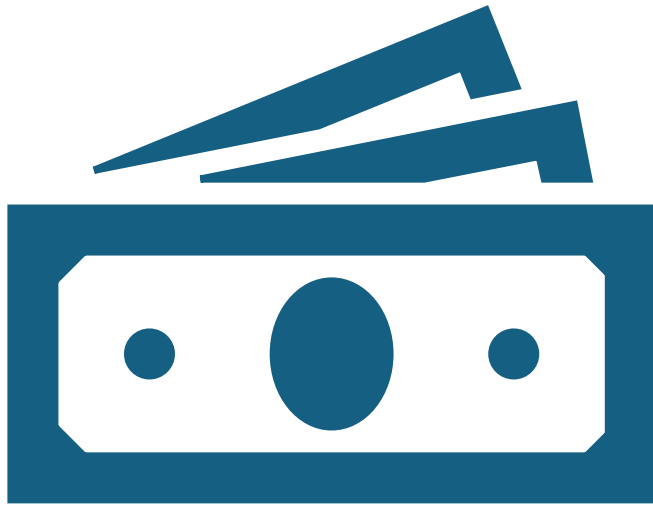


Item available for public inspection in the Clerk's office during regular business hours (Monday – Friday, 9 AM – 5 PM)

August 18, 2025

Regular Meeting

Presentation - Item #7b.



Fiscal Year 2025-26 Budget Hearing

August 19, 2025



BUDGET
CHANGES



FUND BALANCE



FUNDING
COMMITMENTS



POLICY ITEMS



RESERVE
FUNDS



SUMMARY

General Fund– Revenue Adjustments

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

General Fund– Expense Adjustments

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

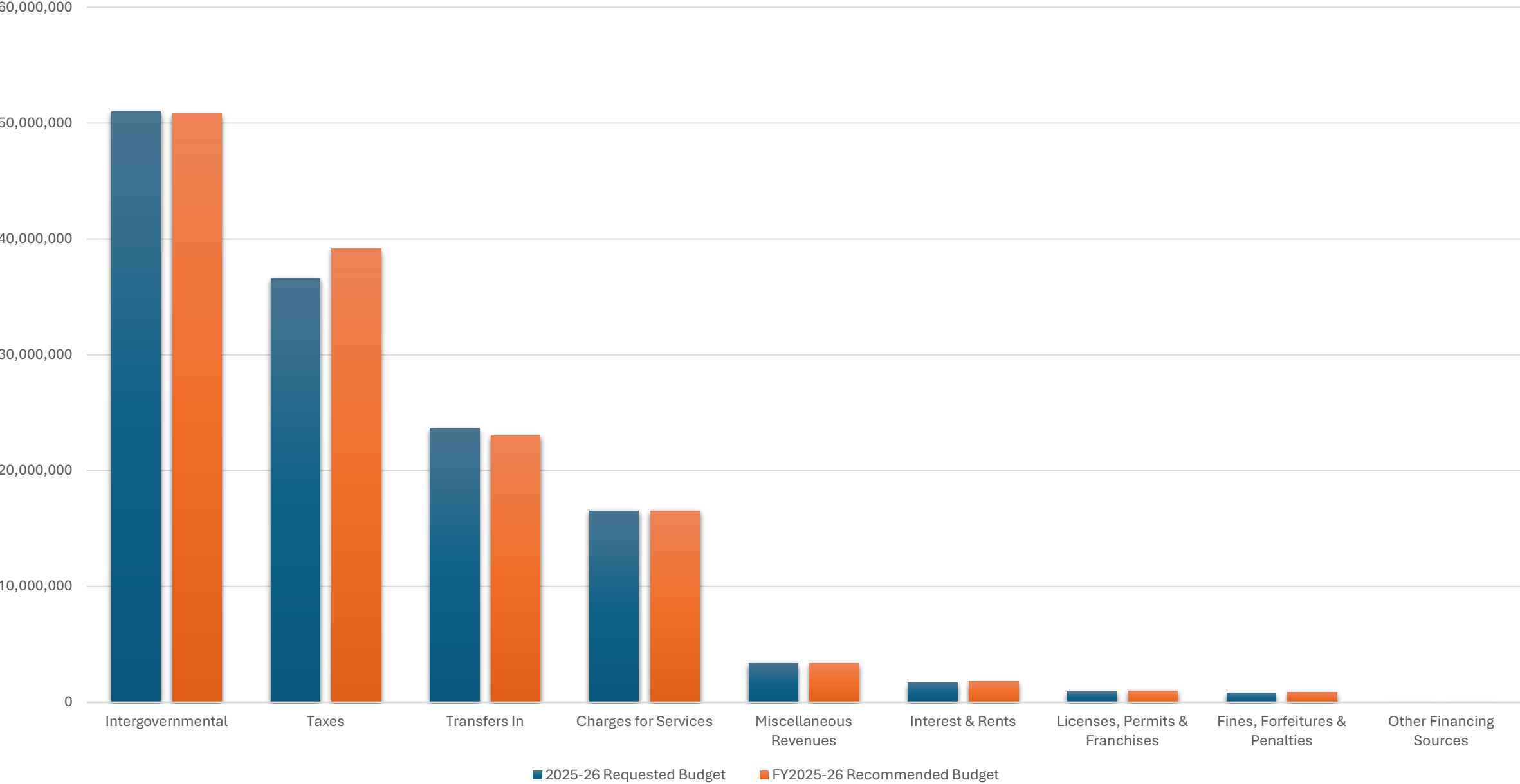
All Funds – Revenue Adjustments

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

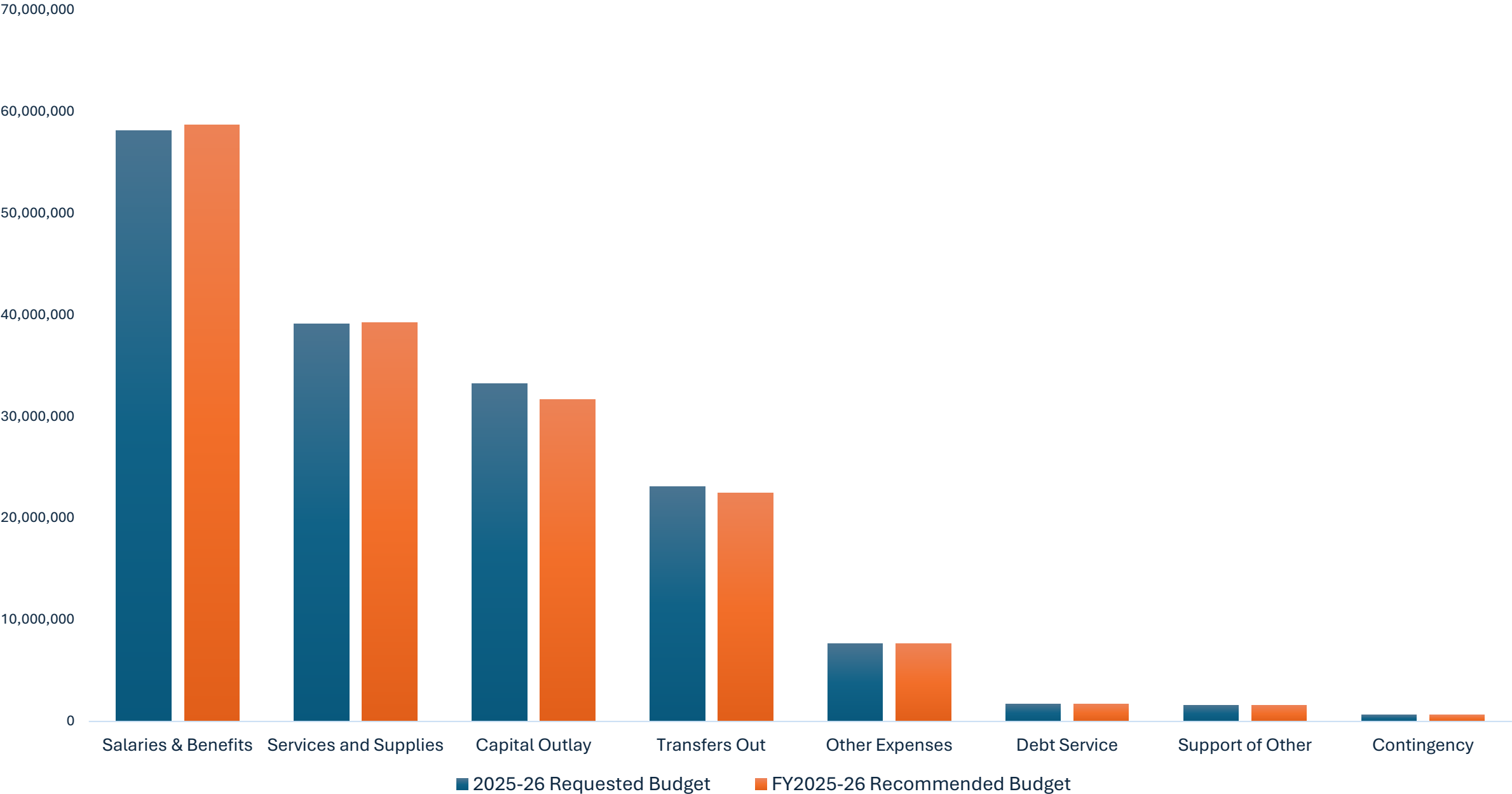
All Funds – Expense Adjustments

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

All Funds - Revenue



All Funds - Expenses



Fund Balance

Use of Fund Balance

All Funds:

Budgeted
Revenue:
\$136,999,762

Budgeted
Expenses:
\$165,170,147

Budgeted Use of
Fund Balance:
(\$28,170,385)

General Fund:

Budgeted
Revenue:
\$53,693,283

Budgeted
Expenses:
\$58,318,892

Budgeted Use of
Fund Balance:
(\$4,625,709)

Fund Balance Available-General Fund

FY2023-24 Fund Balance - \$12,515,819



FY2025-26 Use of Fund Balance - \$4,625,709



Available Fund Balance - \$7,890,110

General Fund –
Recommended Use
of Fund Balance

Available Fund balance
\$7,890,110

Board Commitments
\$4,462,519

Policy Items \$2,749,383

Remaining for Board Direction
\$678,208

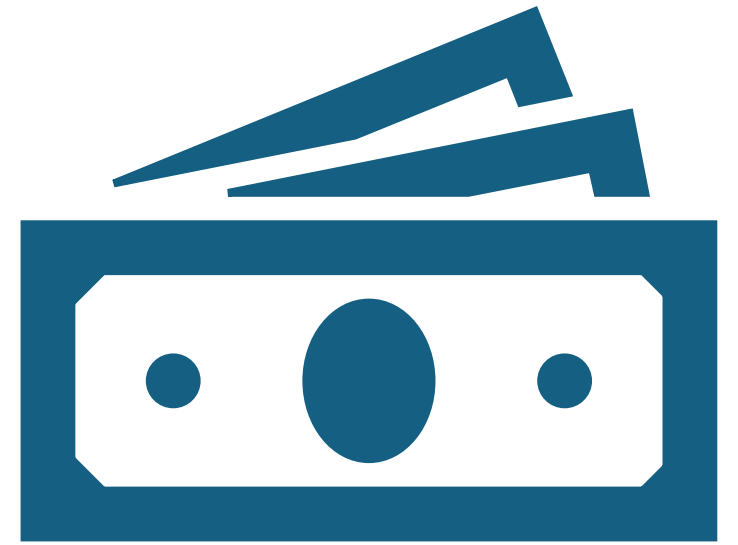


Board Commitments

FY2025-26 Board Commitments

\$1,462,519 – Lee Vining PUD
Funding
(Full Commitment \$1,950,025)

\$3,000,000 – Jail Funding
(Full Commitment \$6,531,654)



FY2025-26 Policy Items

One-Time Requests – General Fund Impact

Department	Policy Request	Amount
IT/Board of Supervisors	Civic Center Acoustic Consultation	\$4,200
County Administration	Civic Center Lobby Art	\$10,000
Emergency Management	Emergency Operations Plan Update	\$40,000
Community Development	Recreational Vehicle Residence Policy	\$50,000
Public Works	Airport Fund Support	\$197,103
EMS	Fleet Backfill	\$126,000
Facilities	Annex 1 & 2 Remodel Completion	\$200,000
Information Technology	Radio Communications Project Manager	\$200,000
Solid Waste	Equipment Purchase	\$616,000
	Total	\$1,443,303

**Future
Fiscal
Impact—
General
Fund**

<u>DEPARTMENT</u>	<u>POLICY REQUEST</u>	<u>AMOUNT</u>
Community Development	Housing Mitigation Ordinance (HMO) Update	\$50,000
Community Development	Housing Element Update	\$50,000
	Total	\$100,000

Increase in Annual Ongoing Operational Costs – General Fund Impact

<u>Department</u>	<u>Policy Request</u>	<u>Amount</u>
Economic Development	Support for Local Chambers of Commerce	\$60,000
County Administration	California Special District Association Membership	\$50,529
County Counsel	Creation of Office of the Chief Public Defender	\$270,000
Total		\$380,529

New Positions: General Fund Impact

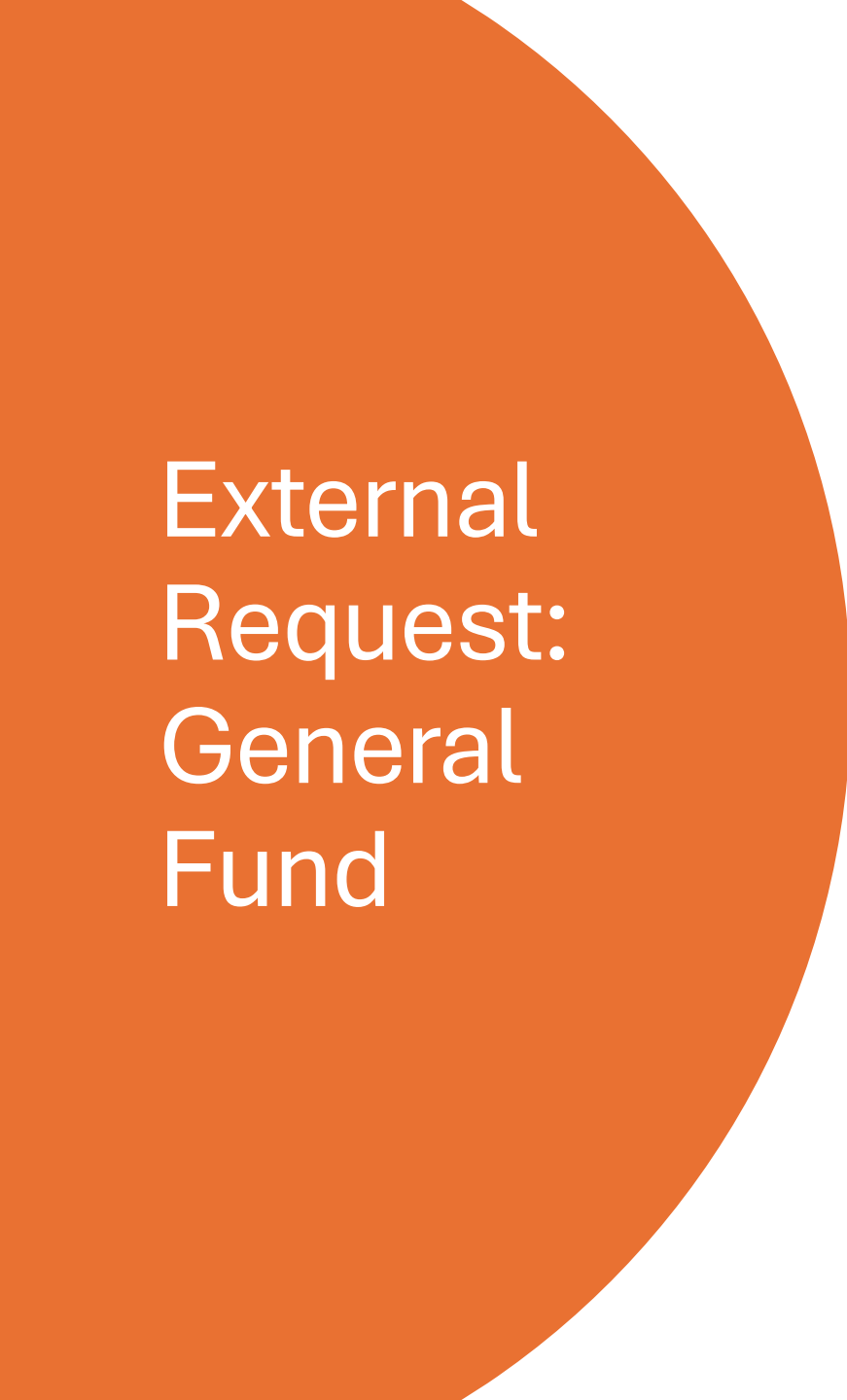
Department	Policy Request	Amount
Finance	Fiscal Technical Specialist II–IV	\$103,810
Community Development	New Position for Building Department	\$107,500
Information Technology	Communications Specialist	\$136,256
Information Technology	Junior Developer	\$140,565
Information Technology	Network Analyst	\$146,420
	Total	\$634,551

One Time Ask – No General Fund Impact

Department	Policy Request	Amount
Housing	Fund – Generator and Increase to maintenance costs	\$50,000
Environmental Health	Tracking Software Replacement	\$80,000
	Total	\$130,000

Increase to
Annual Ongoing
Operational
Costs – No
General Fund
Impact

DEPARTMENT	POLICY REQUEST	AMOUNT
Sheriff's Office	Jail Nurses	\$52,000
Sheriff's Office	Court Screeners	\$193,830
	Total	\$245,830

A large orange circle is positioned on the left side of the slide, partially cut off by the edge.

External
Request:
General
Fund

**Mono City Fire Protection
District - Heated Vehicle Storage
Building \$191,000**



Mono County Reserves and Economic Stabilization

Mono County Reserves and Economic Stabilization

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

Liberty Litigation Award - \$1,138,254



Mountain View Fire



Staff Recommends putting these funds in the Mono County Reserve



Bring the Mono County Reserve to 9% of 10% policy target



Preserve these dollars for potential future emergencies.

Summary

\$7,890,110 - Available fund balance for budget hearing

\$1,462,519 – Lee Vining PUD Funding Commitment (of \$1,950,025)

\$3,000,000 – Jail Funding Committed (of \$6,531,654)

\$2,749,383– Policy Item Requests

\$678,208 – Remaining for Board Direction

