



Inyo County, California

Inyo County 2024-2025 Budget



CAO Recommended Version - 8/30/2024





TABLE OF CONTENTS

Introduction	7
TRANSMITTAL LETTER	8
ABOUT INYO COUNTY	12
Board of Supervisors	14
County Office Information	15
WORKFORCE	17
Workforce Overview	18
Organizational Structure	23
BUDGET PHILOSOPHY	24
Budget Process	25
FINANCIAL POLICIES	27
BUDGET GUIDE	28
Abbreviations	29
Budget Overview	30
EXECUTIVE SUMMARY	31
General Fund Budget Analysis	34
Operating Transfers	40
Items Not Included in This Budget	42
Recommendations	44
2023-2024 YEAR IN REVIEW	45
2024-2026 STRATEGIC PLAN	47
2024 WORKFORCE DETAILS	51
Classification & Compensation Study	60
Manpower Report	61
2024 BUDGET PRIORITIES	62
Facility Maintenance	63
Parks Infrastructure	64
RESERVES & CONTINGENCIES	65
FUND BALANCE	66
Fund Summaries	67
General Fund	68
Non-General Fund	76
All Funds	90
Funding Sources	105
TAXES - PROPERTY	106
TAXES - OTHER	116
TAXES - SALES	122
LICENSES & PERMITS	130
FINES & FORFEITURES	140
RENTS & LEASES	149
Departments	159
AGRICULTURAL DEPARTMENT	160
Ag Commissioner/Sealer	167



Cannabis Regulation- Gen. Operating	175
Eastern Sierra Weed Management	182
Inyo Mosquito Abatement	190
ASSESSOR	197
AUDITOR-CONTROLLER	205
Auditor-Controller - General	212
Auditor Controller - Economic Stabilization	220
AC - Geothermal	221
Auditor Controller - General Reserve	223
General Revenues & Expenditures	224
IFAS Upgrade	230
Insurance, Retirement, OASDI	233
PILT Trust	238
BOARD OF SUPERVISORS	241
COUNTY ADMINISTRATIVE OFFICER	245
Advertising County Resources	252
Accumulated Capital Outlay	256
American Rescue Plan Act-2021	259
CAO - General	262
Computer Systems Fund	269
Consolidated Office Building	272
Contingencies	278
County Marketing	280
County Library	284
Law Library	292
Office of Disaster Services	297
Economic Development	305
Emergency Preparedness 23-24	311
Emergency Preparedness 24-25	318
EMS - Emergency Medical Services	325
ESCOG	330
Fish & Game	340
General Relief Fund	345
Grants in Support	348
Great Basin APC Grant	352
Homeland Security 21-22	355
Homeland Security 22-23	359
IMBC - Inyo Mono Broadband	365
Homeland Security 23-24	372
Information Services	381
Computer Upgrade	388
County Radio Communication Fund	393
Property Tax Upgrade	398
LATA - Local Agency Technical Assistance	401
LATCF	406
Motor Pool Operating	410
Motor Pool Replacement	416
Museum General	422
California Museum Grant 2022	429



Natural Resource Development	434
Personnel	437
PHLA - Rehab & ADU/JADU Loans	444
Public Defender	449
Purchasing Revolving	454
Risk Management	459
County Liability Trust	466
Medical Malpractice Trust	472
Workers Compensation	477
USDA - Rural Development Utilities Grant	483
Veterans Service Officer	488
Wildfire Preparedness Grant	498
CHILD SUPPORT	504
CORONER	511
COUNTY CLERK-RECORDER	518
County Clerk - General	525
Elections	533
Recorder - Recorders Micrographic System	540
COUNTY COUNSEL	547
DISTRICT ATTORNEY	554
District Attorney	560
DA-Safety	568
OES - VWAC 23-24	578
OES - VWAC 24-25	584
ENVIRONMENTAL HEALTH	590
FARM	598
Farm Advisor	601
Lease Rental	608
Range Improvement	612
GRAND JURY	616
HEALTH & HUMAN SERVICES	619
Behavioral Health Services Act	626
CA Home Visiting Program	633
CalAim - Path Justice Involved	640
California Children Services - Administration	643
California Children Services - Treatment	650
Community Based Child Abuse Prevention (CBCAP)	657
Child Health & Disability Prevention (CHDP)	664
Community Mental Health	671
COC Continuum of Care	681
Drinking Driver Program	688
ESAAA	695
ELC-2 Enhanced Lab Capacity	703
First Five Commission	710
FIRST Program	718
Foster Care	726
Health	733
General Relief	742
Maternal Child Health Grant (MCAH)	749



Opiod Settlement	757
Social Service - General	763
Substance Use Disorders	772
TANF/CalWORKs	780
Tobacco Tax Grant 22-25	787
Women, Infants, Children Grant 23-24	794
Women Infants & Children 24-25	801
Work Investment Act (WIA)	808
Local Oral Health Program	816
PLANNING & ZONING	823
Abatement	831
Planning	834
Yucca Mountain Oversight Grant	842
PROBATION DEPARTMENT	849
Criminal Justice Realignment	856
Prop 64 Health & Safety	863
Juvenile Institutions	869
Out of County - Juvenile Hall	885
Probation - General	889
PUBLIC ADMINISTRATOR/GUARDIAN	897
PUBLIC WORKS DEPARTMENT	904
Big Pine Lighting	911
Bishop Airport Operating	917
ARFF & Snow Equipment	926
Bishop Airport - Environmental Assessment	932
Bishop Airport Improvement - Project	938
Bishop Airport - Special Aviation	941
Runway 12-30 Grooving Project	944
Runway 12-30 Safety Area Improvement	949
Building & Safety	955
Clean CA Diaz Lake	962
County Services Area #2	968
Courthouse Rehab Deferred Maintenance	975
Deferred Maintenance	982
Independence Airport - Operating	987
Independence Airport - Special Aviation	993
Independence Lighting	999
Lone Pine/Death Valley Airport	1006
LP/DV Airport - Special Aviation	1013
LP/DV Airport Improvement	1018
Lone Pine Death Valley Airport	1023
Lone Pine Lighting	1029
Maintenance - Building & Grounds	1035
Parks & Recreation	1041
Recycling & Waste Capital Improvement	1048
Prop 1-Water Infrastructure	1054
Public Works	1059
Recycling & Waste Management	1065
Road	1073



State Funded Road Projects	1080
Shoshone Airport - Special Aviation	1085
Tecopa Lagoon Project	1090
Transportation & Planning Trust	1093
Water Systems Budget	1099
SHERIFF DEPARTMENT	1105
Animal Control - General	1112
Feral Cat Grant	1120
CalMet Task Force	1125
DNA	1131
Illegal Cannabis Supression	1136
Jail - CAD/RMS Project	1142
Jail - General	1147
Jail - Safety Personnel	1155
Jail Security Project	1162
Jail - STC	1169
Kitchen Services	1176
Off Highway Vehicle Grant	1183
RAN	1189
Search & Rescue	1194
Sheriff - General	1199
Sheriff - Safety Personnel	1206
TREASURER - TAX COLLECTOR	1213
WATER DEPARTMENT	1220
Owens River Water Trail Grant	1228
Salt Cedar Project	1233
Water	1242
Appendices	1250
A. Manpower Report	1251
Appendix	1252
Glossary	1253



INTRODUCTION





COUNTY ADMINISTRATOR'S MESSAGE

Welcome to the 2024-2025 Inyo County Budget

The Fiscal Year 2024-2025 budget marks another significant step forward for Inyo County, and it is with great pleasure that I present to you this CAO Recommended Budget. This document represents the culmination of months of effort and significant contributions from dozens of individuals across the organization. The annual budget process is a good reminder of the quality of staff within our County Team. I continue to be humbled by and deeply appreciative of the level of knowledge, care, and consideration of our County leaders who consistently strive to deliver high-quality services while simultaneously remaining fiscally responsible.

There are two exciting and significant new elements to this year's budget: a new interactive format for the Budget Book, and the budget being based on a set of priorities identified through our recently completed strategic planning process. Both of these efforts were rooted in our desire to increase public participation, improve transparency and information access, and ensure that there is better alignment of public, department, and Board priorities.

For the first time in our history, budget content is being delivered via an online platform. While print will always remain an option for the budget document (see the little blue button on the top right of every page), this new format allows for improved access via clear navigation, interactive content, and the ability to dig in deeper where there is an interest in doing so.

As mentioned above, this budget is based in part on the 2024 Inyo County Strategic Plan, which was developed over the course of the last year with both County and public input. Out of this process came three high-level Initiatives: **Thriving Communities**, **Economic Enhancement**, and **High Quality Services**. The \$169 million in expenditures within this year's budget reflect a commitment to move significant efforts forward in each of these areas. Beyond the Core Services delivered by staff each and every day, departments now have clear direction from the Board of Supervisors to deliberately approach a number of key Focus Areas identified through this process.

The **Thriving Communities** initiative aims to bolster the physical infrastructure of our communities, while also increasing opportunities for residents. Chief among these efforts are cornerstone services provided by the Health & Human Services team which support our most vulnerable populations by leveraging long-standing, dedicated state and federal funding streams, along with new resources provided by Proposition 1, CARE Court, and Mobile Crisis Care. Housing remains a significant priority for the County, and several projects are underway that are aimed at increasing housing as well as streamlining residential development by making permitting easier, faster, and less expensive. Significant investments are being made in infrastructure – including streets, sidewalks, parks, campgrounds, and previously deferred maintenance in County facilities – and restored opportunities to secure land are being focused on with the City of Los Angeles. Additionally, emergency preparedness, disaster response, and climate resiliency efforts in the form of flood and wildfire mitigation remain areas of critical focus for the organization over the next year.

County staff are also putting additional focus on **Economic Enhancement** in this year's budget and work program. We are excited about the opening of the new Small Business Resource Center [in downtown Bishop](#). This unique public-private partnership leveraged Opportunity Zone [tax benefits](#) and a multi-agency Memorandum of Understanding to renovate a 100-year-old historic building in order to deliver a set of services to new and existing businesses in a beautiful, modern facility. The County's long-standing Grants in Support Program and Community Project Support Program are again a part of this year's budget, with the programs receiving a slight update to improve access to funding. Additionally, our team is deeply engaged in the unique generational opportunity of Sierra Jobs First [\(part of the statewide California Jobs First initiative\)](#) and actively working to find creative ways to better engage and support the business community.

Delivering **High Quality Services** to our residents, communities, and visitors continues to be a commitment of the organization. The ability to do so begins with supporting our staff through leadership development programs offered in partnership with the California State Association of Counties (CSAC) Institute [in addition to new efforts to improve technical and supervisory skills through on-the-job training](#). This budget also implements a comprehensive Class & Compensation Study [which addresses internal equity and market competitiveness and will refresh position titles and associated job descriptions across the organization](#). We continue to partner with local agencies to sustain and enhance law enforcement, fire, and emergency medical services, as well as other joint ventures which aim to leverage collective strength to offer effective public ground and air transportation services.



It is clear that great opportunity abounds for our organization and the Eastern Sierra region as a whole, and there is a significant deal of excitement for what lies ahead. Simultaneously, it is recognized that these are complex and challenging times – with uncertainties around the financial stability of the State budget, a number of competing priorities, and never enough resources to go around. That said, Inyo County remains well-positioned fiscally with a stable budget and reserves adequate to weather uncertainties which may lie ahead.

With regard,



Nate Greenberg
County Administrative Officer



Dedication

*This budget is dedicated to
Inyo County employee David Miller
You and your dedication to public service
will always be remembered*



Acknowledgements

The development of a budget is truly a team effort that includes staff at all levels of the organization – from fiscal staff and senior managers within each department, all the way to the Board of Supervisors. Orchestrating the overall process is the Inyo County Budget Team who is ultimately responsible for bringing all the pieces together and maintaining a comprehensive perspective on the budget effort and the bottom line. This team consists of:

- **Denelle Carrington** | Assistant County Administrator
- **Amy Shepherd** | Auditor / Controller
- **Keri Oney** | Assistant Personnel Director
- **Meaghan McCamman** | Deputy County Administrator - Project Management Office
- **Nate Greenberg** | County Administrator

This budget process would not be successful without the knowledge, leadership, skill, and diligence of Denelle Carrington. Denelle has served as the Senior Budget Analyst and Assistant Director of Budget and General Services for the last ten years before being promoted to the Assistant County Administrator role in August of this year. Denelle's thorough knowledge of the process matched with a deep understanding of the unique characteristics of each department and their budget is truly the cornerstone of the Budget Team and overall effort.

Amy Shepherd's years of experience were pivotal in developing a clear and accurate picture of revenues and the County's overall financial position. Further, her commanding knowledge of government finance matched with an ability to distill and communicate it clearly is critical in helping the Board and public understand the complexities of these topics.

Incorporating Assistant Personnel Director Keri Oney on the team this year allowed for more seamless integration between department staffing requests and the ability to make strategic financial decisions in support of the overall workforce.

Meaghan McCamman oversees the County's newly formed Project Management Office. This division of Administration is responsible for identifying, prioritizing, supporting, and executing significant County projects. Integrating her into the team allowed for a better understanding of departmental needs, as well as a seamless integration of the Strategic Plan, work priorities, and the required financial support for these efforts.

The knitting together of this budget document was made possible with the talent and perspective of **Miquela Beall** who took a leadership role in integrating budget information into the new ClearGov platform. **Darcy Ellis** and **Rebecca Graves** offered additional assistance with content creation, editing, and general input into the overall design of the document.

Finally, the Budget Team would like to thank all department fiscal staff, supervisors, and Department Heads for their active engagement in the entire budget process. Their knowledge of program areas, funding streams, and individual needs is fundamental to pulling together a document as complex as this.

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/history-of-city>)



ABOUT INYO COUNTY



Inyo County is a land of magnificent natural diversity and unique splendor. Considered a "Frontier County," Inyo is the 2nd largest in California. The 10,227 square miles which comprise the jurisdiction stretch the wide distance from the California/Nevada state line near Death Valley National Park all the way to the spine of the Sierra Nevada. The Owens Valley forms the main north-south corridor along the west side of the County with Highway 395 stretching alongside it. This region is known as the Payahuunadü, or the [Land of the Flowing Water](#), and is home to the Paiute-Shoshone people. Today, a significant portion of the water utilized by the residents in the City of Los Angeles originates from Inyo County and the Owens Valley.


Conveniently located about four hours from the metropolises of Los Angeles, Las Vegas, and Reno, the region is easily accessed via Highway 395 as well as through commercial flights into Bishop Airport. Despite the proximity to major cities, only about 19,000 people call Inyo County home on a year-round basis. Inyo County and the Eastern Sierra region offer a full spectrum of adventure as well as the opportunity to get away from it all. The striking landscape is truly unique. To the west, along the crest of the Sierra Nevada, Mount Whitney towers over the small community of Lone Pine. At 14,500 feet, it is recognized as the highest peak in the lower 48 states. Just a short distance away is Death Valley National Park, which, among other things, is home to Badwater – the lowest point in the U.S. at -282 feet below sea level. The White Mountains are home to the oldest known life forms in the world – the Great Basin Bristlecone Pines – and there are millions of acres of Wilderness designation-protected critical habitat in various locations throughout the County, which is 98% public land.

The County is dotted with historic towns providing professional services and the equipment needed for excursions in this recreation mecca. Whether one is seeking out opportunities for hiking, skiing, climbing, biking, fishing, horse packing, hang gliding, photography, or just sightseeing, the experience will be world-class.

Inyo County was established on March 22, 1866 – formed out of the territory of the unorganized Coso County, which had been created on April 4, 1864 from parts of Mono and Tulare counties. It acquired more territory from Mono County in 1870 and Kern County and San Bernardino County in 1872. Named for the "dwelling place of the great spirit" in the Mono language, Inyo County has been the historic homeland for thousands of years of the Mono tribe, Coso people, Timbisha, and Kawaiisu Native Americans.



Inyo County has a rich indigenous history, as well as a legacy that also traces its roots to pioneering, mining, railroading, ranching, and farming. Much of this history is not only on display today in museums and cultural centers throughout the county, but in the culture, livelihoods, and family trees of those who call Inyo County home.

For more history and information on related resources, visit
<https://www.inyocounty.us/government/about-inyo-county/history> 

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/transmittal-letter>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/board-of-supervisors>)



Supervisors and Districts

The Board of Supervisors is the County's Legislative Body and consists of five duly elected individuals from Inyo County's five Supervisorial Districts. The Supervisors serve four-year terms and are charged with representing not only their districts, but the County as a whole. The Board has the ultimate authority over the County budget.

VIEW FULL SCREEN 

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/history-of-city>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/office-information>)



County Office Information

Per Board Resolution No. 2001-29, titled, "A Resolution of the Board of Supervisors, County of Inyo, State of California, Establishing Hours for County Offices," approved and adopted on April 17, 2001, the County Administrative Officer is to publish County office hours in the annual budget document for review of the Board of Supervisors, and once a year in the newspaper of record (see the August 24, 2024 edition of *The Inyo Register*). Other than exceptions that are identified below, County offices are open for the transaction of the people's business from 8 a.m. until 5 p.m. every day, except Saturday, Sunday, and holidays. All Departments are required to either have voicemail or make other arrangements to provide coverage during noontime and other times, as necessary, during the workday.

The Department Heads within the County structure have the flexibility and discretion to adjust the hours of operations to improve the service and program access to the citizens and residents of Inyo County. Listed below are the departments that have modified their office hours to maximize public access to their programs:

DEPARTMENT	DAYS	HOURS	LUNCH/CLOSURES
<u>Agriculture</u>			
Bishop	Monday-Friday	7:30 a.m.-4:00 p.m.	Open during lunch
<u>District Attorney</u>			
Independence	Mon, Tues, Thurs	8 a.m.-4:30 p.m.	Open during lunch
Bishop	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
<u>Clerk Recorder</u>			
Independence	Monday – Friday	8:30 a.m.-4 p.m.	Closed for lunch 12-1 p.m.
<u>Elections</u>			
Independence	Monday – Friday	8:30 a.m.-5 p.m.	
<u>Environmental Health</u>			
Independence (Water Lab)	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
Bishop	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
<u>Farm Advisor</u>			
Bishop	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
<u>Health & Human Services</u>			
Bishop	Monday-Friday	8 a.m.-5 p.m.	Some programs may not have staff from 12-1 p.m. Walk-ins welcome
Public Health Clinic	Tues, Thurs	1 p.m.-4 p.m.	
Employment & Eligibility, Lone Pine	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
Tecopa			
Big Pine Senior Center Bishop Senior Center	Monday-Friday	8 a.m.-4 p.m.	Closed for lunch 12-12:30 p.m.
Independence Senior Meals (155 E Market)	Mon, Tues, Wed, Fri	11:30 a.m.-12:30 p.m.	Open Upon Request
Lone Pine Senior Center	Monday-Friday Friday	8 a.m.-1 p.m. 11:30 a.m.-12:30 p.m.	
Bishop Wellness Center			
staff are at Wellness from 4pm - 5pm but not open for walk-ins, staff are charting/cleaning at this time	Monday-Friday Monday Tuesday-Friday	8 a.m.-1 p.m. 8-10 a.m./1-2 p.m. 8 a.m.-4 p.m.	Closed for lunch 12-1 p.m. Closed for lunch 12-1 p.m.
Lone Pine Wellness Center	Tuesday, Thursday	9 a.m.-2 p.m.	Closed for lunch 12-1 p.m.
<u>Library</u>			
Central Library	Tuesday-Friday	12-6 p.m.	
Big Pine Library	Tues, Thurs, Fri	12-5 p.m.	
Bishop Library	Wednesday	10 a.m.-1/2-7 p.m.	
Furnace Creek Library			
Lone Pine Library	Tuesday-Friday Saturday Tues, Weds, Thurs Saturday	10 a.m.-6 p.m. 10 a.m.-2 p.m. 6:30-9:30 p.m. 9 a.m.-12 p.m. 12-6 p.m. 9 a.m.-12 p.m.	



Tecopa Library	Tuesday- Friday Saturday Tuesday Wednesday Thursday	9 a.m.-4 p.m. 9 a.m.-3 p.m. 10 a.m.-4 p.m.	
<u>Museum</u> Independence	Monday, Tuesday Thurs-Sun	10 a.m.-5 p.m. 10 a.m.-5 p.m.	
<u>Probation</u> Bishop	Monday Tuesday-Friday	9 a.m.-5 p.m. 8 a.m.-5 p.m.	Closed for lunch 12-1 p.m. Closed for lunch 12-1 p.m.
<u>Public Works</u> Independence	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
<u>Public Works Building & Safety</u> Bishop	Monday-Friday	8 a.m.-4:30 p.m.	
Independence	Monday-Friday	8 a.m.-5 p.m.	
<u>Public Works Road Facilities</u> Bishop Road Yard #1	Monday-Thursday	6 a.m.-4:30 p.m.	Closed Friday
Bishop Shop	Monday-Thursday	6 a.m.-4:30 p.m.	Closed Friday
Big Pine Road Yard	Tuesday-Friday	6 a.m.-4:30 p.m.	Closed Monday
Independence Road	Tuesday-Friday	6 a.m.-4:30 p.m.	Closed Monday
Mazourka Shop	Monday-Friday	6 a.m.-4:30 p.m.	
Lone Pine Road Yard	Monday-Thursday	6 a.m.-4:30 p.m.	Closed Friday
Shoshone Road Yard	Monday-Thursday	6 a.m.-4:30 p.m.	Closed Friday
<u>Recycling & Waste Management</u> <u>Landfill Facilities</u> Bishop-Sunland Landfill	Monday-Sunday	7:30 a.m.-3:30 p.m.	
Big Pine Transfer Station	Tuesday, Saturday	7:30 a.m.-3 p.m.	Closed for lunch 12-12:30 p.m.
Independence Landfill	Sunday, Thursday	7:30 a.m.-3:30 p.m.	
Lone Pine Landfill	Thurs, Fri, Sat, Sun, Mon	7:30 a.m.-3:30p.m.	
<u>Sheriff's Office</u> Lone Pine Substation	Monday-Friday	By Appt Only	Call 760-878-0383
Bishop	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
Independence Administration	Monday-Friday	7 a.m.-4 p.m.	Closed for lunch 12-1 p.m.
Independence Jail	Monday-Friday	7 a.m.-4 p.m.	
Shoshone Substation	Monday-Friday	By Appt. Only	Call 760-852-4313
<u>Treasurer-Tax Collector</u> Independence – Tax	Monday-Friday	8 a.m.-5 p.m.	Closed for lunch 12-1 p.m.
Independence – Treasury	Monday-Thursday Fridays	9 a.m.-12 p.m. Closed	Closed for lunch 12-1 p.m.
<u>Veterans Office</u> Bishop	Mon, Tues, Fri	8:30-11:30 a.m.	Appointments
Bishop	Mon, Tues, Fri	1-4 p.m.	Walk-Ins
Lone Pine	Wednesday	9 a.m.-3:30 p.m.	
Mono County	Thursday	9 a.m.-3:30 p.m.	

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/board-of-supervisors>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/demographics>)



Workforce Philosophy

The County workforce represents the largest single portion of the budget, and is without question the most important part of our overall set of expenses. Without these amazing individuals, it would be impossible to deliver services to our communities, residents, and visitors.

Throughout this budget, *workforce* is discussed in the form of both Positions and Staffing.

The County maintains a comprehensive list of Board-approved, authorized positions in the form of "Authorized Strength." It is the County's general practice to update this list on an annual basis during the process of budget adoption. The list will often be revisited during the Mid-Year Budget as well. Other changes occasionally occur during the course of the year through dedicated items being brought to the Board, though this is discouraged.

Positions are referenced fully by department and level of allocation in the "Manpower Report [2](#)." Most positions in the organization are Full-Time, which are represented as 1 Full-Time Equivalent (FTE) that must work at least 30 hours per week. Part-Time positions are categorized as APAR (which equates to ½ FTE, allowing up to 20 hours per week) or BPAR (which equates to ¾ FTE and allows for 20-29.99 hours per week).

Staffing levels fluctuate throughout the year and by department.

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NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/workforce-overview>)



Position Breakdown by Department

The majority of Inyo County's workforce (92%) consists of Full-Time, Permanent employees. The table below provides an overview of the allocated positions which are part of the FY 2024-2025 Recommended Budget.

DEPARTMENT	ALLOCATED POSITIONS AS RECOMMENDED				SEASONAL EMPLOYEES	TEMP. EMPLOYEES	FTEs	VACANT ²
	FULL	BPAR	APAR	TOTAL				
Administration	20	0	2	22	0	0	21.00	5
Ag Commissioner	7	0	0	7	5	0	7	1
Assessor ¹	9	0	0	9	0	0	9	1
Auditor-Controller ¹	10	0	0	10	0	0	10	1
Board of Supervisors	7	0	0	7	0	0	7	0
Child Support Services	9	0	0	9	0	1	9	2
Clerk-Recorder ¹	5	0	0	5	0	11	5	1
County Counsel	4	0	0	4	0	0	4	0
District Attorney ¹	13	0	0	13	0	1	13	1
Environmental Health ¹	7	0	0	7	0	0	7	1
Farm Advisor	1	0	0	1	0	0	1	0
Health & Human Svcs. ¹	140	16	5	161	0	3	154.10	25
Information Services	12	0	0	12	0	0	12	0
Library & Museum	7	5	3	15	1	0	12.125	1
Planning	6	0	0	6	0	0	6	0
Probation	21	0	0	21	0	0	21	3
Public Admin/Guardian	2	1	0	3	0	0	2.725	0
Public Works ¹	94	1	0	95	9	1	94.725	11
Sheriff ¹	87	0	0	87	0	0	87	11
Treasurer ¹	7	0	0	7	0	0	7	1
Water ¹	11	0	0	11	7	0	11	3
TOTAL	479	23	10	512	21	13	500.68	68

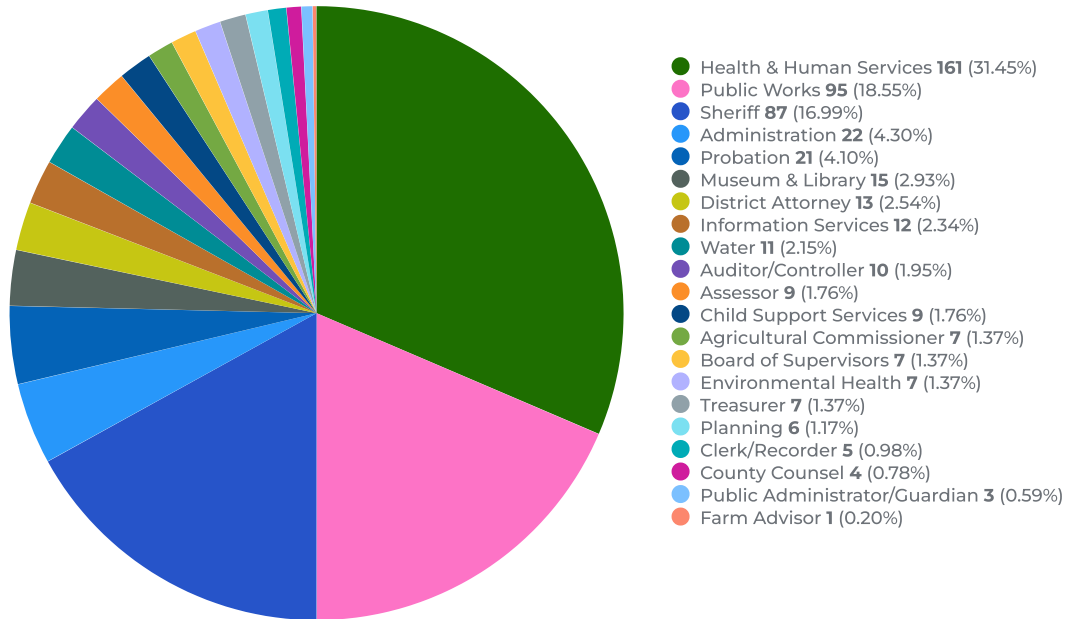
¹ Indicates departments which have a change in Allocated Positions (either increase or decrease) as part of the FY 24-25 CAO Recommended Budget. See Changes in Authorized Staffing section below for more information.

² Note that vacancy numbers are based on a snapshot in time on August 30, 2024 and change daily.

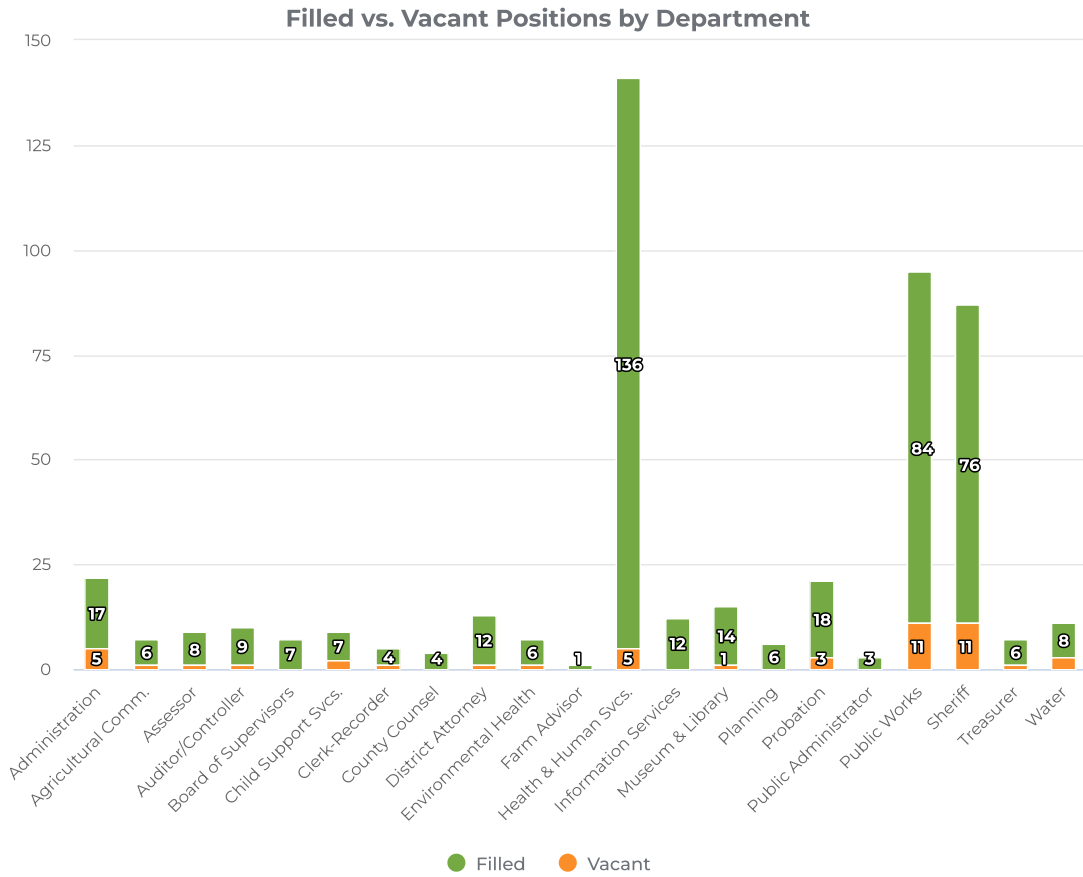


Allocated Positions by Department

Allocated Positions by Department

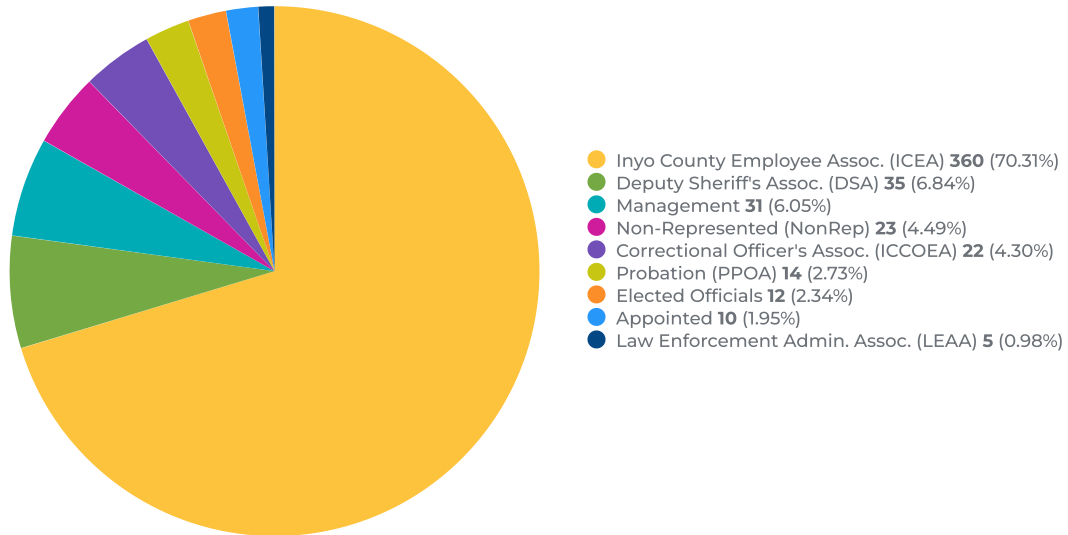


Filled vs. Vacant Positions by Department

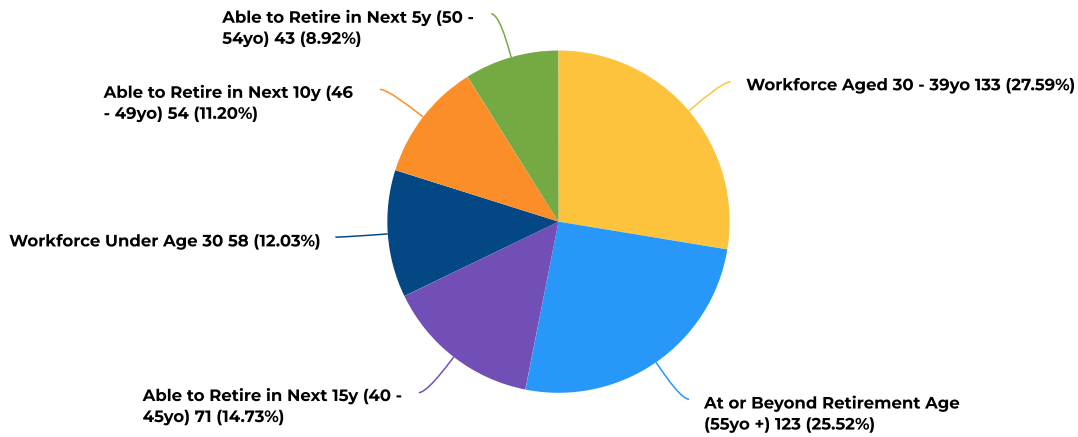


Employee Representation

Employee Representation by Unit



Workforce Age Summary

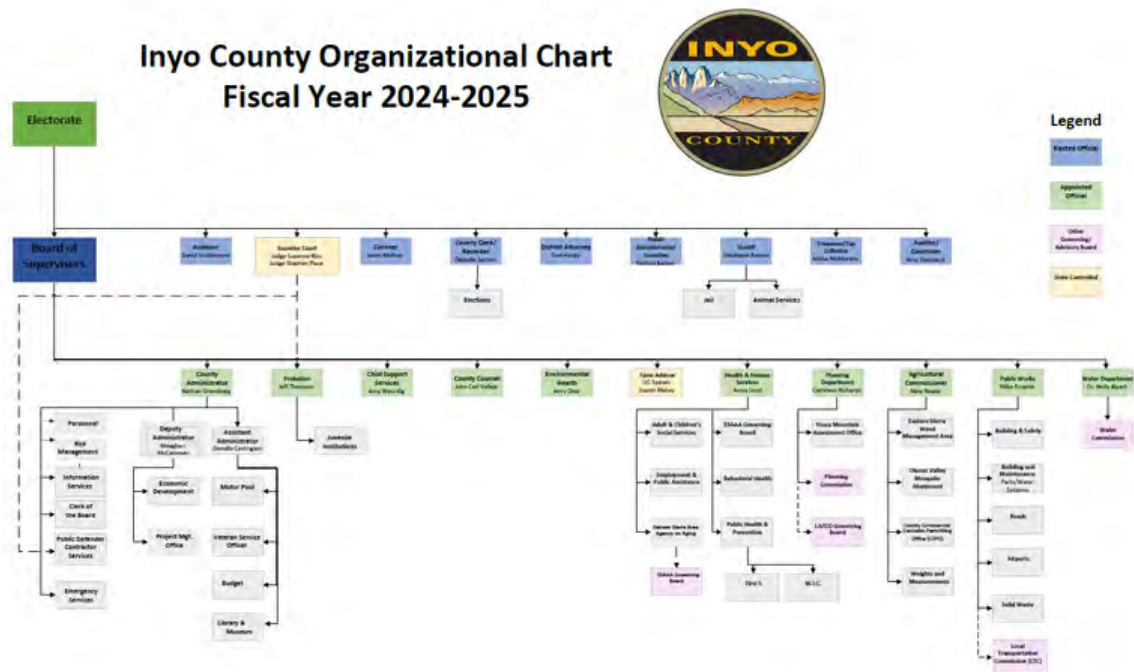


PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/workforce-philosophy>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/organization-chart>)



Organization Chart



PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/workforce-overview>)

NEXT (<https://county-ino-ca-budget-book.cleargov.com/18127/introduction/budget-timeline>)

Budget Statement of Philosophy

The Inyo County budget is an annual financial and operational plan designed to clearly reflect County priorities as established by the Board of Supervisors and County departments.

In developing this important tool for the organization, the Budget Team and Board of Supervisors strive to ensure that the development and adoption process is transparent and open to all Inyo County citizens.

While difficult budget decisions must be made each fiscal year, the goal of the Budget Team is to work closely with departments to truly understand their needs and find ways to support requests brought forward.

In support of all of these objectives, the Inyo County Budget Team is proud to be able to deliver the budget this year in an interactive, digital format, which we hope will improve access and ability to further understand the information contained herein.

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/organization-chart>)

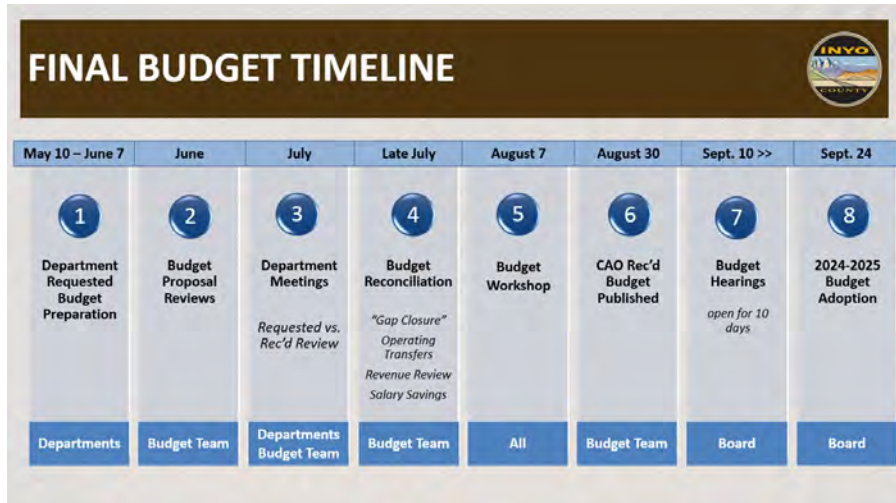
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Budget Development and Approval Process

FISCAL YEAR 2024-2025 BUDGET PROCESS

Developing the Annual Budget is a complex and time-consuming process requiring significant investment from a number of different people across the organization. This year, the budget process began in May with departments preparing budget requests. These requests were then reviewed by the Budget Team and further discussed as part of Departmental Meetings which occurred during the month of July.

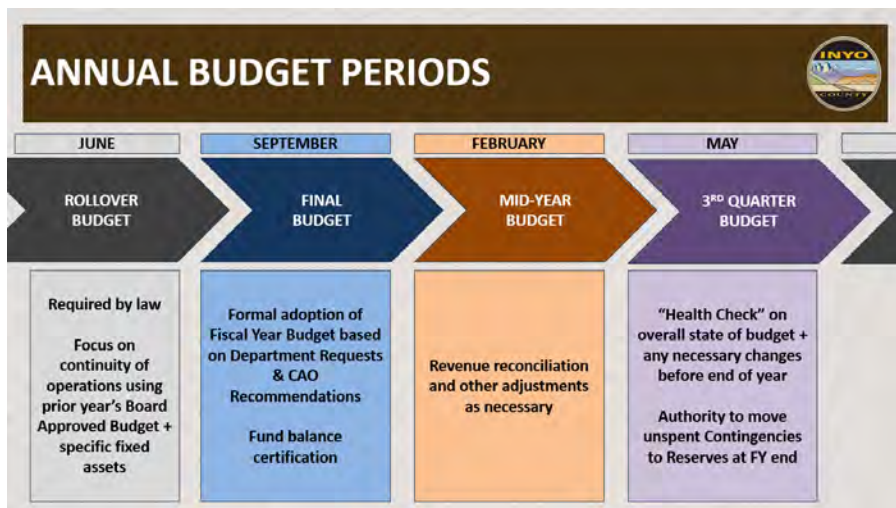


On August 7, 2024, the Budget Team coordinated a half-day public workshop with the Board of Supervisors to review some of the key tenants and areas of focus for this year's budget. This provides the Board, staff, and the public an opportunity to hear and provide feedback around these areas of focus, and for the Budget Team to take this information back and integrate it into the final CAO Recommended Budget. The materials presented at the workshop are available [here](#). For those interested in watching a recording of the workshop, it is embedded below and also available [here](#).

The CAO Recommended Budget was published on August 30, 2024, providing for the statutory 10 days of review prior to Budget Hearings opening on September 10, 2024. The Final Budget must be adopted by the Board of Supervisors by 4/5ths vote no later than October 2. This year, the Final Budget is scheduled to be approved on September 24.

OVERALL BUDGET PROCESS

As noted above, creating the Annual Budget (sometimes also referred to as the Fiscal Year or Final Budget) for Inyo County is a huge undertaking which requires significant collaboration across the organization. While the Annual Budget is the primary focus each year, it is also important to recognize that the budgeting process is actually a cyclical one, and there is regular activity required to review, update, and adopt other budget products or amendments.



PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/budget-timeline>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/financial-policies>)



Financial Policies

Inyo County's financial policies and procedures establish the framework for managing the organization's finances with an eye toward promoting transparency, accountability, and integrity; mitigating risks; and supporting strategic planning and promoting long-term thinking.

The policies below reflect the County's culture, values, and priorities and – in essence – are designed to protect and ensure the most appropriate and best use of taxpayer dollars.

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/budget-process-new>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/budget-guide>)



Budget Guide

This Budget Guide is designed to help readers who are new to the Inyo County budget process better understand the information contained in the budget document for the Fiscal Year starting July 1, 2024 and ending June 30, 2025 (referred to as Fiscal Year 2024-2025 or FY 2024-2025).

Beyond the information provided below, the Citizen's Guide to the Budget [☞](#) is a stand-alone document which provides a good, high-level overview of the County budget process.

Budget Narratives and Summaries

Each budget unit of this budget includes an overview of the service description, previous year's major accomplishments, and departmental objectives and performance measures for the new fiscal year. Departmental objectives may be strictly tied to Board Priorities, Strategic Focus Areas, or may be broader departmental objectives unique to the department. Budget Summaries for each Service Budget Unit are also presented. These summaries provide a look at the revenues and expenses budgeted for FY 2024-2025, as well as information about prior years to assist the reader in identifying trends. Note that direct comparisons between years are not always possible due to changes in accounting practices.

Accountability

There are several levels of financial accountability mechanisms built into the budget process. Our internal Auditor-Controller, an independently elected official, pre-audits payments to determine appropriateness under County guidelines. Externally, the County hires an independent audit firm to perform an audit of our books to determine their conformity with generally accepted accounting principles and to make management recommendations based upon the firm's observations. Finally, the Inyo County Civil Grand Jury periodically investigates and reports regarding County operations and finances.

Fiscal Monitoring Throughout the Year

After adoption of the budget, Administration staff reviews and monitors revenues and expenses quarterly and assists departments in fiscal management as necessary. Annually there are two times per year that departments and the Budget Team review all expenditures and revenues: the Mid-Year Financial Review and the Third Quarter Financial Review. This allows departments to adjust their budgets as needed with input from the Budget Team. In addition, it is important to revise the budget downward when revenue opportunities do not materialize.

Budget Amendments

Periodically, changes to the budget are necessary to seize opportunities that occur throughout the year, or to increase appropriations for unanticipated expenses outside of the Mid-Year and Third Quarter windows. Budget amendments are required in order to increase or decrease revenues or appropriations and the Board of Supervisors must approve these by a 4/5th vote prior to the commitment of any County resource.

Fund Balance

When revenues do not equal expenses during a particular fiscal year, the result is a change in Fund Balance. The County maintains a variety of Funds, corresponding to specific restrictions on the use of funding as specified by law or regulation or by the source of funding. The timing of the receipt of funding from various sources does not always coincide with the schedule for expenditure of those funds.

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/basis-of-budgeting>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/glossary>)



Abbreviations

CAO: County Administrative Officer
CDBG: Community Development Block Grant
CSA: County Service Area
CSAC: California State Association of Counties
CSS: Department of Child Support Services
CWS: Child Welfare Services
FEMA: Federal Emergency Management Agency
FY: Fiscal Year
GAAP: Generally Accepted Accounting Principles
GASB: Governmental Accounting Standards Board
GFOA: Government Finance Officers Association
GIS: Geographic Information System
IHSS: In-Home Supportive Services
ISF: Internal Service Fund
IT: Information Technology
NACo: National Association of Counties
OES: Office of Emergency Services
OPEB: Other Post-Employment Benefit
TOT: Transient Occupancy Tax

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/glossary>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/executive-overview>)



BUDGET OVERVIEW



Executive Summary

The Fiscal Year 2024-2025 Inyo County Recommended Budget takes a realistic approach toward delivering Core Services and County operations, allocating funds toward a number of significant projects and organizational priorities, all while balancing the realities of limited revenue streams. Despite the complexities and uncertainties of the state's budget, Inyo County remains in a stable financial position going into the fiscal year. This is largely attributable to careful planning and thoughtful budget practices over the years, which balance the use of recurring and one-time revenues from federal, state, and local sources, while simultaneously building reserves that allow us to weather periods of financial challenge.

This year's budget is fully balanced, with a total of \$169,434,568 in expenditures and \$152,473,972 in revenues, which represents a 104% increase (or \$6.4 million) over the Fiscal Year 2023-2024 Budget. The General Fund makes up roughly 55% for a total of \$93,368,170 in expenditures and \$89,168,170 in revenues and is projected to use \$4,200,000 in Fund Balance. The County continues to see modest growth in discretionary revenues through local taxes. This year, increases were seen in Property Tax revenue (5.83%), Transient Occupancy Tax (2.43%), and Sales Tax (7.14%). Despite these increases, we are subject to the pressures of inflation and other associated cost increases which require the organization to remain conservative in our budgeting.

Like all other public agencies in California, the County is reacting to the realities of rising labor and associated "uncontrollable costs" for medical insurance (expected to increase by 15% in FY 2024-2025), Worker's Compensation, and Public Liability. Despite these factors, adding 5½ Full-Time Equivalent positions, and providing a 4% Cost of Living Adjustment for the workforce in July 2024, labor costs only rose by 7.3% over the prior fiscal year. It is worth noting that the organization is in the midst of a generational shift. Roughly one-fourth of our workforce could retire today and 30% in the next 15 years. In order to ensure stability within the organization for the long-term, it is imperative that we effectively recruit, retain, and develop staff. In support of this, the County is investing a significant amount of money in the implementation of a comprehensive Classification and Compensation Study, as well as continued support of leadership development programs.

This year's budget continues to emphasize the need to support our communities and residents with a wide range of critical services. These services and associated supplies are delivered through a combination of General and Non-General Fund dollars, which for the first year in some time, have remained flat with the previous year – indicating a thoughtful approach by departments to leverage resources effectively and work to control costs. Departments continue to track and evolve with the changing landscape in Health and Human Services, criminal justice, and other state and federal programs, where they are constantly required to find ways to integrate new expectations while continuing long-standing programs. This budget also recognizes the County's need to continue recovery from significant infrastructure impacts caused by multiple past natural disasters, while also addressing several long-standing deferred maintenance priorities. Additionally, this budget prioritizes an array of forward-leaning investments in staff, programs, and services throughout the organization which aim to take further advantage of historic and unique opportunities such as California Jobs First and recently secured Congressionally Directed Spending appropriations.

County leadership continues to express the importance of fiscal resiliency, realized through diverting unspent contingencies into reserves at the end of each fiscal year, and otherwise contributing funds whenever available to unfunded liabilities for future benefit. Through these practices and this budget, Inyo County has nearly \$11.6 million in Reserves (12.96% of this year's projected General Fund revenues), which further places us on stable footing should an economic downturn occur.

With the multitude of large and complex endeavors underway and on the horizon countywide, a new Project Management Office (PMO) was established within Administration last fiscal year. This team is working closely with departments, the Budget Team, and Board of Supervisors to more effectively align priorities and help execute projects. While the countywide project portfolio consists of several hundred items, some of the key areas of focus and investment in this year's budget are called out below:

- Bargaining and implementation of Class & Compensation Study aimed at competitively adjusting salaries to the market while also reconciling internal equity, placement, and modernizing position descriptions across the organization.
- Completion of Independence Jail security upgrade project.
- Completion and opening of the Small Business Resource Center in downtown Bishop.
- Countywide HVAC infrastructure and power resiliency to support warming and cooling centers in each community, in addition to improvements at several County Campus facilities.
- Finalization of improvements to the Sheriff Administration offices in Independence.
- Completion of Public Safety Radio System upgrades and radio replacements.
- Replacement of 11 Sheriff vehicles.



- Cost-sharing investment in partnership with Federal Highways Administration toward the reconstruction and betterment of Whitney Portal Road which was destroyed during Tropical Storm Hillary.
- Additional investments in park improvements, including picnic tables, playground equipment, bridge replacements, and athletic field improvements.
- Partial utilization of the \$2M Congressionally Directed Spending (earmark) to support the construction of a new terminal building at the Bishop Airport, along with General Fund investments to replace equipment and support commercial air service operations.
- Award of a \$1.5M Congressionally Directed Spending (earmark) to construct two new fire stations in Tecopa and Charleston View for the Southern Inyo Fire Protection District.

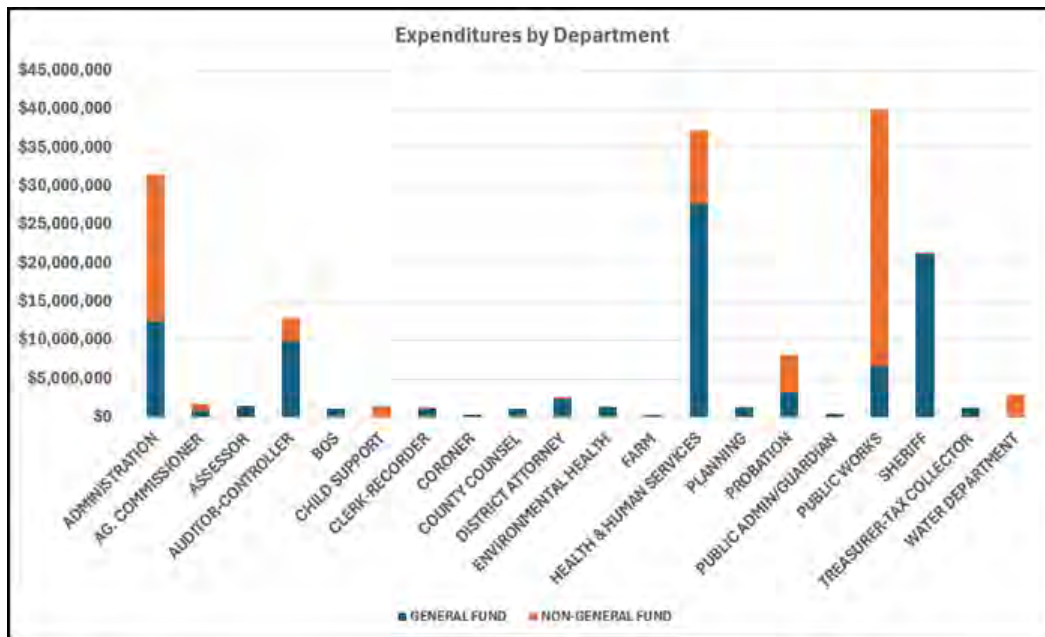
Budget Summary

Department Requested Budget				CAO Recommended Budget		
	Expense	Revenue	Shortfall	Expense	Revenue	Shortfall
General Fund	\$93,966,479	\$84,641,542	\$ (9,324,937)	\$93,368,170	\$89,168,170	\$ (4,200,000)
Non-General Fund	\$ 69,064,361	\$ 58,351,208	\$ (10,713,153)	\$ 76,066,398	\$ 63,305,802	\$ (12,760,596)
All Funds	\$163,030,840	\$142,992,750	\$ (20,038,090)	\$169,434,568	\$152,473,972	\$ (16,960,596)



Department Expenditure Summary

DEPARTMENT	GENERAL FUND	NON-GENERAL FUND	TOTAL
ADMINISTRATION	\$12,467,643	\$19,029,838	\$31,497,481
AG. COMMISSIONER	\$811,178	\$988,868	\$1,800,046
ASSESSOR	\$1,442,674		\$1,442,674
AUDITOR-CONTROLLER	\$9,791,601	\$3,047,015	\$12,838,616
BOS	\$1,094,402		\$1,094,402
CHILD SUPPORT		\$1,428,485	\$1,428,485
CLERK-RECORDER	\$1,062,209	\$179,715	\$1,241,924
CORONER	\$265,224		\$265,224
COUNTY COUNSEL	\$1,043,290		\$1,043,290
DISTRICT ATTORNEY	\$2,340,060	\$314,510	\$2,654,570
ENVIRONMENTAL HEALTH	\$1,420,092		\$1,420,092
FARM	\$155,300	\$12,000	\$167,300
HEALTH & HUMAN SERVICES	\$27,730,915	\$9,418,841	\$37,149,756
PLANNING	\$1,178,534	\$135,459	\$1,313,993
PROBATION	\$3,193,624	\$4,966,725	\$8,160,349
PUBLIC ADMIN/GUARDIAN	\$379,206		\$379,206
PUBLIC WORKS	\$6,594,585	\$33,340,677	\$39,935,262
SHERIFF	\$21,178,337	\$257,286	\$21,435,623
TREASURER-TAX COLLECTOR	\$1,219,296		\$1,219,296
WATER DEPARTMENT		\$2,946,979	\$2,946,979
TOTALS	\$93,368,170	\$76,066,398	\$169,434,568



PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/introduction/abbreviations>)

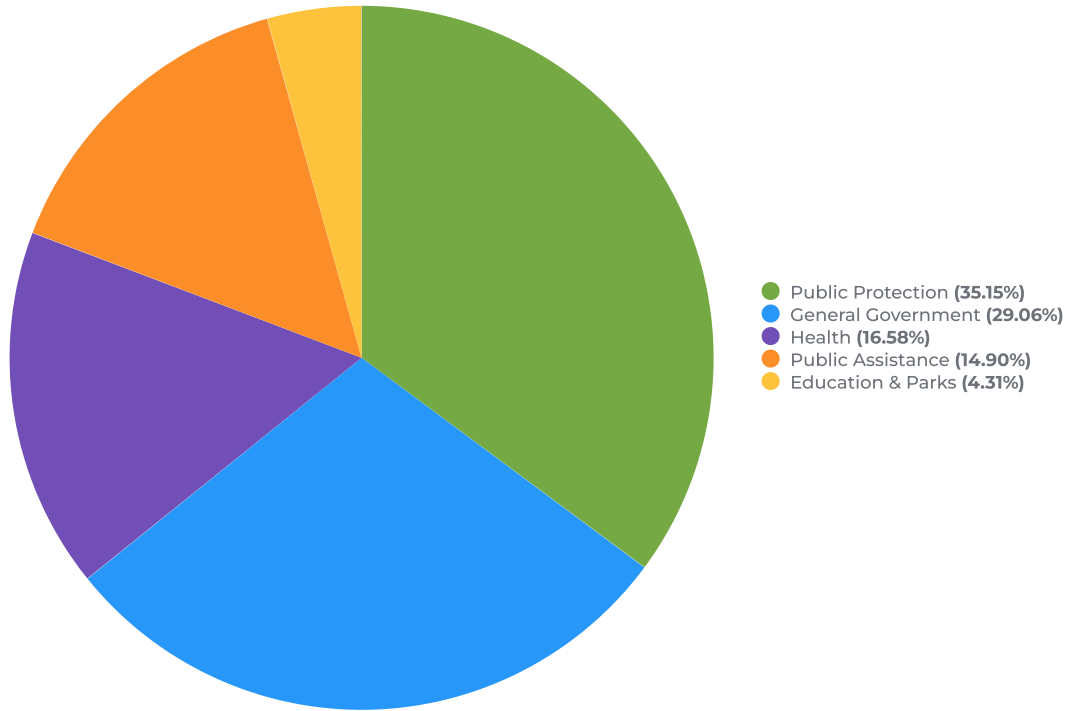
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General Fund: Expense by Function

Expense by Function	Recommended Budget	Percent
General Government	\$ 27,136,057	29.06%
Public Protection	\$ 32,815,525	35.15%
Public Assistance	\$ 13,912,314	14.90%
Health	\$ 15,476,893	16.58%
Education & Parks	\$ 4,027,381	4.31%
TOTAL	\$ 93,368,170	100.00%

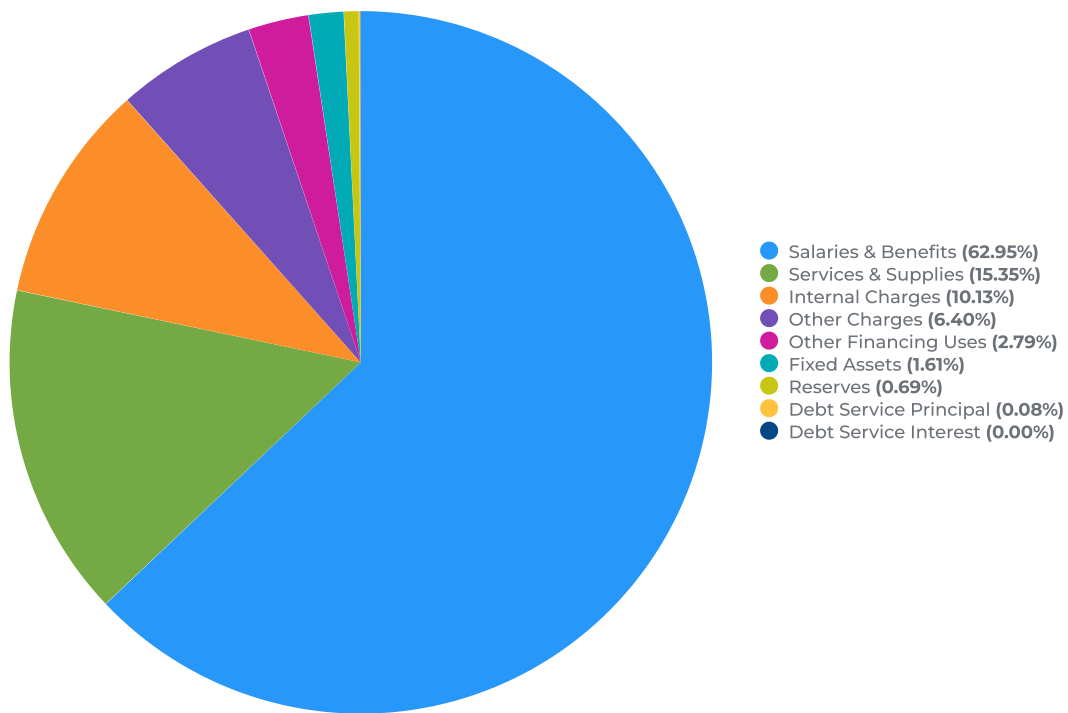
General Fund Expenditures By Function



General Fund: Expense by Category

Expense by Category	CAO Recommended	Percent
Salaries & Benefits	\$ 58,773,629	62.95%
Services & Supplies	\$ 14,329,694	15.35%
Internal Charges	\$ 9,457,733	10.13%
Other Charges	\$ 5,979,717	6.40%
Debt Service Principal	\$ 71,025	0.08%
Debt Service Interest	\$ 3,076	0.00%
Fixed Assets	\$ 1,504,073	1.61%
Other Financing Uses	\$ 2,609,223	2.79%
Reserves	\$ 640,000	0.69%
TOTAL	\$ 93,368,170	100.00%

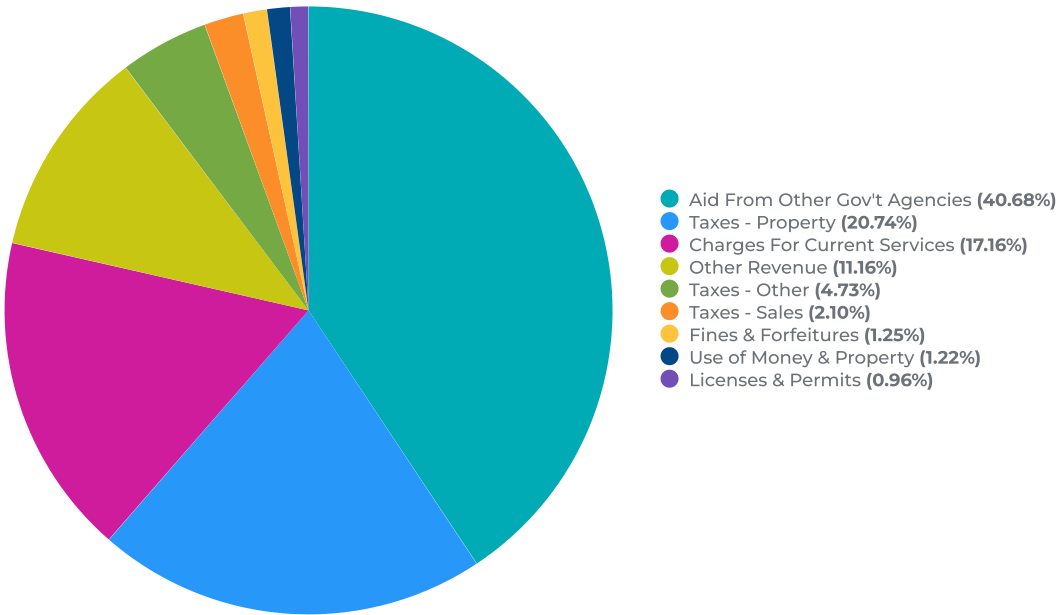
General Fund Expenditures by Category



General Fund: Revenue by Category

Revenue Category	CAO Recommended	Percent
Taxes - Property	\$ 18,494,000	20.74%
Taxes - Other	\$ 4,215,000	4.73%
Taxes - Sales	\$ 1,875,000	2.10%
Licenses & Permits	\$ 854,123	0.96%
Fines & Forfeitures	\$ 1,118,839	1.25%
Use of Money & Property	\$ 1,091,768	1.22%
Aid From Other Govt Agencies	\$ 36,271,872	40.68%
Charges For Current Services	\$ 15,297,281	17.16%
Other Revenue	\$ 9,950,287	11.16%
TOTAL	\$ 89,168,170	100.00%

General Fund Revenues by Category



General Fund Budget Analysis

The General Fund budget is the largest portion of the Inyo County budget, and is generally seen as more *discretionary* in nature. This section provides an overview of revenue and spending based on function and department.

GENERAL FUND	FY 2023-2024 BOARD APPROVED BUDGET	FY 2024-2025 CAO RECOMMENDED BUDGET	INCREASE (DECREASE)	% CHANGE
REVENUE				
Taxes - Property	\$ 17,475,000	\$ 18,494,000	\$ 1,019,000	5.83%
Taxes - Other	4,115,000	4,215,000	100,000	2.43%
Taxes - Sales	1,750,000	1,875,000	125,000	7.14%
Licenses & Permits	819,961	854,123	34,162	4.17%
Fines & Forfeitures	1,057,750	1,118,839	61,089	5.78%
Rents & Leases	26,000	28,000	2,000	7.69%
Use of Money & Property	702,750	1,063,768	361,018	51.37%
Aid From Other Gov. Agencies	37,263,811	36,271,872	(991,939)	-2.66%
Charges for Current Services	14,425,927	15,297,281	871,354	6.04%
Transfers In	5,992,171	9,833,887	3,841,716	64.11%
Other Revenue	112,980	116,400	3,420	3.03%
TOTAL REVENUE	\$ 83,741,350	\$ 89,168,170	\$ 5,426,820	154.93%
EXPENDITURES				
Salaries & Benefits	\$ 54,765,097	\$ 58,773,629	\$ 4,008,532	7.32%
Services & Supplies	14,395,089	14,329,694	(65,395)	-0.45%
Internal Charges	8,089,953	9,457,733	1,367,780	16.91%
Other Charges	5,599,444	5,979,717	380,273	6.79%
Debt Service	74,101	74,101	-	0.00%
Capital Outlay	2,083,717	1,504,073	(579,644)	-27.82%
Operating Transfers - Out	2,913,949	2,609,223	(304,726)	-10.46%
Contingencies	1,050,003	640,000	(410,003)	-39.05%
TOTAL EXPENDITURES	\$ 88,971,353	\$ 93,368,170	\$ 4,396,817	-46.76%
OPERATING DEFICIT	\$ (5,230,003)	\$ (4,200,000)	\$ 1,030,003	



Significant Budget Changes

SIGNIFICANT REVENUE ITEM	BUDGETARY IMPACT
Taxes - Property: Current year secured, unsecured, unitary, supplemental, prior year secured & unsecured, and penalties on delinquent taxes	The current year secured tax roll accounts for the majority of the \$1,019,000 or 5.83% increase in this category. The amount of growth in the County's secured property tax roll can be attributed to LADWP ownership of an estimated 48% of the secured tax roll, of which the majority of the property is allocated with the annual Phillips Factor Formula ☞ . For FY 2024-2025, the growth factor was 7.49%.
Taxes - Other: Real Property Transfer Tax & Transient Occupance Tax (TOT)	For FY 2023-2024, the actual receipts for TOT have significantly exceeded the budgeted projections by \$626,801, reaching a new record high of \$4,626,801 by the end of the fourth quarter. Given this exceptional performance, the budget for this year recommends a modest increase of \$100,000 over the previous year's Board-approved budget. This recommendation advocates for a continued conservative approach with this revenue stream due to the volatility the County may encounter from weather challenges and economic shifts that can greatly impact tourism. This volatility was notably observed last year during the first and second quarters due to road closures.
Taxes - Sales	Sales taxes are projected to increase by \$125,000, or 7.14%. Inyo County is receiving a large majority of its sales taxes from gas stations, which creates uncertainty in projecting future revenue considering the economic factors that surround gas prices. Sales tax revenue continues to be volatile, so a five-year smoothing method is being used to project the revenue.
Licenses & Permits	Licenses and permits are projected to increase by \$34,162, or 4.17%.
Fines & Forfeitures: Court Fines	Based on recent collections, court fines are projected to increase by \$61,089, or 5.78%.
Rents & Leases: Campground Concessions	Based on recent collections, rents and leases are projected to increase by \$2,000, or 7.69%.
Use of Money & Property: Interest from the Treasury, Rents & Leases	In FY 2023-2024, in Interest From the Treasury, the County earned approximately 30% of the total interest from the Treasury interest pool, with actual interest earnings reaching \$1,492,149. This represents a significant increase compared to previous periods. To reflect this, the budget for the upcoming year has been adjusted to include an additional \$350,000 in revenue, a 51.37% increase in this category. This adjustment is based on investments scheduled to settle in FY 2024-2025, which are anticipated to drive higher interest earnings. However, it is important to note that a decrease in interest earnings is expected in the following fiscal year due to potential changes in interest rates.
Aid From Other Government Agencies: State and Federal grants	Aid from other government agencies, such as state and federal grants, account for over 40.7% of the General Fund's revenue. The CAO recommends the budget reflect a \$991,939 or 2.66% decrease in revenue. These revenues are not generally discretionary and have corresponding expenditures.
Charges for Current Services	Charges for Current Services (CCS) are projected to increase by \$871,354, or 6.04%. The increase in CCS is related to increases in Workers Compensation, Public Liability and Cost Plan allocation charges.
Transfers In	Operating Transfers to the General Fund increased by \$3,841,716, or 64.11%. This includes increased Operating Transfers to parks in the amount of \$552,700, Social Services for a one-time project totaling \$541,615, and an additional \$1.9 million for Community Mental Health to provide operational gap coverage for delayed state billings.
Other Revenue	Based on recent collections, revenue is projected to increase by \$3,420, or 3.03%.
SIGNIFICANT EXPENSE ITEM	BUDGETARY IMPACT
Salaries & Benefits	Salaries and benefits are higher by \$4,008,532, or 7.32%. Increases in salaries and benefits are a combination of a 4% annual COLA for all bargaining units, and a 15% projected increase in health insurance premiums. In addition, there are 5.5 new positions being recommended to be added to General Fund budgets and 3 deleted positions.
Services & Supplies	Services & Supplies costs are down by \$65,395, or 0.45%.



Internal Charges	Internal Charges are increasing by \$1,367,780, or 16.91%. This marks the second consecutive year of rising internal charges, although the increase for FY 24-25 is half of the previous year's rate of 36.03%. The current increase is primarily due to higher costs in Workers Compensation, Public Liability, and Cost Plan Charges.
Other Charges	Other Charges are increasing by \$380,273, or 6.79%. This increase is directly related to the anticipated rise in costs associated with support and care for individuals in Health & Human Services.
Debt Service	No Changes
Capital Outlay	Capital Outlay is decreased by \$579,644, or 141.82%. The decrease in Capital Outlay is primarily due to the reclassification of the County scanning project to a Non-General Fund budget and the one-time cost association with the Jail Security project.
Operating Transfers - Out	Operating Transfers - Out have decreased by \$304,726, or 10.46%.
Contingencies	Contingencies have decreased by \$410,003, or 39.05%. Last fiscal year, additional Fund Balance was certified and added to contingencies during the adoption of the budget.

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/executive-overview>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/operating-transfers>)



Significant Operating Transfers

GENERAL FUND OPERATING TRANSFERS			
OPERATING TRANSFERS IN		OPERATING TRANSFERS OUT	
ASSESSOR	\$ 15,000	GENERAL REV & EXP	\$ 1,302,822
GENERAL REV & EXP	\$ 2,661,714	OFFICE OF DISASTER SERVICE	\$ 146,482
CAO-GENERAL	\$ 227,000	HEALTH - GENERAL	\$ 30,000
LAW LIBRARY	\$ 3,000	COMMUNITY MENTAL HEALTH	\$ 231,192
LIBRARY	\$ 45,593	SOCIAL SERVICES - GENERAL	\$ 898,727
MUSEUM	\$ 35,000		
OFFICE OF DISASTER SERVICE	\$ 500		
DISTRICT ATTORNEY	\$ 17,010		
BEHAVIORAL HEALTH SERVICES ACT	\$ 1,005,616		
COMMUNITY MENTAL HEALTH	\$ 2,784,305		
GENERAL RELIEF	\$ 522		
HEALTH	\$ 1,443,247		
OPIOD SETTLEMENT	\$ 100,000		
SOCIAL SERVICES	\$ 541,615		
BUILDING & SAFETY	\$ 5,000		
PARKS	\$ 552,700		
ANIMAL CONTROL	\$ 3,000		
JAIL - KITCHEN SERVICES	\$ 12,000		
JAIL - CAD RMS PROJECT	\$ 34,600		
JAIL SECURITY PROJECT	\$ 264,600		
SHERIFF	\$ 49,275		
SHERIFF-SAFETY PERSONNEL	\$ 32,590		
TOTAL	\$ 9,833,887	TOTAL	\$ 2,609,223



Use of Local Assistance and Tribal Consistency Funds (LATCF)

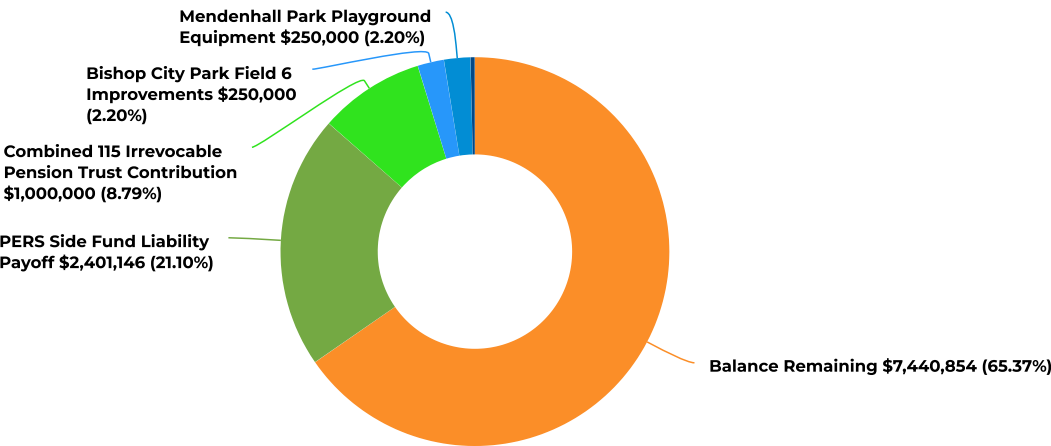
The Local Assistance and Tribal Consistency Fund (LATCF) is a general revenue enhancement program that provides additional assistance to eligible Tribal governments, eligible revenue-sharing counties, and eligible revenue-sharing consolidated governments.

In Fiscal Years 2022-2023 and 2023-2024, Inyo County was awarded two separate tranches of \$5.691 million, for a total of \$11,382,000.

The Inyo County Board of Supervisors supported a recommendation from County Administration to divide this historic allocation of funds into thirds, with one going toward long-term liabilities, a second toward community-facing infrastructure, and the third toward County infrastructure and facilities.

The chart below shows the utilization to date of the funds.

Use of LATCF Funds



...



Items Not Included in This Budget

While the Budget Team worked hard to accommodate all Department Requests within the CAO Recommended Budget, some items were not able to be included at this time. This section of the budget is designed to capture those larger items for the sake of transparency, and to allow for discussion to take place about their inclusion in future budget efforts.

PARKS EQUIPMENT & INVESTMENTS		
Item	Amount Requested	Justification
2nd Mower	\$45,000	One new mower purchased this year. Staff will evaluate and request next year if needed.
Millpond Playing Field Improvements (+ ADA improvements)	Unknown	Project needs to be better defined. Opportunity may exist to partner with City of Bishop, in which case separate request will be brought forward.
Dump Station at Diaz Lake	\$75,000	Public Works will carry out design & engineering to get better cost before requesting
Resurface Tennis Courts	\$250,000	More comprehensive plan needs to be developed
Natural playgrounds and pump tracks	Variable	More comprehensive plan needs to be developed
Potable Water Installation at campgrounds	Unknown	More comprehensive plan needs to be developed

FACILITY MAINTENANCE PROJECTS		
Item	Amount Requested	Justification
Jail Laundry Facility Improvements	\$30,000 +	Operational plan needs to be created + more comprehensive analysis of power, water, and sewer needs
Clean-up Cottonwood Kilns Roof Debris	\$10,000	More comprehensive plan needs to be developed
Lone Pine COB Flooring	Unknown	More detailed project analysis needs to be performed
Museum Exterior Paint	\$30,000	Looking at as part of a comprehensive painting program
Child Support Connection Door	\$5,000	Revisit at Mid-Year Budget
Museum Electrical/Internet Repair	\$2,500	Revisit at Mid-Year Budget
Museum ADA Entrance	\$15,000	Revisit at Mid-Year Budget
Tecopa ADA Ramp/Parking Arrests	\$6,000	Revisit at Mid-Year Budget
Courthouse Roof	\$100,000	Revisit at Mid-Year Budget
Indoor Heat Illness Prevention	\$100,000	Revisit at Mid-Year Budget
Bishop COB Admin Office Reconfiguration	\$9,000	Revisit at Mid-Year Budget

OTHER ITEMS		
Item	Amount Requested	Justification
Search & Rescue Snowcat + Structure	\$350,000	Look for outside funding sources first, then revisit
Search & Rescue Suburban Vehicle	\$80,000	Look for outside funding sources first, then revisit
Additional Marketing Efforts	Unknown	Additional work is needed to develop a thoughtful strategy before identifying a budgetary number

In addition to the above-mentioned items, there are a number of requested positions and position changes which are not included in the CAO Recommended Budget. For more information on those, please see the 2024 Workforce Details [🔗](#) section.





Budget Adoption Recommendations

1. Adopt the Fiscal Year 2024-2025 Budget as Recommended by the County Administrator, including the recommendations presented herein.
2. Provide direction with regard to the use of Fund Balance the Auditor-Controller may certify below or in excess of \$4,200,000.
3. Set adoption of the Final Budget for September 24, 2024 or schedule a special meeting of the Board of Supervisors, depending on when Budget Hearings conclude.

Submitted, August 30, 2024 by:



Nate Greenberg
Budget Officer

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/things-not-in-this-budget>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/2023-2024-year-in-review>)




2023-2024 Year in Review

The 2023-2024 Fiscal Year was primarily marked by efforts to refocus within the organization – both on our critical mission of providing ongoing service to the public, and on future and impending projects. The prior years' natural disasters, major structural changes, and other unforeseen events greatly strained our financial and staffing resources (and in some cases impacted the mental health of our workforce). Through these, it was critical that we restore organizational stability by reinforcing support for our employees, helping to re-establish a sense of normalcy, and re-emphasizing our mission-driven responsibilities. At the same time – and with an aging infrastructure and more than 500 current and future projects in the hopper – it was vital that we revisit and improve antiquated systems and procedures, as well as introduce new systems and technologies, to help streamline efforts Countywide, thereby ensuring consistency throughout the organization and laying the groundwork for the future.

One significant change which occurred early in the fiscal year was the retirement of Assistant County Administrative Officer (ACAO) Sue Dishion. Sue dedicated 35 years of service to Inyo County, nearly all of which was in Personnel, before stepping into the ACAO role for her last few years. Sue left a lasting mark on the organization, including its many employees over the years, and was a source of tremendous institutional knowledge. In addition, the mentoring and support that she provided to the new County Administrative Officer, Nate Greenberg (who stepped into the role in September 2022), was invaluable.

In the wake of Sue's departure, the Administration team underwent a restructure to create greater balance and add capacity to the team by redistributing workload and responsibility. As a part of this change, a new Project Management Office (PMO) was created with a net-zero increase in staffing and cost. This new division of Administration is responsible for overseeing the several hundred items in the County's work program and supporting departments in executing projects, while also working on legislation, seeking out and securing grants and appropriations, and providing regular updates to the Board and organization on progress.

Despite only recently filling the ACAO position, the organization was able to advance a number of significant initiatives. Chief among these was the creation and adoption of a new Strategic Plan  – the first of its kind for the organization. Developed over nearly twelve months, we solicited feedback and ideas from the public, staff, and the Board and received roughly 500 responses, which were then used to refine the draft document through a series of public workshops. The result is a framework which aligns Board priorities with County needs as influenced by our communities and constituents and serves as the foundation for budget and work program alignment.

After receiving the second tranche of the Local Assistance and Tribal Consistency Funds (LATCF) – for a total of \$11.3 million over two years – the Board of Supervisors supported a broad-brush recommendation from Administration for use of the funds. Conceptually, 1/3 would go toward debt reduction, 1/3 toward community-facing projects, and 1/3 toward County infrastructure (campus and office) improvement needs. Following this, the Budget Team received support to utilize \$3.2 million in LATCF dollars to pay off a long-standing PERS Side Fund liability. This saved the County several hundred thousand dollars in interest payments, and further diverted the regular payments from that debt toward a newly established Other Post-Employment Benefits (OPEB) Combined Trust. These actions improve the County's overall financial position dramatically – not only by paying off old debt, but further preemptively saving money for the benefit of future liabilities.

Significant effort was also placed around land tenure over this past year, with a good deal of progress made with respect to renewing leases for campgrounds, parks, and airports with the City of Los Angeles Department of Water & Power (LADWP). Additionally, agreements were reached for the acquisition of the Bishop, Independence, and Lone Pine landfills, after nearly a decade of effort.

While natural disasters were less prevalent last year, the County did have two significant fires which separately threatened the communities of Olancho and Lone Pine and required a significant amount of resources to support. Luckily, in neither case were there losses of life or property. The County Office of Emergency Management also made significant progress in implementing a new evacuation and alerting system that will provide for better coordination between response agencies and ensure more effective communication with the public. In support of first responders, Information Services worked closely with the Sheriff's Office to make significant investments and improvements in the County's legacy Public Safety Radio System, improving the coverage and reliability of that system. Additionally, the Sheriff Administrative Offices in Independence received an upgrade, following some long-standing water damage issues.

The Sheriff's Office had a busy year, working and making arrests in two separate murder investigations. Unfortunately, one of these involved Inyo County Agricultural Department employee David Miller who was tragically killed on February 12, 2024. While the agency and community mourned the loss of Dave, the collective efforts of the Sheriff's Office, District Attorney's Office, City of Bishop, Mono County Sheriff, and other allied agencies showed the value of collaboration and strength of these teams in investigating both cases.

A number of other internal staff development and process improvement efforts also ensued this year. A leadership development cohort consisting of 40 Department Heads, managers, and future leaders kicked off in January, in partnership with the California State Association of Counties (CSAC) Institute. This year-long program is designed to increase knowledge and skill among current and future leaders while simultaneously expanding the capacity of Inyo County's resources and workforce, as well as the community, by enabling and encouraging participants to do ordinary things extraordinarily well.

Another exciting project includes the development of a comprehensive Intranet that can be accessed by the Board of Supervisors and entire County workforce. The Intranet will conveniently house in one spot a variety of critical information – including contract templates, policies, insurance guidelines, schedules, calendars, and even Best Practices for creating agenda items. This digital "warehousing" approach will help streamline work flow, ensure



adherence to policy and guidelines, improve transparency, and create greater consistency in the development of work products. This is especially important given the generational shift in County personnel noted in the Executive Summary and the corresponding loss of institutional knowledge of policies and procedures that comes with retirements.

In tandem with this effort is the creation of a contract work flow and tracking system – allowing employees to expeditiously and correctly route agreements for signature and for staff to keep a watchful eye on impending contract end dates.

The Project Management Office, in coordination with the Inyo County Film Commission and its support staff, has worked for the past several months to set various rates for commercial filming and photography on Inyo County property. Once those rates are approved later this year, they will be incorporating into a new, comprehensive Film Permit that has been in the works for almost a year. Simultaneous to these actions and under contract with Inyo County, Julie Faber of Alpen Arete will continue to post content on www.inyocountyvisitor.com – including the creation of a story map of filming locations – with an eye toward migrating all the film-related content to its own website, which will be the first of its kind for the Inyo County Film Commission.

Overall, Fiscal Year 2023-2024 was one of organizational restoration, learning and brainstorming, reflection and improvement – all made possible by our stellar leaders and staff who embrace solutions and principles to excel in their mission of serving the public.

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/recommendations>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/strategic-plan>)



Strategic Plan

Strategic planning allows an organization to clearly articulate a vision for its future, and ultimately allocate the resources necessary to execute that plan.

Inyo County adopted its first official strategic plan on July 23, 2024. Given the large number of significant projects being undertaken by Inyo County, and a limited set of resources, developing and adopting this multi-year plan will greatly help staff and the Board ensure that the right priorities are being focused on, and the appropriate resources are assigned to make sure that initiatives can be effectively executed.

The plan consists of a printable document [\[link\]](#), as well as a **Strategic Planning Portal** (accessible via <https://bit.ly/InyoStrategicPlan> [\[link\]](#)) where the public can more easily access and interface with the elements of the plan, as well as see details and projects being worked on within each area.



Thriving Communities

More info online at

<https://info.inyo.ca.gov/InyoStrategicPlan/ThrivingCommunities>

2024 – 2026

STRATEGIC PLAN

1

THRIVING COMMUNITIES

1A

Highest & Best Use of Property

County owned property analysis, visioning, and plans

LADWP property leases & focused acquisition efforts

Manage and maintain County property effectively

1B

Improved Housing Opportunities

Effectively regulated Short Term Rentals

Comprehensive Workforce Housing Strategy

Continuum of Care for vulnerable residents

1C

Enhanced Health, Social, & Senior Services

Behavioral Health Service Strategy

Effective Public Assistance & Aging Services

Accessible Social & Placement Services

Community focused Public Health

1D

Quality Parks & Recreation Amenities

Playing field improvements to support community use

Park & campground infrastructure improvements

Improved ADA recreation opportunities

1E

Community Supporting Infrastructure Improvements

Water and wastewater treatment systems

Broadband expansion efforts

Community center facilities

Ongoing road and related infrastructure improvements

1F

Enhanced Transportation Services

Commercial air service infrastructure & governance

Effective ground transportation service

General Aviation uses and associated airport infrastructure

1G

Community Revitalization Through Effective Planning

County General Plan Review & Updates

Community revitalization efforts

Code Compliance

1H

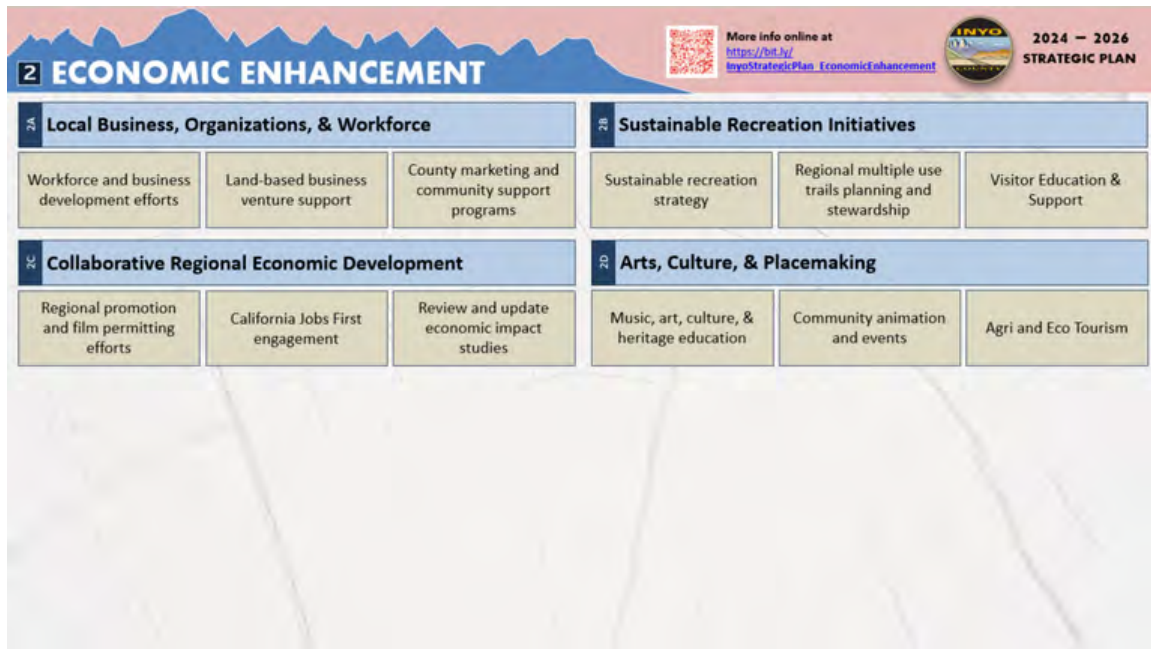
Climate Resilience & Natural Resource Protection

Vegetation & weed management for wildfire prevention

Long Term Water Agreement oversight

Community wildfire mitigation & home hardening

Economic Enhancement



High Quality Services



...

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/2023-2024-year-in-review>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/personnel-changes>)



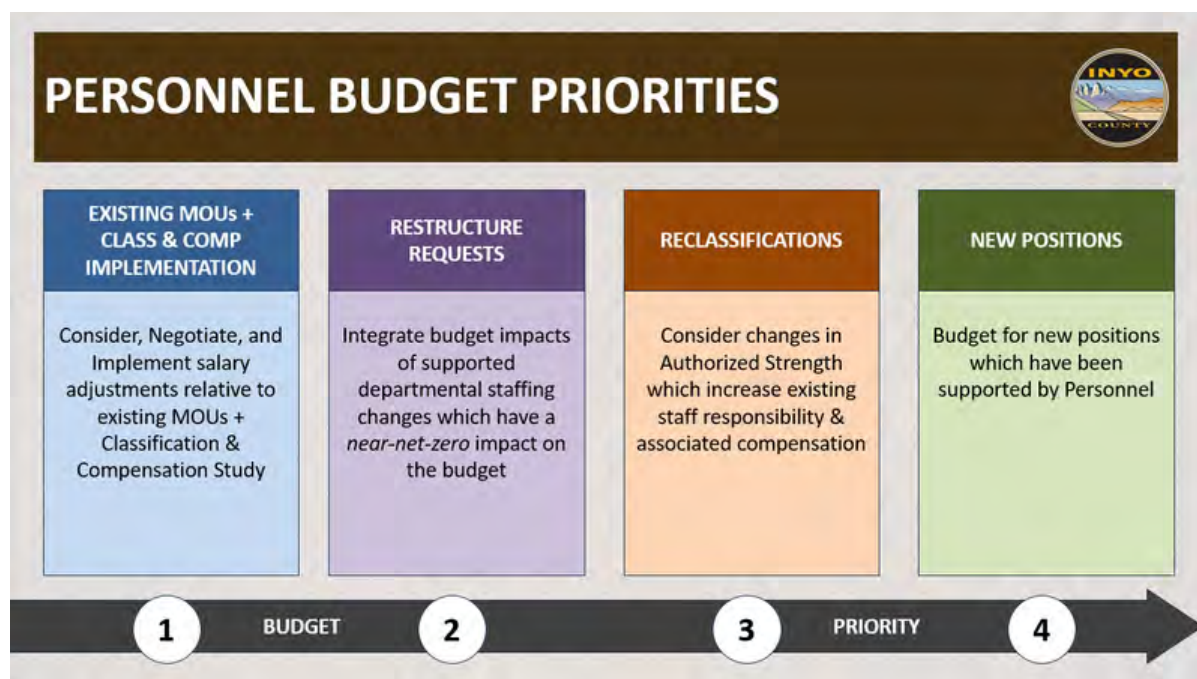
Workforce Budget Summary

The cost of employee salaries and benefits represents approximately 45% of the Fiscal Year 2024-2025 Recommended Budget. Of \$169,434,568 in proposed expenses, \$75,995,403 is being spent on employee compensation. In the Recommended General Fund Budget, which does not usually include large capital outlays such as Road projects among its expenses, employee costs are 63% or \$58,773,629 of the \$93,368,170 Recommended General Fund Budget.

In addition to providing for a 7.25%, or \$881,312 increase in higher pension costs and a 15% increase, or \$1,157,845, in health insurance costs, the Recommended Budget includes an increase of 5%, or \$278,484, in retiree healthcare costs.

In balancing the budget each year, the Budget Team is forced to make a number of challenging decisions. These typically include reacting to requests from departments for changes in Authorized Staffing (adding new positions, re-classifying existing employees, and occasionally restructuring departments or divisions within). In FY 2024-2025, the County will also be finalizing negotiations with four of our most significant bargaining units: Inyo County Employee Association (ICEA – for miscellaneous employees), Inyo County Probational Peace Officers Association (ICPPOA), Inyo County Correctional Officers Association (ICCOA), and Management + Non-Represented employees. In support of all of these negotiations, the County invested in a comprehensive Classification & Compensation Study [🔗](#) which aims to understand positions across the organization through a job analysis process, make necessary internal equity adjustments, and align compensation to the competitive marketplace across peer organizations.

Considering all of this, Administration made it a fundamental priority to not balance the budget on the back of current employees. Meaning, a conscious decision was made to ensure that funding was being used to support wage increases and other important adjustments within our current workforce before responding to other financially-rooted personnel change requests. To do so consistently, the Budget Team utilized the following priorities and approach in evaluating each request.



The information and tables that follow outline the changes requested by departments through the budget process, and the Budget Team's reaction to each.

Authorized Staffing Changes

The table below outlines requested personnel changes by department, with the *Status* of that request, relative to inclusion in the FY 2024-2025 budget. Statuses are defined as follows:

- **Included:** The requested change has been integrated into the CAO Recommended budget based on the justifications provided and ability to fund the associated request.
- **Deferred:** The requested change is being put off until more information can be gathered. In most cases, this is tied to the final delivery and negotiated implementation of the comprehensive Classification & Compensation Study – expected in fall of 2024.
- **Not Included:** The requested change could not be accommodated in this year's budget due to funding availability or other considerations in making such a personnel change. These requests may be revisited during Mid-Year Budget, or in future budget years.

Department	Request	Status
Administration	Adjust Authorized Strength to eliminate the Assistant Director of Budget and General Services (Range 92) and replace with Budget Analyst (Range 84)	Included
Assessor	Delete 1 Appraiser Position	Included
	Add 1 Assessment Analyst I/II/III (New Classification - Range 68/70/72)	Included
Auditor/Controller	Add 1 Administrative Analyst I (Range 68)	Included
	Reclassify 1 Office Tech III (Range 63) to Admin Analyst I (Range 68)	Deferred
Clerk-Recorder	Delete 1 Clerk-Recorder Administrative Assistant (Range 70)	Included
Coroner	Increase all Deputy Coroner salaries by \$400 a month	Not Included
	Increase Coroner pay by \$300 a month	Not Included
District Attorney	Delete the Vacant Victim Witness Assistant (Range 54)	Included
	1 Office Clerk II (50) to a Legal Secretary (Range 56)	Included
Environmental Health	1 Office Tech II (Range 59) to an Environmental Health Technician (Range 65)	Included
	Delete Vacant Environmental Health Tech	Included
HHS	Add 1 Administrative Secretary I/II/III (Range 56/60/64)	Included
	Add 1 Social Worker I-IV - APS (Range 65/67/70/73)	Included
	Behavioral Health Social Worker IV/Psychotherapist positions (Range 73/81) to Behavioral Health Clinician Trainee (Range 73) and Behavioral Health Clinician (Range 81)	Included
	1 Integrated Caseworker Supervisor (Range 70) to a Program Manager (Range 80)	Included
	Create a career ladder series for the Employment and Eligibility Worker (Range 67) by making it Employment and Eligibility Worker I/II/III (Range 60/64/67)	Included
	Change the Tobacco Intern from (Range 42) to (Range 46)	Included
	Delete several COVID positions (unbudgeted)	Included
	Delete 1 Vacant APAR Addictions Counselor	Included
	Delete 1 Vacant Office Clerk	Included
	Delete 1 Vacant Prevention Specialist	Included
	Reclassify all Social Services Aides (Range 60) to (Range 63)	Deferred
	APAR HHS Specialist I-IV (Range 50PT/53PT/57PT/60PT) to an APAR Peer Support Specialist (Range 50PT)	Deferred
	Reclassify all HHS Specialist II (Range 53) to HHS Specialist (New Classification - Range 53)	Deferred
	Reclassify all HHS Specialist III/IV (Range 57/60) to Case Manager I/II (New Classification - Range 60/63)	Deferred
	Reclassify all Office Clerk I/II/III (Range 48/50/52) to Office Technician I/II/III (Range 55/59/63)	Deferred
	Reclassify the Office Clerk Supervisor (Range 66) to Office Manager (New Classification - Range 66) if the Office Clerk reclassifications are approved	Deferred
	Reclassify 1 Office Technician III (Range 63) in the Fiscal Oversight and Special Operations Division to an Office Manager (New Classification – Range 66)	Not Included
Library	Add 1 Seasonal Librarian III (63) (Season of October through April)	Included



	Add 1 Librarian III (63)	Not Included
Planning	Reclassify 1 Project Coordinator (66) to an Administrative Analyst I (68)	Deferred
Probation	Reclassify 1 Probation Officer III (73) to Supervising Probation Officer (76)	Deferred
Public Works	Add 1 Senior Engineer (Range 85)	Included
	Add 1 Road Superintendent (Range 78)	Included
	Add 1 LTC Transportation Technician (New Classification - Range 61)	Included
	1 Gate Attendant II (Range 52) to a Solid Waste Maintenance Worker II (New Classification – Range 52)	Included
	Add 1 Permit Technician (New Classification – Range 61)	Not Included
Sheriff	Budget Frozen Deputy Position	Included
	Add 1 Administrative Analyst I/II/III (Range 68/70/72)	Included
	Expand Reserve Program by including a level 1 and a level 2 reserve position.	Included
	Reclassify 1 Animal Control Supervisor (Range 64) to Animal Services Supervisor (Range 70)	Deferred
	Add 1 Animal Officer (Range 56)	Not Included
TTC	Reclassify 1 Office Tech III (Range 63) to Administrative Analyst I (Range 68)	Deferred
	Reclassify 1 Management Analyst (Range 80) to Senior Management Analyst (Range 84)	Deferred
Water	Add 1 Research Analyst (Range 64)	Included

Justifications and Rationale for Position Changes, by Department

Any requested adjustments to the Authorized Strength that include adding positions and are included in the Recommended Budget reflect allocated funding effective January 2, 2025. No additions to the Authorized Strength will be hired prior to this date.

ADMINISTRATION

- **Department Requests:**

- Deleted Position:
 - 1 Assistant Director of Budget and General Services (Range 92)
- Added Position:
 - 1 Budget Analyst (Range 84)

- **Recommended Budget:**

- **Budget Analyst | Included**

This is a simple change to Authorized Strength to downgrade the Assistant Director of Budget and General Services to a Budget Analyst following the transition of the former incumbent to the role of Assistant County Administrative Officer. Following this transition and change in Authorized Strength, Administration will work to backfill the incumbent in a lower-level Budget Analyst position, and at a savings to the organization.

ASSESSOR

- **Department Requests:**

- Deleted Position:
 - 1 Appraiser I/II/III (Range 68/70/72)
- Added Position:
 - 1 Assessment Analyst I/II/III (New Classification – Range 68/70/72)

- **Recommended Budget:**

- **Appraiser | Included**

The Recommended Budget supports the deletion of the Appraiser I/II/III.

- **Assessment Analyst | Included**

The Recommended Budget also supports the department's request for the addition of a new classification: Assessment Analyst I/II/III. This position will bridge the gap between the Office Technicians and the Senior Administrative and Assessment Analyst roles. The Assessment Analyst will primarily assist with the implementation of Proposition 19, verify roll corrections and supplemental assessments within the Property Tax System, and collaborate with the Auditor and Tax Collector's offices to ensure accuracy. The creation of this position will enable the Assessor's Office to align with the State Board of Equalization's recommendation to maintain the ability to produce a full and accurate tax roll.



AUDITOR-CONTROLLER

- **Department Requests:**

- Added Position:
 - 1 Administrative Analyst I/II/III (Range 68/70/72)
- Reclassification:
 - 1 Office Technician III (Range 63) to Administrative Analyst I (Range 68)

- **Recommended Budget:**

- **Administrative Analyst | Included**

The Recommended Budget supports the addition of an Administrative Analyst. With the increase in grant activities requiring Auditor's Office oversight, this position is crucial for ensuring successful completion and compliance with grant requirements. This position will enhance the department's capacity to support Administration, the PMO, County Departments, and Special Districts as they onboard and manage these grants. With the addition of this position, the Auditor's Office aims to be part of a proactive approach to grant management, thereby minimizing the risk of audit failures and potential loss of grant revenue. The addition of this position will not only bolster grant management capabilities but also contribute to reducing the County's risk exposure and ensuring compliance with regulatory and audit requirements.

- **Office Technician to Administrative Analyst | Deferred to Class & Comp**

The Recommended Budget does not support the reclassification of the Office Technician III to Administrative Analyst I. The position is currently under review as part of the ongoing Classification & Compensation Study and changes to the position will be implemented as part of the recommendations made from the study findings.

CLERK-RECORDER

- **Department Requests:**

- Deleted Position:
 - 1 Clerk-Recorder Administrative Assistant (Range 70)

- **Recommended Budget:**

- **Clerk-Recorder Administrative Assistant | Included**

The Recommended Budget supports the deletion of the Clerk-Recorder Administrative Assistant position. This position was initially authorized to cover the extended leave of a key department employee. However, the department has since determined that this position is no longer needed.

CORONER

- **Department Requests:**

- Contract Changes:
 - Increase all Deputy Coroner salaries by \$400 a month.
 - Increase Coroner pay by \$300 a month.

- **Recommended Budget:**

- **Deputy Coroner & Coroner Salary Increase | Not Included**

The Recommended Budget does not support the request to increase the contracted salaries for the Coroner or the Deputy Coroners. Administration has asked for data to support the request for the salary changes, which has not been provided. The Deputy Coroners received a 20% salary increase effective October 13, 2022.

DISTRICT ATTORNEY

- **Department Requests:**

- Deleted Position:
 - 1 Victim Witness Assistant (Range 54)
- Reorganization:
 - 1 Office Clerk II (Range 50) to a Legal Secretary I/II/III (Range 56/60/64)

- **Recommended Budget:**

- **Victim Witness | Included**

The Recommended Budget supports the deletion of the Victim Witness Assistant.

- **Office Clerk to Legal Secretary | Included**

The Recommended Budget also supports the reorganization of the department by changing an Office Clerk II to a Legal Secretary. The department received notification that their Victim Witness Program allocation was facing significant reduction due to the instability of Victims of Crime Act (VOCA) funding. As a result, the funding no longer supports a dedicated full-time position. The reorganization of the Office Clerk II to a Legal Secretary I/II/III, depending on the qualifications of the



employee, will allow the position to continue to handle the administrative work of the office and assist in the Victim Witness Program.

ENVIRONMENTAL HEALTH

◦ **Department Requests:**

- Deleted Position:
 - 1 Environmental Health Technician
- Reorganization:
 - 1 Office Technician II (Range 59) to an Environmental Health Operations Technician (New Classification – Range 65)

◦ **Recommended Budget:**

◦ **Environmental Health Technician | Included**

The Recommended Budget supports the deletion of the Environmental Health Technician. The deletion of the Environmental Health Technician is contingent upon the reclassification of the Office Technician II to Environmental Health Operations Technician.

◦ **Office Technician | Included**

The Recommended Budget also supports the reorganization of the department by changing an Office Technician II to an Environmental Health Operations Technician. The Environmental Health Operations Technician position will continue to perform the department's office and administrative duties but will also be responsible for oversight of the water lab as well as field re-checks at pools and restaurants. The reorganization allows for enhanced redundancy and staff cohesion.

HEALTH AND HUMAN SERVICES

◦ **Department Requests:**

- Deleted Positions:
 - 1 COVID Program Manager (Range 80)
 - 1 COVID Response Coordinator (Range 63)
 - All COVID Response Specialist (Range 60)
 - 1 Office Clerk I/II/III (Range 48/50/52)
 - 1 Prevention Specialist I/II/III (Range 60/63/66)
 - APAR Addictions Counselor I/II/III (Range 59PT/62PT/66PT)
- Reclassifications:
 - APAR HHS Specialist I/II/III/IV (Range 50PT/53PT/57PT/60PT) to APAR Peer Support Specialist (Range 50PT)
 - All HHS Specialist II (Range 53) to HHS Specialist (New Classification – Range 53)
 - All HHS Specialist III/IV (Range 57/60) to Case Manager I/II (New Classification – Range 60/63)
 - All Office Clerk I/II/III (Range 48/50/25) to Office Technician I/II/III (Range 55/59/63)
 - 1 Office Technician III (Range 63) to an Office Manager (New Classification – Range 66)
 - 1 Integrated Case Worker Supervisor (Range 70) to a Program Manager (Range 80)
 - All Social Services Aide (Range 60) to (Range 63)
 - 1 Tobacco Intern (Range 42) to (Range 46)
- New Titles:
 - Office Clerk Supervisor (Range 66) to Office Manager (New Classification – Range 66)
 - Social Worker IV/Psychotherapist (Range 73/81) to Behavioral Health Clinician Trainee/Behavioral Health Clinician (New Classifications – Range 73/81)
- Career Ladder:
 - Employment and Eligibility Worker (Range 67) add a career ladder series: Employment and Eligibility Worker I/II/III (Range 60/64/67).
- New Positions:
 - Administrative Secretary I/II/III (Range 56/60/64)
 - Social Worker I/II/III/IV (Range 65/67/70/73)

◦ **Recommended Budget:**

◦ **Deletion of Positions | Included**

The Recommended Budget supports the deletion of all the requested positions.

◦ **HHS Specialist | Deferred to Class & Comp**

The Recommended Budget does not support the reclassification of the HHS Specialist I/II/III/IV series. The HHS Specialist series is currently under review as part of the ongoing Classification & Compensation Study and changes to the positions will be implemented as part of the recommendations made from the study findings.



- **Office Clerk to Office Technician | Deferred to Class & Comp**

The Recommended Budget does not support the reclassification of all Office Clerks to Office Technicians. The Office Clerk series is currently under review as part of the ongoing Classification & Compensation Study and changes to the positions will be implemented as part of the recommendations made from the study findings.

- **Office Technician to Office Manager | Not Included**

The Recommended Budget does not support the reclassification of an Office Technician III to a new classification of Office Manager. The Fiscal Division currently has sufficient supervisory staff to effectively manage the duties outlined by the department. The current supervisory structure is capable of handling the necessary responsibilities, making the creation of an additional role redundant and fiscally unnecessary given the existing resources.

- **Caseworker Supervisor to Program Manager | Included**

The Recommended Budget supports the reclassification of a Caseworker Supervisor position to a Program Manager. During the FY 2023-2024 budget process, the department reclassified a Program Manager to a Deputy Director, which resulted in the elimination of the original Program Manager role. This restructuring left a gap in programmatic oversight, particularly for the Employment and Eligibility and Workforce Investment and Opportunities Act (WIOA) programs. To address this gap, the department has identified the need to restore a Program Manager position. By reclassifying an existing supervisory role to a Program Manager, the department will enhance its ability to provide higher-level oversight and support for these critical programs.

- **Social Service Aides | Deferred to Class & Comp**

The Recommended Budget does not support the reclassification of all Social Services Aide positions to a higher salary range. The Social Services Aide series is currently under review as part of the ongoing Classification & Compensation study and changes to the positions will be implemented as part of the recommendations made from the study findings.

- **Tobacco Intern | Included**

The Recommended Budget supports the reclassification of the Tobacco Intern classification to ensure compliance with minimum wage requirements. The current classification at Range 42 falls below the mandated minimum wage, necessitating this reclassification. By moving the position to a higher salary range, the County will eliminate any non-compliant salary ranges, ensuring that all classifications meet legal compensation standards.

- **Office Clerk Supervisor to Office Manager | Deferred to Class & Comp**

The new title of Office Manager from Office Clerk Supervisor is not supported in the Recommended Budget. The department requested this change to coincide with all of the Office Clerk positions being reclassified. This classification is currently under review as part of the ongoing Classification & Compensation Study and changes to the positions will be implemented as part of the recommendations made from the study findings.

- **Social Worker IV/Psychotherapist to Behavioral Health Clinician Trainee/Behavioral Health Clinician | Included**

The proposed title changes for the Social Worker IV and Psychotherapist classifications within the Behavioral Health Division, to Behavioral Health Clinician Trainee and Behavioral Health Clinician, are supported in the Recommended Budget. These positions have consistently been challenging to fill due to the specialized nature of the work and the competitive job market. In review of industry standards and recruitment trends, it was determined that the current titles may not be resonating with potential candidates, particularly recent graduates or individuals unfamiliar with our organizational structure. The new titles are designed to be more descriptive and align better with industry norms, making them more attractive to jobseekers. Adopting these titles will help improve recruitment efforts and attract a broader and more diverse pool of qualified candidates.

- **Employment & Eligibility Worker Career Ladder | Included**

The Recommended Budget supports the addition of a career ladder for the Employment and Eligibility Worker position. Originally, this classification was authorized as a standalone role that aligned with the State Merit System's Employment & Eligibility Worker III classification. However, despite recruiting efforts for over 11 months, the department has been unable to find a candidate who meets the minimum qualifications. By aligning the position with the State Merit System classifications of Employment and Eligibility Worker I, II, and III, the department will gain the flexibility to hire candidates at different levels based on their qualifications. This approach is expected to improve recruitment success and better meet the department's staffing needs.

- **Administrative Secretary | Included**

The Recommended Budget supports the addition of an Administrative Secretary to support the newly formed Social and Placement Services Division, established during the FY 23/24 Budget. This position is crucial due to the significant increase in administrative workload after the division took on the responsibilities associated with the LPS Act Conservatorship. The Administrative Secretary will provide vital administrative support, including initiating and managing amendments to contracts with multiple treatment facilities. Additionally, this role will oversee on-call scheduling, payroll tracking, purchasing, travel arrangements, and various other administrative tasks for the division.



- **Social Worker | Included**

The Recommended Budget supports the addition of a Social Worker position. This role is essential to strengthening the infrastructure needed to handle the significant increase in LPS cases and the mandatory implementation of CARE Court. The Social Worker will be responsible for ensuring that CARE Court cases are thoroughly investigated and appropriately referred. Additionally, this position will ensure that HHS recommendations are accurately developed and submitted to the CARE Court for consideration.

LIBRARY

- **Department Requests**

- Added Positions:

- 1 Librarian I/II/III (Range 57/60/63)
 - 1 Seasonal Librarian I/II/III (Range 57/60/63)

- **Recommended Budget:**

- **Full-Time Librarian | Not Included**

The Recommended Budget does not support the addition of a full-time Librarian. Given the financial constraints of balancing the budget, prioritizing essential services is necessary. While adding a full-time Librarian would enhance the Library's functions, the budget cannot accommodate this expense. The current staff structure is already effectively meeting the Library's needs.

- **Seasonal Librarian | Included**

The Recommended Budget does support the addition of a Seasonal Librarian. The department has historically utilized a temporary employee from October to April. By adding the Seasonal Librarian to the Authorized Strength, the department can better plan for ongoing activities and projects. The Seasonal Librarian will perform all the job duties of the full-time Librarians with an emphasis on technical services. These responsibilities include cataloging, database management, coverage within branches, work with school-age and adult populations, reference, community outreach including operation of mobile library van, and special projects such as grants. During the past several years, among many other things, this has included assisting with TK through 6th grade students in the Library's reading program, especially Spanish-speaking children, developing workflows for conversion of collections, and grant work for the Memory Lab and Mobile Library.

PLANNING

- **Department Requests:**

- Reclassification:

- 1 Project Coordinator (Range 66) to Administrative Analyst I/II/III (Range 68/70/72)

- **Recommended Budget:**

- **Project Coordinator | Deferred to Class & Comp**

The Recommended Budget does not support the reclassification of a Project Coordinator to Administrative Analyst. The position is currently under review as part of the ongoing Classification & Compensation Study and changes to the position will be implemented as part of the recommendations made from the study findings.

PROBATION

- **Department Request:**

- Reclassification:

- 1 Probation Officer III (Range 73) to Supervising Probation Officer (New Classification – Range 76)

- **Recommended Budget:**

- **Probation Officer to Supervising Probation Officer | Deferred to Class & Comp**

The Recommended Budget does not support the reclassification of a Probation Officer to Supervising Probation Officer. The position is currently under review as part of the ongoing Classification & Compensation Study and changes to the position will be implemented as part of the recommendations made from the study findings.

PUBLIC WORKS

- **Department Requests:**

- Added Positions:

- 1 Senior Engineer (Range 85) as of February 13, 2025
 - 1 Road Superintendent (Range 78) as of November 7, 2024
 - 1 LTC Transportation Technician (New Classification – Range 61) as of November 7, 2024
 - 1 Permit Technician (New Classification – Range 61) as of November 7, 2024

- Reorganization:



- 1 Gate Attendant II (Range 52) to Solid Waste Maintenance Worker II (New Classification – Range 52).

- **Recommended Budget:**

- **Senior Engineer | Included**

The Recommended Budget supports the addition of a Senior Engineer. The department has a fairly new engineering team. The addition of a senior-level position will not only add to the depth and scope of knowledge working on projects, but also allow for additional technical guidance and mentorship to the engineering team. The position will be shared between Solid Waste and Public Works Engineering.

- **Road Superintendent | Included**

The Recommended Budget also supports the addition of a Road Superintendent. With the reclassification of the Road Superintendent to Deputy Director during the FY 2022-2023 Budget, the Road Superintendent position was lost, leaving a significant gap in the chain of command leading to communication breakdowns. The addition of the Road Superintendent position will not only facilitate on-the-job leadership training for Lead and Foreman roles but also provide significant benefits in terms of enhanced supervision. This new supervisory position will enable more effective oversight and guidance, ensuring that operations run smoothly and efficiently. Moreover, it will create a clear pathway for career development, equipping Leads and Foremen with the necessary skills and experience to advance into higher-level leadership roles.

- **Local Transportation Commission (LTC) Transportation Technician | Included**

The Recommended Budget includes the creation of a new classification: LTC Transportation Technician. Currently, the LTC program operates with just one staff member, which places significant pressure on that position to meet program responsibilities. The addition of a second staff member is crucial to enhance the program's capacity. This role will provide much-needed support in organizing and facilitating meetings, preparing accurate and timely minutes, and securing additional funding opportunities. Furthermore, the new Technician will play a vital role in assisting the Senior Transportation Planner, allowing for more efficient project management and enabling the program to better meet its goals and objectives.

- **Permit Technician | Not Included**

The addition of a Permit Technician is not supported in the Recommended Budget. With the pending implementation of OpenGov, the addition of this position is premature.

- **Gate Attendant to Solid Waste Maintenance Worker | Included**

The department's request to reorganize a Gate Attendant to a new classification – Solid Waste Maintenance Worker – is supported in the Recommended Budget. This change has no fiscal impact but brings substantial benefits to the department. By establishing an entry-level position focused on hands-on training with equipment, the department can provide skill development while also ensuring the completion of other essential duties at the landfill. This new classification will equip current employees with the necessary experience and technical knowledge to help them qualify for the higher-level Equipment Operator positions, which have historically been difficult to fill.

SHERIFF

- **Department Requests:**

- Added Positions:

- 1 Administrative Analyst I/II/III (Range 68/70/72)
 - 1 Animal Control Officer I/II (Range 56/60)

- Fund Frozen Position:

- 1 Deputy (Range 67SA – 67SF)

- Reclassification:

- 1 Animal Control Supervisor (Range 64) to Animal Services Supervisor (New Classification – Range 70).

- Program Expansion:

- Reserve Program by including:
 - Level 1 (\$35.00/hour)
 - Level 2 (\$30.00/hour)

- **Recommended Budget:**

- **Administrative Analyst | Included**

The Recommended Budget supports the addition of an Administrative Analyst. This position is a critical role needed to address the department's growing administrative demands. Currently, the department has minimal administrative support staff, which strains its ability to manage day-to-day operations effectively. Given the size of the department's general fund budget and the expansion of multiple grant funding streams, this position is essential. The Administrative Analyst will not only be responsible for tracking revenue and expenditures in relation to program service requirements but will also play a key role in ensuring compliance with state mandates and achieving grant outcomes. This addition of this position will enhance the department's financial oversight.



- **Animal Control Officer | Not Included**

The addition of an Animal Control Officer is not supported in the Recommended Budget. The budget could not support the addition of both the Animal Control Officer and the Administrative Analyst. The department has chosen to move forward with the addition of the Administrative Analyst and will look at the addition of an Animal Control Officer at a future date.

- **Deputy | Included**

The department currently has an authorized but not funded Deputy position. The Recommended Budget supports the funding of this position.

- **Animal Control Supervisor to Animal Services Supervisor | Deferred to Class & Comp**

The Recommended Budget does not support the reclassification of the Animal Control Supervisor to Animal Services Supervisor. The position is currently under review as part of the ongoing Classification & Compensation Study and changes to the position will be implemented as part of the recommendations made from the study findings.

- **Reserve Deputy Reserve Program | Included**

The Recommended Budget supports the expansion of the Reserve Deputy Program and adjustments to its compensation structure. Level I Reserves perform all the duties of a full-time Deputy Sheriff. Level II Reserves also have full peace officer powers but must operate under the supervision of a full-time sworn Deputy Sheriff. The expansion of the Reserve Deputy Program will help reduce staffing costs by minimizing overtime expenses and decreasing the need for full-time staff to work on their days off. Restructuring the compensation for Level I and Level II Reserve Deputies will attract more recruits to the program and encourage greater participation. This allows citizens to contribute to their communities without the commitment of a full-time law enforcement career.

TREASURER-TAX COLLECTOR (TTC)

- **Department Requests:**

- Reclassifications:

- 1 Office Tech III (Range 63) to Administrative Analyst I/II/III (Range 68/70/72)
 - 1 Management Analyst (Range 80) to Senior Management Analyst (Range 84)

- **Recommended Budget:**

- **Office Technician to Administrative Analyst | Deferred to Class & Comp**

The Recommended Budget does not support the requested reclassification of an Office Technician to Administrative Analyst. The position is currently under review as part of the ongoing Classification & Compensation Study and changes to the position will be implemented as part of the recommendations made from the study findings.

- **Management Analyst to Senior Management Analyst | Deferred to Class & Comp**

The Recommended Budget does not support the requested reclassification of a Management Analyst to Senior Management Analyst. The position is currently under review as part of the ongoing Classification & Compensation Study and changes to the position will be implemented as part of the recommendations made from the study findings.

WATER

- **Department Request:**

- Added Position:

- 1 Research Analyst (New Classification - Range 64)

- **Recommended Budget:**

- **Research Analyst | Included**

The Recommended Budget supports the addition of a Research Analyst which will assist with hydrological monitoring and other related duties.

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/strategic-plan>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/classification-compensation-study>)



Classification & Compensation Study

On February 20, 2024, the Inyo County Board of Supervisors approved a \$107,000 agreement with Evergreen Solutions, LLC to conduct a comprehensive Classification & Compensation Study. This project, which should be completed in the fall of 2024, involved conducting a job analysis of every position in the organization in order to review internal equity between positions, evaluating existing job descriptions to ensure they accurately reflect the work being performed, suggesting amendments based on key findings, and performing a market-based analysis for competitive compensation based on benchmark organizations of appropriate peers throughout the state. More information on the project and supporting agreements is available [here](#).

HIGH LEVEL PROJECT OVERVIEW

Countywide effort – target completion mid-August

- Affects bargaining units with active negotiations (ICEA & ICPPOA)
- Will affect impending bargaining with Corrections
- Will support direct contract negotiations for Management and Non-Represented employees
- 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

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/personnel-changes>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/manpower-report>)



Manpower Report

The “Manpower Report [↗](#)” reflects the authorized Full-Time Equivalent positions by department and Part-Time (APAR & BPAR) positions in the County as of July 1, 2024 (does not include proposed personnel changes).

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/classification-compensation-study>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/priorities-issues>)



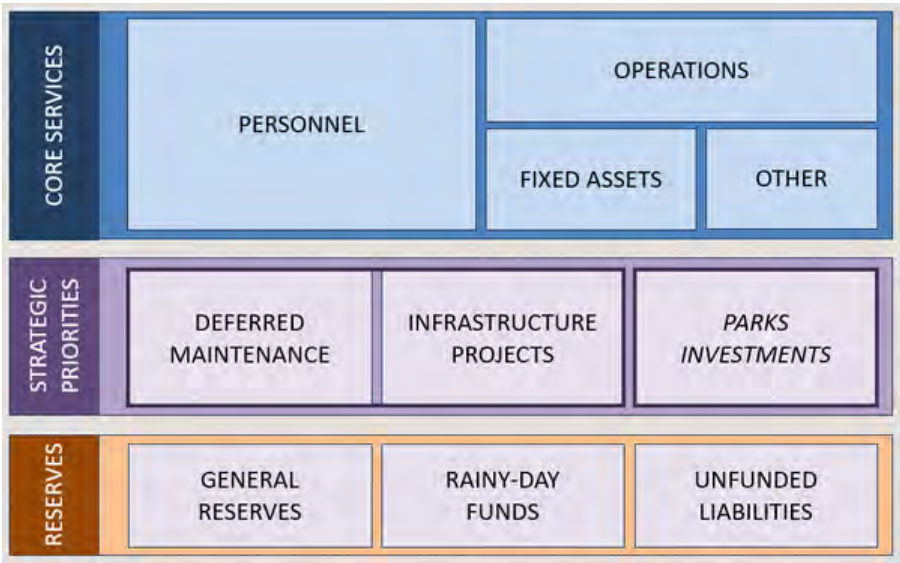
2024 Discretionary Budget Priorities

Budget priorities for FY 2024-2025 fall into three categories:

- 1. Strong and efficient *core services*;
- 2. Thoughtfully selected *strategic priorities*; and
- 3. Fiscally prudent investment in *reserves*.

As always, there are many more needs than there are dollars available. Investment in *core services* (like personnel and fixed assets), and in *reserves* (such as the rainy-day fund and unfunded liability) are essential. Simultaneously, the overarching goal in the budgeting process is to align resources and funding with community and organizational priorities as identified in the Strategic Plan.

There are nearly 600 projects in the County's portfolio. These must be prioritized and carefully weighed against the County's available resources – both financial and personnel capacity. The following pages detail investments in **Facility Maintenance** and **Parks Infrastructure**.



PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/manpower-report>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/facility-maintenance>)



Facility Maintenance and Improvements

The Department of Public Works classifies projects into two categories: **Work Orders** and **Deferred Maintenance**.

Work Orders are submitted on an ad-hoc basis throughout the year by individuals within County Departments, and are assigned to Building and Maintenance staff. They have not been closely tracked, though a new submission form and database that will allow for tracking of work, budgets, assignments, and completion is imminent.

Deferred Maintenance are facility improvement or project requests from Departments which are reviewed and planned for on an annual basis as part of the budget process.

In conjunction with Public Works, the Budget team developed the following criteria for strategic project prioritization for FY 2024-2025:

- o Completing ongoing projects to ensure that already-expended resources are brought online expeditiously;
- o Responding to emergencies and ensuring capacity is available for emergent needs;
- o Meeting funding deadlines and completing projects already funded by the County or other funders;
- o Addressing projects with outstanding risk or ADA issues;
- o Investing in projects that offer significant cost savings or reduce maintenance; and
- o Addressing priorities expressed by the Board and that have garnered significant support from the whole Board.

FY 2024-2025 Facility Projects

ROLLOVER PROEJCTS (FROM PRIOR YEARS)	
Project Name	Amount Budgeted
Sheriff/Jail Entry ADA Retrofit ²	\$35,000
Progress House Kitchen Upgrades	\$231,192
Jail Inmate Showers/Boiler Room Temp Control	\$136,450
Jail Kitchen Reznor	\$7,833
Courthouse Dumpster Enclosure ²	\$35,000
Sheriff Water Abatement	\$288,677
Countywide HVAC	\$209,502
Big Pine Town Hall Restrooms	\$20,000
Dehy Parking Lot ²	\$5,000
QCOB Bus Stop	\$6,000
² These are prior year encumbrances	
NEW PROJECTS	
Project Name	Amount Budgeted
Lone Pine Senior Center Roof	\$75,000
Animal Shelter Drain	\$25,000
Museum Remodel	\$199,000
QCOB Internal Badge Enhancements	\$5,000
Bishop Airport HVAC Installation	\$9,000
Annex Building Flooring & Paint	\$60,000
Remote Control Badge Reader QCOB	\$4,000
Jail Door Lock Maintenance	\$50,000
Jail Landscaping	\$100,000
Museum Irrigation to Train Barn	\$8,000
Annex Elevator	\$280,000
Statham Hall Generator & Cooling Improvements	\$175,000
TOTAL	\$1,964,654

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/priorities-issues>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/parks-infrastructure>)



Parks Infrastructure Investments

Quality Parks and Recreation Amenities is a Strategic Objective within the **Thriving Communities** Initiative of the 2024-2026 Inyo County Strategic Plan. In alignment with this, during the August 7, 2024 Budget Workshop, the Inyo County Board of Supervisors supported significant additional investments into County parks, campgrounds, and other outdoor public facilities – all with the goal of improving safety, mobility, and the lifestyles of County residents and visitors.

The FY 2024-2025 recommended Parks budget represents an increased investment of more than \$850,000 in maintenance-reducing infrastructure and upgraded tools/equipment to support beautification and use improvements throughout the County. Additionally, significant investments are being made to upgrade old facilities, and create new high-value recreation opportunities in several of our communities.

PARKS PROJECTS & INVESTMENTS	
Project Name	Amount Budgeted
Mendenhall Park Playground Equipment	\$250,000
Bishop City Park Field 6 Improvements	\$250,000
Diaz Lake Chemical Toilet	\$40,000
Enhanced tree trimming services	\$35,000
15 Fire Rings	\$6,000
Replace Tinnemaha Bridge	\$12,000
Replace Independence Creek Bridge	\$12,000
Replace Baker Creek Bridge	\$12,000
New Picnic Tables	\$35,000
Gazebo Repairs at Mendenhall and Millpond	\$20,000
New Mower	\$45,000
Other Equipment & Grounds Maintenance	\$137,700
TOTAL	\$854,700

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/facility-maintenance>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/reserves-contingencies>)



Reserves

A critical indicator of fiscal resiliency is growing and maintaining a healthy reserve balance. Reserves are a necessary safeguard against risks like a recession which can wreak havoc on revenues, or extreme events that demand a quick and decisive public safety response. The Government Finance Officers Association (GFOA) recommends that local governments maintain reserves equal to two months of operating expenses or 16.7% of total operating revenue.

The County has two reserve funds: General Reserves and Economic Stabilization. General Reserves is restricted under Government Code section 29127. The County may use these funds only after all other financial resources have been exhausted for unforeseen financial emergencies, natural disasters, major unforeseen expenditures, or to permit the essential continuity of current year's public services funded by the County. Economic Stabilization is less restrictive and was set up by the County for the purpose of smoothing out the impacts of economic downturns. Economic Stabilization will be used before General Reserves.

The General Reserve Fund Balance is \$6,874,192. This, along with the Economic Stabilization balance of \$4,682,682, gives us a total reserve balance of \$11,556,874 – about 12.96% of this year's projected General Fund revenues.

While we are still short of the GFOA's recommendation, the County has made significant progress towards that goal in the last few years. The biggest contributing factor has been the Board's policy to transfer unused Contingency funds into Reserves at the end of each fiscal year.

Contingencies

The Recommended Budget includes \$40,000 in General Fund contingencies. The policy for the last several years has been for unspent prior encumbrances and other identified unspent funds to be transferred to Contingencies throughout the year. Last year, \$852,945 was added to the original \$235,000 budget; of that amount, \$0 was used and the remaining \$1,087,945 may be transferred to General Reserves at the end of the fiscal year. As mentioned above, this policy has allowed the County to build reserves as part of its commitment to fiscal resiliency.

There is also a contingency appropriation of \$600,000 that is held in the Personnel budget and used for emergency purposes such as internal investigations and specialty attorney services for human resource issues.

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/parks-infrastructure>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/fund-balance>)



Use of Fund Balance

While the County's budgeting principles and practices are strong, budgets themselves are never perfect nor precise. As a result, it is common for there to be a balance of funds remaining at the end of the fiscal year which were unspent. This amount fluctuates slightly from year-to-year based on the vacancy rate of positions, projects which were not initiated, and other reasons. Rather than try to reduce or eliminate the amount of Fund Balance at the end of each year (which is the concept in Zero-Based Budgeting, and extremely difficult to effectively execute), the County has determined an amount which seems to be comfortable to rely on each year.

The FY 2024-2025 CAO Recommended budget utilizes \$4,200,000 of carryover Fund Balance, which is the same as last year. While additional decisions could be made by the Board to further reduce expenses by this amount, the impact of doing so would certainly result in the reduction of services and loss of funding for critical projects. Expecting and relying on Fund Balance can be seen as somewhat of a risky or irresponsible action. However, this decision is made carefully, by an expert team, and in conjunction with the analysis of the County's overall financial condition, and based on analyzing data over multiple years.

It is certainly possible, though unlikely, that the amount of Fund Balance certified by the Auditor will be less than \$4,200,000. In that case, the Budget Team would bring forward a set of recommendations to adjust the budget to close the gap and remain balanced. More likely is that the Auditor will certify an amount in addition to \$4.2M. In this case, the Board of Supervisors should be prepared to consider ways to appropriate the additional funds. Some of these may include contributions to one or more of the following areas:

- General Fund Contingencies
- Transfer to Accumulated Capital Outlay fund to reserve for projects
- Economic Stabilization Fund
- General Reserve Fund
- Other Post-Employment Benefits (OPEB) Trust
- Leave in Fund Balance as a form of accessible reserves
- Other priorities of your Board of Supervisors, identified during budget hearings and for which funding is not identified in the Recommended Budget *

**As is always the case with non-recurring funding, it is strongly recommended that these funds only be used for one-time costs.*

PREVIOUS (<https://county-inyo-ca-budget-book.cleargov.com/18127/budget-overview/reserves-contingencies>)

NEXT (<https://county-inyo-ca-budget-book.cleargov.com/18127/fund-summaries/general-fund>)



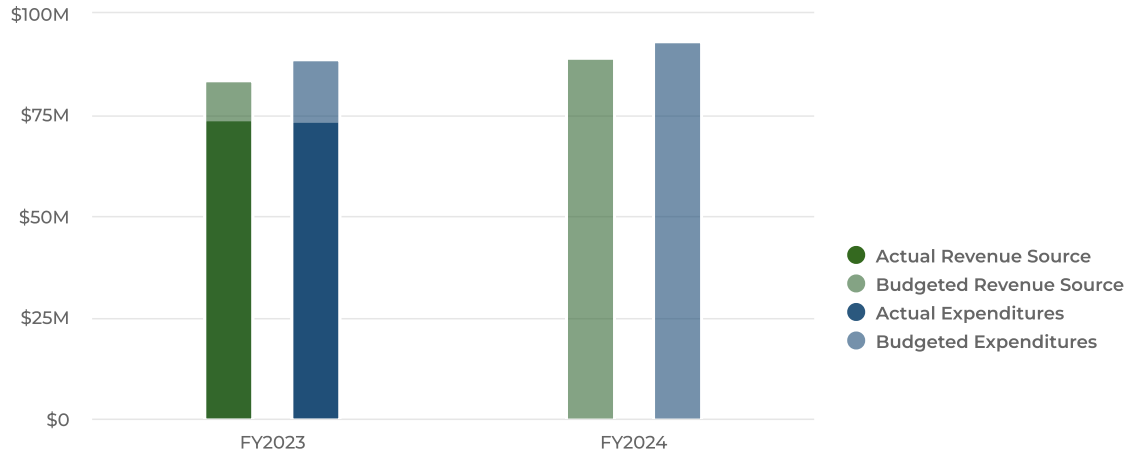
FUND SUMMARIES





Summary

Inyo County, California is projecting \$89.17M of revenue in FY2024, which represents a 6.5% increase over the prior year. Budgeted expenditures are projected to increase by 4.9% or \$4.4M to \$93.37M in FY2024.



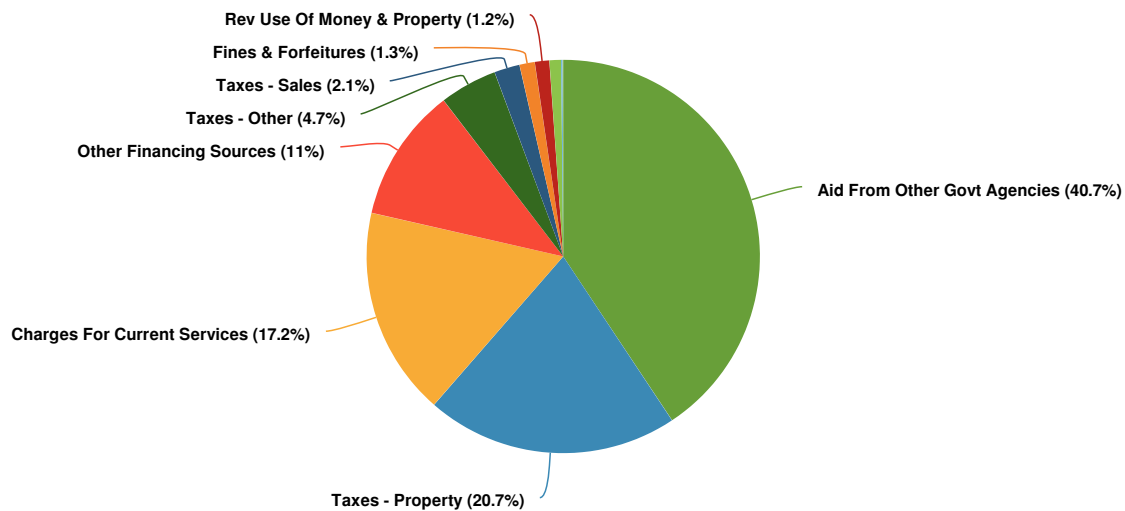
General Fund Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Taxes - Property	\$17,475,000.00	\$18,083,530.73	\$18,494,000.00
Taxes - Other	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00
Taxes - Sales	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00
Licenses & Permits	\$819,961.00	\$953,492.70	\$854,123.00
Fines & Forfeitures	\$1,057,750.00	\$969,767.83	\$1,118,839.00
Rents & Leases	\$26,000.00	\$27,808.84	\$28,000.00
Rev Use Of Money & Property	\$702,750.00	\$1,550,875.99	\$1,063,768.00
Aid From Other Govt Agencies	\$37,263,811.00	\$29,645,511.48	\$36,271,872.00
Charges For Current Services	\$14,425,927.00	\$10,089,200.18	\$15,297,281.00
Other Financing Sources	\$5,992,171.00	\$5,577,216.09	\$9,833,887.00
Other Revenue	\$112,980.00	\$236,702.13	\$116,400.00
Total Revenues:	\$83,741,350.00	\$74,107,992.19	\$89,168,170.00
Expenditures			
Salaries & Benefits	\$54,765,097.00	\$49,116,818.15	\$58,773,629.00

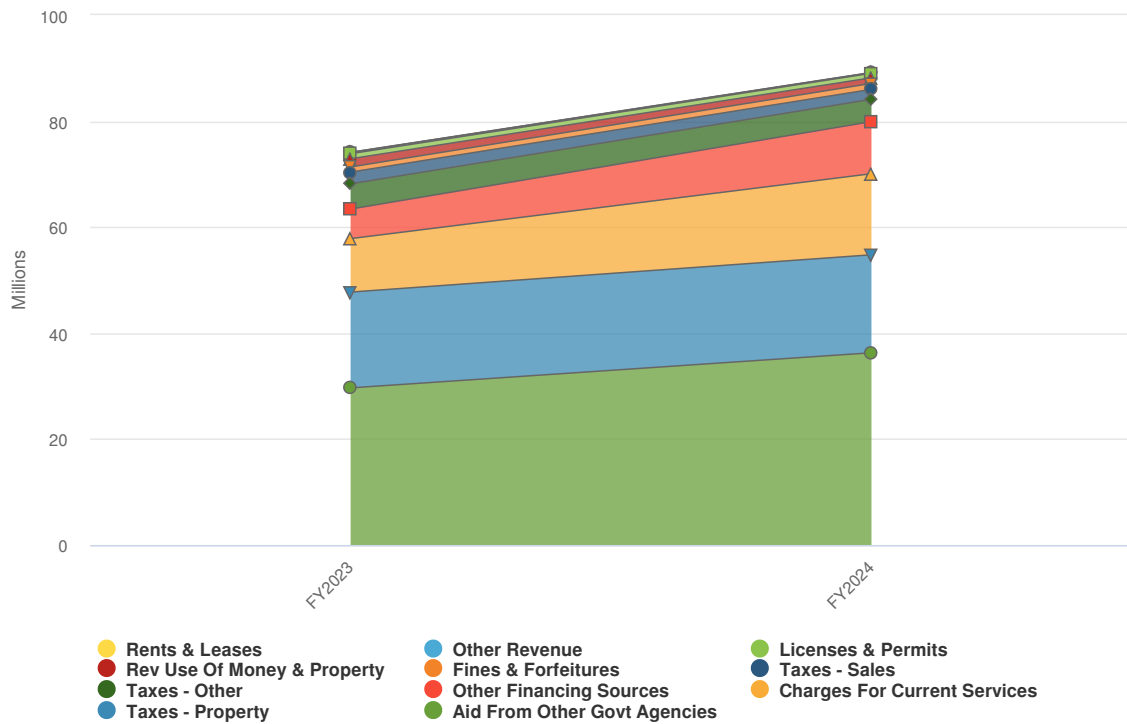
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted
Services & Supplies	\$14,395,089.00	\$10,460,202.24	\$14,329,694.00
Internal Charges	\$8,089,953.00	\$8,181,676.47	\$9,457,733.00
Other Charges	\$5,599,444.00	\$4,592,637.70	\$5,979,717.00
Debt Service Principal	\$71,025.00	\$70,309.59	\$71,025.00
Debt Service Interest	\$3,076.00	\$3,790.73	\$3,076.00
Fixed Assets	\$2,083,717.00	\$189,800.58	\$1,504,073.00
Other Financing Uses	\$2,913,949.00	\$1,085,069.79	\$2,609,223.00
Reserves	\$1,050,003.00	\$0.00	\$640,000.00
Total Expenditures:	\$88,971,353.00	\$73,700,305.25	\$93,368,170.00
Total Revenues Less Expenditures:	-\$5,230,003.00	\$407,686.94	-\$4,200,000.00
Ending Fund Balance:	N/A	N/A	N/A

Revenues by Source

Projected 2024 Revenues by Source

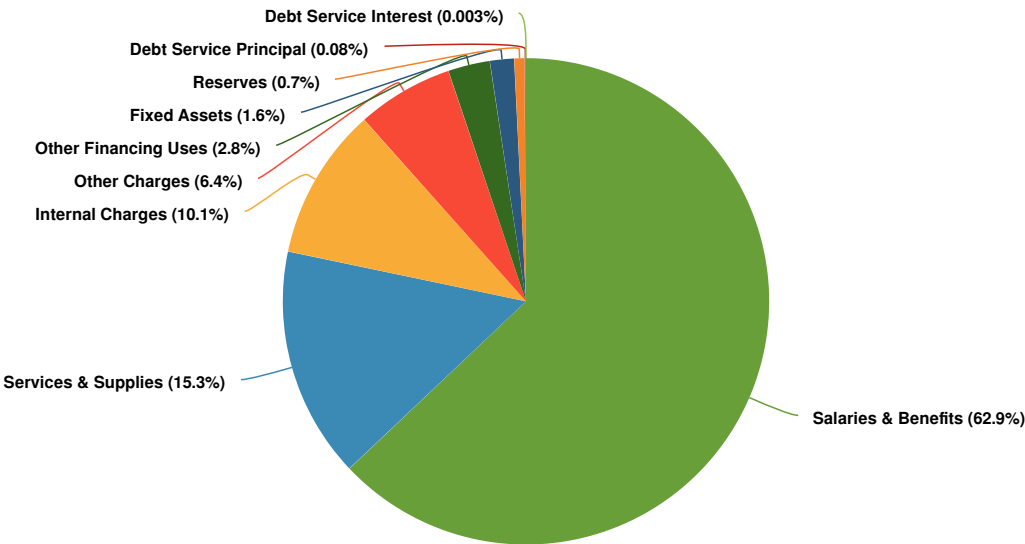


Budgeted and Historical 2024 Revenues by Source

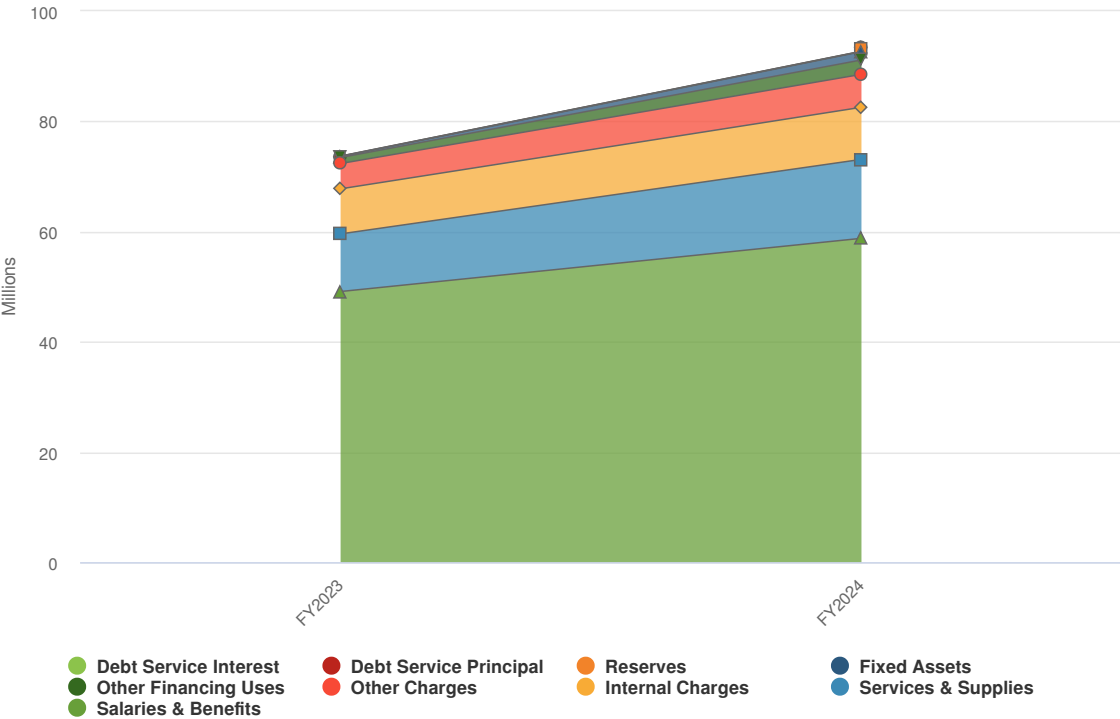


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



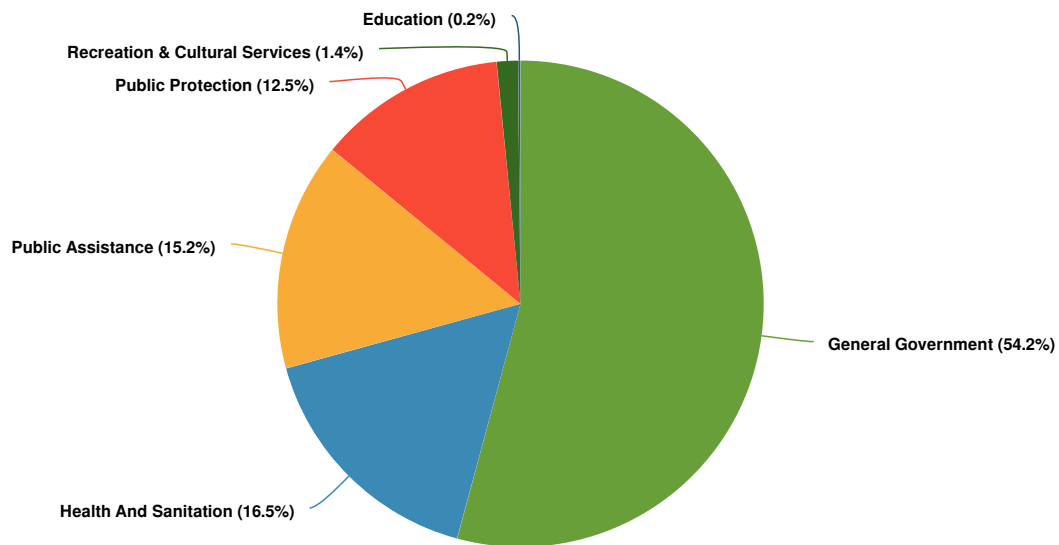
Budgeted and Historical Expenditures by Expense Type



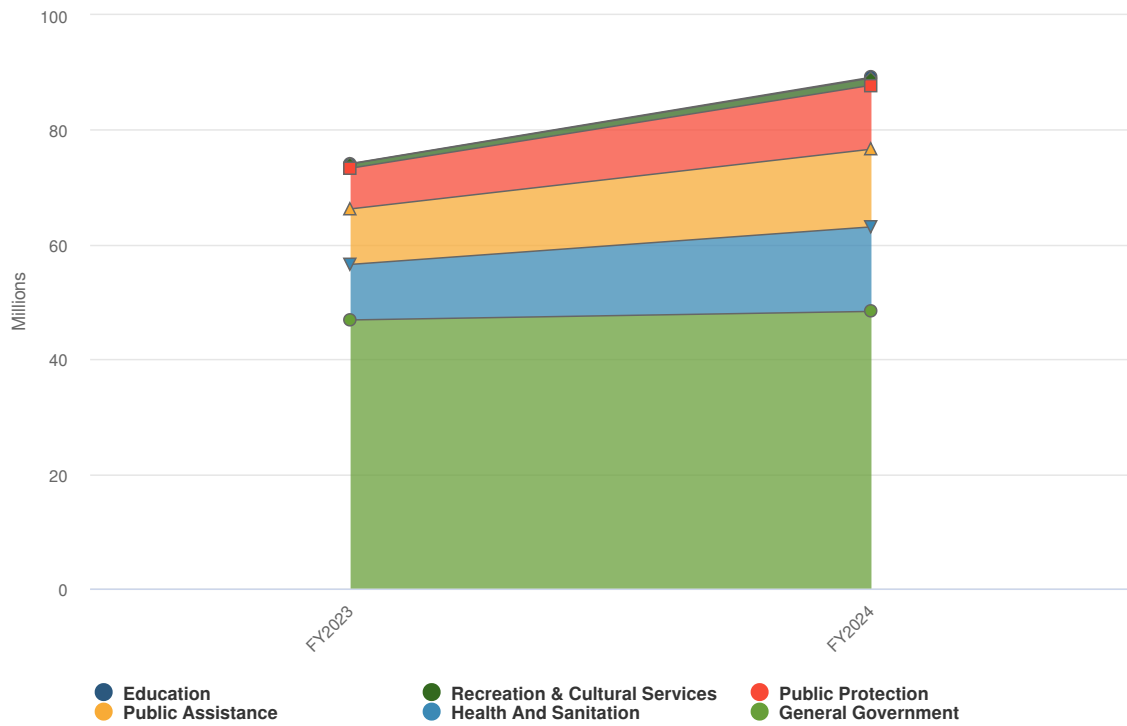
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	\$54,765,097.00	\$49,116,818.15	\$58,773,629.00	7.3%
Services & Supplies	\$14,395,089.00	\$10,460,202.24	\$14,329,694.00	-0.5%
Internal Charges	\$8,089,953.00	\$8,181,676.47	\$9,457,733.00	16.9%
Other Charges	\$5,599,444.00	\$4,592,637.70	\$5,979,717.00	6.8%
Debt Service Principal	\$71,025.00	\$70,309.59	\$71,025.00	0%
Debt Service Interest	\$3,076.00	\$3,790.73	\$3,076.00	0%
Fixed Assets	\$2,083,717.00	\$189,800.58	\$1,504,073.00	-27.8%
Other Financing Uses	\$2,913,949.00	\$1,085,069.79	\$2,609,223.00	-10.5%
Reserves	\$1,050,003.00	\$0.00	\$640,000.00	-39%
Total Expense Objects:	\$88,971,353.00	\$73,700,305.25	\$93,368,170.00	4.9%

Revenue by Function

Projected 2024 Revenue by Department

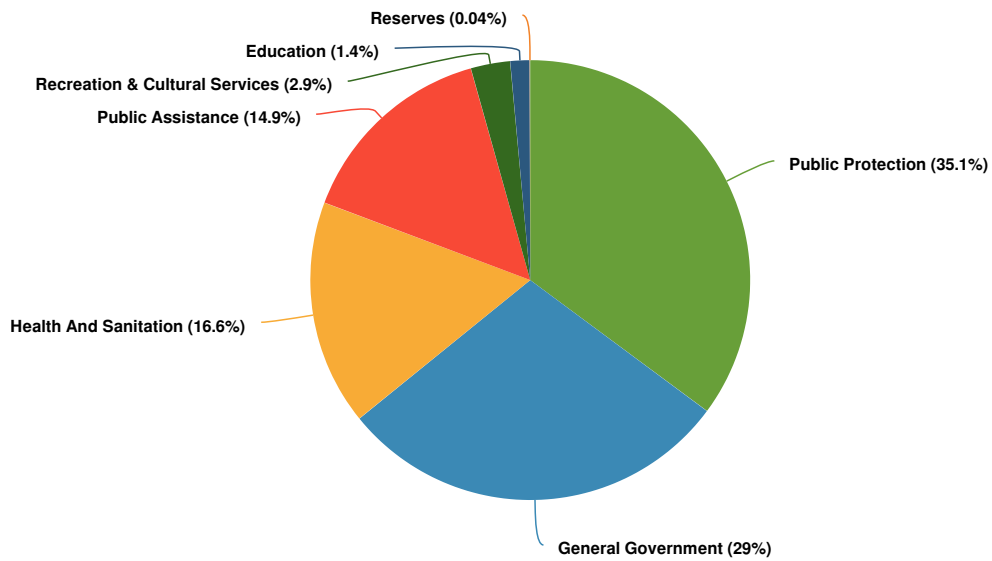


Budgeted and Historical 2024 Revenue by Department

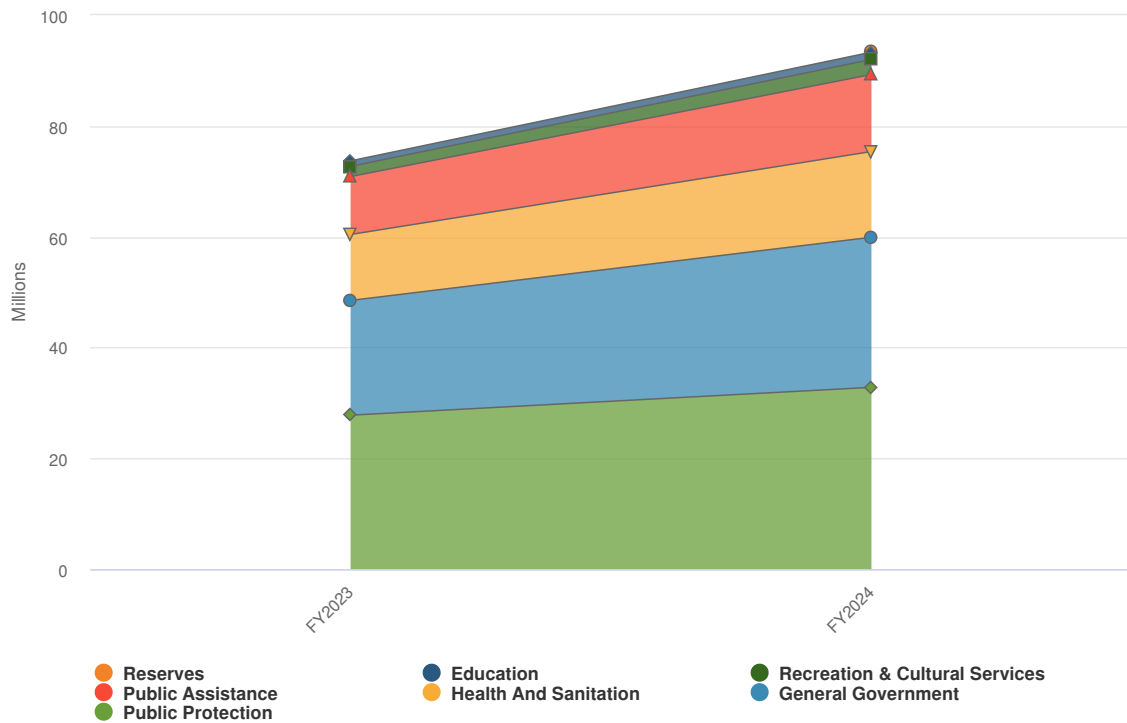


Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Education	\$1,202,887.00	\$993,181.47	\$1,316,203.00	9.4%
Reserves	\$765,003.00	\$0.00	\$40,000.00	-94.8%
Public Protection	\$31,762,361.00	\$27,788,423.11	\$32,815,525.00	3.3%
Health And Sanitation	\$15,001,438.00	\$11,909,108.70	\$15,476,893.00	3.2%
General Government	\$25,244,362.00	\$20,714,784.90	\$27,096,057.00	7.3%
Public Assistance	\$12,849,257.00	\$10,455,931.07	\$13,912,314.00	8.3%
Recreation & Cultural Services	\$2,146,045.00	\$1,838,876.00	\$2,711,178.00	26.3%
Total Expenditures:	\$88,971,353.00	\$73,700,305.25	\$93,368,170.00	4.9%

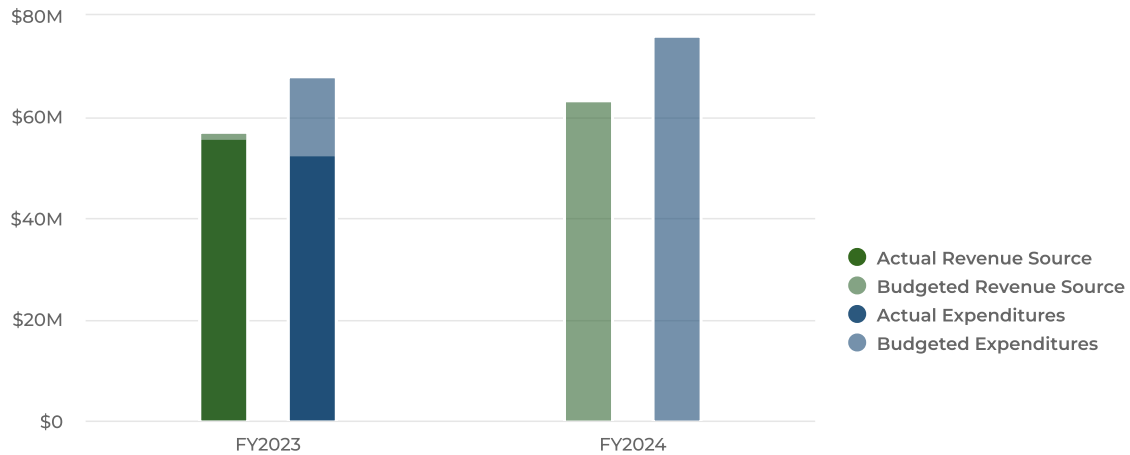




Non-General Fund

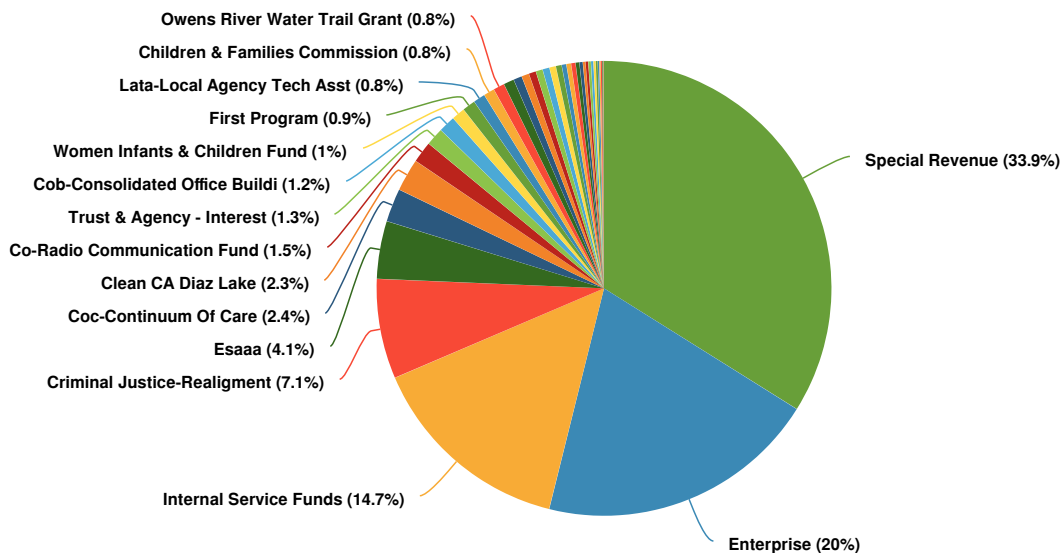
Summary

Inyo County, California is projecting \$63.31M of revenue in FY2024, which represents a 10.6% increase over the prior year. Budgeted expenditures are projected to increase by 11.4% or \$7.79M to \$76.07M in FY2024.

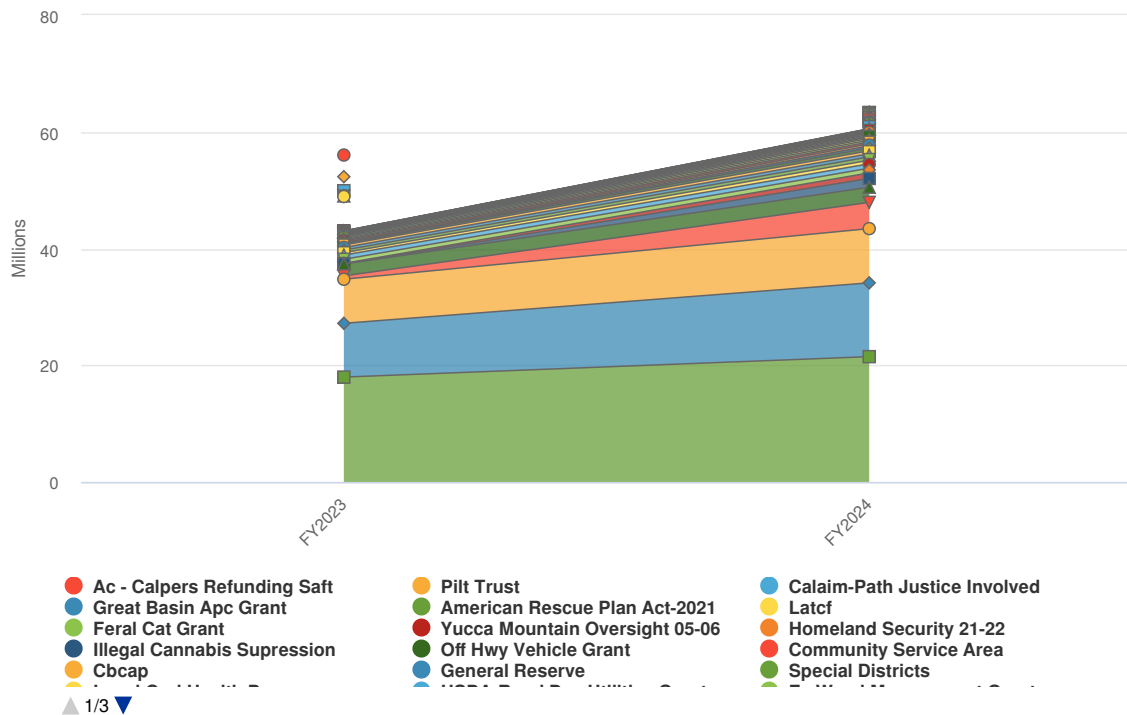


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Enterprise				
Recycling & Waste Mgmt	\$4,206,037.00	\$4,564,599.24	\$4,872,572.00	15.8%
Recycling & Waste Mgmt Capital	\$300,000.00	\$376,925.98	\$300,000.00	0%
Bishop Airport Operating	\$3,244,323.00	\$2,274,949.89	\$3,185,411.00	-1.8%
Bish Airport Special Aviation	\$10,000.00	\$483.05	\$0.00	-100%
Indy Airport Operating	\$137,445.00	\$15,318.02	\$16,135.00	-88.3%
Indy Airport Special Aviation	\$10,100.00	\$10,692.63	\$10,540.00	4.4%
Lp/Dv Airpport	\$114,823.00	\$137,462.09	\$220,200.00	91.8%
Lone Pine/Death Valley Air-Spc	\$10,150.00	\$10,652.30	\$10,500.00	3.4%
Shoshone Airport Spec Aviation	\$10,350.00	\$11,407.55	\$11,000.00	6.3%
Lp/Dv Airport Improvement	\$194,949.00	\$57,357.95	\$148,374.00	-23.9%
Water Systems Fund	\$789,364.00	\$875,899.25	\$753,959.00	-4.5%
Prop 1-Water Infrastructure IM		\$279,000.00	\$279,000.00	N/A
Inyo Mosquito Abatement	\$1,338,239.00	\$571,950.19	\$570,900.00	-57.3%
Bishop Air Comm Service Termin		\$0.00	\$344,444.00	N/A
Bish Airport Improvement Grant		\$1,122.10	\$0.00	N/A
ARFF & Snow Equipment Project			\$182,000.00	N/A
Bish Air Env Assesement	\$62,509.00	\$30,030.00	\$67,357.00	7.8%
Runway 12-30 Grooving Project		\$0.00	\$1,422,222.00	N/A
Runway 12-30 Safety Area Impro			\$252,000.00	N/A
Total Enterprise:	\$10,428,289.00	\$9,217,850.24	\$12,646,614.00	21.3%



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Internal Service Funds				
Purchasing Revolving	\$175,000.00	\$17,191.89	\$175,000.00	0%
Motor Pool - Operating	\$2,668,000.00	\$2,621,868.97	\$3,535,500.00	32.5%
Motor Pool - Replacement	\$462,400.00	\$494,082.47	\$630,000.00	36.2%
Workers Compensation Trust	\$2,132,739.00	\$2,129,926.90	\$2,467,621.00	15.7%
County Liability Trust	\$2,058,491.00	\$2,086,889.65	\$2,273,022.00	10.4%
Medical Malpractice Trust	\$196,207.00	\$199,082.87	\$214,913.00	9.5%
Total Internal Service Funds:	\$7,692,837.00	\$7,549,042.75	\$9,296,056.00	20.8%
Criminal Justice-Realignment	\$2,871,894.00	\$576,447.46	\$4,497,647.00	56.6%
Coc-Continuum Of Care	\$603,622.00	\$15,954.20	\$1,500,636.00	148.6%
General Reserve	\$30,000.00	\$143,584.64	\$75,000.00	150%
First Program	\$527,972.00	\$432,011.06	\$585,793.00	11%
Ac - Calpers Refunding Saft	\$409,950.00	\$3,708,609.50	\$0.00	-100%
Cao-General Relief Fund	\$39,761.00	\$0.00	\$0.00	-100%
Cob-Consolidated Office Buildi	\$772,634.00	\$723,650.91	\$750,256.00	-2.9%
Cannabis Regulation-General	\$180,666.00	\$119,480.01	\$207,485.00	14.8%
Co-Radio Communication Fund	\$332,493.00	\$84,428.87	\$949,170.00	185.5%
Pilt Trust		\$2,411,949.00	\$0.00	N/A
Calaim-Path Justice Involved	\$0.00	\$887,033.66	\$0.00	0%
Trust & Agency - Interest				
Transportation & Planning Trst	\$544,383.00	\$696,957.86	\$812,255.00	49.2%
Total Trust & Agency - Interest:	\$544,383.00	\$696,957.86	\$812,255.00	49.2%
Great Basin Apc Grant	\$0.00	\$14,635.24	\$0.00	0%
Es Weed Management Grant	\$119,920.00	\$101,864.88	\$117,870.00	-1.7%
Owens River Water Trail Grant	\$500,032.00	\$0.00	\$500,032.00	0%
Children & Families Commission	\$501,618.00	\$439,497.02	\$503,084.00	0.3%
Yucca Mountain Oversight 05-06	\$6,000.00	\$14,205.26	\$6,000.00	0%
Esaaa	\$2,696,125.00	\$2,044,474.42	\$2,598,513.00	-3.6%
Calmet Task Force	\$125,806.00	\$123,060.15	\$124,000.00	-1.4%
Elc-2 Enhanced Lab Capacity	\$643,439.00	\$228,389.76	\$216,430.00	-66.4%
Ca Home Visting Program	\$295,070.00	\$82,484.26	\$338,735.00	14.8%
Prop 64 Pubic Health & Safety	\$485,004.00	\$226,806.00	\$469,078.00	-3.3%
Feral Cat Grant			\$2,500.00	N/A
American Rescue Plan Act-2021	\$0.00	\$74,971.68	\$0.00	0%
Latcf	\$0.00	\$5,905,063.80	\$0.00	0%
PHLA-Rehab & ADU/JADU Loans		\$104,004.02	\$386,915.00	N/A
Clean CA Diaz Lake		\$0.00	\$1,475,000.00	N/A
Lata-Local Agency Tech Asst	\$521,264.00	\$451,975.35	\$530,000.00	1.7%
Imbc-Inyo Mono Broadband	\$196,632.00	\$88,984.00	\$200,000.00	1.7%
California Museum Grnt 2022	\$120,000.00	\$0.00	\$309,000.00	157.5%
Illegal Cannabis Supression	\$20,000.00	\$0.00	\$20,000.00	0%

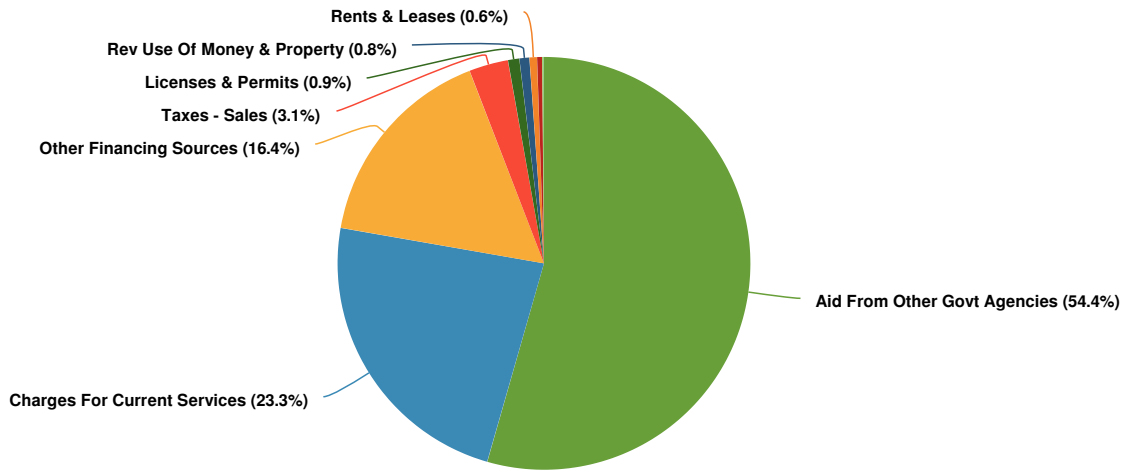


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
USDA-Rural Dev Utilities Grant			\$110,500.00	N/A
Cbcap	\$135,323.00	\$44,136.69	\$61,692.00	-54.4%
Off Hwy Vehicle Grant	\$42,000.00	\$13,217.96	\$42,000.00	0%
Tobacco Tax Grant 22-25	\$300,000.00	\$254,978.00	\$328,208.00	9.4%
Homeland Security 21-22	\$72,412.00	\$8,207.00	\$15,000.00	-79.3%
Work Investment Act	\$171,082.00	\$31,639.38	\$171,082.00	0%
Oes-Vwac 22-23	\$296,803.00	\$178,481.00	\$314,510.00	6%
Emergency Preparedness Fund	\$373,036.00	\$194,328.00	\$292,964.00	-21.5%
Maternal Child Health	\$356,027.00	\$268,807.52	\$258,500.00	-27.4%
Women Infants & Children Fund	\$487,600.00	\$405,740.79	\$606,510.00	24.4%
Homeland Security 22-23	\$46,903.00	\$0.00	\$120,316.00	156.5%
Local Oral Health Program			\$104,590.00	N/A
Wildfire Preparedness Grant			\$149,999.00	N/A
Special Revenue				
Economic Stabilization	\$530,000.00	\$87,363.41	\$50,000.00	-90.6%
Fish & Game	\$5,000.00	\$3,558.09	\$5,000.00	0%
Geothermal	\$0.00	\$104,789.29	\$0.00	0%
Road	\$8,665,949.00	\$9,757,563.49	\$8,809,009.00	1.7%
Recorders Micrographic System	\$221,400.00	\$71,411.22	\$167,658.00	-24.3%
Substance Use Disorders	\$1,182,249.00	\$754,525.25	\$1,344,164.00	13.7%
Water Projects Fund	\$2,057,801.00	\$2,022,456.52	\$2,174,740.00	5.7%
State Funded Road Projects	\$6,752,589.00	\$1,163,637.85	\$3,536,751.00	-47.6%
Deferred Maintenance Fund	\$2,684,152.00	\$2,292,138.71	\$3,074,292.00	14.5%
Child Support Services	\$1,434,564.00	\$1,167,157.36	\$1,428,485.00	-0.4%
Computer Upgrade Fund	\$600,000.00	\$539,152.00	\$877,000.00	46.2%
Total Special Revenue:	\$24,133,704.00	\$17,963,753.19	\$21,467,099.00	-11%
Special Districts				
Big Pine Lighting	\$32,125.00	\$44,822.89	\$32,144.00	0.1%
Independence Lighting	\$29,928.00	\$46,076.43	\$29,928.00	0%
Lone Pine Lighting	\$25,560.00	\$35,140.56	\$25,560.00	0%
Total Special Districts:	\$87,613.00	\$126,039.88	\$87,632.00	0%
Community Service Area				
County Service Area #2	\$57,131.00	\$60,397.95	\$57,131.00	0%
Total Community Service Area:	\$57,131.00	\$60,397.95	\$57,131.00	0%
Total:	\$57,225,045.00	\$56,017,143.36	\$63,305,802.00	10.6%

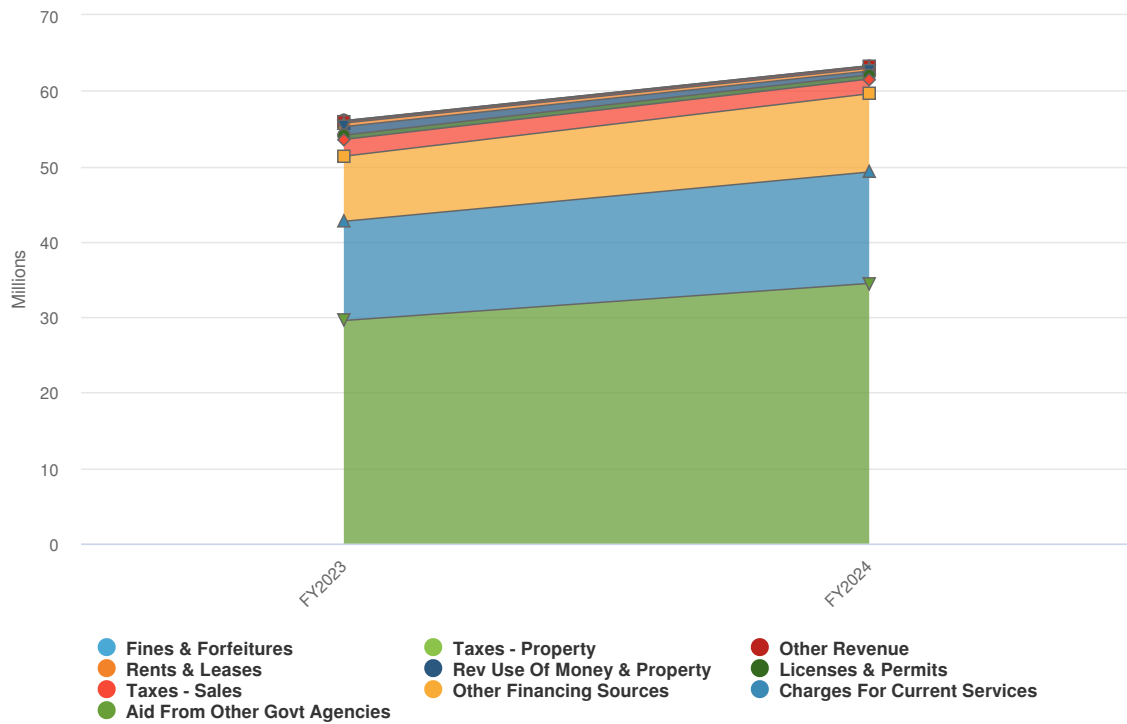


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



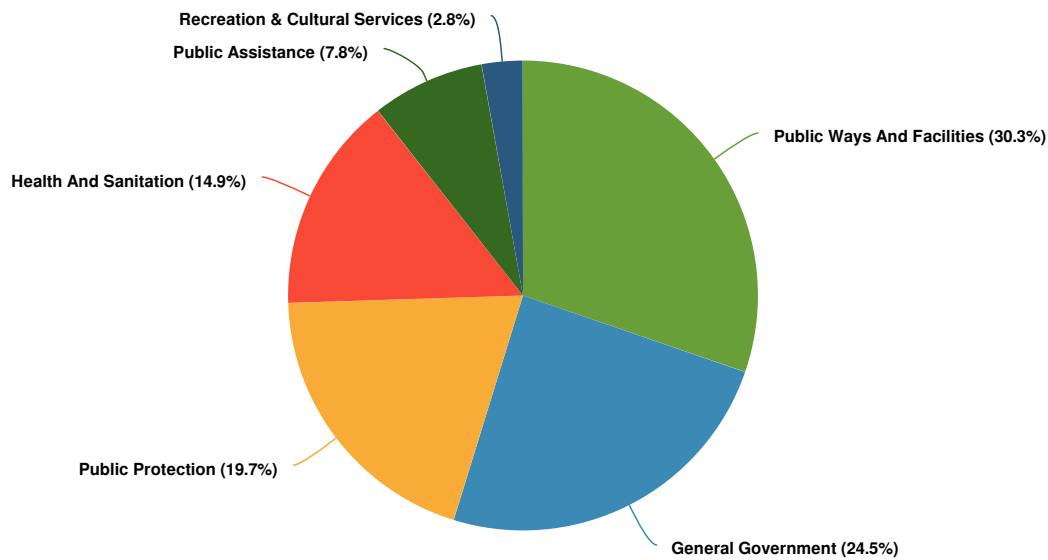
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Revenue Source				



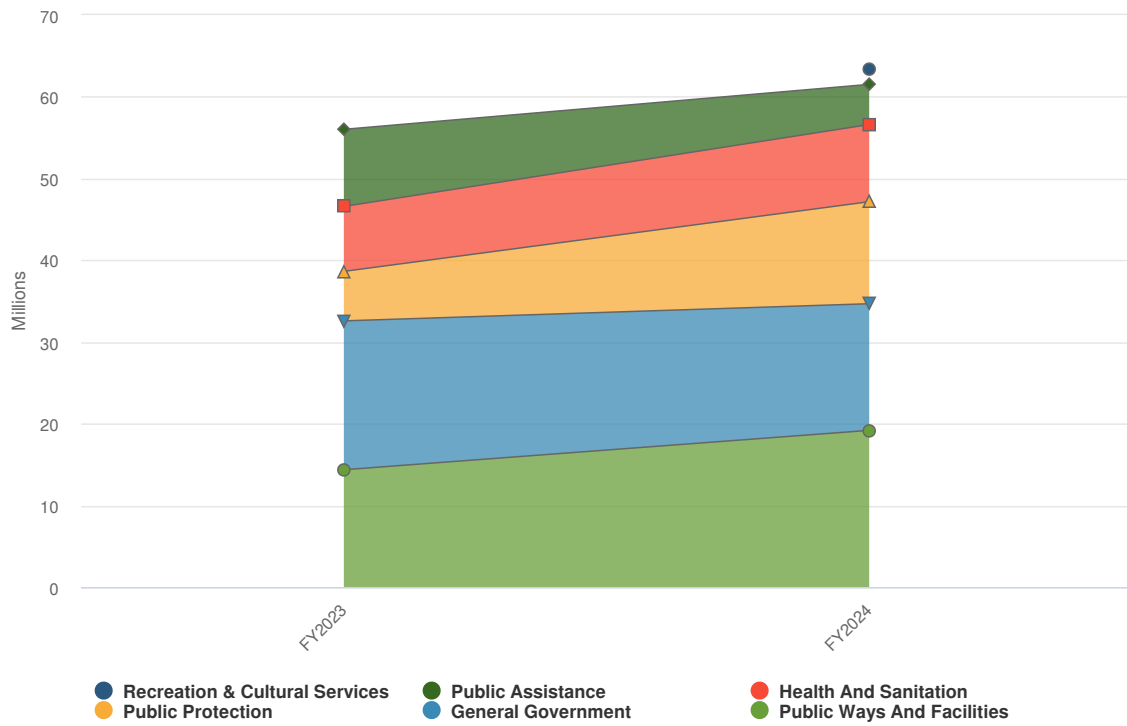
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Taxes - Property	\$83,703.00	\$100,630.91	\$83,722.00	0%
Taxes - Sales	\$1,730,829.00	\$2,220,846.41	\$1,946,581.00	12.5%
Licenses & Permits	\$535,000.00	\$573,639.14	\$560,000.00	4.7%
Fines & Forfeitures	\$5,000.00	\$3,558.09	\$5,000.00	0%
Rents & Leases	\$396,800.00	\$468,759.41	\$377,275.00	-4.9%
Rev Use Of Money & Property	\$305,227.00	\$1,124,461.44	\$495,791.00	62.4%
Aid From Other Govt Agencies	\$32,290,361.00	\$29,548,043.23	\$34,464,325.00	6.7%
Charges For Current Services	\$13,488,039.00	\$13,139,838.41	\$14,762,201.00	9.4%
Other Financing Sources	\$8,199,986.00	\$8,624,949.12	\$10,368,242.00	26.4%
Other Revenue	\$190,100.00	\$212,417.20	\$242,665.00	27.7%
Total Revenue Source:	\$57,225,045.00	\$56,017,143.36	\$63,305,802.00	10.6%

Revenue by Department

Projected 2024 Revenue by Department

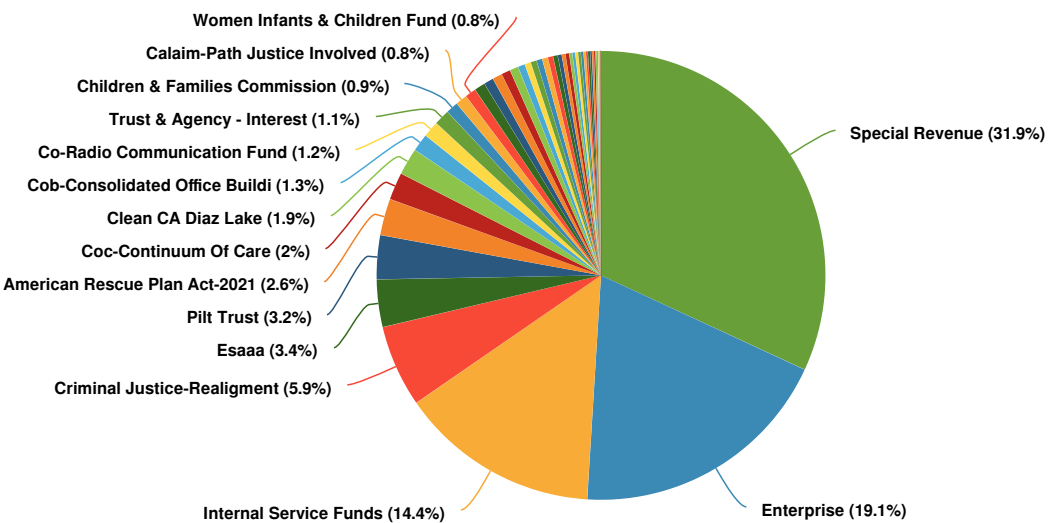


Budgeted and Historical 2024 Revenue by Department

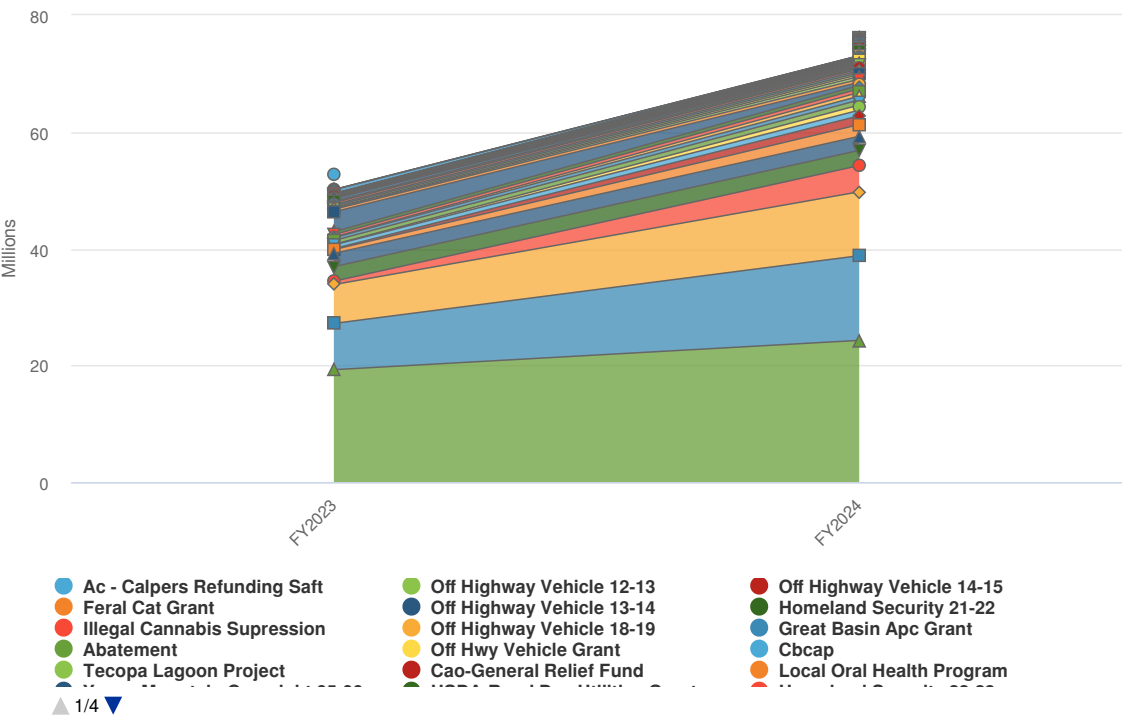


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Enterprise				



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Recycling & Waste Mgmt	\$5,774,592.00	\$4,010,642.73	\$6,368,717.00	10.3%
Recycling & Waste Mgmt Capital	\$387,000.00	\$58,686.39	\$744,200.00	92.3%
Bishop Airport Operating	\$3,522,835.00	\$2,663,176.66	\$3,211,164.00	-8.8%
Bish Airport Special Aviation	\$10,000.00	\$4,169.50	\$4,500.00	-55%
Indy Airport Operating	\$137,445.00	\$9,055.55	\$16,135.00	-88.3%
Indy Airport Special Aviation	\$10,100.00	\$7,794.26	\$10,540.00	4.4%
Lp/Dv Airpport	\$125,653.00	\$155,369.47	\$120,200.00	-4.3%
Lone Pine/Death Valley Air-Spc	\$10,150.00	\$8,222.95	\$10,500.00	3.4%
Shoshone Airport Spec Aviation	\$10,000.00	\$830.93	\$7,625.00	-23.7%
Lp/Dv Airport Improvement	\$194,949.00	\$52,881.06	\$3,940.00	-98%
Water Systems Fund	\$683,449.00	\$465,516.25	\$714,262.00	4.5%
Prop 1-Water Infrastructure IM		\$0.00	\$558,000.00	N/A
Inyo Mosquito Abatement	\$1,428,407.00	\$445,907.34	\$627,447.00	-56.1%
Bishop Air Comm Service Termin		\$0.00	\$250,000.00	N/A
Bish Airport Improvement Grant		\$0.00	\$52,000.00	N/A
ARFF & Snow Equipment Project			\$182,000.00	N/A
Bish Air Env Assesement	\$36,953.00	\$43,785.23	\$500.00	-98.6%
Runway 12-30 Grooving Project		\$0.00	\$1,378,000.00	N/A
Runway 12-30 Safety Area Impro			\$252,000.00	N/A
Total Enterprise:	\$12,331,533.00	\$7,926,038.32	\$14,511,730.00	17.7%
Internal Service Funds				
Purchasing Revolving	\$175,000.00	\$19,670.63	\$175,000.00	0%
Motor Pool - Operating	\$2,790,272.00	\$2,088,990.13	\$2,772,989.00	-0.6%
Motor Pool - Replacement	\$1,065,000.00	\$1,088,070.93	\$2,140,500.00	101%
Workers Compensation Trust	\$2,132,739.00	\$1,910,715.72	\$2,467,621.00	15.7%
County Liability Trust	\$2,268,491.00	\$1,404,616.57	\$3,178,022.00	40.1%
Medical Malpractice Trust	\$196,207.00	\$144,745.58	\$214,913.00	9.5%
Total Internal Service Funds:	\$8,627,709.00	\$6,656,809.56	\$10,949,045.00	26.9%
Abatement	\$30,000.00	\$0.00	\$30,000.00	0%
Criminal Justice-Realigment	\$2,871,894.00	\$576,439.05	\$4,497,647.00	56.6%
Coc-Continuum Of Care	\$603,622.00	\$163,734.18	\$1,500,636.00	148.6%
First Program	\$527,972.00	\$489,184.80	\$585,793.00	11%
Ac - Calpers Refunding Saft	\$409,950.00	\$2,711,531.45	\$0.00	-100%
Cao-General Relief Fund	\$175,082.00	\$1,116.00	\$85,500.00	-51.2%
Cob-Consolidated Office Buildi	\$1,070,824.00	\$643,644.41	\$967,881.00	-9.6%
Cannabis Regulation-General	\$179,547.00	\$119,846.07	\$207,485.00	15.6%
Co-Radio Communication Fund	\$264,477.00	\$84,923.98	\$880,400.00	232.9%
Pilt Trust	\$2,269,814.00	\$2,269,814.00	\$2,411,949.00	6.3%
Calaim-Path Justice Involved	\$73,468.00	\$113,753.62	\$645,000.00	777.9%
Trust & Agency - Interest				
Transportation & Planning Trst	\$544,279.00	\$655,663.27	\$869,657.00	59.8%
Total Trust & Agency - Interest:	\$544,279.00	\$655,663.27	\$869,657.00	59.8%



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Great Basin Apc Grant	\$675,159.00	\$675,159.00	\$21,209.00	-96.9%
Es Weed Management Grant	\$194,664.00	\$145,512.44	\$153,936.00	-20.9%
Owens River Water Trail Grant	\$500,032.00	\$0.00	\$500,032.00	0%
Children & Families Commission	\$590,079.00	\$488,257.43	\$658,988.00	11.7%
Local Oral Health Program		\$274.35	\$104,590.00	N/A
Yucca Mountain Oversight 05-06	\$96,038.00	\$39,166.66	\$105,459.00	9.8%
Esaaa	\$3,086,915.00	\$2,497,884.79	\$2,598,513.00	-15.8%
Calmet Task Force	\$168,127.00	\$88,913.91	\$160,196.00	-4.7%
Elc-2 Enhanced Lab Capacity	\$643,439.00	\$446,358.02	\$216,430.00	-66.4%
Ca Home Visting Program	\$295,070.00	\$161,811.27	\$338,735.00	14.8%
Prop 64 Pubic Health & Safety	\$485,004.00	\$137,076.56	\$469,078.00	-3.3%
Feral Cat Grant			\$2,500.00	N/A
American Rescue Plan Act-2021	\$1,165,000.00	\$647,452.29	\$2,011,881.00	72.7%
Latcf		\$3,401,147.00	\$540,000.00	N/A
PHLA-Rehab & ADU/JADU Loans			\$386,915.00	N/A
Clean CA Diaz Lake		\$0.00	\$1,475,000.00	N/A
Lata-Local Agency Tech Asst	\$521,264.00	\$445,000.00	\$530,000.00	1.7%
Imbc-Inyo Mono Broadband	\$196,632.00	\$184,974.28	\$200,000.00	1.7%
California Museum Grnt 2022	\$120,000.00	\$0.00	\$309,000.00	157.5%
Illegal Cannabis Supression	\$20,000.00	\$45.00	\$20,000.00	0%
Tecopa Lagoon Project	\$208,391.00	\$46,471.39	\$69,988.00	-66.4%
USDA-Rural Dev Utilities Grant			\$110,500.00	N/A
Cbcap	\$84,579.00	\$49,867.64	\$61,692.00	-27.1%
Off Hwy Vehicle Grant	\$42,000.00	\$1,899.87	\$42,000.00	0%
Tobacco Tax Grant 22-25	\$300,000.00	\$272,998.24	\$328,208.00	9.4%
Homeland Security 21-22	\$72,412.00	\$17,364.75	\$15,000.00	-79.3%
Work Investment Act	\$171,082.00	\$10,912.37	\$171,082.00	0%
Oes-Vwac 22-23	\$296,803.00	\$242,346.66	\$314,510.00	6%
Emergency Preparedness Fund	\$373,036.00	\$325,416.00	\$292,964.00	-21.5%
Maternal Child Health	\$356,027.00	\$241,892.57	\$258,500.00	-27.4%
Women Infants & Children Fund	\$487,600.00	\$422,481.32	\$606,510.00	24.4%
Homeland Security 22-23	\$46,903.00	\$39,840.43	\$120,316.00	156.5%
Off Highway Vehicle 12-13			\$550.00	N/A
Off Highway Vehicle 13-14			\$10,380.00	N/A
Off Highway Vehicle 14-15			\$1,530.00	N/A
Wildfire Preparedness Grant			\$149,999.00	N/A
Off Highway Vehicle 18-19			\$20,130.00	N/A
Special Revenue				
Accumulative Capital Outlay	\$518,000.00	\$350,069.31	\$55,000.00	-89.4%
Fish & Game	\$7,760.00	\$2,611.20	\$7,760.00	0%
Geothermal	\$128,800.00	\$0.00	\$560,066.00	334.8%
Lease Rental	\$6,000.00	\$0.00	\$6,000.00	0%
Range Improvement	\$6,000.00	\$0.00	\$6,000.00	0%

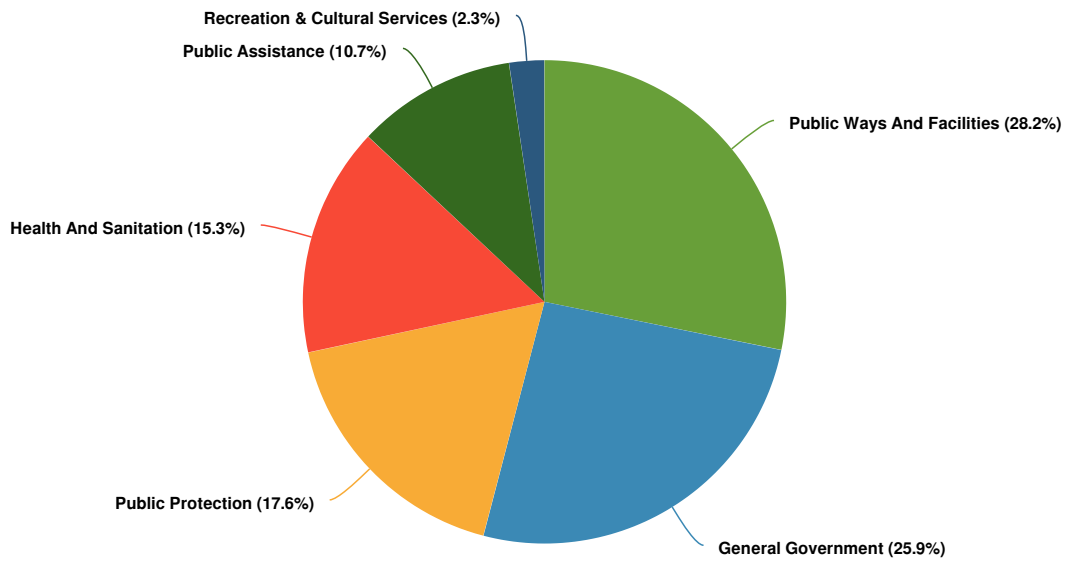


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Road	\$10,881,660.00	\$9,449,085.09	\$11,731,626.00	7.8%
Recorders Micrographic System	\$238,554.00	\$81,392.69	\$179,715.00	-24.7%
Substance Use Disorders	\$1,182,249.00	\$897,171.98	\$1,344,164.00	13.7%
Water Projects Fund	\$2,324,032.00	\$1,991,032.86	\$2,446,947.00	5.3%
State Funded Road Projects	\$6,073,096.00	\$2,279,663.19	\$3,075,000.00	-49.4%
Deferred Maintenance Fund	\$2,717,152.00	\$2,276,381.74	\$1,963,606.00	-27.7%
Child Support Services	\$1,434,564.00	\$1,166,419.71	\$1,428,485.00	-0.4%
Natural Resource Development	\$118,000.00	\$20,455.00	\$118,000.00	0%
Computer Upgrade Fund	\$804,900.00	\$605,166.58	\$1,086,210.00	34.9%
Computer System Fund	\$397,750.00	\$131,793.52	\$267,258.00	-32.8%
Total Special Revenue:	\$26,838,517.00	\$19,251,242.87	\$24,275,837.00	-9.5%
Special Districts				
Big Pine Lighting	\$39,994.00	\$23,343.21	\$40,129.00	0.3%
Independence Lighting	\$29,717.00	\$12,792.68	\$33,555.00	12.9%
Lone Pine Lighting	\$53,530.00	\$23,449.71	\$57,514.00	7.4%
Total Special Districts:	\$123,241.00	\$59,585.60	\$131,198.00	6.5%
Community Service Area				
County Service Area #2	\$139,083.00	\$70,814.68	\$140,319.00	0.9%
Total Community Service Area:	\$139,083.00	\$70,814.68	\$140,319.00	0.9%
Total:	\$68,277,268.00	\$52,824,666.10	\$76,066,398.00	11.4%

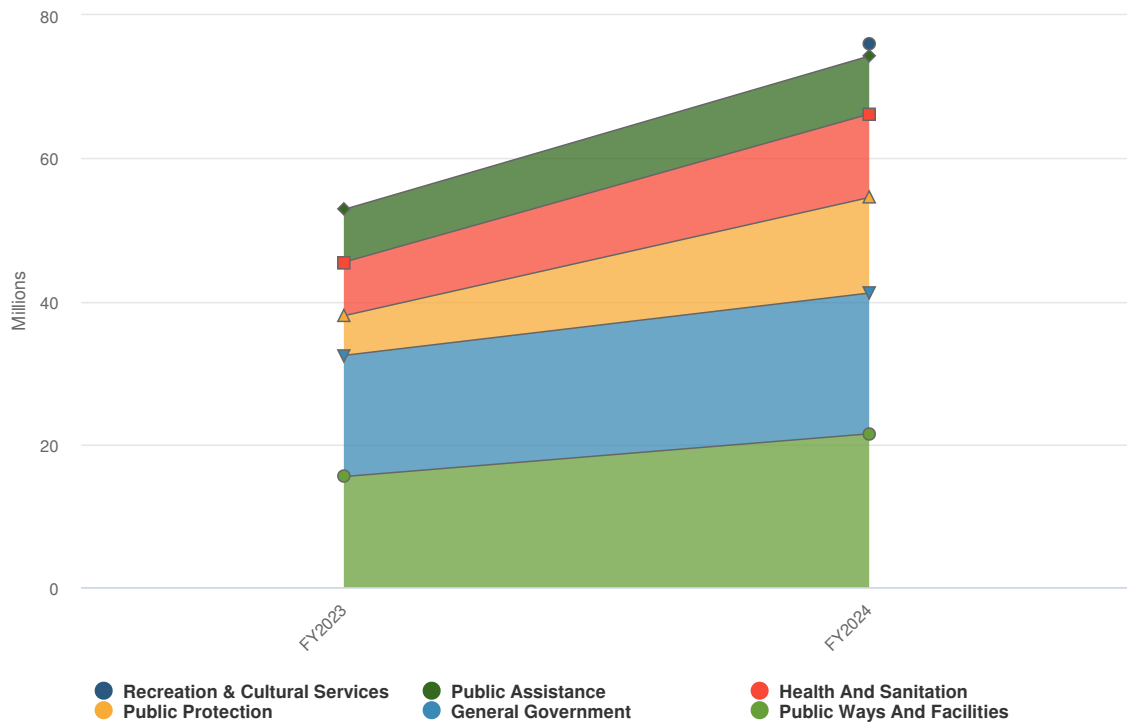


Expenditures by Function

Budgeted Expenditures by Function



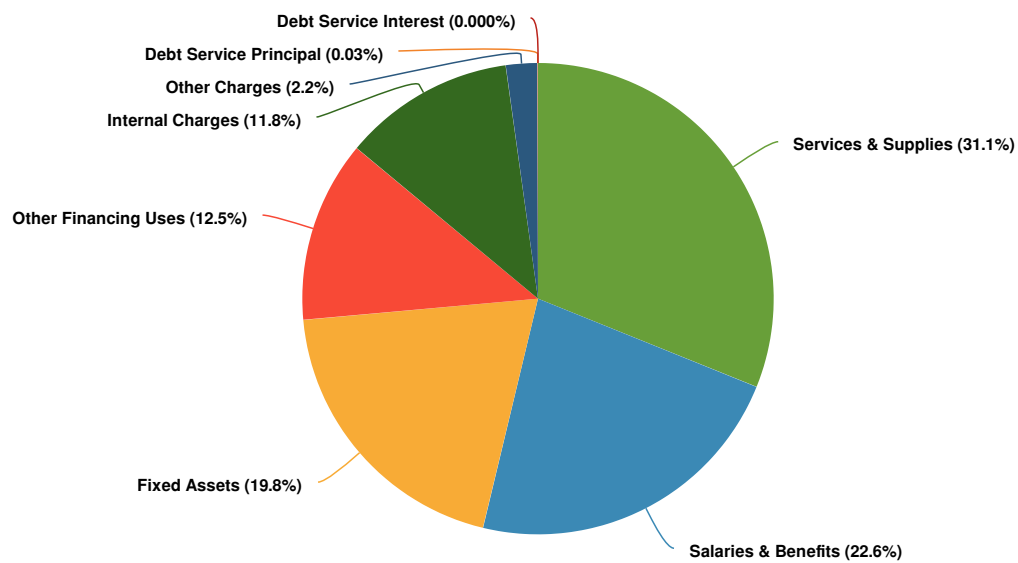
Budgeted and Historical Expenditures by Function



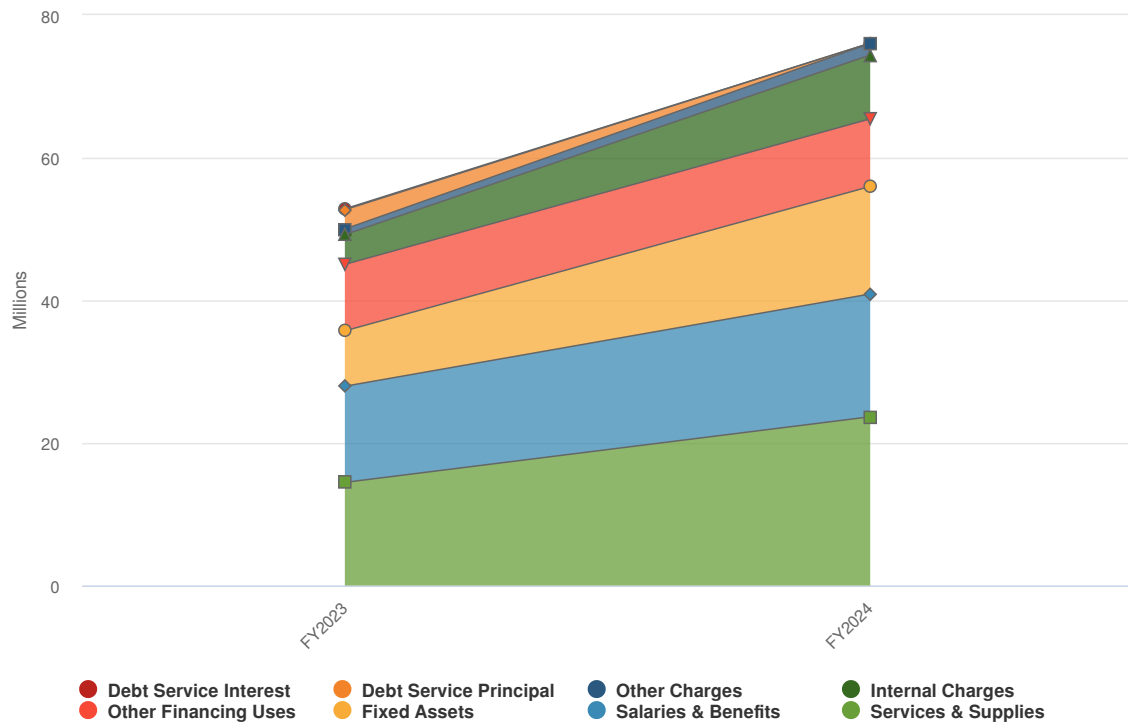
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Public Ways And Facilities	\$21,819,444.00	\$15,460,097.44	\$21,446,904.00	-1.7%
Public Protection	\$10,604,378.00	\$5,547,335.09	\$13,364,782.00	26%
Health And Sanitation	\$11,652,854.00	\$7,492,953.03	\$11,666,477.00	0.1%
General Government	\$18,367,954.00	\$16,950,343.85	\$19,689,638.00	7.2%
Public Assistance	\$5,712,638.00	\$7,373,936.69	\$8,114,597.00	42%
Recreation & Cultural Services	\$120,000.00	\$0.00	\$1,784,000.00	1,386.7%
Total Expenditures:	\$68,277,268.00	\$52,824,666.10	\$76,066,398.00	11.4%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	\$16,314,531.00	\$13,483,313.13	\$17,221,774.00	5.6%
Services & Supplies	\$22,071,005.00	\$14,462,475.68	\$23,665,689.00	7.2%
Internal Charges	\$7,022,043.00	\$4,172,743.50	\$8,953,604.00	27.5%
Other Charges	\$712,142.00	\$783,638.28	\$1,635,810.00	129.7%
Debt Service Principal	\$389,443.00	\$2,708,441.83	\$26,526.00	-93.2%
Debt Service Interest	\$140,284.00	\$122,864.26	\$226.00	-99.8%
Fixed Assets	\$14,576,207.00	\$7,772,847.72	\$15,080,515.00	3.5%
Other Financing Uses	\$6,701,613.00	\$9,318,341.70	\$9,482,254.00	41.5%
Reserves	\$350,000.00	\$0.00	\$0.00	-100%
Total Expense Objects:	\$68,277,268.00	\$52,824,666.10	\$76,066,398.00	11.4%





Total County Budget - General Fund and Non-General Fund

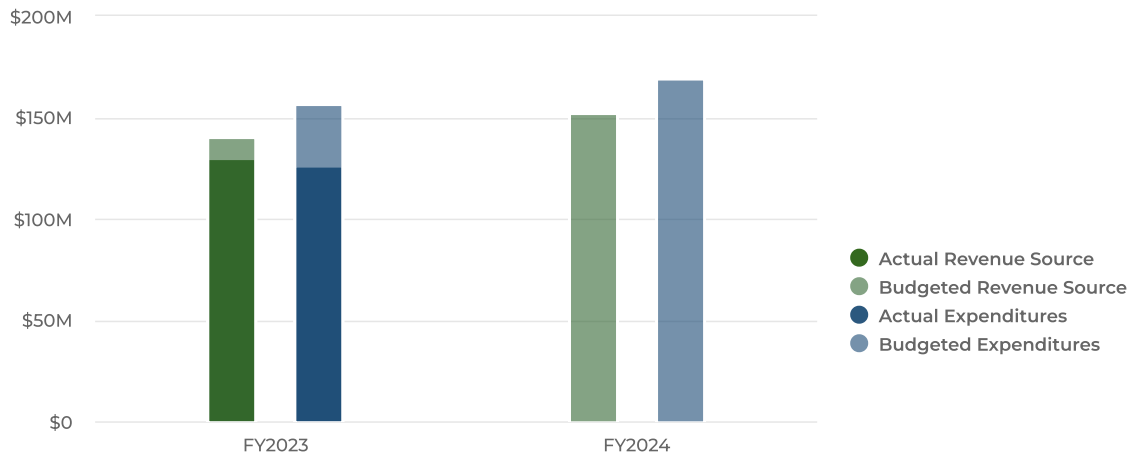
Total County Budget - General Fund and Non-General Fund Comprehensive Summary

Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted
Beginning Fund Balance:	N/A	N/A	N/A
Revenues			
Taxes - Property	\$17,558,703.00	\$18,184,161.64	\$18,577,722.00
Taxes - Other	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00
Taxes - Sales	\$3,480,829.00	\$4,429,073.62	\$3,821,581.00
Licenses & Permits	\$1,354,961.00	\$1,527,131.84	\$1,414,123.00
Fines & Forfeitures	\$1,062,750.00	\$973,325.92	\$1,123,839.00
Rents & Leases	\$422,800.00	\$496,568.25	\$405,275.00
Rev Use Of Money & Property	\$1,007,977.00	\$2,675,337.43	\$1,559,559.00
Aid From Other Govt Agencies	\$69,554,172.00	\$59,193,554.71	\$70,736,197.00
Charges For Current Services	\$27,913,966.00	\$23,229,038.59	\$30,059,482.00
Other Financing Sources	\$14,192,157.00	\$14,202,165.21	\$20,202,129.00
Other Revenue	\$303,080.00	\$449,119.33	\$359,065.00
Total Revenues:	\$140,966,395.00	\$130,125,135.55	\$152,473,972.00
Expenditures			
Salaries & Benefits	\$71,079,628.00	\$62,600,131.28	\$75,995,403.00
Services & Supplies	\$36,466,094.00	\$24,922,677.92	\$37,995,383.00
Internal Charges	\$15,111,996.00	\$12,354,419.97	\$18,411,337.00
Other Charges	\$6,311,586.00	\$5,376,275.98	\$7,615,527.00
Debt Service Principal	\$460,468.00	\$2,778,751.42	\$97,551.00
Debt Service Interest	\$143,360.00	\$126,654.99	\$3,302.00
Fixed Assets	\$16,659,924.00	\$7,962,648.30	\$16,584,588.00
Other Financing Uses	\$9,615,562.00	\$10,403,411.49	\$12,091,477.00
Reserves	\$1,400,003.00	\$0.00	\$640,000.00
Total Expenditures:	\$157,248,621.00	\$126,524,971.35	\$169,434,568.00
Total Revenues Less Expenditures:	-\$16,282,226.00	\$3,600,164.20	-\$16,960,596.00
Ending Fund Balance:	N/A	N/A	N/A

Summary

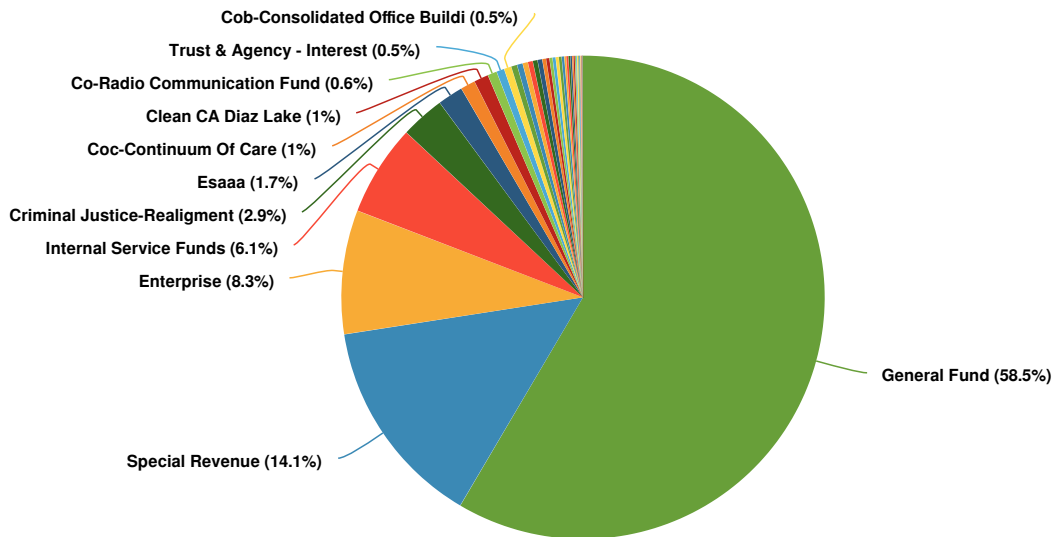
Inyo County, California is projecting \$152.47M of revenue in FY2024, which represents a 8.2% increase over the prior year. Budgeted expenditures are projected to increase by 7.7% or \$12.19M to \$169.43M in FY2024.



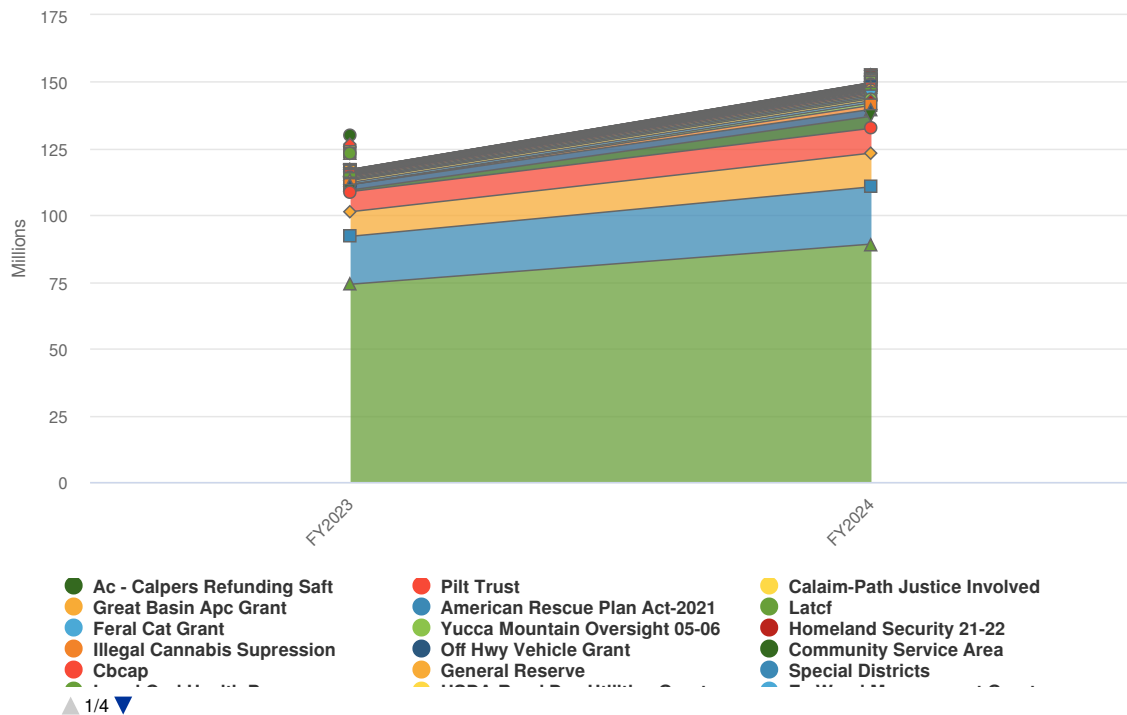


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Enterprise				
Recycling & Waste Mgmt	\$4,206,037.00	\$4,564,599.24	\$4,872,572.00	15.8%
Recycling & Waste Mgmt Capital	\$300,000.00	\$376,925.98	\$300,000.00	0%
Bishop Airport Operating	\$3,244,323.00	\$2,274,949.89	\$3,185,411.00	-1.8%
Bish Airport Special Aviation	\$10,000.00	\$483.05	\$0.00	-100%
Indy Airport Operating	\$137,445.00	\$15,318.02	\$16,135.00	-88.3%
Indy Airport Special Aviation	\$10,100.00	\$10,692.63	\$10,540.00	4.4%
Lp/Dv Airpport	\$114,823.00	\$137,462.09	\$220,200.00	91.8%
Lone Pine/Death Valley Air-Spc	\$10,150.00	\$10,652.30	\$10,500.00	3.4%
Shoshone Airport Spec Aviation	\$10,350.00	\$11,407.55	\$11,000.00	6.3%
Lp/Dv Airport Improvement	\$194,949.00	\$57,357.95	\$148,374.00	-23.9%
Water Systems Fund	\$789,364.00	\$875,899.25	\$753,959.00	-4.5%
Prop 1-Water Infrastructure IM		\$279,000.00	\$279,000.00	N/A
Inyo Mosquito Abatement	\$1,338,239.00	\$571,950.19	\$570,900.00	-57.3%
Bishop Air Comm Service Termin		\$0.00	\$344,444.00	N/A
Bish Airport Improvement Grant		\$1,122.10	\$0.00	N/A
ARFF & Snow Equipment Project			\$182,000.00	N/A
Bish Air Env Assesement	\$62,509.00	\$30,030.00	\$67,357.00	7.8%
Runway 12-30 Grooving Project		\$0.00	\$1,422,222.00	N/A
Runway 12-30 Safety Area Impro			\$252,000.00	N/A
Total Enterprise:	\$10,428,289.00	\$9,217,850.24	\$12,646,614.00	21.3%



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Internal Service Funds				
Purchasing Revolving	\$175,000.00	\$17,191.89	\$175,000.00	0%
Motor Pool - Operating	\$2,668,000.00	\$2,621,868.97	\$3,535,500.00	32.5%
Motor Pool - Replacement	\$462,400.00	\$494,082.47	\$630,000.00	36.2%
Workers Compensation Trust	\$2,132,739.00	\$2,129,926.90	\$2,467,621.00	15.7%
County Liability Trust	\$2,058,491.00	\$2,086,889.65	\$2,273,022.00	10.4%
Medical Malpractice Trust	\$196,207.00	\$199,082.87	\$214,913.00	9.5%
Total Internal Service Funds:	\$7,692,837.00	\$7,549,042.75	\$9,296,056.00	20.8%
General Fund	\$83,741,350.00	\$74,107,992.19	\$89,168,170.00	6.5%
Criminal Justice-Realignment	\$2,871,894.00	\$576,447.46	\$4,497,647.00	56.6%
Coc-Continuum Of Care	\$603,622.00	\$15,954.20	\$1,500,636.00	148.6%
General Reserve	\$30,000.00	\$143,584.64	\$75,000.00	150%
First Program	\$527,972.00	\$432,011.06	\$585,793.00	11%
Ac - Calpers Refunding Sft	\$409,950.00	\$3,708,609.50	\$0.00	-100%
Cao-General Relief Fund	\$39,761.00	\$0.00	\$0.00	-100%
Cob-Consolidated Office Buildi	\$772,634.00	\$723,650.91	\$750,256.00	-2.9%
Cannabis Regulation-General	\$180,666.00	\$119,480.01	\$207,485.00	14.8%
Co-Radio Communication Fund	\$332,493.00	\$84,428.87	\$949,170.00	185.5%
Pilt Trust		\$2,411,949.00	\$0.00	N/A
Calaim-Path Justice Involved	\$0.00	\$887,033.66	\$0.00	0%
Trust & Agency - Interest				
Transportation & Planning Trst	\$544,383.00	\$696,957.86	\$812,255.00	49.2%
Total Trust & Agency - Interest:	\$544,383.00	\$696,957.86	\$812,255.00	49.2%
Great Basin Apc Grant	\$0.00	\$14,635.24	\$0.00	0%
Es Weed Management Grant	\$119,920.00	\$101,864.88	\$117,870.00	-1.7%
Owens River Water Trail Grant	\$500,032.00	\$0.00	\$500,032.00	0%
Children & Families Commission	\$501,618.00	\$439,497.02	\$503,084.00	0.3%
Yucca Mountain Oversight 05-06	\$6,000.00	\$14,205.26	\$6,000.00	0%
Esaaa	\$2,696,125.00	\$2,044,474.42	\$2,598,513.00	-3.6%
Calmet Task Force	\$125,806.00	\$123,060.15	\$124,000.00	-1.4%
Elc-2 Enhanced Lab Capacity	\$643,439.00	\$228,389.76	\$216,430.00	-66.4%
Ca Home Visting Program	\$295,070.00	\$82,484.26	\$338,735.00	14.8%
Prop 64 Pubic Health & Safety	\$485,004.00	\$226,806.00	\$469,078.00	-3.3%
Feral Cat Grant			\$2,500.00	N/A
American Rescue Plan Act-2021	\$0.00	\$74,971.68	\$0.00	0%
Latcf	\$0.00	\$5,905,063.80	\$0.00	0%
PHLA-Rehab & ADU/JADU Loans		\$104,004.02	\$386,915.00	N/A
Clean CA Diaz Lake		\$0.00	\$1,475,000.00	N/A
Lata-Local Agency Tech Asst	\$521,264.00	\$451,975.35	\$530,000.00	1.7%
Imbc-Inyo Mono Broadband	\$196,632.00	\$88,984.00	\$200,000.00	1.7%
California Museum Grnt 2022	\$120,000.00	\$0.00	\$309,000.00	157.5%

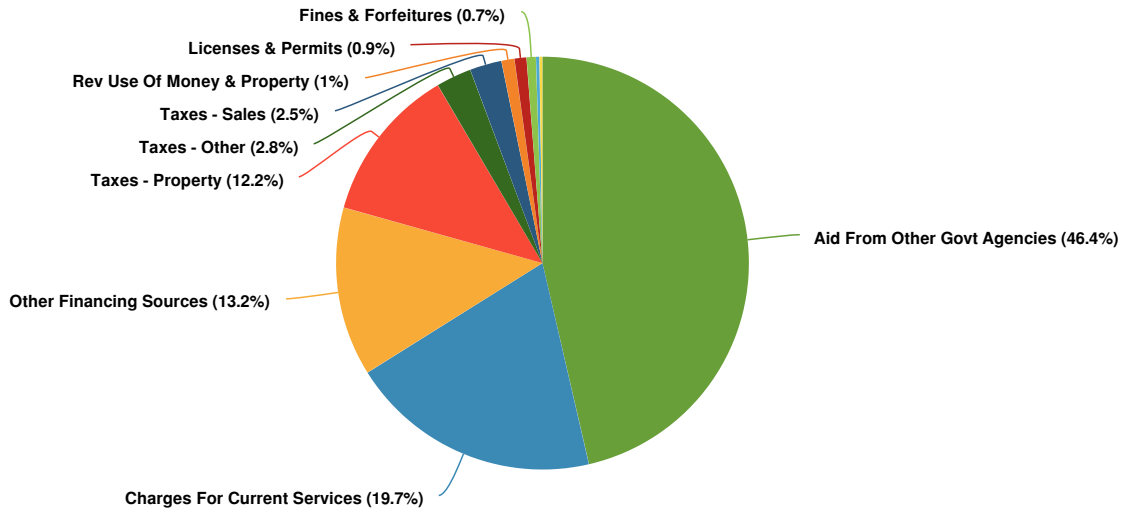


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Illegal Cannabis Suppression	\$20,000.00	\$0.00	\$20,000.00	0%
USDA-Rural Dev Utilities Grant			\$110,500.00	N/A
Cbcap	\$135,323.00	\$44,136.69	\$61,692.00	-54.4%
Off Hwy Vehicle Grant	\$42,000.00	\$13,217.96	\$42,000.00	0%
Tobacco Tax Grant 22-25	\$300,000.00	\$254,978.00	\$328,208.00	9.4%
Homeland Security 21-22	\$72,412.00	\$8,207.00	\$15,000.00	-79.3%
Work Investment Act	\$171,082.00	\$31,639.38	\$171,082.00	0%
Oes-Vwac 22-23	\$296,803.00	\$178,481.00	\$314,510.00	6%
Emergency Preparedness Fund	\$373,036.00	\$194,328.00	\$292,964.00	-21.5%
Maternal Child Health	\$356,027.00	\$268,807.52	\$258,500.00	-27.4%
Women Infants & Children Fund	\$487,600.00	\$405,740.79	\$606,510.00	24.4%
Homeland Security 22-23	\$46,903.00	\$0.00	\$120,316.00	156.5%
Local Oral Health Program			\$104,590.00	N/A
Wildfire Preparedness Grant			\$149,999.00	N/A
Special Revenue				
Economic Stabilization	\$530,000.00	\$87,363.41	\$50,000.00	-90.6%
Fish & Game	\$5,000.00	\$3,558.09	\$5,000.00	0%
Geothermal	\$0.00	\$104,789.29	\$0.00	0%
Road	\$8,665,949.00	\$9,757,563.49	\$8,809,009.00	1.7%
Recorders Micrographic System	\$221,400.00	\$71,411.22	\$167,658.00	-24.3%
Substance Use Disorders	\$1,182,249.00	\$754,525.25	\$1,344,164.00	13.7%
Water Projects Fund	\$2,057,801.00	\$2,022,456.52	\$2,174,740.00	5.7%
State Funded Road Projects	\$6,752,589.00	\$1,163,637.85	\$3,536,751.00	-47.6%
Deferred Maintenance Fund	\$2,684,152.00	\$2,292,138.71	\$3,074,292.00	14.5%
Child Support Services	\$1,434,564.00	\$1,167,157.36	\$1,428,485.00	-0.4%
Computer Upgrade Fund	\$600,000.00	\$539,152.00	\$877,000.00	46.2%
Total Special Revenue:	\$24,133,704.00	\$17,963,753.19	\$21,467,099.00	-11%
Special Districts				
Big Pine Lighting	\$32,125.00	\$44,822.89	\$32,144.00	0.1%
Independence Lighting	\$29,928.00	\$46,076.43	\$29,928.00	0%
Lone Pine Lighting	\$25,560.00	\$35,140.56	\$25,560.00	0%
Total Special Districts:	\$87,613.00	\$126,039.88	\$87,632.00	0%
Community Service Area				
County Service Area #2	\$57,131.00	\$60,397.95	\$57,131.00	0%
Total Community Service Area:	\$57,131.00	\$60,397.95	\$57,131.00	0%
Total:	\$140,966,395.00	\$130,125,135.55	\$152,473,972.00	8.2%

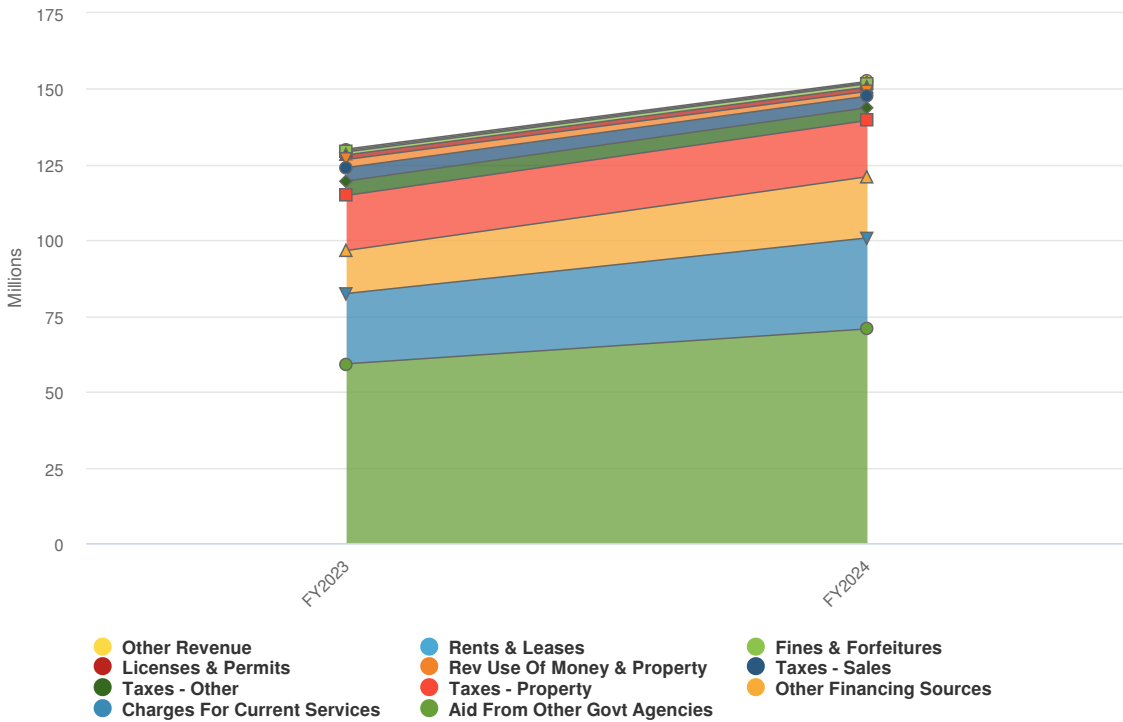


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



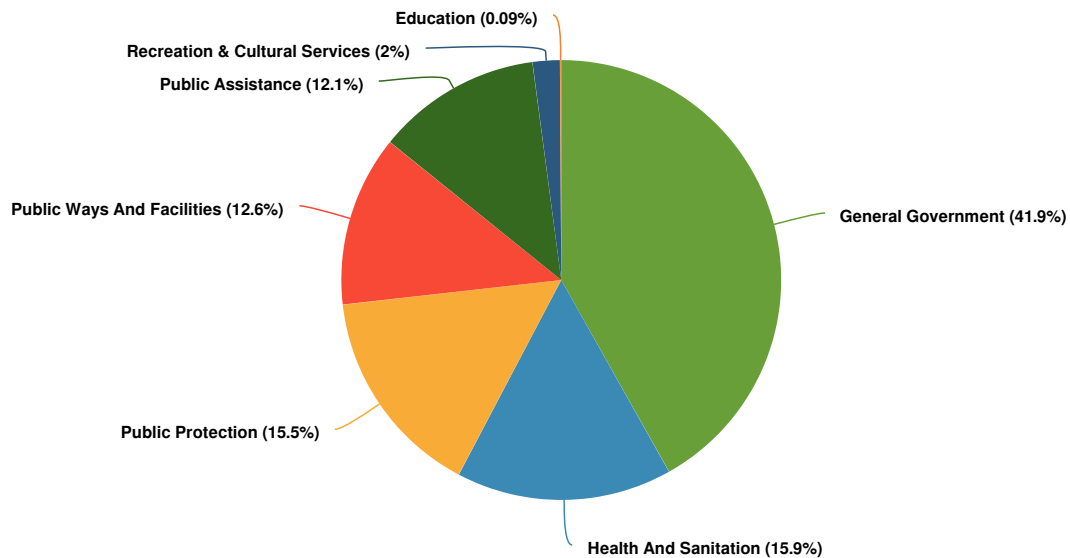
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Revenue Source				



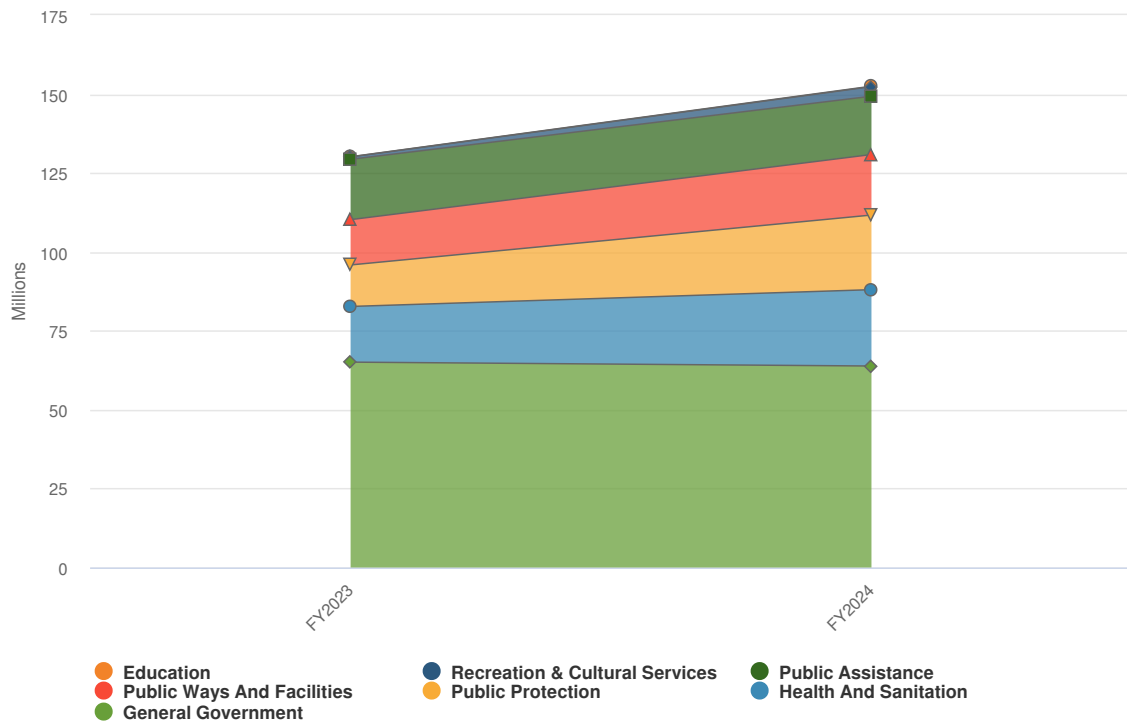
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Taxes - Property	\$17,558,703.00	\$18,184,161.64	\$18,577,722.00	5.8%
Taxes - Other	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%
Taxes - Sales	\$3,480,829.00	\$4,429,073.62	\$3,821,581.00	9.8%
Licenses & Permits	\$1,354,961.00	\$1,527,131.84	\$1,414,123.00	4.4%
Fines & Forfeitures	\$1,062,750.00	\$973,325.92	\$1,123,839.00	5.7%
Rents & Leases	\$422,800.00	\$496,568.25	\$405,275.00	-4.1%
Rev Use Of Money & Property	\$1,007,977.00	\$2,675,337.43	\$1,559,559.00	54.7%
Aid From Other Govt Agencies	\$69,554,172.00	\$59,193,554.71	\$70,736,197.00	1.7%
Charges For Current Services	\$27,913,966.00	\$23,229,038.59	\$30,059,482.00	7.7%
Other Financing Sources	\$14,192,157.00	\$14,202,165.21	\$20,202,129.00	42.3%
Other Revenue	\$303,080.00	\$449,119.33	\$359,065.00	18.5%
Total Revenue Source:	\$140,966,395.00	\$130,125,135.55	\$152,473,972.00	8.2%

Revenue by Function

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department

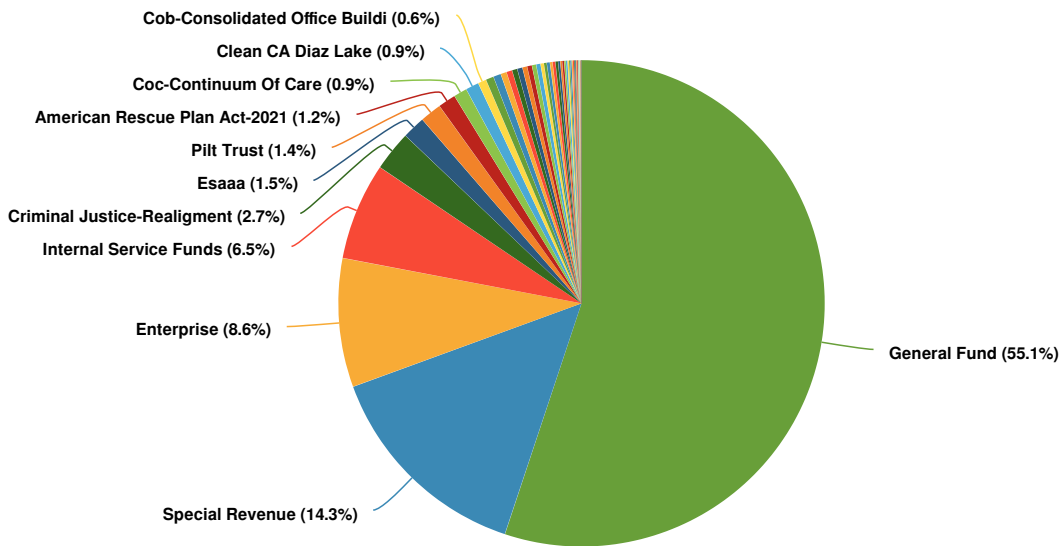


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Revenue				
Education	\$103,268.00	\$58,293.28	\$136,989.00	32.7%
Public Ways And Facilities	\$19,902,314.00	\$14,354,072.61	\$19,172,961.00	-3.7%
Public Protection	\$21,105,291.00	\$13,154,250.25	\$23,638,602.00	12%
Health And Sanitation	\$23,889,333.00	\$17,634,299.56	\$24,187,551.00	1.2%
General Government	\$58,437,533.00	\$65,056,496.13	\$63,827,373.00	9.2%
Public Assistance	\$16,523,362.00	\$19,115,191.80	\$18,467,305.00	11.8%
Recreation & Cultural Services	\$1,005,294.00	\$752,531.92	\$3,043,191.00	202.7%
Total Revenue:	\$140,966,395.00	\$130,125,135.55	\$152,473,972.00	8.2%

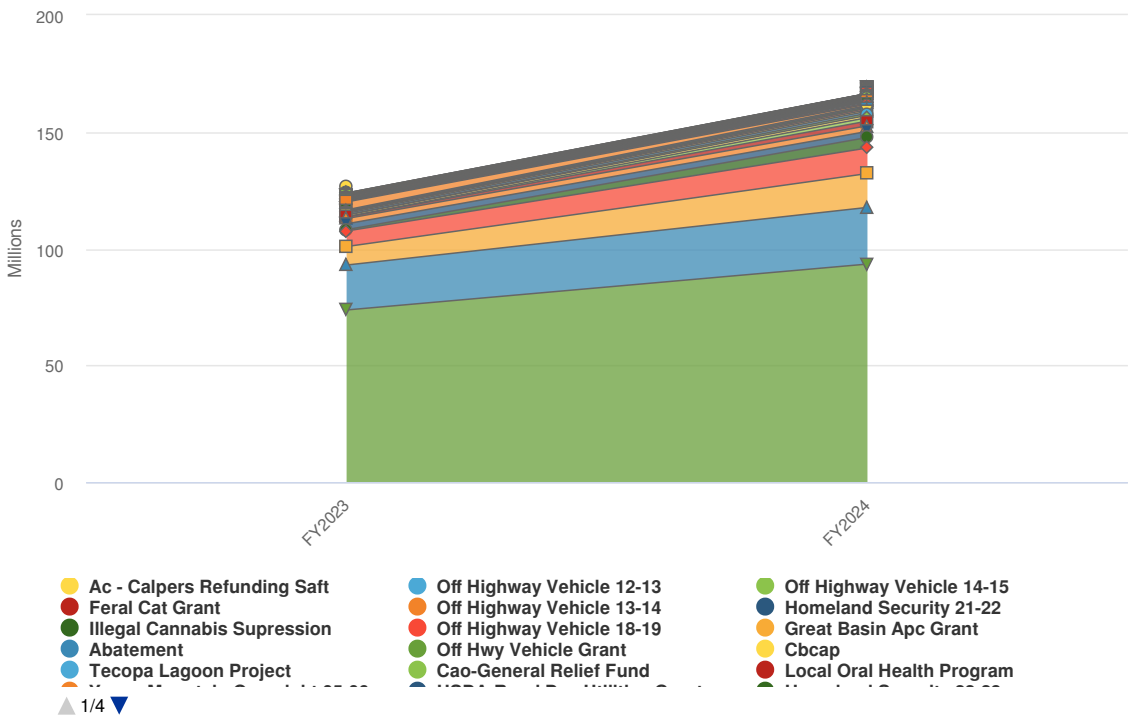


Expenditures by Fund

2024 Expenditures by Fund



Budgeted and Historical 2024 Expenditures by Fund



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Enterprise				



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Recycling & Waste Mgmt	\$5,774,592.00	\$4,010,642.73	\$6,368,717.00	10.3%
Recycling & Waste Mgmt Capital	\$387,000.00	\$58,686.39	\$744,200.00	92.3%
Bishop Airport Operating	\$3,522,835.00	\$2,663,176.66	\$3,211,164.00	-8.8%
Bish Airport Special Aviation	\$10,000.00	\$4,169.50	\$4,500.00	-55%
Indy Airport Operating	\$137,445.00	\$9,055.55	\$16,135.00	-88.3%
Indy Airport Special Aviation	\$10,100.00	\$7,794.26	\$10,540.00	4.4%
Lp/Dv Airpport	\$125,653.00	\$155,369.47	\$120,200.00	-4.3%
Lone Pine/Death Valley Air-Spc	\$10,150.00	\$8,222.95	\$10,500.00	3.4%
Shoshone Airport Spec Aviation	\$10,000.00	\$830.93	\$7,625.00	-23.7%
Lp/Dv Airport Improvement	\$194,949.00	\$52,881.06	\$3,940.00	-98%
Water Systems Fund	\$683,449.00	\$465,516.25	\$714,262.00	4.5%
Prop 1-Water Infrastructure IM		\$0.00	\$558,000.00	N/A
Inyo Mosquito Abatement	\$1,428,407.00	\$445,907.34	\$627,447.00	-56.1%
Bishop Air Comm Service Termin		\$0.00	\$250,000.00	N/A
Bish Airport Improvement Grant		\$0.00	\$52,000.00	N/A
ARFF & Snow Equipment Project			\$182,000.00	N/A
Bish Air Env Assesement	\$36,953.00	\$43,785.23	\$500.00	-98.6%
Runway 12-30 Grooving Project		\$0.00	\$1,378,000.00	N/A
Runway 12-30 Safety Area Impro			\$252,000.00	N/A
Total Enterprise:	\$12,331,533.00	\$7,926,038.32	\$14,511,730.00	17.7%
Internal Service Funds				
Purchasing Revolving	\$175,000.00	\$19,670.63	\$175,000.00	0%
Motor Pool - Operating	\$2,790,272.00	\$2,088,990.13	\$2,772,989.00	-0.6%
Motor Pool - Replacement	\$1,065,000.00	\$1,088,070.93	\$2,140,500.00	101%
Workers Compensation Trust	\$2,132,739.00	\$1,910,715.72	\$2,467,621.00	15.7%
County Liability Trust	\$2,268,491.00	\$1,404,616.57	\$3,178,022.00	40.1%
Medical Malpractice Trust	\$196,207.00	\$144,745.58	\$214,913.00	9.5%
Total Internal Service Funds:	\$8,627,709.00	\$6,656,809.56	\$10,949,045.00	26.9%
General Fund	\$88,971,353.00	\$73,700,305.25	\$93,368,170.00	4.9%
Abatement	\$30,000.00	\$0.00	\$30,000.00	0%
Criminal Justice-Realignment	\$2,871,894.00	\$576,439.05	\$4,497,647.00	56.6%
Coc-Continuum Of Care	\$603,622.00	\$163,734.18	\$1,500,636.00	148.6%
First Program	\$527,972.00	\$489,184.80	\$585,793.00	11%
Ac - Calpers Refunding Saft	\$409,950.00	\$2,711,531.45	\$0.00	-100%
Cao-General Relief Fund	\$175,082.00	\$1,116.00	\$85,500.00	-51.2%
Cob-Consolidated Office Buildi	\$1,070,824.00	\$643,644.41	\$967,881.00	-9.6%
Cannabis Regulation-General	\$179,547.00	\$119,846.07	\$207,485.00	15.6%
Co-Radio Communication Fund	\$264,477.00	\$84,923.98	\$880,400.00	232.9%
Pilt Trust	\$2,269,814.00	\$2,269,814.00	\$2,411,949.00	6.3%
Calaim-Path Justice Involved	\$73,468.00	\$113,753.62	\$645,000.00	777.9%
Trust & Agency - Interest				
Transportation & Planning Trst	\$544,279.00	\$655,663.27	\$869,657.00	59.8%



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Total Trust & Agency - Interest:	\$544,279.00	\$655,663.27	\$869,657.00	59.8%
Great Basin Apc Grant	\$675,159.00	\$675,159.00	\$21,209.00	-96.9%
Es Weed Management Grant	\$194,664.00	\$145,512.44	\$153,936.00	-20.9%
Owens River Water Trail Grant	\$500,032.00	\$0.00	\$500,032.00	0%
Children & Families Commission	\$590,079.00	\$488,257.43	\$658,988.00	11.7%
Local Oral Health Program		\$274.35	\$104,590.00	N/A
Yucca Mountain Oversight 05-06	\$96,038.00	\$39,166.66	\$105,459.00	9.8%
Esaaa	\$3,086,915.00	\$2,497,884.79	\$2,598,513.00	-15.8%
Calmet Task Force	\$168,127.00	\$88,913.91	\$160,196.00	-4.7%
Elc-2 Enhanced Lab Capacity	\$643,439.00	\$446,358.02	\$216,430.00	-66.4%
Ca Home Visting Program	\$295,070.00	\$161,811.27	\$338,735.00	14.8%
Prop 64 Pubic Health & Safety	\$485,004.00	\$137,076.56	\$469,078.00	-3.3%
Feral Cat Grant			\$2,500.00	N/A
American Rescue Plan Act-2021	\$1,165,000.00	\$647,452.29	\$2,011,881.00	72.7%
Latcf		\$3,401,147.00	\$540,000.00	N/A
PHLA-Rehab & ADU/JADU Loans			\$386,915.00	N/A
Clean CA Diaz Lake		\$0.00	\$1,475,000.00	N/A
Lata-Local Agency Tech Asst	\$521,264.00	\$445,000.00	\$530,000.00	1.7%
Imbc-Inyo Mono Broadband	\$196,632.00	\$184,974.28	\$200,000.00	1.7%
California Museum Grnt 2022	\$120,000.00	\$0.00	\$309,000.00	157.5%
Illegal Cannabis Supression	\$20,000.00	\$45.00	\$20,000.00	0%
Tecopa Lagoon Project	\$208,391.00	\$46,471.39	\$69,988.00	-66.4%
USDA-Rural Dev Utilities Grant			\$110,500.00	N/A
Cbcap	\$84,579.00	\$49,867.64	\$61,692.00	-27.1%
Off Hwy Vehicle Grant	\$42,000.00	\$1,899.87	\$42,000.00	0%
Tobacco Tax Grant 22-25	\$300,000.00	\$272,998.24	\$328,208.00	9.4%
Homeland Security 21-22	\$72,412.00	\$17,364.75	\$15,000.00	-79.3%
Work Investment Act	\$171,082.00	\$10,912.37	\$171,082.00	0%
Oes-Vwac 22-23	\$296,803.00	\$242,346.66	\$314,510.00	6%
Emergency Preparedness Fund	\$373,036.00	\$325,416.00	\$292,964.00	-21.5%
Maternal Child Health	\$356,027.00	\$241,892.57	\$258,500.00	-27.4%
Women Infants & Children Fund	\$487,600.00	\$422,481.32	\$606,510.00	24.4%
Homeland Security 22-23	\$46,903.00	\$39,840.43	\$120,316.00	156.5%
Off Highway Vehicle 12-13			\$550.00	N/A
Off Highway Vehicle 13-14			\$10,380.00	N/A
Off Highway Vehicle 14-15			\$1,530.00	N/A
Wildfire Preparedness Grant			\$149,999.00	N/A
Off Highway Vehicle 18-19			\$20,130.00	N/A
Special Revenue				
Accumulative Capital Outlay	\$518,000.00	\$350,069.31	\$55,000.00	-89.4%
Fish & Game	\$7,760.00	\$2,611.20	\$7,760.00	0%
Geothermal	\$128,800.00	\$0.00	\$560,066.00	334.8%
Lease Rental	\$6,000.00	\$0.00	\$6,000.00	0%

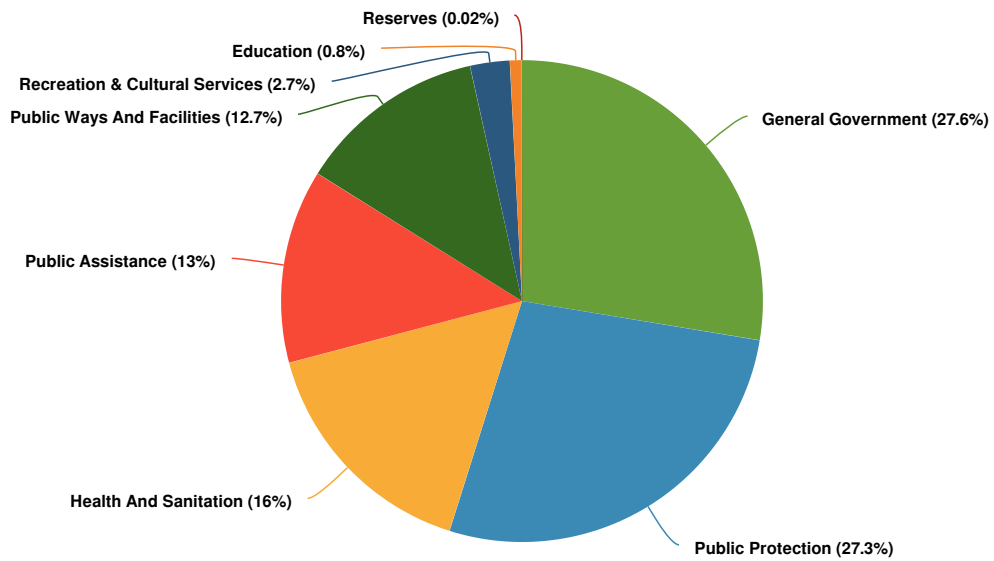


Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Range Improvement	\$6,000.00	\$0.00	\$6,000.00	0%
Road	\$10,881,660.00	\$9,449,085.09	\$11,731,626.00	7.8%
Recorders Micrographic System	\$238,554.00	\$81,392.69	\$179,715.00	-24.7%
Substance Use Disorders	\$1,182,249.00	\$897,171.98	\$1,344,164.00	13.7%
Water Projects Fund	\$2,324,032.00	\$1,991,032.86	\$2,446,947.00	5.3%
State Funded Road Projects	\$6,073,096.00	\$2,279,663.19	\$3,075,000.00	-49.4%
Deferred Maintenance Fund	\$2,717,152.00	\$2,276,381.74	\$1,963,606.00	-27.7%
Child Support Services	\$1,434,564.00	\$1,166,419.71	\$1,428,485.00	-0.4%
Natural Resource Development	\$118,000.00	\$20,455.00	\$118,000.00	0%
Computer Upgrade Fund	\$804,900.00	\$605,166.58	\$1,086,210.00	34.9%
Computer System Fund	\$397,750.00	\$131,793.52	\$267,258.00	-32.8%
Total Special Revenue:	\$26,838,517.00	\$19,251,242.87	\$24,275,837.00	-9.5%
Special Districts				
Big Pine Lighting	\$39,994.00	\$23,343.21	\$40,129.00	0.3%
Independence Lighting	\$29,717.00	\$12,792.68	\$33,555.00	12.9%
Lone Pine Lighting	\$53,530.00	\$23,449.71	\$57,514.00	7.4%
Total Special Districts:	\$123,241.00	\$59,585.60	\$131,198.00	6.5%
Community Service Area				
County Service Area #2	\$139,083.00	\$70,814.68	\$140,319.00	0.9%
Total Community Service Area:	\$139,083.00	\$70,814.68	\$140,319.00	0.9%
Total:	\$157,248,621.00	\$126,524,971.35	\$169,434,568.00	7.7%

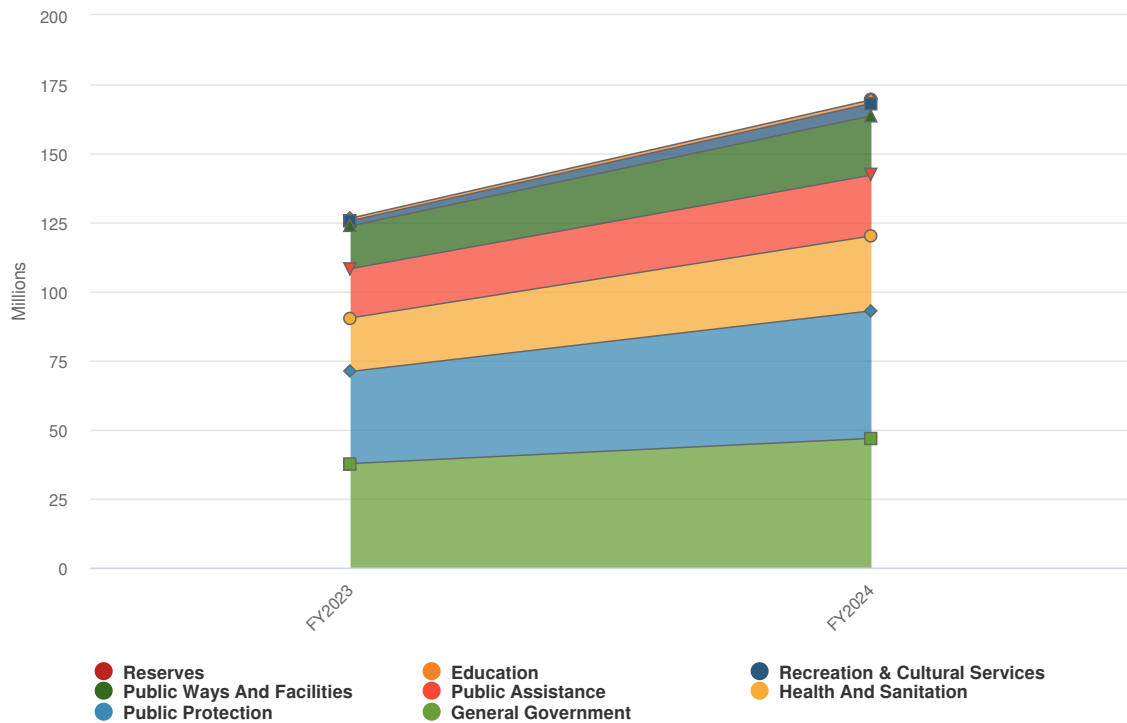


Expenditures by Function

Budgeted Expenditures by Function



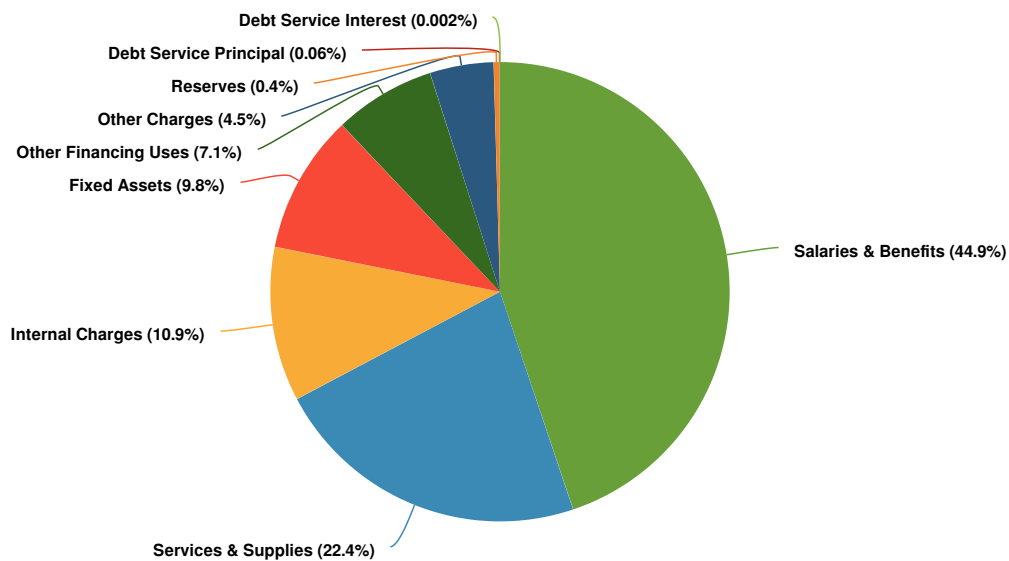
Budgeted and Historical Expenditures by Function



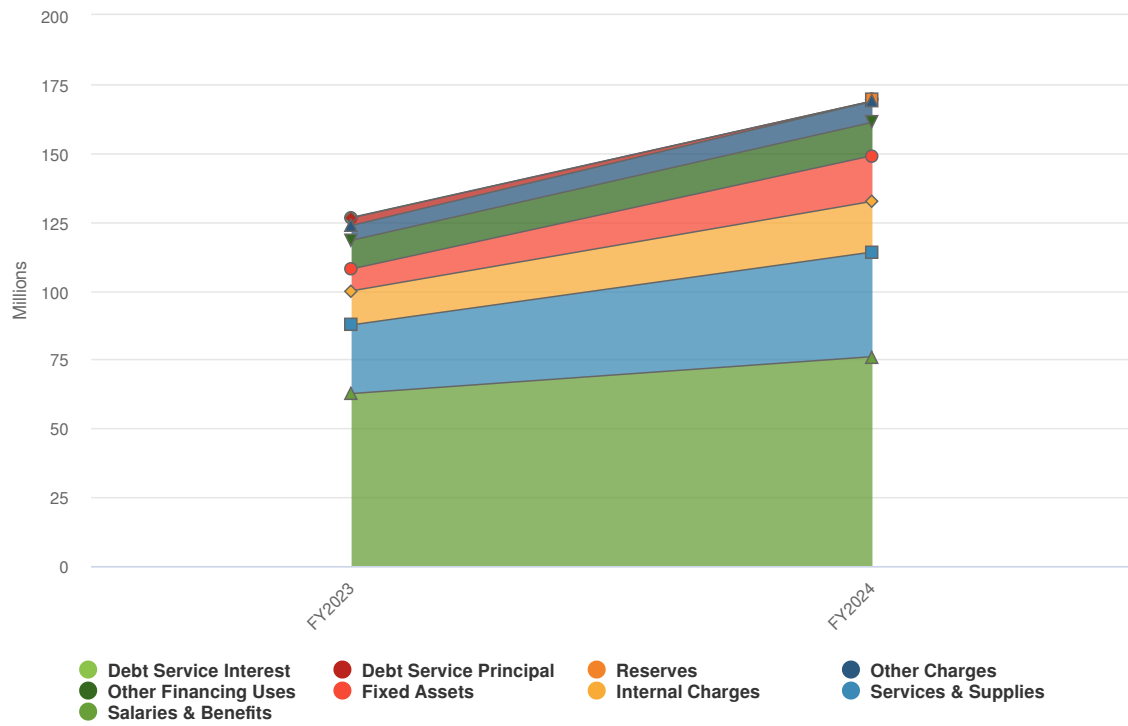
Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Expenditures				
Education	\$1,202,887.00	\$993,181.47	\$1,316,203.00	9.4%
Reserves	\$765,003.00	\$0.00	\$40,000.00	-94.8%
Public Ways And Facilities	\$21,819,444.00	\$15,460,097.44	\$21,446,904.00	-1.7%
Public Protection	\$42,366,739.00	\$33,335,758.20	\$46,180,307.00	9%
Health And Sanitation	\$26,654,292.00	\$19,402,061.73	\$27,143,370.00	1.8%
General Government	\$43,612,316.00	\$37,665,128.75	\$46,785,695.00	7.3%
Public Assistance	\$18,561,895.00	\$17,829,867.76	\$22,026,911.00	18.7%
Recreation & Cultural Services	\$2,266,045.00	\$1,838,876.00	\$4,495,178.00	98.4%
Total Expenditures:	\$157,248,621.00	\$126,524,971.35	\$169,434,568.00	7.7%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)
Expense Objects				
Salaries & Benefits	\$71,079,628.00	\$62,600,131.28	\$75,995,403.00	6.9%
Services & Supplies	\$36,466,094.00	\$24,922,677.92	\$37,995,383.00	4.2%
Internal Charges	\$15,111,996.00	\$12,354,419.97	\$18,411,337.00	21.8%
Other Charges	\$6,311,586.00	\$5,376,275.98	\$7,615,527.00	20.7%
Debt Service Principal	\$460,468.00	\$2,778,751.42	\$97,551.00	-78.8%
Debt Service Interest	\$143,360.00	\$126,654.99	\$3,302.00	-97.7%
Fixed Assets	\$16,659,924.00	\$7,962,648.30	\$16,584,588.00	-0.5%
Other Financing Uses	\$9,615,562.00	\$10,403,411.49	\$12,091,477.00	25.7%
Reserves	\$1,400,003.00	\$0.00	\$640,000.00	-54.3%
Total Expense Objects:	\$157,248,621.00	\$126,524,971.35	\$169,434,568.00	7.7%



FUNDING SOURCES

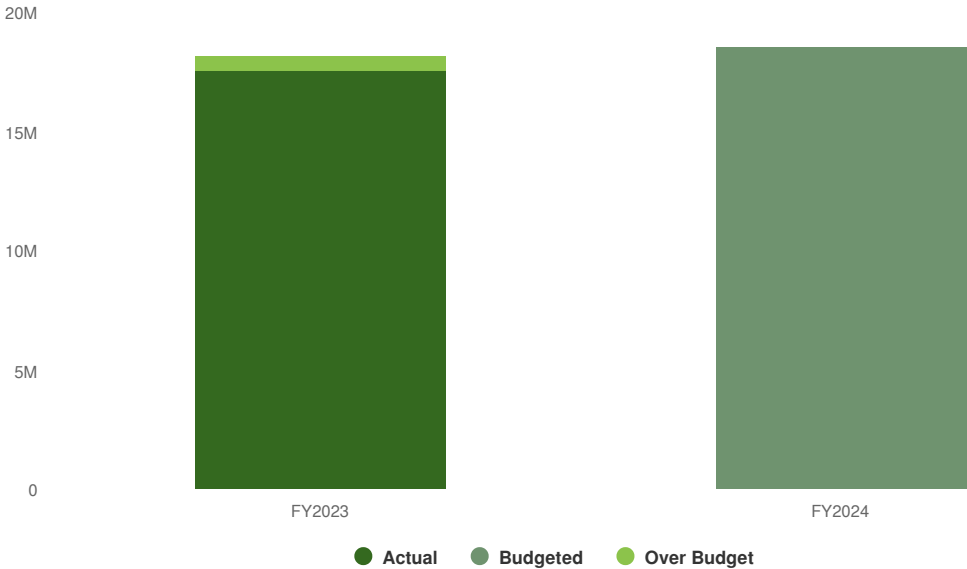


TAXES - PROPERTY Summary

\$18,577,722

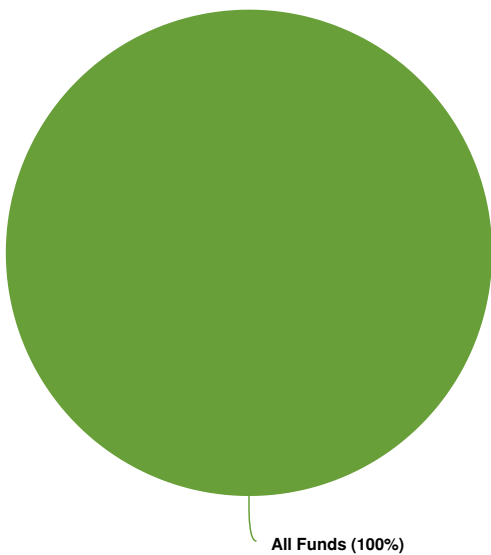
\$1,019,019
(5.80% vs. prior year)

TAXES - PROPERTY Proposed and Historical Budget vs. Actual

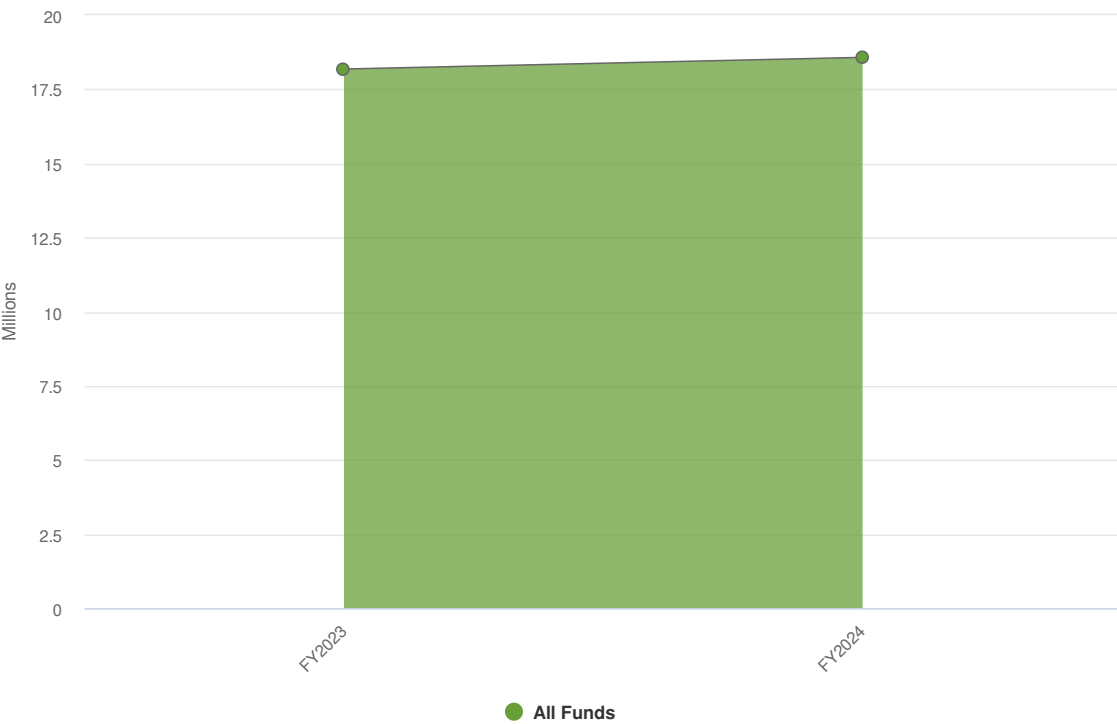


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
All Funds							
General Fund							
General Fund							
Taxes - Property							
PENALTIES ON DELINQUENT TAXES	004-0001-010400-4000-4041	\$200,000.00	\$250,000.00	\$67,780.78	\$250,000.00	0%	
COSTS OF DELINQUENT COLLECTION	004-0001-010400-4000-4042	\$11,000.00	\$11,000.00	\$2,068.85	\$11,000.00	0%	
CURRENT SECURED TAXES	004-0001-011900-4000-4001	\$13,542,686.00	\$15,605,000.00	\$16,206,723.81	\$16,500,000.00	5.7%	
CURRENT UNSECURED TAXES	004-0001-011900-4000-4004	\$935,602.00	\$1,164,000.00	\$1,320,929.27	\$1,250,000.00	7.4%	
CURRENT UNSECURED AIRCRAFT TAX	004-0001-011900-4000-4005	\$20,000.00	\$25,000.00	\$30,204.28	\$30,000.00	20%	
SB813 DISTRIBUTIONS	004-0001-011900-4000-4008	\$60,000.00	\$200,000.00	\$327,933.15	\$200,000.00	0%	
PRIOR YEAR SECURED TAXES	004-0001-011900-4000-4021	\$130,000.00	\$145,000.00	\$103,943.11	\$153,000.00	5.5%	
PRIOR YEAR UNSECURED TAXES	004-0001-011900-4000-4023	\$30,000.00	\$75,000.00	\$22,944.43	\$100,000.00	33.3%	
Prior Year Unsecured Taxes	009-0001-010900-4000-4023		\$0.00	\$1,003.05	\$0.00	0%	
Total Taxes - Property:		\$14,929,288.00	\$17,475,000.00	\$18,083,530.73	\$18,494,000.00	5.8%	
Total General Fund:		\$14,929,288.00	\$17,475,000.00	\$18,083,530.73	\$18,494,000.00	5.8%	
Total General Fund:		\$14,929,288.00	\$17,475,000.00	\$18,083,530.73	\$18,494,000.00	5.8%	
Special Districts							
Big Pine Lighting							
Taxes - Property							
CURRENT SECURED TAXES	015-8000-800001-4000-4001	\$25,000.00	\$25,000.00	\$32,062.01	\$25,000.00	0%	
CURRENT UNSECURED TAXES	015-8000-800001-4000-4004	\$2,000.00	\$2,800.00	\$2,694.90	\$2,800.00	0%	
SB813 DISTRIBUTIONS	015-8000-800001-4000-4008	\$0.00	\$2,000.00	\$669.06	\$2,000.00	0%	
PRIOR YEAR SECURED TAXES	015-8000-800001-4000-4021	\$0.00	\$250.00	\$205.28	\$250.00	0%	
PRIOR YEAR UNSECURED TAXES	015-8000-800001-4000-4023		\$0.00	\$44.71	\$19.00	N/A	
Total Taxes - Property:		\$27,000.00	\$30,050.00	\$35,675.96	\$30,069.00	0.1%	
Total Big Pine Lighting:		\$27,000.00	\$30,050.00	\$35,675.96	\$30,069.00	0.1%	
Independence Lighting							
Taxes - Property							
CURRENT SECURED TAXES	015-8001-800101-4000-4001	\$26,110.00	\$26,253.00	\$31,819.38	\$26,253.00	0%	
CURRENT UNSECURED TAXES	015-8001-800101-4000-4004	\$2,400.00	\$2,400.00	\$2,663.73	\$2,400.00	0%	

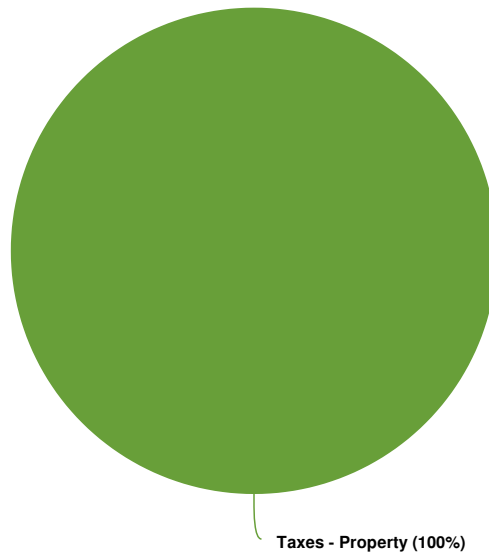


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Sb813 Distributions	015-8001-800101-4000-4008	\$0.00		\$661.34	\$0.00	N/A	
Prior Year Secured Taxes	015-8001-800101-4000-4021	\$0.00		\$208.65	\$0.00	N/A	
Prior Year Unsecured Taxes	015-8001-800101-4000-4023		\$0.00	\$44.18	\$0.00	0%	
Total Taxes - Property:		\$28,510.00	\$28,653.00	\$35,397.28	\$28,653.00	0%	
Total Independence Lighting:		\$28,510.00	\$28,653.00	\$35,397.28	\$28,653.00	0%	
Lone Pine Lighting							
Taxes - Property							
CURRENT SECURED TAXES	015-8002-800201-4000-4001	\$23,000.00	\$23,000.00	\$26,604.02	\$23,000.00	0%	
CURRENT UNSECURED TAXES	015-8002-800201-4000-4004	\$2,000.00	\$2,000.00	\$2,196.44	\$2,000.00	0%	
Sb813 Distributions	015-8002-800201-4000-4008	\$0.00		\$545.22	\$0.00	N/A	
Prior Year Secured Taxes	015-8002-800201-4000-4021	\$0.00		\$175.48	\$0.00	N/A	
Prior Year Unsecured Taxes	015-8002-800201-4000-4023		\$0.00	\$36.51	\$0.00	0%	
Total Taxes - Property:		\$25,000.00	\$25,000.00	\$29,557.67	\$25,000.00	0%	
Total Lone Pine Lighting:		\$25,000.00	\$25,000.00	\$29,557.67	\$25,000.00	0%	
Total Special Districts:		\$80,510.00	\$83,703.00	\$100,630.91	\$83,722.00	0%	
Total All Funds:		\$15,009,798.00	\$17,558,703.00	\$18,184,161.64	\$18,577,722.00	5.8%	

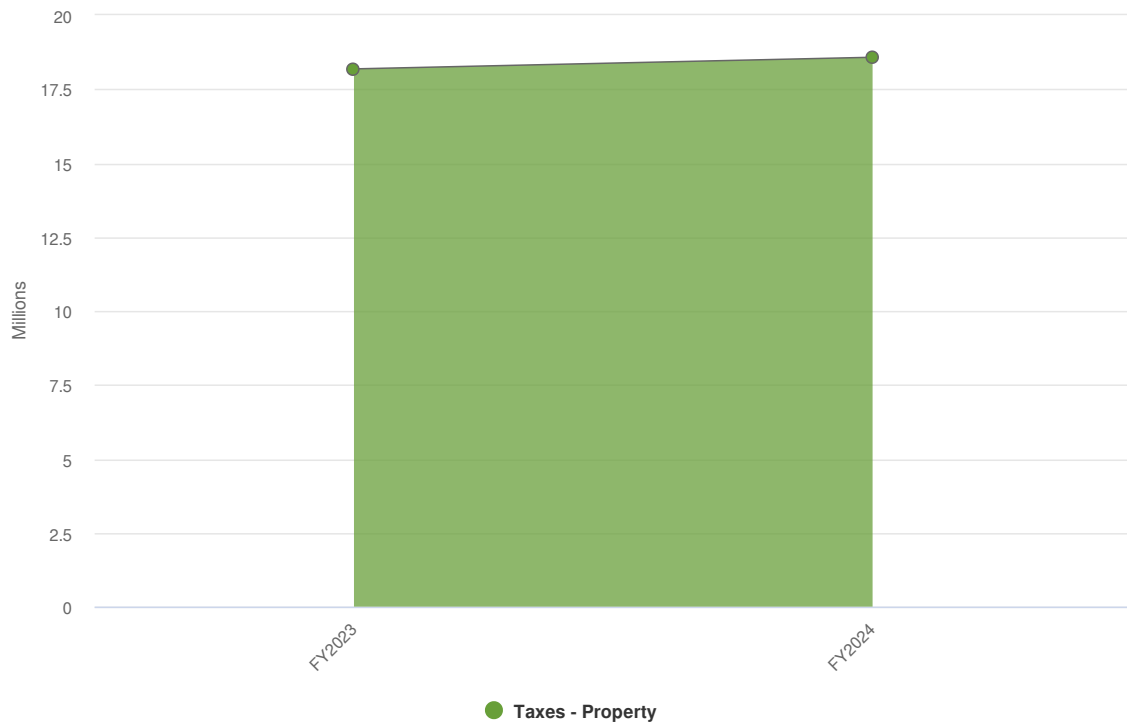


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes



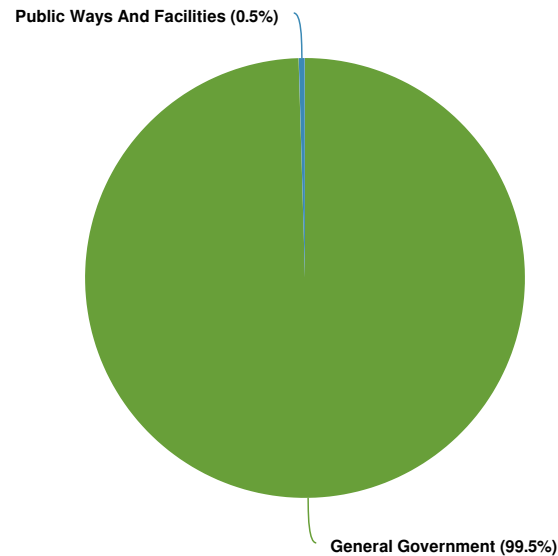
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source							
Taxes - Property							
Public Ways And Facilities							
CURRENT SECURED TAXES	015-8000-800001-4000-4001	\$25,000.00	\$25,000.00	\$32,062.01	\$25,000.00	0%	
CURRENT UNSECURED TAXES	015-8000-800001-4000-4004	\$2,000.00	\$2,800.00	\$2,694.90	\$2,800.00	0%	
SB813 DISTRIBUTIONS	015-8000-800001-4000-4008	\$0.00	\$2,000.00	\$669.06	\$2,000.00	0%	
PRIOR YEAR SECURED TAXES	015-8000-800001-4000-4021	\$0.00	\$250.00	\$205.28	\$250.00	0%	
PRIOR YEAR UNSECURED TAXES	015-8000-800001-4000-4023		\$0.00	\$44.71	\$19.00	N/A	
CURRENT SECURED TAXES	015-8001-800101-4000-4001	\$26,110.00	\$26,253.00	\$31,819.38	\$26,253.00	0%	
CURRENT UNSECURED TAXES	015-8001-800101-4000-4004	\$2,400.00	\$2,400.00	\$2,663.73	\$2,400.00	0%	
Sb813 Distributions	015-8001-800101-4000-4008	\$0.00		\$661.34	\$0.00	N/A	
Prior Year Secured Taxes	015-8001-800101-4000-4021	\$0.00		\$208.65	\$0.00	N/A	
Prior Year Unsecured Taxes	015-8001-800101-4000-4023		\$0.00	\$44.18	\$0.00	0%	
CURRENT SECURED TAXES	015-8002-800201-4000-4001	\$23,000.00	\$23,000.00	\$26,604.02	\$23,000.00	0%	
CURRENT UNSECURED TAXES	015-8002-800201-4000-4004	\$2,000.00	\$2,000.00	\$2,196.44	\$2,000.00	0%	
Sb813 Distributions	015-8002-800201-4000-4008	\$0.00		\$545.22	\$0.00	N/A	
Prior Year Secured Taxes	015-8002-800201-4000-4021	\$0.00		\$175.48	\$0.00	N/A	
Prior Year Unsecured Taxes	015-8002-800201-4000-4023		\$0.00	\$36.51	\$0.00	0%	
Total Public Ways And Facilities:		\$80,510.00	\$83,703.00	\$100,630.91	\$83,722.00	0%	
General Government							
PENALTIES ON DELINQUENT TAXES	004-0001-010400-4000-4041	\$200,000.00	\$250,000.00	\$67,780.78	\$250,000.00	0%	
COSTS OF DELINQUENT COLLECTION	004-0001-010400-4000-4042	\$11,000.00	\$11,000.00	\$2,068.85	\$11,000.00	0%	
CURRENT SECURED TAXES	004-0001-011900-4000-4001	\$13,542,686.00	\$15,605,000.00	\$16,206,723.81	\$16,500,000.00	5.7%	
CURRENT UNSECURED TAXES	004-0001-011900-4000-4004	\$935,602.00	\$1,164,000.00	\$1,320,929.27	\$1,250,000.00	7.4%	
CURRENT UNSECURED AIRCRAFT TAX	004-0001-011900-4000-4005	\$20,000.00	\$25,000.00	\$30,204.28	\$30,000.00	20%	
SB813 DISTRIBUTIONS	004-0001-011900-4000-4008	\$60,000.00	\$200,000.00	\$327,933.15	\$200,000.00	0%	



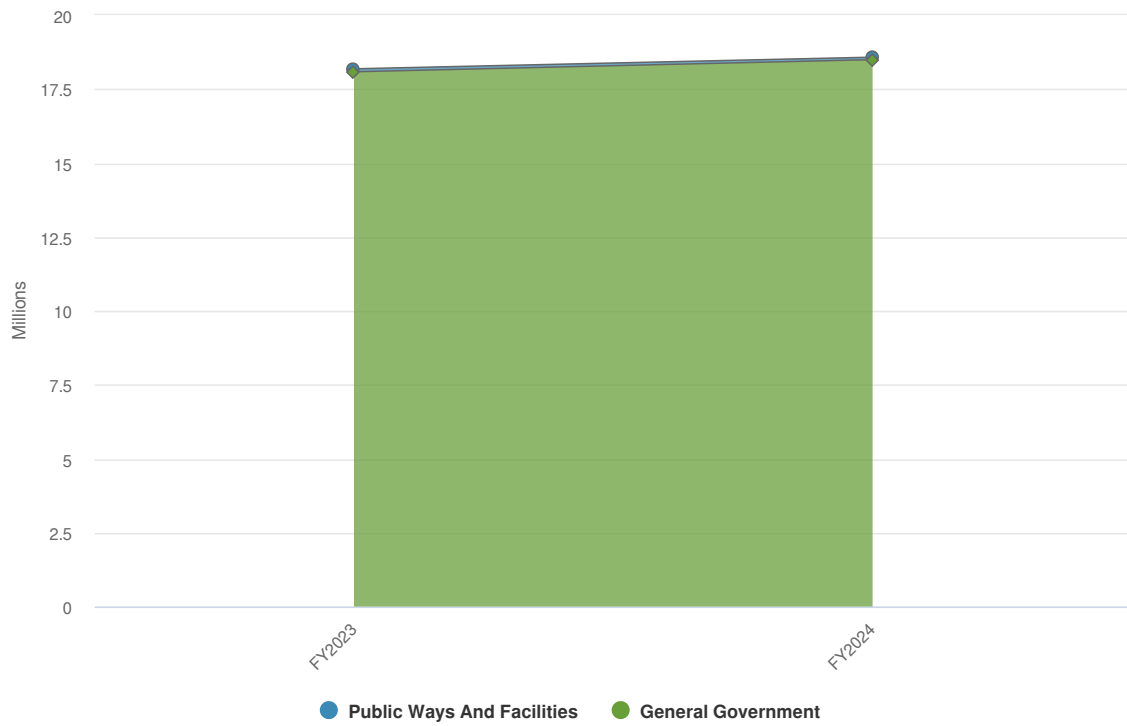
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
PRIOR YEAR SECURED TAXES	004-0001-011900-4000-4021	\$130,000.00	\$145,000.00	\$103,943.11	\$153,000.00	5.5%	
PRIOR YEAR UNSECURED TAXES	004-0001-011900-4000-4023	\$30,000.00	\$75,000.00	\$22,944.43	\$100,000.00	33.3%	
Prior Year Unsecured Taxes	009-0001-010900-4000-4023		\$0.00	\$1,003.05	\$0.00	0%	
Total General Government:		\$14,929,288.00	\$17,475,000.00	\$18,083,530.73	\$18,494,000.00	5.8%	
Total Taxes - Property:		\$15,009,798.00	\$17,558,703.00	\$18,184,161.64	\$18,577,722.00	5.8%	
Total Revenue Source:		\$15,009,798.00	\$17,558,703.00	\$18,184,161.64	\$18,577,722.00	5.8%	

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue							
Public Ways And Facilities							
Public Works							
Big Pine Lighting							
Taxes - Property							
CURRENT SECURED TAXES	015-8000-800001-4000-4001	\$25,000.00	\$25,000.00	\$32,062.01	\$25,000.00	0%	
CURRENT UNSECURED TAXES	015-8000-800001-4000-4004	\$2,000.00	\$2,800.00	\$2,694.90	\$2,800.00	0%	
SB813 DISTRIBUTIONS	015-8000-800001-4000-4008	\$0.00	\$2,000.00	\$669.06	\$2,000.00	0%	
PRIOR YEAR SECURED TAXES	015-8000-800001-4000-4021	\$0.00	\$250.00	\$205.28	\$250.00	0%	
PRIOR YEAR UNSECURED TAXES	015-8000-800001-4000-4023		\$0.00	\$44.71	\$19.00	N/A	
Total Taxes - Property:		\$27,000.00	\$30,050.00	\$35,675.96	\$30,069.00	0.1%	
Total Big Pine Lighting:		\$27,000.00	\$30,050.00	\$35,675.96	\$30,069.00	0.1%	
Independence Lighting							
Taxes - Property							
CURRENT SECURED TAXES	015-8001-800101-4000-4001	\$26,110.00	\$26,253.00	\$31,819.38	\$26,253.00	0%	



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
CURRENT UNSECURED TAXES	015-8001-800101-4000-4004	\$2,400.00	\$2,400.00	\$2,663.73	\$2,400.00	0%	
Sb813 Distributions	015-8001-800101-4000-4008	\$0.00		\$661.34	\$0.00	N/A	
Prior Year Secured Taxes	015-8001-800101-4000-4021	\$0.00		\$208.65	\$0.00	N/A	
Prior Year Unsecured Taxes	015-8001-800101-4000-4023		\$0.00	\$44.18	\$0.00	0%	
Total Taxes - Property:		\$28,510.00	\$28,653.00	\$35,397.28	\$28,653.00	0%	
Total Independence Lighting:		\$28,510.00	\$28,653.00	\$35,397.28	\$28,653.00	0%	
Lone Pine Lighting							
Taxes - Property							
CURRENT SECURED TAXES	015-8002-800201-4000-4001	\$23,000.00	\$23,000.00	\$26,604.02	\$23,000.00	0%	
CURRENT UNSECURED TAXES	015-8002-800201-4000-4004	\$2,000.00	\$2,000.00	\$2,196.44	\$2,000.00	0%	
Sb813 Distributions	015-8002-800201-4000-4008	\$0.00		\$545.22	\$0.00	N/A	
Prior Year Secured Taxes	015-8002-800201-4000-4021	\$0.00		\$175.48	\$0.00	N/A	
Prior Year Unsecured Taxes	015-8002-800201-4000-4023		\$0.00	\$36.51	\$0.00	0%	
Total Taxes - Property:		\$25,000.00	\$25,000.00	\$29,557.67	\$25,000.00	0%	
Total Lone Pine Lighting:		\$25,000.00	\$25,000.00	\$29,557.67	\$25,000.00	0%	
Total Public Works:		\$80,510.00	\$83,703.00	\$100,630.91	\$83,722.00	0%	
Total Public Ways And Facilities:		\$80,510.00	\$83,703.00	\$100,630.91	\$83,722.00	0%	
General Government							
Auditor-Controller							
Auditor Controller - General							
Taxes - Property							
PENALTIES ON DELINQUENT TAXES	004-0001-010400-4000-4041	\$200,000.00	\$250,000.00	\$67,780.78	\$250,000.00	0%	
COSTS OF DELINQUENT COLLECTION	004-0001-010400-4000-4042	\$11,000.00	\$11,000.00	\$2,068.85	\$11,000.00	0%	
Total Taxes - Property:		\$211,000.00	\$261,000.00	\$69,849.63	\$261,000.00	0%	
Total Auditor Controller - General:		\$211,000.00	\$261,000.00	\$69,849.63	\$261,000.00	0%	
General Revenue & Expenditures							
Taxes - Property							
CURRENT SECURED TAXES	004-0001-011900-4000-4001	\$13,542,686.00	\$15,605,000.00	\$16,206,723.81	\$16,500,000.00	5.7%	
CURRENT UNSECURED TAXES	004-0001-011900-4000-4004	\$935,602.00	\$1,164,000.00	\$1,320,929.27	\$1,250,000.00	7.4%	



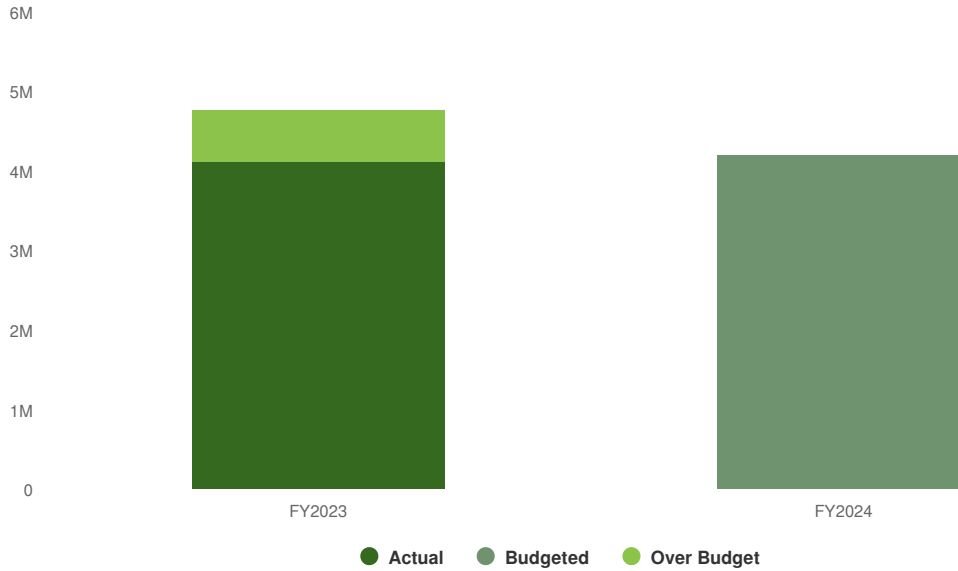
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
CURRENT UNSECURED AIRCRAFT TAX	004-0001-011900-4000-4005	\$20,000.00	\$25,000.00	\$30,204.28	\$30,000.00	20%	
SB813 DISTRIBUTIONS	004-0001-011900-4000-4008	\$60,000.00	\$200,000.00	\$327,933.15	\$200,000.00	0%	
PRIOR YEAR SECURED TAXES	004-0001-011900-4000-4021	\$130,000.00	\$145,000.00	\$103,943.11	\$153,000.00	5.5%	
PRIOR YEAR UNSECURED TAXES	004-0001-011900-4000-4023	\$30,000.00	\$75,000.00	\$22,944.43	\$100,000.00	33.3%	
Total Taxes - Property:		\$14,718,288.00	\$17,214,000.00	\$18,012,678.05	\$18,233,000.00	5.9%	
Total General Revenue & Expenditures:		\$14,718,288.00	\$17,214,000.00	\$18,012,678.05	\$18,233,000.00	5.9%	
Total Auditor-Controller:		\$14,929,288.00	\$17,475,000.00	\$18,082,527.68	\$18,494,000.00	5.8%	
Risk Management							
Risk Management							
Taxes - Property							
Prior Year Unsecured Taxes	009-0001-010900-4000-4023		\$0.00	\$1,003.05	\$0.00	0%	
Total Taxes - Property:			\$0.00	\$1,003.05	\$0.00	0%	
Total Risk Management:			\$0.00	\$1,003.05	\$0.00	0%	
Total Risk Management:			\$0.00	\$1,003.05	\$0.00	0%	
Total General Government:		\$14,929,288.00	\$17,475,000.00	\$18,083,530.73	\$18,494,000.00	5.8%	
Total Revenue:		\$15,009,798.00	\$17,558,703.00	\$18,184,161.64	\$18,577,722.00	5.8%	



TAXES - OTHER Summary

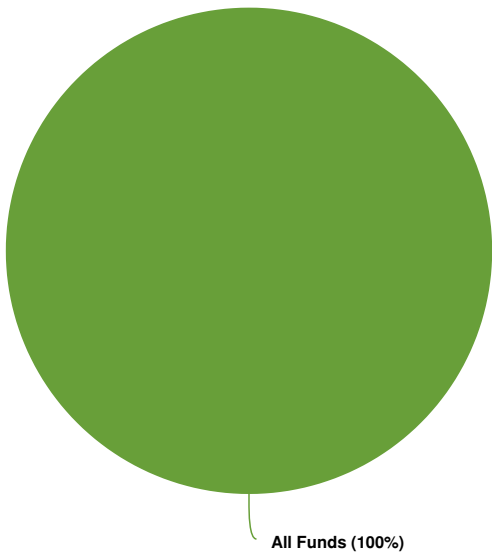
\$4,215,000 **\$100,000**
(2.43% vs. prior year)

TAXES - OTHER Proposed and Historical Budget vs. Actual

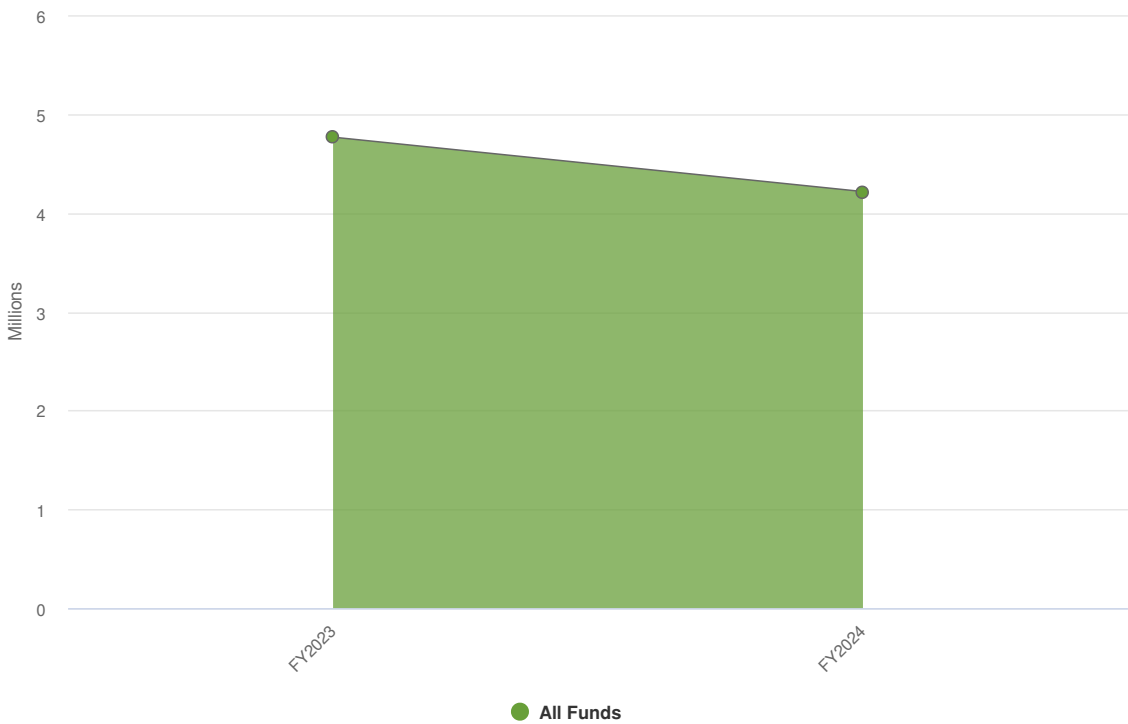


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



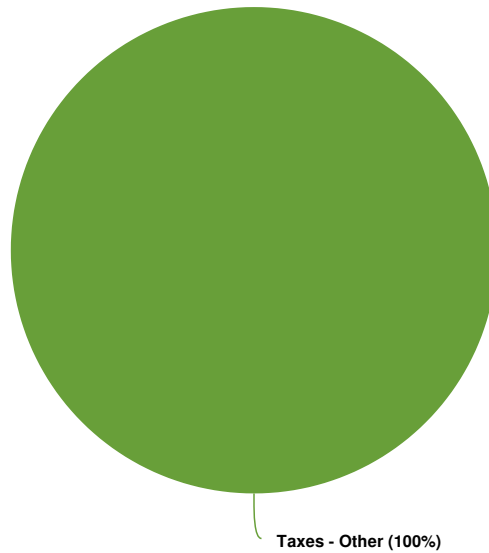
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
All Funds							



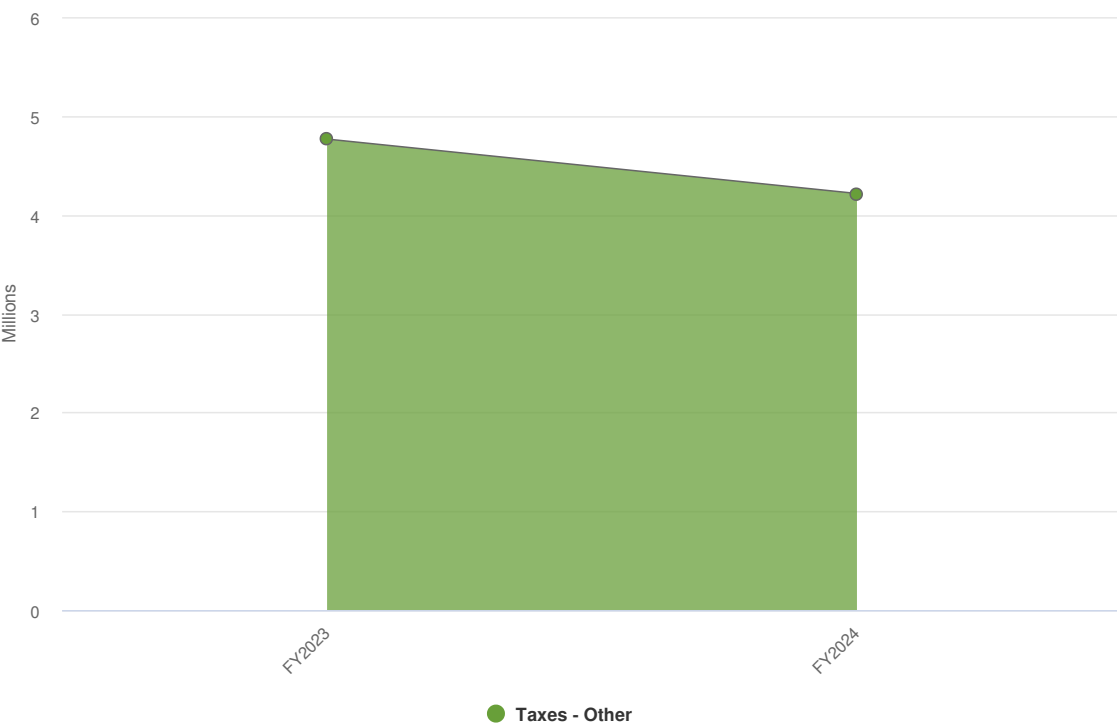
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
General Fund							
General Fund							
Taxes - Other							
REAL PROPERTY TRANSFER TAX	003-0001-010300-4050-4082	\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
TRANSIENT OCCUPANCY TAX	004-0001-011900-4050-4083	\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total Taxes - Other:		\$3,091,000.00	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%	
Total General Fund:		\$3,091,000.00	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%	
Total General Fund:		\$3,091,000.00	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%	
Total All Funds:		\$3,091,000.00	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%	

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

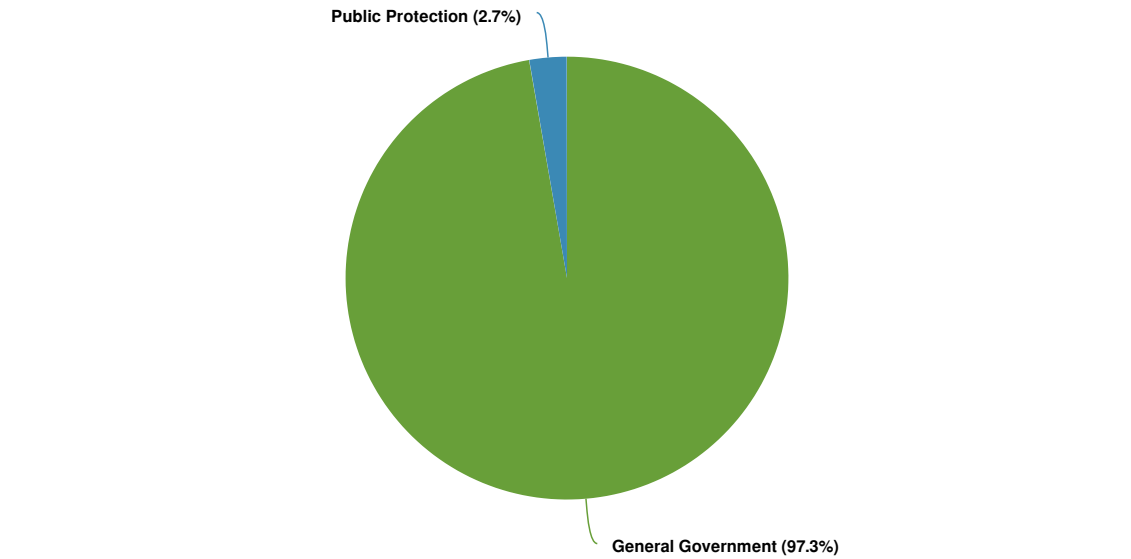


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source							
Taxes - Other							
Public Protection							
REAL PROPERTY TRANSFER TAX	003-0001-010300-4050-4082	\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
Total Public Protection:		\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
General Government							
TRANSIENT OCCUPANCY TAX	004-0001-011900-4050-4083	\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total General Government:		\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total Taxes - Other:		\$3,091,000.00	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%	
Total Revenue Source:		\$3,091,000.00	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%	

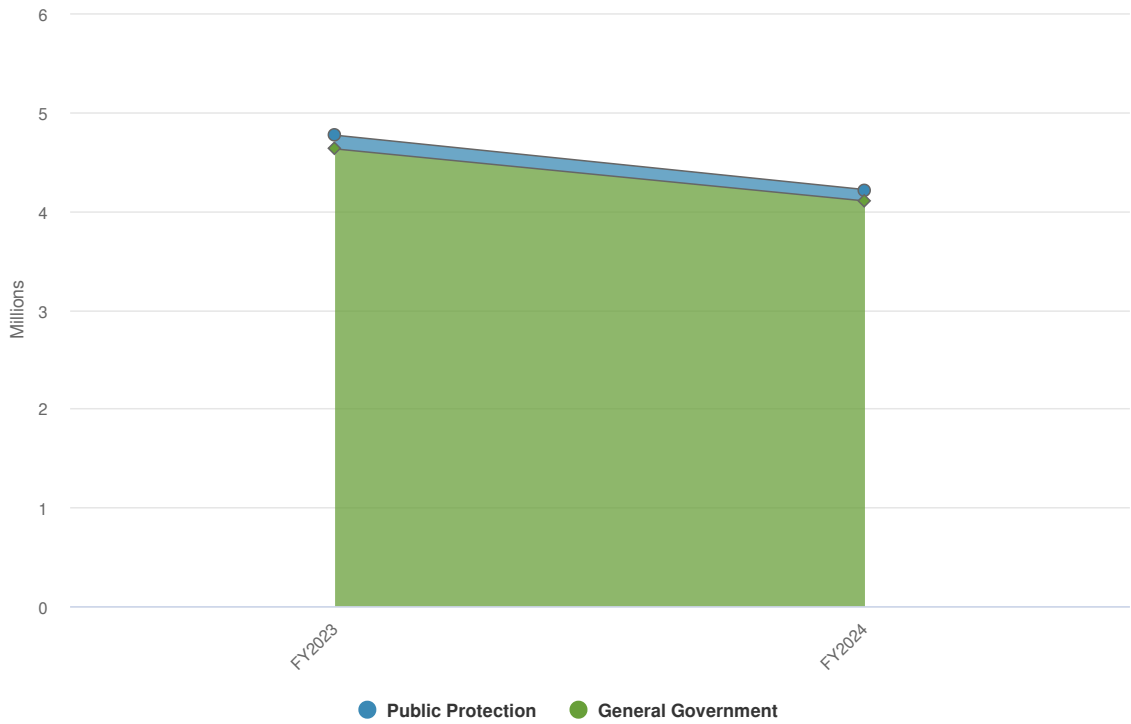


Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue							
Public Protection							
County Clerk							
County Clerk - General							
Taxes - Other							
REAL PROPERTY TRANSFER TAX	003-0001-010300-4050-4082	\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
Total Taxes - Other:		\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
Total County Clerk - General:		\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
Total County Clerk:		\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
Total Public Protection:		\$91,000.00	\$115,000.00	\$138,857.74	\$115,000.00	0%	
General Government							
Auditor-Controller							
General Revenue & Expenditures							
Taxes - Other							
TRANSIENT OCCUPANCY TAX	004-0001-011900-4050-4083	\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total Taxes - Other:		\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total General Revenue & Expenditures:		\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total Auditor-Controller:		\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total General Government:		\$3,000,000.00	\$4,000,000.00	\$4,626,801.27	\$4,100,000.00	2.5%	
Total Revenue:		\$3,091,000.00	\$4,115,000.00	\$4,765,659.01	\$4,215,000.00	2.4%	



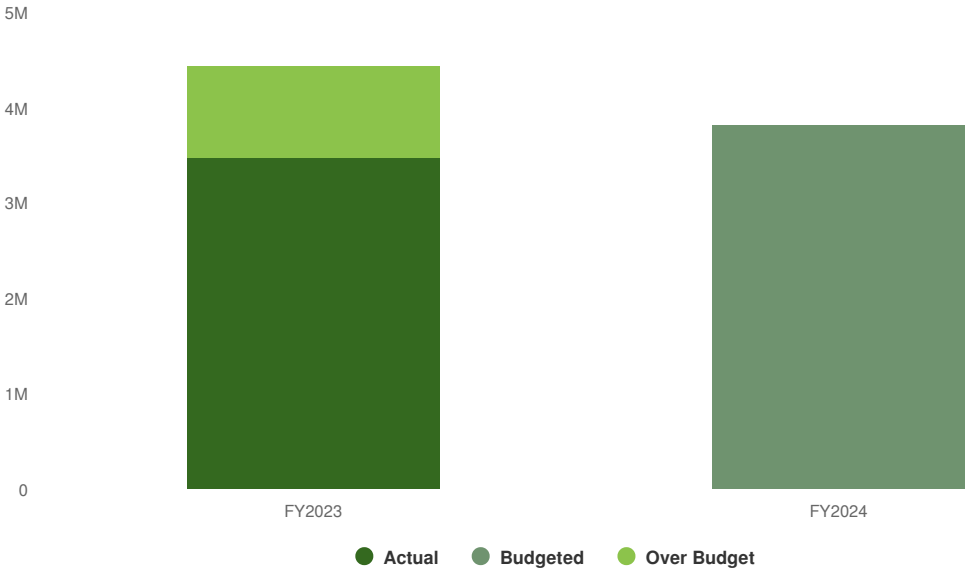
TAXES - SALES Summary

\$3,821,581

\$340,752

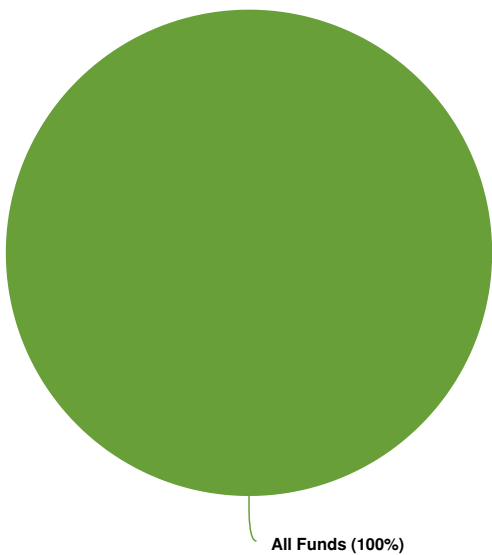
(9.79% vs. prior year)

TAXES - SALES Proposed and Historical Budget vs. Actual

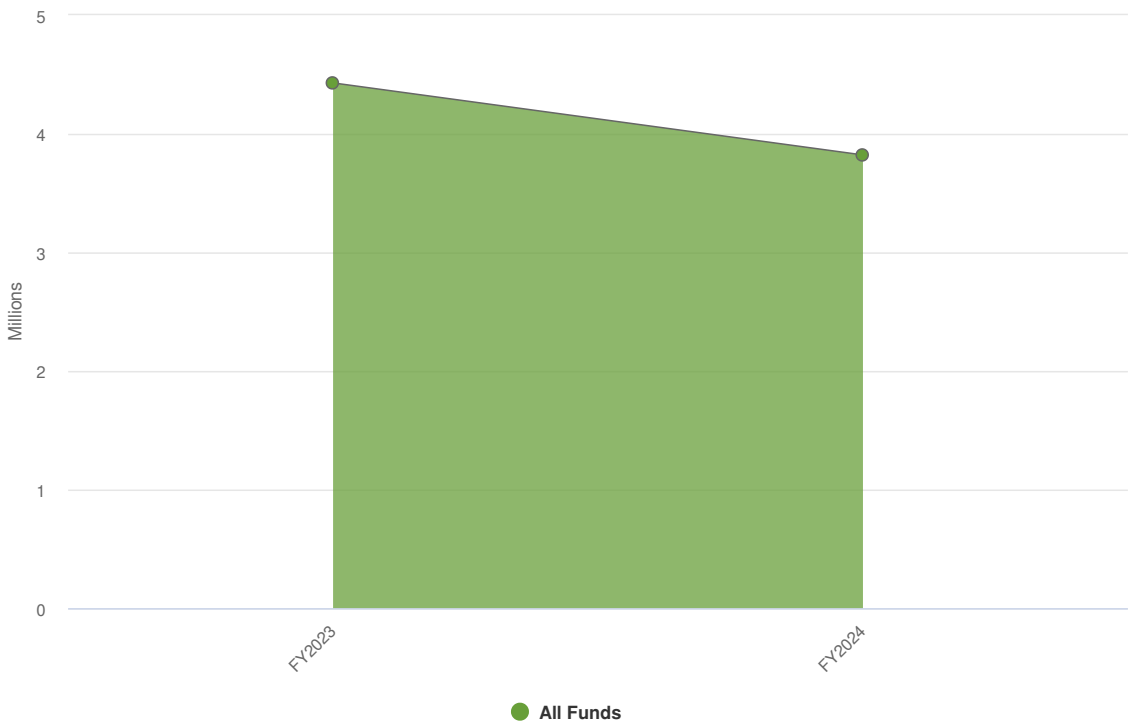


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
All Funds							

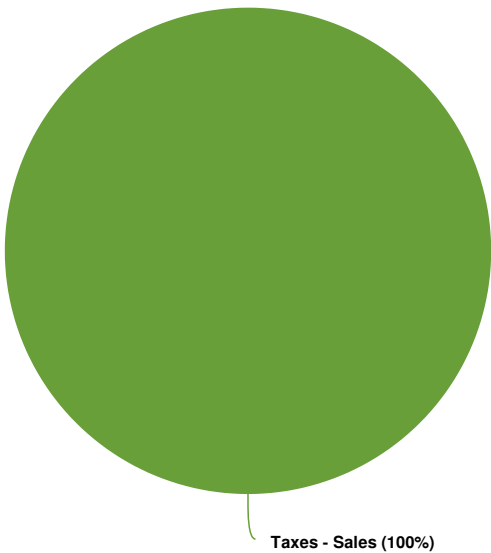


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Enterprise							
Recycling & Waste Mgmt							
Taxes - Sales							
TRANSACTION & USE TAX	057-0020-045700-4060-4085	\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Taxes - Sales:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Recycling & Waste Mgmt:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Enterprise:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
General Fund							
General Fund							
Taxes - Sales							
SALES TAX	004-0001-010400-4060-4062	\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total Taxes - Sales:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total General Fund:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total General Fund:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Trust & Agency - Interest							
Transportation & Planning Trst							
Taxes - Sales							
LOCAL TRANSPORTATION TAX	601-5440-504605-4060-4061	\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Taxes - Sales:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Transportation & Planning Trst:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Trust & Agency - Interest:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Grant Programs - Interest							
Esaaa							
Taxes - Sales							
Local Transportation Tax	612-6830-683000-4060-4061	\$38,026.00		\$0.00	\$0.00	N/A	
Total Taxes - Sales:		\$38,026.00		\$0.00	\$0.00	N/A	
Total Esaaa:		\$38,026.00		\$0.00	\$0.00	N/A	
Total Grant Programs - Interest:		\$38,026.00		\$0.00	\$0.00	N/A	
Total All Funds:		\$3,124,999.00	\$3,480,829.00	\$4,429,073.62	\$3,821,581.00	9.8%	

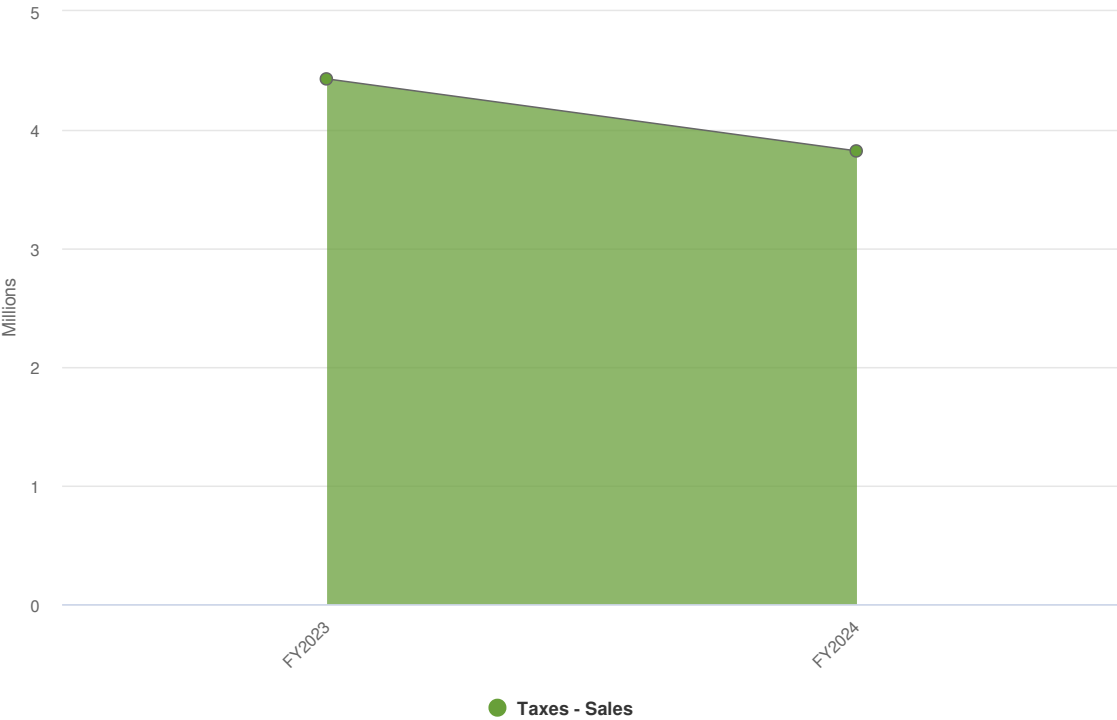


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source							

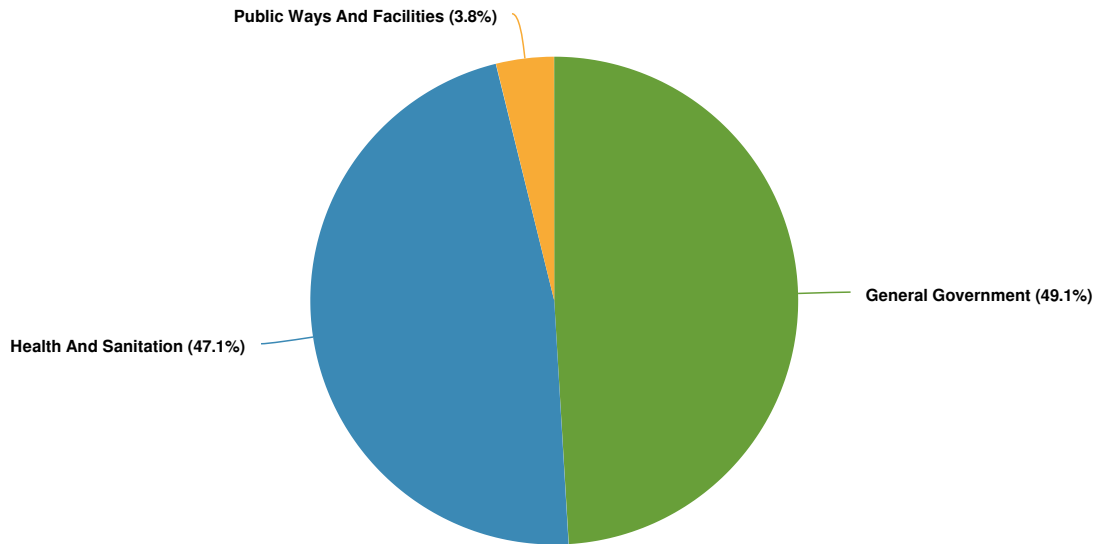


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Taxes - Sales							
Public Ways And Facilities							
LOCAL TRANSPORTATION TAX	601-5440-504605-4060-4061	\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Public Ways And Facilities:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Health And Sanitation							
TRANSACTION & USE TAX	057-0020-045700-4060-4085	\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Health And Sanitation:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
General Government							
SALES TAX	004-0001-010400-4060-4062	\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total General Government:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Public Assistance							
Local Transportation Tax	612-6830-683000-4060-4061	\$38,026.00		\$0.00	\$0.00	N/A	
Total Public Assistance:		\$38,026.00		\$0.00	\$0.00	N/A	
Total Taxes - Sales:		\$3,124,999.00	\$3,480,829.00	\$4,429,073.62	\$3,821,581.00	9.8%	
Total Revenue Source:		\$3,124,999.00	\$3,480,829.00	\$4,429,073.62	\$3,821,581.00	9.8%	

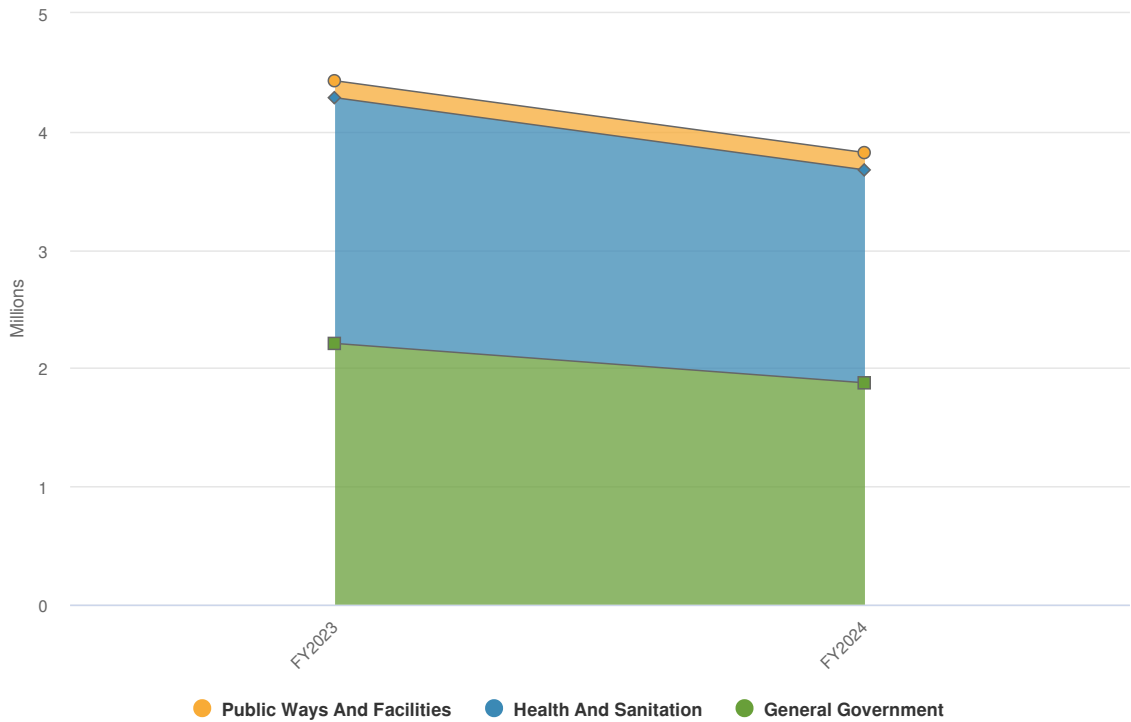


Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue							
Public Ways And Facilities							
Ltc							
Transportation & Planning Trst							
Taxes - Sales							
LOCAL TRANSPORTATION TAX	601-5440-504605-4060-4061	\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Taxes - Sales:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Transportation & Planning Trst:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Ltc:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Total Public Ways And Facilities:		\$86,973.00	\$130,829.00	\$143,239.04	\$146,581.00	12%	
Health And Sanitation							
Solid Waste Disposal							
Recycling & Waste Mgmt							
Taxes - Sales							
TRANSACTION & USE TAX	057-0020-045700-4060-4085	\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Taxes - Sales:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Recycling & Waste Mgmt:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Solid Waste Disposal:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
Total Health And Sanitation:		\$1,500,000.00	\$1,600,000.00	\$2,077,607.37	\$1,800,000.00	12.5%	
General Government							
Auditor-Controller							
Auditor Controller - General							
Taxes - Sales							
SALES TAX	004-0001-010400-4060-4062	\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total Taxes - Sales:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total Auditor Controller - General:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total Auditor-Controller:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Total General Government:		\$1,500,000.00	\$1,750,000.00	\$2,208,227.21	\$1,875,000.00	7.1%	
Public Assistance							
Esaaa							
Esaaa							
Taxes - Sales							
Local Transportation Tax	612-6830-683000-4060-4061	\$38,026.00		\$0.00	\$0.00	N/A	



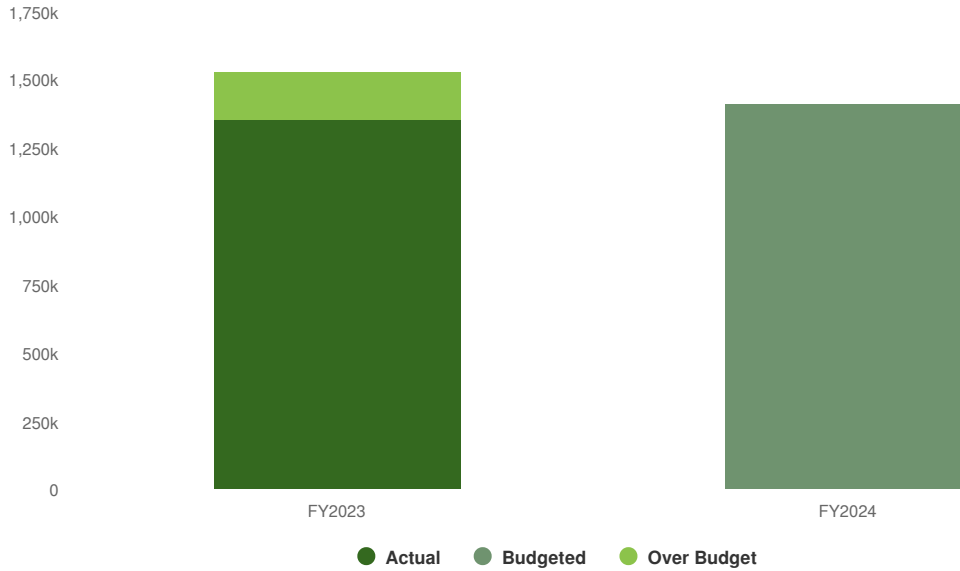
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Total Taxes - Sales:		\$38,026.00		\$0.00	\$0.00	N/A	
Total Esaaa:		\$38,026.00		\$0.00	\$0.00	N/A	
Total Esaaa:		\$38,026.00		\$0.00	\$0.00	N/A	
Total Public Assistance:		\$38,026.00		\$0.00	\$0.00	N/A	
Total Revenue:		\$3,124,999.00	\$3,480,829.00	\$4,429,073.62	\$3,821,581.00	9.8%	



LICENSES & PERMITS Summary

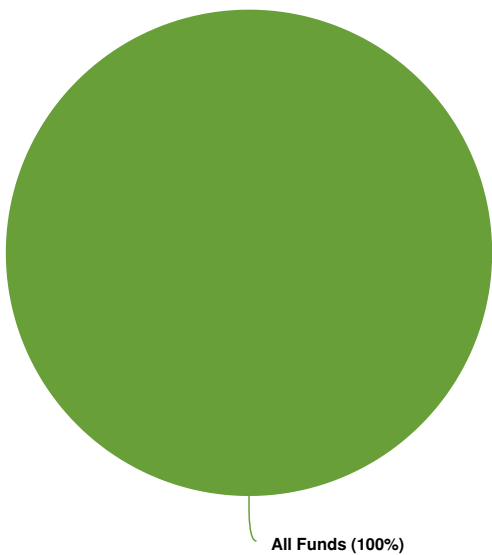
\$1,414,123 **\$59,162**
(4.37% vs. prior year)

LICENSES & PERMITS Proposed and Historical Budget vs. Actual

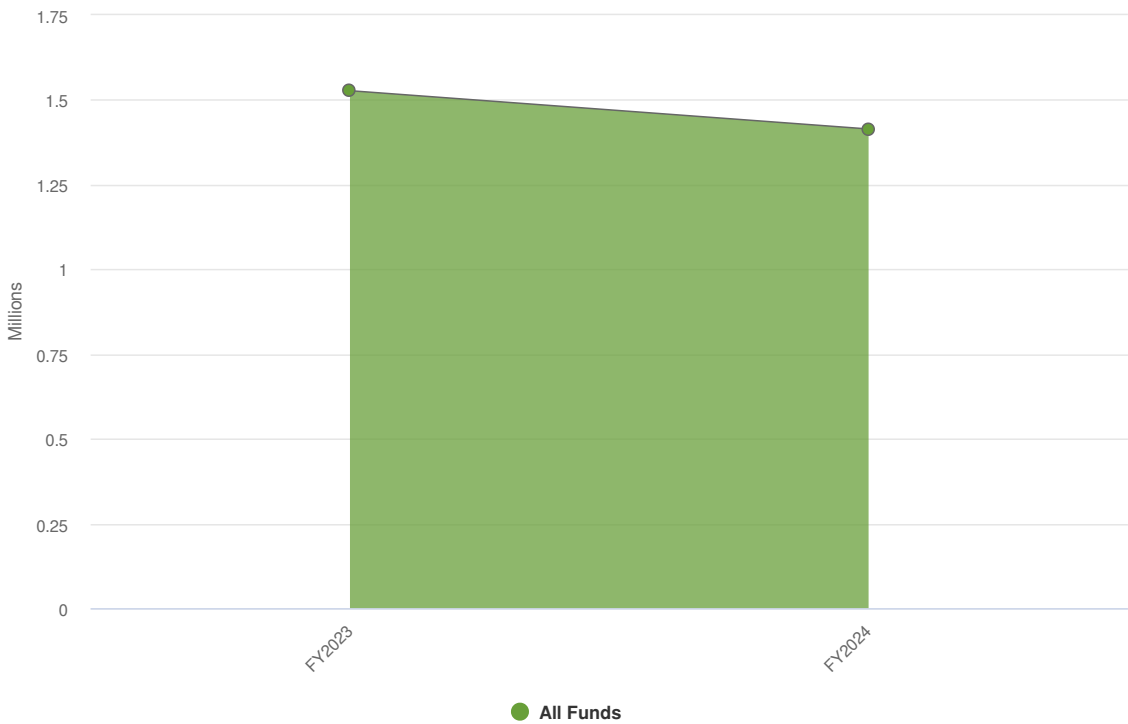


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes



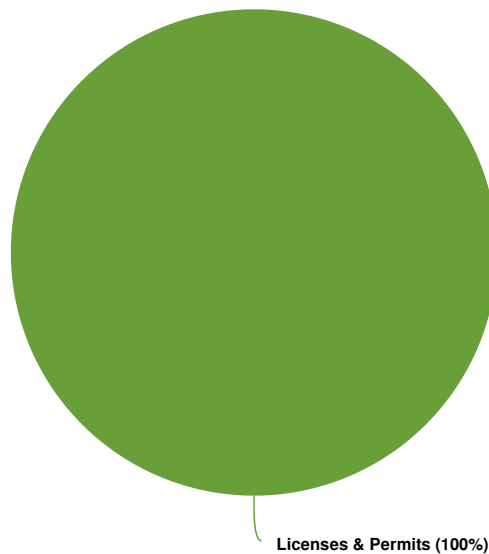
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
All Funds							
Enterprise							
Recycling & Waste Mgmt							
Licenses & Permits							
COMMERCIAL TRASH COLLECT PRMT	057-0020-045700-4100-4185	\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Licenses & Permits:		\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Recycling & Waste Mgmt:		\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Enterprise:		\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
General Fund							
General Fund							
Licenses & Permits							
LICENSES	003-0001-010300-4100-4176	\$7,500.00	\$7,500.00	\$8,617.00	\$8,000.00	6.7%	
FRANCHISE FEES	004-0001-011900-4100-4161	\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
GUN PERMITS	027-0001-022700-4100-4177	\$4,500.00	\$4,500.00	\$4,418.00	\$4,500.00	0%	
FINGERPRINT PERMITS	027-0001-022700-4100-4178	\$12,000.00	\$8,000.00	\$5,555.00	\$6,000.00	-25%	
EXPLOSIVE PERMITS	027-0001-022700-4100-4179	\$10.00	\$10.00	\$22.00	\$10.00	0%	
CONSTRUCTION PERMITS	032-0001-023200-4100-4131	\$320,000.00	\$340,000.00	\$459,421.01	\$390,000.00	14.7%	
FEES FOR CONTINUING EDUCATION	032-0001-023200-4100-4135	\$3,500.00	\$3,500.00	\$4,199.75	\$4,000.00	14.3%	
FEES FOR CONTINUING EDUCATION	033-0001-023300-4100-4135	\$6,640.00		\$0.00	\$4,000.00	N/A	
PERMITS TO OPERATE	033-0001-023300-4100-4175	\$1,480.00	\$1,000.00	\$1,170.00	\$1,100.00	10%	
DEVICE REGISTRATION FEE	033-0001-023300-4100-4180	\$66,500.00	\$72,000.00	\$73,461.40	\$73,000.00	1.4%	
DEVICE REPAIRMAN LICENSE	033-0001-023300-4100-4186	\$250.00	\$214.00	\$392.59	\$200.00	-6.5%	
RECLAMATION PLAN FEES	038-0001-023800-4100-4156	\$14,000.00	\$20,000.00	\$29,095.00	\$25,000.00	25%	
ANIMAL LICENSES	039-0001-023900-4100-4101	\$30,000.00	\$22,000.00	\$21,860.01	\$22,000.00	0%	
D H R PERMITS	051-0001-045100-4100-4171	\$605.00	\$605.00	\$665.00	\$605.00	0%	
WELL PERMITS	054-0001-045400-4100-4170	\$16,000.00	\$12,000.00	\$4,691.00	\$9,500.00	-20.8%	
SEWER APPLICATIONS	054-0001-045400-4100-4172	\$6,500.00	\$5,500.00	\$7,226.00	\$5,500.00	0%	
WELL & WATER SYSTEM PERMITS	054-0001-045400-4100-4174	\$3,556.00	\$2,540.00	\$2,794.00	\$3,048.00	20%	



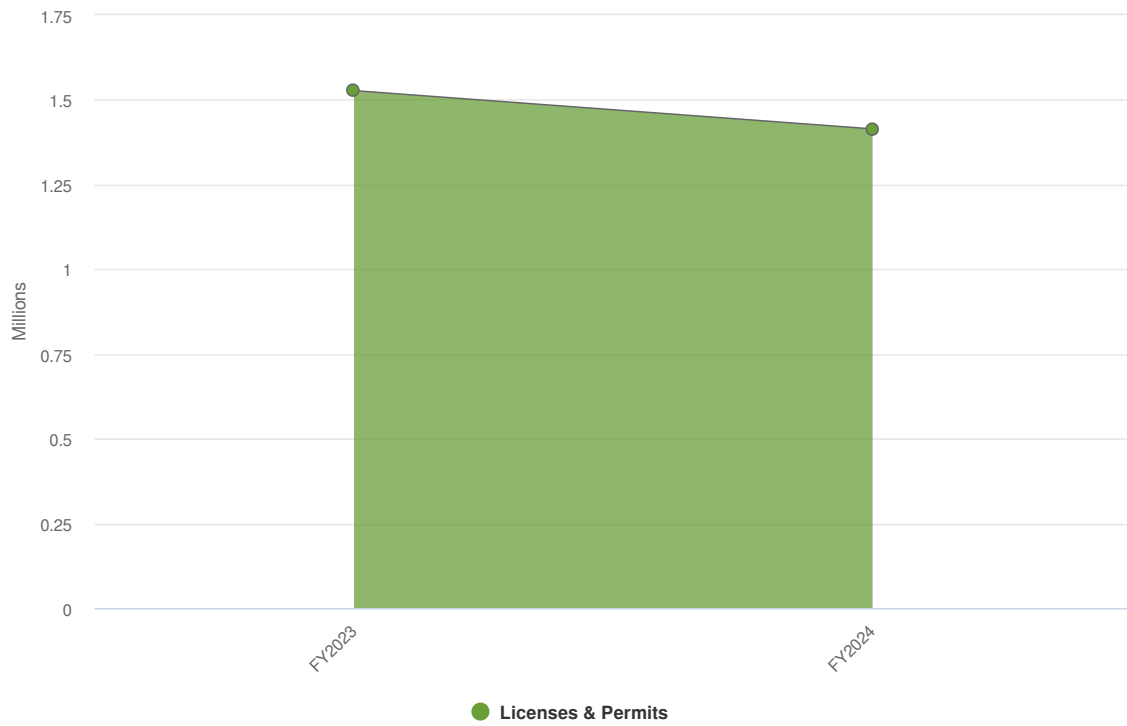
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
SWIMMING POOL PERMITS	054-0001-045400-4100-4182	\$9,500.00	\$11,000.00	\$9,523.00	\$10,000.00	-9.1%	
FOOD ESTABLISHMENT PERMITS	054-0001-045400-4100-4183	\$34,000.00	\$56,000.00	\$56,426.50	\$56,000.00	0%	
SEWAGE PUMP VEHICLE PERMIT	054-0001-045400-4100-4184	\$1,300.00	\$1,300.00	\$3,060.00	\$3,060.00	135.4%	
Total Licenses & Permits:		\$752,341.00	\$819,961.00	\$953,492.70	\$854,123.00	4.2%	
Total General Fund:		\$752,341.00	\$819,961.00	\$953,492.70	\$854,123.00	4.2%	
Total General Fund:		\$752,341.00	\$819,961.00	\$953,492.70	\$854,123.00	4.2%	
Special Revenue							
Road							
Licenses & Permits							
ROAD PRIVILEGES & PERMITS	046-0017-034600-4100-4141	\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Licenses & Permits:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Road:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Special Revenue:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total All Funds:		\$1,247,341.00	\$1,354,961.00	\$1,527,131.84	\$1,414,123.00	4.4%	

Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source							
Licenses & Permits							
Public Ways And Facilities							
ROAD PRIVILEGES & PERMITS	046-0017-034600-4100-4141	\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Public Ways And Facilities:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Public Protection							
LICENSES	003-0001-010300-4100-4176	\$7,500.00	\$7,500.00	\$8,617.00	\$8,000.00	6.7%	
GUN PERMITS	027-0001-022700-4100-4177	\$4,500.00	\$4,500.00	\$4,418.00	\$4,500.00	0%	
FINGERPRINT PERMITS	027-0001-022700-4100-4178	\$12,000.00	\$8,000.00	\$5,555.00	\$6,000.00	-25%	
EXPLOSIVE PERMITS	027-0001-022700-4100-4179	\$10.00	\$10.00	\$22.00	\$10.00	0%	
CONSTRUCTION PERMITS	032-0001-023200-4100-4131	\$320,000.00	\$340,000.00	\$459,421.01	\$390,000.00	14.7%	
FEES FOR CONTINUING EDUCATION	032-0001-023200-4100-4135	\$3,500.00	\$3,500.00	\$4,199.75	\$4,000.00	14.3%	
FEES FOR CONTINUING EDUCATION	033-0001-023300-4100-4135	\$6,640.00		\$0.00	\$4,000.00	N/A	

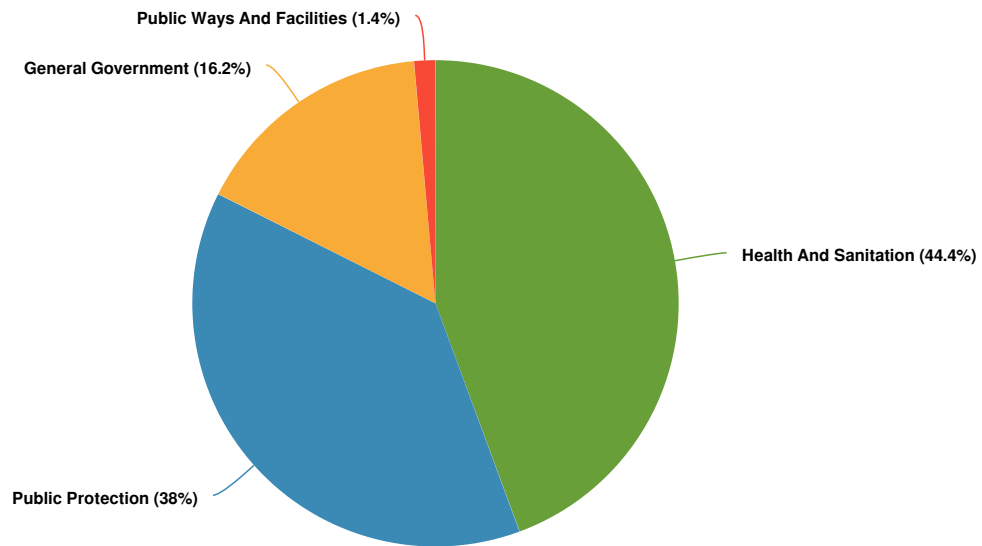


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
PERMITS TO OPERATE	033-0001-023300-4100-4175	\$1,480.00	\$1,000.00	\$1,170.00	\$1,100.00	10%	
DEVICE REGISTRATION FEE	033-0001-023300-4100-4180	\$66,500.00	\$72,000.00	\$73,461.40	\$73,000.00	1.4%	
DEVICE REPAIRMAN LICENSE	033-0001-023300-4100-4186	\$250.00	\$214.00	\$392.59	\$200.00	-6.5%	
RECLAMATION PLAN FEES	038-0001-023800-4100-4156	\$14,000.00	\$20,000.00	\$29,095.00	\$25,000.00	25%	
ANIMAL LICENSES	039-0001-023900-4100-4101	\$30,000.00	\$22,000.00	\$21,860.01	\$22,000.00	0%	
Total Public Protection:		\$466,380.00	\$478,724.00	\$608,211.76	\$537,810.00	12.3%	
Health And Sanitation							
D H R PERMITS	051-0001-045100-4100-4171	\$605.00	\$605.00	\$665.00	\$605.00	0%	
WELL PERMITS	054-0001-045400-4100-4170	\$16,000.00	\$12,000.00	\$4,691.00	\$9,500.00	-20.8%	
SEWER APPLICATIONS	054-0001-045400-4100-4172	\$6,500.00	\$5,500.00	\$7,226.00	\$5,500.00	0%	
WELL & WATER SYSTEM PERMITS	054-0001-045400-4100-4174	\$3,556.00	\$2,540.00	\$2,794.00	\$3,048.00	20%	
SWIMMING POOL PERMITS	054-0001-045400-4100-4182	\$9,500.00	\$11,000.00	\$9,523.00	\$10,000.00	-9.1%	
FOOD ESTABLISHMENT PERMITS	054-0001-045400-4100-4183	\$34,000.00	\$56,000.00	\$56,426.50	\$56,000.00	0%	
SEWAGE PUMP VEHICLE PERMIT	054-0001-045400-4100-4184	\$1,300.00	\$1,300.00	\$3,060.00	\$3,060.00	135.4%	
COMMERCIAL TRASH COLLECT PRMT	057-0020-045700-4100-4185	\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Health And Sanitation:		\$546,461.00	\$588,945.00	\$640,099.38	\$627,713.00	6.6%	
General Government							
FRANCHISE FEES	004-0001-011900-4100-4161	\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
Total General Government:		\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
Total Licenses & Permits:		\$1,247,341.00	\$1,354,961.00	\$1,527,131.84	\$1,414,123.00	4.4%	
Total Revenue Source:		\$1,247,341.00	\$1,354,961.00	\$1,527,131.84	\$1,414,123.00	4.4%	

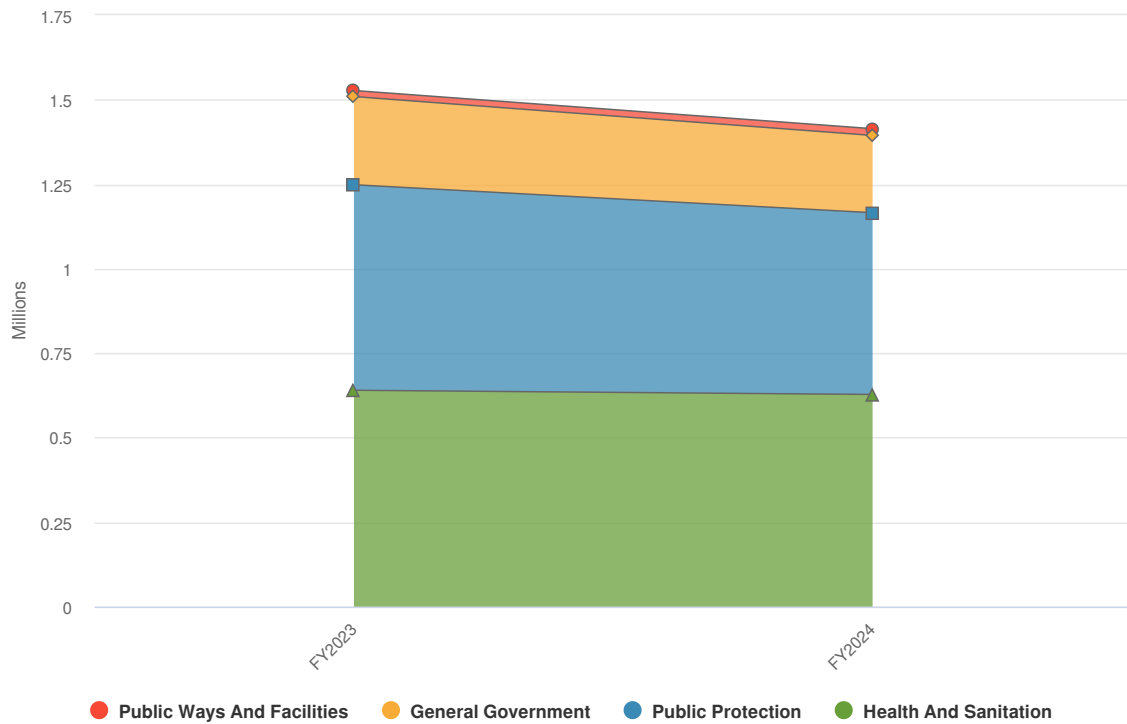


Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue							
Public Ways And Facilities							
Road							
Road							
Licenses & Permits							
ROAD PRIVILEGES & PERMITS	046-0017-034600-4100-4141	\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Licenses & Permits:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Road:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Road:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Total Public Ways And Facilities:		\$20,000.00	\$35,000.00	\$17,925.26	\$20,000.00	-42.9%	
Public Protection							
County Clerk							
County Clerk - General							
Licenses & Permits							
LICENSES	003-0001-010300-4100-4176	\$7,500.00	\$7,500.00	\$8,617.00	\$8,000.00	6.7%	
Total Licenses & Permits:		\$7,500.00	\$7,500.00	\$8,617.00	\$8,000.00	6.7%	
Total County Clerk - General:		\$7,500.00	\$7,500.00	\$8,617.00	\$8,000.00	6.7%	
Total County Clerk:		\$7,500.00	\$7,500.00	\$8,617.00	\$8,000.00	6.7%	
Sheriff							
Sheriff - General							
Licenses & Permits							
GUN PERMITS	027-0001-022700-4100-4177	\$4,500.00	\$4,500.00	\$4,418.00	\$4,500.00	0%	
FINGERPRINT PERMITS	027-0001-022700-4100-4178	\$12,000.00	\$8,000.00	\$5,555.00	\$6,000.00	-25%	
EXPLOSIVE PERMITS	027-0001-022700-4100-4179	\$10.00	\$10.00	\$22.00	\$10.00	0%	
Total Licenses & Permits:		\$16,510.00	\$12,510.00	\$9,995.00	\$10,510.00	-16%	
Total Sheriff - General:		\$16,510.00	\$12,510.00	\$9,995.00	\$10,510.00	-16%	
Total Sheriff:		\$16,510.00	\$12,510.00	\$9,995.00	\$10,510.00	-16%	
Building & Safety							
Building & Safety							
Licenses & Permits							
CONSTRUCTION PERMITS	032-0001-023200-4100-4131	\$320,000.00	\$340,000.00	\$459,421.01	\$390,000.00	14.7%	
FEES FOR CONTINUING EDUCATION	032-0001-023200-4100-4135	\$3,500.00	\$3,500.00	\$4,199.75	\$4,000.00	14.3%	
Total Licenses & Permits:		\$323,500.00	\$343,500.00	\$463,620.76	\$394,000.00	14.7%	
Total Building & Safety:		\$323,500.00	\$343,500.00	\$463,620.76	\$394,000.00	14.7%	
Total Building & Safety:		\$323,500.00	\$343,500.00	\$463,620.76	\$394,000.00	14.7%	



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Ag Comm/Sealer							
Agricultural Comm / Sealer							
Licenses & Permits							
FEES FOR CONTINUING EDUCATION	033-0001-023300-4100-4135	\$6,640.00		\$0.00	\$4,000.00	N/A	
PERMITS TO OPERATE	033-0001-023300-4100-4175	\$1,480.00	\$1,000.00	\$1,170.00	\$1,100.00	10%	
DEVICE REGISTRATION FEE	033-0001-023300-4100-4180	\$66,500.00	\$72,000.00	\$73,461.40	\$73,000.00	1.4%	
DEVICE REPAIRMAN LICENSE	033-0001-023300-4100-4186	\$250.00	\$214.00	\$392.59	\$200.00	-6.5%	
Total Licenses & Permits:		\$74,870.00	\$73,214.00	\$75,023.99	\$78,300.00	6.9%	
Total Agricultural Comm / Sealer:		\$74,870.00	\$73,214.00	\$75,023.99	\$78,300.00	6.9%	
Total Ag Comm/Sealer:		\$74,870.00	\$73,214.00	\$75,023.99	\$78,300.00	6.9%	
Animal Control							
Animal Control - General							
Licenses & Permits							
ANIMAL LICENSES	039-0001-023900-4100-4101	\$30,000.00	\$22,000.00	\$21,860.01	\$22,000.00	0%	
Total Licenses & Permits:		\$30,000.00	\$22,000.00	\$21,860.01	\$22,000.00	0%	
Total Animal Control - General:		\$30,000.00	\$22,000.00	\$21,860.01	\$22,000.00	0%	
Total Animal Control:		\$30,000.00	\$22,000.00	\$21,860.01	\$22,000.00	0%	
Planning And Zoning							
Planning & Zoning							
Licenses & Permits							
RECLAMATION PLAN FEES	038-0001-023800-4100-4156	\$14,000.00	\$20,000.00	\$29,095.00	\$25,000.00	25%	
Total Licenses & Permits:		\$14,000.00	\$20,000.00	\$29,095.00	\$25,000.00	25%	
Total Planning & Zoning:		\$14,000.00	\$20,000.00	\$29,095.00	\$25,000.00	25%	
Total Planning And Zoning:		\$14,000.00	\$20,000.00	\$29,095.00	\$25,000.00	25%	
Total Public Protection:		\$466,380.00	\$478,724.00	\$608,211.76	\$537,810.00	12.3%	
Health And Sanitation							
Health							
Health - General							
Licenses & Permits							
D H R PERMITS	051-0001-045100-4100-4171	\$605.00	\$605.00	\$665.00	\$605.00	0%	
Total Licenses & Permits:		\$605.00	\$605.00	\$665.00	\$605.00	0%	
Total Health - General:		\$605.00	\$605.00	\$665.00	\$605.00	0%	
Total Health:		\$605.00	\$605.00	\$665.00	\$605.00	0%	



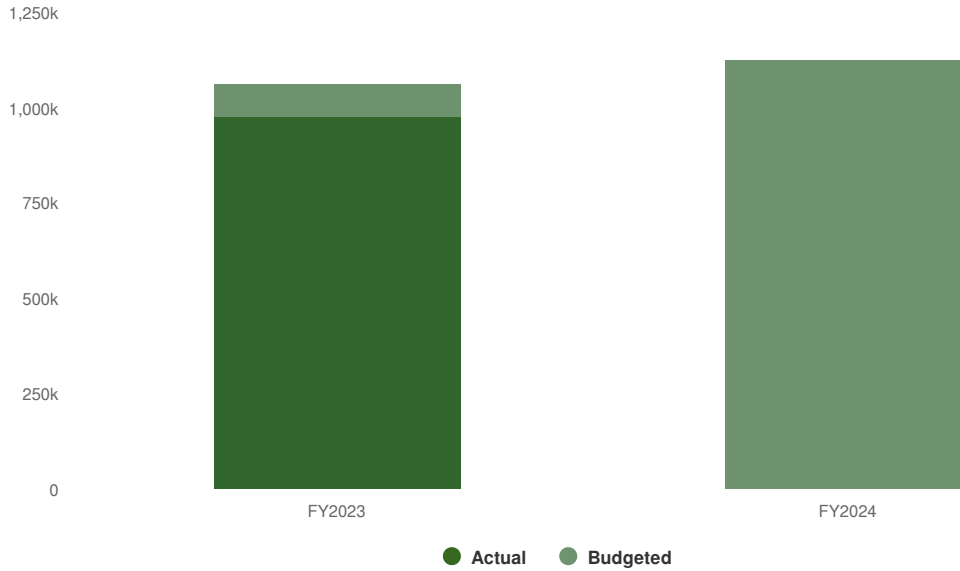
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Environmental Health							
Environmental Health - General							
Licenses & Permits							
WELL PERMITS	054-0001-045400-4100-4170	\$16,000.00	\$12,000.00	\$4,691.00	\$9,500.00	-20.8%	
SEWER APPLICATIONS	054-0001-045400-4100-4172	\$6,500.00	\$5,500.00	\$7,226.00	\$5,500.00	0%	
WELL & WATER SYSTEM PERMITS	054-0001-045400-4100-4174	\$3,556.00	\$2,540.00	\$2,794.00	\$3,048.00	20%	
SWIMMING POOL PERMITS	054-0001-045400-4100-4182	\$9,500.00	\$11,000.00	\$9,523.00	\$10,000.00	-9.1%	
FOOD ESTABLISHMENT PERMITS	054-0001-045400-4100-4183	\$34,000.00	\$56,000.00	\$56,426.50	\$56,000.00	0%	
SEWAGE PUMP VEHICLE PERMIT	054-0001-045400-4100-4184	\$1,300.00	\$1,300.00	\$3,060.00	\$3,060.00	135.4%	
Total Licenses & Permits:		\$70,856.00	\$88,340.00	\$83,720.50	\$87,108.00	-1.4%	
Total Environmental Health - General:		\$70,856.00	\$88,340.00	\$83,720.50	\$87,108.00	-1.4%	
Total Environmental Health:		\$70,856.00	\$88,340.00	\$83,720.50	\$87,108.00	-1.4%	
Solid Waste Disposal							
Recycling & Waste Mgmt							
Licenses & Permits							
COMMERCIAL TRASH COLLECT PRMT	057-0020-045700-4100-4185	\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Licenses & Permits:		\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Recycling & Waste Mgmt:		\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Solid Waste Disposal:		\$475,000.00	\$500,000.00	\$555,713.88	\$540,000.00	8%	
Total Health And Sanitation:		\$546,461.00	\$588,945.00	\$640,099.38	\$627,713.00	6.6%	
General Government							
Auditor-Controller							
General Revenue & Expenditures							
Licenses & Permits							
FRANCHISE FEES	004-0001-011900-4100-4161	\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
Total Licenses & Permits:		\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
Total General Revenue & Expenditures:		\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
Total Auditor-Controller:		\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
Total General Government:		\$214,500.00	\$252,292.00	\$260,895.44	\$228,600.00	-9.4%	
Total Revenue:		\$1,247,341.00	\$1,354,961.00	\$1,527,131.84	\$1,414,123.00	4.4%	



FINES & FORFEITURES Summary

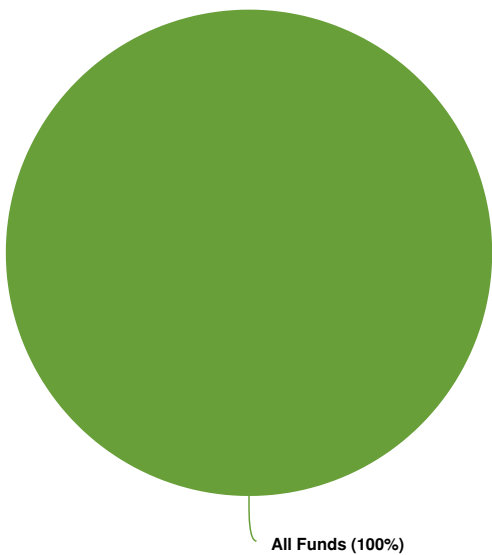
\$1,123,839 **\$61,089**
(5.75% vs. prior year)

FINES & FORFEITURES Proposed and Historical Budget vs. Actual

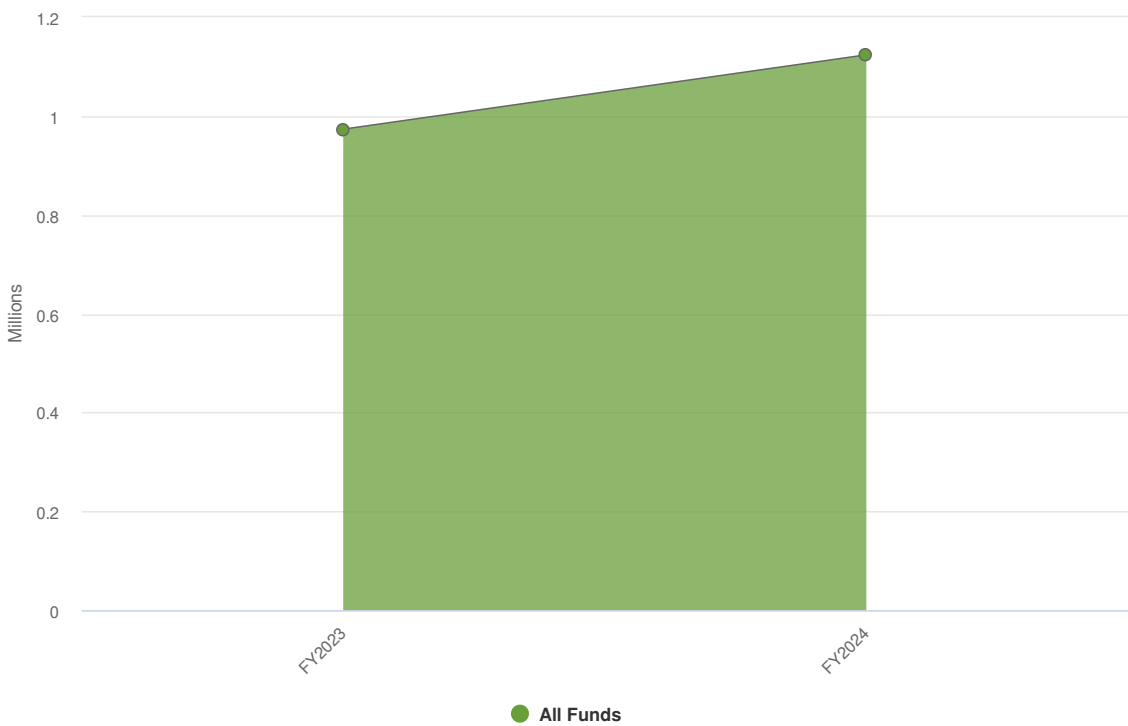


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
All Funds							

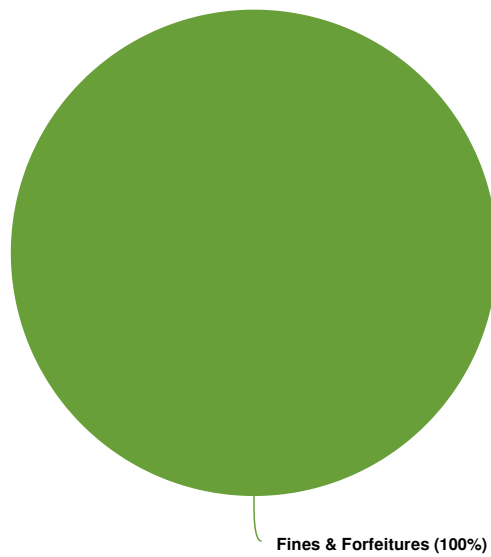


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
General Fund							
General Fund							
Fines & Forfeitures							
JUSTICE COURT FINES	004-0001-011900-4200-4215	\$170,000.00	\$200,000.00	\$330,520.91	\$300,000.00	50%	
COURT REALIGNMENT FINES	004-0001-011900-4200-4224	\$650,000.00	\$685,000.00	\$596,379.75	\$590,000.00	-13.9%	
LAW LIBRARY FINES	023-0001-022300-4200-4220	\$7,000.00	\$7,000.00	\$0.00	\$8,000.00	14.3%	
CRIMINAL FINES	024-0001-022400-4200-4211	\$0.00	\$3,000.00	\$2,865.00	\$3,000.00	0%	
CRIMINAL FINES	027-0001-022700-4200-4211	\$200.00	\$500.00	\$909.42	\$600.00	20%	
CRIMINAL FINES	027-0001-056605-4200-4211	\$10,000.00	\$10,000.00	\$0.00	\$75,000.00	650%	
SUPERIOR COURT FINES	027-0001-056610-4200-4214	\$84,186.00	\$117,250.00	\$34,268.75	\$104,739.00	-10.7%	
ANIMAL FINES	039-0001-023900-4200-4212	\$6,000.00	\$25,000.00	\$4,824.00	\$25,000.00	0%	
CRIMINAL FINES	051-0001-045100-4200-4211	\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
Total Fines & Forfeitures:		\$937,386.00	\$1,057,750.00	\$969,767.83	\$1,118,839.00	5.8%	
Total General Fund:		\$937,386.00	\$1,057,750.00	\$969,767.83	\$1,118,839.00	5.8%	
Total General Fund:		\$937,386.00	\$1,057,750.00	\$969,767.83	\$1,118,839.00	5.8%	
Special Revenue							
Fish & Game							
Fines & Forfeitures							
FISH & GAME FINES	002-0008-024200-4200-4213	\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Total Fines & Forfeitures:		\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Total Fish & Game:		\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Total Special Revenue:		\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Total All Funds:		\$943,386.00	\$1,062,750.00	\$973,325.92	\$1,123,839.00	5.7%	

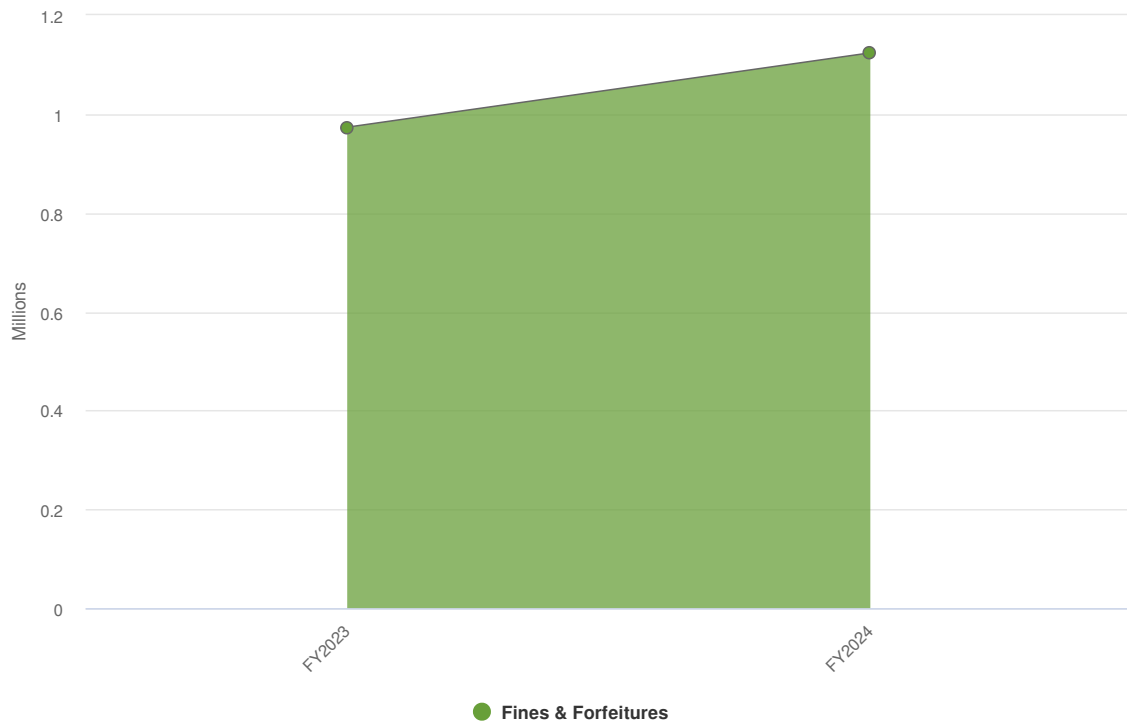


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source							

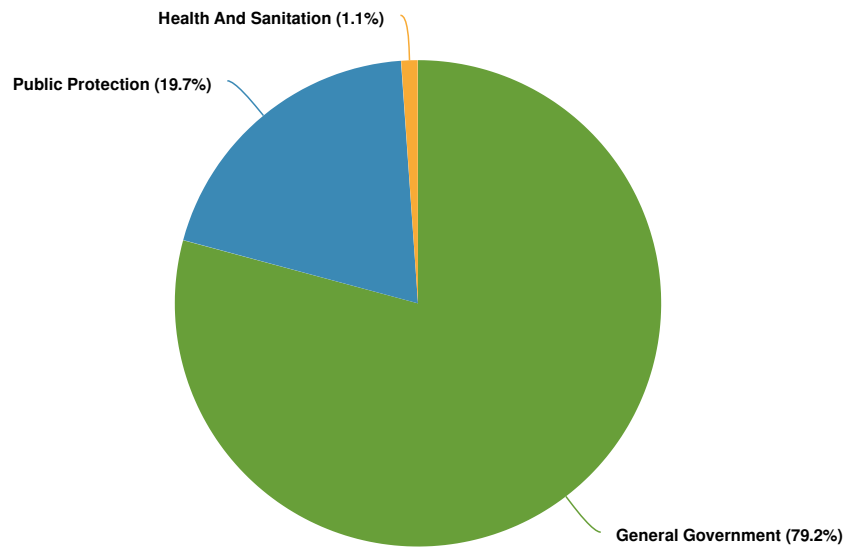


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Fines & Forfeitures							
Public Protection							
FISH & GAME FINES	002-0008-024200-4200-4213	\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
LAW LIBRARY FINES	023-0001-022300-4200-4220	\$7,000.00	\$7,000.00	\$0.00	\$8,000.00	14.3%	
CRIMINAL FINES	024-0001-022400-4200-4211	\$0.00	\$3,000.00	\$2,865.00	\$3,000.00	0%	
CRIMINAL FINES	027-0001-022700-4200-4211	\$200.00	\$500.00	\$909.42	\$600.00	20%	
CRIMINAL FINES	027-0001-056605-4200-4211	\$10,000.00	\$10,000.00	\$0.00	\$75,000.00	650%	
SUPERIOR COURT FINES	027-0001-056610-4200-4214	\$84,186.00	\$117,250.00	\$34,268.75	\$104,739.00	-10.7%	
ANIMAL FINES	039-0001-023900-4200-4212	\$6,000.00	\$25,000.00	\$4,824.00	\$25,000.00	0%	
Total Public Protection:		\$113,386.00	\$167,750.00	\$46,425.26	\$221,339.00	31.9%	
Health And Sanitation							
CRIMINAL FINES	051-0001-045100-4200-4211	\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
Total Health And Sanitation:		\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
General Government							
JUSTICE COURT FINES	004-0001-011900-4200-4215	\$170,000.00	\$200,000.00	\$330,520.91	\$300,000.00	50%	
COURT REALIGNMENT FINES	004-0001-011900-4200-4224	\$650,000.00	\$685,000.00	\$596,379.75	\$590,000.00	-13.9%	
Total General Government:		\$820,000.00	\$885,000.00	\$926,900.66	\$890,000.00	0.6%	
Total Fines & Forfeitures:		\$943,386.00	\$1,062,750.00	\$973,325.92	\$1,123,839.00	5.7%	
Total Revenue Source:		\$943,386.00	\$1,062,750.00	\$973,325.92	\$1,123,839.00	5.7%	

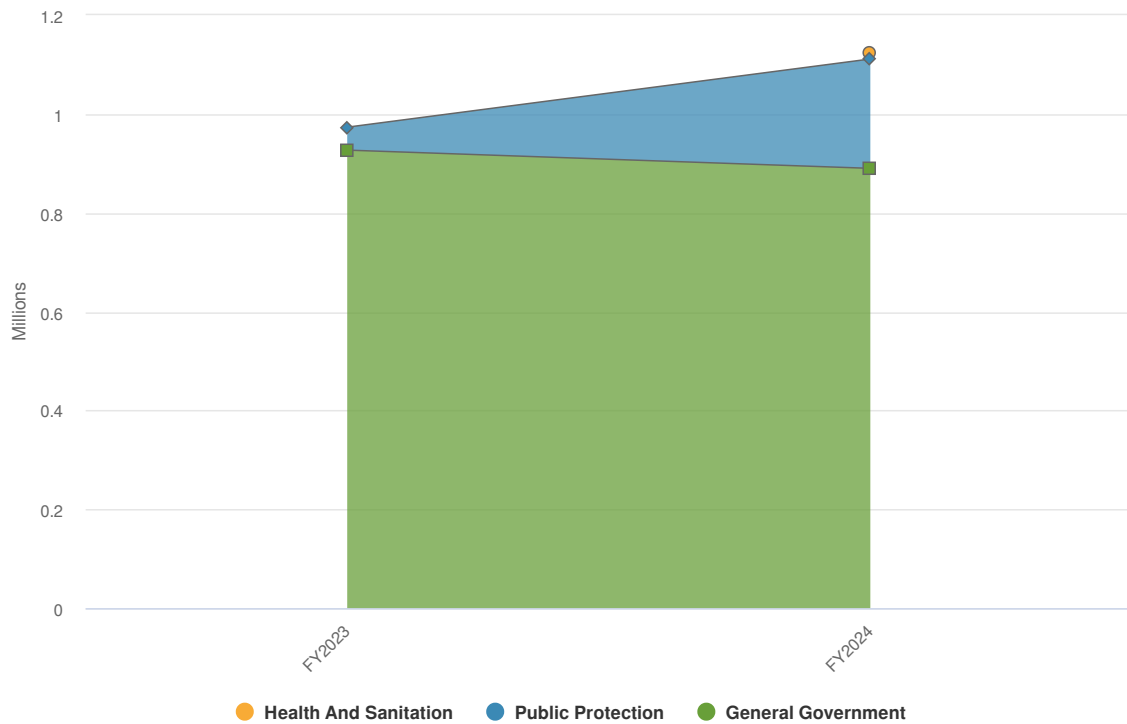


Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue							



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Public Protection							
County Administrative Officer							
Fish & Game							
Fines & Forfeitures							
FISH & GAME FINES	002-0008-024200-4200-4213	\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Total Fines & Forfeitures:		\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Total Fish & Game:		\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Total County Administrative Officer:		\$6,000.00	\$5,000.00	\$3,558.09	\$5,000.00	0%	
Law Library							
Law Library							
Fines & Forfeitures							
LAW LIBRARY FINES	023-0001-022300-4200-4220	\$7,000.00	\$7,000.00	\$0.00	\$8,000.00	14.3%	
Total Fines & Forfeitures:		\$7,000.00	\$7,000.00	\$0.00	\$8,000.00	14.3%	
Total Law Library:		\$7,000.00	\$7,000.00	\$0.00	\$8,000.00	14.3%	
Total Law Library:		\$7,000.00	\$7,000.00	\$0.00	\$8,000.00	14.3%	
District Attorney							
District Attorney							
Fines & Forfeitures							
CRIMINAL FINES	024-0001-022400-4200-4211	\$0.00	\$3,000.00	\$2,865.00	\$3,000.00	0%	
Total Fines & Forfeitures:		\$0.00	\$3,000.00	\$2,865.00	\$3,000.00	0%	
Total District Attorney:		\$0.00	\$3,000.00	\$2,865.00	\$3,000.00	0%	
Total District Attorney:		\$0.00	\$3,000.00	\$2,865.00	\$3,000.00	0%	
Sheriff							
Sheriff - General							
Fines & Forfeitures							
CRIMINAL FINES	027-0001-022700-4200-4211	\$200.00	\$500.00	\$909.42	\$600.00	20%	
Total Fines & Forfeitures:		\$200.00	\$500.00	\$909.42	\$600.00	20%	
Total Sheriff - General:		\$200.00	\$500.00	\$909.42	\$600.00	20%	
Dna							
Fines & Forfeitures							
CRIMINAL FINES	027-0001-056605-4200-4211	\$10,000.00	\$10,000.00	\$0.00	\$75,000.00	650%	
Total Fines & Forfeitures:		\$10,000.00	\$10,000.00	\$0.00	\$75,000.00	650%	



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Total Dna:		\$10,000.00	\$10,000.00	\$0.00	\$75,000.00	650%	
Ran							
Fines & Forfeitures							
SUPERIOR COURT FINES	027-0001-056610-4200-4214	\$84,186.00	\$117,250.00	\$34,268.75	\$104,739.00	-10.7%	
Total Fines & Forfeitures:		\$84,186.00	\$117,250.00	\$34,268.75	\$104,739.00	-10.7%	
Total Ran:		\$84,186.00	\$117,250.00	\$34,268.75	\$104,739.00	-10.7%	
Total Sheriff:		\$94,386.00	\$127,750.00	\$35,178.17	\$180,339.00	41.2%	
Animal Control							
Animal Control - General							
Fines & Forfeitures							
ANIMAL FINES	039-0001-023900-4200-4212	\$6,000.00	\$25,000.00	\$4,824.00	\$25,000.00	0%	
Total Fines & Forfeitures:		\$6,000.00	\$25,000.00	\$4,824.00	\$25,000.00	0%	
Total Animal Control - General:		\$6,000.00	\$25,000.00	\$4,824.00	\$25,000.00	0%	
Total Animal Control:		\$6,000.00	\$25,000.00	\$4,824.00	\$25,000.00	0%	
Total Public Protection:		\$113,386.00	\$167,750.00	\$46,425.26	\$221,339.00	31.9%	
Health And Sanitation							
Health							
Health - General							
Fines & Forfeitures							
CRIMINAL FINES	051-0001-045100-4200-4211	\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
Total Fines & Forfeitures:		\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
Total Health - General:		\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
Total Health:		\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
Total Health And Sanitation:		\$10,000.00	\$10,000.00	\$0.00	\$12,500.00	25%	
General Government							
Auditor-Controller							
General Revenue & Expenditures							
Fines & Forfeitures							
JUSTICE COURT FINES	004-0001-011900-4200-4215	\$170,000.00	\$200,000.00	\$330,520.91	\$300,000.00	50%	
COURT REALIGNMENT FINES	004-0001-011900-4200-4224	\$650,000.00	\$685,000.00	\$596,379.75	\$590,000.00	-13.9%	
Total Fines & Forfeitures:		\$820,000.00	\$885,000.00	\$926,900.66	\$890,000.00	0.6%	



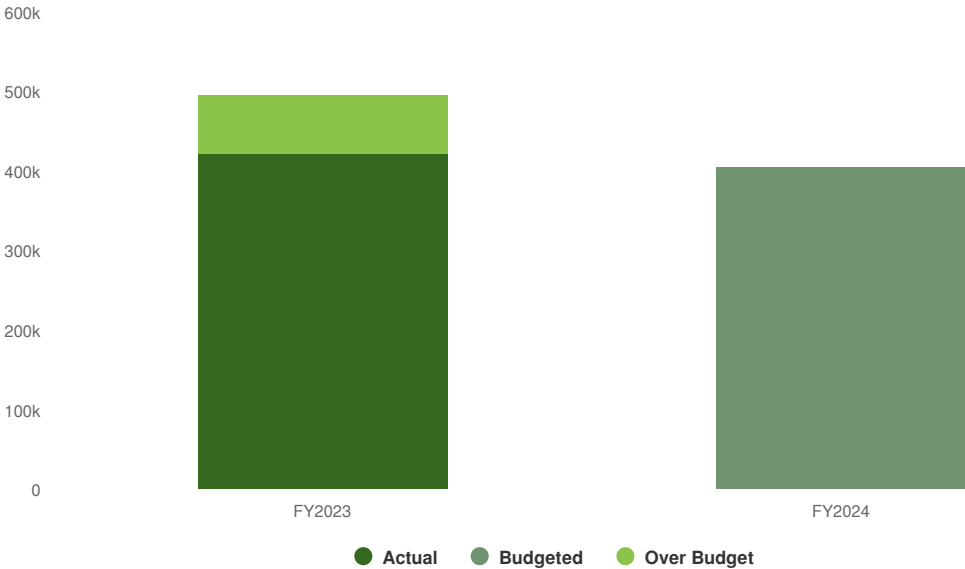
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Total General Revenue & Expenditures:		\$820,000.00	\$885,000.00	\$926,900.66	\$890,000.00	0.6%	
Total Auditor-Controller:		\$820,000.00	\$885,000.00	\$926,900.66	\$890,000.00	0.6%	
Total General Government:		\$820,000.00	\$885,000.00	\$926,900.66	\$890,000.00	0.6%	
Total Revenue:		\$943,386.00	\$1,062,750.00	\$973,325.92	\$1,123,839.00	5.7%	



RENTS & LEASES Summary

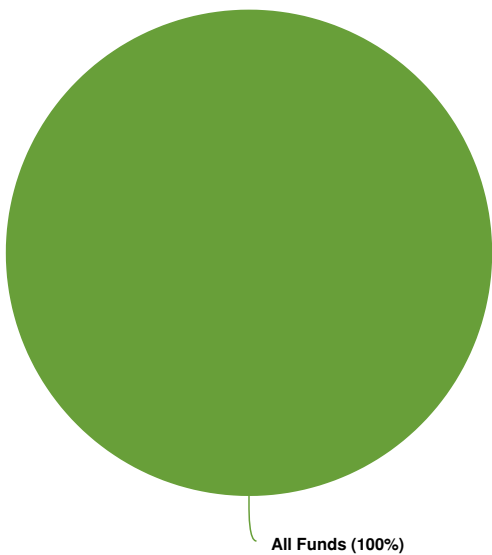
\$405,275 **-\$17,525**
(-4.14% vs. prior year)

RENTS & LEASES Proposed and Historical Budget vs. Actual

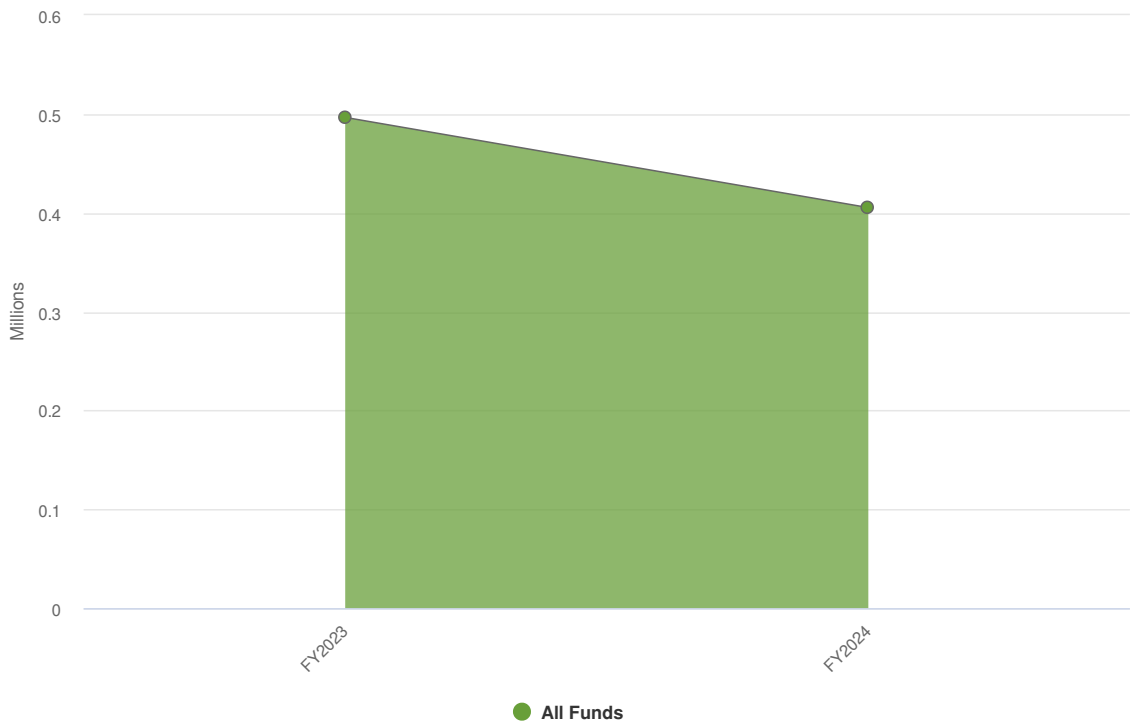


Revenue by Fund

2024 Revenue by Fund



Budgeted and Historical 2024 Revenue by Fund



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
All Funds							

Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Enterprise							
Bishop Airport Operating							
Rents & Leases							
CABLE TV LEASE	047-1501-150100-4300-4321	\$32,034.00	\$32,994.00	\$33,984.12	\$35,003.00	6.1%	
AUTO PARKING	047-1501-150100-4300-4331	\$31,000.00	\$61,400.00	\$66,141.00	\$62,900.00	2.4%	
HANGER RENT	047-1501-150100-4300-4333	\$99,502.00	\$108,790.00	\$103,456.00	\$109,452.00	0.6%	
TIE DOWN FEES	047-1501-150100-4300-4334	\$4,100.00	\$10,508.00	\$8,868.00	\$9,000.00	-14.4%	
RENT-A-CAR LEASE	047-1501-150100-4300-4336	\$1,800.00	\$1,800.00	\$1,800.00	\$3,000.00	66.7%	
RAMP FEES	047-1501-150100-4300-4338	\$12,000.00	\$30,000.00	\$24,354.00	\$25,000.00	-16.7%	
HANGAR ONE AERO	047-1501-150100-4300-4340	\$4,752.00	\$3,168.00	\$2,376.00	\$3,168.00	0%	
LANDING FEES	047-1501-150100-4300-4342	\$0.00	\$110,000.00	\$84,265.00	\$90,302.00	-17.9%	
Total Rents & Leases:		\$185,188.00	\$358,660.00	\$325,244.12	\$337,825.00	-5.8%	
Total Bishop Airport Operating:		\$185,188.00	\$358,660.00	\$325,244.12	\$337,825.00	-5.8%	
Indy Airport Operating							
Rents & Leases							
HANGER RENT	048-1503-150300-4300-4333	\$3,120.00	\$2,160.00	\$0.00	\$0.00	-100%	
Tie Down Fees	048-1503-150300-4300-4334	\$150.00		\$0.00	\$0.00	N/A	
Total Rents & Leases:		\$3,270.00	\$2,160.00	\$0.00	\$0.00	-100%	
Total Indy Airport Operating:		\$3,270.00	\$2,160.00	\$0.00	\$0.00	-100%	
Lp/Dv Airpport							
Rents & Leases							
AUTO PARKING	049-1505-150500-4300-4331	\$2,300.00	\$2,700.00	\$3,804.00	\$3,600.00	33.3%	
HANGER RENT	049-1505-150500-4300-4333	\$26,470.00	\$31,980.00	\$32,576.00	\$34,000.00	6.3%	
TIE DOWN FEES	049-1505-150500-4300-4334	\$1,200.00	\$1,200.00	\$1,977.00	\$1,500.00	25%	
Ramp Fees	049-1505-150500-4300-4338	\$400.00		\$0.00	\$0.00	N/A	
Total Rents & Leases:		\$30,370.00	\$35,880.00	\$38,357.00	\$39,100.00	9%	
Total Lp/Dv Airpport:		\$30,370.00	\$35,880.00	\$38,357.00	\$39,100.00	9%	
Total Enterprise:		\$218,828.00	\$396,700.00	\$363,601.12	\$376,925.00	-5%	
General Fund							

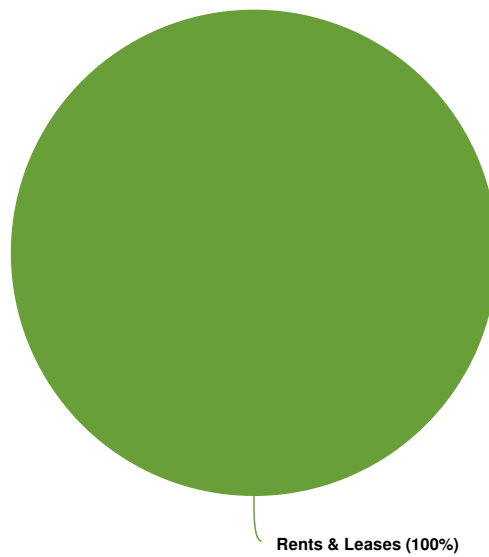


Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
General Fund							
Rents & Leases							
MILLPOND CONCESSIONS	069-0001-076998-4300-4352	\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total Rents & Leases:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total General Fund:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total General Fund:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Grant Programs - Interest							
Esaaa							
Rents & Leases							
TECOPA COMMUNITY CENTER	612-6830-683000-4300-4320	\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Rents & Leases:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Esaaa:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Grant Programs - Interest:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Special Revenue							
Geothermal							
Rents & Leases							
Geothermal Royalties	004-0010-010406-4300-4381	\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total Rents & Leases:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total Geothermal:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total Special Revenue:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total All Funds:		\$233,528.00	\$422,800.00	\$496,568.25	\$405,275.00	-4.1%	

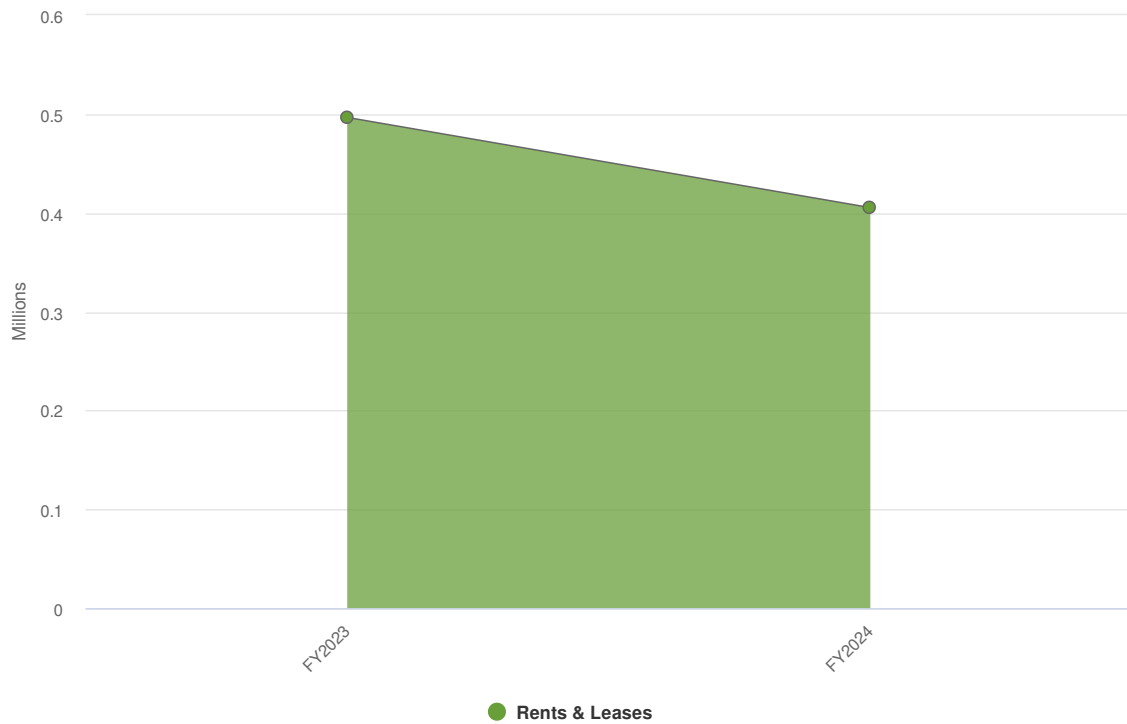


Revenues by Source

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue Source							



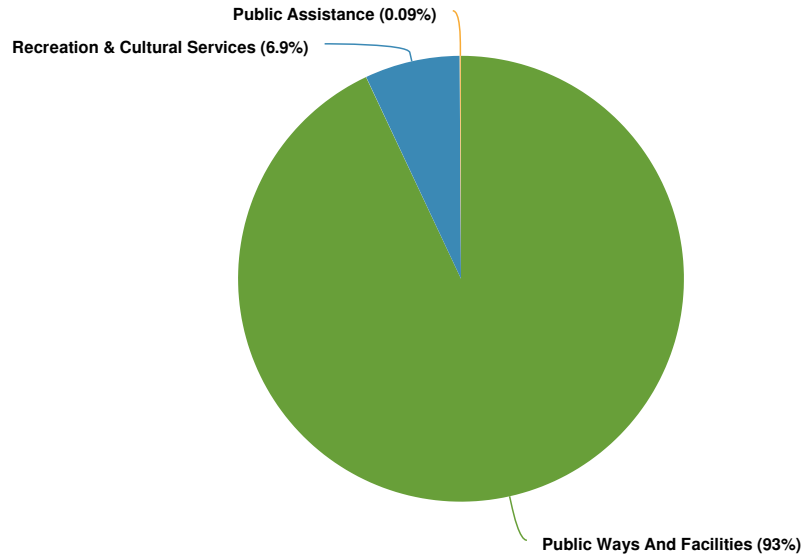
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Rents & Leases							
Public Ways And Facilities							
CABLE TV LEASE	047-1501-150100-4300-4321	\$32,034.00	\$32,994.00	\$33,984.12	\$35,003.00	6.1%	
AUTO PARKING	047-1501-150100-4300-4331	\$31,000.00	\$61,400.00	\$66,141.00	\$62,900.00	2.4%	
HANGER RENT	047-1501-150100-4300-4333	\$99,502.00	\$108,790.00	\$103,456.00	\$109,452.00	0.6%	
TIE DOWN FEES	047-1501-150100-4300-4334	\$4,100.00	\$10,508.00	\$8,868.00	\$9,000.00	-14.4%	
RENT-A-CAR LEASE	047-1501-150100-4300-4336	\$1,800.00	\$1,800.00	\$1,800.00	\$3,000.00	66.7%	
RAMP FEES	047-1501-150100-4300-4338	\$12,000.00	\$30,000.00	\$24,354.00	\$25,000.00	-16.7%	
HANGAR ONE AERO	047-1501-150100-4300-4340	\$4,752.00	\$3,168.00	\$2,376.00	\$3,168.00	0%	
LANDING FEES	047-1501-150100-4300-4342	\$0.00	\$110,000.00	\$84,265.00	\$90,302.00	-17.9%	
HANGER RENT	048-1503-150300-4300-4333	\$3,120.00	\$2,160.00	\$0.00	\$0.00	-100%	
Tie Down Fees	048-1503-150300-4300-4334	\$150.00		\$0.00	\$0.00	N/A	
AUTO PARKING	049-1505-150500-4300-4331	\$2,300.00	\$2,700.00	\$3,804.00	\$3,600.00	33.3%	
HANGER RENT	049-1505-150500-4300-4333	\$26,470.00	\$31,980.00	\$32,576.00	\$34,000.00	6.3%	
TIE DOWN FEES	049-1505-150500-4300-4334	\$1,200.00	\$1,200.00	\$1,977.00	\$1,500.00	25%	
Ramp Fees	049-1505-150500-4300-4338	\$400.00		\$0.00	\$0.00	N/A	
Total Public Ways And Facilities:		\$218,828.00	\$396,700.00	\$363,601.12	\$376,925.00	-5%	
General Government							
Geothermal Royalties	004-0010-010406-4300-4381	\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total General Government:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Public Assistance							
TECOPA COMMUNITY CENTER	612-6830-683000-4300-4320	\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Public Assistance:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Recreation & Cultural Services							
MILLPOND CONCESSIONS	069-0001-076998-4300-4352	\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total Recreation & Cultural Services:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	



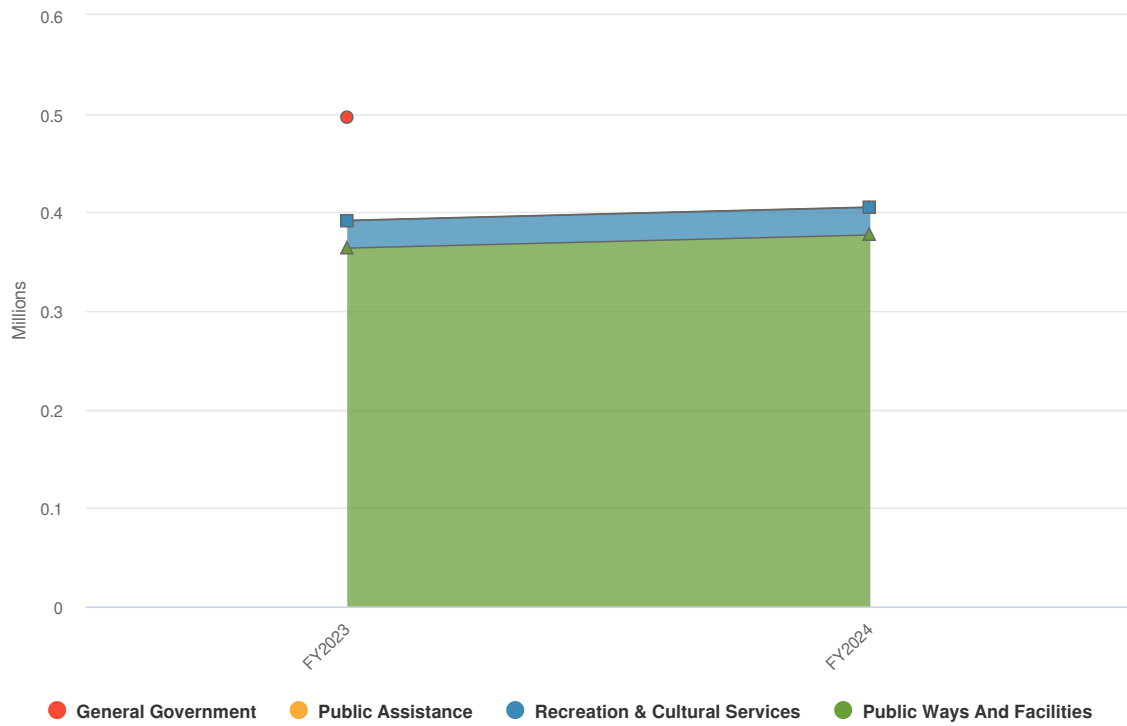
Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Total Rents & Leases:		\$233,528.00	\$422,800.00	\$496,568.25	\$405,275.00	-4.1%	
Total Revenue Source:		\$233,528.00	\$422,800.00	\$496,568.25	\$405,275.00	-4.1%	

Revenue by Department

Projected 2024 Revenue by Department



Budgeted and Historical 2024 Revenue by Department



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Revenue							
Public Ways And Facilities							
Bishop Airport							
Bishop Airport							
Rents & Leases							
CABLE TV LEASE	047-1501-150100-4300-4321	\$32,034.00	\$32,994.00	\$33,984.12	\$35,003.00	6.1%	
AUTO PARKING	047-1501-150100-4300-4331	\$31,000.00	\$61,400.00	\$66,141.00	\$62,900.00	2.4%	
HANGER RENT	047-1501-150100-4300-4333	\$99,502.00	\$108,790.00	\$103,456.00	\$109,452.00	0.6%	
TIE DOWN FEES	047-1501-150100-4300-4334	\$4,100.00	\$10,508.00	\$8,868.00	\$9,000.00	-14.4%	
RENT-A-CAR LEASE	047-1501-150100-4300-4336	\$1,800.00	\$1,800.00	\$1,800.00	\$3,000.00	66.7%	
RAMP FEES	047-1501-150100-4300-4338	\$12,000.00	\$30,000.00	\$24,354.00	\$25,000.00	-16.7%	
HANGAR ONE AERO	047-1501-150100-4300-4340	\$4,752.00	\$3,168.00	\$2,376.00	\$3,168.00	0%	
LANDING FEES	047-1501-150100-4300-4342	\$0.00	\$110,000.00	\$84,265.00	\$90,302.00	-17.9%	
Total Rents & Leases:		\$185,188.00	\$358,660.00	\$325,244.12	\$337,825.00	-5.8%	
Total Bishop Airport:		\$185,188.00	\$358,660.00	\$325,244.12	\$337,825.00	-5.8%	



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Total Bishop Airport:		\$185,188.00	\$358,660.00	\$325,244.12	\$337,825.00	-5.8%	
Independence Airport							
Independence Airport							
Rents & Leases							
HANGER RENT	048-1503-150300-4300-4333	\$3,120.00	\$2,160.00	\$0.00	\$0.00	-100%	
Tie Down Fees	048-1503-150300-4300-4334	\$150.00		\$0.00	\$0.00	N/A	
Total Rents & Leases:		\$3,270.00	\$2,160.00	\$0.00	\$0.00	-100%	
Total Independence Airport:		\$3,270.00	\$2,160.00	\$0.00	\$0.00	-100%	
Total Independence Airport:		\$3,270.00	\$2,160.00	\$0.00	\$0.00	-100%	
Lone Pine Airport							
Lone Pine/Death Valley Airport							
Rents & Leases							
AUTO PARKING	049-1505-150500-4300-4331	\$2,300.00	\$2,700.00	\$3,804.00	\$3,600.00	33.3%	
HANGER RENT	049-1505-150500-4300-4333	\$26,470.00	\$31,980.00	\$32,576.00	\$34,000.00	6.3%	
TIE DOWN FEES	049-1505-150500-4300-4334	\$1,200.00	\$1,200.00	\$1,977.00	\$1,500.00	25%	
Ramp Fees	049-1505-150500-4300-4338	\$400.00		\$0.00	\$0.00	N/A	
Total Rents & Leases:		\$30,370.00	\$35,880.00	\$38,357.00	\$39,100.00	9%	
Total Lone Pine/Death Valley Airport:		\$30,370.00	\$35,880.00	\$38,357.00	\$39,100.00	9%	
Total Lone Pine Airport:		\$30,370.00	\$35,880.00	\$38,357.00	\$39,100.00	9%	
Total Public Ways And Facilities:		\$218,828.00	\$396,700.00	\$363,601.12	\$376,925.00	-5%	
General Government							
Auditor-Controller							
Auditor Controller Geothermal							
Rents & Leases							
Geothermal Royalties	004-0010-010406-4300-4381	\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total Rents & Leases:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total Auditor Controller Geothermal:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total Auditor-Controller:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Total General Government:		\$0.00	\$0.00	\$104,789.29	\$0.00	0%	
Public Assistance							
Esaaa							



Name	Account ID	FY2021 Approved Budget	FY2023 Approved Budget	FY2023 Actual	FY2024 Budgeted	FY2023 Approved Budget vs. FY2024 Budgeted (% Change)	Notes
Esaaa							
Rents & Leases							
TECOPA COMMUNITY CENTER	612-6830-683000- 4300-4320	\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Rents & Leases:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Esaaa:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Esaaa:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Total Public Assistance:		\$200.00	\$100.00	\$369.00	\$350.00	250%	
Recreation & Cultural Services							
Parks And Recreation							
Parks & Recreation - Budget							
Rents & Leases							
MILLPOND CONCESSIONS	069-0001-076998- 4300-4352	\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total Rents & Leases:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total Parks & Recreation - Budget:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total Parks And Recreation:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total Recreation & Cultural Services:		\$14,500.00	\$26,000.00	\$27,808.84	\$28,000.00	7.7%	
Total Revenue:		\$233,528.00	\$422,800.00	\$496,568.25	\$405,275.00	-4.1%	

