



# INYO COUNTY BOARD OF SUPERVISORS

TRINA ORRILL • JEFF GRIFFITHS • SCOTT MARCELLIN • JENNIFER ROESER • MATT KINGSLEY

NATE GREENBERG

COUNTY ADMINISTRATIVE OFFICER

DARCY ELLIS

ASST. CLERK OF THE BOARD



## AGENDA

Board of Supervisors Room - County Administrative Center

224 North Edwards, Independence, California

**NOTICES TO THE PUBLIC:** (1) This meeting is accessible to the public both in person and, for convenience, via Zoom webinar. The Zoom webinar is accessible to the public at <https://zoom.us/j/868254781>. The meeting may also be accessed by telephone at the following numbers: (669) 900-6833; (346) 248-7799; (253) 215-8782; (929) 205-6099; (301) 715-8592; (312) 626-6799. Webinar ID: 868 254 781. Anyone unable to attend the Board meeting in person who wishes to make either a general public comment or a comment on a specific agenda item may do so by utilizing the Zoom "hand-raising" feature when appropriate during the meeting (the Chair will call on those who wish to speak). Generally, speakers are limited to three minutes. Remote participation for members of the public is provided for convenience only. In the event that the remote participation connection malfunctions for any reason, the Board of Supervisors reserves the right to conduct the meeting without remote access. Regardless of remote access, written public comments, limited to 250 words or fewer, may be emailed to the Assistant Clerk of the Board at [boardclerk@inyocounty.us](mailto:boardclerk@inyocounty.us).

(2) In Compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting please contact the Clerk of the Board at (760) 878-0373 (28 CFR 35.102-35.104 ADA Title II). Notification 48 hours prior to the meeting will enable the County to make reasonable arrangements to ensure accessibility to this meeting. Should you because of a disability require appropriate alternative formatting of this agenda, please notify the Clerk of the Board 72 hours prior to the meeting to enable the County to make the agenda available in a reasonable alternative format. (Government Code Section 54954.2). (3) If a writing, that is a public record relating to an agenda item for an open session of a regular meeting of the Board of Supervisors, is distributed less than 72 hours prior to the meeting, the writing shall be available for public inspection at the Office of the Clerk of the Board of Supervisors, 224 N. Edwards, Independence, California and is available per Government Code § 54957.5(b)(1).

## SPECIAL MEETING

August 7, 2024

9 AM

1) **Pledge of Allegiance**

2) **Fiscal Year 2024-2025 Budget Workshop**

County Administrator | Nate Greenberg, Denelle Carrington, Amy Shepherd  
3 Hours

### **Recommended Action:**

Receive presentation from staff and provide input and feedback as appropriate.



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## AGENDA ITEM REQUEST FORM

August 7, 2024

Reference ID:  
2024-608

### Fiscal Year 2024-2025 Budget Workshop

#### County Administrator

NO ACTION REQUIRED

#### ITEM SUBMITTED BY

County Administrator Budget Team

#### ITEM PRESENTED BY

Nate Greenberg, County Administrative Officer,  
Denelle Carrington, Assistant Director of Budget  
and General Services, Amy Shepherd,  
Auditor/Controller

#### RECOMMENDED ACTION:

Receive presentation from staff and provide input and feedback as appropriate.

#### BACKGROUND / SUMMARY / JUSTIFICATION:

Each year, the Inyo County Board of Supervisors is required to adopt a Fiscal Year Board Approved Budget by October 2nd. In order to ensure the timely adoption of the budget, Staff hold will hold a Budget Hearing on September 10th, 2024 and then request final adoption of the budget on September 24th, 2024. Additionally, the County Administrative Officer's (CAO's) Recommended Budget must be published for consideration by the Board and public at least 10 days before the initial Budget Hearings (effectively setting the date for August 30th, 2024).

During the months of July and August, the Budget Team (consisting of the Assistant Director of Budget & General Services, the Auditor-Controller, and CAO) work with departments across the County to finalize the CAO Recommended Budget. As this process nears completion, staff will hold an annual Budget Workshop which allows the Board, departments, and the public to get an early preview of some of the key areas of the budget, as well as review and discuss some of the largest areas of additional discretionary spending: personnel changes and projects.

This workshop is intended to be interactive and allow for input from any interested party. The agenda for the day is as follows:

9:00AM – 9:15AM	Welcome   Budget Process & Philosophies
9:15AM – 9:45AM	Big Picture Budget Position
9:45AM – 10:15AM	Personnel Requests
10:15AM – 10:30AM	Break
10:30AM – 11:45AM	Strategic Priority & Special Projects
11:45AM – 12:00PM	Wrap-up   Review

#### FISCAL IMPACT:

There is no immediate fiscal impact associated with this item, although significant strategic decisions may be made during this discussion which will influence the CAO Recommended Budget.

**ALTERNATIVES AND/OR CONSEQUENCES OF NEGATIVE ACTION:**

The Board could choose to not hear from the Budget Team, or direct staff to return with additional information at a future date.

**OTHER DEPARTMENT OR AGENCY INVOLVEMENT:**

**ATTACHMENTS:**

1. Budget Workshop Presentation

**APPROVALS:**

Nate Greenberg	Created/Initiated - 8/1/2024
Darcy Ellis	Approved - 8/1/2024
Denelle Carrington	Approved - 8/1/2024
Keri Oney	Approved - 8/1/2024
Meaghan McCamman	Approved - 8/1/2024
John Vallejo	Approved - 8/2/2024
Amy Shepherd	Final Approval - 8/2/2024





# **FY 2024 - 2025 BUDGET WORKSHOP**

August 7, 2024



# AGENDA



9:00<sub>AM</sub> – 9:15<sub>AM</sub>

Welcome | Budget Process & Philosophies

9:15<sub>AM</sub> – 9:45<sub>AM</sub>

Big Picture Budget Position

9:45<sub>AM</sub> – 10:15<sub>AM</sub>

Personnel Requests

10:15<sub>AM</sub> – 10:30<sub>AM</sub>

Break

10:30<sub>AM</sub> – 11:45<sub>AM</sub>

Strategic Priority & Special Projects

11:45<sub>AM</sub> – 12:00<sub>PM</sub>

Wrap-up / Review

*\* All times are approximate*

# BUDGET PHILOSOPHIES



## **Support Departmental budget requests to the best of our ability**

- Consider prior year actuals when making budget adjustments

## **Fund Core Services & operational costs before new initiatives**

- Employee costs represent the largest financial investment

## **Utilize funding sources appropriately**

- General Fund; Non-General Fund; Special Funds
- Only use 1-Time Money for 1-Time Efforts

## **Leftover Year-End Contingencies transferred to Reserves**

# BUDGET CYCLE



Check-in and report back on effort status

**REPORT**



**PLAN**

Develop Strategic Priorities for next Fiscal Year



**BUDGET**

Budget to Plan based on department needs & priorities



**ACT**

Deliver services and execute work program



# ANNUAL BUDGET PERIODS



**JUNE**

**ROLLOVER  
BUDGET**

**Required by law**

**Focus on  
continuity of  
operations using  
prior year's Board  
Approved Budget +  
specific fixed  
assets**

**SEPTEMBER**

**FINAL  
BUDGET**

**Formal adoption of  
Fiscal Year Budget based  
on Department Requests  
& CAO  
Recommendations**

**Fund balance  
certification**

**FEBRUARY**

**MID-YEAR  
BUDGET**

**Revenue reconciliation  
and other adjustments  
as necessary**

**MAY**

**3<sup>RD</sup> QUARTER  
BUDGET**

**"Health Check" on  
overall state of budget +  
any necessary changes  
before end of year**

**Authority to move  
unspent Contingencies  
to Reserves at FY end**

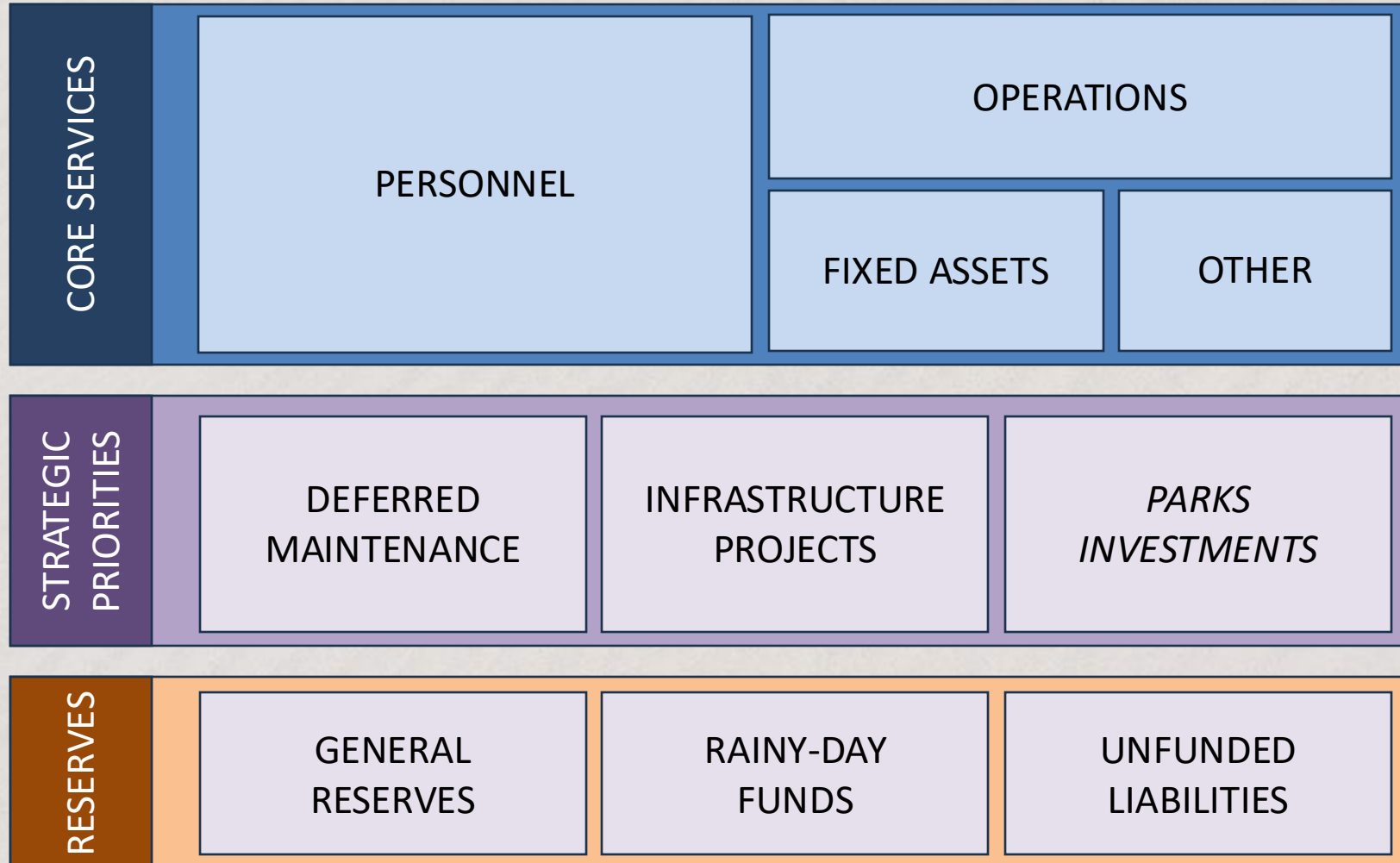


# FINAL BUDGET TIMELINE



May 10 – June 7	June	July	Late July	August 7	August 30	Sept. 10 >>	Sept. 24
<b>1</b> Department Requested Budget Preparation	<b>2</b> Budget Proposal Reviews	<b>3</b> Department Meetings  <i>Requested vs.                      Rec'd Review</i>	<b>4</b> Budget Reconciliation  <i>"Gap Closure"                      Operating                      Transfers                      Revenue Review                      Salary Savings</i>	<b>5</b> Budget Workshop	<b>6</b> CAO Rec'd Budget Published	<b>7</b> Budget Hearings  <i>open for 10                      days</i>	<b>8</b> 2024-2025 Budget Adoption
Departments	Budget Team	Departments Budget Team	Budget Team	All	Budget Team	Board	Board

# BUDGET PRIORITIES

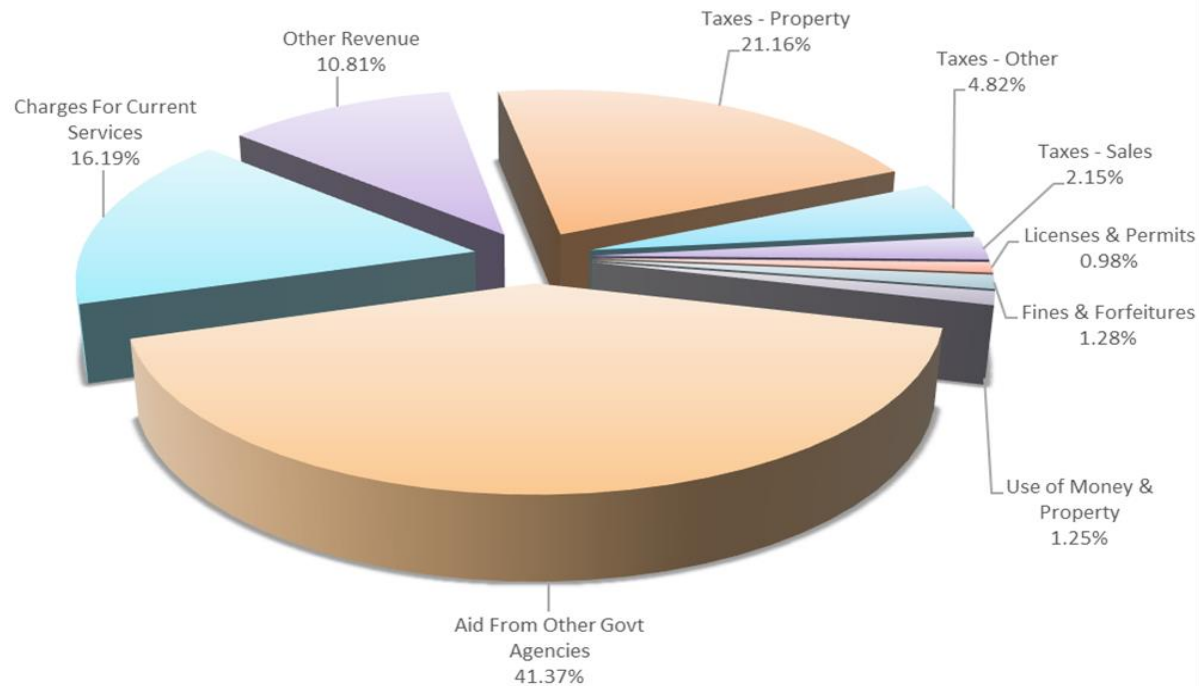


# REVENUE SOURCES – CAO RECOMMENDED

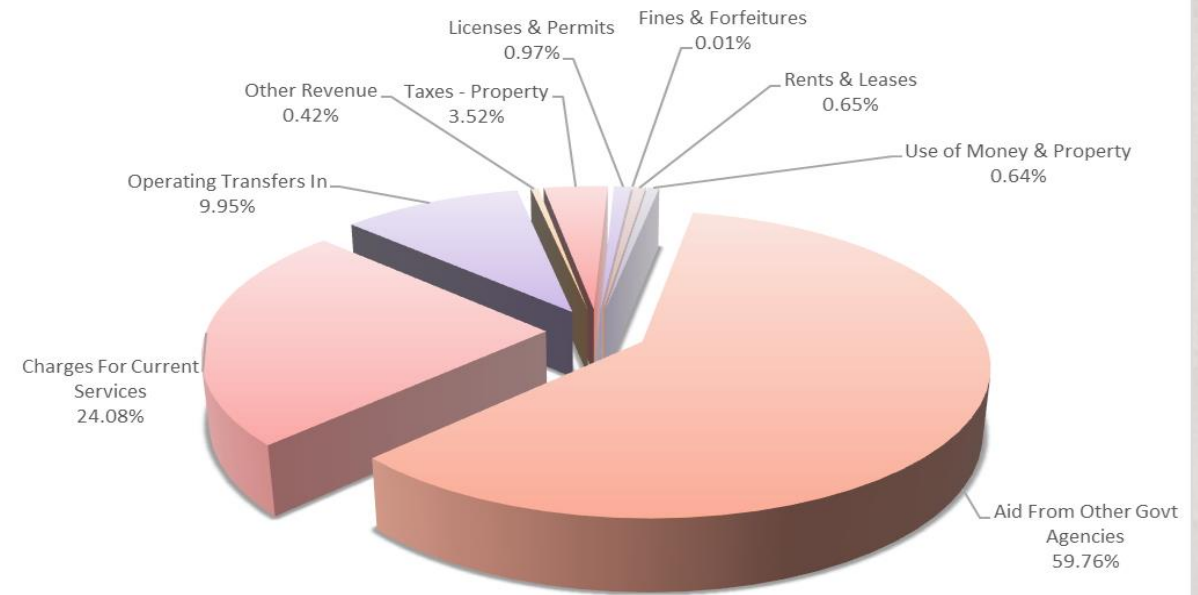
## General Fund and Non-General Fund



General Fund Revenues  
By Category  
FISCAL YEAR 2024-25



Non-General Fund County Revenues  
By Category  
FISCAL YEAR 2024-25



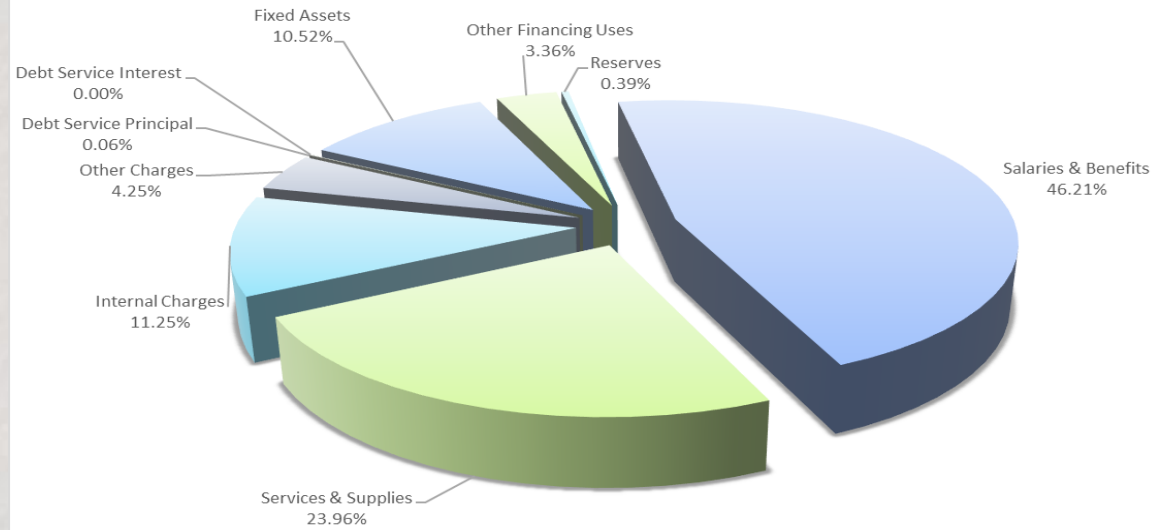


# TOTAL COUNTY EXPENDITURES

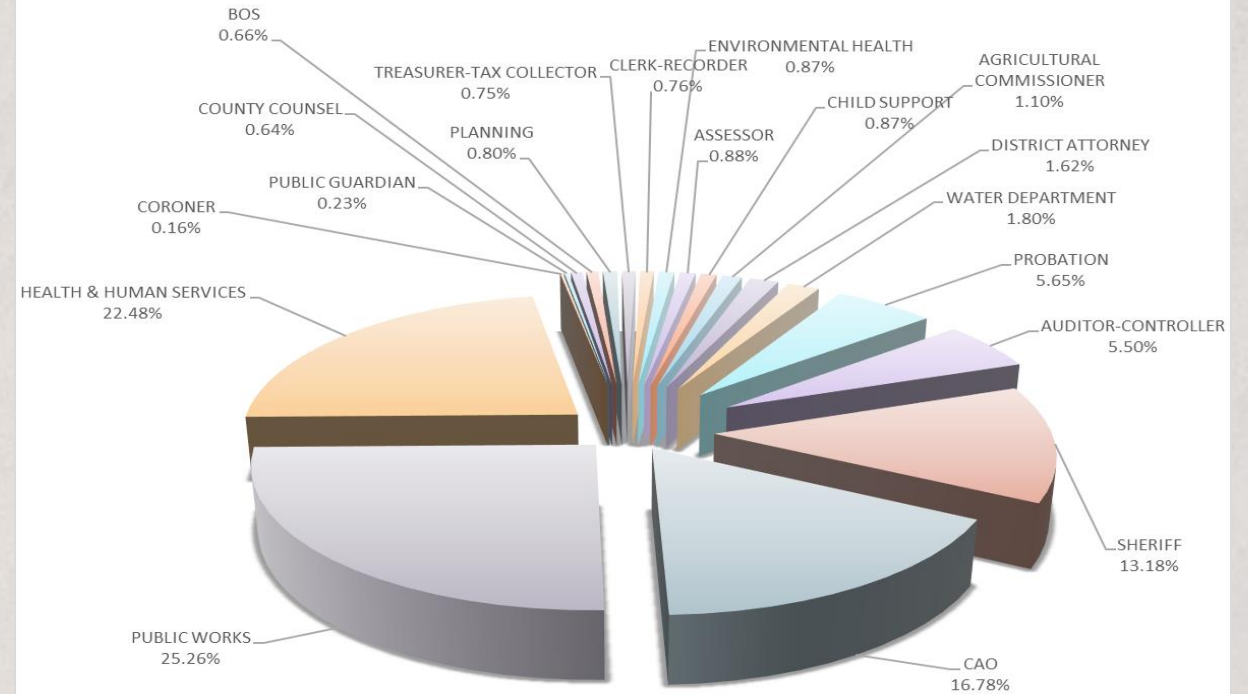
## By Category and Department



Total County Expenditures  
By Category  
FISCAL YEAR 2024-25



Total County Expenditures  
By Department  
FISCAL YEAR 2024-25

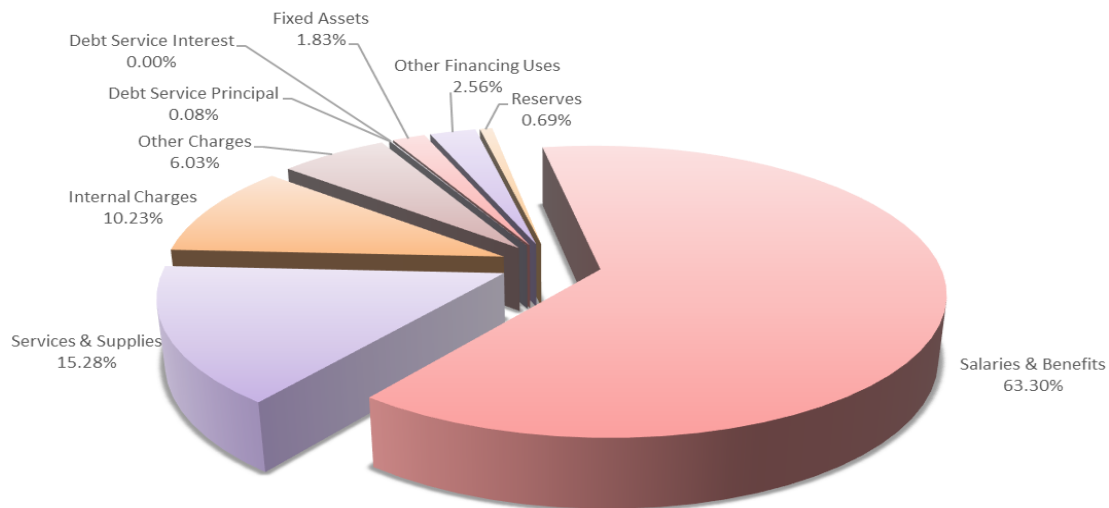


# GENERAL FUND EXPENDITURES

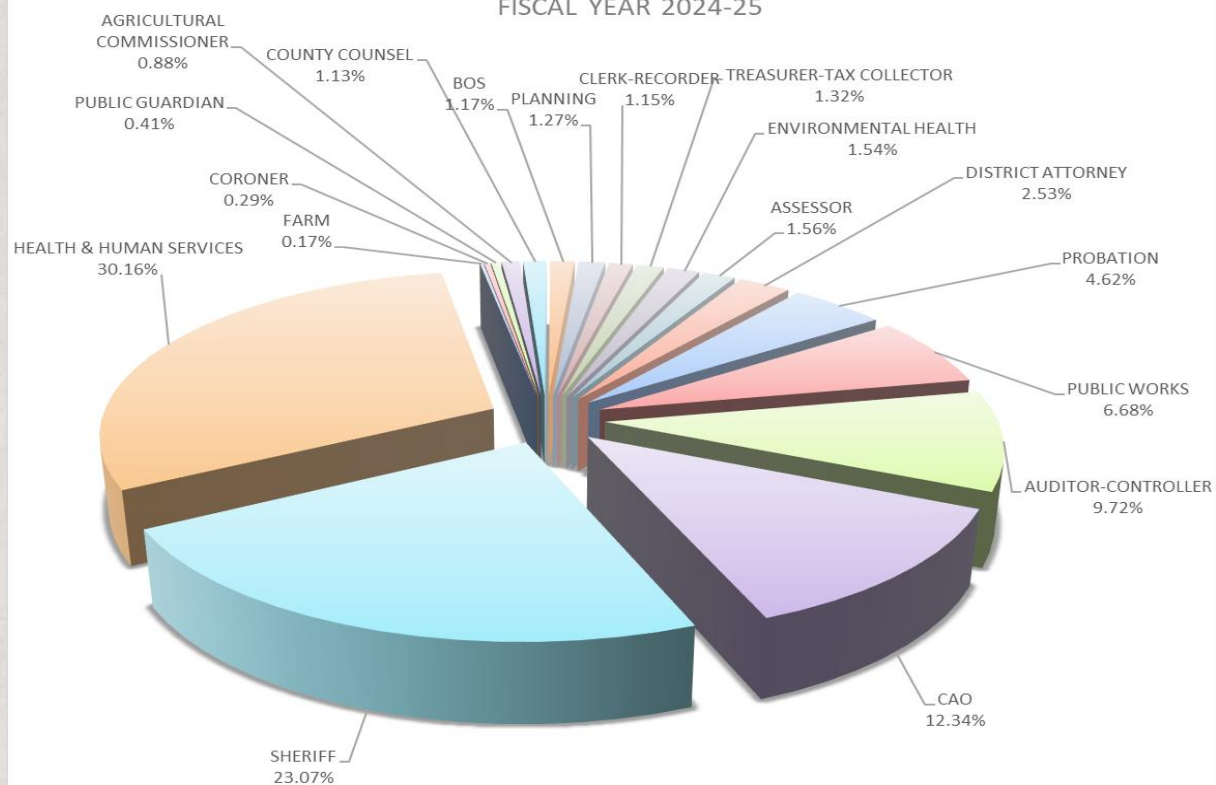
## By Category and Department



General Fund Expenditures  
By Category  
FISCAL YEAR 2024-25



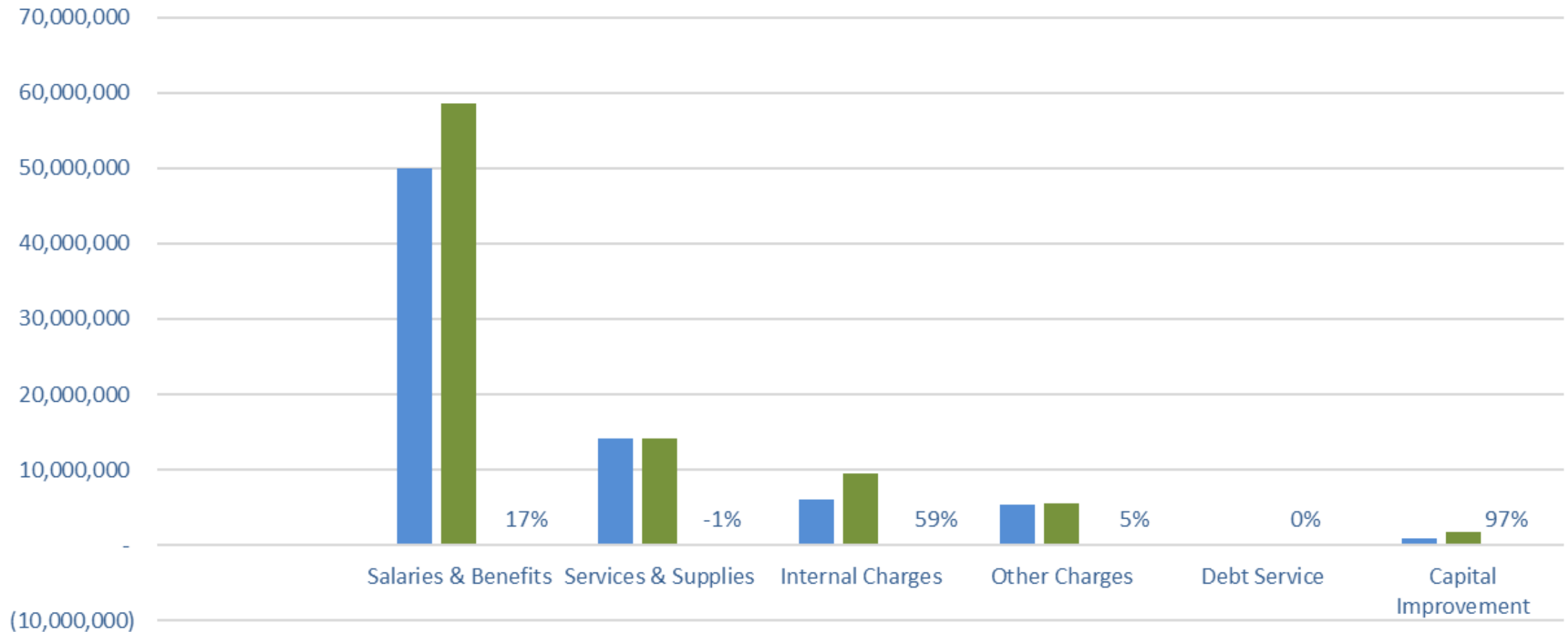
Total General Fund Expenditures  
By Department  
FISCAL YEAR 2024-25



# GENERAL FUND COST INCREASE DRIVERS



FY 2023-2024 Board Approved Vs. FY 2024-2025 CAO Recommended Cost Increase

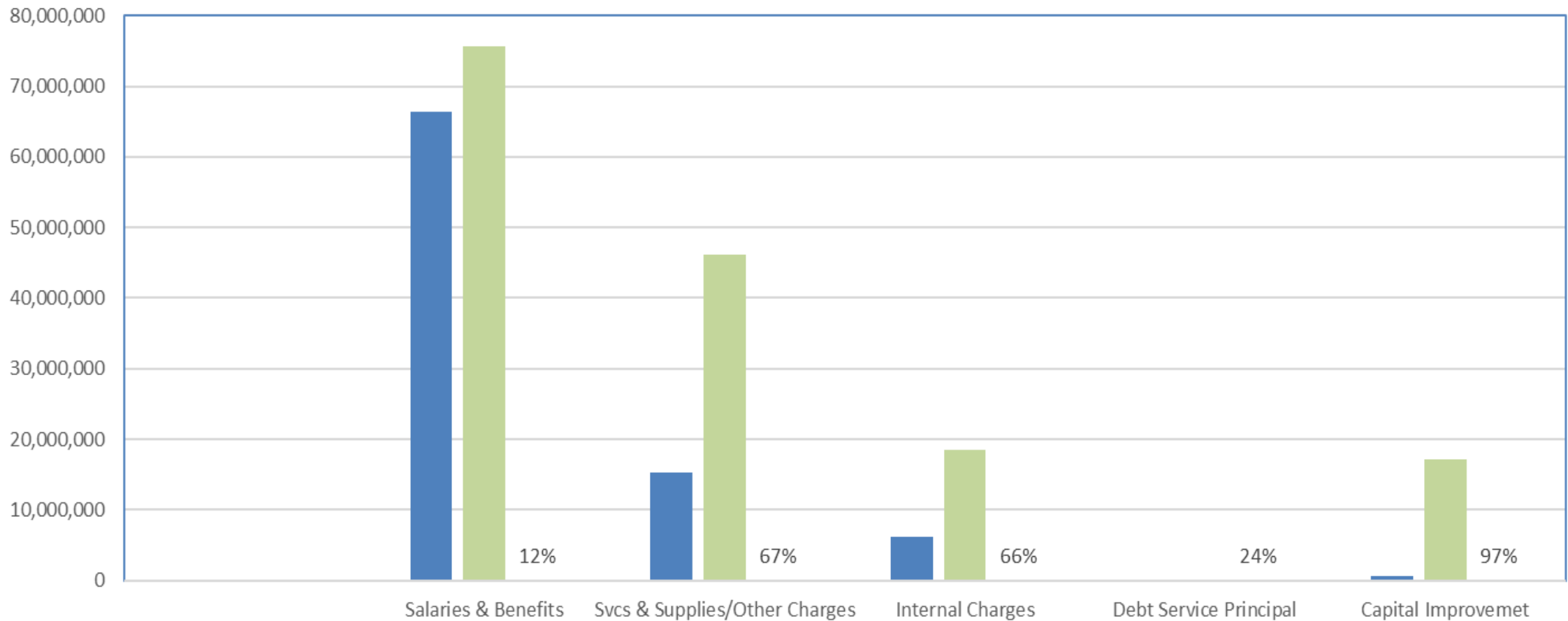




# COST INCREASES ACROSS ALL FUNDS



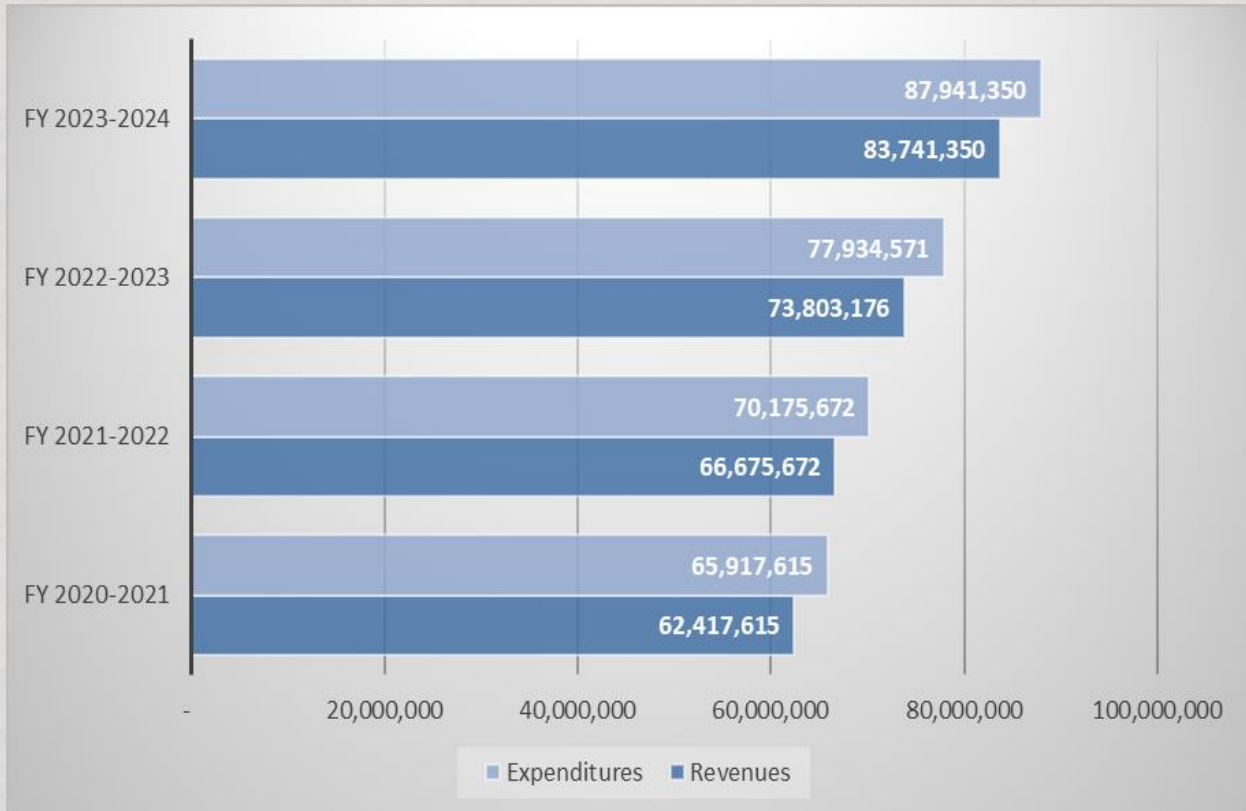
FY 2023-2024 Board Approved Vs. FY 2024-2025 CAO Recommended Cost Increases



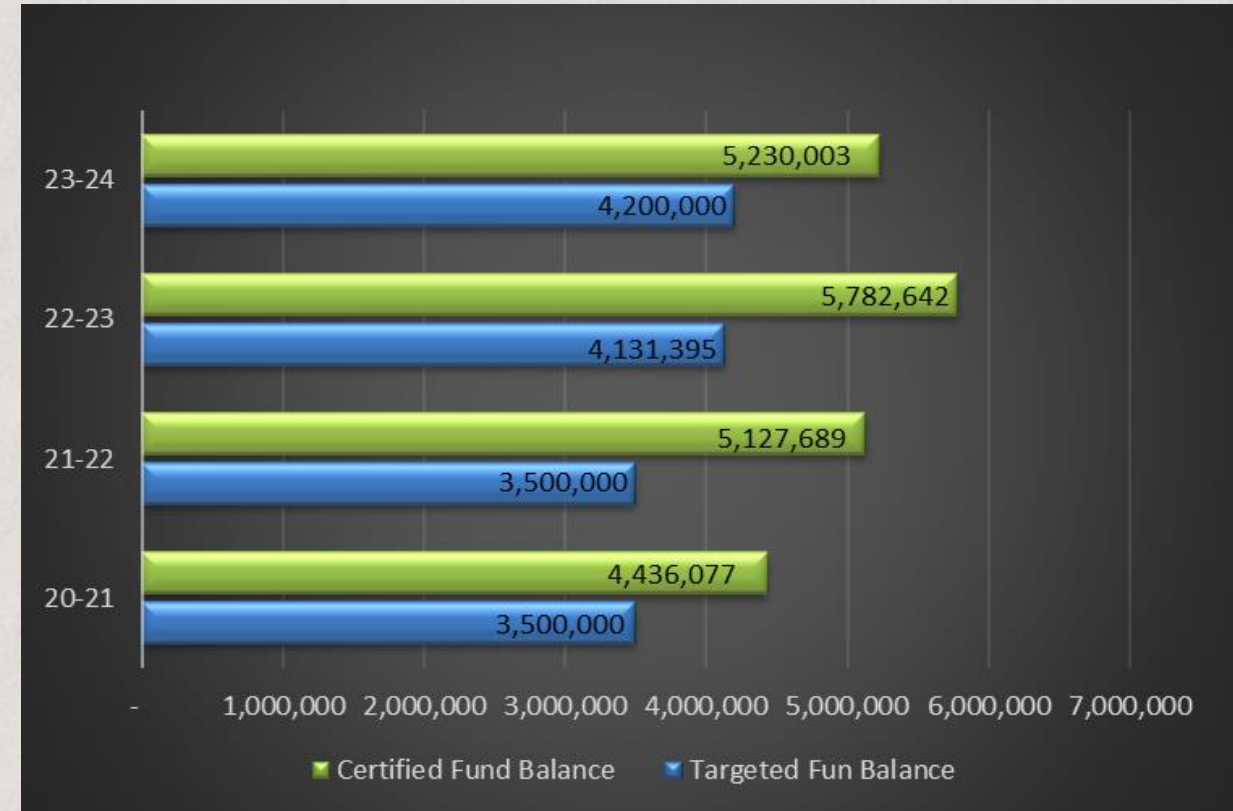
# CAO RECOMMENDED GENERAL FUND BUDGET & FUND BALANCE



## CAO Recommended Budget - GF



## Historical Use of Fund Balance



# UNDERSTANDING FUND BALANCE



- **What is it?**

- Funds that are carried over from the previous fiscal year.
- Fund Balance may be used in combination with revenues to fund new expenses.
- It can be restricted or unrestricted depending on the source.

- **Why do we have it?**

- Fund balance comes from a combination of different factors
  - ✓ Revenues exceeding expenditures
  - ✓ Unbudgeted revenues
  - ✓ Underspent expenditures (salary savings)
  - ✓ Disencumber contracts from the prior year

Having a Fund balance is a sign of good financial policy and proof that an organization is realizing its revenue and not overspending its budget





# BALANCED BUDGET



Under the California Budget Act, each separate fund must have a balanced budget.



This means that revenues, including fund balance carryovers, must equal expenditures.  $[\text{Revenue} + \text{Fund Balance}] = \text{Expenditures}$

# METHODS FOR CLOSING “THE GAP”



**THE GAP** *General Fund Requested vs. CAO Recommended*

**\$9,047,722**

**TARGETED FUND BALANCE USAGE**

**\$4,200,000**

## Closing the Gap:

- Review revenue and increase/decrease as needed
- Perform standard cuts to services & supplies
- Review department spending plans & recommending changes that optimize \$
- Reprioritize projects with departments
- Utilize Operating Transfers from Key Trusts to cover special projects and one-time costs
- Review personnel changes and recommendations
- Seek salary savings from vacant positions

# PERSONNEL CONSIDERATIONS



Existing MOUs



Active Labor Negotiations



Classification & Compensation Study



Personnel Change Requests





# PERSONNEL BUDGET PRIORITIES



## EXISTING MOUs + CLASS & COMP IMPLEMENTATION

Consider, Negotiate, and Implement salary adjustments relative to existing MOUs + Classification & Compensation Study

## RESTRUCTURE REQUESTS

Integrate budget impacts of supported departmental staffing changes which have a *near-net-zero* impact on the budget

## RECLASSIFICATIONS

Consider changes in Authorized Strength which increase existing staff responsibility & associated compensation

## NEW POSITIONS

Budget for new positions which have been supported by Personnel

1

BUDGET

2

3

PRIORITY

4

# CLASS & COMP + RE-CLASS IMPLEMENTATION



## **Countywide effort – target completion mid-August**

- Affects bargaining units with active negotiations (ICEA & ICPPOA)
- Will affect impending bargaining with Corrections
- Other Units will be discussed as part of Mid-Year Budget

## **Implementation**

- Details of implementation worked out through active negotiations
- Adoption of MOU(s) will trigger implementation of salary changes
  - Any requested (and supported) Re-classification requests implemented at same time
  - Authorized Strength updated to reflect title and other changes

## **Budget Implications**

- Adequate budget exists in all units to implement prior to Mid-Year
- Necessary adjustments will be made at Mid-Year as appropriate

# 2024 – 2025 DEFERRED MAINTENANCE PROJECT PRIORITIZATION



- **Factors to Consider:**

- Carrying over last year's projects
- Emergent Issues / Needs
- Prior Funded Projects or those with a funding deadline
- Projects with Risk or ADA Issues
- Projects that offer significant cost savings or reduce maintenance
- Other Board priorities (with significant Board support)

# SPECIAL PROJECT FUNDING



## **Use of funds – based on availability**

- Non-General Fund & other funds
  - General Fund
  - LATCF
- 
- **Only transfer the amount for the actual cost of the project**



# PROGRESS REPORT: FY 2023/24 COMPLETED DEFERRED MAINTENANCE PROJECTS

Project Name	Priority	Notes
Courthouse HVAC Design and Engineering	High	Design/engineer complete; construction underway
Independence Sheriff Administration Water Abatement	High	Abatement complete; remodel underway
Jail Inmate Showers	High	
Child Support Interview Rooms	High	
Museum Rear Door Replacement	Medium	
Museum Water Fountain	Medium	
HHS Fiscal Water Fountain	Medium	
Big Pine Town Hall Water Fountain	Medium	
Bishop Airport HVAC	Medium	
Museum Front Door Sweeps	Medium	
Lone Pine COB Sidewalk Upgrade	Medium	
Bishop Senior Center Ceiling	Medium	
Bishop Senior Center Paint	Medium	
Bishop Senior Center Roof	Medium	Bishop COMPLETE / Lone Pine In Queue
Bishop Senior Center Flooring	Medium	

# FY 2024/25 BUDGET: RECOMMENDED PROJECTS - CARRYOVER

Project Name	Priority	Status (% Comp)	24/25 Budget Request	Funding Source
Animal Shelter Building	Medium	Active (95%)	\$8,425	Animal Shelter Donation
Progress House Kitchen Upgrades	High	Active (10%)	\$231,192	Mental Health Grant
Sheriff/Jail Entrance Retrofit	High	Active (90%)	Previously Encumbered	Public Liability Trust
Courthouse Dumpster Enclosure	Medium	Active (10%)	Previously Encumbered	Deferred Maintenance Fund Balance
Jail Boiler Room Temp Controller	Medium	Active (10%)	\$6,000	Deferred Maintenance Fund Balance
Jail Kitchen Reznoir Make Up Air Handler	Medium	Active (10%)	\$7,833	Deferred Maintenance Fund Balance
Courthouse HVAC	High	Active (50%)	\$212,901	Great Basin Grant
Courthouse Clerk-Recorder Remodel	Medium	Active (30%)	Previously Encumbered	Deferred Maintenance Fund Balance
Dehy Park Parking Lot	Low	In Queue	Previously Encumbered	Deferred Maintenance Fund Balance
Independence Sheriff Remediation & Remodel	High	Active (80%)	\$463,677	Criminal Justice Funds/ARPA
Countywide HVAC Replacement	High	Active (10%)	\$174,503	ARPA Funding
Child Support / District Attorney Door Security	High	In Queue	\$5,000	Child Support Services
Courthouse Roof Replacement	Medium	In Queue	\$100,000	Great Basin Grant
Big Pine Senior Center Bathrooms	Medium	In Queue	\$20,000	Public Liability Trust
Museum Electrical Upgrades	Medium	In Queue	\$2,500	General Fund
Sheriff QCOB Electrical Upgrade	Medium	In Queue	\$5,000	Deferred Maintenance Encumbrance
Water Department Exterior Paint	Medium	Active (90%)	\$6,315	Water Department Funds
Juvenile Hall HVAC/Water Heaters	Medium	Active (90%)	\$3,508	Probation Funds

# FY 2024/25: NEW DEFERRED MAINTENANCE REQUESTS

Project Name	Priority	Recommended?	Estimated Amount	REQUESTING AGENCY
LED Pilot Project	MEDIUM	YES	\$25,000	Public Works
Lone Pine Senior Center Roof	MEDIUM	YES	\$75,000	Public Works
QCOB Generator – Data Room	MEDIUM	YES	\$100,000	Information Services
COB Internal Badge Enhancements	MEDIUM	YES	\$5,000	Information Services
Remote Controlled Badge Readers for the COB	HIGH	YES	\$4,000	Information Services
Install HVAC in Airport Annex	MEDIUM	YES	\$9,000	Public Works – Airports
Animal Shelter Drain Repair	HIGH	YES	\$25,000	Sheriff – Animal Services
Start a Fund to Repaint the Courthouse	MEDIUM	YES	\$200,000 (TOTAL ESTIMATE \$1M)	Public Works
Independence Annex Elevator	HIGH	YES		Administration
Install Door for IS Emergency Egress	MEDIUM	YES		Information Services
Jail Door Lock Maintenance	MEDIUM	YES	\$50,000	Sheriff
Jail Landscaping	MEDIUM	YES	\$60,000	Sheriff
Statham Hall Cooling Center Improvements	HIGH	YES	\$250,000	HHS
South Street Office Building Repair and Remodel	Medium	YES	\$500,000	Public Works
ADA Ramp and Parking Arrests in Tecopa	HIGH	YES	\$6,000	Administration
Indoor Heat Illness Prevention	HIGH	YES	\$100,000	Administration
CLEANUP ROOF DEBRIS FROM COTTONWOOD KILNS	MEDIUM	NO	\$10,000	Public Works
LONE PINE COB FLOORING	LOW	NO	NOT PROVIDED	HHS
INSTALL DOOR BETWEEN OLD VSO & ADMIN SUITE	Medium	NO	\$9,000	Administration
JAIL LAUNDRY FACILITY – ELECTRICAL AND PLUMBING	MEDIUM	NO	\$30,000	Sheriff
MUSEUM EXTERIOR PAINT	MEDIUM	NO	\$30,000	Museum

# PARKS -2024/25 DEPARTMENT REQUESTED PROJECTS

Project	2024/25 Budget Request
Lone Pine Gazebo Repair	\$1,000
Picnic Table Repair (paint and lumber)	\$7,000
Fire Rings (replace 15 campground fire rings)	\$400
Tree Trimming Contract (Baker Creek)	\$20,000
Tinnemaha Bridge Repair	\$7,500
Independence Creek Campground Bridge Repair	\$3,200
Baker Creek Campground Bridge Repair	\$3,200
Gazebo Repair (Millpond and Mendenhall Park)	\$2,500
Diaz Lake Vault Toilet	\$18,086 (+\$42,000 encumbered 23/24)
Ventrac Mower/Tractor with Attachments	\$45,000



# PARKS INVESTMENTS - 2024/25 UPGRADES WISH LIST

Project	Budget Estimate
Upgrade to Concrete Picnic Tables (phase 1)	\$35,000 for 20 picnic tables
Tree Trimming Contract (Baker Creek AND Spainhower Park)	\$35,000
Tinnemaha Bridge Replacement	\$12,000
Independence Creek Campground Bridge Replacement	\$12,000
Baker Creek Campground Bridge Replacement	\$12,000
Gazebo Pressure Washing, Sanding, Repainting, and Repairing (Millpond and Mendenhall Park)	\$20,000
Diaz Lake – Second Vault Toilet	\$40,000 (save \$10,000 on shipping by sending with current order)
TWO Ventrac Mower/Tractor with Attachments	\$80,000
Tools such as sockets and wrench sets, angle grinder, Sawzall, drill, impact drill, saws	\$3,000
Building Repairs: <ul style="list-style-type: none"> <li>- Steel door replacement at Dehy</li> <li>- Sheet metal to protect wooden walls that are being damaged by sprinkler overspray</li> <li>- Lumber for replacing and maintaining structures throughout parks</li> <li>- Security lighting for parks and campgrounds</li> </ul>	\$20,000
Lone Pine Gazebo – ADA Sidewalks	\$25,000
Outdoor Shower at Diaz Lake	\$2,000

# PARKS INVESTMENTS - MAJOR PROJECT OPTIONS

Project	Budget Estimate
Bishop Park – Field #6 Lighting	\$240,000
New Playground Equipment for Millpond & Mendenhall Parks	\$360,000
Resurface Tennis Courts	\$250,000
ADA Improvements & Field Improvements for Ballfields at Millpond	\$1,285,000
Replace phone pole barriers with concrete	\$25 per foot
Tree Trimming for all Parks	\$100,000
15,000 gallon RV Dump Station at Diaz	\$75,000
Irrigation Upgrades at Millpond and Diaz Lake Campground	Variable
Natural Playgrounds and Pump Tracks at County Parks	Variable
Potable Water Installation and Wells for Tinnemaha and Baker Creek	Unknown

**THANK YOU!**

