vary wildly from year-to-year and is unknown until the plan is completed. The cost of the new software program was budgeted in and will be incurred in 25/26.

No retirements anticipated in 26/27.

## Budget Year Goals:

In conjunction with overall Public Health Goals: Conduct a minimum of 200 routine inspections at food facilities to promote food safety and sanitation, thus helping to prevent foodborne illnesses.

## Workload Data:

200 food facility inspections conducted

## Revenue Sources:

Environmental Health is funded through fees for services, annual permits, a small state grant, and public health realignment.

Fees and Permits make up 33% of total revenue.

The CalRecycle state grant is 1.5% of total revenue.

Solid Waste services fees is 5.5% of total revenue.

Public Health Realignment contribution is 60% of total revenue, in order to backfill the gap in revenues and expenses.

A new fee study will need to be considered in order to align fees/permits to the cost of performing services. An increase in fees will relieve pressure off of Public Health Realignment dollars that can be redirected back to public health services.

Expenses should match revenue, creating a net zero budget.

**Environmental Health 137-41-862**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$329,076	\$439,340	\$393,505	\$352,580	\$360,030	2%
Charges for Services	\$66,747	\$53,477	-	\$60,000	\$60,000	0%
Intergovernmental	-	\$16,643	\$16,643	\$16,643	\$16,643	0%
Interest & Rents	\$761	\$6,623	\$459	\$0	\$0	-
Miscellaneous Revenues	-	-	\$5,868	\$0	-	-
Transfers In	\$762,225	\$510,000	-	\$658,006	\$651,103	-1%
<b>REVENUES TOTAL</b>	<b>\$1,158,810</b>	<b>\$1,026,083</b>	<b>\$416,476</b>	<b>\$1,087,229</b>	<b>\$1,087,776</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$583,403	\$816,398	\$399,303	\$699,170	\$651,474	-7%
Services and Supplies	\$445,226	\$552,008	\$256,870	\$265,734	\$306,767	15%
Capital Outlay	-	-	-	\$0	-	-
Transfers Out	\$124,800	\$126,030	\$50,340	\$125,340	\$129,535	3%
<b>EXPENSES TOTAL</b>	<b>\$1,153,428</b>	<b>\$1,494,435</b>	<b>\$706,512</b>	<b>\$1,090,244</b>	<b>\$1,087,776</b>	<b>0%</b>
<b>Net</b>	<b>\$5,382</b>	<b>-\$468,352</b>	<b>-\$290,037</b>	<b>-\$3,015</b>	<b>\$0</b>	<b>-</b>

**Environmental Health 137-41-862**

Position Name	Environmental Health
<b>Allocated FTE</b>	
ENVIRONMENTAL HEALTH SPEC I/II/III	3
FISCAL TECHNICAL SPECIALIST IV/WNA	0.25
ENVIRONMENTAL HEALTH MANAGER	1
FISCAL TECHNICAL SPEC IV	0.25
<b>ALLOCATED FTE</b>	<b>4.5</b>



# Public Health Emergency Preparedness

FY2026-27 Department Requested Budget

## Programs and Services:

The Hospital Preparedness Program (HPP) supports the following capabilities: Foundation for Health Care and Medical Readiness; Health Care and Medical Response Coordination; Continuity of Health Care Service Delivery; and Medical Surge.

The Public Health Emergency Preparedness (PHEP) program focuses on the following domains: Strengthening Community Resilience; Incident Management; Information Management; Countermeasures and Mitigation; Surge Management; and Biosurveillance.

The Pandemic Influenza (Pan Flu) program focuses on strengthening planning and response efforts to ensure preparedness for an influenza pandemic.

## Difference from Prior Year Budget:

The overall budget decreased by \$15,652 (4.4%) compared to the prior year, primarily due to reductions in travel and training, as well as contract services.

## Budget Year Goals:

In alignment with broader Public Health goals, the program will:

- Continue to enhance collaboration through a cross-jurisdictional Public Health communications group including Mono County, Alpine County, and State of Nevada partners.
- Support development of an Emergency Preparedness and Chempack subgroup, including coordination with Washoe County, Quad-County Public Health Preparedness (Carson City, Douglas, Lyon, and Storey Counties, Nevada), Alpine County, and Regional Disaster Medical Health Coordinators.
- Improve healthcare system preparedness and resiliency through planning, training, exercises, and enhanced communication.
- Strengthen community preparedness and emergency response through outreach, education, monitoring of vulnerable populations, and coordination with local and state partners.

## Workload Data:

Approximately 100 residents are supported through the Access and Functional Needs system.

## Revenue Sources:

Fund 133 is supported by three federal grants: Hospital Preparedness Program (HPP), Public Health Emergency Preparedness (PHEP), and Pandemic Influenza (Pan Flu).

Additional funding is provided through Public Health Realignment to address any gaps between grant revenues and program expenditures. The Fund 130 realignment contribution represents approximately 12% of the total budget.

Program expenditures are expected to align with available revenues, resulting in a net-zero budget.

**Public Health Emergency Preparedness 133-41-860**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$390,035	\$694,769	\$105,183	\$298,664	\$298,664	0%
Interest & Rents	-\$6,653	\$5,924	-\$2,018	\$0	\$0	-
Miscellaneous Revenues	-	\$16,598	-	\$0	\$0	-
Transfers In	\$15,102	-	-	\$46,412	\$41,483	-11%
<b>REVENUES TOTAL</b>	<b>\$398,484</b>	<b>\$717,291</b>	<b>\$103,165</b>	<b>\$345,076</b>	<b>\$340,147</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	\$178,643	\$208,818	\$159,229	\$215,682	\$229,362	6%
Services and Supplies	\$92,138	\$180,218	\$47,507	\$90,905	\$69,554	-23%
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	\$37,886	\$40,187	\$14,982	\$39,982	\$41,231	3%
<b>EXPENSES TOTAL</b>	<b>\$308,667</b>	<b>\$429,223</b>	<b>\$221,717</b>	<b>\$346,569</b>	<b>\$340,147</b>	<b>-2%</b>
<b>Net</b>	<b>\$89,818</b>	<b>\$288,067</b>	<b>-\$118,553</b>	<b>-\$1,493</b>	<b>\$0</b>	<b>-</b>

**Public Health Emergency Preparedness 133-41-860**

Position Name	PUBLIC HEALTH
<b>Allocated FTE</b>	
HEALTH PROGRAM MANAGER - COMMUNITY HEALTH	0.05
CHIEF FISCAL OFFICER	0.05
EMERGENCY PREPAREDNESS MANAGER	1
<b>ALLOCATED FTE</b>	<b>1.1</b>



# Senior Program

FY2026-27 Department Requested Budget

## Programs and Services:

The Senior Services Program budget provides services and programs to help older adults stay healthy, active, and independent. Services and programs offered include: Meals on Wheels: Weekly delivery of 5 hot or frozen meals to adults 60+ who are homebound or unable to cook. Includes a friendly visit and safety check. Available countywide.

Transportation Assistance: Rides to non-emergency medical appointments and essential services for homebound or isolated seniors. Bus passes available.

Senior Center Activities: Nutritious meals, social events, and a welcoming space at the Antelope Valley Senior Center. Events include Walker Yoga and Benton Bingo.

Information & Assistance: Guidance and resources for senior needs.

## Difference from Prior Year Budget:

Food expense increase by 12.75% to account for rising costs.

Continued use of Modernization Funding under the Mello-Granlund Older Californians Act (MOCA). It is funded and administered through our lead county agency, Inyo County, and expires June 30, 2027. Carry-forward estimate of \$28,362 budgeted in revenue and expenses. Use of funding TBD.

Behavioral Health is unable to continue the \$50,000 subsidy to the program and revenue has been reduced accordingly.

## Budget Year Goals:

Provide approximately **14,000 meals annually to seniors in Mono County**: Deliver up to 5 meals per week to the homes of approximately 50 senior citizens throughout Mono County and provide congregate meals Monday through Friday to seniors at the Antelope Valley Senior Center.

## Workload Data:

12,000 home delivered meals prepared and delivered to seniors

2,000 meals served at the Antelope Valley Senior Center

270 Medical and supportive services transports provided to seniors (one-way)

## Revenue Sources:

The Senior Services Program is funded through a mix of county general fund, state grant funding, LTC, and Social Services contributions, as well as donations.

The increase in expenses is offset by the increase in revenues and the net budget remains balanced.

ESAAA (Inyo County, Eastern Sierra Area Agency on Aging) funding is estimated at \$204,456, based on 25/26 approved budget.

MOCA, Mello-Granlund Older Californians Act modernization funding, is estimated at \$28,362 carry-over and is available for use through 06/30/2027.

Additional one-time funds may be granted after the start of the federal fiscal year but are unknown at this time and not included.

Federal Funding Considerations: Senior Services is partially funded with federal funding through Federal Title III, Part B of the Older Americans Act. Federal budget changes could put these funds at risk.

General Fund Contribution request is \$350,097. \$81,762 or 30.47% increase over 25/26. The primary cause of the increase is due to the pull-back of the Behavioral Health \$50,000 contribution. The additional increase is from calculated workforce (personnel) increases and a increase to the Food Expense budget.

This budget unit should always net to \$0 with expenses offset with revenue changes (increase or decrease to GF or SS contributions).

Senior Program 110-56-875

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$302,335	\$437,973	\$10,079	\$222,804	\$240,318	8%
Intergovernmental	\$30,000	\$30,000	\$20,000	\$30,000	\$40,000	33%
Miscellaneous Revenues	-	-	-	\$0	-	-
Transfers In	\$210,716	\$333,992	\$318,430	\$370,970	\$374,763	1%
<b>REVENUES TOTAL</b>	<b>\$543,051</b>	<b>\$801,965</b>	<b>\$348,509</b>	<b>\$623,774</b>	<b>\$655,081</b>	<b>5%</b>
<b>Expenses</b>						
Salaries & Benefits	\$297,040	\$370,705	\$332,353	\$413,564	\$407,192	-2%
Services and Supplies	\$246,010	\$305,897	\$153,279	\$213,097	\$247,889	16%
Capital Outlay	-	-	-	\$0	\$0	-
Support of Other	-	-	-	\$0	-	-
Transfers Out	-	\$46,260	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$543,051</b>	<b>\$722,862</b>	<b>\$485,631</b>	<b>\$626,661</b>	<b>\$655,081</b>	<b>5%</b>
<b>Net</b>	<b>\$0</b>	<b>\$79,103</b>	<b>-\$137,122</b>	<b>-\$2,887</b>	<b>\$0</b>	<b>-</b>

Senior Program 110-56-875

Position Name	SENIOR SERVICES - ESAAA
<b>Allocated FTE</b>	
SENIOR SERVICES SUPERVISOR	1
SOCIAL SERVICES AIDE	0.5
SENIOR SERVICES COOK/DRIVER	2.125
SENIOR SERVICES SITE ATTENDANT	0.25
<b>ALLOCATED FTE</b>	<b>3.875</b>

# Public Guardian

## FY2026-27 Department Requested Budget

### Programs and Services:

The Public Administrator, Public Guardian, and Public Conservator program is housed within the Social Services Division and is funded by the General Fund. This program provides essential services to protect vulnerable individuals and manage estates, and includes the following functions:

- **Public Administrator:**

Responsible for the administration of estates when individuals pass away without a will or without a qualified person willing or able to serve as administrator. Duties include securing and protecting assets, arranging for burial services, identifying and inventorying estate property, paying debts and taxes, and distributing remaining assets to rightful heirs.

- **Public Guardian / Public Conservator:**

Provides conservatorship services for individuals who are unable to care for themselves or manage their financial affairs. Through probate conservatorships, the program ensures that clients' basic needs; such as food, clothing, shelter, and medical care, are met. These services are typically provided to older adults with significant limitations and to individuals with serious cognitive impairments.

### Difference from Prior Year Budget:

The budget reflects estimated personnel time based on current caseload activity for conservatorships and Public Administrator cases.

County Counsel costs are included as a direct charge estimate. Personnel costs have increased due to scheduled salary adjustments and rising benefit costs, while full-time equivalent (FTE) allocations remain consistent with FY 2025–26.

### Budget Year Goals:

- Maintain compliance with all statutory responsibilities and program requirements
- Continue to provide effective oversight and support for conserved clients and administered estates

### Workload Data:

The number of conserved clients has remained stable, with a current caseload of approximately seven clients, including Lanterman-Petris-Short (LPS) conservatorships.

### Revenue Sources:

This program is funded by the General Fund. The budget unit is structured to net to zero, with expenditures offset by corresponding adjustments to General Fund contributions.

#### Public Guardian 110-56-880

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Miscellaneous Revenues	-\$2	–	–	\$0	\$0	–
Transfers In	\$92,205	\$70,047	\$166,323	\$157,354	\$109,049	-31%
<b>REVENUES TOTAL</b>	<b>\$92,203</b>	<b>\$70,047</b>	<b>\$166,323</b>	<b>\$157,354</b>	<b>\$109,049</b>	<b>-31%</b>
<b>Expenses</b>						
Salaries & Benefits	\$82,489	\$57,463	\$54,351	\$133,362	\$82,424	-38%
Services and Supplies	\$9,714	\$26,609	\$15,348	\$26,500	\$26,625	0%
Transfers Out	–	–	–	\$0	–	–
<b>EXPENSES TOTAL</b>	<b>\$92,203</b>	<b>\$84,072</b>	<b>\$69,700</b>	<b>\$159,862</b>	<b>\$109,049</b>	<b>-32%</b>
<b>Net</b>	\$0	-\$14,025	\$96,623	-\$2,508	\$0	–

**Public Guardian 110-56-880**

<b>Position Name</b>	<b>Public Guardian</b>
<b>Allocated FTE</b>	
DIRECTOR HEALTH & HUMAN SERVICES	0.025
ADULT SERVICES MANAGER	0.15
SOCIAL WORKER I/II/III/IV	0.2
SOCIAL WORKER SUPERVISOR I/II	0.05
<b>ALLOCATED FTE</b>	<b>0.425</b>



# Public Health Education - CTCP

FY2026-27 Department Requested Budget

## Programs and Services:

The mission of the Mono County Tobacco Education Program is to help people quit smoking, vaping, and chewing tobacco; prevent young people from starting tobacco use; and protect others from secondhand smoke and tobacco litter.

The program offers free resources, signage, and youth engagement and outreach.

## Difference from Prior Year Budget:

Overall budget increased by \$14,390, or 4%, due to normal personnel cost increases, resulting in an increase in Fund 130 realignment contribution to balance budget.

## Budget Year Goals:

In conjunction with overall Public Health Goals: Deliver tailored educational presentations and outreach to diverse audiences throughout Mono County to increase awareness and understanding of emerging commercial tobacco products, social norms, and key topics related to nicotine addiction prevention and recovery.

## Workload Data:

Monthly youth outreach meetings; surveys; community engagement events.

## Revenue Sources:

Mono County receives the minimum, or base, funding for the California Tobacco Prevention Program (CTPP) grant. \$150,000 is allocated through Prop 99 and \$150,000 is allocated through Prop 56. Both Prop 99 and Prop 56 revenues are derived from tax on tobacco products and are held in separate special revenue funds, per legislation. Funds are transferred from the special revenue funds to Fund 131 to cover expenses. Additional funding is provided from public health realignment to backfill the gap in grant revenues and expenses in the program.

Tobacco tax funding is considered a declining revenue source, proving program campaigns are working and tobacco use is declining, however putting the department at risk of funding cuts as state revenues decline.

Grant revenue represents approximately 82% of total revenues and the fund 130 realignment contribution to balance the budget represents approximately 18% of total revenues.

Expenses should match revenue, creating a net zero budget.

**Public Health Education CTCP 131-41-847**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	-	-	-	\$0	-	-
Intergovernmental	-	-	-	\$0	-	-
Interest & Rents	-\$3,016	\$3,578	-\$229	\$0	\$0	-
Miscellaneous Revenues	-	-	-	\$0	-	-
Transfers In	\$328,249	\$353,741	-	\$359,402	\$369,934	3%
<b>REVENUES TOTAL</b>	<b>\$325,233</b>	<b>\$357,318</b>	<b>-\$229</b>	<b>\$359,402</b>	<b>\$369,934</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	\$173,778	\$180,826	\$134,930	\$193,685	\$209,606	8%
Services and Supplies	\$116,208	\$261,317	\$76,448	\$127,510	\$120,396	-6%
Capital Outlay	-	-	-	\$0	-	-
Transfers Out	\$38,072	\$38,972	\$13,783	\$38,783	\$39,932	3%
<b>EXPENSES TOTAL</b>	<b>\$328,058</b>	<b>\$481,116</b>	<b>\$225,161</b>	<b>\$359,978</b>	<b>\$369,934</b>	<b>3%</b>
<b>Net</b>	<b>-\$2,825</b>	<b>-\$123,798</b>	<b>-\$225,390</b>	<b>-\$576</b>	<b>\$0</b>	<b>-</b>

**Public Health Education CTCP 131-41-847**

Position Name	HEALTH EDUCATION
<b>Allocated FTE</b>	
COMMUNITY HEALTH OUTREACH SPEC	0.3
CHIEF FISCAL OFFICER	0.03
COMMUNITY HEALTH PROGRAM COORDINATOR II	1
<b>ALLOCATED FTE</b>	<b>1.33</b>

# Employers Training Resource - ETR

FY2026-27 Department Requested Budget

## Programs and Services:

The Workforce Innovation and Opportunity Act (WIOA) helps people get the skills they need to find good jobs and start careers. It also helps connect employers with workers who have the right skills to succeed in today's economy.

## Difference from Prior Year Budget:

Increase workforce (personnel) costs due to changes in salary matrix and increases in benefits. Budget reflects estimated personnel time to be worked in the program.

Personnel FTE % estimates remain the same as 25/26.

Remove Communications expense as no expenses incurred in the last several fiscal years.

Increase to Rents and Leases to account for new lease agreement for the Walker Social Services Office. Rent increase estimate from \$1,000/month to \$1,600/month with 50% share of cost to WIOA and 50% to Social Services Operating.

## Budget Year Goals:

Create and publish 12 issues of the Mono County Job Seeker Newsletter, reaching a broad audience of community members and professional stakeholders throughout Mono County to **improve awareness of employment opportunities and community resources.**

## Workload Data:

No pending On-The-Job training contracts. Budget expenses will fluctuate depending on the number of On-The-Job training contracts.

## Revenue Sources:

Fund 111, Workforce Investment and Opportunity Act (WIOA), is 100% reimbursable through Kern County, lead agency for the Kern/Inyo/Mono Consortium. Budget revenue should match budget expenses.

### Employers Training Resource - ETR 111-56-869

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	-	-	-	\$0	\$0	-
Intergovernmental	\$57,304	\$119,047	\$42,552	\$112,094	\$124,879	11%
Interest & Rents	-	-	-	\$0	\$0	-
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$57,304</b>	<b>\$119,047</b>	<b>\$42,552</b>	<b>\$112,094</b>	<b>\$124,879</b>	<b>11%</b>
<b>Expenses</b>						
Salaries & Benefits	\$24,129	\$45,088	\$35,578	\$40,538	\$51,091	26%
Services and Supplies	\$37,856	\$110,855	\$25,523	\$71,826	\$73,788	3%
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$61,985</b>	<b>\$155,943</b>	<b>\$61,101</b>	<b>\$112,364</b>	<b>\$124,879</b>	<b>11%</b>
<b>Net</b>	<b>-\$4,680</b>	<b>-\$36,896</b>	<b>-\$18,549</b>	<b>-\$270</b>	<b>\$0</b>	<b>-</b>

**Employers Training Resources - ETR 111-56-869**

<b>Position Name</b>	<b>WORKFORCE INVESTMENT ACT (WIA)</b>
<b>Allocated FTE</b>	
INTEGRATED CASEWORKER I/II/III	0.2
PROGRAM MANAGER - ELIGIBILITY	0.05
FISCAL TECHNICAL SPEC I/II/III	0.02
SUPERVISING INTEGRATED CASEWORKER	0.08
<b>ALLOCATED FTE</b>	<b>0.35</b>

# Social Services 870

FY2026-27 Department Requested Budget

## Programs and Services:

The department budget is used to segregate Assistance payments for F/C, Adoptions, CalWorks, & the IHSS MOU payment. This process has been the same for many years and the reasoning is to not combine our operating expenses with our Aid/Client Assistance payments.

## Difference from Prior Year Budget:

Increase IHSS to reflect required State MOE payment for IHSS. 4% normal increase + estimated increase from the negotiated union contract due to rate changes.

## Workload Data:

Client assistance/benefit payments based on applications and approval status.

## Revenue Sources:

No direct revenue source. Expenses only are tracked in this budget unit; Surplus shown in Fund 110-868 Operating Budget offsets deficit in 110-870-AID.

Sources of revenue offset include Federal & State Administrative and Assistance funds, 1991 & 2011 realignment funds, and County General Fund match obligation for county share of cost for realigned programs.

### Social Services 110-52-870

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$667	\$1,272	\$500	\$0	\$0	–
Miscellaneous Revenues	–	–	\$1,624	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$667</b>	<b>\$1,272</b>	<b>\$2,124</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Expenses</b>						
Services and Supplies	–	–	–	\$0	–	–
Support of Other	\$638,353	\$802,958	\$850,267	\$740,000	\$817,000	10%
<b>EXPENSES TOTAL</b>	<b>\$638,353</b>	<b>\$802,958</b>	<b>\$850,267</b>	<b>\$740,000</b>	<b>\$817,000</b>	<b>10%</b>
<b>Net</b>	<b>-\$637,686</b>	<b>-\$801,685</b>	<b>-\$848,143</b>	<b>-\$740,000</b>	<b>-\$817,000</b>	<b>–</b>

# General Relief

FY2026-27 Department Requested Budget

## Programs and Services:

This program provides temporary cash assistance to residents who have no other means of financial support. Assistance is available to individuals who are unable to meet their basic needs through personal resources, other public funding, or assistance programs.

In addition to cash assistance, the program may provide other forms of support and care as needed. Cash assistance is issued as a repayable loan. Program costs are driven by the number of approved applications and have increased in recent years.

This program is administered by the Social Services Division of the Health and Human Services Department.

## Difference from Prior Year Budget:

No significant changes.

## Budget Year Goals:

- Continue to provide temporary financial assistance and supportive services to eligible residents
- Ensure timely and equitable processing of applications
- Monitor program utilization and costs in response to increasing demand

## Workload Data:

Workload and associated costs are directly tied to the volume of approved applications. The program has experienced a notable increase in demand over the past several years. With final FY 2025–26 data still pending, the FY 2026–27 budget is based on prior-year budgeted levels.

## Revenue Sources:

This program is fully funded by the General Fund. The budget unit is structured to net to zero, with expenditures offset by corresponding adjustments to General Fund contributions.

### General Relief 110-53-874

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$70	\$1,495	–	\$0	\$0	–
Miscellaneous Revenues	–	–	–	\$0	–	–
Transfers In	\$20,006	\$15,000	\$50,000	\$50,000	\$50,000	0%
<b>REVENUES TOTAL</b>	<b>\$20,076</b>	<b>\$16,495</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	–	\$2,304	–	\$0	–	–
Support of Other	\$20,076	\$55,433	\$36,094	\$50,000	\$50,000	0%
<b>EXPENSES TOTAL</b>	<b>\$20,076</b>	<b>\$57,737</b>	<b>\$36,094</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Net</b>	<b>\$0</b>	<b>-\$41,242</b>	<b>\$13,906</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>

# California Tobacco Control Program - Prop 56

FY2026-27 Department Requested Budget

## Programs and Services:

This special revenue fund is used to account for grant funding, as required by legislation.

## Difference from Prior Year Budget:

There are no significant changes from the prior year. Mono County continues to receive the minimum (base) funding allocation for the California Tobacco Prevention Program (CTPP) grant.

## Budget Year Goals:

Grant funds will be fully expended within the grant year in accordance with program requirements.

## Workload Data:

Workload is driven by grant-funded program activities and requirements established under the California Tobacco Prevention Program (CTPP).

## Revenue Sources:

Mono County receives base funding for the California Tobacco Prevention Program (CTPP) grant, consisting of approximately \$150,000 from Proposition 99 and \$150,000 from Proposition 56. Both revenue sources are derived from taxes on tobacco products and are held in separate special revenue funds, as required by legislation.

Funds are transferred to Fund 131 to support program expenditures. Additional support is provided through Public Health Realignment to address any gaps between grant revenues and program costs.

Tobacco tax revenue is a declining funding source, reflecting reduced tobacco use and successful public health efforts. However, this trend creates ongoing risk of future funding reductions as state revenues decrease.

Grant funding is expected to be fully utilized within the fiscal year it is received.

### California Tobacco Control Program - Prop 56 136-41-847

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$150,000	\$150,000	\$75,000	\$150,000	\$150,000	0%
Interest & Rents	\$1,318	\$2,159	-\$274	\$1,000	\$1,000	0%
<b>REVENUES TOTAL</b>	<b>\$151,318</b>	<b>\$152,159</b>	<b>\$74,726</b>	<b>\$151,000</b>	<b>\$151,000</b>	<b>0%</b>
<b>Expenses</b>						
Transfers Out	\$125,707	\$177,326	–	\$151,000	\$151,000	0%
<b>EXPENSES TOTAL</b>	<b>\$125,707</b>	<b>\$177,326</b>	<b>–</b>	<b>\$151,000</b>	<b>\$151,000</b>	<b>0%</b>
<b>Net</b>	<b>\$25,611</b>	<b>-\$25,167</b>	<b>\$74,726</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>

# California Tobacco Control Program - Prop 99

FY2026-27 Department Requested Budget

## Programs and Services:

Special revenue fund to house grant funding as required per legislation.

## Difference from Prior Year Budget:

No changes, Mono County receives the minimum, or base, funding for the California Tobacco Prevention Program (CTPP) grant.

## Revenue Sources:

Mono County receives the minimum, or base, funding for the California Tobacco Prevention Program (CTPP) grant. \$150,000 is allocated through Prop 99 and \$150,000 is allocated through Prop 56. Both Prop 99 and Prop 56 revenues are derived from tax on tobacco products and are held in separate special revenue funds, per legislation. Funds are transferred from the special revenue funds to Fund 131 to cover expenses. Additional funding is provided from public health realignment to backfill the gap in grant revenues and expenses in the program.

Tobacco tax funding is considered a declining revenue source, proving program campaigns are working and tobacco use is declining, however putting the department at risk of funding cuts as state revenues decline.

Grant funding is anticipated to be used in the grant year received.

### California Tobacco Control Program - Prop 99 135-41-847

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$150,000	\$150,000	\$75,000	\$150,000	\$150,000	0%
Interest & Rents	\$2,152	\$1,415	-\$278	\$1,000	\$1,000	0%
<b>REVENUES TOTAL</b>	<b>\$152,152</b>	<b>\$151,415</b>	<b>\$74,722</b>	<b>\$151,000</b>	<b>\$151,000</b>	<b>0%</b>
<b>Expenses</b>						
Transfers Out	\$180,652	\$151,415	-	\$151,000	\$151,000	0%
<b>EXPENSES TOTAL</b>	<b>\$180,652</b>	<b>\$151,415</b>	<b>-</b>	<b>\$151,000</b>	<b>\$151,000</b>	<b>0%</b>
<b>Net</b>	<b>-\$28,500</b>	<b>\$0</b>	<b>\$74,722</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# Social Services 1991 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

Special revenue fund for 1991 realignment sales tax and vehicle license fee allocations. Also includes subaccounts for Family Support and Child Poverty. There is often a county share of cost associated with these programs.

## Difference from Prior Year Budget:

Revenue estimates are based on an average of 23/24 & 24/25 actuals. Based on sales tax and vehicle license fee allocations.

## Revenue Sources:

An operating transfer occurs each quarter to the 110-868 budget based on expenditures incurred and reported to the state for reimbursement.

Revenue supports CalWorks, employment services, in-home supportive services, foster care, child welfare services, adoptions, and in-home supportive services.

Fund balance being utilized to support personnel costs increases, community support projects, and to clean-up the fund balance deficit in operating fund 110-868 budget.

## Fund Balance:

\$4,600,000

### Social Services 1991 Realignment 117-51-868

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$989,043	\$1,390,335	\$696,793	\$940,000	\$1,024,102	9%
Interest & Rents	\$82,523	\$207,200	\$30,335	\$40,000	\$75,000	88%
<b>REVENUES TOTAL</b>	<b>\$1,071,566</b>	<b>\$1,597,535</b>	<b>\$727,128</b>	<b>\$980,000</b>	<b>\$1,099,102</b>	<b>12%</b>
<b>Expenses</b>						
Transfers Out	\$320,121	\$566,969	\$204,169	\$980,000	\$1,613,563	65%
<b>EXPENSES TOTAL</b>	<b>\$320,121</b>	<b>\$566,969</b>	<b>\$204,169</b>	<b>\$980,000</b>	<b>\$1,613,563</b>	<b>65%</b>
<b>Net</b>	<b>\$751,445</b>	<b>\$1,030,566</b>	<b>\$522,959</b>	<b>\$0</b>	<b>-\$514,461</b>	<b>-</b>

# Social Services 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

Special revenue fund for 2011 realignment sales tax and vehicle license fee allocations. Also includes a subaccount for the CalWorks MOE allocation. There is often a county share of cost associated with these programs.

## Difference from Prior Year Budget:

Revenue estimates are based on an average of 23/24 & 24/25 actuals. Based on sales tax and vehicle license fee allocations.

## Revenue Sources:

An operating transfer occurs each quarter to the 110-868 budget based on expenditures incurred and reported to the state for reimbursement.

Fund balance being utilized to support personnel costs increases and overall program increases in realigned programs including adult protective services, child abuse prevention, intervention & treatment (CAPIT), foster care, child welfare services, and adoptions.

## Fund balance:

\$6,300,000

### Social Services 2011 Realignment 118-51-868

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$1,760,698	\$1,763,613	\$1,275,454	\$1,812,000	\$1,762,156	-3%
Interest & Rents	\$173,892	\$221,505	\$58,478	\$100,000	\$175,000	75%
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$1,934,590</b>	<b>\$1,985,119</b>	<b>\$1,333,932</b>	<b>\$1,912,000</b>	<b>\$1,937,156</b>	<b>1%</b>
<b>Expenses</b>						
Transfers Out	\$726,924	\$1,235,022	\$504,666	\$2,334,102	\$2,764,549	18%
<b>EXPENSES TOTAL</b>	<b>\$726,924</b>	<b>\$1,235,022</b>	<b>\$504,666</b>	<b>\$2,334,102</b>	<b>\$2,764,549</b>	<b>18%</b>
<b>Net</b>	<b>\$1,207,666</b>	<b>\$750,097</b>	<b>\$829,266</b>	<b>-\$422,102</b>	<b>-\$827,393</b>	<b>-</b>

# Social Services Admin Advances

FY2026-27 Department Requested Budget

## Programs and Services:

Special revenue fund to hold state and federal administrative advances, as required by code. There is often a county share of cost associated with these administration programs.

## Difference from Prior Year Budget:

Revenue estimates are based on an average of 23/24 & 24/25 actuals. New housing program allocations are included as new revenue - expenses shown in 110-868 budget line items.

## Revenue Sources:

An operating transfer occurs each quarter to the 110-868 budget based on expenditures incurred and reported to the state for reimbursement. Advances are received with the majority of the funding and reconciled at the end of the fiscal year by the state, where adjustments are made in following quarters. Housing program funds are also reported in this fund and are based on staff time, contracts, and direct client assistance payments.

Revenues may lag behind expenditure transfers due to reconciliation adjustments at the state level, creating temporary deficit fund balances.

### State/Fed Public Administration Advances 115-51-868

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$3,754,928	\$4,235,763	\$4,799,408	\$4,500,000	\$4,407,531	-2%
Interest & Rents	\$54,817	\$21,779	\$5,276	\$30,000	\$30,000	0%
<b>REVENUES TOTAL</b>	<b>\$3,809,746</b>	<b>\$4,257,542</b>	<b>\$4,804,684</b>	<b>\$4,530,000</b>	<b>\$4,437,531</b>	<b>-2%</b>
<b>Expenses</b>						
Transfers Out	\$4,201,113	\$4,795,133	\$2,799,340	\$4,530,000	\$4,437,531	-2%
<b>EXPENSES TOTAL</b>	<b>\$4,201,113</b>	<b>\$4,795,133</b>	<b>\$2,799,340</b>	<b>\$4,530,000</b>	<b>\$4,437,531</b>	<b>-2%</b>
<b>Net</b>	<b>-\$391,367</b>	<b>-\$537,591</b>	<b>\$2,005,344</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# Social Services State Children's Trust Fund

FY2026-27 Department Requested Budget

## Programs and Services:

Funding supports contract(s) for CBCAP - Community Based Child Abuse Prevention. Current contract with Mono County Office of Education expires June 30, 2026 and is being evaluated for renewal.

Funding supports local primary and secondary child abuse and neglect prevention and early intervention efforts:

- Supporting community-based efforts to develop, operate, expand, enhance, and coordinate initiatives, programs, and activities to prevent child abuse and neglect.
- Supporting the coordination of resources and activities to better strengthen and support families to reduce the likelihood of child abuse and neglect.
- Fostering understanding, appreciation, and knowledge of diverse populations to effectively prevent and treat child abuse and neglect.

## Difference from Prior Year Budget:

25/26 budgeted included one-time American Rescue Plan Act of 2021 (ARPA) supplemental grant funding that is not anticipated in 26/27.

## Budget Year Goals:

Provide contracts for services to support evidence-based and evidence-informed programs to meet the requirements for use of CBCAP funding, including annual reporting requirements, for an overall outcome to decrease the rate of first-time victims of child maltreatment (ACIN I-05-25).

## Workload Data:

Based on annual reporting

## Revenue Sources:

Annual state allocation award based, in part, on the total annual birth certificate fees received by county and reported to the Office of Child Abuse Prevention (OCAP).

## Fund Balance:

\$35,227

### Social Services State Children's Trust Fund 114-56-868

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$462	\$310	\$407	\$551	\$551	0%
Intergovernmental	\$28,615	\$30,496	\$73,237	\$31,000	\$31,000	0%
Interest & Rents	\$2,732	\$3,118	\$321	\$500	\$500	0%
Miscellaneous Revenues	-	-	-	\$0	-	-
Transfers In	-	-	-	\$0	-	-
<b>REVENUES TOTAL</b>	<b>\$31,808</b>	<b>\$33,924</b>	<b>\$73,964</b>	<b>\$32,051</b>	<b>\$32,051</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	\$30,954	\$143,191	\$72,798	\$33,000	\$33,000	0%
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$30,954</b>	<b>\$143,191</b>	<b>\$72,798</b>	<b>\$33,000</b>	<b>\$33,000</b>	<b>0%</b>
<b>Net</b>	<b>\$855</b>	<b>-\$109,267</b>	<b>\$1,166</b>	<b>-\$949</b>	<b>-\$949</b>	<b>-</b>

# State Fed Public Program Advances

FY2026-27 Department Requested Budget

## Programs and Services:

Special revenue fund to hold state and federal assistance advances, as required by code. Direct payments for assistance programs including but not limited to CalFresh (SNAP) food assistance, adoption assistance, and foster care where benefits are provided to individuals and families who meet certain eligibility requirements. There is often a county share of cost associated with these programs.

## Difference from Prior Year Budget:

Revenue estimates are based on an average of 23/24 & 24/25 actuals. Assistance claims based on participants in programs.

## Revenue Sources:

An operating transfer occurs each quarter to the 110-868 budget based on expenditures incurred and reported to the state for reimbursement. Advances are received with the majority of the funding and reconciled at the end of the fiscal year by the state, where adjustments are made in following quarters.

Revenues may lag behind expenditure transfers due to reconciliation adjustments at the state level, creating temporary deficit fund balances.

## Fund Balance:

\$150,000

### State/Fed Public Program Advances 116-51-868

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$375,399	\$467,588	\$646,344	\$300,000	\$547,500	83%
Interest & Rents	\$1,918	\$6,017	\$1,569	\$3,000	\$3,000	0%
<b>REVENUES TOTAL</b>	<b>\$377,317</b>	<b>\$473,605</b>	<b>\$647,913</b>	<b>\$303,000</b>	<b>\$550,500</b>	<b>82%</b>
<b>Expenses</b>						
Transfers Out	\$230,021	\$287,527	\$176,581	\$303,000	\$550,500	82%
<b>EXPENSES TOTAL</b>	<b>\$230,021</b>	<b>\$287,527</b>	<b>\$176,581</b>	<b>\$303,000</b>	<b>\$550,500</b>	<b>82%</b>
<b>Net</b>	<b>\$147,296</b>	<b>\$186,078</b>	<b>\$471,332</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# Information Technology Overview

FY2026-2027 Department Budget Requested

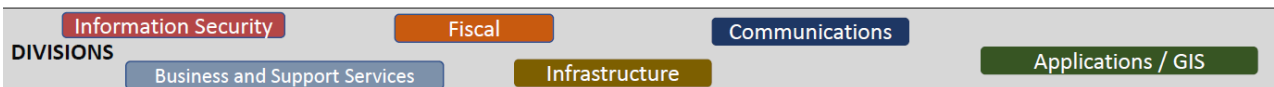
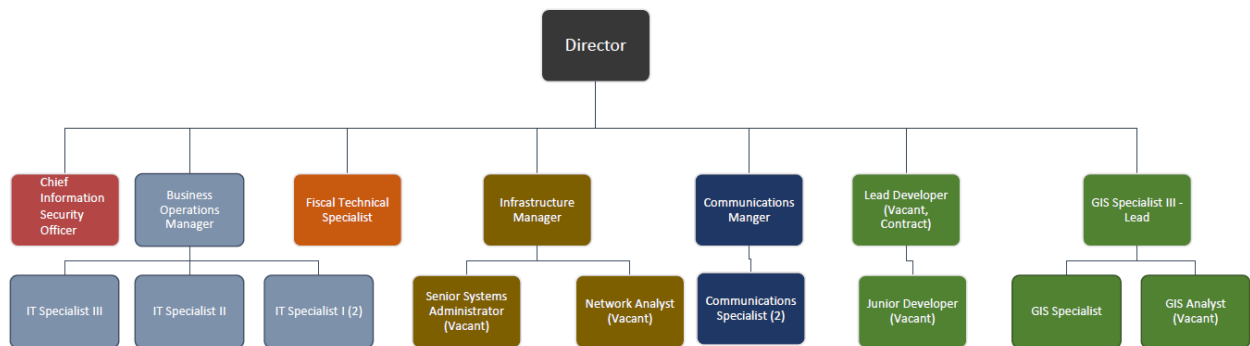
The Mono County Information Technology (IT) Department provides the technology infrastructure and digital services that support efficient and secure county operations. The department manages core functions including information security, network and server infrastructure, enterprise applications, Geographic Information Systems (GIS), and business and support services. IT is responsible for protecting county systems and data through cybersecurity measures, maintaining reliable infrastructure across a large and rural geographic area, and ensuring continuity of services for all departments.

It also supports enterprise applications that streamline county operations, provides GIS services for mapping, planning, and emergency response, and delivers business and user support services such as help desk assistance, device management, and software deployment. The IT Department enables secure communication, data-driven decision-making, and modern, efficient public service delivery.



## INFORMATION TECHNOLOGY

Departmental Organizational Chart



Information Technology Overview

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$1,237,796	\$1,425,800	\$1,058,777	\$1,504,811	\$1,678,115	12%
Intergovernmental	–	\$76,081	\$444,919	\$410,000	\$0	-100%
Interest & Rents	\$36,873	\$35,167	\$16,869	\$22,400	\$22,400	0%
Miscellaneous Revenues	–	–	\$3,000	\$5,000	\$5,000	0%
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	\$30,000	\$30,000	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$1,304,670</b>	<b>\$1,567,048</b>	<b>\$1,523,564</b>	<b>\$1,942,211</b>	<b>\$1,705,515</b>	<b>-12%</b>
<b>Expenses</b>						
Salaries & Benefits	\$2,111,116	\$2,546,063	\$1,844,929	\$3,258,928	\$2,798,730	-14%
Services and Supplies	\$1,049,938	\$1,275,247	\$1,908,818	\$1,497,683	\$1,677,962	12%
Capital Outlay	\$149,781	\$153,431	\$50,202	\$602,100	\$323,000	-46%
Depreciation	-\$40,831	-\$68,016	–	\$0	\$0	–
Transfers Out	\$83,854	\$82,779	\$81,672	\$81,672	\$80,464	-1%
<b>EXPENSES TOTAL</b>	<b>\$3,353,857</b>	<b>\$3,989,505</b>	<b>\$3,885,621</b>	<b>\$5,440,383</b>	<b>\$4,880,156</b>	<b>-10%</b>
<b>Net</b>	<b>-\$2,049,188</b>	<b>-\$2,422,457</b>	<b>-\$2,362,057</b>	<b>-\$3,498,172</b>	<b>-\$3,174,641</b>	<b>–</b>



# Information Technology

## FY2026-27 Department Requested Budget

### Programs and Services:

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

### Difference from Prior Year Budget:

The requested budget for fiscal year 2026/2027 of \$2,344,861 is \$159,865 or approximately a 6% decrease from fiscal year 2025/2026 (\$2,504,726).

The decrease in the IT budget is mainly due to a decrease of approximately \$110,000 in planned buyouts for leave due to IT staff separations and reduced costs associated with benefits and salaries.

### Budget Year Goals:

- Successfully recruit for 5 current vacancies
- Continue to improve performance on Service Level Agreements (SLA)
- Train and grow staff by providing training opportunities
- Implement solutions to remedy Grand Jury findings
- Strategically align IT efforts to support County Strategic Goals

### Workload Data:

The Information Technology Department is responsible for the management, oversight, coordination and planning of core technology, data and communications infrastructure for Mono County and the Town of Mammoth lakes at over 25 facilities/sites. Our staff manages and maintains more than 80 servers on four networks with all complementary technology (including routers, firewalls, switches and data storage devices) in order to deliver high quality computing services. In addition to the primary Town and County networks, we maintain all aspects of the Mono County Sheriff Department and Mammoth Lakes Police Department. Additionally, the IT Department oversees the development and maintenance of the County and Town's Federated Geographic Information System, including implementation and maintenance of hardware and software, application development, maintenance of nearly one hundred data sets, and end-user support.

### Revenue Sources:

Revenues for this budget increased slightly from \$315,000 to \$337,500. This includes service contracts with Behavioral Health (\$40,000), Social Services (\$40,000), and the Town of Mammoth Lakes (\$250,000).

**Information Technology 100-17-150**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$292,862	\$329,712	\$62,500	\$310,000	\$332,500	7%
Intergovernmental	–	\$76,081	\$15,000	\$0	\$0	–
Interest & Rents	–	–	–	\$0	\$0	–
Miscellaneous Revenues	–	–	\$3,000	\$5,000	\$5,000	0%
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$292,862</b>	<b>\$405,793</b>	<b>\$80,500</b>	<b>\$315,000</b>	<b>\$337,500</b>	<b>7%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,901,160	\$2,299,548	\$1,569,401	\$2,560,181	\$2,419,533	-5%
Services and Supplies	\$131,626	\$216,124	\$282,996	\$177,873	\$182,364	3%
Capital Outlay	\$0	–	–	\$0	\$0	–
Transfers Out	\$83,854	\$82,779	\$81,672	\$81,672	\$80,464	-1%
<b>EXPENSES TOTAL</b>	<b>\$2,116,640</b>	<b>\$2,598,451</b>	<b>\$1,934,069</b>	<b>\$2,819,726</b>	<b>\$2,682,361</b>	<b>-5%</b>
<b>Net</b>	<b>-\$1,823,779</b>	<b>-\$2,192,658</b>	<b>-\$1,853,569</b>	<b>-\$2,504,726</b>	<b>-\$2,344,861</b>	<b>–</b>

**Information Technology 100-17-150**

Position Name	INFORMATION TECHNOLOGY
<b>Allocated FTE</b>	
IT DIRECTOR	1
CHIEF INFORMATION SECURITY OFFICER	1
LEAD DEVELOPER	1
FISCAL TECHNICAL SPEC IV	1
INFRASTRUCTURE MANAGER	1
SYSTEMS ADMINISTRATOR	1
GEOGRAPHIC INFORMATION SYSTEMS SPECIALIST I/II/III	3
BUSINESS OPERATIONS MANAGER	1
IT SPECIALIST I/II/III	4
<b>ALLOCATED FTE</b>	<b>14</b>

# IT Radio

## FY2026-27 Department Requested Budget

### Programs and Services:

The proposed budget for Information Technology – Radio (100-17-151) represents the operational costs associated with the management of the Radio & Communications Division (151) which is primarily focused on maintaining and improving Mono County's Public Safety & Administration Land-Mobile Radio System (LMRS). Although the CRIS system is planned to come online in 2026, the existing radio and communication system needs to be maintained and remain functional. The expenditures in this budget are related to continued use and maintenance of existing radio and communication infrastructure.

### Difference from Prior Year Budget:

The requested budget of \$856,540 is \$56,221 or approximately a 6% decrease from fiscal year 2025/2026. Major variations include the following.

- Addition of one Communications Specialist position (1 FTE) and associated costs (Benefits, tools and equipment, and training)
- Costs associated with new radio shop (rent and operational costs)
- Maintenance - increase of \$15,000 for Test Repeaters and subscriber units
- Moving contract costs associated with CRIS to budget unit 191

### Budget Year Goals:

Go-Live with the California Radio Interoperable System (CRIS)  
 Perform mountain top repeater assessment and preventative maintenance  
 Re-engineer existing Land Mobile Radio System to interact and provide redundancy for CRIS  
 Implement a new dispatch center and new jail  
 On-board and train new Communication Specialist

### Workload Data:

Maintain 2,043 radios - 774 mobile, 893 portable, 40 base stations, 197 pagers, 45 extenders, 61 are repeaters, and 33 chargers  
 Support and maintain 10 mountain top sites  
 Continued implementation of California Radio Interoperable System (CRIS)  
 Support mobile radio installations and repairs for public safety and first responders

### Revenue Sources:

Revenue remains flat at \$22,400 for Repeater Tower Rent

#### IT Radio 100-17-150

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	–	–	–	\$0	\$0	–
Intergovernmental	–	–	\$429,919	\$410,000	\$0	-100%
Interest & Rents	\$20,057	\$18,200	\$14,000	\$22,400	\$22,400	0%
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$20,057</b>	<b>\$18,200</b>	<b>\$443,919</b>	<b>\$432,400</b>	<b>\$22,400</b>	<b>-95%</b>
<b>Expenses</b>						
Salaries & Benefits	\$209,956	\$321,323	\$275,528	\$698,747	\$379,197	-46%
Services and Supplies	\$91,377	\$1,310,905	\$801,907	\$296,414	\$499,743	69%
Capital Outlay	\$246	–	–	\$350,000	\$0	-100%
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$301,579</b>	<b>\$1,632,228</b>	<b>\$1,077,435</b>	<b>\$1,345,161</b>	<b>\$878,940</b>	<b>-35%</b>
<b>Net</b>	<b>-\$281,522</b>	<b>-\$1,614,028</b>	<b>-\$633,516</b>	<b>-\$912,761</b>	<b>-\$856,540</b>	<b>–</b>

**IT Radio 100-17-151**

Position Name	Information Tech - Radio
Allocated FTE	
COMMUNICATIONS MANAGER	1
COMMUNICATIONS SPECIALIST I/II	1
ALLOCATED FTE	2

# Copier Pool ISF

FY2026-27 Department Requested Budget

## Programs and Services:

The proposed budget for the Copier Internal Service Fund (ISF) (655-10-305) represents the costs related to the Copier ISF. The Copier ISF a dedicated Internal Services Fund that was established to ensure that copier and mail equipment could be replaced efficiently as it reached the end of life and that there was adequate funding in place to do so. Each department contributes quarterly based on copier, printing, and postage usage. The fund covers leases and maintenance of the equipment.

## Difference from Prior Year Budget:

The Copier Internal Service Fund (ISF) requested budget for fiscal year 2026/2027 of \$24,488 is \$53,405 or approximately a 69% decrease from fiscal year 2025/2026 (\$77,893).

The decrease is associated with a decreased number of copiers that need to be replaced in fiscal year 2026/27. In Fiscal year 2025 three high priced pieces of equipment were replaced that created a higher ISF budget.

## Budget Year Goals:

- Replace 4 copiers for fiscal year 2026/27
- Identify any new equipment that will need to be added to the ISF
- Identify all hardware that will no longer be supported or reaching end of life
- Staff will continue to learn and refine charges and billing associated with the ISF

## Workload Data:

- 4 copiers replaced
- 1 Plotter replaced
- 1 Mail Postage machine replaced
- 1 Mail folding machine replaced
- Staff worked with Finance Department staff on learning and transitioning the ISF to IT

## Revenue Sources:

Inter-fund Revenue of \$113,182

## Fund Balance:

\$125,773

### Copier Pool 655-10-305

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$117,752	\$113,425	–	\$110,000	\$113,182	3%
Interest & Rents	\$3,102	\$2,965	\$1,061	\$0	\$0	–
Miscellaneous Revenues	–	–	–	\$0	–	–
Other Financing Sources	–	–	–	\$0	–	–
<b>REVENUES TOTAL</b>	<b>\$120,854</b>	<b>\$116,391</b>	<b>\$1,061</b>	<b>\$110,000</b>	<b>\$113,182</b>	<b>3%</b>
<b>Expenses</b>						
Services and Supplies	\$89,227	\$196,559	\$78,812	\$96,893	\$100,670	4%
Capital Outlay	\$5,639	–	\$38,810	\$91,000	\$37,000	-59%
Depreciation	\$12,273	\$20,401	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$107,139</b>	<b>\$216,960</b>	<b>\$117,622</b>	<b>\$187,893</b>	<b>\$137,670</b>	<b>-27%</b>
<b>Net</b>	<b>\$13,715</b>	<b>-\$100,569</b>	<b>-\$116,560</b>	<b>-\$77,893</b>	<b>-\$24,488</b>	<b>–</b>

# Tech Refresh ISF

FY2026-27 Department Requested Budget

## Programs and Services:

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

See the attached supporting documentation as well as the 26-27 ISF Tech Refresh Insights App for an itemized breakdown and reference

<https://monocounty.quickbase.com/db/bizrytfiv>

## Difference from Prior Year Budget:

The Tech Refresh Internal Service Fund (ISF) requested budget for fiscal year 2026/2027 of \$1,140,726 is \$175,698 or approximately a 15% increase from fiscal year 2025/2026 (\$965,028).

The increase is associated with increased software maintenance and subscription costs. As well as increased staffing across the organization.

## Budget Year Goals:

- Replace 57 laptops and 6 desktops slated to be replaced for fiscal year 2026/27
- Replace all hardware that is no longer supported or reaching end of life
- Identify and inventory equipment and devices that will need to be replaced in fiscal year 2027/28
- Replace 9 network servers
- Replace 6 network storage devices
- Develop alternatives for tech that will introduce budget and cost savings

## Workload Data:

- 34 Computers replaced
- Servers and network equipment were replaced.
- Upgraded network connection from 1Gb to 10 Gb at the Mammoth Civic Center, Annex I and II, and the Sheriff office
- Replaced 13 network switches to support above upgrade
- Migrated 460+ devices to from Windows 10 to Windows 11.
- Replace 50 battery backups units
- Added several new Cameras and replaced Cameras for the Jail, Sheriff Sub Station, Mammoth Civic Center, and TOML Airport
- Brought two new buildings online: 1 in Bridgeport (Kingsley), 1 in Mammoth (Sorenson)

## Revenue Sources:

- Inter-fund Revenue of \$1,1140,726
- IT services contracts (shared contracts) \$91,707

## Fund Balance:

\$928,614

Tech Refresh 653-17-150

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$827,182	\$1,023,278	\$996,277	\$1,084,811	\$1,232,433	14%
Interest & Rents	\$13,714	\$14,002	\$1,807	\$0	\$0	-
Other Financing Sources	-	-	-	\$0	\$0	-
Transfers In	\$30,000	\$30,000	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$870,896</b>	<b>\$1,067,280</b>	<b>\$998,084</b>	<b>\$1,084,811</b>	<b>\$1,232,433</b>	<b>14%</b>
<b>Expenses</b>						
Services and Supplies	\$737,707	\$1,582,285	\$745,103	\$926,503	\$895,185	-3%
Capital Outlay	\$143,895	\$436,283	\$11,392	\$161,100	\$286,000	78%
Depreciation	-\$53,103	\$218,344	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$828,499</b>	<b>\$2,236,912</b>	<b>\$756,495</b>	<b>\$1,087,603</b>	<b>\$1,181,185</b>	<b>9%</b>
<b>Net</b>	<b>\$42,398</b>	<b>-\$1,169,632</b>	<b>\$241,589</b>	<b>-\$2,792</b>	<b>\$51,248</b>	<b>-</b>



# Radio Infrastructure Replacement Fund

FY2026-27 Department Requested Budget

## Programs and Services:

The California Radio Interoperable System (CRIS) is a statewide, trunked radio system designed to provide seamless, unified communication for public safety agencies. Managed by Cal OES, it enables real-time inter-agency coordination during emergencies, covering over 90% of the population and 60% of the state's geography.

The purpose of CRIS is to replace aging systems with a unified platform for daily operations and mutual aid.

In Mono County, CRIS will be utilized by law enforcement and first responders throughout the county. This includes Mono County Sheriff, Mono County Dispatch, Mammoth Lakes Police Department, Mammoth Lakes Fire Protection District, Emergency Medical Service responders, and all volunteer fire districts. In addition, CRIS will be utilized for radio communication to support daily operations in the roads divisions for both Mono County and the Town of Mammoth Lakes.

## Difference from Prior Year Budget:

The beginning fund balance for this budget unit is \$112,911. The requested budget is \$347,224, creating a deficit of \$234,313, which will be brought to the Board as a policy item.

We have realized an overall decrease from \$320K to \$200K in consulting services related to the program implementation.

The majority of the requested budget is \$200,000 to complete radio and equipment installations related to CRIS. This includes mobile and fixed location base stations.

## Budget Year Goals:

Complete the installation of the Radio Shelter at the Antelope Valley Fire Station

Complete the installation of CRIS Backhaul site at the Benton Roadshop for connectivity to the proposed Antelope Mountain site leased by CalOES from AT&T

Develop a Go-Live plan and timeline for the California Radio Interoperable System (CRIS).

Go-Live targeted for Fall 2026

Continue to collaborate with local, State, and Federal partners, to fine tune communications on CRIS

Develop and implement agreements around the maintenance and replacement of CRIS related radios and equipment

Implement a new dispatch center and new jail that is completely integrated with CRIS

Continue to train radio users on CRIS

Work with regional partners and county first responders to identify needs and design for our analog VHF system to provide a long-term interoperability and backup communications to CRIS.

## Workload Data:

Conway Summit Fiber install

Antelope Valley Radio Shelter procured, delivered, in permitting process

Installed 404 radios for CRIS

Programmed 116 Radios for CRIS

Dispatch connectivity to CRIS Completed

Collaborated and trained Dispatch on the CRIS system

## Revenue Sources:

At budget adoption, CRIS does not have an associated revenue. IT is currently working with the Finance Department to develop an Internal Service Fund to identify and develop revenue to support CRIS.

## Balance Fund:

\$112,911

Radio Infrastructure Rep 191-18-001

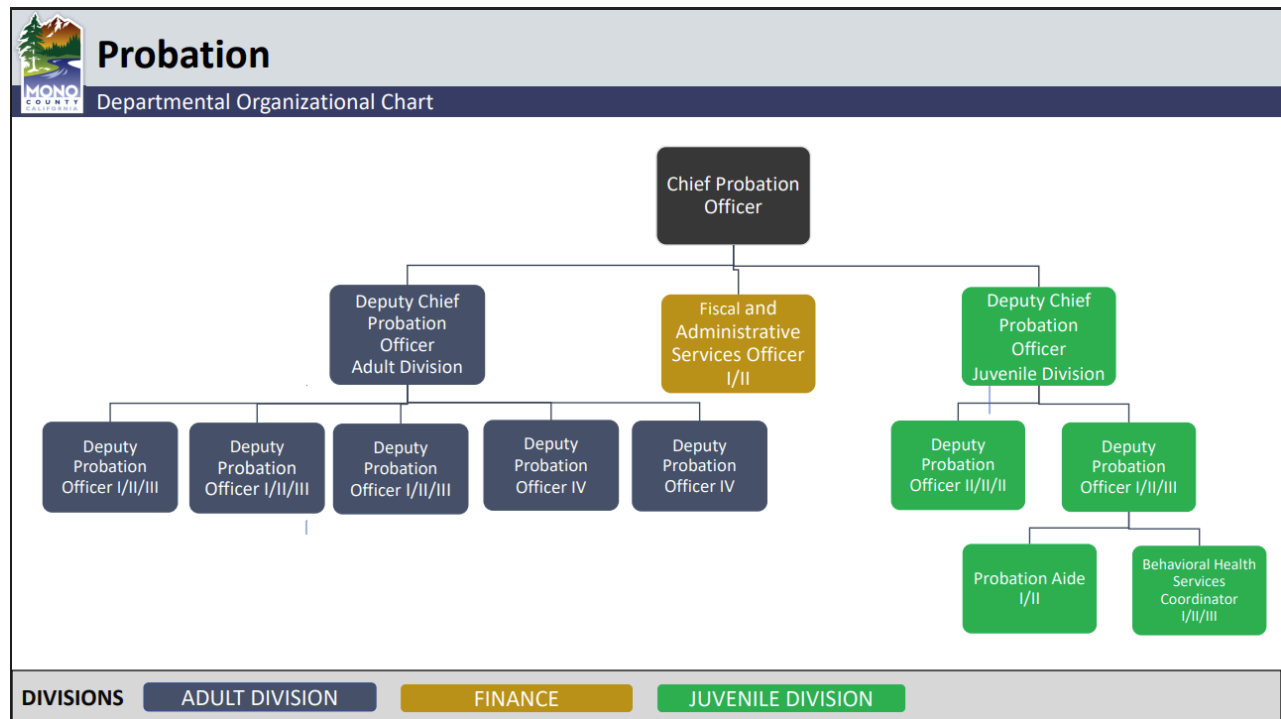
	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$3,356,040	\$48,538	–	\$0	\$0	–
Interest & Rents	–	–	\$3,313	\$0	\$0	–
Transfers In	\$288,240	\$415,000	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$3,644,280</b>	<b>\$463,538</b>	<b>\$3,313</b>	<b>\$0</b>	<b>\$0</b>	<b>–</b>
<b>Expenses</b>						
Services and Supplies	\$493	\$10,004	\$206,244	\$328,000	\$208,000	-37%
Capital Outlay	\$3,557,405	\$888,494	\$27,688	\$87,926	\$139,224	58%
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$3,557,898</b>	<b>\$898,498</b>	<b>\$233,932</b>	<b>\$415,926</b>	<b>\$347,224</b>	<b>-17%</b>
<b>Net</b>	<b>\$86,382</b>	<b>-\$434,960</b>	<b>-\$230,619</b>	<b>-\$415,926</b>	<b>-\$347,224</b>	<b>–</b>

# Probation Overview

FY2026-27 Department Requested Budget

The Probation Department oversees both adult and juvenile probation services. Juvenile Probation Officers are currently assigned to local schools, where they support prevention, early intervention, and school-based supervision programs across the County. These efforts aim to enhance youth safety and reduce involvement in the justice system.

The Department also prioritizes operational readiness, safety, compliance, and the maintenance of its infrastructure. Its responsibilities include investigating cases of juvenile delinquency, handling family court matters, and conducting adult referrals for pre-sentence reports and recommendations.



**Probation Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$1,835	\$2,461	\$1,621	\$2,000	\$2,000	0%
Charges for Services	\$51,089	\$62,331	\$445	\$39,798	\$39,798	0%
Intergovernmental	\$2,291,626	\$2,417,079	\$1,719,341	\$2,881,690	\$2,796,682	-3%
Interest & Rents	\$171,343	\$197,738	\$50,168	\$0	\$0	-
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Other Financing Sources	-	-	-	\$0	\$0	-
Transfers In	\$268,790	\$122,026	\$30,265	\$81,815	\$55,000	-33%
<b>REVENUES TOTAL</b>	<b>\$2,784,682</b>	<b>\$2,801,635</b>	<b>\$1,801,839</b>	<b>\$3,005,303</b>	<b>\$2,893,480</b>	<b>-4%</b>
<b>Expenses</b>						
Salaries & Benefits	\$2,568,026	\$2,726,679	\$2,422,205	\$3,221,791	\$2,893,126	-10%
Services and Supplies	\$702,676	\$717,375	\$800,461	\$1,441,971	\$1,458,618	1%
Capital Outlay	\$7,400	\$22,448	-	\$0	\$0	-
Support of Other	\$214,665	\$89,301	\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$488,814	\$488,971	\$158,839	\$385,089	\$383,000	-1%
<b>EXPENSES TOTAL</b>	<b>\$3,981,580</b>	<b>\$4,044,774</b>	<b>\$3,391,505</b>	<b>\$5,058,851</b>	<b>\$4,744,744</b>	<b>-6%</b>
<b>Net</b>	<b>-\$1,196,898</b>	<b>-\$1,243,139</b>	<b>-\$1,589,666</b>	<b>-\$2,053,548</b>	<b>-\$1,851,264</b>	<b>-</b>

# Probation

## FY2026-27 Department Requested Budget

### Programs and Services:

This funding will fund Officers cash outs, on-call, overtime, workers comp. liability insurance, memberships, IT tech refresh, Lexipol system for policies, bulletproof vest and mandatory STC training.

### Difference from Prior Year Budget:

Minor differences from previous FY, primary difference is an increase in Overtime as Probation provides pre-arraignment services outside of working hours.

### Budget Year Goals:

Provide funding to sustain the operational readiness, safety, compliance, and infrastructure of Probation, ensuring officers are properly equipped, trained, and supported to deliver effective supervision services and uphold the County's public safety mission.

### Workload Data:

These expenditures support operational readiness and compliance; effectiveness is measured through continuity of services, staff readiness, and the Department's ability to maintain safe and effective supervision.

### Revenue Sources:

Forfeitures and Penalties - Juvenile Traffic Fines

St: Pub Safety - Prop 172 Sales - Bases on no change from FY 2025-2026 estimate

St: STC Training Reimbursement - Reimbursement for 9 officers at \$686.00 per officer and 1 officer needing core training at \$951.00

#### Probation 100-23-520

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	\$1,835	\$2,599	\$1,621	\$2,000	\$2,000	0%
Charges for Services	\$51,089	\$62,331	\$445	\$39,798	\$39,798	0%
Intergovernmental	\$162,414	\$169,194	\$63,180	\$167,855	\$122,916	-27%
Other Financing Sources	-	-	-	\$0	\$0	-
Transfers In	\$248,790	\$102,026	\$30,265	\$61,815	\$35,000	-43%
<b>REVENUES TOTAL</b>	<b>\$464,128</b>	<b>\$336,149</b>	<b>\$95,511</b>	<b>\$271,468</b>	<b>\$199,714</b>	<b>-26%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,670,825	\$3,451,182	\$1,873,393	\$2,076,194	\$1,803,852	-13%
Services and Supplies	\$188,052	\$214,675	\$120,624	\$242,389	\$238,549	-2%
Capital Outlay	-	-	-	\$0	\$0	-
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	\$143,814	\$141,971	\$140,089	\$140,089	\$138,000	-1%
<b>EXPENSES TOTAL</b>	<b>\$2,002,691</b>	<b>\$3,807,828</b>	<b>\$2,134,106</b>	<b>\$2,458,672</b>	<b>\$2,180,401</b>	<b>-11%</b>
<b>Net</b>	<b>-\$1,538,563</b>	<b>-\$3,471,679</b>	<b>-\$2,038,595</b>	<b>-\$2,187,204</b>	<b>-\$1,980,687</b>	<b>-</b>

**Probation 100-23-520**

<b>Position Name</b>	<b>ADULT PROBATION SERVICES</b>
<b>Allocated FTE</b>	
DEPUTY CHIEF PROBATION OFFICER	2
DEPUTY PROBATION OFFICER IV	2
BEHAVIORAL HEALTH SERVICES COORDINATOR I/II/III	1
CHIEF PROBATION OFFICER	1
PROBATION AIDE I/II	1
FISCAL & ADMIN SERVICES OFFICER II	1
DEPUTY PROBATION OFFICER I/II/III	5
<b>ALLOCATED FTE</b>	<b>13</b>

# Juvenile Probation

FY2026-27 Department Requested Budget

## Programs and Services:

This budget unit will be funding Vehicle fuel and Fleet services

## Difference from Prior Year Budget:

No major changes from previous FY

## Budget Year Goals:

Fund fleet and fuel costs to ensure consistent Juvenile Probation Officer presence in schools, supporting prevention, early intervention, and school-based supervision services that promote youth safety and reduce justice system involvement.

## Workload Data:

No data has been collected nor is necessary

## Revenue Sources:

YOBG interfund transfers in 681-23-500-60100

### Juvenile Probation 100-23-500

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	-	-	-	\$0	\$0	-
Intergovernmental	-	-	-	\$0	\$0	-
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Transfers In	\$20,000	\$20,000	-	\$20,000	\$20,000	0%
<b>REVENUES TOTAL</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>-</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	-	-	-\$3,265	\$0	\$0	-
Services and Supplies	\$21,304	\$18,157	\$10,164	\$20,000	\$20,000	0%
Capital Outlay	-	-	-	\$0	\$0	-
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$21,304</b>	<b>\$18,157</b>	<b>\$6,898</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>0%</b>
<b>Net</b>	<b>-\$1,304</b>	<b>\$1,843</b>	<b>-\$6,898</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# CCP 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

Senate Bill 678 on Criminal Recidivism introduced the concept of a Community Corrections Partnership (CCP). At its core, the CCP is comprised of local stakeholders collectively meeting and strategically making decisions. County implementation plans – also known as Realignment Plans or AB109 plans – provide the approaches counties are utilizing in realigning state public safety functions to their local jurisdictions. The CCP Executive committee meets to determine how the funding will be spent each fiscal year. The funding supports individuals not returning to prison.

## Difference from Prior Year Budget:

The CCP has been working on the next five year strategic plan and funding will be reallocated to support that plan.

## Budget Year Goals:

Provide resources necessary for the Community Corrections Partnership to implement coordinated, evidence-based strategies that promote successful reentry, reduce recidivism, and ensure responsible stewardship of public safety realignment funds.

## Workload Data:

The CCP tracks system-level workload and performance data, including supervision trends, service delivery and utilization, program participation, and outcome measures. This data is used to evaluate system effectiveness, guide funding priorities, and ensure realignment resources are aligned with evidence-based practices and community needs.

## Revenue Sources:

The Community Corrections Partnership program is funded through the 2011 Realignment Subaccount, the source of revenue is from 1.0625% Sales Tax. The 2011 Realignment estimate in the Governors January 2026 Budget proposal reflects the Community Corrections Subaccount receiving \$2,070,000,000.00 of which Mono County receives 0.05273932%. Mono County estimate for 2026-2027 fiscal year is \$1,089,877.00. Estimate for growth for 2026-2027 fiscal year is \$53,400,000.00.

## Fund Balance:

\$2,115,476

### Probation CCP 2011 Realignment 680-23-520

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$1,040,568	\$1,040,572	\$774,541	\$1,094,619	\$1,106,275	1%
Interest & Rents	\$53,495	\$65,225	\$17,336	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$1,094,063</b>	<b>\$1,105,797</b>	<b>\$791,877</b>	<b>\$1,094,619</b>	<b>\$1,106,275</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	\$504,771	\$545,153	\$408,865	\$545,153	\$545,153	0%
Services and Supplies	\$176,795	\$437,174	\$183,500	\$200,000	\$218,200	9%
Support of Other	-	\$83,990	-	-	-	-
Transfers Out	\$125,000	\$125,000	\$18,750	\$225,000	\$225,000	0%
<b>EXPENSES TOTAL</b>	<b>\$806,566</b>	<b>\$1,191,316</b>	<b>\$611,115</b>	<b>\$970,153</b>	<b>\$988,353</b>	<b>2%</b>
<b>Net</b>	<b>\$287,498</b>	<b>-\$85,519</b>	<b>\$180,762</b>	<b>\$124,466</b>	<b>\$117,922</b>	<b>-</b>

# JJCPA 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

The JJCPA was created by the Crime Prevention Act of 2000 to provide a stable funding source for local juvenile justice programs aimed at curbing crime and delinquency among at-risk youth and juvenile offenders. JJCPA funds are available to address a continuum of responses including prevention, intervention, supervision, and incarceration. State law requires that JJCPA-funded programs be modeled on strategies that have demonstrated effectiveness in curbing juvenile delinquency. Beyond that, counties have broad discretion in how they use JJCPA funds to support and enhance their juvenile justice systems.

## Difference from Prior Year Budget:

No changes made from prior FY

## Budget Year Goals:

Utilize JJCPA funding to sustain staffing and deliver evidence-based prevention, intervention, and supervision services that reduce juvenile delinquency, improve youth outcomes, and enhance community safety.

## Workload Data:

Workload data includes the number of youth placed on formal and informal probation, youth law enforcement contacts, and instances of diversion from formal system processing. This data supports monitoring of system trends, evaluation of diversion strategies, and informed decision-making to reduce juvenile justice involvement.

## Revenue Sources:

St: 2011 Realignment \$71,678.00 estimated. The funding source for the Juvenile Justice Crime Prevention Act (JJCPA) is Vehicle License Fees (VLF). If VLF does not reach the guaranteed \$489.9 million, State Sales Tax is transferred to cover the shortfall. The JJCPA receives 23.5436% of the \$489.9 million allocated to the Enhancing Law Enforcement Activities Subaccount. JJCPA has a guaranteed funding of \$107.1 million annually. If the gross Vehicle License Fees revenues exceed \$489.9 million in a given fiscal year, the funds are deposited into the Enhancing Law Enforcement Activities Growth Special Account. JJCPA receives 27.0820% of the available Growth funds. Mono County Probation receives 0.033785110% of the guaranteed \$107,100,000, and 0.03414264% of any available growth funds.

## Fund Balance:

\$292,142

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

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$36,184	\$35,203	\$70,971	\$71,047	\$72,912	3%
Interest & Rents	\$7,524	\$8,147	\$2,010	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$43,708</b>	<b>\$43,349</b>	<b>\$72,982</b>	<b>\$71,047</b>	<b>\$72,912</b>	<b>3%</b>
<b>Expenses</b>						
Salaries & Benefits	\$39,182	\$39,182	\$19,591	\$39,182	\$39,182	0%
Services and Supplies	\$2,012	\$7,644	\$14,657	\$22,563	\$29,760	32%
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$41,194</b>	<b>\$46,826</b>	<b>\$34,248</b>	<b>\$61,745</b>	<b>\$68,942</b>	<b>12%</b>
<b>Net</b>	<b>\$2,514</b>	<b>-\$3,477</b>	<b>\$38,733</b>	<b>\$9,302</b>	<b>\$3,970</b>	<b>-</b>

# YOBG 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

The Youthful Offender Block Grant (YOBG) program provides state funding for counties to deliver custody and care (i.e., appropriate rehabilitative and supervisory services) to youthful offenders who previously would have been committed to the California Department of Corrections & Rehabilitation, Division of Juvenile Justice (DJJ). Individual county allocation amounts are based on a statutory formula that gives equal weight to county juvenile population and juvenile felony dispositions.

## Difference from Prior Year Budget:

No change from prior FY

## Budget Year Goals:

Support evidence-based supervision, intervention, and rehabilitative services for justice-involved youth to improve behavioral outcomes, reduce recidivism, and promote successful reintegration into the community.

## Workload Data:

The Department tracks youth supervision, service delivery, and outcome indicators to monitor program effectiveness, support case planning, and ensure YOBG funding improves youth outcomes and community safety.

## Revenue Sources:

The Youthful Offender Block Grant (YOBG) program is funded through the 2011 Realignment Juvenile Justice Subaccount, the source of revenue is from 1.0625% Sales Tax. The Youthful Offender Block Grant Special Account estimate is \$248,300,000.00. The most recent allocation percentages from the State Department of Finance allocates 0.04969380% to Mono County. Mono County estimate is \$123,389.71.

## Fund balance:

\$844,063

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

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$117,351	\$117,637	\$87,133	\$126,927	\$125,662	-1%
Interest & Rents	\$24,510	\$27,301	\$6,554	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$141,861</b>	<b>\$144,938</b>	<b>\$93,686</b>	<b>\$126,927</b>	<b>\$125,662</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	\$32,500	\$32,500	\$8,125	\$32,500	\$32,500	0%
Services and Supplies	\$30,175	\$71,937	\$9,140	\$17,160	\$17,160	0%
Support of Other	\$3,910	\$35,394	\$10,000	\$10,000	\$10,000	0%
Transfers Out	\$20,000	\$98,500	-	\$20,000	\$20,000	0%
<b>EXPENSES TOTAL</b>	<b>\$86,586</b>	<b>\$238,331</b>	<b>\$27,265</b>	<b>\$79,660</b>	<b>\$79,660</b>	<b>0%</b>
<b>Net</b>	<b>\$55,275</b>	<b>-\$93,393</b>	<b>\$66,421</b>	<b>\$47,267</b>	<b>\$46,002</b>	<b>-</b>

# Probation - Prop 64 Grant

FY2026-27 Department Requested Budget

## Programs and Services:

In November of 2016, voters approved Proposition 64, the Control, Regulate and Tax Adult Use of Marijuana Act (AUMA). AUMA legalized the recreational use of marijuana in California for individuals 21 years of age and older. Proposition 64, in pertinent part, provides that a portion of the tax revenue from the cultivation and retail sale of cannabis or cannabis products will be appropriated to the Board of State and Community Corrections for making grants to local governments to assist with law enforcement, fire protection, or other local programs addressing public health and safety associated with the implementation of the Control, Regulate and Tax Adult Use of Marijuana Act. The board shall not make any grants to local governments that ban both indoor and outdoor commercial cannabis cultivation, or ban retail sale of cannabis or cannabis products pursuant to Section 26200 of the Business and Professions Code or as otherwise provided by law.

Mono County Probation received Cohort 3 grant of \$2,767,916.00 for the five year grant period.

## Difference from Prior Year Budget:

Grant has a pre-approved expenditure amount over the five year period with oversight by BSCC, no changes between prior FY to current.

## Budget Year Goals:

Continue to implement Prop 64 grant approved program proposal.

## Workload Data:

Proposition 64 Cohort 3 funding supports a dedicated Probation School Resource Officer (SRO) who provides prevention-focused services rather than traditional caseload supervision. The SRO delivers marijuana, substance use, and vaping prevention education and is present at school sites four days per week. The afterschool program serves approximately 24 students per school year, with participation varying throughout the year. The primary goal of the program is early intervention and prevention, specifically to reduce substance use and deter youth from entering the juvenile justice system. Over the past two full school years, approximately 48 students have participated in the program. Notably, 0% of the participating youth have entered the juvenile justice system during their involvement in the program. Program participation and engagement are monitored through collaboration with school staff and ongoing presence of the SRO. This allows for real-time support, intervention, and relationship-building with youth.

## Revenue Sources:

Prop 64 Grant allocation based on invoicing reimbursement.

## Fund Balance:

\$57,659

### Probation - Prop 64 Grant 184-23-520

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$280,962	\$351,017	\$232,422	\$743,375	\$750,242	1%
Interest & Rents	-\$1,302	\$3,239	-\$1,386	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$279,660</b>	<b>\$354,256</b>	<b>\$231,036</b>	<b>\$743,375</b>	<b>\$750,242</b>	<b>1%</b>
<b>Expenses</b>						
Salaries & Benefits	\$63,849	\$136,982	-	\$146,974	\$157,756	7%
Services and Supplies	\$126,315	\$978,965	\$355,882	\$596,401	\$592,486	-1%
Capital Outlay	\$0	-	-	-	-	-
Support of Other	\$208,755	-	-	-	-	-
<b>EXPENSES TOTAL</b>	<b>\$398,919</b>	<b>\$1,115,948</b>	<b>\$355,882</b>	<b>\$743,375</b>	<b>\$750,242</b>	<b>1%</b>
<b>Net</b>	<b>-\$119,259</b>	<b>-\$761,691</b>	<b>-\$124,846</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# SB678 Performance Incentive

FY2026-27 Department Requested Budget

## Programs and Services:

The Legislature designed the California Community Corrections Performance Incentives Act of 2009, or SB 678 program with two purposes: to alleviate state prison overcrowding and save state General Fund monies. These purposes are to be accomplished without compromising public safety by reducing the number of individuals on felony supervision (i.e. felony probation, mandatory supervision, post release community supervision) who are sent to state prison. The program is also designed to encourage county probation departments to use evidence-based supervision practices to accomplish these goals. In 2009, the state recognized the importance of investing in probation to reduce state prison costs with the passage of the California Community Corrections Performance Incentive Act of 2009 (SB 678). SB 678 provides performance-based funding to share General Fund savings with county probation departments that reduce or maintain low revocation rates to prison from the probation population.

## Difference from Prior Year Budget:

Increase in Salaries and Benefits

## Budget Year Goals:

Reinvest SB 678 performance incentive funds into probation staffing to maintain effective caseload management, strengthen evidence-based supervision practices, and sustain reduced revocation rates to state prison.

## Workload Data:

Number of revocations back to state prisons.

## Revenue Sources:

The Governor's Budget includes an initial estimate of \$127.9 million General Fund for the program in 2026-27 (consistent with the \$127.9 million allocated in 2025-26). This estimate will be updated and finalized with the Governor's May Revision later this year.

## Fund Balance:

\$1,188,992

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

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$257,466	\$243,305	\$159,637	\$202,315	\$200,000	-1%
Interest & Rents	\$35,040	\$34,579	\$8,145	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$292,506</b>	<b>\$277,884</b>	<b>\$167,782</b>	<b>\$202,315</b>	<b>\$200,000</b>	<b>-1%</b>
<b>Expenses</b>						
Salaries & Benefits	\$115,179	\$157,521	\$79,532	\$159,063	\$137,742	-13%
Services and Supplies	\$137,534	\$288,399	\$152	\$0	\$0	-
Transfers Out	\$100,000	\$78,500	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$352,713</b>	<b>\$524,420</b>	<b>\$79,683</b>	<b>\$159,063</b>	<b>\$137,742</b>	<b>-13%</b>
<b>Net</b>	<b>-\$60,207</b>	<b>-\$246,536</b>	<b>\$88,099</b>	<b>\$43,252</b>	<b>\$62,258</b>	<b>-</b>

# SB 129 Pre Trial

## FY2026-27 Department Requested Budget

### Programs and Services:

Senate Bill (SB) 129 (Stats. 2021, ch. 69), which amended the Budget Act of 2021, provides funding for “the implementation and operation of ongoing court programs and practices that promote the safe, efficient, fair, and timely pretrial release of individuals booked into jail.”

### Difference from Prior Year Budget:

With the Decrease to the FY 26/27 Pretrial Program allocation, we still anticipate to be able to fund salary, benefits, Tyler Supervision and Drug/Alcohol test kits.

### Budget Year Goals:

Support pretrial personnel costs to ensure timely risk assessments, effective supervision, and compliance monitoring that enhance court appearance rates and protect community safety.

### Workload Data:

Pretrial activity and outcomes are documented within the Department’s case management system and coordinated with court records to monitor assessment volume, supervision outcomes, and court appearance trends.

### Revenue Sources:

St: SB 129 Pretrial Release Program estimated amount of \$141,986.95. This is a reimbursable program via the Courts, who reimburse for the full expenditures.

#### SB 129 PreTrial 691-23-520

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$184,272	\$166,306	\$35,965	\$190,000	\$140,626	-26%
Interest & Rents	-\$1,676	\$1,528	-\$562	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$182,595</b>	<b>\$167,834</b>	<b>\$35,404</b>	<b>\$190,000</b>	<b>\$140,626</b>	<b>-26%</b>
<b>Expenses</b>						
Salaries & Benefits	\$139,225	\$150,403	\$35,965	\$174,979	\$125,606	-28%
Services and Supplies	\$13,660	\$43,100	\$13,500	\$15,020	\$15,020	0%
Capital Outlay	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$152,885</b>	<b>\$193,503</b>	<b>\$49,465</b>	<b>\$189,999</b>	<b>\$140,626</b>	<b>-26%</b>
<b>Net</b>	<b>\$29,711</b>	<b>-\$25,669</b>	<b>-\$14,062</b>	<b>\$1</b>	<b>\$0</b>	<b>-</b>

# SB 823 Juvenile Justice Realignment Block

FY2026-27 Department Requested Budget

## Programs and Services:

Juvenile Justice Realignment Block Grant (DJJ Realignment): Purpose – to provide county-based custody, care, and supervision of youth who are realigned from the state Division of Juvenile Justice or who were otherwise eligible for commitment to the Division of Juvenile Justice prior to its closure. Funding supports staffing and system readiness and is maintained to ensure the County can promptly provide secure placement, therapeutic services, and structured rehabilitation in an STRTP or SYTF setting if an SB 823-eligible youth is identified.

## Difference from Prior Year Budget:

Increase in Salary amounts

## Budget Year Goals:

Maintain staffing capacity and system readiness necessary to provide secure treatment placement, including STRTP or SYTF services, and coordinated rehabilitative programming for youth eligible under SB 823 juvenile realignment.

## Workload Data:

The Department tracks staffing resources assigned to juvenile realignment planning, oversight, and coordination functions to maintain compliance with SB 823 requirements and ensure readiness for secure placement and rehabilitative service delivery.

## Revenue Sources:

St: BB 823 Juv Justice Realignment Block Grant

## Fund Balance:

\$1,548,628

### SB 823 Juvenile Justice Realignment Block Grant 695-23-500

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	–	–	–	\$0	\$0	–
Intergovernmental	\$42,909	\$272,857	\$272,857	\$260,634	\$252,016	-3%
Interest & Rents	\$26,171	\$37,540	\$10,891	\$0	\$0	–
Miscellaneous Revenues	–	–	–	\$0	\$0	–
Transfers In	\$20,000	\$20,000	–	\$20,000	\$20,000	0%
<b>REVENUES TOTAL</b>	<b>\$89,080</b>	<b>\$330,397</b>	<b>\$283,748</b>	<b>\$280,634</b>	<b>\$272,016</b>	<b>-3%</b>
<b>Expenses</b>						
Salaries & Benefits	–	\$17,393	-\$3,265	\$47,746	\$51,335	8%
Services and Supplies	\$21,304	\$18,157	\$10,164	\$120,000	\$120,000	0%
Capital Outlay	–	–	–	\$0	\$0	–
Support of Other	–	–	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$21,304</b>	<b>\$35,550</b>	<b>\$6,898</b>	<b>\$167,746</b>	<b>\$171,335</b>	<b>2%</b>
<b>Net</b>	<b>\$67,776</b>	<b>\$294,847</b>	<b>\$276,850</b>	<b>\$112,888</b>	<b>\$100,681</b>	<b>–</b>

# Juvenile Activities

FY2026-27 Department Requested Budget

## Programs and Services:

In July 2005, Governor Schwarzenegger signed AB 139 to support a broad spectrum of county probation services targeting at-risk youth, juvenile offenders (those on probation as well as those detained in local juvenile facilities), and the families of these youth. The juvenile probation portion of the JPCF Program, hereafter referred to as the Juvenile Probation Activities Funding (JPAF) is used to provide a continuum of family focused services, in a community-based setting, to address the full spectrum of youth and family needs, including services provided in county-operated residential care facilities. Funding may be used to serve children who are habitual truants, runaways, at risk of being wards of the court, or under juvenile court supervision or supervision by the probation department. Funds may be used to serve parents or other family members of these children if serving them will promote increased self-sufficiency, personal responsibility, and family stability for the child.

## Difference from Prior Year Budget:

Decrease in Health and Safety fair advertising that is no longer needed.

## Budget Year Goals:

Strengthen juvenile prevention efforts through wraparound services, community engagement, and targeted educational initiatives that address risk behaviors, improve youth outcomes, and enhance community safety.

## Workload Data:

The Department monitors trends in youth risk behaviors and justice system contact to assess the impact of prevention and early intervention efforts.

## Revenue Sources:

The funding source for the Juvenile Probation Activities Fund (JPAF) is Vehicle License Fees (VLF). If VLF does not reach the guaranteed \$489.9 million, State Sales Tax is transferred to cover the shortfall. The Juvenile Probation Activities program receives 33.37876457% of the \$489.9 million allocated to the Enhancing Law Enforcement Activities Subaccount. JPAF has a guaranteed funding of \$151,840,000 million annually. If the gross Vehicle License Fees revenues exceed \$489.9 million in a given fiscal year, the funds are deposited into the Sales and Use Tax Growth Account. The ELEAS is eligible for growth funding if such funding is available. Of any available growth funding the Juvenile Probation Activities Fund receives 38.40%. Mono County Probation receives 0.0071% of the guaranteed \$151,840,000, the same percentage is applied to any available growth funds. Estimate to receive \$22,875.00,

## Fund Balance:

\$212,841

### Probation Juvenile Activities 686-23-500

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$45,034	\$20,988	\$21,729	\$21,760	\$22,875	5%
Interest & Rents	\$4,341	\$6,323	\$1,752	\$0	\$0	-
Other Financing Sources	-	-	-	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$49,375</b>	<b>\$27,311</b>	<b>\$23,481</b>	<b>\$21,760</b>	<b>\$22,875</b>	<b>5%</b>
<b>Expenses</b>						
Services and Supplies	\$1,093	\$6,511	\$594	\$17,500	\$14,500	-17%
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$1,093</b>	<b>\$6,511</b>	<b>\$594</b>	<b>\$17,500</b>	<b>\$14,500</b>	<b>-17%</b>
<b>Net</b>	<b>\$48,282</b>	<b>\$20,800</b>	<b>\$22,886</b>	<b>\$4,260</b>	<b>\$8,375</b>	<b>-</b>

# BSCC 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

The enactment of AB 109 (AB 109, Ch. 15, Statutes of 2011) and subsequent related legislation resulted in major changes to California's state and local correctional systems. Frequently referred to as Public Safety Realignment, or more commonly as Realignment or AB 109, illustrated the Legislature's commitment to reducing recidivism among offenders in California. With the assistance of Realignment dollars, counties have reinvested criminal justice resources into more cost effective, evidence-based, collaborative community programming that improves adult offender reintegration back into society as well as improving public safety outcomes. Counties are eligible to receive funding if they submit a report to the Board of State and Community Corrections annually that provides information about the implementation of the Community Corrections Partnership plan accepted by the County Board of Supervisors pursuant to Section 1230.1 of the Penal Code.

## Difference from Prior Year Budget:

The difference in prior budget is that there is an increase in mandated trainings that are in person vs. webinars. Increase in the Case Management system due Pretrial funding reduction.

## Budget Year Goals:

Support recruitment, training, and case management system enhancements necessary to maintain a qualified workforce, ensure effective supervision practices, and improve operational efficiency in alignment with public safety responsibilities.

## Workload Data:

Tracks staffing levels, vacancies, recruitment activity, training completion, and case management system utilization to support workforce stability and operational effectiveness.

## Revenue Sources:

CCP Implementation Grants - The FY 2024-2025 budget eliminated the \$7.95 million to counties that report on their realignment efforts to the BSCC. FY2026-2027 this funding has been eliminated again.

## Fund Balance:

\$218,439

### BSCC 2011 Realignment 685-23-520

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$100,000	-	-	\$0	\$0	-
Interest & Rents	\$14,578	\$14,176	\$3,125	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$114,578</b>	<b>\$14,176</b>	<b>\$3,125</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	-	\$74,849	\$129,546	\$136,811	6%
Capital Outlay	-	\$22,448	-	\$0	\$0	-
Transfers Out	\$100,000	\$45,000	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$100,000</b>	<b>\$67,448</b>	<b>\$74,849</b>	<b>\$129,546</b>	<b>\$136,811</b>	<b>6%</b>
<b>Net</b>	<b>\$14,578</b>	<b>-\$53,272</b>	<b>-\$71,724</b>	<b>-\$129,546</b>	<b>-\$136,811</b>	<b>-</b>

# PRCS 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

In 2011, Governor Brown signed into law Assembly Bill (AB) 109 and AB 117, hereafter referred to as realignment, which made fundamental changes to California's correctional system to stop the costly, ineffective and unsafe "revolving door" of lower-level offenders and parole violators through our state prisons. This realignment shifted responsibility for all sentenced non-violent, non-serious, non-sex offenders from state to local jurisdictions and established Post Release Community Supervision (PRCS). The Post Release Community Supervision Act of 2011 authorized California Department of Corrections and Rehabilitation (CDCR) to release certain incarcerated individuals to county supervision. The state previously provided funding to those counties. Funding supports critical supervision infrastructure, including officer safety equipment, mobile data technology, body-worn cameras, substance testing services, and evidence-based cognitive-behavioral intervention materials. These resources enhance field supervision effectiveness, improve accountability and documentation, support compliance monitoring, and promote behavioral change to reduce recidivism and protect community safety.

## Difference from Prior Year Budget:

Change in allocation in budgeted items which were a decrease in technology and a slight increase in drug and alcohol testing kits.

## Budget Year Goals:

Maintain supervision capacity, officer safety resources, accountability tools, and evidence-based programming necessary to support successful community supervision of realigned individuals and reduce revocations.

## Workload Data:

Track revocation trends and compliance monitoring.

## Revenue Sources:

The FY2026-2027 January budget proposal shows no funding estimates for the PRCS program. We will check back with the May Revision to see if funding will be available.

## Fund Balance:

\$134,793

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

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$10,250	-	-	\$0	\$0	-
Interest & Rents	\$5,568	\$5,917	\$1,468	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$15,818</b>	<b>\$5,917</b>	<b>\$1,468</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	\$13,565	\$17,399	\$31,392	\$26,132	-17%
Support of Other	\$2,000	-	-	-	-	-
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$2,000</b>	<b>\$13,565</b>	<b>\$17,399</b>	<b>\$31,392</b>	<b>\$26,132</b>	<b>-17%</b>
<b>Net</b>	<b>\$13,818</b>	<b>-\$7,648</b>	<b>-\$15,931</b>	<b>-\$31,392</b>	<b>-\$26,132</b>	<b>-</b>

# Local Innovation Subaccount GC 30029.07 (b)

FY2026-27 Department Requested Budget

## Programs and Services:

Local Innovation Account - Government Code Section 30029.07(b) beginning in the 2015-16 fiscal year, each county treasurer, city and county treasurer, or other appropriate official shall transfer to the Local Innovation Subaccount ten percent (10%) of the moneys received during a fiscal year from each of the following state accounts:

- (1) The Trial Court Security Growth Special Account.
- (2) The Community Corrections Growth Special Account.
- (3) The District Attorney and Public Defender Growth Special Account.
- (4) The Juvenile Justice Growth Special Account.

Government Code Section 30025(f)(15): Notwithstanding any other provisions of this section, the moneys in the Local Innovation Subaccount shall be used to fund local needs. The Board of Supervisors of a county or city and county shall have the authority to spend money deposited in the Local Innovation Subaccount as it would any funds in the Juvenile Justice Subaccount, the District Attorney and Public Defender Subaccount, the Community Corrections Subaccount, or the Trial Court Security Subaccount.

## Difference from Prior Year Budget:

No change in prior year to FY 26-27

## Budget Year Goals:

Maintain funding for future supervision and public safety needs in alignment with statutory intent.

## Workload Data:

Funds have not been expended; therefore, no associated workload data is currently tracked. System trends are monitored to inform future allocation.

## Revenue Sources:

Recommend budgeting expenditures based on prior years carryover and not based on current year revenue projections. Estimating Growth revenues which are very volatile is a risky proposition. The Community Corrections Partnership Executive Committee will determine what to use the funds for, since the funds come from multiple departments growth. We will address this with the Executive Committee at our next CCP meeting on April 15, 2026. This budget proposal may need to be adjusted after the April 15th meeting.

## Fund Balance:

\$97,364

### Local Innovation Subaccount GC 30029.07 (b) 690-00-500

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.		
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance	
<b>Revenues</b>							
Intergovernmental	\$5,986	\$13,825	\$905	\$3,158	\$3,158	0%	
Interest & Rents	\$3,093	\$3,299	\$835	\$0	\$0	-	
Transfers In	-	-	-	\$0	\$0	-	
<b>REVENUES TOTAL</b>	<b>\$9,079</b>	<b>\$17,124</b>	<b>\$1,740</b>	<b>\$3,158</b>	<b>\$3,158</b>	<b>0%</b>	
<b>Expenses</b>							
Services and Supplies	-	-	-	\$50,000	\$50,000	0%	
Capital Outlay	\$7,400	-	-	\$0	\$0	-	
Transfers Out	-	-	-	\$0	\$0	-	
<b>EXPENSES TOTAL</b>	<b>\$7,400</b>	<b>-</b>	<b>-</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>	
<b>Net</b>	<b>\$1,679</b>	<b>\$17,124</b>	<b>\$1,740</b>	<b>-\$46,842</b>	<b>-\$46,842</b>	<b>-</b>	

# Public Works Overview

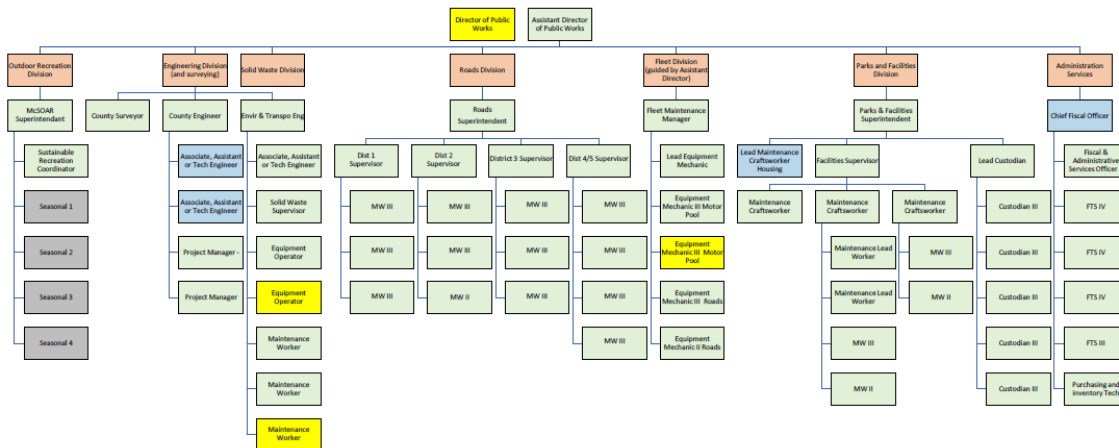
FY2026-2027 Department Requested Budget

The Mono County Public Works Department is responsible for planning, constructing, operating, and maintaining the county's public infrastructure and essential services. The department is organized into several key divisions, including Engineering, Roads, Fleet, Facilities, Parks, and Outdoor Recreation. The Engineering Division manages capital improvement projects, infrastructure planning, and technical design work, while the Roads Division handles road maintenance, snow removal, and roadway safety across the county's extensive rural network. The Fleet Division maintains and manages county vehicles and equipment, and the Facilities Division oversees county buildings, including maintenance and custodial services to ensure safe and functional workspaces. The Parks and Outdoor Recreation Division supports access to public lands, recreational facilities, and outdoor spaces that enhance quality of life for residents and visitors. Public Works also collaborates with state and federal partners to deliver infrastructure improvements, manage environmental considerations, and support long-term community development. Playing a critical role in maintaining safe, reliable, and sustainable infrastructure that supports daily life, emergency response, and recreation throughout the county.



## PUBLIC WORKS

Departmental Organizational Chart – FY 2025/2026 – The Plan



**NOTES:**

- Positions shown in green are filled
- Permanent Positions shown in blue need to be filled
- Positions shown in Yellow, present person is retiring or on the way out and must be replaced
- Temp Positions in grey are temp, filled/unfilled as needed.

**Public Works Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Taxes	\$325,124	\$344,334	\$221,788	\$294,748	\$262,000	-11%
Licenses, Permits & Franchises	\$128,411	\$150,753	\$107,653	\$132,200	\$132,500	0%
Fines, Forfeitures & Penalties	\$46,818	\$63,790	\$33,675	\$50,000	\$50,000	0%
Charges for Services	\$6,262,194	\$6,568,504	\$3,131,119	\$7,357,700	\$6,359,600	-14%
Intergovernmental	\$7,199,051	\$10,928,304	\$5,183,769	\$7,362,725	\$13,204,225	79%
Interest & Rents	\$646,413	\$668,502	\$216,004	\$298,218	\$114,268	-62%
Miscellaneous Revenues	\$250,735	\$255,593	\$319,655	\$531,952	\$163,575	-69%
Other Financing Sources	\$99,370	\$42,264	\$40,765	\$45,000	\$50,000	11%
Transfers In	\$2,153,427	\$7,125,752	\$1,819,904	\$7,954,136	\$1,904,033	-76%
<b>REVENUES TOTAL</b>	<b>\$17,111,544</b>	<b>\$26,147,796</b>	<b>\$11,074,332</b>	<b>\$24,026,679</b>	<b>\$22,240,201</b>	<b>-7%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$50,000	\$50,000	0%
Salaries & Benefits	\$6,536,466	\$8,565,126	\$6,648,725	\$8,758,046	\$9,166,026	5%
Services and Supplies	\$7,502,739	\$7,943,062	\$5,773,045	\$9,399,710	\$8,512,093	-9%
Capital Outlay	\$3,604,328	\$8,573,044	\$7,751,213	\$8,488,452	\$11,747,813	38%
Debt Service	\$33,965	\$13,561	-	\$0	\$0	-
Depreciation	\$36,890	-	-	\$0	\$0	-
Other Expenses	\$6,549,688	\$547,467	\$8,752,118	\$7,500,000	\$100,000	-99%
Support of Other	\$1,521,631	\$179,847	\$19,137	\$0	\$0	-
Transfers Out	\$1,328,626	\$2,385,306	\$16,000	\$6,460,141	\$847,141	-87%
<b>EXPENSES TOTAL</b>	<b>\$27,114,333</b>	<b>\$28,207,413</b>	<b>\$28,960,238</b>	<b>\$40,656,349</b>	<b>\$30,423,073</b>	<b>-25%</b>
<b>Net</b>	<b>-\$10,002,789</b>	<b>-\$2,059,617</b>	<b>-\$17,885,906</b>	<b>-\$16,629,670</b>	<b>-\$8,182,872</b>	<b>-</b>



# Facilities

## FY2026-27 Department Requested Budget

### Programs and Services:

This budget supports the Parks, Facilities, and Custodial teams, including funding for equipment, materials, and operational needs required to maintain and improve County assets.

### Difference from Prior Year Budget:

The FY 2026–27 budget is expected to remain largely consistent with FY 2025–26, with continued focus on Capital Improvement Projects (CIP), grant-funded projects, and facility remodels.

Facilities will also play a key role in the recently approved earmark project to install emergency generators across all regions of the County. This project has a total estimated cost of \$1.2 million.

Additionally, Facilities is in the process of hiring one additional Craftworker Lead to support the expanded responsibilities associated with Affordable Housing facilities and related projects.

### Budget Year Goals:

- Continue improving County facilities
- Advance installation of emergency generators
- Support Affordable Housing operations and infrastructure

### Workload Data:

Facilities continues to experience steady growth in workload each year. In FY 2025–26, responsibilities expanded to include full-time support for the Civic Center and additional duties at the Jail. In FY 2026–27, workload increased further with the addition of Affordable Housing units, including both houses and apartment complexes, which require substantial ongoing maintenance and support.

In addition, the County maintains over 100 buildings of varying types and ages, all of which require regular upkeep, contributing to increasing operational demands.

### Revenue Sources:

This is a General Fund-supported budget and does not maintain a fund balance.

Certain projects, such as the emergency generator earmark project, are supported through grant funding. Additionally, a significant portion of expenditures in this budget are transferred through the Capital Improvement Projects (CIP) fund.

**Facilities 100-17-729**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$42,819	\$243,968	\$12,932	\$0	\$0	-
Interest & Rents	\$7,630	\$9,320	\$4,900	\$16,000	\$10,000	-37%
Miscellaneous Revenues	\$350	\$20,900	\$4,900	\$0	\$4,900	-
Other Financing Sources	-	\$24	-	\$0	\$0	-
Transfers In	-	-	\$70,000	\$0	\$150,000	-
<b>REVENUES TOTAL</b>	<b>\$50,799</b>	<b>\$274,212</b>	<b>\$92,732</b>	<b>\$16,000</b>	<b>\$164,900</b>	<b>931%</b>
<b>Expenses</b>						
Salaries & Benefits	\$1,708,271	\$2,096,932	\$1,793,639	\$2,280,905	\$2,387,205	5%
Services and Supplies	\$1,723,023	\$2,588,769	\$1,226,175	\$2,068,405	\$1,992,742	-4%
Capital Outlay	\$0	\$18,962	-	\$15,000	\$20,000	33%
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$3,431,294</b>	<b>\$4,704,663</b>	<b>\$3,019,814</b>	<b>\$4,364,310</b>	<b>\$4,399,947</b>	<b>1%</b>
<b>Net</b>	<b>-\$3,380,496</b>	<b>-\$4,430,451</b>	<b>-\$2,927,082</b>	<b>-\$4,348,310</b>	<b>-\$4,235,047</b>	<b>-</b>

**Facilities 100-17-729**

Position Name	COUNTY FACILITIES
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC I/II/III	0.6
PUBLIC WORKS DIRECTOR	0.1
INVENTORY AND PURCHASING TECHN	0.3
MAINTENANCE LEADWORKER	2
LEAD CUSTODIAN	1
CUSTODIAN II/III	5
FISCAL TECHNICAL SPEC IV	0.4
CHIEF FISCAL OFFICER	0.2
PARKS & FACILITIES SUPERINTENDENT	1
PARKS & FACILITIES SUPERVISOR	1
MAINTENANCE WORKER I/II/III-FACILITIES	3
ASSISTANT DIRECTOR PUBLIC WORKS	0.2
MAINTENANCE CRAFTSWORKER	3
FISCAL & ADMIN SERVICES OFFICER II	0.2
<b>ALLOCATED FTE</b>	<b>18</b>

# Engineering

## FY2026-27 Department Requested Budget

### Programs and Services:

This department does all work related to the accounts of

- State and Federal, which is mostly road improvements approximately 5 to 7 million dollars per year
- The Solid Waste Program
- The Jail Project which is close to 40 million dollars
- Support for the Facilities and parks projects, typically about equal to 100,000 per year of engineering
- work with Private sector on Land Development projects, Grading Permits and Encroachment Permits
- also in charge of work in the accounts for Airports, cemeteries, campgrounds, DIF, Zone of Benefits

In all, engineering supports 18 Public Works budgets plus other Mono County Departments.

### Difference from Prior Year Budget:

This year very little of the work is reimbursable.

Work not reimbursed includes:

- Mono County Jail;
- Benton Crossing Solid Waste Facility Closure;
- Federal and State Labor up to Construction are not reimbursable;
- Work in support of the upcoming FLAP Saddlebag Lake Road Project.

### Budget Year Goals:

Get State and Federal reimbursements as work is performed

Keep Jail on Schedule, and get reimbursements from BSCC for Jail

Support Grant and Improvement projects in Public Works and in other departments.

### Workload Data:

This fund includes engineers, project managers and land surveyors to support all progress in Mono County.

### Revenue Sources:

This is a General Fund budget and maintains no balance

#### Engineering 100-17-720

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$89,296	\$97,241	\$26,310	\$85,000	\$45,000	-47%
Miscellaneous Revenues	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$89,296</b>	<b>\$97,241</b>	<b>\$26,310</b>	<b>\$85,000</b>	<b>\$45,000</b>	<b>-47%</b>
<b>Expenses</b>						
Salaries & Benefits	\$864,655	\$1,165,150	\$924,558	\$1,302,028	\$1,136,858	-13%
Services and Supplies	\$172,394	\$349,157	\$172,494	\$233,140	\$505,931	117%
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	\$15,779	\$15,577	\$16,000	\$15,141	\$15,141	0%
<b>EXPENSES TOTAL</b>	<b>\$1,052,828</b>	<b>\$1,529,884</b>	<b>\$1,113,052</b>	<b>\$1,550,309</b>	<b>\$1,657,930</b>	<b>7%</b>
<b>Net</b>	<b>-\$963,532</b>	<b>-\$1,432,643</b>	<b>-\$1,086,742</b>	<b>-\$1,465,309</b>	<b>-\$1,612,930</b>	<b>-</b>

**Engineering 100-17-720**

<b>Position Name</b>	<b>PUBLIC WORKS</b>
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC III/III	0.1
PUBLIC WORKS DIRECTOR	0.2
COUNTY ENGINEER	1
ENGINEER TECHNICIAN I/II/III	1
FISCAL TECHNICAL SPEC IV	0.4
CHIEF FISCAL OFFICER	0.1
PUBLIC WORKS PROJECT MANAGER	2
ENVIRONMENTAL AND TRANSPORTATION ENGINEER	0.8
ASSISTANT DIRECTOR PUBLIC WORKS	0.1
FISCAL & ADMIN SERVICES OFFICER II	0.1
<b>ALLOCATED FTE</b>	<b>5.8</b>



# Fleet Services ISF

FY2026-27 Department Requested Budget

## Programs and Services:

The Fleet division provides every department in Mono county with all of their vehicle needs including

- Heavy Equipment
- Sheriff
- Emergency
- Trucks
- Passenger vehicles

Also provided is service, tires, fuel, repairs, and maintenance.

## Difference from Prior Year Budget:

We have been slowly adopting a more aggressive billing policy, and will finish that to a sustainable level for the year FY 26/27.

## Budget Year Goals:

Finalize development of billing strategies for sustainability. Limit purchases as necessary to finish year with a positive balance.

## Workload Data:

The Fleet Mechanics generally center out of the Bridgeport Road shop for supervision and supplies.

Much of the work is performed by the 3 heavy equipment mechanics that work on the road or at the Walker, Benton, Crowley or Lee Vining Road Shops.

We also have mechanics for the lighter vehicles that work totally out of the Bridgeport road shop.

## Revenue Sources:

Most revenue is collected as invoiced to other departments. The Road Division and the Sheriff's department have the largest billing amounts.

We also collect insurance revenue in the case of accidents.

Some departments have grants that support purchases of specific vehicles.

**Fleet Services ISF 650-10-723**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$2,609,110	\$3,013,190	\$1,266,468	\$3,125,000	\$3,575,000	14%
Intergovernmental	–	–	\$48,207	\$0	\$0	–
Interest & Rents	\$32,059	\$26,487	\$8,937	\$0	\$0	–
Miscellaneous Revenues	\$144,605	\$236,932	\$301,800	\$403,452	\$1	-100%
Other Financing Sources	\$38,095	\$21,340	\$19,295	\$20,000	\$20,000	0%
Transfers In	\$350,094	\$2,777,787	\$154,768	\$639,000	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$3,173,963</b>	<b>\$6,075,737</b>	<b>\$1,799,475</b>	<b>\$4,187,452</b>	<b>\$3,595,001</b>	<b>-14%</b>
<b>Expenses</b>						
Salaries & Benefits	\$553,786	\$1,850,851	\$606,479	\$823,640	\$810,328	-2%
Services and Supplies	\$1,218,432	\$1,938,336	\$1,183,383	\$1,064,048	\$1,128,081	6%
Capital Outlay	\$2,361,401	\$5,103,204	\$3,262,501	\$3,140,452	\$1,750,000	-44%
Debt Service	\$9,715	–	–	–	–	–
Depreciation	\$36,890	–	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$4,180,225</b>	<b>\$8,892,391</b>	<b>\$5,052,362</b>	<b>\$5,028,140</b>	<b>\$3,688,409</b>	<b>-27%</b>
<b>Net</b>	<b>-\$1,006,262</b>	<b>-\$2,816,654</b>	<b>-\$3,252,887</b>	<b>-\$840,688</b>	<b>-\$93,408</b>	<b>–</b>

**Fleet Services ISF 650-10-723**

Position Name	MOTOR POOL
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC I/II/III	0.4
PUBLIC WORKS DIRECTOR	0.1
INVENTORY AND PURCHASING TECHN	0.3
EQUIPMENT MECHANIC I/II/III	2
FISCAL TECHNICAL SPEC IV	0.2
FLEET MAINTENANCE MANAGER	0.8
CHIEF FISCAL OFFICER	0.3
ROAD OPERATIONS SUPERINTENDENT	0.4
ASSISTANT DIRECTOR PUBLIC WORKS	0.2
FISCAL & ADMIN SERVICES OFFICER II	0.3
<b>ALLOCATED FTE</b>	<b>5</b>



# Eastern Sierra Sustainable Recreation

FY2026-27 Department Requested Budget

## Programs and Services:

This budget supports sustainable outdoor recreation and related services throughout Mono County, including the development, maintenance, and enhancement of recreational infrastructure and natural resource assets.

## Difference from Prior Year Budget:

FY 2026–27 includes additional funding made available through the Local Transportation Committee (LTC). The program will also expand coordination with the Road Division of Public Works to support project delivery and implementation.

## Budget Year Goals:

- Continue progress on multiple grant-funded projects
- Enhance outdoor recreation infrastructure and accessibility
- Strengthen interdepartmental coordination to efficiently deliver projects

## Workload Data:

Work activities in FY 2026–27 are expected to include:

- Trail construction and maintenance performed by temporary staff and volunteers
- Heavy equipment operations conducted by the Road Division
- Project-specific work completed by contracted consultants
- Support from both temporary and part-time staff

## Revenue Sources:

The primary revenue source for this fund is the Geothermal Fund. These funds are leveraged to secure grant funding, typically at comparable levels of investment. In FY 2026–27, the program will also receive additional funding support from the Local Transportation Committee (LTC).

## Fund Balance:

\$1,300,000

**Eastern Sierra Sustainable Recreation 108-27-194**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$701,334	\$863,615	\$572,269	\$730,000	\$867,500	19%
Interest & Rents	\$26,966	\$34,688	\$10,468	\$20,000	\$20,000	0%
Miscellaneous Revenues	\$26,950	\$16,129	-	\$8,000	\$5,000	-37%
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$755,249</b>	<b>\$914,432</b>	<b>\$582,737</b>	<b>\$758,000</b>	<b>\$892,500</b>	<b>18%</b>
<b>Expenses</b>						
Salaries & Benefits	\$197,801	\$237,803	\$375,344	\$442,354	\$718,783	62%
Services and Supplies	\$150,929	\$258,172	\$163,388	\$453,039	\$334,810	-26%
Capital Outlay	-	-	-	\$15,000	\$20,000	33%
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	\$112,847	\$85,000	-	\$35,000	\$107,000	206%
<b>EXPENSES TOTAL</b>	<b>\$461,577</b>	<b>\$580,976</b>	<b>\$538,731</b>	<b>\$945,393</b>	<b>\$1,180,593</b>	<b>25%</b>
<b>Net</b>	<b>\$293,672</b>	<b>\$333,456</b>	<b>\$44,006</b>	<b>-\$187,393</b>	<b>-\$288,093</b>	<b>-</b>

**Eastern Sierra Sustainable Recreation 108-27-194**

Position Name	GEOTHERMAL
<b>Allocated FTE</b>	
PUBLIC WORKS DIRECTOR	0.2
SUSTAINABLE RECREATION COORDINATOR	1
TRAIL STEWARD (SEASONAL)	4
SUSTAINABLE RECREATION SUPERINTENDENT	1
CHIEF FISCAL OFFICER	0.1
ASSISTANT DIRECTOR PUBLIC WORKS	0.2
FISCAL & ADMIN SERVICES OFFICER II	0.1
<b>ALLOCATED FTE</b>	<b>6.6</b>



# Road Fund

## FY2026-27 Department Requested Budget

### Programs and Services:

The Road Division of the Public Works Department is responsible for the maintenance of approximately 679 miles of County roads, including 185 paved roads and 494 gravel roads. These facilities are distributed throughout Mono County, encompassing approximately 345 roads and streets across an area of roughly 3,100 square miles.

In addition to County-maintained roads, the Road Division provides support to the Bureau of Land Management (BLM) and the U.S. Forest Service (USFS) for maintenance and improvement projects on non-County road systems. The Division also supports the McSOAR program through trail-related maintenance and improvement activities.

### Difference from Prior Year Budget:

Annual Road Division operations are highly dependent on seasonal and weather conditions, which continue to be a primary driver of workload variability.

Core maintenance activities, including crack sealing, striping, and drainage repairs, will continue as standard operations.

In FY 2026–27, the Road Division will also complete various roadway improvements within the Peterson Tract Zone of Benefit.

### Budget Year Goals:

- Maximize utilization of outside funding sources to support workload and maintain fund balance stability
- Maintain core roadway preservation activities, including crack sealing, striping, and drainage maintenance
- Complete priority improvements within the Peterson Tract Zone of Benefit
- Support interagency and grant-funded projects where feasible

### Workload Data:

The Road Division is staffed by one Superintendent, four district Supervisors (covering five maintenance districts), and 13 maintenance workers responsible for field operations across the County road system.

### Revenue Sources:

Revenue sources include Gas Tax allocations and reimbursements for work performed on behalf of federal agencies (BLM and USFS), as well as other Public Works divisions.

Additional interfund transfers include:

- Campground Fund: \$19,180
- McSOAR: \$100,000
- SB1: \$1,000,000
- Airport Fund: \$80,000 (if not completed in FY 2025–26, carried over into FY 2026–27)

**Road Fund 180-31-725**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$5,808	\$10,560	\$7,938	\$6,500	\$7,000	8%
Fines, Forfeitures & Penalties	\$46,818	\$63,790	\$33,675	\$50,000	\$50,000	0%
Charges for Services	\$938,047	\$847,673	\$167,841	\$1,580,000	\$200,000	-87%
Intergovernmental	\$3,306,761	\$3,078,197	\$1,990,378	\$3,037,725	\$3,162,725	4%
Interest & Rents	-\$1,375	\$5,114	-\$1,571	\$0	\$0	-
Miscellaneous Revenues	\$7,985	-	-	\$0	\$0	-
Other Financing Sources	\$9,025	\$20,900	\$21,470	\$25,000	\$30,000	20%
Transfers In	\$522,033	\$522,033	\$522,033	\$522,033	\$872,033	67%
<b>REVENUES TOTAL</b>	<b>\$4,835,103</b>	<b>\$4,548,266</b>	<b>\$2,741,763</b>	<b>\$5,221,258</b>	<b>\$4,321,758</b>	<b>-17%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$0	\$0	-
Salaries & Benefits	\$2,467,611	\$2,776,382	\$2,219,739	\$2,894,690	\$3,006,502	4%
Services and Supplies	\$2,079,624	\$2,712,323	\$1,544,010	\$2,265,428	\$2,107,178	-7%
Capital Outlay	-	-	-	\$77,000	\$2,000	-97%
Support of Other	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$4,547,235</b>	<b>\$5,488,705</b>	<b>\$3,763,749</b>	<b>\$5,237,118</b>	<b>\$5,115,680</b>	<b>-2%</b>
<b>Net</b>	<b>\$287,869</b>	<b>-\$940,438</b>	<b>-\$1,021,985</b>	<b>-\$15,860</b>	<b>-\$793,922</b>	<b>-</b>

**Road Fund 180-31-725**

Position Name	ROAD
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC I/II/III	0.3
PUBLIC WORKS DIRECTOR	0.2
INVENTORY AND PURCHASING TECHN	0.3
PUBLIC WORKS ROADS SUPERVISOR	4
EQUIPMENT MECHANIC I/II/III	1
FISCAL TECHNICAL SPEC IV	0.3
FLEET MAINTENANCE MANAGER	0.2
CHIEF FISCAL OFFICER	0.2
ROAD OPERATIONS SUPERINTENDENT	0.6
LEAD EQUIPMENT MECHANIC	1
MAINTENANCE WORKER II-ROADS	1
MAINTENANCE WORKER I/II/III-ROADS	12
ASSISTANT DIRECTOR PUBLIC WORKS	0.1
FISCAL & ADMIN SERVICES OFFICER II	0.2
<b>ALLOCATED FTE</b>	<b>21.4</b>

# Solid Waste Enterprise

FY2026-27 Department Requested Budget

## Programs and Services:

Provide Solid Waste and HHW services for all of Mono County. Mono County presently has 2 operating landfills, one closed landfill and 6 transfer stations (the operating landfills are also transfer stations).

## Difference from Prior Year Budget:

We paid off a very old loan and we finished the Gate House, reducing this years required budget by about \$900,000

We also expect Benton Crossing Landfill to be fully closed by end of FY 5/6, which will reduce expenses further by at least 100K

The new acquisition of the Burner will eat up an additional 100K

SW team will also be performing more community HHW and community vegetation removal projects, of which the work will be performed by the present team, presuming we can get two nonworkers off the payroll and get actual workers to replace them.

## Budget Year Goals:

The budget goal is to establish a financially sustainable enterprise fund that maintains a balanced and transparent fiscal structure.

## Workload Data:

This years workload will be significant:

- Performing final tasks on Benton Crossing Closure
- CalRecycle required monitoring tasks
- operating landfill at highest efficiency
- managing more HHW events
- Managing debris from community events
- operating the Landfill burner and the community burner

## Revenue Sources:

The landfill operates with revenues from

- Gate Fees from landfills and transfer stations
- Parcel Fees from all of Mono County including Mammoth Lakes.
- Grants for the burners and some of their operations
- grants for recycling
- additional grants as they become available.

present balance = (1,950,000)

expected additional funds = 1,000,000 + 300,000 in parcel fees

expected additional expenses = 900,000

ending balance = 1,650,000

Future years, we will continue to increase gate fees, continue to work on reducing expenses and we will be collecting grant funds for operations

## Fund Balance:

-\$1,000,000

**Solid Waste Enterprise Fund 615-44-755**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$122,603	\$182,772	\$99,715	\$125,700	\$125,500	0%
Fines, Forfeitures & Penalties	-	-	-	\$0	\$0	-
Charges for Services	\$1,523,094	\$1,819,187	\$1,496,846	\$1,542,500	\$2,325,000	51%
Intergovernmental	\$55,190	\$235,547	\$20,000	\$0	\$150,000	-
Interest & Rents	-\$41,534	\$27,025	-\$3,714	\$0	\$0	-
Miscellaneous Revenues	\$15,944	\$21,626	\$1,726	\$10,000	\$5,000	-50%
Other Financing Sources	\$52,250	-	-	\$0	\$0	-
Transfers In	\$1,200,000	\$2,212,058	\$676,000	\$916,000	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$2,927,547</b>	<b>\$4,498,215</b>	<b>\$2,290,572</b>	<b>\$2,594,200</b>	<b>\$2,605,500</b>	<b>0%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$0	\$0	-
Salaries & Benefits	\$715,000	\$813,143	\$715,993	\$978,557	\$1,038,993	6%
Services and Supplies	\$1,567,720	\$3,860,758	\$1,144,391	\$1,577,598	\$1,458,619	-8%
Capital Outlay	\$81,129	\$1,331,813	\$1,560,920	\$616,000	\$0	-100%
Debt Service	\$24,250	\$645,761	-	\$0	\$0	-
Depreciation	-	-	-	\$0	\$0	-
Other Expenses	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$100,000	-
<b>EXPENSES TOTAL</b>	<b>\$2,388,099</b>	<b>\$6,651,475</b>	<b>\$3,421,304</b>	<b>\$3,172,155</b>	<b>\$2,597,612</b>	<b>-18%</b>
<b>Net</b>	<b>\$539,448</b>	<b>-\$2,153,260</b>	<b>-\$1,130,732</b>	<b>-\$577,955</b>	<b>\$7,888</b>	<b>-</b>

**Solid Waste Enterprise 615-44-755**

Position Name	SOLID WASTE
<b>Allocated FTE</b>	
FISCAL TECHNICAL SPEC I/II/III	0.6
PUBLIC WORKS DIRECTOR	0.2
SOLID WASTE SUPERVISOR	1
INVENTORY AND PURCHASING TECHN	0.1
SOLID WASTE MAINTENANCE WORKER	3
FISCAL TECHNICAL SPEC IV	0.7
CHIEF FISCAL OFFICER	0.1
SOLID WASTE EQUIPMENT OPERATOR	2
ENVIRONMENTAL AND TRANSPORTATION ENGINEER	0.2
ASSISTANT DIRECTOR PUBLIC WORKS	0.2
FISCAL & ADMIN SERVICES OFFICER II	0.1
<b>ALLOCATED FTE</b>	<b>8.2</b>

# Airport Enterprise

FY2026-27 Department Requested Budget

## Programs and Services:

This year we will continue required maintenance.

## Difference from Prior Year Budget:

Last year, we added \$120,000 to make repairs listed in Caltrans inspection reports and to fund restoration of a negative balance. This year, we will not have that revenue.

## Budget Year Goals:

With the recent relisting of the airport, we will be looking for additional revenues.

## Workload Data:

Services are generally performed by roads and facilities then reimbursed by this fund.

## Revenue Sources:

Present revenue funds:

- State aid
- small amount of rental
- and the general fund

With the recent relisting of the airport, we will be looking for additional revenues.

## Fund Balance:

\$0

### Airport Enterprise 600-32-760

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$139	\$24	–	\$0	\$0	–
Intergovernmental	\$20,000	–	–	\$20,000	\$20,000	0%
Interest & Rents	-\$57	\$5,190	\$66	\$1,600	\$1,600	0%
Miscellaneous Revenues	–	\$20,000	–	\$0	\$0	–
Transfers In	–	\$16,202	\$197,103	\$197,103	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$20,082</b>	<b>\$41,416</b>	<b>\$197,169</b>	<b>\$218,703</b>	<b>\$21,600</b>	<b>-90%</b>
<b>Expenses</b>						
Salaries & Benefits	–	–	–	\$0	\$0	–
Services and Supplies	\$95,272	\$122,817	\$10,893	\$147,703	\$23,791	-84%
Capital Outlay	–	–	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$95,272</b>	<b>\$122,817</b>	<b>\$10,893</b>	<b>\$147,703</b>	<b>\$23,791</b>	<b>-84%</b>
<b>Net</b>	<b>-\$75,190</b>	<b>-\$81,401</b>	<b>\$186,276</b>	<b>\$71,000</b>	<b>-\$2,191</b>	<b>–</b>

# Campground Enterprise

FY2026-27 Department Requested Budget

## Programs and Services:

Mono County operates one campground located on Lundy Lake Road under a land lease agreement with Southern California Edison (SCE). The County is responsible for campground maintenance and operations and collects user fees for overnight stays.

## Difference from Prior Year Budget:

The FY 2026–27 budget includes approximately \$50,000 in planned campground improvements.

## Budget Year Goals:

- Maintain and improve campground facilities to ensure a safe and high-quality visitor experience
- Continue collection of user fees to support operations
- Evaluate and analyze the current fee structure to ensure long-term sustainability

## Workload Data:

Maintenance and improvement work is performed by Road and Facilities staff, with costs reimbursed by the campground fund.

## Revenue Sources:

Revenue is generated primarily through campground user fees. The fund maintains a positive balance and accrues interest earnings.

## Fund Balance:

\$100,000

### Campground Enterprise Fund 605-71-740

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	Variance
	FY2024	FY2025	FY2026	FY2026	FY2027	
<b>Revenues</b>						
Charges for Services	\$43,575	\$54,846	\$33,429	\$40,000	\$40,000	0%
Interest & Rents	\$5,932	\$7,503	\$2,099	\$5,000	\$2,500	-50%
Transfers In	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$49,507</b>	<b>\$62,348</b>	<b>\$35,528</b>	<b>\$45,000</b>	<b>\$42,500</b>	<b>-6%</b>
<b>Expenses</b>						
Services and Supplies	\$21,062	\$58,277	\$92,367	\$145,104	\$105,180	-28%
Depreciation	–	–	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$21,062</b>	<b>\$58,277</b>	<b>\$92,367</b>	<b>\$145,104</b>	<b>\$105,180</b>	<b>-28%</b>
<b>Net</b>	<b>\$28,445</b>	<b>\$4,072</b>	<b>-\$56,839</b>	<b>-\$100,104</b>	<b>-\$62,680</b>	<b>–</b>

# Cemetery Enterprise

FY2026-27 Department Requested Budget

## Programs and Services:

This fund supports the maintenance and operation of County cemeteries.

## Difference from Prior Year Budget:

Mount Morrison Cemetery is currently full and no additional plots are available at this time. As of this writing, authorization has been received to reopen remaining available land for additional burial plots. This expansion will be completed in a phased approach.

## Budget Year Goals:

Utilize available fund balance to support the phased expansion of the next section of Mount Morrison Cemetery.

## Workload Data:

Work is expected to be completed either by contract services or by the Facilities crew, with costs reimbursed by the Cemetery Fund.

## Revenue Sources:

The Cemetery Fund is primarily supported by plot sales revenue. Cemetery fees will be reviewed and updated as part of the expansion of available plots at Mount Morrison Cemetery.

This fiscal year is anticipated to operate at a deficit due to the planned expansion, which will be funded using previously accumulated fund balance.

## Fund Balance:

\$96,000

### Cemetery Enterprise 610-27-700

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$20,100	\$11,300	\$12,800	\$5,200	\$4,600	-12%
Interest & Rents	\$2,654	\$3,350	\$900	\$3,000	\$2,000	-33%
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$22,754</b>	<b>\$14,650</b>	<b>\$13,700</b>	<b>\$8,200</b>	<b>\$6,600</b>	<b>-20%</b>
<b>Expenses</b>						
Services and Supplies	\$2,066	\$3,056	\$222	\$5,500	\$75,500	1,273%
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$2,066</b>	<b>\$3,056</b>	<b>\$222</b>	<b>\$5,500</b>	<b>\$75,500</b>	<b>1,273%</b>
<b>Net</b>	<b>\$20,687</b>	<b>\$11,594</b>	<b>\$13,478</b>	<b>\$2,700</b>	<b>-\$68,900</b>	<b>-</b>



# County Wide Service Area (CWSA)

FY2026-27 Department Requested Budget

## Programs and Services:

County Wide Service Area (CWSA) is generally referred to as Zone of Benefit.

There are 10 Zone of Benefit's

- Silver Lake - Peterson Tract
- Rimrock B
- Rimrock C
- Lakeridge Bluffs
- The Highlands
- Rimrock tr37-49a
- Sierra Meadows
- Premier Properties
- Osage Circle
- White Mountain Estates

Mono County provides services to these ZOB's as required by their various Resolutions authorized by the Board.

The types of work that Mono County Provides includes the following:

- Snow Removal
- Maintenance
- Drainage Repairs
- Well Monitoring
- Signage

Actual service provided to each ZOB varies and is limited. No ZOB includes all the above services.

## Difference from Prior Year Budget:

This year there will be a Maintenance work effort in the Peterson Tract.

## Budget Year Goals:

Continue saving for future Maintenance and Snow Removal Costs

## Workload Data:

Majority of work is expected to be done by the Road Division of Public Works and paid by respective Zones of Benefit

Planning - Code Enforcement does well Monitoring and is paid by Rimrock ZOB

## Revenue Sources:

Revenue source is:

Fee Assessed to parcels within various Zones of Benefit and interest accrual.

## Fund Balance:

\$1,200,000

County Wide Service Area (CWSA) 164-10-228

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$166,882	\$169,885	\$114,418	\$165,000	\$170,000	3%
Interest & Rents	\$39,373	\$136,986	\$12,397	\$35,000	\$35,000	0%
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$206,255</b>	<b>\$306,871</b>	<b>\$126,816</b>	<b>\$200,000</b>	<b>\$205,000</b>	<b>3%</b>
<b>Expenses</b>						
Contingency	-	-	-	\$0	\$0	-
Services and Supplies	\$110,959	\$39,331	\$2,198	\$110,000	\$200,000	82%
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$110,959</b>	<b>\$39,331</b>	<b>\$2,198</b>	<b>\$110,000</b>	<b>\$200,000</b>	<b>82%</b>
<b>Net</b>	<b>\$95,296</b>	<b>\$267,540</b>	<b>\$124,617</b>	<b>\$90,000</b>	<b>\$5,000</b>	<b>-</b>

# Conway Ranch

FY2026-27 Department Requested Budget

## Programs and Services:

General Maintenance and Monitoring of the Conway Ranch is supported by this fund.

## Difference from Prior Year Budget:

We have eliminated the supervisor expenses from this account.

## Budget Year Goals:

Complete ongoing Grant work. Original grant was \$82,000 and has a remainder of \$10,000 of work that must be done.

## Workload Data:

This fund has no internal workforce. Work is performed by other departments, then reimbursed.

## Revenue Sources:

This fund has minimal revenue

It gets some grant funding, and a small amount of support from Geothermal funds.

## Fund Balance:

\$10,000

### Conway Ranch 103-17-735

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	–	–	–	\$0	\$10,000	–
Interest & Rents	\$289	\$364	-\$70	\$0	\$0	–
Miscellaneous Revenues	\$1,804	\$2,795	\$3,068	\$3,000	\$3,000	0%
Transfers In	\$11,300	\$35,000	–	\$35,000	\$7,000	-80%
<b>REVENUES TOTAL</b>	<b>\$13,393</b>	<b>\$38,159</b>	<b>\$2,998</b>	<b>\$38,000</b>	<b>\$20,000</b>	<b>-47%</b>
<b>Expenses</b>						
Salaries & Benefits	\$12,941	–	–	\$0	\$0	–
Services and Supplies	\$2,483	\$6,982	\$6,035	\$3,795	\$3,861	2%
Capital Outlay	–	\$111,539	\$1,746	\$30,000	\$16,139	-46%
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$15,424</b>	<b>\$118,521</b>	<b>\$7,781</b>	<b>\$33,795</b>	<b>\$20,000</b>	<b>-41%</b>
<b>Net</b>	<b>-\$2,031</b>	<b>-\$80,362</b>	<b>-\$4,783</b>	<b>\$4,205</b>	<b>\$0</b>	<b>–</b>



# Capital Improvement Fund

FY2026-27 Department Requested Budget

## Programs and Services:

This year, unless funds roll over from FY 25/26, CIP funded projects will include

- the Earmark Generator Project = 900,000 grant and 300,000 match
- the earmark EMS project remainder after Medic 7 = ~\$600,000
- County Paint projects
- Deferred Maintenance Projects
- Grant funded projects as funds made available.

## Difference from Prior Year Budget:

Numerous projects such as Prop 68, CSA 5, CSA 1, Annex I and II should be finished in FY 25/26

New this year are two distinct earmark funded projects:

- Emergency Generator Project, installing generators around the county with a total cost including labor of \$1,200,000
- EMS Projects including funding support for Medic 7 and other improvements around the county.
- adding the campus plan
- work on annex 1 roof, mem hall hvac, ev, veterans memorial flag poles
- continued paint and deferred maintenance

## Budget Year Goals:

Complete work identified in CIP for 26/27 year.

## Workload Data:

The CIP does not have staff.

This fund places a significant load on the Facilities and Engineering divisions.

## Revenue Sources:

Revenue sources this year include:

- General fund
- Grants such as Prop 68
- Earmark funds for Generators
- Earmark funds for EMS Medic 7 and other improvements around the county.
- CSA funds

Note that this fund does not maintain a balance, and typically is a reimbursement fund that runs a negative.

## Fund Balance:

\$0

**Capital Improvement Fund 190-18-725**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$322,000	\$64,380	–	\$0	\$1,515,000	–
Interest & Rents	–	–	–	\$0	\$0	–
Miscellaneous Revenues	\$25,000	\$52,647	–	\$0	\$0	–
Transfers In	\$70,000	\$240,000	\$200,000	\$1,345,000	\$675,000	-50%
<b>REVENUES TOTAL</b>	<b>\$417,000</b>	<b>\$357,027</b>	<b>\$200,000</b>	<b>\$1,345,000</b>	<b>\$2,190,000</b>	<b>63%</b>
<b>Expenses</b>						
Services and Supplies	–	\$175,341	\$121,708	\$655,000	\$390,000	-40%
Capital Outlay	\$392,190	\$708,220	\$552,294	\$695,000	\$1,800,000	159%
Support of Other	–	–	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$392,190</b>	<b>\$883,561</b>	<b>\$674,003</b>	<b>\$1,350,000</b>	<b>\$2,190,000</b>	<b>62%</b>
<b>Net</b>	<b>\$24,810</b>	<b>-\$526,534</b>	<b>-\$474,003</b>	<b>-\$5,000</b>	<b>\$0</b>	<b>–</b>

# County Development Impact Fees

FY2026-27 Department Requested Budget

## Programs and Services:

This is a fund for Development Impact fees.

The fees are typically assigned to certain types of community improvements, such as parks

## Difference from Prior Year Budget:

This fund has sat stagnant for numerous years. This year, we plan to determine the location and types of improvements were proposed. Any expenditures would only be after that determination.

## Budget Year Goals:

Determine potential use or direction for these DIF funds.

## Workload Data:

None projected at this time.

## Revenue Sources:

The revenue in this fund was provided by developments in the County.

## Fund Balance:

\$150,000

### Development Impact Fees 171-27-250

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	-	-	-	\$0	\$0	-
Interest & Rents	\$8,094	\$8,812	\$2,258	\$8,500	\$4,000	-53%
Miscellaneous Revenues	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$8,094</b>	<b>\$8,812</b>	<b>\$2,258</b>	<b>\$8,500</b>	<b>\$4,000</b>	<b>-53%</b>
<b>Expenses</b>						
Capital Outlay	-	-	-	\$100,000	\$0	-100%
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$100,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Net</b>	<b>\$8,094</b>	<b>\$8,812</b>	<b>\$2,258</b>	<b>-\$91,500</b>	<b>\$4,000</b>	<b>-</b>

# Jail Replacement Project

FY2026-27 Department Requested Budget

## Programs and Services:

Build New Mono County Jail

## Difference from Prior Year Budget:

Work has started, this FY will include working towards completion. Actual completion is expected in Late 2027.

## Budget Year Goals:

Get Jail Close to completion

Remaining work will include final, commissioning and FF&E

## Workload Data:

Work being performed by Contractor Broward.

The engineering division of the Public Works department is managing the project and the contractor.

## Revenue Sources:

This fund is purely for the construction of the new Jail. The revenue sources for this construction include the following:

- BSCC - \$25 M
- Certificates of Participation - \$5.3 M
- Criminal Justice Facility Construction trust account - \$0.3 M
- General Fund - \$2.4 M

we also have of BSCC grant funds and some portion of a \$7 M loan fund

we expect Balance of cash to remain the same throughout FY 6/7

## Fund Balance:

\$4,350,000

### Jail Replacement Project 192-22-460

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	–	–	–	\$14,000,000	\$14,300,000	2%
Interest & Rents	\$258,178	\$257,331	\$65,355	\$100,000	\$0	-100%
Miscellaneous Revenues	–	–	–	\$0	\$0	–
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	–	–	\$3,500,000	\$3,500,000	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$258,178</b>	<b>\$257,331</b>	<b>\$3,565,355</b>	<b>\$17,600,000</b>	<b>\$14,300,000</b>	<b>-19%</b>
<b>Expenses</b>						
Services and Supplies	\$173,583	\$6,879	\$52,985	\$500,000	\$100,000	-80%
Capital Outlay	\$1,022,222	\$1,887,648	\$15,840,468	\$21,000,000	\$17,200,000	-18%
Debt Service	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$1,195,805</b>	<b>\$1,894,527</b>	<b>\$15,893,453</b>	<b>\$21,500,000</b>	<b>\$17,300,000</b>	<b>-20%</b>
<b>Net</b>	<b>-\$937,628</b>	<b>-\$1,637,196</b>	<b>-\$12,328,098</b>	<b>-\$3,900,000</b>	<b>-\$3,000,000</b>	<b>–</b>

# Mitigation Fee - Res 83-47

FY2026-27 Department Requested Budget

## Programs and Services:

No programs or services are currently planned for this fund.

## Difference from Prior Year Budget:

Efforts are underway to determine the origin of fund revenues and to establish appropriate and compliant uses of these funds.

## Budget Year Goals:

Evaluate the fund structure, identify allowable uses, and develop a plan for future programmatic or capital use.

## Workload Data:

No workload is currently associated with this fund.

## Revenue Sources:

Revenue sources are currently under review to determine their origin and any associated restrictions on use.

## Fund Balance:

\$138,000

### Mitigation Fee- Res 83-47 183-31-725

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$4,596	\$5,004	\$1,282	\$0	-	-
Miscellaneous Revenues	-	-	-	\$0	-	-
<b>REVENUES TOTAL</b>	<b>\$4,596</b>	<b>\$5,004</b>	<b>\$1,282</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Net</b>	<b>\$4,596</b>	<b>\$5,004</b>	<b>\$1,282</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# Public Safety Power Shutoff (PSPS) Program

FY2026-27 Department Requested Budget

## Programs and Services:

No programs or services are provided at this time.

## Difference from Prior Year Budget:

There is no change from the prior year budget, as no activity is recorded.

## Budget Year Goals:

No goals have been established for FY 2026/27.

## Workload Data:

No workload data is available for FY 2026/27.

## Revenue Sources:

No revenue sources are anticipated for FY 2026/27.

## Fund Balance:

\$27,000

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

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	-	-	-	\$0	\$0	-
Interest & Rents	\$917	\$999	\$256	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$917</b>	<b>\$999</b>	<b>\$256</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	-	-	\$0	\$0	-
Capital Outlay	-	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Net</b>	<b>\$917</b>	<b>\$999</b>	<b>\$256</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>



# Road Fund - State & Federal Construction Funds

FY2026-27 Department Requested Budget

## Programs and Services:

The fund is operated by Mono County Engineers. It works with Grants and programs funded by The State of California and The Federal Government to support maintenance and rehabilitation of Mono County's extensive Roadway System.

## Difference from Prior Year Budget:

Each year is different and varies with that years highest priorities for Road Improvements.

This Year, we are planning

- First Phase of Benton Crossing Road Rehabilitation
- Slurry projects in Lee Vining, Bridgeport and Lundy Lake road
- engineering for North Shore Drive
- Road Division maintenance work on
- Drainage and Culverts
- Crack Seal
- and Striping

## Budget Year Goals:

Maintain County roads and work to get 100% reimbursement in a timely manner.

## Workload Data:

This Budget includes the requirement of work to be performed by

- Public Works Director
- The Engineering Department
- Engineers
- Project Managers
- Public Works Finance Division

Also required to get work done is support from the Auditor Controller Department and County Counsel. Numerous items will require Board Approval

## Revenue Sources:

Revenue sources include the following:

- STIP
- SB1/RMRA
- RSTP
- Other state and federal sources when applicable.

The Engineering Department often must perform large amounts of work that are not covered, therefore General Fund.

## Fund Balance:

\$8,000,000

**Road Fund - State & Federal Construction Funds 181-31-725**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$2,793,767	\$7,447,598	\$2,552,915	\$3,575,000	\$7,479,000	109%
Interest & Rents	\$189,027	\$172,672	\$70,967	\$80,000	\$0	-100%
Transfers In	-	-	-	\$0	\$100,000	-
<b>REVENUES TOTAL</b>	<b>\$2,982,794</b>	<b>\$7,620,269</b>	<b>\$2,623,882</b>	<b>\$3,655,000</b>	<b>\$7,579,000</b>	<b>107%</b>
<b>Expenses</b>						
Services and Supplies	\$287,710	\$418,359	\$48,162	\$145,000	\$0	-100%
Capital Outlay	\$673,834	\$13,718,033	\$2,293,585	\$3,575,000	\$6,204,000	74%
Support of Other	\$1,521,631	\$539,541	\$19,137	\$0	\$0	-
Transfers Out	-	-	-	\$1,090,000	\$350,000	-68%
<b>EXPENSES TOTAL</b>	<b>\$2,483,175</b>	<b>\$14,675,933</b>	<b>\$2,360,883</b>	<b>\$4,810,000</b>	<b>\$6,554,000</b>	<b>36%</b>
<b>Net</b>	<b>\$499,618</b>	<b>-\$7,055,664</b>	<b>\$263,000</b>	<b>-\$1,155,000</b>	<b>\$1,025,000</b>	<b>-</b>

# Solid Waste Accelerated Landfill Closure

FY2026-27 Department Requested Budget

## Programs and Services:

This fund is maintained as a restricted account to support future landfill closure and post-closure obligations for the Walker and Pumice Valley landfill sites, in accordance with regulatory financial assurance requirements.

## Difference from Prior Year Budget:

This fund was previously used to hold early closure funds but is now fully designated as a restricted fund for long-term closure obligations.

## Budget Year Goals:

- Continue to build and maintain adequate reserves to meet required financial assurance levels
- Ensure compliance with all applicable regulatory requirements for landfill closure funding

## Workload Data:

No active work activities are planned for FY 2026–27, as this fund is restricted solely for future closure and post-closure costs.

## Revenue Sources:

Annual contributions to this fund are generated from the Solid Waste Parcel Fee.

## Fund Balance:

\$705,629

### Solid Waste Accelerated Landfill Closure Fund 617-44-755

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$100,650	\$109,344	\$114,195	\$30,000	\$0	-100%
Other Financing Sources	–	–	–	\$0	\$0	–
Transfers In	–	–	–	\$4,300,000	\$100,000	-98%
<b>REVENUES TOTAL</b>	<b>\$100,650</b>	<b>\$109,344</b>	<b>\$114,195</b>	<b>\$4,330,000</b>	<b>\$100,000</b>	<b>-98%</b>
<b>Expenses</b>						
Other Expenses	–	\$5,871,334	\$42,331	\$7,500,000	\$100,000	-99%
Transfers Out	–	\$2,284,729	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$8,156,063</b>	<b>\$42,331</b>	<b>\$7,500,000</b>	<b>\$100,000</b>	<b>-99%</b>
<b>Net</b>	<b>\$100,650</b>	<b>-\$8,046,719</b>	<b>\$71,863</b>	<b>-\$3,170,000</b>	<b>\$0</b>	<b>–</b>

# Solid Waste Restricted Closure-Post Closure

FY2026-27 Department Requested Budget

## Programs and Services:

This fund is purely for the closure of Benton Crossing Landfill. Once completed, services will be terminated from this fund.

## Difference from Prior Year Budget:

Benton Crossing Closure should be complete in FY 25/26

This fund is expected to reach a zero balance in that completion process

## Budget Year Goals:

Complete any Benton Crossing Landfill Closure activities that were not complete in FY 26/27.

## Workload Data:

Workload will only be as required to finish FY 25/26 effort of Landfill Closure if not complete by June 30.

## Revenue Sources:

The revenue for this fund was generated over numerous years plus and additional amount provided by the General Fund to meet the Benton Crossing Landfill Closure requirements. No further revenue is expected to be required for this fund.

## Fund Balance:

\$0

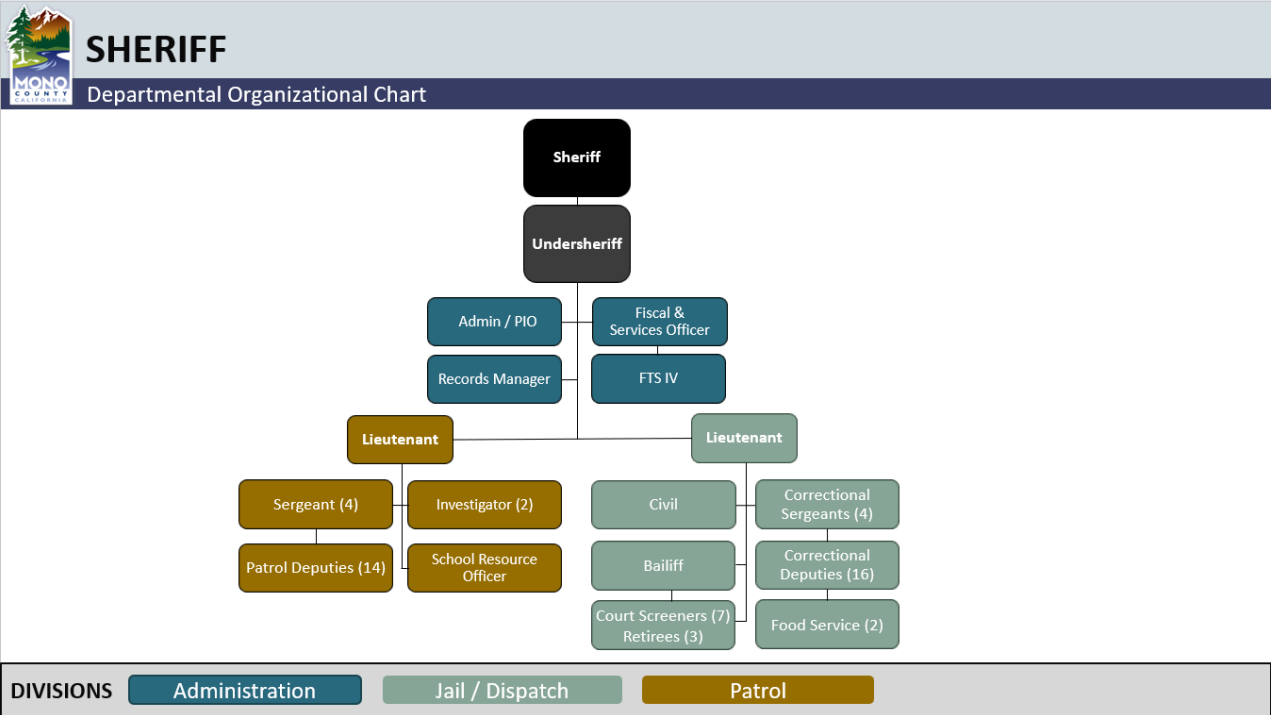
### Solid Waste Special Revenue Fund 616-44-755

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$819,433	\$826,370	\$0	\$815,000	\$0	-100%
Interest & Rents	\$202,020	\$205,890	-\$39,507	\$50,000	\$0	-100%
Miscellaneous Revenues	-	-	-	\$0	\$0	-
Transfers In	-	\$1,322,671	-	-	-	-
<b>REVENUES TOTAL</b>	<b>\$1,021,453</b>	<b>\$2,354,932</b>	<b>-\$39,507</b>	<b>\$865,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Expenses</b>						
Services and Supplies	-	-	\$24	\$203,750	\$0	-100%
Other Expenses	\$6,549,688	\$2,711,339	\$8,709,787	\$0	\$0	-
Transfers Out	\$1,200,000	-	-	\$4,550,000	\$0	-100%
<b>EXPENSES TOTAL</b>	<b>\$7,749,688</b>	<b>\$2,711,339</b>	<b>\$8,709,812</b>	<b>\$4,753,750</b>	<b>\$0</b>	<b>-100%</b>
<b>Net</b>	<b>-\$6,728,235</b>	<b>-\$356,407</b>	<b>-\$8,749,319</b>	<b>-\$3,888,750</b>	<b>\$0</b>	<b>-</b>

# Sheriff Overview

FY2026-2027 Department Requested Budget

The Mono County Sheriff's Department is responsible for providing law enforcement and public safety services across the county, particularly in unincorporated areas. Led by the elected Sheriff, the department's core functions include patrol services, criminal investigations, emergency response, and operation of the county jail. It also plays a key role in search and rescue operations, civil process services, court security, and coordination with local, state, and federal law enforcement agencies. In a geographically large and rural county, the department places strong emphasis on community-oriented policing, emergency preparedness, and rapid response to incidents. Serving as a critical component of public safety, working to protect lives, property, and the overall well-being of residents and visitors.



**Sheriff Overview**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY 26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$23,738	\$22,455	\$17,292	\$31,340	\$31,340	0%
Fines, Forfeitures & Penalties	-	-	-	\$0	-	-
Charges for Services	\$525,357	\$550,554	\$545,528	\$546,218	\$629,562	15%
Intergovernmental	\$3,148,401	\$3,511,394	\$3,804,754	\$18,757,169	\$17,269,633	-8%
Interest & Rents	\$310,781	\$315,576	\$80,475	\$100,000	\$0	-100%
Miscellaneous Revenues	\$450,876	\$62,982	\$52,516	\$40,500	\$71,000	75%
Other Financing Sources	-	-	-	\$0	\$0	-
Transfers In	\$566,581	\$692,952	\$3,823,321	\$4,585,329	\$965,916	-79%
<b>REVENUES TOTAL</b>	<b>\$5,025,734</b>	<b>\$5,155,913</b>	<b>\$8,323,885</b>	<b>\$24,060,556</b>	<b>\$18,967,451</b>	<b>-21%</b>
<b>Expenses</b>						
Salaries & Benefits	\$9,583,623	\$10,647,928	\$9,733,247	\$12,371,992	\$14,321,212	16%
Services and Supplies	\$3,824,700	\$3,914,204	\$4,171,839	\$5,409,208	\$5,445,331	1%
Capital Outlay	\$1,354,351	\$117,144	\$15,869,956	\$21,000,000	\$17,229,000	-18%
Debt Service	-	-	-	\$0	\$0	-
Support of Other	-	-	-	\$0	-	-
Transfers Out	\$566,581	\$718,696	\$333,321	\$891,499	\$965,916	8%
<b>EXPENSES TOTAL</b>	<b>\$15,329,254</b>	<b>\$15,397,972</b>	<b>\$30,108,362</b>	<b>\$39,672,699</b>	<b>\$37,961,459</b>	<b>-4%</b>
<b>Net</b>	<b>-\$10,303,520</b>	<b>-\$10,242,059</b>	<b>-\$21,784,477</b>	<b>-\$15,612,143</b>	<b>-\$18,994,008</b>	<b>-</b>



# Sheriff

## FY2026-27 Department Requested Budget

### Programs and Services:

The Sheriff's Office provides law enforcement services for the County. We strive to maintain a high quality of life and a true sense of safety for the people who live, work, and visit Mono County. We patrol over 3,300 square miles of terrain by car, snowmobile, snow-cat, ATV, boat, and foot. We answer all 9-1-1 and non-emergency calls 24-hours a day, dispatching all law enforcement, medical, and fire first responders. We patrol our neighborhoods; investigate crimes; comfort victims; arrest violators of the law; enforce traffic laws; protect our courts; serve subpoenas; patrol schools; attend community events; and assist lost and weary travelers. The Sheriff's Office is responsible for: Patrol and other law enforcement activities; Jail and Dispatch; Animal Services; Search and Rescue; Court Security; Off-Highway Vehicle and Boating Enforcement; Inmate Welfare; and Inmate Medi-Cal.

#### Programs and Services

- Patrol – answer calls for service; patrol neighborhoods; enforce traffic laws; community engagement
- Coroner – investigate cause and manner of all deaths
- Investigations – follow up on all crime reports; author and execute search and arrest warrants
- Civil Services – subpoenas; evictions; restraining orders
- Administrative – CCW permits; explosive permits; budget; recruiting, background investigations, and hiring
- Evidence and Records – securely store all evidence; maintain all law enforcement records
- School Resource Officer – patrols all local schools, engages with staff and students
- K-9 Officer
- Special Enforcement Detail – interagency response team for critical incidents
- Explorer Program – program for local youth to learn about law enforcement

### Difference from Prior Year Budget:

- Minor equipment increased \$144,202 (consolidation of items previously in various lines)
- Overtime and Cash-outs increased by \$180,000

### Budget Year Goals:

- Continue to create safe and healthy communities by maintaining day to day operations of the Sheriff's Office
- Promote existing Correctional Deputies to Deputy Sheriff
- Seek training opportunities for all staff to meet mandates and to enhance career development.

### Workload Data:

- Calls for Service: 1,213
- Traffic Stops: 1,470
- Deputy-Initiated Activities: 4,613
- Cases/Reports: 728
- Arrests: 158
- Citations: 139

### Revenue Sources:

- Prop 172
- Rural Counties
- COPS
- POST reimbursement
- USFS Patrol
- Miscellaneous

**Sheriff 100-22-440**

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Fines, Forfeitures & Penalties	-	-	-	\$0	-	-
Charges for Services	\$38,142	\$31,006	\$21,990	\$23,000	\$20,500	-11%
Intergovernmental	\$1,895,225	\$2,111,389	\$1,125,991	\$1,899,150	\$1,597,078	-16%
Interest & Rents	-	-	-	\$0	-	-
Miscellaneous Revenues	\$7,988	\$7,254	\$6,988	\$5,500	\$7,000	27%
Other Financing Sources	-	-	-	\$0	-	-
Transfers In	-	-	\$186,105	\$0	-	-
<b>REVENUES TOTAL</b>	<b>\$1,941,355</b>	<b>\$2,149,649</b>	<b>\$1,341,075</b>	<b>\$1,927,650</b>	<b>\$1,624,578</b>	<b>-16%</b>
<b>Expenses</b>						
Salaries & Benefits	\$5,529,226	\$7,060,736	\$5,969,967	\$7,096,597	\$8,240,885	16%
Services and Supplies	\$2,248,685	\$3,142,572	\$1,872,039	\$2,894,818	\$2,877,548	-1%
Capital Outlay	\$75,356	-	-	\$0	\$29,000	-
Support of Other	-	-	-	\$0	-	-
Transfers Out	-	\$25,744	\$10,000	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$7,853,267</b>	<b>\$10,229,052</b>	<b>\$7,852,006</b>	<b>\$9,991,415</b>	<b>\$11,147,433</b>	<b>12%</b>
<b>Net</b>	<b>-\$5,911,912</b>	<b>-\$8,079,403</b>	<b>-\$6,510,932</b>	<b>-\$8,063,765</b>	<b>-\$9,522,855</b>	<b>-</b>

**Sheriff 100-22-440**

Position Name	SHERIFF
<b>Allocated FTE</b>	
SERGEANT	4
PUBLIC INFORMATION OFFICER	1
SHERIFF-CORONER	1
FISCAL TECHNICAL SPEC IV	0.5
UNDERSHERIFF	1
DEPUTY SHERIFF I/II	17
LIEUTENANT	1.2
SHERIFF'S RECORDS/PROPERTY MANAGER	1
FISCAL & ADMIN SERVICES OFFICER II	0.6
<b>ALLOCATED FTE</b>	<b>27.3</b>

# Jail

## FY2026-27 Department Requested Budget

### Programs and Services:

- Jail – custody and care of incarcerated persons awaiting trial and those sentenced to serve time in County Jail
- 9-1-1 Public Safety Answering Point – intake of all 9-1-1 and non-emergency calls
- Dispatch – Law Enforcement (MCSO/MLPD); Emergency Medical Services; Fire Protection Districts
- Support K-9 program

### Difference from Prior Year Budget:

- Overtime and Cashouts increased by \$240,000

### Budget Year Goals:

- Continue progress on building new Jail facility
- Seek funding to separate Dispatch from Jail
- Recruit and hire qualified candidates for Correctional Deputy

### Workload Data:

- Average Daily Jail Population: 15
- Priority 1 Calls Dispatched: 2,160
- Priority 2 Calls Dispatched: 2,826

### Revenue Sources:

- Early Access and Stabilization funding
- COPS
- STC reimbursements
- Law Enforcement services

#### Jail 100-23-460

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	\$471,202	\$510,248	\$510,718	\$510,718	\$591,562	16%
Intergovernmental	\$201,619	\$310,510	\$152,065	\$216,208	\$217,719	1%
Transfers In	–	–	–	\$52,000	\$0	-100%
<b>REVENUES TOTAL</b>	<b>\$672,821</b>	<b>\$820,758</b>	<b>\$662,783</b>	<b>\$778,926</b>	<b>\$809,281</b>	<b>4%</b>
<b>Expenses</b>						
Salaries & Benefits	\$2,982,105	\$3,511,638	\$2,673,249	\$3,632,315	\$4,237,040	17%
Services and Supplies	\$718,074	\$1,179,811	\$765,609	\$989,653	\$1,292,694	31%
Capital Outlay	–	\$13,290	–	\$0	\$0	–
Transfers Out	–	–	–	\$0	–	–
<b>EXPENSES TOTAL</b>	<b>\$3,700,179</b>	<b>\$4,704,740</b>	<b>\$3,438,858</b>	<b>\$4,621,968</b>	<b>\$5,529,734</b>	<b>20%</b>
<b>Net</b>	<b>-\$3,027,358</b>	<b>-\$3,883,982</b>	<b>-\$2,776,075</b>	<b>-\$3,843,042</b>	<b>-\$4,720,453</b>	<b>–</b>

**Jail 100-23-460**

<b>Position Name</b>	<b>JAIL</b>
<b>Allocated FTE</b>	
CORRECTIONAL SERGEANT I/II/III	2
FOOD SERVICE MANAGER	1
CORRECTIONAL SERGEANT II	1
CORRECTIONAL DEPUTY I/II	17
COOK (CORRECTIONAL)	1
LIEUTENANT	0.5
FISCAL & ADMIN SERVICES OFFICER II	0.3
<b>ALLOCATED FTE</b>	<b>22.8</b>

# Court Security

FY2026-27 Department Requested Budget

## Programs and Services:

Court Security – provide security for all Court activities; bailiff

## Difference from Prior Year Budget:

- Overall increase of \$114,463
- Salary and Benefit increased \$53,533

## Revenue Sources:

The 2011 Realignment (AB 109) is the revenue source used to pay court security since it shifted responsibility for funding trial court security (provided by county sheriffs) from the state General Fund to counties.

### Court Security 100-22-455

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Transfers In	\$566,581	\$692,952	\$137,215	\$1,033,329	\$965,916	-7%
<b>REVENUES TOTAL</b>	<b>\$566,581</b>	<b>\$692,952</b>	<b>\$137,215</b>	<b>\$1,033,329</b>	<b>\$965,916</b>	<b>-7%</b>
<b>Expenses</b>						
Salaries & Benefits	\$521,073	\$629,011	\$524,802	\$845,378	\$780,195	-8%
Services and Supplies	\$48,013	\$99,197	\$85,548	\$124,305	\$185,721	49%
Capital Outlay	–	–	–	\$0	\$0	–
<b>EXPENSES TOTAL</b>	<b>\$569,086</b>	<b>\$728,208</b>	<b>\$610,350</b>	<b>\$969,683</b>	<b>\$965,916</b>	<b>0%</b>
<b>Net</b>	<b>-\$2,504</b>	<b>-\$35,256</b>	<b>-\$473,134</b>	<b>\$63,646</b>	<b>\$0</b>	<b>–</b>

### Court Security 100-22-455

Position Name	CTHOUSE SECURITY
<b>Allocated FTE</b>	
TEMPORARY FULL TIME COURT SCREENER	1
RETIRED ANNUATANT (COURT SCREENER)	2.769
LIEUTENANT	0.3
DEPUTY SHERIFF I/II	1
FISCAL & ADMIN SERVICES OFFICER II	0.1
<b>ALLOCATED FTE</b>	<b>5.169</b>

# Animal Services

FY2026-27 Department Requested Budget

## Programs and Services:

- House and care for stray and unwanted domesticated animals
- Administer vaccine and adoption programs
- Respond to and enforcement of animal related calls throughout the County

## Difference from Prior Year Budget:

- No significant changes

## Budget Year Goals:

- Continue improving facilities and infrastructure
- Recruit and hire qualified staff
- Seek funding for larger, modern facility

## Revenue Sources:

- Licenses, Fees, and Miscellaneous Services

### Animal Services 100-27-205

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$8,847	\$7,749	\$11,478	\$15,000	\$15,000	0%
Charges for Services	\$16,013	\$13,103	\$12,820	\$12,500	\$17,500	40%
Miscellaneous Revenues	\$15	–	–	\$0	\$0	–
Transfers In	–	–	–	\$0	–	–
<b>REVENUES TOTAL</b>	<b>\$24,874</b>	<b>\$20,852</b>	<b>\$24,298</b>	<b>\$27,500</b>	<b>\$32,500</b>	<b>18%</b>
<b>Expenses</b>						
Salaries & Benefits	\$435,161	\$577,515	\$497,623	\$608,118	\$763,957	26%
Services and Supplies	\$144,548	\$336,409	\$164,638	\$271,547	\$244,783	-10%
Capital Outlay	–	–	–	\$0	–	–
Transfers Out	–	–	–	\$0	–	–
<b>EXPENSES TOTAL</b>	<b>\$579,709</b>	<b>\$913,924</b>	<b>\$662,261</b>	<b>\$879,665</b>	<b>\$1,008,740</b>	<b>15%</b>
<b>Net</b>	<b>-\$554,835</b>	<b>-\$893,072</b>	<b>-\$637,963</b>	<b>-\$852,165</b>	<b>-\$976,240</b>	<b>–</b>

**Animal Services 100-27-205**

Position Name	ANIMAL CONTROL
<b>Allocated FTE</b>	
ANIMAL CONTROL OFFICER I/II	2
ANIMAL SHELTER ATTENDANT	4
ANIMAL SERVICES MANAGER	1
<b>ALLOCATED FTE</b>	<b>7</b>

# PATH Justice-Involved Capacity Building Program

FY2026-27 Department Requested Budget

## Programs and Services:

Provides Medi-Cal and targeted health services to eligible incarcerated persons. This fund is in place to reduce care gaps, improve health equity, and provide a smooth transition to community health care for individuals re-entering society.

## Difference from Prior Year Budget:

No significant changes

## Revenue Sources:

Revenue comes from CalAIM PATH Grant

## Fund Balance:

\$1,091,119

### PATH Justice-Involved Capacity Building Program 140-22-440

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	–	\$400,000	\$1,500,000	\$1,800,000	\$300,000	-83%
Interest & Rents	\$1,740	\$2,634	\$1,665	\$0	\$0	–
Miscellaneous Revenues	–	–	–	\$0	\$0	–
<b>REVENUES TOTAL</b>	<b>\$1,740</b>	<b>\$402,634</b>	<b>\$1,501,665</b>	<b>\$1,800,000</b>	<b>\$300,000</b>	<b>-83%</b>
<b>Expenses</b>						
Salaries & Benefits	–	–	\$15,510	–	\$178,806	–
Services and Supplies	–	\$253,328	\$759,223	\$375,700	\$462,800	23%
Transfers Out	–	–	–	\$52,000	\$0	-100%
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$253,328</b>	<b>\$774,733</b>	<b>\$427,700</b>	<b>\$641,606</b>	<b>50%</b>
<b>Net</b>	<b>\$1,740</b>	<b>\$149,307</b>	<b>\$726,932</b>	<b>\$1,372,300</b>	<b>-\$341,606</b>	<b>–</b>

**PATH Justice-Involved Capacity Building Program 140-22-440**

Position Name	SHERIFF
Allocated FTE	
FISCAL TECHNICAL SPEC IV	0.5
JAIL NURSE	1
ALLOCATED FTE	1.5

# Boating Law Enforcement

FY2026-27 Department Requested Budget

## Programs and Services:

- Patrol lakes, educate on proper usage, and enforce boating laws

## Difference from Prior Year Budget:

- No significant changes

## Revenue Sources:

- Boating Safety and Enforcement Financial Aid Program

### Boating Law Enforcement 100-22-445

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$214,682	\$84,626	\$91,666	\$92,741	\$92,741	0%
<b>REVENUES TOTAL</b>	<b>\$214,682</b>	<b>\$84,626</b>	<b>\$91,666</b>	<b>\$92,741</b>	<b>\$92,741</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$105,317	\$122,504	\$37,689	\$76,982	\$83,141	8%
Services and Supplies	\$8,078	\$20,551	\$12,094	\$15,759	\$9,600	-39%
Capital Outlay	\$109,850	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$223,245</b>	<b>\$143,055</b>	<b>\$49,783</b>	<b>\$92,741</b>	<b>\$92,741</b>	<b>0%</b>
<b>Net</b>	<b>-\$8,563</b>	<b>-\$58,429</b>	<b>\$41,883</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# Off Highway Vehicle (OHV) Fund

FY2026-27 Department Requested Budget

## Programs and Services:

Placeholder budget - G26 award announced in September intended to be used as financial assistance to the county that develops, maintains, operates, expands, supports, or contributes to OHV Recreation areas, roads, and trails to maintain the wildlife, solids, and habitat in a sustainable long-term manner.

- Patrol OHV lands, educate on proper usage, and enforce OHV laws

## Difference from Prior Year Budget:

No significant changes.

## Revenue Sources:

OHV Grant

## Fund Balance:

\$68,146

### Off Highway Vehicle Fund 145-22-440

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Licenses, Permits & Franchises	\$14,891	\$14,705	\$5,814	\$16,340	\$16,340	0%
Intergovernmental	\$34,019	\$60,255	\$58,236	\$36,548	\$36,548	0%
Interest & Rents	\$1,793	\$1,185	\$183	\$0	\$0	-
Other Financing Sources	-	-	-	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$50,703</b>	<b>\$76,146</b>	<b>\$64,233</b>	<b>\$52,888</b>	<b>\$52,888</b>	<b>0%</b>
<b>Expenses</b>						
Salaries & Benefits	\$10,740	\$51,970	\$14,406	\$37,188	\$37,188	0%
Services and Supplies	\$16,615	\$53,315	\$10,635	\$15,700	\$15,700	0%
Capital Outlay	\$64,701	\$67,892	\$29,487	\$0	\$0	-
Transfers Out	-	-	-	\$0	\$0	-
<b>EXPENSES TOTAL</b>	<b>\$92,056</b>	<b>\$173,177</b>	<b>\$54,528</b>	<b>\$52,888</b>	<b>\$52,888</b>	<b>0%</b>
<b>Net</b>	<b>-\$41,353</b>	<b>-\$97,031</b>	<b>\$9,705</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# Search and Rescue

FY2026-27 Department Requested Budget

## Programs and Services:

Search and Rescue operations include responding to calls for assistance, conducting regular training, and providing mutual aid to neighboring counties.

## Difference from Prior Year Budget:

There are no significant changes from the prior year budget.

## Budget Year Goals:

No specific goals have been established for the fiscal year.

## Workload Data:

Workload is driven by emergency response incidents, training activities, and mutual aid requests.

## Revenue Sources:

No dedicated revenue sources are identified for this program.

### Search and Rescue 100-27-450

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Charges for Services	-	-	-	\$0	\$0	-
Miscellaneous Revenues	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	\$27,218	\$115,994	\$43,397	\$68,715	\$104,158	52%
Capital Outlay	\$12,114	-	-	\$0	\$0	-
Transfers Out	-	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$39,332</b>	<b>\$115,994</b>	<b>\$43,397</b>	<b>\$68,715</b>	<b>\$104,158</b>	<b>52%</b>
<b>Net</b>	<b>-\$39,332</b>	<b>-\$115,994</b>	<b>-\$43,397</b>	<b>-\$68,715</b>	<b>-\$104,158</b>	<b>-</b>

# Animal Welfare Fund

FY2026-27 Department Requested Budget

## Programs and Services:

Animal Welfare Fund is used to fund special projects and purchase essential equipment that directly benefits the animals, enhancing their care, safety, and overall well-being.

## Revenue Sources:

Public donations

## Fund Balance:

\$58,925

### Animal Welfare Fund 725-27-000

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$1,037	\$1,563	\$497	\$0	\$0	-
Miscellaneous Revenues	\$1,891	\$25,385	\$7,724	\$0	\$5,000	-
<b>REVENUES TOTAL</b>	<b>\$2,928</b>	<b>\$26,948</b>	<b>\$8,221</b>	<b>\$0</b>	<b>\$5,000</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	\$7,277	-	\$10,000	\$10,000	0%
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$7,277</b>	<b>-</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Net</b>	<b>\$2,928</b>	<b>\$19,672</b>	<b>\$8,221</b>	<b>-\$10,000</b>	<b>-\$5,000</b>	<b>-</b>

# County DNA Identification Fund

FY2026-27 Department Requested Budget

## Programs and Services:

The DNA Identification Fund is funded by a penalty of \$1 for every \$10 (or part of \$10) upon every fine, penalty, or forfeiture imposed and collected by the courts for all criminal offenses, including all offenses involving a violation of the Vehicle Code or a local ordinance adopted pursuant to the Vehicle Code. Funds may only be used for DNA-related purposes, such as sample collection, testing, and investigations.

## Revenue Sources:

DNA Fingerprint Fund - Gov't Code 76104.6

## Fund Balance:

\$495,182

### County DNA Identification Fund 144-22-440

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$14,316	\$16,075	\$4,240	\$0	-	-
Miscellaneous Revenues	\$16,223	\$21,719	\$11,576	\$0	\$22,000	-
<b>REVENUES TOTAL</b>	<b>\$30,539</b>	<b>\$37,794</b>	<b>\$15,816</b>	<b>\$0</b>	<b>\$22,000</b>	<b>-</b>
<b>Expenses</b>						
Services and Supplies	-	-	-	\$0	\$20,000	-
Capital Outlay	\$18,420	-	-	\$0	-	-
<b>EXPENSES TOTAL</b>	<b>\$18,420</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$20,000</b>	<b>-</b>
<b>Net</b>	<b>\$12,119</b>	<b>\$37,794</b>	<b>\$15,816</b>	<b>\$0</b>	<b>\$2,000</b>	<b>-</b>

# Court Security 2011 Realignment

FY2026-27 Department Requested Budget

## Programs and Services:

This fund helps pay for county expenses instead of it falling on the state when it comes to Court Security – provide security for all Court activities; bailiff reducing state deficit.

## Revenue Sources:

Funds come from the 2011 Realignment that works off of formulas established in statute from tax revenues and distributed annually to counties.

## Fund Balance:

\$764,028

### Court Security 2011 Realignment 146-22-455

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Intergovernmental	\$606,474	\$744,143	\$459,279	\$626,436	\$638,820	2%
Interest & Rents	\$30,017	\$33,150	\$7,768	\$0	\$0	-
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$636,490</b>	<b>\$777,294</b>	<b>\$467,047</b>	<b>\$626,436</b>	<b>\$638,820</b>	<b>2%</b>
<b>Expenses</b>						
Transfers Out	\$566,581	\$692,952	\$323,321	\$839,499	\$965,916	15%
<b>EXPENSES TOTAL</b>	<b>\$566,581</b>	<b>\$692,952</b>	<b>\$323,321</b>	<b>\$839,499</b>	<b>\$965,916</b>	<b>15%</b>
<b>Net</b>	<b>\$69,909</b>	<b>\$84,341</b>	<b>\$143,726</b>	<b>-\$213,063</b>	<b>-\$327,096</b>	<b>-</b>

# Fingerprint Cal-ID Program VC 9250.19(f)

FY2026-27 Department Requested Budget

## Programs and Services:

The Fingerprint Program is funded by a \$1 fee paid at the time of registration, renewal, or supplemental application for apportioned registration, of every vehicle registered to an address in Mono County, except for those expressly exempted from payment of registration fees. The fund shall be expended exclusively to fund programs that enhance the capacity of local law enforcement to provide automated mobile and fixed location fingerprint identification of individuals who may be involved in driving under the influence of alcohol or drugs, or vehicular manslaughter, or any combination of those and other vehicle-related crimes, and other crimes committed while operating a motor vehicle.

## Revenue Sources:

Fingerprint CAL-ID Program (Vehicle Code (VC) section 9250.19(f) )

## Fund Balance:

\$102,511

### Fingerprint Cal-ID Program VC 9250.19(f) 141-22-440

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$2,812	\$3,452	\$850	\$0	\$0	-
Miscellaneous Revenues	\$15,164	\$15,377	\$7,708	\$16,000	\$16,000	0%
<b>REVENUES TOTAL</b>	<b>\$17,976</b>	<b>\$18,828</b>	<b>\$8,558</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	\$2,909	\$47,180	\$13,111	\$16,000	\$16,000	0%
<b>EXPENSES TOTAL</b>	<b>\$2,909</b>	<b>\$47,180</b>	<b>\$13,111</b>	<b>\$16,000</b>	<b>\$16,000</b>	<b>0%</b>
<b>Net</b>	<b>\$15,067</b>	<b>-\$28,352</b>	<b>-\$4,553</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>

# Inmate Welfare Trust

FY2026-27 Department Requested Budget

## Programs and Services:

The Inmate Welfare Trust fund provides services that benefit the incarcerated population. They are used for the benefit, education, and welfare of incarcerated individuals. These funds are a complement of the jail's operating budget which is responsible for providing necessities such as food and clothing.

## Difference from Prior Year Budget:

No significant changes

## Revenue Sources:

The revenue sources come primarily through revenue-generating activities within the jail including profits from inmate commissary, commissions from inmate phone card, and AWP income. We also generate funds from interest earnings.

## Fund Balance:

\$40,834

### Inmate Welfare Trust 720-23-000

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Interest & Rents	\$1,232	\$1,112	\$273	\$0	\$0	-
Miscellaneous Revenues	\$25,224	\$18,632	\$26,244	\$19,000	\$26,000	37%
Transfers In	-	-	-	\$0	\$0	-
<b>REVENUES TOTAL</b>	<b>\$26,456</b>	<b>\$19,745</b>	<b>\$26,517</b>	<b>\$19,000</b>	<b>\$26,000</b>	<b>37%</b>
<b>Expenses</b>						
Services and Supplies	\$32,471	\$58,538	\$17,804	\$34,300	\$29,600	-14%
<b>EXPENSES TOTAL</b>	<b>\$32,471</b>	<b>\$58,538</b>	<b>\$17,804</b>	<b>\$34,300</b>	<b>\$29,600</b>	<b>-14%</b>
<b>Net</b>	<b>-\$6,015</b>	<b>-\$38,794</b>	<b>\$8,712</b>	<b>-\$15,300</b>	<b>-\$3,600</b>	<b>-</b>

# Spay Neuter/Animal Welfare

FY2026-27 Department Requested Budget

## Programs and Services:

The account is used to hold spay and neuter deposits for animal adoptions. Once the adopter has the animal spayed or neutered, they may receive a refund of the deposit if requested within 30 business days. Any funds from unclaimed deposits may be expended only for programs to spay or neuter cats and dogs.

## Revenue Sources:

The account is used to hold spay and neuter deposits for animal adoptions. Once the adopter has the animal spayed or neutered, they may receive a refund of the deposit.

## Fund Balance:

\$22,192

### Spray Neuter Trust 726-27-000

	FY23-24 ACTUALS	FY24-25 ACTUALS	FY25-26 YTD	FY 25-26 ADOPTED	FY26-27 DEPT REQ BUD.	
	FY2024	FY2025	FY2026	FY2026	FY2027	Variance
<b>Revenues</b>						
Miscellaneous Revenues	-	\$1,680	\$470	\$2,000	\$2,000	0%
<b>REVENUES TOTAL</b>	-	<b>\$1,680</b>	<b>\$470</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>0%</b>
<b>Expenses</b>						
Services and Supplies	\$0	\$110	\$40	\$23,706	\$2,000	-92%
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$110</b>	<b>\$40</b>	<b>\$23,706</b>	<b>\$2,000</b>	<b>-92%</b>
<b>Net</b>	\$0	\$1,570	\$430	-\$21,706	\$0	-



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