



COUNTY OF INYO

ADMINISTRATOR'S OFFICE
P. O. Drawer N
INDEPENDENCE, CALIFORNIA 93526

INTRODUCTION & SUMMARY
OF THE
FISCAL YEAR 2012-2013
RECOMMENDED BUDGET

Submitted to the
INYO COUNTY BOARD OF SUPERVISORS

From
Kevin D. Carunchio
County Administrator

August 28, 2012
For the Budget Hearings beginning September 10, 2012

"Boil stones in butter, and you may sip the broth."

English Proverb

***"You don't have to get high to get happy,
Just think about what's in store.
When people start doin' what they oughta be doin',
Then they won't be booin' no more.
When a President goes through the White House door,
An' does what he says he'll do.
We'll all be drinkin' free bubble-up,
Eatin' that rainbow stew.***

***Eatin' rainbow stew in a silver spoon,
Underneath that sky of blue.
We'll all be drinkin' that free bubble-up,
Eatin' some rainbow stew."***

Rainbow Stew
By Merle Haggard

***"In the Big Rock Candy Mountain you never change your socks.
And the little streams of alcohol come a-trickling down the rocks.
The brakemen have to tip their hats and the railroad bulls are blind.
There's a lake of stew and of whiskey, too.
You can paddle all around 'em in a big canoe,
In the Big Rock Candy Mountain."***

Big Rock Candy Mountain
Traditional

INTRODUCTION

While not quite stone soup, neither will Inyo County's Fiscal Year 2012-2013 Budget be mistaken for rainbow stew. The Big Rock Candy Mountain is nowhere in sight.

The Fiscal Year 2012-2013 CAO Recommended Budget maintains core County services and programs; avoids significant reductions to, or the outright elimination of other services and programs; strives to fund Board of Supervisors priorities; and does not call for any employee lay-offs or the elimination of positions. However, as was pointed out when meeting with employees last year to discuss the Fiscal Year 2011-2012 Budget, "maintaining core services and programs" does not mean that the overall quality those services and programs is not being, to some degree, eroded due to successive years of status quo budgeting that does provide funding to replace antiquated equipment, broken tools, supplies for basic preventative maintenance, or for any other number of 'little things' that would help ensure County employees can deliver as high a level of service as they would like. Unfortunately, this Budget – like others before it – is only capable of addressing such needs incrementally. As such, County staff needs to be recognized as the primary reason that core services and programs continue to be performed; new initiatives get undertaken; and, this Budget is balanced.

By most measures, this Budget looks very similar to recent County Budgets in terms of what it does and does not fund. However, as should be apparent reading through this Introduction and Summary, arriving at this year's Recommended Budget required a few more tugs on the canoe paddle. Most notably, this Budget relies on utilizing much more salary savings than in recent years, although not to the extent of delaying the hiring of public safety positions. And, while the use of designated money from specific funds – most notably the Geothermal Royalties Fund and the AB 443 (Rural Sheriff's) Trust – is in amounts similar to last year, the effect is to lower the Fund Balances in these accounts more than is desirable. Similarly, while there is not a big difference from years past in the overall size of reductions the Recommended Budget makes to department requests in the category of services and supplies, reading the discussion about changes made to specific budgets toward the end of this Introduction and Summary certainly conveys that these reductions were labored over more than years past. And, and unlike the silver linings in recent County Budgets, as presented, this Budget makes no provisions for contributions to the County's Reserve funds, the OPEB Trust, or other funds dedicated to specific initiatives. However, there still might be an opportunity to accomplish this if, when Budget Hearing commence on

September 10th, General Fund Balance is certified as higher than the (hopefully conservative) \$3,663,108 being relied on to balance the Recommended Budget.

While this year's County Budget has been prepared against the rare and eerily calm back drop of a State Budget adopted on time and without huge impacts to counties, for months the prevailing wisdom has been this could just be the calm before the storm. The success or failure of the Governor's proposition to raise taxes on November's ballot is the time when California's Fiscal Year 2012-2013 budget deliberations could begin in earnest, with who knows what impact the outcome might have on counties. But, it now appears even that the calm before the storm may have been a mirage, and the lake we're floating on is certainly not filled with whiskey or stew; although it may indeed be on fire. In the last two weeks, revelations came to light that the County's CalWORKS Single Allocation (which is used to draw down significant Social Services administrative dollars) was, unbeknownst to counties, cut in the final State Budget; and, the County's Medi-Cal Administration allocation (which draws down even more Social Services administrative dollars in addition to funding staff positions and paying other administrative costs) could now be in jeopardy as a result of an upcoming vote of the State's newly created Health Exchange Board to privatize eligibility screening services. Last week, the State's Health Exchange Board voted down the privatization proposition, but circumstances such as these once again demonstrate just how precarious the County's fiscal position is relative to sometimes shadowy State and Federal budget politics.

Federal budget politics continue to be played out locally as Congress on re-authorized Secure Rural Schools and Payments-In-Lieu-of-Taxes (PILT) funds for counties for another year, and efforts to end Federal geothermal royalty sharing with host-counties seem never-ending. In addition to unreliable geothermal royalties payments, closer to home, expenses – both in terms of costs, as well as declining and undecided tax revenues – associated with the Coso geothermal power plant continue to be a major concern, and could have huge budget consequences. And, looking ahead, the County needs to be prepared for the possibility that new solar electricity generating facilities locating in the County may be able to avoid paying their fair share of local property taxes and (through exclusive State permitting authority) avoid paying for their impacts on local government infrastructure, programs and services. It is because of this potential for unmitigated impacts to future County budgets that the County has, and will continue to devote significant resources to participating in the California Energy Commission licensing proceedings for the Hidden Hills Solar Electric Generating System proposed in Charleston View.

All this is to say that the fiscal environment in which the County is providing services and programs is less than ideal, and some very real challenges continue to loom on the horizon. But the sky is still relatively blue over the County's projected finances for this fiscal year, thanks entirely to the ongoing efforts of County departments and their staff. In summing up the County's fiscal position by way of this Recommended Budget, one might be tempted to think of Joe Cocker gusting out that Dave Mason classic . . . "You feelin' alright. I'm not feelin' too good myself." Or, you could stick with the hobo songs.

Buy yourself some Bubble Up. Pass the butter. But don't lose sight of the Big Rock Candy Mountain.

SUMMARY

As recommended by the County Administrator, the Fiscal Year 2012-2013 County Budget is balanced (as required by law). The Recommended Budget totals \$82,424,387 in expenditures and \$76,553,650 in revenues. The General Fund portion of the CAO Recommended Budget is \$49,981,911 in expenditures and \$46,318,803 in revenues, and is based on having \$3,663,108 in Fund Balance available from Fiscal Year 2011-2012.

The Auditor-Controller will certify Fiscal Year 2011-2012 Fund Balance when Budget Hearings begin on September 10th. If the certified Fund Balance turns out to be higher than the projected \$3,663,108, your Board of Supervisors will have an opportunity to explore uses for the additional money in this year's Budget. As discussed later in this section, there are many unmet needs in the Recommended Budget – such as no contribution to the OPEB Trust; no Operating Transfers in to the Economic Stabilization or General Reserve budgets; and, less-than-desirable General Fund Contingencies (to name a just few) – that could be lessened through the use of additional General Fund Balance. However, if the Auditor-Controller certifies Fund Balance lower than the projected \$3,663,108, your Board of Supervisors will then need to consider making reductions to the CAO Recommended Budget.

In contrast to the CAO Recommended Budget, the Fiscal Year 2012-2013 Department Requested Budget – based on department budget requests that are also presented here – seeks \$82,475,088 in expenditures against \$74,783,869 in revenues, with a General Fund component of \$50,535,606 in expenditures and \$45,312,733 in revenues. The Department Requested Budget results in a \$5,222,873

General Fund deficit; \$1.5 Million more than the projected General Fund Balance. (Table 1.)

	Department Requested Budget			CAO Recommended Budget		
	Expense	Revenue	Shortfall	Expense	Revenue	Shortfall
General Fund	\$50,535,606	\$45,312,733	\$(5,222,873)	\$49,981,911	\$46,318,803	\$(3,663,108)
All Funds	\$82,475,088	\$74,783,869	\$(7,691,219)	\$82,424,387	\$76,553,650	\$(5,870,737)

Table 1.

The Fiscal Year 2012-2013 CAO Recommended County Budget is sufficient to:

- ✓ Maintain core County services and programs, and avoid significant reductions to, or the outright elimination of other services and programs.
- ✓ Ensure the flow of State and Federal funding for Eastern Sierra senior citizen services continues by providing a \$93,321 Operating Transfer from the Inyo County General Fund to the Eastern Sierra Area Agency on Aging. This Operating Transfer is necessary to ensure that ESAAA has the matching funds required from Inyo and Mono counties to access State and Federal funding, and is therefore able to continue implementing senior services on a regional basis.
- ✓ Establish and operate the Inyo County Growing Older Living with Dignity (IC GOLD) program for senior citizens in Inyo County with \$564,823 in General Fund monies. IC GOLD will continue the County’s long-standing commitment to serving its older residents by supplementing and enhancing the core senior services paid for with State and Federal monies through the historically under-funded Area Agency on Aging (formerly IMAAA) program.
- ✓ Fund the estimated cost of defending the Coso Operating Company’s 2010 property tax assessment appeal through the Board of Equalization Hearing.
- ✓ Pursue certain technology initiatives, including:
 - Implementing the Property Tax Management System project that will replace the County’s antiquated CREST property tax management computer software;
 - Continuing implementation of the Tech Refresh program initiated late in Fiscal Year 2011-2012; and,
 - Maintaining and advancing the County’s Integrated Geographic Information System (GIS) program.

- ✓ Fund \$446,526 in Deferred Maintenance projects, mostly through the use of designated or categorical monies;
- ✓ Provide General Fund Operating Transfers necessary to maintain services provided by key Enterprise Fund programs, such as the Integrated Waste Management Program, Eastern Sierra Regional Airport and the Laws Water System.
- ✓ Absorb a \$306,453 increase in retiree healthcare costs, and continue funding the County's "pay-as-you-go" costs without dipping into the Other Post Employment Benefits (OPEB) Trust the County established in Fiscal Year 2009-2010. The balance in the OPEB Trust is \$3,793,307 as of May 31, 2012.
- ✓ Cover \$150,785 in increases for employee pension benefit costs that are beyond the County's control.
- ✓ Implement the employee Classification and Compensation Study as currently configured.
- ✓ Continue funding for the County's Grants-In-Support budget and Advertising County Resources budget, including the Community Project Sponsorship Grants program, at Fiscal Year 2011-2012 levels.
- ✓ Prevent employee lay-offs or the elimination of positions, in contrast to recent budgets that have steadily decreased the size of the County workforce.
- ✓ Provide \$55,000 in General Fund Contingencies.

It is, however, also important to recognize that this Budget leaves many County needs unfulfilled, and others only partially fulfilled. Furthermore, it is important to acknowledge that the Recommended Budget does not:

- Make any contribution to the County Economic Stabilization Fund or the General Reserve Fund, which are relied on to help smooth-out unexpected decreases in revenues and/or increases in expenditures that cannot be absorbed with budgeted appropriations.
- Deposit additional funds in the Other Post Employment Benefits (OPEB) Trust the County established to begin addressing unfunded retiree healthcare liabilities. Last year's budget made a \$500,000 contribution to the OPEB Trust, and \$1,000,000 was deposited the year in FY 2010-2011.

- Attempt to reserve historical debt-service payments as a means of saving funds for future capital expenses.
- Begin to address the many department needs, identified in the Statements of Underfunding submitted with this year's budget narratives but not included in the Department Requested budgets.
- Provide an adequate level of General Fund Contingencies considering ongoing State Budget uncertainties, and the need to hedge against the possibility that at least some of the department expenses that have been cut in the Recommended Budget could materialize later in the year.
- Contribute additional funding that can be set aside in the Computer System Fund to address more of the County's critical technology needs, including replacing the County's telephone system and accelerating the Tech Refresh program.
- Contemplate any of the Department Requested Personnel Actions, including requests for employee equity adjustments, career ladders, and reclassifications made by departments as part of the budget process.
- Identify funding for any cost increases that may result from labor negotiations underway with the Deputy Sheriff's Association (DSA) and the Inyo County Probation Officers Association (ICPOA). However, neither does this Budget anticipate or rely on cost decreases that may result from these negotiations.
- Set-aside money to minimize the impact of employee retirement cost increases that are still anticipated to increase substantially in future years.
- Identify sufficient staff or fiscal resources to aggressively pursue projects not associated with core County services.

ARRIVING AT THE RECOMMENDED BUDGET

As presented, this Budget document presents, and identifies the differences between the Department Requested Budget and CAO Recommended Budget for the Fiscal Year 2012-2013. It also describes

the steps taken to ultimately submit a balanced Budget for consideration by your Board of Supervisors.

While a certain amount of give-and-take is inherent in any budget process, and the wants and needs of departments usually exceed what the Budget Officer is comfortable recommending the County can afford, ultimately it is your County departments – the staff and department managers – that make this Budget possible. County departments need to be acknowledged for their efforts to comply with this year's Budget Parameters that, in part, once again called for no increase in Net County Cost compared to last year's Board Approved Budget. While not many departments were able to maintain costs at or below last year's levels, many departments were able to stave off, or at least minimize increases to the Net County Cost in their budget(s). The sacrifices involved in doing so should not be overlooked, or underestimated when considering this year's Budget.

With very few exceptions, departments refrained from asking for significant increases to expenses in their Department Requested budgets, and continued to accept most CAO Recommended changes to their budgets with understanding, a modicum of resignation and, sometimes, grace. It is also important to recognize that, as part of the departmental budget meetings, many elected and appointed department heads agreed to make reductions to their original Department Requested budgets. While certainly not required, these voluntary changes are not atypical, and have the effect of reducing the gap between income and expense in the Department Requested Budget. This, correspondingly, reduced the amount of additional cuts and/or Operating Transfers necessary to balance the CAO Recommended Budget.

In recognition of the ongoing efforts of many departments to contain costs in their budget requests, this year's CAO Recommended Budget once again endeavors to avoid making the small reductions – e.g., a \$500 cut to a relatively small department budget – that have been used in the past as a way to add up to large savings in CAO Recommended Budgets. Recommended modifications to Department Requested expenses, primarily in the services and supplies object category, have instead focused on larger department budgets; particularly those that, for a variety of reasons, found it necessary to seek significant increases in their Net County Cost.

As described in greater detail below, the Fiscal Year 2012-2013 CAO Recommended Budget is balanced by the combination of several actions that reduce or defer costs and, in some instances, identify alternative sources of revenue. As in past years, these actions include using a combination of Fund Balance, Operating Transfers from the Geothermal Royalties Fund and Criminal Justice Facilities Trust, and

savings associated with recommending no personnel actions other than taking salary and benefit savings from currently vacant staff positions.

In addition, this year's Recommended Budget also identifies funding requests which are being reduced or eliminated – because it is not feasible to fund all of the requests within the budget priorities being proposed in this Budget – but which may be the subject of future funding requests and budget amendments considered on a case-by-case basis later in the fiscal year. These are projects and costs which, if they materialize later in the year, will either need to be, or should be considered for funding; but for which the immediate need for funding is not certain. These recommended reductions are identified along with possible sources of funding later in this Introduction. Basically, the County might be able to afford some, but not all of these initiatives in the Recommended Budget as presented. However, it would be possible to fund some of the requests. Backing these requests out of the Recommended Budget, and identifying possible sources of future funding, is premised on the potentiality that some but not all of these costs will materialize this fiscal year. Those needs that are confirmed later this year can then be considered and funded by your Board of Supervisors in the context of the County's fiscal position at the time of the request, and other possible needs for the funds.

This year's Introduction and Summary of the Fiscal Year 2012-2013 Recommended Budget also differs from previous years' efforts in that the discussion (later in this Introduction) of changes the Recommended Budget is making to specific departmental budget requests is, in many instances, much more detailed. In addition to providing, perhaps, more of the thinking behind the recommended changes, this expanded narrative also serves to alert your Board of Supervisors to outstanding issues and potential policy considerations.

The Recommended Budget again benefits greatly from the Sheriff's willingness to support the recommendation for a \$155,000 Operating Transfer from the AB 443 Trust to off-set the continued spike in travel and training costs associated with providing essential and beneficial training to our still relatively inexperienced and youthful cohort of Sheriff's deputies. Also, as originally agreed upon in the Fiscal Year 2007-2008 Budget, both the Requested and Recommended budgets provide for continuing the use of AB 443 Funds for funding the additional Correctional Officer positions added to the Sheriff's Authorized Staffing, in 2007, to provide greater operational flexibility, and place more deputies on the street. Otherwise, the Recommended Budget seeks, to every extent possible, to preserve the balances in the AB 443 and COPS Trusts. Despite the inclusion of these State public safety funding streams to balance the County Budget, the State's fiscal outlook remains uncertain at best. And, therefore, State public safety funding to local agencies, particularly the

Rural Sheriffs (AB 443) funds, will continue to be viewed as low-hanging fruit when it comes to State budget cuts. If these public safety funds are reduced at some point in the future, the County's AB 443 Trust and, to a lesser extent, the COPS Trust – which the County and Sheriff have built up by working together and exercising fiscal prudence – will be critical in mitigating the resulting reductions to public safety services in Inyo County.

In summary, the actions taken to balance the Fiscal Year 2012-2013 Recommended Budget include:

- Using Operating Transfers from the Geothermal Royalties Fund and Criminal Justice Facilities Trust to off-set specific, one-time General Fund costs, as well as certain ongoing costs, and to reduce the amount of General Fund Operating Transfers that would otherwise be necessary for Non-General Fund budgets.
- Relying on \$808,401 in General Fund salary savings based on current vacancies. This amounts to a \$314,897 increase from the \$493,504 in General Fund salary savings used to balance last year's Budget.
- Realizing \$85,846 in General Fund savings associated with not considering any of the personnel actions included in Department Requested budgets.
- Reducing services and supplies costs, and other non-personnel costs included in Department Requested General Fund budgets by \$179,239. In comparison, \$150,422 in reductions to departmental budgets requests was used to balance last year's General Fund Budget.

The Auditor-Controller will certify the actual Fiscal Year 2011-2012 General Fund Balance on September 10th. As noted earlier, the Fiscal Year 2012-2013 Recommended Budget is balanced by using \$3,663,108 in projected Fund Balance compared to the \$3,593,774 in General Fund Balance relied upon in the Fiscal Year 2011-2012 Recommended Budget, and the \$3,816,895 in Fund Balance ultimately used to balance last year's Board Approved Budget. The recommended use of General Fund Balance eliminates the shortfall that remains between projected General Fund income and expense after the above actions are applied in the Fiscal Year 2012-2013 CAO Recommended General Fund Budget.

Fund Balance

As part of your Board of Supervisors' adoption of the Final County Budget for Fiscal Year 2012-2013, it is anticipated that the Auditor-Controller will certify the General Fund Balance for the Fiscal Year ending June 30, 2012, as being at least \$3,663,108. This is the amount of Fund Balance being used to fill the shortfall between projected income and projected expenses in the Fiscal Year 2012-2013 CAO Recommended General Fund Budget, including providing \$55,000 for General Fund Contingencies. If the Auditor-Controller should certify a higher Fund Balance, your Board of Supervisors' can use the difference to address some of the under-funded or unfunded needs identified in this Budget. But, if the certified Fund Balance is lower than projected here, it will be necessary to make cuts to the CAO Recommended Budget.

As loyal and returning readers of recent County budgets already know, it is not unusual for the County to rely on using the prior year's General Fund Balance to help balance the current year's budget. And, the existence of a prior year's General Fund Balance is, on its own, not a cause for concern. The existence of General Fund Balance is an indicator that, overall, the County is living within the limits of its spending plan for that year (e.g., under-spending appropriations and/or over-achieving revenues). If General Fund Balance did not exist at the end of a fiscal year, it would mean that departments matched their budget projections exactly (unlikely). And, if a negative General Fund Balance exists, it indicates that, as a whole, departments either over-spent appropriations, under-achieved revenues, or both. Applying prior year's Fund Balance to the current year's budget is simply taking savings from one year's budget and applying it to the next. In Non-General Fund budgets, which reside in their own Funds (as opposed to the General Fund), it is common to have Fund Balance and use it to fund appropriations in that budget. So, in addition to using General Fund Balance to balance General Fund budgets, it is also not unusual to use Fund Balance from Non-General Fund budgets to balance those budgets.

As recommended, this year's estimated General Fund Balance is \$153,287 less than the \$3,816,895 Fund Balance used to balance the County's Board Approved Fiscal Year 2011-2012 General Fund Budget, and \$69,334 more than the \$3,593,774 relied upon to the Recommended Budget. The Fund Balance being used to budget this year's Recommended Budget is \$72,176 lower than the \$3,735,284 used to balance the Fiscal Year 2010-2011 General Fund Budget. (In Fiscal Year 2009-2010, \$3,880,409 in General Fund Balance was used to balance the budget. And, in Fiscal Year 2008-2009, \$3,510,346 in Fund Balance was used to balance the budget.)

Among the reasons that General Fund Balance remains relatively high is that – even without the Extraordinary Budget Control Policies enacted by the Board of Supervisors in January 2009 (which remain in effect today) – many departments simply continue to restrict spending. Also, the Authorized Position Review Process that was adopted by the Board of Supervisors as part of the Extraordinary Budget Control Policies – and which also remains in effect – has resulted in slowing down the hiring process; thereby preserving more salary savings than might otherwise have been realized. Another factor contributing to the high Fund Balance is the fact that, despite the poor economy, Hotel Transient Occupancy Tax revenue once again remained strong all year, and is expected to exceed Fiscal Year 2011-2012 projections by almost \$500,000 due, in part to a (presumably) one-time truing-up payment of \$250,000.

While many components, including accounts receivable, prior years' encumbrances, and claims on cash, factor into the Fund Balance calculation, a simplified analysis shows the County's General Fund Balance can usually be primarily attributed to salary savings; lower-than-anticipated expenditures in other Object Categories of expenses; and, achieving budgeted revenues. Although described in previous year's budget messages, for the benefit of the new or casual reader, this year's Introduction and Summary of the Recommended Budget again describes these elements of Fund Balance in detail. (Long-time readers, and students of recent prior years' budget messages might, however, find their time and attention better served by skipping ahead to the *Geothermal Royalties* discussion on page 20.)

Salary Savings

Use of anticipated salary and benefit savings, tied to currently vacant staff positions, is routinely employed as part of the budget process to reduce the size of the shortfall that exists between the Department Requested and CAO Recommended budgets. This year, the CAO Recommended Budget relies on \$808,401 in General Fund salary savings to reduce the expense associated with the Department Requested Budget. This is a \$314,897 increase from last year's use of salary savings. Last year, \$493,504 in General Fund salary savings was identified to balance the CAO Recommended Budget. In Fiscal Year 2010-2011, \$576,219 in General Fund salary savings was used to balance the Recommended Budget (exclusive of Health and Human Services salary savings recommended due to the threat of cuts in State HHS program funding) and, in Fiscal Year 2009-2010, \$569,308 was used to balance the budget; in Fiscal Year 2008-2009, the figure was \$392,164.

While not necessarily a cause for alarm, the higher-than-usual reliance on salary savings to prepare this year's Budget is indicative of

the 'lift' required to balance this year's budget being a little higher and a little heavier than usual. Also, the greater reliance on salary savings may reduce the amount of salary and benefits cost savings available at the end of the year to contribute to Fund Balance that will be needed for the Fiscal Year 2013-2014 Budget. The current *Position Vacancy Report/Salary Savings Table* is included as Attachment B to this report.

By design, determining the amount of salary savings to include in the CAO Recommended Budget is usually a relatively conservative process. In evaluating current vacancies, recruitment experience and trends are considered on a position-by-position basis to determine a reasonable period of time that the position is likely to remain vacant. Unless fiscal conditions dictate otherwise (as is somewhat the case this year), positions are usually not required to be kept vacant for a longer period of time than is anticipated as being necessary to successfully recruit a well-qualified candidate. This is especially true with respect to public safety positions, such as Deputy Sheriffs and Correctional Officers, for which the taking of salary savings is intentionally kept to a bare minimum. (Note: This year, the Sheriff – through his Department Requested Budget – has again voluntarily requested that one (1) Deputy Sheriff and (2) Correctional Officer positions be kept vacant all year.)

Because of the conservative approach usually taken when budgeting salary savings, there will almost always be additional salary savings in the Budget after it is adopted. For example, a position budgeted as providing three months of salary savings may actually take four or five, or even seven months to fill, thereby generating additional savings. Unless this savings is re-appropriated elsewhere in the department's budget during the fiscal year – a practice discouraged by the County Administrator and Auditor-Controller (since salary savings is associated with on-going expense) – it will show up as part of the Fund Balance calculation at the end of the year. However, as has been the case last two years, it is important to recognize that the improved recruitment environment for most County job openings, coupled with the elimination of additional positions in recent years' budgets, may reduce the amount of salary savings that would otherwise be available at the end of the coming fiscal year.

Additionally, there will always be vacancies that arise later in the year that simply cannot be anticipated at the time the Budget is prepared; employee turnover is simply a reality of the workforce in most organizations. While it is reasonable to anticipate that there will always be additional "unanticipated" or, perhaps more accurately, "unbudgeted" salary savings that accrue due to employee turnover throughout the year, it is not easy to anticipate what the amount of that savings might be, or in which department it might be realized. It

is neither practical nor prudent to attempt to guess which departments might experience vacancies after the Budget is adopted and then try to adjust their budgets accordingly in advance. Again, because of this phenomenon, there will always be unbudgeted salary savings in the County Budget at the end of the year – unless the savings is re-appropriated to other expense categories in departments' budgets. The matter of whether this unanticipated salary savings ultimately shows up as Fund Balance is largely dependent on whether departments avoid over-spending their budgets and achieve all of their budgeted revenues.

The General Fund Balance being used to balance this year's Budget benefits from approximately \$2.1 Million in salary and benefit savings realized during Fiscal Year 2011-2012, after budget adoption. This is similar to the \$2.1 Million in additional salary saving that accrued in Fiscal Year 2010-2011; the \$2.69 Million generated in Fiscal Year 2009-2010; the \$2.37 Million in Fiscal Year 2008-2009; and, the \$2.8 Million in salary savings realized in Fiscal Year 2007-2008.

While the practices and realities described above explain how we arrive with salary savings at the end of a budget year, they do not necessarily explain why the dollar amount is so high. In general, when contemplating the amount of money associated with salary savings, and all the variables at work, it is perhaps most useful to consider that the amount of money generated by salary savings is a direct reflection of the fact that personnel costs currently account for 65% (or, \$32,573,473) of the County's General Fund Budget. Furthermore, with respect to the amount of salary savings generated in Fiscal Year 2011-2012, it is important to stress that your Board's continuation of the Authorized Position Review Process during the year continued to slow the County hiring process significantly. Without the Authorized Position Review Process, it is likely that the amount of additional salary savings contributing to Fund Balance would have been less.

Under-Expenditures

In addition to savings from position vacancies that arise during the year, under-expenditures in non-personnel categories of expenses also contribute to Fund Balance. Based on past analysis, there is rarely a single budget, or a group of budgets that routinely budget far more than they actually spend (which would be to the detriment of tighter, 'more realistic' budgets). Rather, analysis continues to reveal that under-expenditures can generally be segregated into two categories: one category being singular, high-priced expenditures – such as a capital improvement project, a consulting contract or a large, one-time purchase – that, for any number of reasons, do not materialize in the year in which they are budgeted; and, the second category being budgets with small savings spread across multiple

expense object codes that, when taken together, add up to significant savings. Under-expenditures in the first category, such as the Sunland Landfill Gatehouse project – budgeted in the Fiscal Year 2011-2012 Budget at a cost of \$89,397, and in the Fiscal Year 2009-2010 Budget at a cost of \$100,000 but not completed – are likely to show up again in the following year's budget. (Happily, the gatehouse project was completed last year, however, this does mean that the \$89,397 included in last year's Approved Budget is not part of Fund Balance this year.)

However, it is the second category of under-expenditure (small savings adding up to big dollars) that is usually more prevalent, and usually accounts for greater savings. With very few exceptions, year-in and year-out, most departments manage their budgets effectively, and save money wherever they can. The savings may not be a lot; a couple hundred dollars here, and a thousand dollars some place else. But, considering that the Fiscal Year 2011-2012 Budget included 133 budget units, even a savings of a thousand, or couple thousand dollars (in a budget of a few hundred thousand or even a million dollars) can quickly add-up to a large amount of money when the County Budget is considered as a whole.

As always, these “small but mighty” efforts need to be acknowledged and appreciated, however, (outside of failing to fully realize revenues, or a series of large, unexpected and compulsory expenses) it is this category of under-expenditure that may have the greatest potential to shrink the size of Fund Balance in future years. Unlike salary savings, in most years it is far less certain that the County can always count on a lot of little savings adding up to big savings at the end of the year. Departments continue to operate on very lean budgets, particularly in the services and supplies cost category. In general, there is not much, if anything left to cut.

This is a conclusion once again evidenced by the fact that the CAO Recommended Budget only reduces Department Requested non-personnel expenditures in the General Fund (which total \$17,028,417) by \$179,239; or, a little more than 1%. (In comparison, and further evidence of how tight the departments' non-personnel budgets are, last year's CAO Recommended reductions in the General Fund Budget totaled \$150,422; and, just \$139,391 in Fiscal Year 2010-2011.) While services and supplies expenditures are not being substantially reduced, neither are they being significantly increased. As a result, without reasonable increases in services and supplies budgets, departments are finding it increasingly difficult, if not impossible to continue generating the small savings that add up to such a significant portion of Fund Balance.

Revenue Realization

Realizing budgeted revenues is a critical factor in determining year-end Fund Balance that cannot be overemphasized. For every dollar of revenue that is budgeted, but not achieved, year-end Fund Balance is decreased by a dollar. Although the accrual period will not close until August 31st, it appears that in Fiscal Year 2011-2012, actual General Fund revenues were approximately \$400,000 higher than the Board Approved Budget, and approximately \$500,000 less than the Working Budget. This "higher-than-approved" but "lower-than-amended" trend is fairly typical.

While departments continued, by-and-large, to do a commendable job in achieving budgeted revenue, the overall figures benefit from the fact that under-realized revenues in some budgets are off-set, or masked by higher than anticipated revenues in other budgets. For example, this year Hotel Transient Occupancy Tax (HTOT, or TOT) revenue appears to be coming in \$500,000 higher than projected in the Board Approved Budget. Without this "extra" TOT revenue, revenue in the Fiscal Year 2011-2012 Board Approved Budget would be under-achieved by \$100,000, and by \$1,000,000 in the Working Budget.

In other words, the General Fund Balance available to use in this year's budget could have been even higher if all revenue projections in the Fiscal Year 2011-2012 Working Budget had been fully achieved, and much higher if revenue projections were met in addition to the receipt of additional, unbudgeted General Fund revenue. This raises an important issue. A primary purpose of the County's Mid-Year and Third Quarter Financial Review processes is to revise budget projections as necessary. When a department reports that it will not, or it becomes apparent that a department might not achieve budgeted revenues, the Working Budget should be amended to reflect the decrease in revenues AND, pursuant to the County's Budget Control & Responsibility Policy, expenditures need to be decreased accordingly. Failure to do both has the effect of doubling the impact the loss of revenue has on the bottom line.

Based on the data provided above, it appears that, collectively, not only are departments failing to report decreases in revenue projections during the Mid-Year and Third Quarter Financial Review processes, but departments are increasing revenues throughout the fiscal year even when original revenue projections cannot be met. While this may be more a collective phenomenon, and might have less to do with individual budgets increasing revenues when they should be

decreasing revenues, the fact remains that total revenue is, ultimately, being under-achieved.

Therefore, as always, a key factor to maintaining the integrity of the Fiscal Year 2012-2013 Budget, and not eroding the year-end Fund Balance available for the Fiscal Year 2013-2014 Budget, is that departments must meet their budgeted revenue projections, and decrease their expenditures by a corresponding amount when they cannot meet revenue projections.

This may be even more important this year than in the past. The past couple years, some revenue projections that had been budgeted conservatively in the past, and often provided "extra" revenue at the end of the year that masked under-achieved revenues elsewhere in the budget, were increased to reflect recent trends. For example, HTOT revenue was adjusted (upward) by \$500,000 in Fiscal Year 2009-2010 to reflect a closer approximation to recent years' actual revenues; last year, HTOT revenue projections were increased by an \$185,000; and, this year, the Requested and Recommended Budgets support increasing projections by another \$100,000. Basically, there continue to be fewer sources of "extra" revenue to provide a cushion that can be counted upon to offset lower-than-budgeted revenue realization in other budgets at the end of the year. And, as a result, revenue attainment becomes even more critical.

Geothermal Royalties

Besides Fund Balance, the CAO Recommended Budget also relies on use of Operating Transfers from the Geothermal Royalties Fund and Criminal Justice Facilities Trust to off-set General Fund expenses.

The use of Geothermal Royalties money to offset certain eligible expenses in General Fund budgets (and in Non-General Fund budgets that would otherwise require General Fund Operating Transfers) replaces funding that would otherwise need to be paid from the General Fund.

Pursuant to County policy, Geothermal Royalties Operating Transfers are only made from revenue already received in the Geothermal Royalties Fund, and do not rely on geothermal royalty revenue that is expected, but has yet to be received this fiscal year. The Fiscal Year 2012-2013 CAO Recommended Budget includes a total of \$439,245 in Geothermal Royalties Fund Operating Transfers, which are used to off-set eligible expenses in the General Fund Budget. This amount is close to the \$446,245 in Geothermal Royalties Operating Transfers used to balance last year's budget, but significantly more

than the \$232,248 in geothermal royalty money used to balance the FY 2010-2011 Budget. In FY 2009-2010, \$558,644 in geothermal monies was needed to balance the budget.

What's notable about the amount of Geothermal Royalties Operating Transfers used to balance this year's Budget, is that the Operating Transfers leave only \$42,288 in the Geothermal Royalties Fund. The low remaining Fund Balance is less attributable to the amount of geothermal royalty money being used in this year's budget (it's on par with two of the last three years) and has more to do with the fact that geothermal royalty payments to the County have been diminishing. Last year, the County only received \$267,517 in geothermal royalty payments from the Federal and State governments. Furthermore, Federal budget shenanigans have resulted in two attempts in as many years to completely eliminate Federal geothermal royalty payments to counties.

The use of Geothermal Operating Transfers to balance last year's budget also left a relatively low Fund Balance of \$51,970 in the Geothermal Royalties Fund. At the time, the County expected that

"this number is anticipated to grow as owed back payments are reconciled by the Federal Government, and as Federal Fiscal Year 2012 royalties payments are received (unless the revenue sharing provisions of Energy Policy Act of 2005 are again suspended as part of the Federal Budget debate). Therefore, there should be Geothermal Royalties to offset additional eligible General Fund expenses if needed later in Fiscal Year 2011-2012."

While the geothermal funds used in the Fiscal Year 2011-2012 Budget were replaced by new payments to the County, the Geothermal Royalties Fund did not grow to the extent that was hoped for due to reasons described below. As a result, the use of Geothermal Royalties Operating Transfers in this year's budget is not recommended casually.

The Fiscal Year 2011-2012 Recommended Budget again proposes the use of Geothermal Royalties Operating Transfers to the Assessor and County Administrator budgets to continue to pay for consultant expenses associated with the Coso Operating Company geothermal property tax assessment and appeals processes. The combined amount of these contracts is \$370,745; over \$103,228 more than the geothermal royalties payments received by the County last year! Additionally, geothermal funds are being used to for a new contract to assist the Planning department in coordinating Federal planning processes, such as the Inyo National Forest's Forest Management Plan revision. And, geothermal funding is again being

used to offset eligible operating costs in the Parks and Recreation budget. (See Table 2.)

**RECOMMENDED OPERATING TRANSFERS
FROM GEOTHERMAL ROYALTIES FUND**

Budget Receiving Transfer - Description	General Fund	Non General Fund
Assessor - Geothermal Consultant	\$50,745	
CAO-General - Geothermal Attorney & Consultant	\$320,000	
Parks and Recreation	\$43,500	
Planning	\$25,000	
SUB-TOTALS	\$439,245	\$0
TOTAL GEOTHERMAL OPERATING TRANSFER	\$439,245	
(Last Year's Geothermal Operating Transfers		\$446,245)

Table 2.

If not for the availability of the Geothermal Royalties money, the General Fund might have been required to fund all of these costs; something that might not be possible without reductions to other areas recommended for funding in this Budget.

The wisdom of budgeting only Geothermal Royalties funds accrued in the Geothermal Royalties Fund – and not budgeting projected Geothermal Royalties revenues expected to be received in the current year – has served the County very well. As alluded to above, more than a third of the way through Fiscal Year 2009-2010, the County learned that an 11th hour legislative maneuver eliminated the payment of geothermal royalties to counties in the Federal Fiscal Year 2010 Department of Interior Appropriations Act. As a result, the County was notified that it would need to return over \$66,000 in federal disbursements already received, and no federal payments were received for the remainder of the County’s fiscal year. (The County did, however, continue to receive its share of the State’s federal geothermal royalties payments from the State of California.)

In August 2011, Congress passed and the President signed the 2010 Supplemental Appropriations Act that restored federal geothermal royalty revenue sharing with counties and, as a result, the County received all back payments previously withheld, and going forward in Federal Fiscal Year 2010. However, ongoing budget fights in Washington surrounding the Federal Fiscal Year 2011 Federal Budget, combined with continued efforts inside the beltway to eliminate this critical funding stream to counties that host geothermal facilities located on federally-managed lands, resulted in again delaying Geothermal Royalties payments and creating the impression, (and rightfully so) that this funding was much less stable than the

2010 Supplemental Appropriations Act would suggest. As a result, the watchwords for this critical source of funding continue to be "*diligence*" and "*don't spend what you don't have*" and "*when it's gone, it's gone.*"

Criminal Justice Facilities Trust

Similar to last year, this year's Budget recommends using \$373,118 in Operating Transfers from the County's Criminal Justice Facilities Trust to balance the Fiscal Year 2012-2013 County Budget. It is recommended that Operating Transfers totaling \$17,200 be made from the Criminal Justice Facilities Trust into the Public Works department's Maintenance of Building & Grounds budget to pay for the cost of budgeted maintenance activities at the Jail and Juvenile Hall. Operating Transfers of \$7,125 to the Juvenile Institutions budget and \$42,216 to the Jail – General budget are recommended to fund the facility operational costs such as the maintenance contracts with Siemens.

It is also recommended that a Criminal Justice Facilities Trust Operating Transfer of \$226,827 again be made to the Lone Pine Sub-Station budget, and used to complete that project. Recall that, in previous years' budgets, the use of Criminal Justice Facilities Trust money to pay for the Lone Pine Sub-Station was linked to recommendations to also recognize an additional \$100,000 in AB 443 Trust revenue in the Sheriff – Safety budget. These "trade-offs" stemmed from the reality that, without the use of Criminal Justice Facilities Trust funding to pay for the Lone Pine Sub-Station, AB 443 funding would be required to pay for the facility or, unless other General Fund money could be identified, the project would need to be postponed. However, this year, the use of Criminal Justice Facility Trust money is being recommended without requesting use of additional AB 443 funds as an offset.

The Inyo County Board of Supervisor's created the Criminal Justice Facilities Trust, by resolution, in 1982 for the purpose of acquiring, rehabilitating, constructing, financing and leasing suitable criminal justice facilities, including all facilities necessary or incidental to the operation of such criminal justice facilities. The Trust currently holds approximately \$859,313, including \$78,648 in new revenue received in Fiscal Year 2011-2012. Current law (California Government Code Section 76103) permits the funds to be used for "county criminal justice facilities" which "includes, but is not limited to, jails, women's centers, detention facilities, juvenile halls, and courtrooms. (**Emphasis** added.)" The Sheriff's Lone Pine Sub-Station falls within this definition. The Criminal Justice Facilities Trust should not be confused with the Courthouse Construction Trust that exists to provide funding for the acquisition, rehabilitation,

construction and financing of court facilities and, due to recent legislation, falls under the control of the State Administrative Office of the Court.

This year's Budget again seeks to minimize the use of Criminal Justice Facility Trust since these designated funds could be an obvious source of funding the prorated share of costs for Sheriff's Bishop Sub-Station, as well as District Attorney and Probation offices, in the new Consolidated Office Building Project should your Board of Supervisors elect to proceed with the project. However, as discussed elsewhere in this Summary, your Board of Supervisors could be asked to consider using more of these funds later in the year to fund criminal justice related costs not included in the Recommended Budget, including: bridge funding for a new security camera system in the Juvenile Hall; and, new ovens in the Jail kitchen.

AB 443 Trust

The Fiscal Year 2012-2013 Department Requested Budget and CAO Recommended Budget both include the use \$232,646 from the AB 443 Trust to continue funding the cost of three (3) of the five (5) Correctional Officer positions added in Fiscal Year 2007-2008 when the Sheriff agreed to pledge these funds, on an ongoing basis, to facilitate the transitioning of five (5) Sheriff's Deputies from the Jail to patrol duties. The reason only three (3) Correctional Officer positions are funded with AB 443 monies in this year's Budget is because the Sheriff is leaving two (2) C.O. positions vacant (and unfunded) all year.

With the Sheriff's endorsement, this year's Recommended Budget also proposes using an additional \$155,000 in AB 443 funding to offset extraordinary travel and training costs associated with the need to continue providing enhanced training opportunities to relatively inexperienced department staff. As the current corps of new Deputies and Correctional Officer receive training and gain field experience, these anomalies in training expense are expected to return to Fiscal Year 2009-2010 levels (e.g., approximately \$58,000).

Because, like other State public safety subventions, this funding continues to be very volatile and subject to political whimsy in Sacramento, the conservative use of AB 443 funding continues to be stressed in this year's budget. The Recommended Budget leaves a balance of over \$991,101 in the County's AB 443 Trust – not factoring money that should be received this year – available to offset potential reductions in public safety funding that could occur later this year or next year due to State Budget cuts or under-performing revenues.

COPS Trust

The Fiscal Year 2012-2013 Budget does not utilize any funds from the Sheriff's COPS Trust. Similar to the use of the AB 443 funds, every effort is being made to preserve the Sheriff's COPS Trust funds for future needs.

Personnel Actions

The lingering tenuous fiscal climate once again necessitates recommending no personnel adjustments – career ladders, equity adjustments, or reclassifications – and no new Department Requested positions in the CAO Recommended Budget. The Recommended Budget does support reinstating one B-PAR Legal Secretary position in the District Attorney's Office, however, because this position was never deleted from the authorized staffing report when the D.A. began funding it entirely from Victim Witness grant funds. The Recommended Budget also recommends changing the authorized staffing in the County Counsel's Office by replacing a Legal Secretary III position (being vacated by a retirement) with an Office Assistant III. The Recommended Budget also supports changing the authorized staffing in the Agricultural Commissioner department by replacing a in the Mosquito Technician III position in the Owens Valley Mosquito Abatement Program budget with an Agricultural Inspector/Biologist I in the Ag budget. (This might occur prior the Budget Hearings in order to facilitate un-refunded gas tax accounting to the benefit of the County.) The new Inspector position will have a portion of its time billed back to the Mosquito Program, thereby further benefitting the General Fund.

Departments were apprised that no personnel adjustments would be considered in the CAO Recommended Budget during this year's Budget Kickoff Meeting. To the extent that some department heads have included personnel adjustments and new position requests in their Department Requested budgets, as they are permitted to do under the Budget Act, their budget narratives – and not this Introduction – should be relied upon to identify the requested personnel adjustments and new position requests.

However, the CAO Recommended Budget does continue to recognize the need to comprehensively evaluate classification equity issues across all County job classifications (as opposed to exacerbating existing inequities by considering personnel actions on a department-by-department or employee-by-employee basis), and provides funding to implement the results of an employee Classification and Compensation Study if the comprehensive proposal is agreed to by affected bargaining units.

When the salary savings in the Fiscal Year 2012-2013 CAO Recommended Budget, and position adjustments not being recommended in the Fiscal Year 2012-2013 CAO Recommended Budget are combined, the resulting savings in General Fund expenses is \$900,877 compared to the Department Requested Budget.

The *County of Inyo Manpower Report* (Attachment C) identifies, by department, authorized staffing levels (full-time and B-PAR employees) as of July 1, 2011. (Note: The *Manpower Report* identifies authorized staffing at the department-level, but not (yet) at the budget unit level.) Because the Health and Human Services department has numerous employees spread across multiple budgets, a table showing the Department's Authorized full-time and B-PAR staff, and how they are allocated among various programs, is also provided (Attachment D) to guide your Board of Supervisors in its review of the Health and Human Services budgets.

Salary Savings

Some departments have proposed some salary savings, associated with vacant staff positions, in their Department Requested budgets. Additionally, the CAO Recommended Budget includes recommendations for additional salary savings. Almost all of the salary savings being recommended by the CAO, \$808,401, occurs in the General Fund; only \$112,664 in salary savings is recognized in Non-General Fund budgets, and this is associated with vacant General Fund positions in Public Works with salaries spread into some Non-General Fund budget units. For comparison, the Fiscal Year 2011-2012 CAO Recommended Budget only utilized \$493,504 in General Fund salary savings; the Fiscal Year 2010-2011 CAO Recommended Budget utilized \$576,219 in General Fund salary savings; the Fiscal Year 2009-2010 CAO Recommended Budget relied on \$569,308 (excluding HHS vacancies) in General Fund salary savings, and embraced \$6,711 in salary savings in Non-General Fund budgets (again, excluding HHS).

As noted above, the calculation of CAO Recommended salary savings is usually intentionally conservative. The need to continue utilizing salary savings, and in higher amounts than has historically been required, to balance the budget is indicative and directly attributable to this year's ongoing fiscal challenges.

The *Position Vacancy/Salary Savings Table* (Attachment B) identifies salary savings by department and staff position, and includes the earliest date that the position can be filled to realize the anticipated salary savings. However, atypically, this year's Budget

requires recommending salary savings resulting in a fill date beyond January 2012. In the case of a vacant Assessment Clerk III in the Assessor's Office, 12-months of salary savings is recommended in recognition of the extraordinary fiscal support the Office requires elsewhere in this Budget.

As always, however, a caveat is offered that, if viable candidates for certain critical positions, such as the vacant Public Works Director (with a salary savings fill date of November 1, 2012), are identified prior to the fill date, your Board will be asked to consider appropriating the necessary additional funding.

Position Adjustments

This year's CAO Recommended Budget includes no personnel adjustments. Please refer to department budget narratives for a discussion of any personnel adjustments that may have been made in individual Department Requested budgets.

As in any County budget, the availability of adequate revenue to fund requested personnel adjustments is always a factor in evaluating which adjustments to recommend to the Board for inclusion in the Approved Budget. And doing so in the absence of a comprehensive employee Classification and Compensation Study would advance existing inequalities. Furthermore, considering personnel adjustments at this point would unduly deprive departments that complied with the requested budget parameters with the opportunity to seek personnel adjustments for their staff or new positions.

New Positions

Again, as noted above, this year's Recommended Budget includes no new positions requested by departments. However, the CAO Recommended Budget does support reinstating one (1) B-PAR Legal Secretary position in the District Attorney's Office. This position was never deleted from the authorized staffing report when the D.A. began funding it entirely from Victim Witness grant funds, and as such, should be funded unless your Board of Supervisors chooses to delete it in favor of the full-time, grant-funded position to which it was partially transitioned.

The Recommended Budget also recommends changing the authorized staffing in the County Counsel's Office be replacing a Legal Secretary III position (being vacated by a retirement) with an Office Assistant III.

And, the Recommended Budget also supports changing the authorized staffing in the Agricultural Commissioner department by replacing a in the Mosquito Technician III position in the Owens Valley Mosquito Abatement Program budget with an Agricultural Inspector/Biologist I in the Ag budget. (This might occur prior the Budget Hearings in order to facilitate un-refunded gas tax accounting to the benefit of the County.) The new Inspector position will have a portion of its time billed back to the Mosquito Program, thereby further benefitting the General Fund.

FISCAL OVERVIEW

The Fiscal Year 2012-2013 CAO Recommended Budget projects an increase in revenues of \$6,105,166, from \$70,448,484 in the Fiscal Year 2011-2012 Board Approved Budget to \$76,553,650 in this year's Recommended Budget. Although projected revenues approach the County's high-water mark for revenue, \$77,880,299 in the Fiscal Year 2008-2009 Board Approved Budget, much of this increase is due to the inclusion of Prop 1B Road funds, as well as costs associated with the Property Tax Management System project and the Tech Refresh program in this year's Budget. Additionally, the Budget benefits from the inclusion of more deferred maintenance appropriations, and new Wildlife Conservation Board grant budget, and the new Criminal Justice Realignment budget.

The Recommended General Fund Budget projects an increase in revenues of \$490,747 (1.07%); from \$45,828,056 in projected General Fund revenue in the Fiscal Year 2011-2012 Board Approved Budget to \$46,318,803 in projected General Fund revenue in the Fiscal Year 2012-2013 Recommended Budget. When Operating Transfers into the General Fund are subtracted from both years' revenue projections – there were \$1,021,987 in Operating Transfers to the General Fund in the Fiscal Year 2011-2012 Board Approved Budget and there are \$905,052 in Operating Transfers to the General Fund in this year's Recommended Budget – projected revenues have increased from last year's Board Approved General Fund Budget by \$617,682. This contrasts with last year when the same analysis showed a \$62,525 increase in General Fund revenues (after Operating Transfers into the General Fund were backed out).

As noted during this year's Budget Workshop, the City of Los Angeles Department of Water and Power (LADWP) property tax payment – which is calculated using the constitutionally prescribed Phillips formula, and accounts for about 48% of the County's secured

property tax roll – is up 3.75%, but the remaining secured tax roll is down 2.65% for a net increase of 1.1% or \$358,000. The County's share of this is expected to be \$103,000. Last year, the secure tax roll decreased by 1.69%, meaning that this year's decrease is, unfortunately, indicative that the housing values may have yet to stabilize.

In addition, the unsecured property tax projection has decreased by \$228,000, or 15% (from the Fiscal Year 2011-2012 Working Budget), due, primarily, to a \$145,000 decrease in tax liability of the Coso geothermal plant (the rest of the decrease is the amount of money expected to be impounded in anticipation of Coso Operating Company appealing its 2012 assessment). Similar to the geothermal power plant's 2010 and 2011 property tax assessments, Coso will appeal its 2012 assessment, and the actual amount of the decrease in assessed value could be substantially more. (The appeals of the 2010 and 2011 assessments remain unresolved.)

Adding to these decreases in property tax revenue, Supplemental taxes are also expected to decline by \$330,000 since Coso Operating Company has completed its agreement to pay the taxes due from the 2007 sale in increments.

The loss of Coso supplemental tax revenue in this year's budget, coupled with:

- the trend toward declining assessed values Coso geothermal plant; and,
- the matter of unresolved 2010 and 2011 – and soon-to-be 2012 – Coso property tax assessment appeals (which could result in the County and other taxing districts owing, perhaps substantial, tax refunds to Coso Operating Company); and,
- the nearly \$400,000 the County is required to budget in this year's Recommended General Fund Budget to pay for consultant costs associated with assessing the geothermal plant, and then defending the appeals of those assessment

demonstrates the enormous and critical influence that the Coso geothermal plant has on the County Budget. **These geothermal revenues and expenses are the single greatest 'local' variables and pose the most substantial threat to this and future County budgets.** Frustratingly, both of these factors are largely beyond the control of this Budget and your Board of Supervisors, and the situation provides little that can be proactively accomplished to guard against negative potentialities.

Vehicle License Fee (VLF) revenue is expected to increase slightly, so the Budget is being increased by \$50,000 more than last year's Board Approved Budget. This is encouraging considering that last year's budget reported that VLF revenue had been decreased by \$615,000 in the last three Recommended budgets.

Generally, sales tax is projected to remain stable. However, some increases are expected as a direct result of the sales and use tax audits being performed by Muni Services. The fee for this audit is 25% of the additional sales tax revenue collected for the County. This additional revenue and related expense is not accounted for in this Budget, and appropriation changes and budget amendments will be requested as needed.

In Fiscal Year 2011-2012, Hotel Transient Occupancy Tax revenue exceeded expectations once again – but not quite to the degree suggested by the Fiscal Year 2011-2012 actuals which are influenced by a one-time true-up of approximately a quarter-million dollars – so the Requested and Recommended budgets include an increase of \$100,000; to \$2,485,000. This still represents a reasonably conservative approach to revenue forecasts, and continues to recognize ongoing economic instability and a weaker euro.

Once again, in light of continuing property tax contentions, the general economic malaise and uncertainty, and continued State Budget chaos, there is little reason to be anything but conservative in this year's approach to revenue projections. Some of the assumptions associated with this year's revenue projections include:

- No additional adverse property tax appeals or settlements.
- Hotel Transient Occupancy Tax revenue remaining relatively constant.
- Vehicle License Fee modestly increasing.
- Public Safety Augmentation Fund (PSAF, or Proposition 172) revenue increasing by \$234,934 based on prior year actual receipts, indicating that the 2011-2012 budget was low.
- Sales tax revenue remaining stable.
- No revenue being received from the sale of County-owned property.

- Continued strategic use of realignment funds to provide maximum benefit to the County.
- No future geothermal royalty payments have been projected in the Recommended Budget. Pursuant to current County policy, any geothermal royalty payments that may be received in Fiscal Year 2012-2013 will be treated as unanticipated revenue.

The following graph, *General Fund Revenues by Category*, Figure 1. illustrates the sources of General Fund revenues in the Fiscal Year 2012-2013 Recommended Budget.

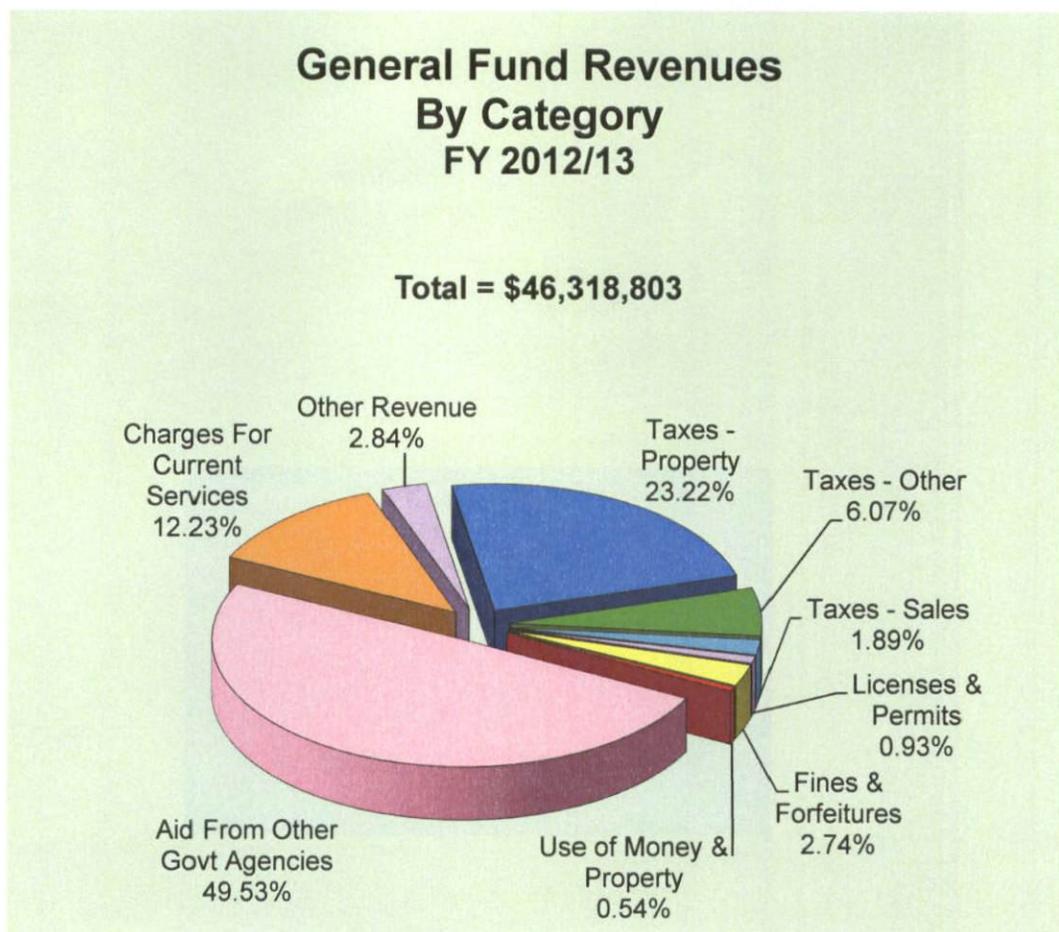


Figure 1.

The sheer number of Operating Transfers that have been made in and out of the General Fund in recent years makes a comparison of changes in revenues and expenditures from one fiscal year to the next very difficult. A cursory review seems to indicate that, over the years, decreases in revenues are being relatively matched by decreases, or

only slight increases in spending. However, the realities continue to be that the County cannot continue to rely on reductions in discretionary expenses to maintain fiscal solvency, and costs beyond the control of departments continue to rise.

When changes in Fiscal Year 2011-2012 Board Approved General Fund expenses are compared to this year's Recommended General Fund expenses, the increase in costs appears to be about .68% (inclusive of Operating Transfers out of the General Fund). When an effort is made to exclude Operating Transfers out from the calculation, it appears that expenses in this year's Recommended Budget have increased by than less than 2% from Fiscal Year 2011-2012. However, even this figure is somewhat misleading since this year's General Revenues and Expenditures budget includes \$500,000 less in other agency contributions expense due to no contribution to the OPEB Trust.

Changes in General Fund expense categories between Fiscal Year 2011-2012 and costs in the Fiscal Year 2012-2013 Recommended Budget, are shown in Table 3.

**CHANGE IN GENERAL FUND EXPENDITURES
BY CATEGORY OF EXPENSE**

Expense Category	FY 2011-12 Board Approved	FY 2012-13 CAO Recommended	Difference	Percent Change
Salaries & Benefits	31,674,710	32,521,843	\$847,133	2.67%
Services & Supplies	8,333,901	8,642,777	\$308,876	3.71%
Internal Charges	2,772,819	3,101,812	\$328,993	11.86%
Other Charges	4,364,755	3,938,847	(\$425,908)	-9.76%
Debt Service Principal	295,000	-	(\$295,000)	-100.00%
Debt Service Interest	14,750	-	(\$14,750)	-100.00%
Fixed Assets	349,877	481,322	\$131,445	37.57%
Other Financing Uses	1,124,739	590,310	(\$534,429)	-47.52%
Reserves	714,400	705,000	(\$9,400)	-1.32%
TOTAL	\$49,644,951	\$49,981,911	\$336,960	0.68%

Table 3.

CAO Recommended Budget

The total Fiscal Year 2012-2013 CAO Recommended Budget is \$82,424,387, and represents a \$5,592,495 or a 6.8% increase over the Fiscal Year 2011-2012 Board Approved Budget of \$76,831,892. The amount of this year's Recommended Budget is still \$774,723 lower than the \$83,199,110 in expenses contained in the Fiscal Year 2008-2009 Board Approved Budget. Again, much of this increase is due to the inclusion in this year's Budget of Prop 1B Road funds; the Property Tax Management System project; the Tech Refresh program; more deferred maintenance appropriations; a new Wildlife Conservation

Board grant budget; and the new Criminal Justice Realignment budget.

The following graph, *Total County Expenditures*, Figure 2., below, demonstrates the categorical division of the Budget, as recommended.

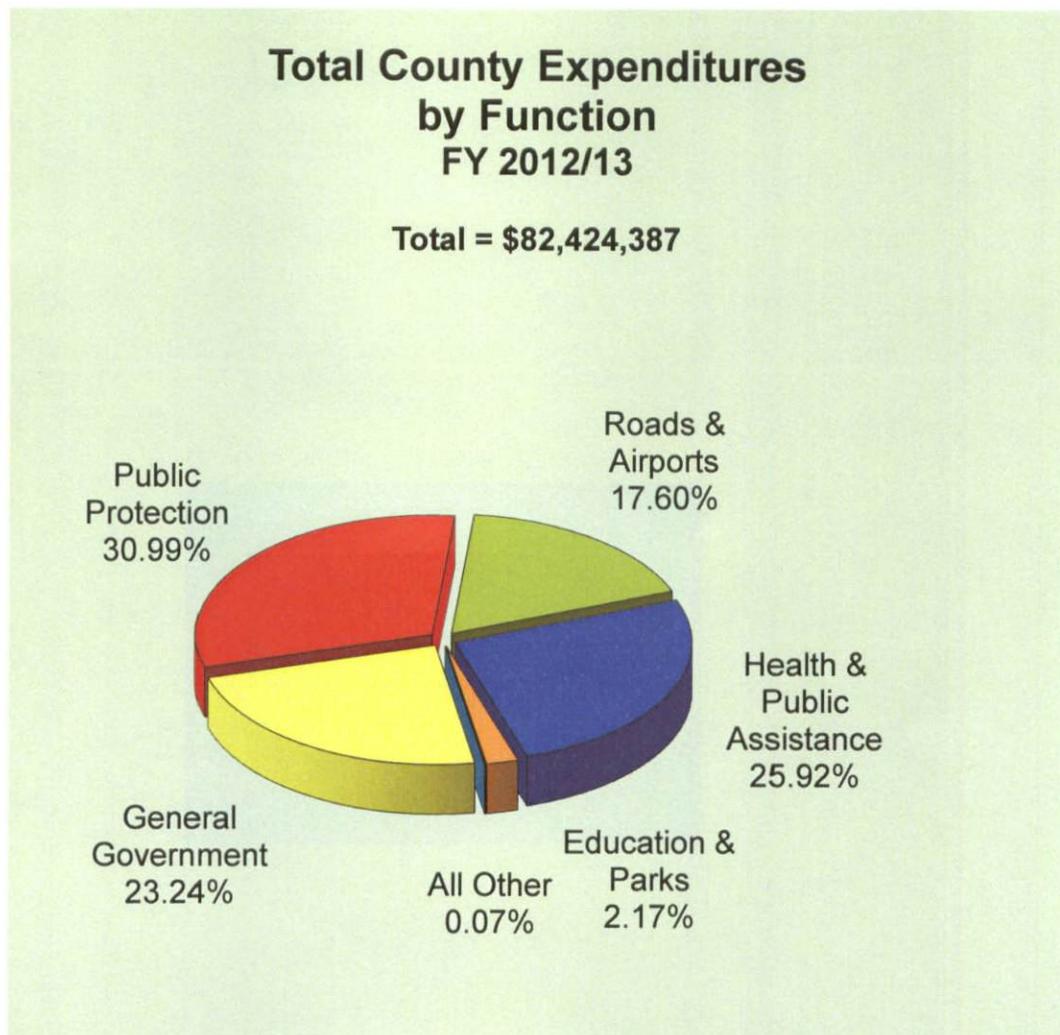


Figure 2.

Non-General Fund Budget

The Fiscal Year 2012-2013 Recommended Non-General Fund Budget totals \$32,442,476 in expenditures and \$30,234,847 in revenues. The deficit in Non-General Fund budgets is \$2,207,629; \$1,719,661 less than last year’s Non-General Fund funding gap. Including recommended Operating Transfers, there is sufficient Fund Balance in these budgets to cover the gap between revenues and expenditures. Table 4 shows the Operating Transfers being recommended for Non-General Fund budgets.

OPERATING TRANSFERS TO NON-GENERAL FUND BUDGETS

Transfer To	Source	Amount
Deferred Maintenance (roofing and other projects)	General Fund	\$113,526
Eastern Sierra Regional Airport (operating subsidy)	General Fund	\$75,507
Eastern Sierra Regional Airport Improvement (matching funds)	General Fund	\$30,750
Laws Water System (operating subsidy)	General Fund	\$1,945
Lone Pine Airport Improvemethn (matching funds)	General Fund	\$2,089
Senior Program (ESAAA)	General Fund	\$93,231
Solid Waste (operating subsidy)	General Fund	\$213,892
Women, Infants and Child (A-87 subsidy)	General Fund	\$28,320
TOTAL		\$559,260

Table 4.

General Fund Budget

The Fiscal Year 2012-2013 Recommended General Fund Budget totals \$49,981,911 in expenditures and \$46,318,803 in revenues. General Fund expenditures represent an increase of \$336,960, or 0.68% over the Fiscal Year 2011-2012 Board Approved General Fund Budget of \$49,644,951. (In Fiscal Year 2011-2012, the Board Approved General Fund Budget decreased less than 1% compared to Fiscal Year 2010-2011.)

The Auditor-Controller is expected to certify the Fund Balance in the General Fund for the year-ending June 30, 2011, on September 10th. For purposes of preparing the Recommended Budget, General Fund Balance is being estimated as \$3,663,108, and this amount is used to balance the Fiscal Year 2012-2013 Recommended General Fund Budget.

The following graph, *General Fund Expenditures by Function*, Figure 3., demonstrates the categorical division of the General Fund Budget, as recommended.

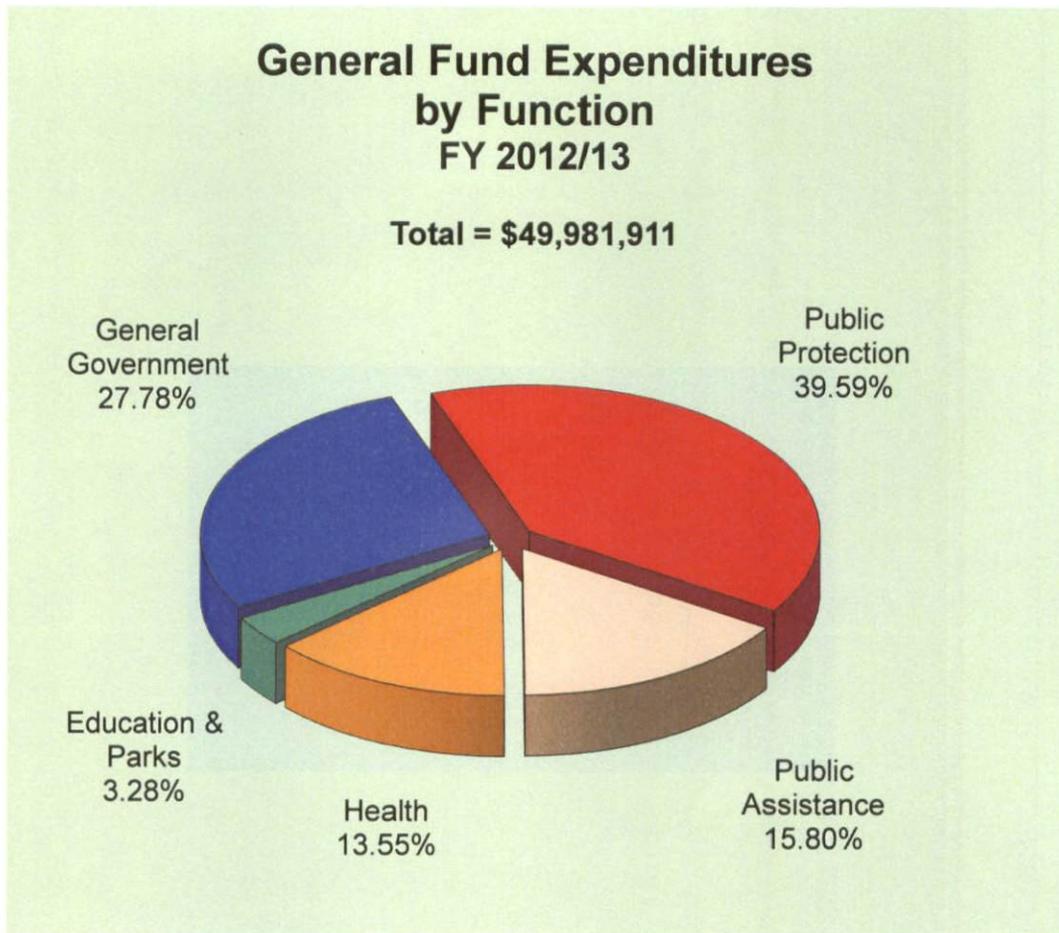


Figure 3.

The CAO Recommended Budget includes the following Operating Transfers from the General Fund (Table 5.)

RECOMMENDED GENERAL FUND OPERATING TRANSFERS

Transfer To	Amount
Deferred Maintenance (roofing and other projects)	\$113,526
Eastern Sierra Regional Airport (negative Fund Balance, subsidy)	\$75,507
Eastern Sierra Regional Airport Improvement (matching funds)	\$30,750
Laws Water System (operating subsidy)	\$1,945
Lone Pine Airport Improvement (matching funds)	\$2,089
Senior Program (ESAAA)	\$93,231
Solid Waste (operating subsidy)	\$213,892
Women, Infants and Child (A-87 subsidy)	\$28,320
TOTAL	\$559,260

(Last Year's General Fund Operating Transfers Out \$1,109,878)

Table 5.

RECOMMENDED CHANGES TO DEPARTMENT REQUESTED BUDGETS

In addition to the differences already discussed, the CAO Recommended Budget differs from the Department Requested Budget as follows. This section of the Recommended Budget will also be used to identify key issues in certain budgets that have not already been discussed.

Note: the County's retirement contribution rates for CalPERS have increased effective July 1, 2012. Contributions for Miscellaneous employees increased from 13.505% to 13.938% of payroll, and the contribution for Safety employees increased from 33.581% to 34.325% of payroll. Salary and Benefits object codes have been revised accordingly in both the Fiscal Year 2012-2013 Department Requested, as well as the Fiscal Year 2012-2013 CAO Recommended budgets.

Additionally, the CAO Recommended Budget reflects a late reduction in Workers Compensation Insurance charges that has been applied to all affected budgets and results in a \$29,442 savings to the General Fund from the Department Requested costs.

Non-General Fund Budgets

Computer Upgrade

The Computer Upgrade budget is being used for implementing the Tech Refresh Program. This year, the Tech Refresh Program will deploy the computers purchased at the end of Fiscal Year 2011-2012, and charge the departments/budget units that receive the computers for the actual cost of each machine they receive. (Computers will be replaced on an "as most needed" basis, as determined by Information Services, with an added "ability to pay" consideration this year.) The Recommended Budget bases inter government charges revenue projections on the actual cost of the computers purchased in Fiscal Year 2011-2012; \$108,374, with \$51,685 being collected from Non-General Fund and grant budgets, and \$56,689 in General Fund-derived revenue from the General Revenue & Expenditures budget.

Beginning next year, individual General Fund and Non General Fund departments/budget units will be assessed an annualized computer charge (roughly, 25% of the cost of the machine plus a prorated share of hardware infrastructure costs – like servers – and

software expenses). However, grant funded budgets receiving new computers will be charged the entire computer charge, on a computer-by-computer, pay-as-they-go basis.

No new personal computers are budgeted for purchase this year. Again, the computers purchased at the end of Fiscal Year 2011-2012 will be deployed this year, and the money collected will be used as seed money to fund the next round of individual computer purchases, perhaps later this year, or early next fiscal year. However, the Recommended Budget does provide \$60,000 in fixed assets expense to fund the purchase of infrastructure hardware replacements, like servers.

Deferred Maintenance

The Department Requested budget includes \$5,000 in revenue is recognized from Mental Health to fund fire suppression system repairs at Progress House, and \$90,000 from the Water department to fund window replacements in the former Office of Education building in Independence.

The CAO Recommended Budget adds an \$113,526 General Fund Operating Transfer into the Deferred Maintenance budget. This is associated with the cost-estimates provided by the Public Works department for the Bishop Library re-roof project (\$85,551) and Shoshone/Tecopa Deputy housing roof, window and cooling repairs and improvements (\$27,975).

The Recommended Budget also provide a \$61,000 Operating Transfer from the Criminal Justice Facilities Trust to fund replacement of the expansion joints at the Jail (\$25,000) and fire suppression system repairs at the Jail and Juvenile Hall.

In recognition of your Board's identification of projects to be funded with Clean Air Projects Program (CAPP) Block Grant Funds, the Recommended Budget also recognizes \$152,000 in revenue from the CAPP Block Grant to fund the replacement of heaters at Statham Hall in Lone Pine (\$60,000), Legion Hall in Independence (\$7,000), Town Hall in Big Pine (\$15,000 placeholder); replacing the hydronic boiler in the Courthouse Annex in Independence (\$35,000); and, installing window treatments for the Historic Courthouse (\$19,000) and Courthouse Annex (\$16,000) in Independence.

Finally, the Recommended Budget identifies \$25,000 in costs to be funded from Fund Balance for the ADA Transition Plan (\$15,000) and to repair water damage to the Courthouse Annex (\$10,000).

At a recommended \$446,526 in expenditures, this is one of the more robust Deferred Maintenance budgets the County has been able to fund in recent years. However, it must be noted that the department's budget submittals identified over \$215,000 in additional needs that are not being funded, including: repairing the elevator in the Courthouse Annex (\$90,000); performing parking lot maintenance at repair for South Street building in Bishop (\$15,000), Courthouse Annex in Independence (\$25,000), Courthouse driveway in Independence (\$10,000), Eastern Sierra Museum parking lot in Independence (unknown); replacement of the Laws Depot roof (\$60,000); and, Courthouse Annex office improvements (\$15,000).

District Attorney -- Drug Suppression Task Force (INET)

The District Attorney department did not submit a Drug Suppression Task Force (INET) budget for the Fiscal Year 2012-2013 grant cycle. This is because the department had no indication that it will receive federal grant funding for INET in Federal Fiscal Year 2012. (As part of its Fiscal Year 2012-2013 budget request, the department did submit a Drug Suppression Task Force budget for the Fiscal Year 2011-2012 grant cycle in order to expend the remaining \$10,200 in the federal INET grant award for Federal Fiscal Year 2011.)

The INET grant has, historically, funded a Legal Secretary III position assigned to the INET program. The grant funding used to create this position does not presently exist, and the Department Requested Budget proposes that this position now be assigned to the District Attorney – General budget, and be funded (at least this year) through an internal charge of \$81,128 to the Sheriff's grant-funded Cal-Mmet budget. The Recommended Budget does not support this position being transitioned from a grant-funded position to essentially a General Fund funded position in the District Attorney – General budget (but still assigned to INET) – as proposed in the Department Requested Budget.

Rather, the Recommended Budget includes a Drug Suppression Task Force (INET) budget for the Fiscal Year 2012-2013 grant cycle. This is because the department's authorized staff still includes a grant-funded Legal Secretary III position assigned to the INET program. The Recommended Budget assigns 49% of the salary and benefit costs associated with the INET Legal Secretary III in a Recommended INET budget. The reason the full cost of the Legal Secretary position is not assigned to the Recommended INET budget is because the department reported last year that only a certain percentage of the federal INET grant award can be allocated to administrative costs, and applying this

restriction to the salary and benefit costs for the Legal Secretary III came to 49% of the personnel costs. (Last year, the remaining 51% of the salary and benefit costs for the position was paid using funds from the Sheriff's Cal-Mmet grant.) Since the full cost of the Legal Secretary III position is no longer eligible for 100% funding from INET grant awards (should those grant awards even occur), 51% of the position has been assigned to the District Attorney budget where it will be funded (at least this year) with Sheriff's Cal-Mmet funds. This is essentially half of a grant-funded position for which grant funding may no longer exist, and the long-term disposition of the position is a policy matter for your Board of Supervisors to ultimately decide.

In the short-term, however, the Recommended Budget supports funding all of the INET's Legal Secretary III position with Cal-Mmet grant funding as endorsed in both the District Attorney and Sheriff budget requests. However, the Recommended Budget assigns 49% of this funding to the INET budget, and 51% to the District Attorney – General budget. If the department does receive, as it believes it might, INET grant funding in Federal Fiscal Year 2012, these funds would be budgeted in the INET budget and used, up to the limits of the grant guidelines, to fund the personnel costs associated with the Legal Secretary III. (The remaining personnel costs – currently estimated at 51%, or \$40,865 – would still be appropriated in the District Attorney – General budget and funded, at least this year, with Sheriff Cal-Mmet grant money.) The disposition of any new INET grant award should be known by the end of October.

If your Board approves this arrangement, there will be an approximate \$39,262 General Fund liability in the D.A. General budget should the Cal-Mmet funding be withdrawn in the future. This liability can be tempered, should your Board re-establish the B-PAR Legal Secretary position in the District Attorney – General budget, as recommended and discussed below, but not authorize the District Attorney to fill the position so long as funding uncertainty exists with respect to funding for the INET Legal Secretary III. This would essentially result in the INET Legal Secretary being assigned part-time for general District Attorney functions, and part-time specifically to INET – as long INET or Cal-Mmet grant funding exists.

Other alternatives available to your Board of Supervisors include: (1) eliminate the INET Legal Secretary III position, or change it to a part-time position depending on the status of INET grant funding; (2) eliminate the INET Legal Secretary III position in the District Attorney's authorized staff and consider adding a (Cal-Mmet) grant funded Legal Secretary III equivalent position in one of the Sheriff's budgets; or, (3) formally making the current INET Legal Secretary III position a shared position split between the District Attorney and INET budgets, so long as INET funding exists. This

latter alternative is, essentially, what is being recommended albeit informally here. However under this more formal scenario, the recommended B-Par Legal Secretary position would no longer be kept vacant (it would be assigned to the current INET Legal Secretary) and, if INET funding was eliminated, the position would be changed from a full-time position (split between the two budgets) to a part time position assigned solely to the District Attorney – General budget.

Eastern Sierra Area Agency on Aging

The Recommended Budget provides a \$93,321 Operating Transfer from the General Fund to the Eastern Sierra Area Agency on Aging (ESAAA, formerly IMAAA) to ensure the Area Agency on Aging can continue to provide the regional matching funds necessary to receive the State and Federal funding for providing senior citizen services throughout the Eastern Sierra. This is in addition to the \$564,823 in budgeted in the General Fund for the Inyo County Growing Older Living with Dignity (IC GOLD) program for supplementing and enhancing the senior citizens services provided by ESAAA in Inyo County.

When the regional senior services program was governed through the Inyo-Mono Area Agency on Aging, these costs (grant match and service augmentation) were combined in a single Non-General Fund budget that required a \$686,514 General Fund Operating Transfer in the Fiscal Year 2011-2012 Budget. The change in governance for the regional senior program is credited with this year's \$28,370 reduction in program costs.

Eastern Sierra Regional Airport

A General Fund Operating Transfer of \$75,507 is necessary to cover the projected shortfall in the Recommended Budget. The Department's Requested Budget sought an \$83,604 Operating Transfer.

The Recommended Budget also varies from the Department Requested Budget by reducing personal and safety equipment expense by \$100 to last year's Board Approved amount; maintenance of structures (materials) by \$500, again, to last year's Board Approved level of funding for this object code; general operating expense by \$2,000 (again, to last year's level of funding which is still almost \$5,000 greater than actual expenses last year); travel expense by \$1,300; and motor pool expense by \$220.

Inyo Complex Fire

With concurrence from the Sheriff, this budget includes a \$29,460 Operating Transfer from the AB 443 Trust, in both the Requested and Recommended budgets, to fund costs associated with reconstructing the Sheriff's gun range (destroyed by the Inyo Complex Fire and, then, decimated by the Oak Creek Mud Flows) not covered by State disaster assistance reimbursements. The AB 443 fund will only be transferred in and used in this budget as necessary after all State funding is expended.

Laws Water System

The Laws Water System budget requires a \$1,945 General Fund Operating Transfer to cover a projected operating shortfall in this year's Requested and Recommended budgets. Last year's Operating Transfer was \$12,379; \$10,434 more than is required this year.

Owens Valley Mosquito Abatement

In coordination with the department, the Recommended Budget increases internal charges expense by \$25,000 in anticipation of sharing staff from the Agricultural Commissioner budget with the Owens Valley Mosquito Program budget. Additionally, at the request of the Auditor-Controller's Office, revenue has been decreased by \$3,345 due to assessments made to certain federal parcels that due not typically result in the revenues being accrued.

Property Tax Upgrade

The Property Tax Upgrade budget is being used to fund the Property Tax Management System project. Based on the Financial Advisory Committee recommendation that your Board of Supervisors consider using the recommended vendor's financing package, the Requested and Recommended budgets project \$674,876 in loan proceeds revenue which is offset by the system cost of \$616,254 in construction in progress expense and \$58,622 in professional services for the first year of the 10- year service agreement.

The construction in progress expense object code also includes \$200,000 for miscellaneous equipment/infrastructure purchases that may be required to support the vendor's system, for a total expense in this object code of \$816,254.

The first year's annualized payment of \$128,710 is included as principal on notes payable expense. And, the project manager's contract (\$218,020), annual support costs (\$58,622), and the first year's eGovernment component payment (\$26,400) are all funded through a \$303,042 appropriation in professional and special services expense. The budget also provides for \$1,980 in travel expense.

These expenses – the miscellaneous equipment and infrastructure appropriations; first year's annualized payment; the project manager's contract cost; support fees; eGovernment component expense; travel expense – fall to the bottom line as a \$575,110 deficit that will draw down the Computer System Fund Balance.

Remaining Computer System Fund Balance will be available for future appropriations by your Board – in this or future year's budgets – which could include, but is not limited to future years' annualized payments for the Property Tax Management System; other technology initiatives, such as implementing Voice Over Internet Protocol to replace the County's antiquated phone system; and, payments toward other capital projects, such as a portion of the first year's lease cost should your Board elect to proceed with the Consolidated Office Building project, or debt service for a new Animal Shelter, for example.

Road

The Recommended Budget moves \$34,780 from salaries and benefits expense to intra county charges expense associated with allocating part of the expense of the Willdan contract for personnel services in Public Works to the Road budget. The \$34,780 is the amount of recommended salary savings for the vacant Director, Deputy Director and Fiscal Supervisor positions apportioned to the Road budget. The actual charges will be based on actual invoice charges showing the time positions filled by Willdan contractors are assigned to the Road budget and, therefore, the actual revenue (and expense in the Road budget) could increase or decrease.

Solid Waste

The Recommended Budget includes a General Fund Operating Transfer of \$213,895. Most of this Operating Transfer is associated with cost of funding over \$185,000 in State-required landfill closure and post-closure maintenance trust costs. The Recommended Budget also accounts for the use of \$30,000 in CAPP Block Grant funding approved by your Board of Supervisors for a diesel particulate filter that was already an expense identified in the Recommended Budget. In addition, equipment expense has been increased by \$2,750

(requested by the department) to reflect bids just received for the two water truck replacements being funded, primarily (all but \$2,750), with a separate CAPP grant award.

Women, Infants and Children (WIC)

This budget requires a General Fund Operating Transfer of \$28,320 to pay for County administrative (A-87) costs that cannot be reimbursed under the Program's Federal funding guidelines. Last year, the County contributed \$3,130 from the General Fund to pay for a portion of the WIC Program's A-87 costs. The Health and Human Services department is unable to allocate funding from other sources to cover this expense. Accordingly, your Board of Supervisors may want to consider alternatives to continuing the Program if grant funding is not sufficient to pay the entire cost of running the Program.

General Fund

Advertising County Resources

Similar to last year, the Recommended Budget identifies \$10,000 in film permit revenue which is, once again, predicated on updating the County's Film Ordinance to create a film permit and associated fee schedule for implementation in the latter half of the fiscal year. Additionally, the Recommended Budget adds \$3,000 to the Cal Expo Exhibit line item to recognize the contractor's increasing costs to develop and staff the County's annual State Fair exhibit and booth at the California Exposition. Funding for the other line item-specific contractors in this budget are maintained at the same levels recommended in last year's Budget: Visitor Center (\$15,000); Tri-County Fairgrounds & High School Rodeo (\$15,000); and, Inyo County Film Commission (\$40,000).

Agricultural Commissioner

The Recommended Budget recognizes \$25,000 in additional revenue representing reimbursements related to the anticipated sharing of staff between the Agricultural Commissioner budget and the Owens Valley Mosquito Program. Additionally, again with departmental concurrence, the Recommended Budget recognizes a \$10,000 Operating Transfer from the Agricultural Commissioner Building Trust to pay for fencing the new Agricultural warehouse property in Bishop. This funds the \$10,000 in land improvement expense also included in the Recommended Budget.

The Recommended Budget reduces motor pool expense by \$3,000, from \$22,600 to \$19,600, to be more consistent with historical usage (\$17,000 to \$19,000 per year). The Recommended Budget also reduces expense for office and other equipment less than \$5,000 by \$2,500 which reflects that new computers for General Fund budgets (which will be assigned/replaced on a priority basis as determined by Information Services) will be funded, this year, through the General Revenue & Expenditures budget as the County transitions to fully implementing the Tech Refresh Program.

In addition to the salary savings noted earlier (Attachment B), the Recommended Budget also makes a composite reduction of \$10,000 to salary and benefits expense associated with the constellation of department vacancies that, due to acting position assignments, cannot easily be assigned to specific positions on a chart. This is being done in anticipation of the department permanently filling some vacancies and deleting other positions later this fiscal year. The impact of recognizing this additional salary savings on next year's un-refunded gas tax allocation is neutral, since, even if the salary and benefit costs were left in the budget the funds would not be expended and, therefore, not figure into the calculation of the un-refunded gas tax allocation. However, as always, every effort is made in this budget to maximize un-refunded gas tax opportunities, and this is one reason the Recommended Budget supports the shifting of a Mosquito Tech from the Owens Valley Mosquito Abatement Program to an Agricultural Inspector I in the Agricultural Commissioner budget (with part of the Inspector's work still occurring in and being billed back to the Mosquito Program).

Assessor

The Recommended Budget includes a Geothermal Operating Transfer of \$50,745 to pay for the portion of the Assessor's contract with Harold W. Bertholf, Inc. associated with the Coso Operating Company property tax assessment process. This is distinguished from the separate contract with Harold W. Bertholf, Inc., funded in the CAO budget (and discussed below), for work assisting the County with property tax appeals made by Coso Operating Company.

The Recommended Budget also reduces the fixed assets object code by \$6,000 requested for an additional Property Assessment Management System (PAMS) software license. The anticipated migration of the PAMS and CREST tax-related software systems to a new property tax management system in the next 24-month should make the need for the additional, annual license short-lived. Furthermore, there is a perception that use of the office's existing

PAMS licenses could be better-managed (e.g., when not in use, staff members should log-off to allow other staff members access to one of six (6) licenses that already exist). The \$1,200 increase above last year's Board Approved travel expense is not being reduced in the Recommended Budget to account for some (but not all) of the additional trips that may be necessitated to Charleston View in conjunction with the proposed Hidden Hills Solar Electric Generating System project which could be licensed and begin construction this fiscal year.

Recognizing the ongoing costs the County incurs as a result of the need for outside appraisal services for mining and geothermal facilities, and the need to sometimes employ contractors to help defend appeals of these tax assessments, the Assessor has been asked to begin working with the Administrative Office staff to examine the feasibility of developing a new, in-house staff position with, or capable of acquiring expertise for these highly specialized property assessments.

As indicated in the *Position Vacancy Report / Salary Savings Table* (Attachment B), the Recommended Budget also relies on 12-months of salary and benefit savings associated with the vacant Assessment Clerk III position budget. Leaving this position vacant also acknowledges the significant expenses, funded at the expense of other needs, the County continues to incur as a result of the on-going and substantial property tax appeals being made by the Coso Operating Company.

Animal Control

The Recommended Budget reduces the department's overtime expense request by \$18,400 to better approximate the actual overtime worked by Animal Control Officers in Fiscal Year 2011-2012. The remainder of this expense is associated with Animal Shelter operation expenses which may be approached through other avenues in the future. For this reason, the savings associated with the recommended reduction in expense might be called upon to be utilized from Contingencies through subsequent discussions with and action by your Board of Supervisors.

Auditor-Controller – General

The Recommended Budget reduces expense for office and other equipment less than \$5,000 by \$2,150 which reflects that new computers for General Fund budgets (which will be assigned/replaced on a priority basis as determined by Information Services) will be funded, this year, through the General Revenue & Expenditures

budget as the County transitions to fully implementing the Tech Refresh Program.

Auditor-Controller – General Revenues and Expenditures

Based on preliminary indications that the Fiscal Year 2012-2013 Hotel Transient Occupancy Tax revenue can be reasonably expected to approach Fiscal Year 2011-2012 actuals (excluding those Fiscal Year 2011-2012 revenues perceived to be skewed by over \$250,000 in one-time back payments), the Recommended Budget concurs with the Department Requested projection increasing HTOT revenue by \$100,000 above last year's Board Approved amount. While HTOT revenue is again being budgeted, relatively, more aggressively than has historically been our practice, in total, the revenue projections are still conservative and lower than historical actuals. Furthermore, in addition to being supported by historical trends, the increase being requested and recommended are also being made in the context of the HTOT audit initiative being funded through the CAO budget and in cooperation with the Treasurer-Tax Collector.

The Recommended Budget also recognizes \$56,689 in operating transfer-in revenue, as well as expense in the new Tech Refresh Expense object code, to fund the cost of funding computer replacements in General Fund budgets until the County fully transitions to the Tech Refresh Program. Next year, this will entail assigning each General Fund budget a Tech Refresh Expense charge rather than consolidating General Fund computer costs solely in the General Revenue & Expenditures budget unit.

Board of Supervisors

Last year's lower-than-budgeted actuals notwithstanding, the Recommended Budget increases travel expense by \$9,500 in recognition of likely Supervisor attendance at the Southern California Energy Summit in October, as well as increased travel needs (e.g., to the New Supervisors Training Institute) that may be incurred by newly elected Supervisors.

Building & Safety

The Recommended Budget reduces the department's requested motor pool expense by \$6,060 in recognition that over \$15,000 of the requested cost is associated with the Deputy Director position. This position is currently vacant and, when filled, may or may not be assigned a vehicle. Even with the reduction, motor pool expense is still

almost \$5,000 more than last year's actuals, and recognizes increased trips department staff will make to the Charleston View area in conjunction with on-going and anticipated construction.

It should be noted that the demand, or lack thereof for building inspection services continues to make it difficult to justify the current level of staffing in this budget unit. Personnel costs alone exceed projected construction permit revenue by 150%. Reducing personnel, however, would dramatically impact current service levels and inspection turnaround times. Alternately, your Board could, later this year, consider adjusting the department's fee schedule. For example, travel expense to the southeast part of the County (estimated at more than \$10,000 this year) could be off-set by a surcharge.

Contingencies

The Recommended Budget includes \$55,000 in General Fund Contingencies, but a substantially larger sum is desirable. Typically, Contingencies are budgeted for unknown expenses that might arise during the fiscal year. This year, however, the Recommended Budget makes reductions to specific expenses in certain General Fund budget units which can, at least reasonably, be anticipated as possibly being necessary later in the year. These reductions are identified elsewhere in this report, and include:

- Additional elections expense in the Clerk-Recorder – Elections budget;
- General Relief support and care of persons expense (\$15,000)
- Utilities expense in the Maintenance – Buildings & Grounds budget (\$13,561 or more);
- Additional personnel expense for public hours at the Animal Shelter.
- Hard (cash) matches for airport grants that might be applied for.

Your Board is reminded that subsequent expenditure of these funds requires separate Board approval. Similar to last year, this pre-identification of possible uses for Contingencies funds departs from the prior practice of budgeting Contingencies on a "*what's reasonably available?*" basis. This year's figure has been calculated by making strategic cuts to various General Fund budgets, which could leave less funding available for unanticipated costs that could and will likely arise later in the year.

CAO

The Recommended Budget includes a \$320,000 Geothermal Royalties Operating Transfer for costs associated with property tax appeals filed by the Coso Operating Company. These costs include:

- A) Funding Fiscal Year 2011-2012 encumbrances for the balance of contracts for the tax attorney (\$78,823) and geothermal appraisal consultant (\$16,481) used to support the Assessor in the Coso property tax appeals. (The appraisal contract is separate from the mineral and geothermal appraisal consulting contract in the Assessor's budget); and,
- B) Providing a total of \$224,695 for new contracts or contract amendments with the tax attorney and geothermal property tax appeal appraiser.

The Operating Transfer will provide a total of \$320,000 for encumbrances plus new or amended contract costs. The consultants provided the County with a an estimate of \$300,000 in combined attorney and appraiser costs to participate in the appeal of Coso's 2010 property tax assessment through the Board of Equalization process; but noted the combined costs could range between \$247,600 and \$371,400.

The consultant's also provided the County with a separate \$300,000 estimate for participating in the 2011 Coso property tax appeal process (again, through the Board of Equalization process). The Recommended Budget does not provide consultant funding for the 2011 Coso appeal process, or the taxpayer's likely appeal of its 2012 property tax assessment. However, the consultants could certainly work on either or both appeals under their existing contracts. And, if the 2010, or other appeals are settled, or decided for less than the budgeted amount, the balance of the contracts could be applied toward resolving the outstanding appeals.

The \$320,000 Geothermal Operating Transfer being made to defend the 2010 tax appeal represents 126% of the Geothermal Royalties revenue the County received in Fiscal Year 2011-2012 (\$253,785). The Operating Transfer is made possible by Fund Balance that exists because the County does not budget Geothermal Royalties revenue until it is received, and does not budget projected revenue from the royalties payments.

County Clerk – General

The Recommended Budget increases projected real property transfer tax revenues by \$2,500 based on subsequent conversations with the Clerk-Recorder.

County Clerk –Recorder Elections

In consultation with the Clerk-Recorder, the Recommended Budget reduces elections expense by \$10,000. This will result in appropriating \$80,000; the same amount of allocated for the 2009 General Election. Variables affecting this year's election costs, such as printing charges, are balanced by the cost of having multiple propositions on the ballot offset by having only two candidates on the ballot as a result of Proposition 14, the Top-Two Open Primary Act. Obviously, the reduction in election expense becomes a prime candidate (no pun intended – really) for a possible allocation from General Fund Contingencies, should election costs escalate.

County Counsel

As noted above, the Recommended Budget seizes on the retirement of a Legal Secretary III as an opportunity to restructure administrative staff in the department to at least maintain services consistent with evolved and evolving business practices in the Office while, hopefully, improving efficiencies and providing for long-term General Fund savings. It is recommended that the department's authorized staffing be changed by replacing the Legal Secretary III position (Range 60; \$3,271 - \$3,973) with and Office Assistant III (Range 48; \$2,480 - \$3,007). This results in the Recommended Budget reducing salaries and benefits expense by \$12,651, and providing sufficient funding for the Office Assistant III to be hired effective October 1, 2012. If your Board of Supervisors determines not to change the department's authorized staffing, the Recommended Budget provides sufficient funding to hire a new Legal Secretary as of February 1, 2012.

Additionally, the Recommended Budget eliminates \$3,000 requested for a new scanner. This reduction is in anticipation of the department being able to acquire a relatively new, high-end scanner as surplus from a Non-General Fund department that has State funding to upgrade its existing scanners.

District Attorney - General

As noted previously, the Recommended Budget does not support the department's request to add a fifth attorney to the department's authorized staff. However, the Recommended Budget does support re-establishing a B-PAR Legal Secretary I as part of the department's authorized staff. This position is funded at \$23,055 (29-hours, A-step) in the Recommended Budget, and recognizes the department historically had this position as part of its authorized staff, but that it was essentially lost when, in 2010, the department began using its Unserved/Underserved Victim Witness grant funds to fully fund the position which was previously split between the District Attorney – General and Victim Witness budgets. The Victim Witness Assistant is now fully funded through Victim Witness grants that, at least for now, have sufficient funding to fully this position (recruited as a grant-funded position).

The Recommend Budget also reduces requested general office expense funding by \$2,000; requested travel expense by \$2,000; and, requested utilities cost by \$2,000. These reductions result in the recommended allocations being more in keeping with last year's Board Approved appropriations and actuals, while recognizing opportunities for greater cost-efficiency in certain office operations.

D.A. - Safety

As a result of various off-sets in personnel costs, there does not appear to be a need to recommend adjustments to this budget as a result of the new Memorandum of Understanding with the Law Enforcement Administrators Association.

Disaster Services – CAO

The Recommended Budget supports the Requested Budget in continuing to cover the cost of sending four (4) County employees assigned to Section Chief roles in the Emergency Operations Center to intensive, out-of-county training opportunities.

Economic Development-CAO

In addition to salary savings associated with deferring the hiring of the vacant Deputy County Administrator, the Recommended Budget reluctantly proposes reducing professional and special services expense by \$65,000. Similar to last year, \$100,000 in funding (of the total \$138,000 requested for professional and special services expense) was included in the Department Requested Budget to fund community-

specific downtown revitalization and economic development programs for Lone Pine, Independence, Big Pine and north Bishop. In light of more pressing budget needs, and the Deputy Administrator position assigned to this budget being kept vacant for at least another four (4) months, this effort must be delayed. The Recommended Budget retains \$35,000 in professional and special services expense – offset by deferred revenue from a 2006-2007 Indian Gaming Special Distribution Fund grant – to fund economic development opportunities (consistent with the funding parameters) that might arise during the year.

Environmental Health

While the Recommended Budget makes no changes to the department's Requested Budget, it needs to be noted that over \$48,000 in grant funding Environmental Health has relied on to off-set General Fund expense and fund other initiatives will expire after this fiscal year. This will impact the Fiscal year 2013-2014 Budget.

General Relief

The Recommended Budget reduces support and care of persons expense by \$15,000 based on last year's actual costs exclusive of the 'one-time' SSI/SSP repayment (\$40,237) received last year.

Although costs associated with this budget appear to have been brought under control as a result of modifications to the County Ordinance governing program eligibility, ultimately these costs are County obligations beyond the County's absolute control. As such, should General Relief costs increase during the fiscal year, it may be necessary to consider funding an amendment from General Fund Contingencies.

Grants-In-Support

The Recommended Budget makes no change to the Department Request for \$115,000 to fund this long-standing program. However, the Recommended Budget does propose changing how the funding is allocated.

In recent years, the County's budget constraints have precluded providing additional funding to the Grants-In-Support Program. As a result, while recognizing the value of the services provided by both long-term GIS grant recipients and new grant applicants, the County has repeatedly found it necessary to make the decision to only fund its

historical partners, and not make new grant awards to new organizations. By not funding new applications and, instead, concentrating the County's limited funds on those agencies providing quasi-governmental services, with which the County has an ongoing relationship, the County has avoided further diluting to pool of available funds to the detriment of agencies that have come to rely on this funding to provide public services. Essentially, the County has sought to avoid taking funding away from one organization to fund another organization. And, in years when it has been necessary to reduce GIS Program funding, funding reductions have been applied equally to all established grant recipients by reducing each organization's grant award by a proportional share of its total funding.

Since the County's ability to consider funding new GIS Program grant applications is not expected to improve in the foreseeable future, the Recommended Budget proposes specific, line-item awards to each of the entities with which the County has an established and ongoing GIS funding relationship in the same amount each organization received last year. If this approach is approved, funding for each of these entities will still be contingent on your Board of Supervisors approving funding allocations through the budget process, and the funds will be conveyed through a contract between the County and the respective organization for its usual scope of work (consistent with all County requirements such as providing the requisite insurance coverages, and being current on all tax assessments). The grant application process, however, will be eliminated.

Dispensing with the grant application process should provide greater funding certainty to the County's current GIS partners in the community; reduce the need for these organizations to complete a less-than-streamlined 13-page grant application; eliminate expectations the County has been unable to meet among new grant applicants; and, reduce staff costs associated with the preparation and publication of grants applications, and reviewing and recommending applications to your Board of Supervisors.

If this recommended change to the GIS Program is not approved, staff is prepared to release applications the week of September 10th and return grant proposals with funding recommendations to your Board by October 30th.

Information Services

The Recommended Budget increases requested motor pool expense in this budget by \$500 in recognition of higher mileage charges associated with the department's provision of a 'new' hand-me-down motor pool vehicle.

Jail – CAD/RMS

An Operating Transfer of \$18,750 from the Criminal Justice Facilities Trust is recommended to fund the cost of the RIMS Maintenance Contract in lieu of using General Fund monies for this purpose. Two years ago, 911 Trust Funds were available for this contract, but those funds have been expended. The 911 Trust will be monitored for ability to resume funding these costs in the future.

Jail – General

As discussed above, the Recommended Budget includes a \$42,216 Operating Transfer in from the Criminal Justice Facilities Trust to fund the Jail facility operations, including the \$22,216 maintenance contract with Siemens originally funded through the Department Requested Budget.

The CAO Recommended Budget eliminates \$18,000 in equipment expense for two new ovens. The purchase of the ovens may need to be revisited later this fiscal year, at which time alternate funding sources to the General Fund, such as the Criminal Justice Facilities Trust, could be considered.

Additionally, the Recommended Budget reduces employee physical expense by \$4,500 to reflect that the cost of physicals for new hires in the Jail is historically provided through other Sheriff budget units. Personal and safety equipment expense is being reduced by \$2,500, which makes the allocation consistent with last year's actual expenses and almost \$10,000 more than the Fiscal Year 2011-2012 Board approved amount. Similarly, general operating expense is being reduced by \$2,500 based on actual expenditures in this object code the past two years.

Lastly, it should be noted that of the \$33,814 of travel expense in the Requested budget, \$18,135 is for Standards and Training for Corrections (STC) expenses that are not reflected in the department's Requested STC budget. The Recommended Budget removes this expense (\$18,135) from the Jail – General budget, but adds it to the Recommended STC budget. This increases Net County Cost in the STC budget by \$18,135 but underscores that STC-required training is not fully reimbursed by the State (this year's budget only projects \$17,745 in STC revenue). In actuality, these mandatory training standards are being funded, at least partially, with General Fund monies.

Jail – Safety

The Recommended Budget increases salaries and benefits expense to reflect costs of the new Memorandum of Understanding with the Law Enforcement Administrators Association. Additionally, overtime expense is reduced by \$25,000 based on actuals for the prior two years.

Juvenile Institutions

The Recommended Budget includes a \$7,125 Operating Transfer in from the Criminal Justice Facilities Trust to fund the cost of the Juvenile Hall maintenance contract with Siemens included in the Department Requested Budget.

The Recommended Budget reduces Motor pool expense by \$3,000 in keeping with the historical average expense. The Recommended Budget also reduces expense for office and other equipment less than \$5,000 by \$3,400 which reflects that new computers for General Fund budgets (which will be assigned/replaced on a priority basis as determined by Information Services) will be funded, this year, through the General Revenue & Expenditures budget as the County transitions to fully implementing the Tech Refresh Program.

Not included in the Requested or Recommended budgets is funding to replace the security camera system at the Juvenile Hall. The department head indicates he will be able to secure funding to pay for at least two-thirds or more of the estimated cost of replacing the system. If successful, the Criminal Justice Facilities Trust could be a source of bridge funding (through a subsequent budget amendment) for the cost of this project not funded by departmental monies.

Lone Pine Sub-Station

The Recommend Budget again proposes using Criminal Justice Facilities Trust monies, in the form of a \$226,827 Operating Transfer in, to finish the project this fiscal year.

Maintenance – Building & Grounds

In addition to the inclusion of a \$17,200 Operating Transfer from the Criminal Justice Facilities Trust to fund maintenance of the Jail (\$10,000) and Juvenile Hall (\$7,200), the Recommended Budget differs from the Department Requested Budget with respect to

reducing motor pool expense by \$6,707, and utilities expense by \$13,561. These reductions result in Recommended expenses more closely approximating actual expenses for the past two years while still providing for increases in utilities costs – albeit it not the 15% increase anticipated and requested by the department – and higher motor pool rates associated with last year's purchase of new maintenance vehicles. If utilities costs skyrocket (e.g., approach a 15% increase) it will be necessary to amend this budget with funding from General Fund Contingencies or some other funding source or combination of sources.

Murder Trial

The Recommended Budget provides \$25,000 in this budget unit in the event that appeals in the LePlat and/or Keller murder convictions are initiated before June 30, 2013. Last year, \$50,000 was budgeted for this eventuality. If either or both appeals are, indeed, initiated this fiscal year, it may be necessary to revisit this budget and consider appropriating additional funding from General Fund Contingencies.

Parks

The Recommended Budget utilizes a \$43,500 Operating Transfer in from the Geothermal Royalties Trust to fund eligible park operation and maintenance costs. Additionally, the Recommended Budget increases maintenance of grounds expense by \$2,000, and expense for office and other equipment less than \$5,000 by \$4,000 to fund additional park and campground improvement initiatives such as restoring potable water supplies at County campgrounds, replacing worn tennis court nets, rehabilitating picnic tables, etc.

Personnel

The Recommended Budget adds \$34,780 to intra county charges revenue associated with allocating part of the expense of the Willdan contract for personnel services in Public Works to the Road budget. The \$34,780 is the amount of recommended salary savings for the vacant Director, Deputy Director and Fiscal Supervisor positions apportioned to the Road budget. The actual charges will be based on actual invoice charges showing the time positions filled by Willdan contractors are assigned to the Road budget and, therefore, the actual revenue (and expense in the Road budget) could increase or decrease.

The Recommended Budget also reduces professional and special services expenses by \$30,000 based on re-examining contract costs in relation to contract encumbrances. This amount was budgeted to provide the option of hiring an executive search firm for department level positions.

Planning

The Recommended Budget features a \$25,000 Operating Transfer from the Geothermal Royalties Trust to defer planning expenses associated with the department's Willdan contract.

Probation

The Recommended Budget reduces expense for office and other equipment less than \$5,000 by \$2,500 which reflects that new computers for General Fund budgets (which will be assigned/replaced on a priority basis as determined by Information Services) will be funded, this year, through the General Revenue & Expenditures budget as the County transitions to fully implementing the Tech Refresh Program.

Public Works

The Recommended Budget reduces maintenance of equipment expense by \$1,700; travel expense by \$1,246; and, overtime by \$7,981 to better approximate historical needs.

Sheriff - General

Similar to the previous two years, when the Sheriff consented to the use of in AB 443 (Rural Sheriff's) funds to offset a one-time spike in travel expense, the Recommended Budget reflects the Sheriff's willingness to again use AB 443 monies to offset training and travel costs that continue to be significantly higher than historical levels (e.g., actual training expense was just \$58,517 in Fiscal Year 2009-2010 compared to the \$125,662 being requested this year). The increase in training needs is attributable to the relative inexperience of the force, and should begin to approach Fiscal Year 2009-2010 cost levels again next year. As such, this is once again being viewed as a one-time funding augmentation to offset a one-time spike in travel costs. Accordingly, the Recommended Budget includes a \$155,000 Operating Transfer in from the AB 443 Trust. As in year's past, this funding will only be transferred into the budget as necessary to meet

revenue projections in relation to actual expenditures (e.g., maintain Net County Cost). In addition, the Recommended Budget proposes reducing requested travel expense by \$7,262 – to \$118,400 – while this is higher than prior two years actuals, it provides for anticipated full staffing in the department.

Based on analysis, Motor Pool is being reduced by \$25,000; from \$735,593 to \$710,593. This is still significantly higher than last year's Board Approved budget, and reflects increased operating expenses associated with the department being fully staffed.

Similar to last year, veterinary, travel, and equipment costs associated with a requested new K-9 unit are once again being eliminated from professional and special services, and law enforcement special expense codes (\$19,900 total, in addition to reduced travel expense above) as a lower priority item in the department's budget submittals.

The Recommended Budget also reduces expense for office and other equipment less than \$5,000 by \$7,500 which reflects that new computers for General Fund budgets (which will be assigned/replaced on a priority basis as determined by Information Services) will be funded, this year, through the General Revenue & Expenditures budget as the County transitions to fully implementing the Tech Refresh Program.

Sheriff – Safety

The Recommended Budget increases salaries and benefits expense to reflect costs of the new Memorandum of Understanding with the Law Enforcement Administrators Association.

RESERVES, OPEB TRUST, DEBT SERVICE, AND CONTINGENCIES, AND DEBT SERVICE

As discussed above, the CAO Recommended Budget does not allocate any contributions to the General Reserve Fund or Economic Stabilization Fund; make any OPEB Trust contribution for future retiree health costs; nor does it budget to reserve former debt-service payments. Ideally, the Budget should provide allocations for all of these uses. Furthermore, General Fund Contingencies are \$55,000 but, again, a higher amount is certainly desirable.

Depending on the Fund Balance certified by the Auditor-Controller on September 10th and/or how Budget Hearing deliberations progress, your Board of Supervisors may be able to increase contributions to one or more of these purposes as part of its adoption of the Final Budget. And, depending on the ultimate cost of some of initiatives funded in this Budget, it may be possible to increase contributions to one or more of these uses through budget amendments later in the fiscal year.

ASSUMPTIONS, KNOWN CHANGES, AND OUTSTANDING ISSUES

The Recommended Budget is based on certain assumptions and not without certain risks.

Assumptions

Balancing this Budget relied on the following assumptions:

- No “new” cuts in State funding, or other amendments to the State Budget. As noted at the beginning of this Introduction and Summary, this assumption may very well be called into question following the November 6th election. Should reductions in State funding materialize, affected departments are expected to promptly bring budget amendments forward to your Board to ensure the County Budget remains balanced.
- Solid waste disposal fees meeting (lower) projections based on last year’s actuals.
- The Community Corrections Partnership implementation plan, developed to enable the County to meet the goals of Criminal Justice Realignment, will continue to live within its means – which are limited to State funding allocations – and not rely on contributions from other County funding sources.
- Other costs associated with public safety realignment being adequately funded by the State, or absorbed into existing budgets.
- No significant upturn (or downturn) in the economy that could affect economically-sensitive revenues.
- No adverse settlements to the Tecopa Sewage Lagoon project dispute.

- No additional decreases in Highway Users Tax Account (HUTA) revenues from the State.
- Public safety subventions being funded at the levels being reported by the recipient departments.
- No litigation decisions, including payments of attorney's fees, adverse to Inyo County.
- Departments will meet or exceed their revenue projections, and manage their expenditures within the appropriation limits established by your Board.
- Receiving no new geothermal royalty payments.
- Receiving no positive adjustments to sales tax and Hotel Transient Occupancy Tax revenues as a result of planned audits.
- The Authorized Position Review Process will remain in effect, and vacant positions will not be filled prior to the identified fill date (Attachment B) to achieve the recommended savings.
- Department heads will carefully monitor their Board Approved budgets, and the State Budget, and promptly inform your Board and the County Administrator of reductions, or anticipated reductions in revenues, and propose implementing corresponding reductions in expenditures.
- Continuing to pay a disproportionate amount of undesignated court fee revenue to the State.
- No new revenue streams being created (other than the adoption and implementation of a County Film Permit fee).
- No further loss of grant funding for existing projects.
- No drastic reduction in tourism visitation adversely affecting Hotel Transient Occupancy Tax and campground fee revenues.
- Receiving no Indian Gaming Special Distribution Fund grant revenue.

Known Changes

Following are potential changes that have been identified as possibly being made in the Final County Budget adopted by your Board or, more likely, shortly thereafter as amendments to the Fiscal Year 2012-2013 Board Approved Budget.

District Attorney-- Drug Suppression Task Force (INET)

The department has reported that it has received notification that Edward Byrne Justice Assistance Grant application period has opened, and the County's allocation is \$87,617. The deadline to apply is September 21, 2012. As discussed above, if these funds are received, it will allow a portion of the personnel costs for the Legal Secretary III assigned to INET to be funded with the grant that was used originally to create the position, instead of the Sheriff's Cal-Mmet funds. However, a change in the grant rules last year still precludes using the grant funds to pay 100% of this position's personnel costs. Personnel costs not covered by the grant funds will need to be paid with Cal-Mmet funds (as currently budgeted) or from the General Fund (essentially using the re-instated B-PAR Legal Secretary position).

In either case, the availability of the INET grant funds is good news, and should allow for at least \$39,262 in Cal-Mmet funds currently assigned to personnel costs in the INET budget to be used for other purposes that could necessitate future budget amendments. Similarly, continued use of Cal-Mmet funds to pay for the portion (51%) of the Legal Secretary III position assigned to the D.A. - General budget, would allow your Board of Supervisors to consider funding the B-PAR Legal Secretary position should it be reinstated

FAA Grants

As reported during the Budget Workshop, the State's Airport Improvement Program (AIP) Matching Grants funds have been delayed or deferred until funds are available. As such, these revenues are not included in the Recommended Budget and, in the case of the electrical upgrade project at the Eastern Sierra Regional Airport (\$30,750), have resulted in using General Fund money (budgeted in the Public Works budget) to provide the cash match. If, or when these State Matching Grants funds become available, the applicable airport budgets and Public Works budget will need to be amended to reflect the new revenue and (hopefully) decrease in General Fund contributions.

Also as reported during the Budget Workshop, FAA grants which the Public Works department anticipates applying for and receiving but which, at this time, are not funding certain, are not included in the airports budgets. As these grants are applied for and received, the affected budgets will need to be amended. This will afford your Board of Supervisors an opportunity to review potential costs or, conversely and better, revenues to the Public Works and/or Road budgets, that will be realized as a result of the specific grant.

General Revenue & Expenditures

On Friday, August 24th, the Auditor-Controller was informed of a \$1.5 Million reduction in the unsecured property tax roll. This will decrease County revenues by approximately \$45,000. It is expected that this decrease in unsecured revenues will be offset by additional supplemental taxes on the property but, if this does not occur, it may be necessary to amend this budget.

Parks and Recreation

The County is examining the feasibility of installing self-pay kiosks at County campgrounds. These automated stations have the potential to increase campground revenue by accepting more types of payments (e.g., credit or debit cards) and automating payment accounting. Staff hopes to present a trial project for Board consideration later this year which could require funding for leasing and installing a 'tester' self-pay station once potential costs are ascertained.

Additionally, efforts to restore potable water service at three County campgrounds could exceed budgeted funds for this effort depending on environmental or technical barriers that might be encountered.

Public Safety Realignment

This year's Budget includes a Criminal Justice Realignment budget unit to fund the Community Corrections Plan approved by your Board last year. To the extent that this plan is modified or amended by the Community Corrections Partnership (and not rejected by your Board of Supervisors by a 4/5^{ths} vote) this budget may need to be amended.

As your Board is aware, the ability Boards of Supervisors to influence how community corrections occurs in their counties was greatly diminished by changes made, late in last year's Criminal Justice Realignment development process, to the composition of the Community Corrections Partnership Executive Committee to exclude Board representation. (The law also deems a Community Corrections Plan approved unless rejected by a 4/5ths vote of the Board of Supervisors.) As a result, your Board's primary influence on how community corrections are handled in Inyo County is through the budget process over which it has undisputed final authority.

The Community Corrections Plan presented to, and approved by your Board last year recognized State and County funding constraints, and put forth programming that can be funded within the County's Criminal Justice Realignment allocations. It will be essential that future modifications and amendments to the Community Corrections Plan can be implemented within Criminal Justice Realignment funding constructs; otherwise Criminal Justice Realignment risks becoming, essentially, to some degree an unfunded State mandate that could require your Board of Supervisors to consider taking money away from other County needs. Accordingly, last year's budget included the following principles, which are worth revisiting:

- Reject any Community Corrections Plan (with a 4/5ths vote) that cannot be implemented (e.g., demonstrating adequate budget) with public safety realignment funding provided by the State, or County monies your Board is willing to re-appropriate from other programs.
- Require County public safety departments to absorb costs associated with implementing public safety realignment within their existing budgets. If we are really talking about changing the way we conduct the business of criminal justice and rehabilitation, and not simply expanding the criminal justice industrial complex, then costs associated with old programming methodologies should give way to new ones. If your Board accepts community corrections plans that simply add layers of new infrastructure instead of re-structuring and re-integrating existing infrastructure, there will never be enough money to fund this endeavor.
- Utilize a centralized budget (as is included in the year's Budget) and/or cost centers to manage funds; consider having involved departments submit quarterly billings for pre-approved costs as opposed to simply transferring funds into those departments' budgets.

State Funded Roads

Similar to airport budgets, the Stated Funded Roads budget does not include grants the department anticipates applying for and receiving but which, at this time, are not "funding certain." As these grants materialize, the budget will need to be amended.

Telephone System Replacement Project

As noted above, the CAO Recommended Budget does not add funding to the Computer System Fund, which is currently being used to budget this year's appropriations for the Property Tax Management System project, and General Fund budget expenses for the Tech Refresh program. If not fully expended on these projects, or if these projects are funded through other mechanisms, or if additional funding is otherwise identified, amending the Fiscal Year 2012-2013 Budget may be recommended – through the creation of a new budget unit or amendments to an existing budget unit – for the telephone system replacement project (Voice Over Internet Protocol, or VOIP) later this year.

Outstanding Issues

The lack of certainty regarding the integrity of the current State Budget and how it may affect the County Budget later in the fiscal year is, of course, of paramount concern. Other specific issues that could positively or negatively impact the County Budget in Fiscal Year 2012-2013, and not already discussed in detail, include but are certainly not limited to:

- This year's Recommended Budget reflects the need to spend Proposition 1B road monies by the end of the fiscal year. Since their receipt, these funds have been used to help cash flow other County road projects. Without these funds, it will be necessary to rely on Road Fund Balance to cash flow these projects in the future. As such, it is critical that the Public Works department monitor its Road Fund Balance, and manage the Road budget with an awareness of potential implications on Fund Balance and cash flow.
- It is likely that Indian Gaming Special Distribution Funds will again be made available from the State and, if so, might be obtained to offset costs already budgeted and attributable to Indian gaming or other Tribal impacts. In Fiscal Year 2012-2013, the Sheriff's budget benefitted from a \$39,955 Indian

Gaming grant. No SDF revenue is currently included in the Recommended Budget.

- The State Administrative Office of the Courts (AOC) and the Public Works department need to develop a new Memorandum of Understanding (MOU) for the provision of maintenance services for Court operations in the Historic Courthouse. There is currently no MOU in place, and the County is essentially providing services to the State (which is responsible for all Court operations) for free. Execution of the Maintenance MOU could result in the County realizing additional revenues consistent with the actual costs of providing maintenance services to the Courts, and offset General Fund expense in the Maintenance – Building & Grounds budget. No revenues from these maintenance services are presently included in the Recommended Budget.
- The new, higher, baselines for certain revenue streams, such as Hotel Transient Occupancy Tax receipts, included in this year's Budget continue to mean there is less room for error in revenue projections and attainment. There could be less additional "unanticipated" revenue available at the end of the year to make up for shortfalls stemming from under-achieved revenue in other areas of the Budget. This could affect Fund Balance available to balance next year's Budget.
- Public Defender budget costs increased by more than 30% in the fiscal years 2009-2010 and 2010-2011 due, primarily, to out-of-contract attorney appointments being made by the Court. In an effort to better control these costs, while meeting criminal justice system needs, the County entered into four (4) new public defender contracts at the end of Fiscal Year 2011-2012, and dispensed with the fifth, part-time contract. There is a potential that the new contract arrangement may prove insufficient to meet the needs of the Court, in which case the contracts may need to be renegotiated and/or a fifth, part-time contract added. The Public Defender budget should have sufficient funds for this potentiality.
- Policy issues and impacts of suspended State mandates still need to be evaluated on a department-by-department basis in discussions with your Board. To date, only the Clerk-Recorder has brought such an item forward. Depending on your Board's disposition toward these suspended mandates, there could be some budgetary savings if your Board elects to forego maintaining compliance with the former mandates.

- Employee benefits costs continue to rise and, in the case of the County's PERS contribution, could increase substantially in the next few years. Many of the most-recently negotiated MOUs with County employee bargaining groups lay the groundwork to implement a two-tier retirement system which could curtail future retirement cost increases, and the new MOUs have capped the County's medical costs. This has resulted in the County avoiding having to fund \$589,103 in health insurance premium cost increases, effective January 1, 2013, in this year's Budget. However, this huge cost increases must now be borne by County employees and it is likely that re-negotiating the health care cap will be the subject of future labor negotiations.
- As departments continue to apply for various grants, it is important to emphasize that these new grants be used to off-set ongoing costs or reduce the cost of implementing one-time projects whenever possible.
- The County needs to develop and implement strategies to reduce the amount of future General Fund monies that are required to support its enterprise funds and programs funded with categorical monies, such as the Eastern Sierra Regional Airport.
- Costs are included in this year's Integrated Waste management budget to evaluate and design a system to address landfill gas and groundwater contamination issues at the Bishop-Sunland Landfill. Preliminary construction costs for implementing Phase I of the recommended response are estimated at \$245,000 for Fiscal year 2013-2014. Depending on the effectiveness of the work done in Phase I, second and third phases of work might need to be employed in fiscal years 2014-2015 and 2015-2016 at a cost of at least \$190,000 per year.
- The County is in labor contract negotiations with the Deputy Sheriffs Association (DSA) and Inyo County Probation Officers Association (ICPOA), and will be beginning negotiations with the Inyo County Employees Association (ICEA), the Elected Officials Assistants Association (EOAA), and the Inyo County Correctional Officers Association (ICCOA). The Recommended Budget makes no provisions for increases or decreases in the amounts associated with these contracts.
- As State and Federal funding becomes more scarce, and costs continue to increase, the County needs to continue to revisit its own schedule of fees – preferably in a comprehensive manner – to ensure that they cover a reasonable portion of the cost of providing services.

- Over \$48,000 in grant funding that the Environmental Health department has relied on to off-set General Fund expense, and fund other initiatives, will expire after this fiscal year. This will impact the Fiscal year 2013-2014 Budget.
- As highlighted last year by the proposed Hidden Hills Solar Electric Generating System project, ongoing issues related to the use of Inyo County's natural resources – ranging from renewable energy facility siting to the Inyo National Forest Management Plan revisions; from Forest Travel Management Sub-Part A planning to water export; from Wilderness designations to other federal land use designations – will continue to require a dedication of time and resources this Budget may or may not be able to fully support. No additional funding for the Natural Resources Development budget is included in the Recommended Budget.
- Uncertainty over fuel and utility costs, and the potential for ongoing economic instability, may affect revenues and expenses planned for in the Recommended Budget.

CONCLUSION

Preparing the County Budget is a long and, sometimes, arduous process. Challenging decisions have to be made. Submitting a balanced County Budget could not be accomplished without the support, cooperation, and understanding of all County departments, and especially not without the untiring and dedicated work of the CAO's Budget Analyst, Randi Chegwidan, as well as the assistance provided by Leslie Chapman, the Auditor-Controller, her staff, and staff in the County Administrator's Office. Thank you.

I want to close by encouraging the Board to adopt the CAO Recommended Budget, which is balanced, strives to maintain all of the Board of Supervisors' priorities, does not result in any layoffs, and maintains existing service levels in core programs.

SUMMARY OF RECOMMENDATIONS

1. Adopt the Fiscal Year 2012-2013 Budget as Recommended by the County Administrator and presented herein.
2. In adopting the Final Budget, authorize and direct the County Administrator and Auditor Controller to approve and make payments, greater than \$10,000 to Inter-Agency Visitor Center and Tri-County Fairgrounds as provided for in the Advertising County Resources budget.
3. In adopting the Final Budget, authorize and direct the County Administrator to develop and execute contracts with all Grants-In-Support program funding recipients identified in the Grants-In-Support Budget.
4. Set adoption of the Final Budget for September 18, 2012.

(Note: The September 18, 2012, date for approval of the County Budget is dependent on completion of the Budget Hearings by September 13th and staff's ability to incorporate any changes directed by your Board into the Final Budget Agenda Request Form. If Budget Hearings last longer, or result in substantial changes that need to be implemented, the Fiscal Year 2012-2013 County Budget will need to be adopted at the Board of Supervisors meeting on September 25th.

Submitted by:



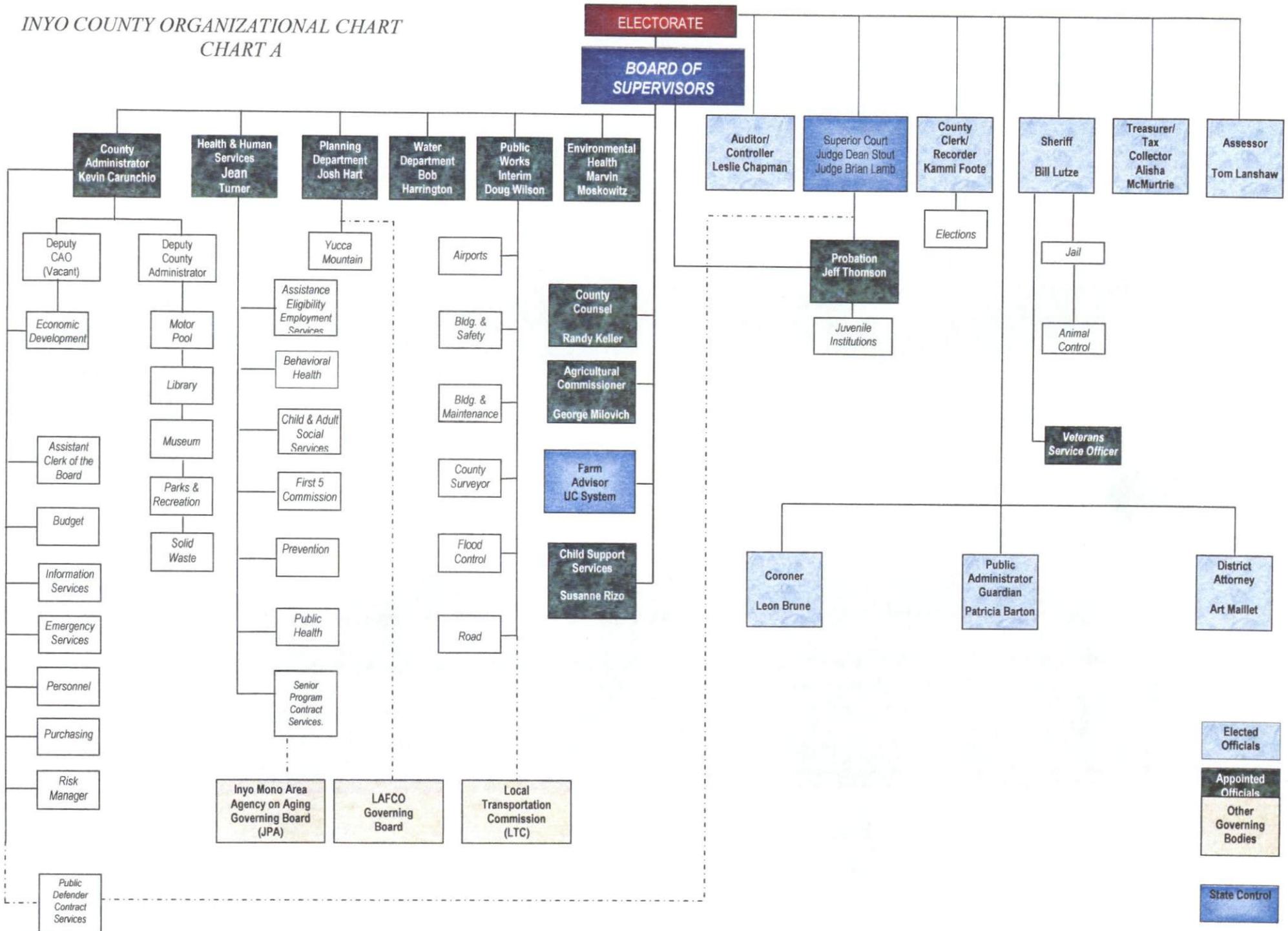
Budget Officer

ATTACHMENTS

- Attachment A – INYO COUNTY ORGANIZATIONAL CHART
The organizational chart is provided for information purposes.
- Attachment B – POSITION VACANCY REPORT/SALARY SAVINGS TABLE
- Attachment C – COUNTY OF INYO, MANPOWER REPORT
(As of July 1, 2012) The Manpower Report reflects the authorized full time equivalent positions by department and part-time (BPAR) positions in the County.
- Attachment D – HEALTH & HUMAN SERVICES STAFFING TABLE
- Attachment E – COUNTY OFFICE HOURS

ATTACHMENT A

INYO COUNTY ORGANIZATIONAL CHART
CHART A



ATTACHMENT B

ATTACHMENT B

POSITION VACANCY AS OF JULY 1, 2012

SALARY SAVINGS TABLE

DEPT	Type	Title	Range	Fill Date for Savings	3 months Savings	6 months Savings	9 Months Savings	12 Months Savings	Genl Fund \$ SAVINGS	Non Gen Fund \$ SAVINGS
AC	PERM	AUDTASST	FLAT		\$ -	\$ -	\$ -		NOT BUDGETED	
AG COM	PERM	AGCOMMIS	FLAT	4/1/13	\$ 40,374	\$ 80,747	\$ 121,121	\$ 161,494	\$ 66,800	
AG COM	PERM	AGCMDEPY	M 66	1/1/13	\$ 21,401	\$ 43,240	\$ 64,204	\$ 85,605	\$ 21,620	\$21,620
ASSR	PERM	ASSMCLRK	M 55	7/1/13	\$ 15,375	\$ 30,751	\$ 46,126	\$ 61,501	\$ 61,501	
CAOODCS	PERM	CAOODDEPY	M 88	1/1/13	\$ 28,987	\$ 57,973	\$ 86,960	\$ 115,946	\$ 57,973	
CAOINFO	PERM	INFOWAN	M 76	10/1/12	\$ 22,665	\$ 45,369	\$ 68,054	\$ 90,738	\$ 22,664	
CAOINFO	PERM	INFOWAN	M 76	10/1/12	\$ 26,729	\$ 53,457	\$ 80,186	\$ 106,914	\$ 26,728	
CAOODCS	BPAR	MUSMASST	M 44	4/1/13	\$ 4,449	\$ 8,898	\$ 13,347	\$ 17,796	\$ 13,346	
CAOODCS	BPAR	LIBSPEC	M 48	10/1/12	\$ 6,740	\$ 13,480	\$ 20,220	\$ 26,960	\$ 6,740	
CAOODCS	PERM	PERSANAL	M 70		\$ -	\$ -	\$ -		NOT BUDGETED	
CAOODCS	PERM	ACCTTECH	M 59	4/1/13	\$ 16,493	\$ 32,985	\$ 49,476	\$ 65,970	\$ 49,478	
CAOODCS	PERM	ACCTTECH	M 63	4/1/13	\$ 17,704	\$ 35,409	\$ 53,113	\$ 70,817	\$ 53,113	
CAODMSP	PERM	CAOODPSR	M 92	10/15/12	\$ 32,237	\$ 64,475	\$ 96,712	\$ 128,949	\$ 4,384	\$17,538
CAODMSP	PERM	PARKMOTR	M 71	1/1/13	\$ 20,584	\$ 41,168	\$ 61,751	\$ 82,335	\$ 20,584	\$20,584
CCL	PERM	SECYLGL03	M 48	2/1/13	\$ 19,018	\$ 38,035	\$ 57,053	\$ 76,070	\$ 12,651	
CS	PERM	CHSPASST	FLAT		\$ 27,822	\$ 55,645	\$ 83,467	\$ 111,289		
CS	PERM	ADMNANAL	M 66		\$ 18,707	\$ 37,415	\$ 56,122	\$ 74,829		
CS	PERM	ADMNANAL	M 66		\$ 21,464	\$ 42,927	\$ 64,391	\$ 85,854		
DA	PERM	DACRMINV	81SC	11/1/12	\$ 36,385	\$ 72,770	\$ 109,154	\$ 145,539	\$ 48,547	
DA	PERM	VCTMASST	M 54	9/1/12	\$ 16,277	\$ 32,554	\$ 48,830	\$ 65,107		
DHHS	PERM	PROGCHIF	M 84	1/1/13	\$ -	\$ 53,308	\$ -			
DHHS	PERM	SOCLWRKR	M 64		\$ 18,399	\$ 36,797	\$ 55,196	\$ 73,594		
DHHS	PERM	SOCLWRKR	M 64		\$ 18,399	\$ 36,797	\$ 55,196	\$ 73,594		
DHHS	PERM	SOCLWRKR	M 64		\$ 19,459	\$ 38,918	\$ 58,376	\$ 77,835		
DHHS	PERM	SECYADMN	M 56		\$ 15,934	\$ 31,868	\$ 47,802	\$ 63,736		
DHHS	PERM	SECYADMN	M 56		\$ -	\$ -	\$ -		FILLED	
DHHS	BPAR	CAREGIVR	M 53		\$ 18,152	\$ 36,303	\$ 54,455	\$ 72,606		
DHHS	PERM	HHSSSPEC	M 53	8/1/12	\$ -	\$ -	\$ -		FILLED	
DHHS	PERM	ACCTTECH	M 55	10/1/12	\$ -	\$ -	\$ 50,638			
DHHS	PERM	ACCTTECH	M 55		\$ 15,651	\$ 31,302	\$ 46,952	\$ 62,603		
DHHS	PERM	OALABTCH03	M 50		\$ -	\$ -	\$ -		NOT BUDGETED	
DHHS	PERM	ACCTCLRK01	M 47		\$ -	\$ -	\$ -		NOT BUDGETED	
DHHS	PERM	SOCLSUSR	M 78	10/1/12	\$ -	\$ -	\$ 78,617			
DHHS	PERM	NRSPSYCH	M 80	10/1/12	\$ -	\$ -	\$ 73,601			
DHHS	PERM	INCSWRKR	M 55		\$ -	\$ -	\$ -			
PLAN	PERM	PLANCOOR	M 66	9/1/12	\$ 19,083	\$ 38,166	\$ 57,249	\$ 76,332	\$ 12,972	
PROB	PERM	COUNJUVI	M 62	9/1/12	\$ 17,405	\$ 34,811	\$ 52,216	\$ 69,621	\$ 11,603	
PROB	PERM	COUNJUVI	M 62	9/1/12	\$ 17,405	\$ 34,811	\$ 52,216	\$ 69,621	\$ 11,603	
PROB	PERM	COUNJUVI	M 62	9/1/12	\$ 17,405	\$ 34,811	\$ 52,216	\$ 69,621	\$ 11,603	
PROB	BPAR	COUNJUVI	M 62		\$ -	\$ -	\$ -		NOT BUDGETED	
PROB	BPAR	COUNJUVI	M 62		\$ -	\$ -	\$ -		NOT BUDGETED	
PROB	PERM	PROBOFCR	M 67	1/1/13	\$ 19,081	\$ 38,162	\$ 57,243	\$ 76,324	\$ 38,162	
PWD	PERM	PUBWDIRC	FLAT	11/1/12	\$ 36,737	\$ 73,474	\$ 110,211	\$ 146,948	\$ 12,238	\$36,714
PWD	PERM	PUBWDEPY	FLAT	11/1/12	\$ 26,107	\$ 52,214	\$ 78,321	\$ 104,428	\$ 32,721	\$2,088
PWD	PERM	ENGRSENR	M 81	10/1/12	\$ 25,029	\$ 50,059	\$ 75,088	\$ 100,117	\$ 25,029	
PWD	PERM	BLDGGRND	M 48	4/1/13	\$ 13,684	\$ 27,368	\$ 41,051	\$ 54,735	\$ 41,051	
PWD	PERM	CUSTODAN	M 42	4/1/13	\$ 12,409	\$ 24,819	\$ 37,228	\$ 49,637	\$ 37,228	
PWD	PERM	RDMENTSUP	M 44		\$ -	\$ -	\$ -		FILLED	
PWD	PERM	FISCSUPV	M 67	10/1/12	\$ 19,081	\$ 38,162	\$ 57,243	\$ 76,324	\$ 4,961	\$14,120
PWD	PERM	ENGRASST	M 71	8/1/12	\$ 20,584	\$ 41,168	\$ 61,751	\$ 82,335	\$ 6,861	
PWD	PERM	EQOPRHVY	M 58		\$ -	\$ -	\$ -		FILLED	
SHRF	PERM	SOCOROFC	M 64	10/1/12	\$ 18,295	\$ 36,591	\$ 54,886	\$ 73,181	\$ 18,295	
SHRF	PERM	SOCOROFC	M 64	10/1/12	\$ 19,584	\$ 39,168	\$ 58,751	\$ 78,335	\$ 19,583	
SHRF	PERM	SOCOROFC	M 64		\$ 18,295	\$ 36,591	\$ 54,886	\$ 73,181		
SHRF	PERM	SOCOROFC	M 64		\$ 18,295	\$ 36,591	\$ 54,886	\$ 73,181		
SHRF	PERM	SOCOROFC	M 64		\$ -	\$ -	\$ -		NOT BUDGETED	
SHRF	PERM	SOCOROFC	M 64		\$ -	\$ -	\$ -		NOT BUDGETED	
SHRF	SAFE	SODEPUTY	67SA	10/1/12	\$ 21,692	\$ 43,383	\$ 65,075	\$ 86,766	\$ 21,692	
SHRF	SAFE	SODEPUTY	67SA	10/1/12	\$ 21,692	\$ 43,383	\$ 65,075	\$ 86,766	\$ 21,692	
SHRF	SAFE	SODEPUTY	67SA		\$ -	\$ -	\$ -		NOT BUDGETED	
SHRF	SAFE	SOCORPAL	70SB		\$ -	\$ -	\$ -		FILLED	
SHRF	PERM	VETSVREP	M 67	9/1/12	\$ 21,958	\$ 43,916	\$ 65,874	\$ 87,832	\$ 14,958	
WDIR	PERM	SCIENTST	M 80		\$ 25,189	\$ 50,379	\$ 75,568	\$ 100,757		
					\$ 908,431	\$ 1,870,607	\$ 2,928,148	\$ 3,633,723		

Total Recommended Salary Savings \$ 808,401 \$112,664

General Fund Potential Savings \$ 656,861 \$ 1,314,159 \$ 1,970,582 \$ 2,627,442

Vacancy after 7/1/2012

Vacancy after 7/1/2012 and Recommended Budget changes Authorized Strength to replace the Legal Secretary III to an Office Assistant III

ATTACHMENT C

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

AGRICULTURAL COMMISSIONER

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
AGRICULTURAL COMM / SEALER					
AGRICULTURAL COMMISSIONER	\$8618	APPT	1.00	1.00	0.00
AGRICULTURAL COMM DEPUTY	\$5238 - 6371	080	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
Division Totals:			3.00	3.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
ES WEED MANAGEMENT GRANT					
PROGRAM COORDINATOR	\$3757 - 4574	066	1.00	1.00	0.00
FIELD TECHNICIAN	\$2715 - 3973	052 - 060	1.00	1.00	0.00
Division Totals:			2.00	2.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
INYO MOSQUITO ABATEMENT					
MOSQUITO SUPERVISOR	\$4138 - 5032	070	1.00	1.00	0.00
FIELD ASSISTANT	\$2590 - 3454	050 - 054	0.50	0.50	0.00
MOSQUITO TECHNICIAN	\$2590 - 3795	050 - 058	3.00	3.00	0.00
Division Totals:			4.50	4.50	0.00

Budget Officer Totals: 9.50 9.50 0.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

ASSESSOR

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
ASSESSOR	\$7654	ELEC	1.00	1.00	0.00
ASSESSOR ASSISTANT	\$6074	XXXX	1.00	1.00	0.00
ADMINISTRATIVE ANALYST	\$3757 - 5032	066 - 070	1.00	1.00	0.00
APPRAISER	\$3119 - 4574	058 - 066	2.00	2.00	0.00
CADASTRAL TECHNICIAN	\$3046 - 4062	057 - 061	1.00	1.00	0.00
ASSESSMENT CLERK	\$2910 - 4062	055 - 061	2.60	2.60	0.00
		Division Totals:	8.60	8.60	0.00
		Budget Officer Totals:	8.60	8.60	0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

AUDITOR - CONTROLLER

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
AUDITOR CONTROLLER - GENERAL					
AUDITOR CONTROLLER	\$8419	ELEC	1.00	1.00	0.00
AUDITOR ASSISTANT	\$6074	XXXX	1.00	1.00	0.00
MANAGEMENT ANALYST	\$4547 - 5526	074	1.00	1.00	0.00
FISCAL SUPERVISOR	\$3852 - 4676	067	1.00	1.00	0.00
PAYROLL TECHNICIAN	\$3757 - 5032	066 - 070	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	3.00	3.00	0.00
ACCOUNT CLERK	\$2206 - 3217	043 - 051	1.00	1.00	0.00
		Division Totals:	9.00	9.00	0.00
		Budget Officer Totals:	9.00	9.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

BOARD OF SUPERVISORS

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
BOARD OF SUPERVISORS					
SUPERVISOR	\$4148	ELEC	5.00	5.00	0.00
SUPERVISOR ASSISTANT	\$4138 - 5032	070	1.00	1.00	0.00
		Division Totals:	6.00	6.00	0.00
		Budget Officer Totals:	6.00	6.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

CAO CULTURAL SERVICES

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
COUNTY LIBRARY					
LIBRARY DIRECTOR	\$4336 - 5267	072	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
LIBRARY TECHNICIAN	\$2910 - 4062	055 - 061	1.00	1.00	0.00
LIBRARIAN	\$2840 - 3973	054 - 060	2.72	2.00	1.00
LIBRARY SPECIALIST	\$2358 - 3150	046 - 050	3.90	1.00	4.00
Division Totals:			9.62	6.00	5.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
MUSEUM - GENERAL					
MUSEUM ADMINISTRATOR	\$4138 - 5032	070	1.00	1.00	0.00
CURATOR COLLECTIONS & EXHIBITS	\$3271 - 3973	060	1.00	1.00	0.00
MUSEUM ASSISTANT	\$2259 - 2750	044	1.45	0.00	2.00
Division Totals:			3.45	2.00	2.00

Budget Officer Totals: 13.07 8.00 7.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

CAO MP, SOLID WASTE & PARKS

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
BAKER CREEK					
PARK CAMPGROUND CREW LEADER	\$3119 - 3795	058	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
LONE PINE PARK					
PARK SPECIALIST	\$2590 - 3618	050 - 056	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
MILLPOND					
PARK SPECIALIST	\$2590 - 3618	050 - 056	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
MOTOR POOL OPERATING					
PARK MOTORPOOL MANAGER	\$4234 - 5147	071	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
Division Totals:			2.00	2.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
SOLID WASTE					
CAO SENIOR DEPUTY	\$7026 - 8540	092	1.00	1.00	0.00
ENGINEER MANAGING LANDFILL	\$5364 - 6522	081	1.00	1.00	0.00
INTEGRATED WASTE SUPERVISOR	\$4234 - 5147	071	1.00	1.00	0.00
EQUIPMENT OPERATOR MECHANIC	\$3119 - 3973	058 - 060	1.00	1.00	0.00
EQUIPMENT OPERATOR HEAVY	\$3119 - 3973	058 - 060	5.00	5.00	0.00
ADMINISTRATIVE SECRETARY	\$2980 - 4166	056 - 062	1.00	1.00	0.00
GATE ATTENDANT	\$2206 - 2683	043	5.00	5.00	0.00

ATTACHMENT C
County of Inyo
Manpower Report
As of 7/1/2012

Division Totals:	15.00	15.00	0.00
Budget Officer Totals:	20.00	20.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

CHILD SUPPORT SERVICES

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
CHILD SUPPORT SERVICES					
CHILD SUPPORT DIRECTOR	\$7500	APPT	1.00	1.00	0.00
CHILD SUPPORT ASSISTANT	\$6074	AMNG	1.00	1.00	0.00
CHILD SUPPORT SUPERVISOR	\$4336 - 5267	072	1.00	1.00	0.00
ADMINISTRATIVE ANALYST	\$3757 - 5032	066 - 070	2.00	2.00	0.00
CHILD SUPPORT OFFICER	\$3046 - 4363	057 - 064	3.00	3.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
OFFICE ASSISTANT	\$2259 - 3007	044 - 048	1.00	1.00	0.00
Division Totals:			10.00	10.00	0.00
Budget Officer Totals:			10.00	10.00	0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

COUNTY ADMINISTRATIVE OFFICER

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
CAO - GENERAL					
COUNTY ADMINISTRATIVE OFFICER	\$13201	APPT	1.00	1.00	0.00
MANAGEMENT ANALYST	\$4547 - 5526	074	1.00	1.00	0.00
ASSISTANT TO THE CAO	\$4138 - 5032	070	1.00	1.00	0.00
PURCHASING SPECIALIST	\$3852 - 4676	067	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
Division Totals:			5.00	5.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
CAO ECONOMIC DEVELOPMENT					
CAO DEPUTY	\$6370 - 7740	088	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
INFORMATION SERVICES					
INFORMATION TECHNOLOGY DIRECTR	\$6216 - 7550	087	1.00	1.00	0.00
GIS TECHNICIAN	\$3671 - 5796	065 - 076	1.00	1.00	0.00
NETWORK ANALYST	\$3671 - 5796	065 - 076	4.00	4.00	0.00
PROGRAMMER ANALYST	\$3671 - 5796	065 - 076	2.00	2.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
Division Totals:			9.00	9.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
PERSONNEL					
LABOR ADMINISTRATOR	\$4997 - 6074	078	1.00	1.00	0.00
PERSONNEL ANALYST	\$3757 - 5032	066 - 070	2.00	2.00	0.00
PERSONNEL RISK MGMT SPECIALIST	\$2910 - 4261	055 - 063	0.50	0.50	0.00
Division Totals:			3.50	3.50	0.00

ATTACHMENT C
County of Inyo
Manpower Report

As of 7/1/2012

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
RISK MANAGEMENT					
RISK MANAGER	\$4997 - 6074	078	1.00	1.00	0.00
PERSONNEL RISK MGMT SPECIALIST	\$2910 - 4261	055 - 063	0.50	0.50	0.00
		Division Totals:	1.50	1.50	0.00
		Budget Officer Totals:	20.00	20.00	0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

COUNTY CLERK

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
COUNTY CLERK - GENERAL CLERK RECORDER	\$7164	ELEC	1.00	1.00	0.00
CLERK RECORDER ASSISTANT	\$5820	XXXX	1.00	1.00	0.00
RECORDER TECHNICIAN	\$2840 - 3795	054 - 058	1.00	1.00	0.00
RECORDS ELECTIONS CLERK	\$2358 - 3150	046 - 050	1.00	1.00	0.00
		Division Totals:	4.00	4.00	0.00
		Budget Officer Totals:	4.00	4.00	0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

COUNTY COUNSEL

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth</u> <u>Positions</u>	<u>Full</u>	<u>BPAR</u>
COUNTY COUNSEL					
COUNTY COUNSEL	\$9800	APPT	1.00	1.00	0.00
COUNTY COUNSEL DEPUTY	\$4768 - 7195	076 - 085	2.00	2.00	0.00
ADMINISTRATIVE LEGAL SECRETARY	\$4138 - 5032	070	1.00	1.00	0.00
LEGAL SECRETARY	\$2840 - 3973	054 - 060	1.00	1.00	0.00
		Division Totals:	5.00	5.00	0.00
		Budget Officer Totals:	5.00	5.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

DISTRICT ATTORNEY

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
DISTRICT ATTORNEY					
DISTRICT ATTORNEY	\$10101	ELEC	1.00	1.00	0.00
DISTRICT ATTORNEY ASSISTANT	\$8158	XXXX	1.00	1.00	0.00
DISTRICT ATTORNEY DEPUTY	\$4768 - 7195	076 - 085	2.00	2.00	0.00
ADMINISTRATIVE LEGAL SECRETARY	\$4138 - 5032	070	1.00	1.00	0.00
LEGAL SECRETARY	\$2840 - 3973	054 - 060	2.00	2.00	0.00
OFFICE ASSISTANT	\$2259 - 3007	044 - 048	1.00	1.00	0.00
Division Totals:			8.00	8.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
DISTRICT ATTORNEY - SAFETY					
DA CRIMINAL INVESTIGATOR	\$5821 - 7617	081SC - 081SE	1.00	1.00	0.00
DA INVESTIGATOR 1	\$4567 - 6123	071SA - 071SC	2.00	2.00	0.00
Division Totals:			3.00	3.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
OES-VWAC 11-12					
VICTIM WITNESS ASSISTANT	\$2840 - 3454	054	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
VW-UNSERVED/UNDERSERVED 11-12					
VICTIM WITNESS COORDINATOR	\$2980 - 3618	056	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

Budget Officer Totals: 13.00 13.00 0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

ENVIRONMENTAL HEALTH

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
ENVIRONMENTAL HEALTH - GENERAL					
ENVIRONMENTAL HEALTH DIRECTOR	\$8362	APPT	1.00	1.00	0.00
ENVIRONMENTAL HEALTH REHS	\$4041 - 5932	069 - 077	3.00	3.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
LABORATORY TECHNICIAN	\$2840 - 3795	054 - 058	1.00	1.00	0.00
		Division Totals:	6.00	6.00	0.00
		Budget Officer Totals:	6.00	6.00	0.00

ATTACHMENT C
County of Inyo
Manpower Report
As of 7/1/2012

FARM ADVISOR

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth</u> <u>Positions</u>	<u>Full</u>	<u>BPAR</u>
FARM ADVISOR PROGRAM COORDINATOR	\$3757 - 4574	066	1.00	1.00	0.00
		Division Totals:	1.00	1.00	0.00
		Budget Officer Totals:	1.00	1.00	0.00

ATTACHMENT C

County of Inyo
Manpower Report

As of 7/1/2012

HEALTH & HUMAN SERVICES

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
CARES GRANT 10-11 AIDS COORDINATOR	\$43.61356 - 53	098PT	0.00	0.00	0.00
Division Totals:			0.00	0.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
COMMUNITY MENTAL HEALTH PSYCHIATRIST	\$11807	AMNG	1.00	1.00	0.00
MENTAL HEALTH DIRECTOR	\$6216 - 7550	087	1.00	1.00	0.00
PROGRAM CHIEF	\$5777 - 7022	084	2.00	2.00	0.00
NURSE PSYCH	\$5238 - 6371	080	2.00	2.00	0.00
PSYCHOTHERAPIST	\$4997 - 6074	078	2.00	2.00	0.00
MANAGER PROGRESS HOUSE	\$4138 - 5032	070	1.00	1.00	0.00
ADMINISTRATIVE ANALYST	\$3757 - 5032	066 - 070	1.00	1.00	0.00
HUMAN SERVICES SUPERVISOR	\$3757 - 4574	066	1.00	1.00	0.00
SOCIAL WORKER	\$3345 - 4904	061 - 069	4.00	4.00	0.00
CASE MANAGER	\$3046 - 4363	057 - 064	7.00	7.00	0.00
ADMINISTRATIVE SECRETARY	\$2980 - 4166	056 - 062	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	2.00	2.00	0.00
OFFICE MANAGER	\$2840 - 3454	054	1.00	1.00	0.00
HHS SPECIALIST	\$2779 - 3380	053	7.45	6.00	2.00
OFFICE ASSISTANT LAB TECH	\$2590 - 3150	050	1.00	1.00	0.00
ACCOUNT CLERK	\$2206 - 3217	043 - 051	1.00	1.00	0.00
Division Totals:			35.45	34.00	2.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
DRINKING DRIVER PROGRAM ADDICTION COUNSELOR	\$3046 - 4363	057 - 064	0.00	0.00	0.00
OFFICE ASSISTANT LAB TECH	\$2590 - 3150	050	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report

As of 7/1/2012

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
ESAAA					
OPERATIONS MANAGER TECOPA	\$3502 - 4261	063	1.00	1.00	0.00
HHS SPECIALIST	\$2779 - 3380	053	2.00	2.00	0.00
FOOD COOK	\$2358 - 2877	046	2.00	2.00	0.00
SENIOR SPECIALIST SERVICES	\$2358 - 3150	046 - 050	1.72	1.00	1.00
SENIOR ASSISTANT COORDINATOR	\$2206 - 2683	043	0.72	0.00	1.00
FOOD ASSISTANT	\$2156 - 2621	042	1.45	0.00	2.00
PROGRAM SERVICES ASSISTANT	\$2016 - 2750	039 - 044	2.90	0.00	4.00
Division Totals:			11.80	6.00	8.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
FIRST FIVE COMMISSION					
DIRECTOR FIRST FIVE	\$4547 - 5526	074	1.00	1.00	0.00
HHS SPECIALIST	\$2779 - 3380	053	1.00	1.00	0.00
Division Totals:			2.00	2.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
HEALTH - GENERAL					
CLINICAL SERVICES DIRECTOR	\$7650	AMNG	1.00	1.00	0.00
NURSE FAMILY PRACTITIONER	\$6531 - 7931	089	0.00	0.00	0.00
NURSE PUBLIC HEALTH	\$5238 - 6371	080	1.00	1.00	0.00
NURSE REGISTERED	\$4997 - 6074	078	2.00	2.00	0.00
ADMINISTRATIVE ANALYST	\$3757 - 5032	066 - 070	1.00	1.00	0.00
PREVENTION SPECIALIST	\$3271 - 3973	060	1.00	1.00	0.00
ADMINISTRATIVE SECRETARY	\$2980 - 4166	056 - 062	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	2.00	2.00	0.00
HHS SPECIALIST	\$2779 - 3380	053	2.72	2.00	1.00
ACCOUNT CLERK	\$2206 - 3217	043 - 051	1.00	1.00	0.00
Division Totals:			12.72	12.00	1.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
I.M.A.A.A.					

ATTACHMENT C
County of Inyo
Manpower Report

As of 7/1/2012

SENIOR SITE COORDINATOR	\$2358 - 2877	046	0.00	0.00	0.00
-------------------------	---------------	-----	------	------	------

Division Totals: 0.00 0.00 0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
MATERNAL CHILD HEALTH 12-13					
CLINIC MANAGER	\$5777 - 7022	084	1.00	1.00	0.00
PREVENTION SPECIALIST	\$3271 - 3973	060	1.00	1.00	0.00

Division Totals: 2.00 2.00 0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
SOCIAL SERVICES - GENERAL					
HHS DIRECTOR	\$10273	APPT	1.00	1.00	0.00
HHS ASSISTANT DIRECTOR	\$8130	AMNG	1.00	1.00	0.00
FISCAL DIRECTOR	\$5503 - 6681	082	1.00	1.00	0.00
SOCIAL SERVICES DIRECTOR	\$5503 - 6681	082	1.00	1.00	0.00
NURSE REGISTERED	\$4997 - 6074	078	1.00	1.00	0.00
SOCIAL WORKER SUPERVISOR SR	\$4997 - 6074	078	1.00	1.00	0.00
MANAGEMENT ANALYST	\$4547 - 5526	074	1.00	1.00	0.00
SOCIAL WORKER SUPERVISOR	\$4336 - 5267	072	1.00	1.00	0.00
ADMINISTRATIVE ANALYST	\$3757 - 5032	066 - 070	2.00	2.00	0.00
HUMAN SERVICES SUPERVISOR	\$3757 - 4574	066	4.00	4.00	0.00
EXECUTIVE SECRETARY	\$3590 - 4363	064	1.00	1.00	0.00
SOCIAL WORKER	\$3345 - 4904	061 - 069	9.00	9.00	0.00
INTEGRATED CASE WORKER	\$3271 - 4676	060 - 067	12.00	12.00	0.00
ADMINISTRATIVE SECRETARY	\$2980 - 4166	056 - 062	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
OFFICE MANAGER	\$2840 - 3454	054	1.00	1.00	0.00
HHS SPECIALIST	\$2779 - 3380	053	3.00	3.00	0.00
OFFICE ASSISTANT	\$2259 - 3007	044 - 048	2.00	2.00	0.00

Division Totals: 44.00 44.00 0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
SUBSTANCE USE DISORDERS					
ADDICTION COUNSELOR	\$3046 - 4363	057 - 064	2.00	2.00	0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

ADDICTION SUPERVISOR	\$4138 - 5032	070	1.00	1.00	0.00
FISCAL SUPERVISOR	\$3852 - 4676	067	1.00	1.00	0.00
OFFICE ASSISTANT LAB TECH	\$2590 - 3150	050	1.00	1.00	0.00
Division Totals:			5.00	5.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
TOBACCO TAX GRANT 12-13					
HUMAN SERVICES SUPERVISOR	\$3757 - 4574	066	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
WOMEN INFANTS & CHILDREN 10-11					
REGISTERED DIETITIAN	\$54.59 - 4574	CONTH	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
WOMEN INFANTS & CHILDREN 11-12					
MANAGER WIC PROGRAM	\$4547 - 5526	074	1.00	1.00	0.00
OFFICE MANAGER	\$2840 - 3454	054	1.00	1.00	0.00
HHS SPECIALIST	\$2779 - 3380	053	1.00	1.00	0.00
Division Totals:			3.00	3.00	0.00

Budget Officer Totals: 118.97 111.00 11.00

ATTACHMENT C
 County of Inyo
Manpower Report

As of 7/1/2012

PLANNING

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
PLANNING & ZONING					
PLANNING DIRECTOR	\$8200	APPT	1.00	1.00	0.00
PLANNING SENIOR	\$4997 - 6074	078	1.00	1.00	0.00
PLANNING ASSOCIATE	\$4547 - 5526	074	2.00	2.00	0.00
PLANNING COORDINATOR	\$3757 - 4574	066	1.00	1.00	0.00
Division Totals:			5.00	5.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
YUCCA MOUNTAIN OVERSIGHT					
YUCCA MOUNTAIN ANALYST	\$4138 - 5032	070	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00
Budget Officer Totals:			6.00	6.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report

As of 7/1/2012

PROBATION

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
JUVENILE INSTITUTIONS					
PROBATION OFFICER	\$3852 - 5398	067 - 073	3.00	3.00	0.00
PROBATION DIRECTOR OF JUV INST	\$5364 - 6522	081	1.00	1.00	0.00
COUNSELOR GROUP SUPERVISING	\$4138 - 5032	070	3.00	3.00	0.00
COUNSELOR JUVENILE	\$3426 - 4363	062 - 064	13.17	11.00	3.00
PROBATION ASSISTANT	\$3046 - 3701	057	1.00	1.00	0.00
ADMINISTRATIVE SECRETARY	\$2980 - 4166	056 - 062	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
FOOD JUVENILE INSTITUTIONS					
FOOD COOK	\$2358 - 2877	046	0.72	0.00	1.00
Division Totals:			24.90	22.00	4.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
PROBATION - GENERAL					
PROBATION CHIEF OFFICER	\$8549	APPT	1.00	1.00	0.00
PROBATION OFFICER	\$3852 - 5398	067 - 073	6.00	6.00	0.00
PROBATION DEPUTY DIRECTOR	\$5364 - 6522	081	1.00	1.00	0.00
ADMINISTRATIVE LEGAL SECRETARY	\$4138 - 5032	070	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
LEGAL SECRETARY	\$2840 - 3973	054 - 060	2.00	2.00	0.00
ACCOUNT CLERK	\$2206 - 3217	043 - 051	1.00	1.00	0.00
Division Totals:			13.00	13.00	0.00

Budget Officer Totals: 37.90 35.00 4.00

ATTACHMENT C
County of Inyo
Manpower Report

As of 7/1/2012

PUBLIC ADMINISTRATOR

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
PUBLIC ADMINISTRATOR					
PUBLIC ADMINISTRATOR GUARD	\$5168	ELEC	1.00	1.00	0.00
PUBLIC ADMIN GUARD DEPUTY	\$3426 - 4166	062	1.00	1.00	0.00
		Division Totals:	2.00	2.00	0.00
		Budget Officer Totals:	2.00	2.00	0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

PUBLIC WORKS

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
BUILDING & SAFETY					
BUILDING INSPECTOR	\$3757 - 5032	066 - 070	2.00	2.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
Division Totals:			3.00	3.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
EAST SIERRA REGIONAL AIRPORT					
AIRPORT LEAD	\$2980 - 3618	056	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
AIRPORT TECHNICIAN	\$2590 - 3454	050 - 054	1.72	1.00	1.00
Division Totals:			3.72	3.00	1.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
MAINTENANCE-BUILDING & GROUNDS					
PUBLIC WORKS DEPUTY	\$5638 - 6850	083	1.00	1.00	0.00
FACILITY SUPERVISOR	\$4234 - 5147	071	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
BUILDING MAINENANCE WORKER	\$2590 - 3454	050 - 054	2.00	2.00	0.00
CUSTODIAN SUPERVISOR	\$2590 - 3150	050	1.00	1.00	0.00
BUILDING GROUNDS WORKER	\$2480 - 3007	048	1.00	1.00	0.00
CUSTODIAN	\$2156 - 2750	042 - 044	5.00	5.00	0.00
Division Totals:			12.00	12.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
PUBLIC WORKS					
ENGINEER SENIOR	\$5364 - 6522	081	2.00	2.00	0.00
ENGINEER ASSISTANT CIVIL	\$4437 - 5398	073	1.00	1.00	0.00
ENGINEERING ASSISTANT	\$4234 - 5659	071 - 075	4.00	4.00	0.00
ENGINEERING TECHNICIAN	\$3345 - 4574	061 - 066	1.00	1.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report

As of 7/1/2012

Division Totals:				8.00	8.00	0.00
<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>	
ROAD						
PUBLIC WORKS DIRECTOR	\$8343	APPT	1.00	1.00	0.00	
ROAD SUPERINTENDENT	\$4997 - 6074	078	1.00	1.00	0.00	
ENGINEERING ASSISTANT	\$4234 - 5659	071 - 075	2.00	2.00	0.00	
FISCAL SUPERVISOR	\$3852 - 4676	067	1.00	1.00	0.00	
ROAD MAINTENANCE SUPERVISOR	\$3757 - 4574	066	5.00	5.00	0.00	
ROAD SHOP SUPERVISOR	\$3757 - 4574	066	1.00	1.00	0.00	
EQUIPMENT OPERATOR LEAD	\$3502 - 4261	063	1.00	1.00	0.00	
ROAD SHOP ASSISTANT	\$3271 - 3973	060	1.00	1.00	0.00	
EQUIPMENT MECHANIC HEAVY	\$3119 - 3973	058 - 060	3.00	3.00	0.00	
EQUIPMENT OPERATOR MECHANIC	\$3119 - 3973	058 - 060	1.00	1.00	0.00	
EQUIPMENT OPERATOR HEAVY	\$3119 - 3973	058 - 060	14.00	14.00	0.00	
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	4.00	4.00	0.00	
Division Totals:				35.00	35.00	0.00
<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>	
TRANSPORTATION & PLANNING TRST						
PLANNING TRANSPORTATION	\$4547 - 6074	074 - 078	1.00	1.00	0.00	
ADMINISTRATIVE SECRETARY	\$2980 - 4166	056 - 062	1.00	1.00	0.00	
Division Totals:				2.00	2.00	0.00
Budget Officer Totals:				63.72	63.00	1.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

SHERIFF

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
ANIMAL CONTROL - GENERAL					
ANIMAL CONTROL OFFICER	\$2308 - 3618	045 - 056	2.00	2.00	0.00
ANIMAL CONTROL SUPERVISOR	\$3502 - 4261	063	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	1.00	1.00	0.00
SHELTER MANAGER	\$2308 - 2812	045	1.00	1.00	0.00
SHELTER ASSISTANT	\$2156 - 2621	042	0.00	0.00	0.00
Division Totals:			5.00	5.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
CALMET TASK FORCE 11-12					
LEGAL SECRETARY	\$2840 - 3973	054 - 060	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
JAIL - GENERAL					
CORRECTIONAL OFFICER	\$3590 - 4363	064	22.00	22.00	0.00
FOOD SUPERVISOR	\$3119 - 3795	058	1.00	1.00	0.00
RECORDS CLERK	\$2653 - 3217	051	1.00	1.00	0.00
FOOD COOK	\$2358 - 2877	046	3.72	3.00	1.00
Division Totals:			27.72	27.00	1.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
JAIL - SAFETY PERSONNEL					
UNDERSHERIFF	\$6235 - 8186	085SC - 085SE	1.00	1.00	0.00
LIEUTENANT	\$5821 - 7617	081SC - 081SE	1.00	1.00	0.00
SERGEANT	\$5013 - 6564	074SB - 074SD	1.00	1.00	0.00
CORPORAL	\$4336 - 5959	070SA - 070SD	4.00	4.00	0.00
DEPUTY	\$3948 - 5429	067SA - 067SD	5.00	5.00	0.00
Division Totals:			12.00	12.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report

As of 7/1/2012

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
SHERIFF - GENERAL					
SHERIFF ADMIN ASSISTANT	\$4138 - 5032	070	1.00	1.00	0.00
ADMINISTRATIVE ANALYST	\$3757 - 5032	066 - 070	1.00	1.00	0.00
OFFICE MANAGER	\$2840 - 3454	054	2.00	2.00	0.00
CIVIL OFFICER	\$2840 - 3454	054	1.00	1.00	0.00
EVIDENCE TECHNICIAN	\$2653 - 3217	051	1.00	1.00	0.00
DISPATCH	\$2590 - 4363	050 - 064	6.00	6.00	0.00
Division Totals:			12.00	12.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
SHERIFF - SAFETY PERSONNEL					
SHERIFF	\$8559	ELSF	1.00	1.00	0.00
LIEUTENANT	\$5821 - 7617	081SC - 081SE	2.00	2.00	0.00
SERGEANT	\$5013 - 6564	074SB - 074SD	4.00	4.00	0.00
INVESTIGATOR	\$4567 - 6276	071SA - 071SD	3.00	3.00	0.00
CORPORAL	\$4336 - 5959	070SA - 070SD	2.00	2.00	0.00
DEPUTY	\$3948 - 5429	067SA - 067SD	15.00	15.00	0.00
Division Totals:			27.00	27.00	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
VETERANS SERVICE OFFICER					
CASE MANAGER	\$3046 - 4363	057 - 064	1.00	1.00	0.00
Division Totals:			1.00	1.00	0.00

Budget Officer Totals: 85.72 85.00 1.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

TREASURER

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
TTC - GENERAL					
TREASURER TAX COLLECTOR	\$7654	ELEC	1.00	1.00	0.00
TREASURER TAX COLLECTOR ASST	\$5820	XXXX	1.00	1.00	0.00
ACCOUNT TECHNICIAN	\$2910 - 4261	055 - 063	2.00	2.00	0.00
Division Totals:			4.00	4.00	0.00
Budget Officer Totals:			4.00	4.00	0.00

ATTACHMENT C
 County of Inyo
Manpower Report
 As of 7/1/2012

WATER

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
SALT CEDAR PROJECT					
SALT CEDAR COORDINATOR	\$4138 - 5032	070	1.00	1.00	0.00
FIELD ASSISTANT	\$2590 - 3454	050 - 054	0.50	0.50	0.00
Division Totals:			1.50	1.50	0.00

<u>Title</u>	<u>Salary</u>	<u>Range</u>	<u>Num Auth Positions</u>	<u>Full</u>	<u>BPAR</u>
WATER DEPARTMENT					
WATER DIRECTOR	\$9260	APPT	1.00	1.00	0.00
SCIENCE COORDINATOR	\$5638 - 6850	083	1.00	1.00	0.00
HYDROLOGIST	\$5503 - 6681	082	1.00	1.00	0.00
MITIGATION PROJECT MANAGER	\$5238 - 6371	080	1.00	1.00	0.00
SCIENTIST	\$5238 - 6371	080	1.00	1.00	0.00
ASSOCIATE SCIENTIST	\$4768 - 5796	076	1.00	1.00	0.00
FIELD PROGRAM COORDINATOR	\$4138 - 5032	070	1.00	1.00	0.00
ADMINISTRATIVE ANALYST	\$3757 - 5032	066 - 070	1.00	1.00	0.00
Division Totals:			8.00	8.00	0.00

Budget Officer Totals: 9.50 9.50 0.00

ATTACHMENT C

County of Inyo

Manpower Report

As of 7/1/2012

<u>Report Totals</u>	453.00	435.60	24.00
-----------------------------	--------	--------	-------

ATTACHMENT D

Health and Human Services
Personnel Shifts from FY 11/12 to FY 12/13

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	HHS Director		Assistant HHS Director		Fiscal Director		Mgmt Analyst		Executive Secretary		ICW II		PSA III		Admin Analyst II		HHS Specialist		Admin Analyst II	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	-0.05	0.10	0.10	0.10	0.10	0.15	0.15	0.20	0.10	0.10	0.15					0.57	0.57				
CHDP	045102	0.00															0.05	0.05				
Mental Health	045200	-0.05	0.20	0.15	0.15	0.20	0.25	0.20	0.15	0.20	0.20	0.15										
DDP	045312	0.00																				
SUD	045315	-0.05	0.10	0.05	0.25	0.22	0.05	0.05	0.05	0.03		0.05										
SACPA	045316	0.00																				
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00															0.05	0.05				
Social Services	055800	0.00	0.50	0.45	0.45	0.45	0.40	0.40	0.55	0.65	0.55	0.50	1.00	1.00					1.00	1.00	1.00	1.00
IC Gold	056100	0.83		0.05				0.10				0.02				0.66						
IMAAA	612500	-1.38	0.10		0.05		0.15		0.05		0.10				0.73		0.20					
WIA	613712	0.00																				
Tobacco	640312	0.00																				
CARES Grant	641212	0.00															0.03	0.03				
MCH	641612	0.00															0.05	0.05				
WIC	641911/12	0.00															0.05	0.05				
CBCAP	642512	0.00																				
First Five	643000	0.00									0.05	0.05										
ESAAA	683000	0.70		0.20		0.03		0.10		0.02		0.08				0.07		0.20				
		0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.73	0.73	1.00	1.00	1.00	1.00	1.00	1.00

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Case Mgr II		Social Worker III		Social Worker III		Admin Sec III		ICW II		Program Chief		BPAR HHS Specialist		Psycho-therapist		BPAR HHS Specialist		Addictions Supervisor	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.00							0.80	0.80												
CHDP	045102	0.00																				
Mental Health	045200	0.00	1.00	1.00	0.25	0.25							1.00	1.00	0.73	0.73	1.00	1.00	0.73	0.73		
DDP	045312	0.15																			0.05	0.20
SUD	045315	0.30			0.25	0.25															0.50	0.80
SACPA	045316	-0.45																			0.45	
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00																				
Social Services	055800	0.00			0.50	0.50	1.00	1.00			1.00	1.00										
IC Gold	056100	0.00																				
IMAAA	612500	0.00																				
WIA	613712	0.00																				
Tobacco	640312	0.00																				
CARES Grant	641212	0.00																				
MCH	641612	0.00							0.20	0.20												
WIC	641911/12	0.00																				
CBCAP	642512	0.00																				
First Five	643000	0.00																				
ESAAA	683000	0.00																				
		0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.73	0.73	1.00	1.00	0.73	0.73	1.00	1.00

ATTACHMENT D

Health and Human Services
Personnel Shifts from FY 11/12 to FY 12/13

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Clinic Director		OAI/III/Lab Tech		Phsyco-therapist		Social Wrk Sup I		Case Mgr II		HHS Specialist		ICW II		Social Worker III		Residential Caregiver		Office Manager	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.00	0.60	0.60																		
CHDP	045102	0.00	0.15	0.15																		
Mental Health	045200	0.00			0.65	0.65	1.00	1.00			1.00	1.00	0.05	0.05					1.00	1.00		
DDP	045312	0.00																				
SUD	045315	0.00			0.20	0.20							0.05	0.05								
SACPA	045316	0.00																				
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00	0.10	0.10																		
Social Services	055800	0.00			0.15	0.15			1.00	1.00			0.27	0.27	1.00	1.00	1.00	1.00			1.00	1.00
IC Gold	056100	0.17											0.17									
IMAAA	612500	-0.38											0.38									
WIA	613712	0.00																				
Tobacco	640312	0.00																				
CARES Grant	641212	0.00	0.05	0.05																		
MCH	641612	0.00	0.05	0.05																		
WIC	641911/12	0.00	0.05	0.05																		
CBCAP	642512	0.00											0.25	0.25								
First Five	643000	0.00																				
ESAAA	683000	0.21											0.21									
		0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	ICW II		ICW II		Case Mgr II		Asst Cook		OA III		HHS Specialist		Prog House Mgr		Clinic Manager		Psych Nurse		Case Mgr II	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.10											0.80	0.80				0.10				
CHDP	045102	0.20																0.20				
Mental Health	045200	0.00					1.00	1.00							1.00	1.00			1.00	1.00	1.00	1.00
DDP	045312	0.00																				
SUD	045315	0.00																				
SACPA	045316	0.00																				
CCS Treatment	045500	0.20																0.20				
CCS Admin	045501	0.20																0.20				
Social Services	055800	0.00	1.00	1.00	1.00	1.00					1.00	1.00										
IC Gold	056100	0.37								0.37												
IMAAA	612500	-0.73							0.73													
WIA	613712	0.00																				
Tobacco	640312	0.00																				
CARES Grant	641212	0.00																				
MCH	641612	0.30											0.20	0.20				0.30				
WIC	641911/12	0.00																				
CBCAP	642512	0.00																				
First Five	643000	0.00																				
ESAAA	683000	0.36								0.36												
		1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.73	0.73	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00

Health and Human Services
Personnel Shifts from FY 11/12 to FY 12/13

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Fiscal Supervisor		Office Manager		WIC Manager		HHS Specialist		HHS Specialist		Psycho-therapist		Addictions Couns II		Acct Tech I		Admin Analyst II		Human Svcs Supervisor	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.05															0.40	0.45				
CHDP	045102	0.00						0.05	0.05								0.05	0.05				
Mental Health	045200	0.10			0.55	0.65							1.00	1.00					1.00	1.00		
DDP	045312	0.20	0.20	0.25	0.10	0.10									0.15	0.30						
SUD	045315	-0.15	0.45	0.50	0.25	0.20									0.85	0.70					0.25	0.25
SACPA	045316	-0.20	0.15		0.05																	
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00															0.03	0.03				
Social Services	055800	0.00			0.05	0.05			1.00	1.00												
IC Gold	056100	0.06																0.06				
IMAAA	612500	-0.20					0.05										0.15					
WIA	613712	0.00																				
Tobacco	640312	-0.05	0.15	0.15													0.20	0.15			0.75	0.75
CARES Grant	641212	0.00															0.02	0.02				
MCH	641612	0.00															0.05	0.05				
WIC	641911/12	0.00					0.90	0.90			1.00	1.00					0.10	0.10				
CBCAP	642512	0.00																				
First Five	643000	0.05	0.05	0.10																		
ESAAA	683000	0.14						0.05										0.09				
		0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	ICW II		Assist Site Coord		OA II		PSA II		HHS Specialist		Social Svcs Director		Human Svcs Supervisor		OA III/Lab Tech		Residential Caregiver		Admin Sec II	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.00																				
CHDP	045102	0.00																				
Mental Health	045200	0.00													1.00	1.00	0.25	0.25	1.00	1.00	0.90	0.90
DDP	045312	0.00															0.50	0.50				
SUD	045315	0.00															0.25	0.25			0.10	0.10
SACPA	045316	0.00																				
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00																				
Social Services	055800	0.00	0.50	0.50			1.00	1.00			0.30	0.30	0.75	0.75								
IC Gold	056100	1.26				0.36				0.55	0.25		0.10									
IMAAA	612500	-2.41			0.73				0.73		0.70		0.25									
WIA	613712	0.00	0.50	0.50																		
Tobacco	640312	0.00																				
CARES Grant	641212	0.00																				
MCH	641612	0.00																				
WIC	641911/12	0.00																				
CBCAP	642512	0.00																				
First Five	643000	0.00																				
ESAAA	683000	1.15				0.37				0.18		0.45		0.15								
		0.00	1.00	1.00	0.73	0.73	1.00	1.00	0.73	0.73	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Health and Human Services
Personnel Shifts from FY 11/12 to FY 12/13

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Acct Tech III		Case Mgr II		BPAR HHS Specialist		Sr Spec III		PHN		Social Worker II		Asst Cook		Addction Couns III		PSA II		Office Manager	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.00					0.70	0.70			0.70	0.70										
CHDP	045102	0.00																				
Mental Health	045200	-0.05	0.65	0.60	1.00	1.00																
DDP	045312	0.05	0.05	0.10													0.45	0.45				
SUD	045315	0.05	0.25	0.30													0.55	0.55				
SACPA	045316	-0.05	0.05																			
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00																				
Social Services	055800	0.00										1.00	1.00									
IC Gold	056100	1.30							0.37						0.36					0.57		
IMAAA	612500	-2.09							0.73						0.73				0.63			
WIA	613712	0.00																				
Tobacco	640312	0.00																				
CARES Grant	641212	0.00																				
MCH	641612	0.00								0.30	0.30											
WIC	641911/12	0.00																			1.00	1.00
CBCAP	642512	0.00																				
First Five	643000	0.00																				
ESAAA	683000	0.79								0.36						0.37				0.06		
		0.00	1.00	1.00	1.00	1.00	0.70	0.70	0.73	0.73	1.00	1.00	1.00	1.00	0.73	0.73	1.00	1.00	0.63	0.63	1.00	1.00

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Cook		Admin Analyst II		ICW II		Tecopa Site Manager		Residential Caregiver		ICW II		Social Worker IV		HHS Specialist		ICW II		Residential Caregiver	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.00			0.10	0.10																
CHDP	045102	0.00																				
Mental Health	045200	0.00									1.00	1.00			1.00	1.00	1.00	1.00			1.00	1.00
DDP	045312	0.00																				
SUD	045315	0.00																				
SACPA	045316	0.00																				
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00																				
Social Services	055800	0.00			0.82	0.82	1.00	1.00	0.20	0.20			1.00	1.00					1.00	1.00		
IC Gold	056100	0.71		0.50						0.21												
IMAAA	612500	-1.35	1.00					0.35														
WIA	613712	0.00			0.08	0.08																
Tobacco	640312	0.00																				
CARES Grant	641212	0.00																				
MCH	641612	0.00																				
WIC	641911/12	0.00																				
CBCAP	642512	0.00							0.05	0.05												
First Five	643000	0.00																				
ESAAA	683000	0.64		0.50						0.14												
		0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.60	0.60	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Health and Human Services
Personnel Shifts from FY 11/12 to FY 12/13

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	RN		Human Svcs Supervisor		HHS Specialist		Social Worker IV		Residential Caregiver		Psychiatrist		ICW II		HHS Specialist		Social Worker III		Human Svcs Supervisor	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.00	1.00	1.00			0.50	0.50														
CHDP	045102	0.00																				
Mental Health	045200	0.00									1.00	1.00	1.00	1.00					0.65	0.65		
DDP	045312	0.00																				
SUD	045315	0.00																				
SACPA	045316	0.00																				
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00					0.50	0.50														
Social Services	055800	0.00			0.90	0.90			1.00	1.00					1.00	1.00			0.35	0.35	1.00	1.00
IC Gold	056100	0.00																				
IMAAA	612500	0.00																				
WIA	613712	0.00			0.10	0.10																
Tobacco	640312	0.00																				
CARES Grant	641212	0.00																				
MCH	641612	0.00																				
WIC	641911/12	0.00																				
CBCAP	642512	0.00																				
First Five	643000	0.27															0.73	1.00				
ESAAA	683000	0.00																				
		0.27	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.73	1.00	1.00	1.00	1.00	1.00

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Human Svcs Supervisor		Case Mgr II		Cood		Acct Clerk II		Social Worker III		Prevention Specialist		Acct Tech I		Social Worker IV		Prevention Specialist		First 5 Director	
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	0.07								0.10			0.48	0.50	0.05							
CHDP	045102	0.00																	0.10	0.10		
Mental Health	045200	0.15			1.00	1.00				0.15	0.10	0.10					1.00	1.00				
DDP	045312	0.00																				
SUD	045315	-0.30								0.80	0.50								0.25	0.25		
SACPA	045316	0.00																				
CCS Treatment	045500	0.00																				
CCS Admin	045501	0.00																				
Social Services	055800	0.10	1.00	1.00					0.20	0.25	0.90	0.90			0.95	1.00						
IC Gold	056100	0.50						0.50														
IMAAA	612500	-1.00					1.00															
WIA	613712	0.00																				
Tobacco	640312	0.00																	0.25	0.25		
CARES Grant	641212	0.50											0.50									
MCH	641612	0.00																	0.40	0.40		
WIC	641911/12	0.00																				
CBCAP	642512	0.00																				
First Five	643000	0.00																			1.00	1.00
ESAAA	683000	0.50						0.50														
		0.52	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.48	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

Health and Human Services
Personnel Shifts from FY 11/12 to FY 12/13

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Sr Spec III		ICW II		RN		ICW II		Beh Health Director		Acct Tech I		Acct Tech I		Case Mgr I		Human Svcs Supervisor		Psych Nurse		
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12
Health	045100	0.00					0.50	0.50															
CHDP	045102	-0.14					0.25	0.11															
Mental Health	045200	1.00									0.90	0.90	1.00	1.00			1.00	1.00				1.00	
DDP	045312	0.00																					
SUD	045315	0.00									0.10	0.10											
SACPA	045316	0.00																					
CCS Treatment	045500	0.00																					
CCS Admin	045501	0.00																					
Social Services	055800	0.14			1.00	1.00	0.14	1.00	1.00					1.00	1.00			1.00	1.00				
IC Gold	056100	0.50		0.50																			
IMAAA	612500	-1.00	1.00																				
WIA	613712	0.00																					
Tobacco	640312	0.00																					
CARES Grant	641212	0.00																					
MCH	641612	0.00					0.25	0.25															
WIC	641911/12	0.00																					
CBCAP	642512	0.00																					
First Five	643000	0.00																					
ESAAA	683000	0.50		0.50																			
		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Social Worker I/II		Social Worker I/II		Admin Sec I		HHS Specialist		SW I/II (IHSS RN Replace)		OAI/III/Lab Tech		Program Chief		Social Wrkr Sup II		Social Worker III		Delete Acct Clerk		
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12
Health	045100	-0.41																				0.41	
CHDP	045102	0.00																					
Mental Health	045200	-0.15											0.65	0.65	1.00	1.00						0.15	
DDP	045312	0.00											0.15	0.15									
SUD	045315	-0.15											0.15	0.15								0.15	
SACPA	045316	0.00																					
CCS Treatment	045500	0.00																					
CCS Admin	045501	0.00																					
Social Services	055800	1.71	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.05	0.05			1.00	1.00	1.00	1.00		0.29	
IC Gold	056100	0.00																					
IMAAA	612500	0.00																					
WIA	613712	0.00																					
Tobacco	640312	0.00																					
CARES Grant	641212	0.00																					
MCH	641612	0.00																					
WIC	641911/12	0.00																					
CBCAP	642512	0.00																					
First Five	643000	0.00																					
ESAAA	683000	0.00																					
		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00

Health and Human Services
Personnel Shifts from FY 11/12 to FY 12/13

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13	Cook - Lay off in 11/12		Delete PHN		Delete Supervising NP		Delete IHSS RN													
			11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13	11/12	12/13
Health	045100	-0.40					0.40															
CHDP	045102	-0.25			0.25																	
Mental Health	045200	-0.50					0.50															
DDP	045312	0.00																				
SUD	045315	0.00																				
SACPA	045316	0.00																				
CCS Treatment	045500	-0.25			0.25																	
CCS Admin	045501	-0.20			0.20																	
Social Services	055800	-1.00							1.00													
IC Gold	056100	0.00																				
IMAAA	612500	-0.63	0.63																			
WIA	613712	0.00																				
Tobacco	640312	0.00																				
CARES Grant	641212	0.00																				
MCH	641612	-0.40			0.30		0.10															
WIC	641911/12	0.00																				
CBCAP	642512	0.00																				
First Five	643000	0.00																				
ESAAA	683000	0.00																				
		-3.63	0.63	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Name	Budget Unit Number	Net FTE Changes FY 12/13
Health	045100	-0.64
CHDP	045102	-0.19
Mental Health	045200	0.50
DDP	045312	0.40
SUD	045315	-0.30
SACPA	045316	-0.70
CCS Treatment	045500	-0.05
CCS Admin	045501	0.00
Social Services	055800	0.95
IC Gold	056100	5.70
IMAAA	612500	-11.17
WIA	613712	0.00
Tobacco	640312	-0.05
CARES Grant	641212	0.50
MCH	641612	-0.10
WIC	641911/12	0.00
CBCAP	642512	0.00
First Five	643000	0.32
ESAAA	683000	4.99
		0.16

ATTACHMENT E

ATTACHMENT E

County Office Hours

Per Board Resolution No. 2001-29, "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 local newspapers. 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 voice mail 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:

County Counsel

Independence	Monday – Wednesday	9:00 a.m. – 5:00 p.m.	Lunch 12:00 - 1:00 p.m.
	Thursday – Friday	8:00 a.m. – 5:00 p.m.	Lunch 12:00 - 1:00 p.m.
Bishop	Monday – Wednesday	8:00 a.m. – 5:00 p.m.	Lunch 1:00 - 2:00 p.m.
	Thursday – Friday	9:00 a.m. – 5:00 p.m.	Lunch 1:00 - 2:00 p.m.

District Attorney

Independence	Monday – Friday	8:00 a.m. – 4:30 p.m.	open during lunch hour
--------------	-----------------	-----------------------	------------------------

Library

Central Library

Public Hours

Monday – Friday	12:00 p.m. – 5:00 p.m.
Wednesday	12:00 p.m. – 8:00 p.m.
Saturday	10:00 a.m. – 1:00 p.m.

Big Pine Library

Monday, Tuesday, Thursday, Friday	12:00 p.m. – 5:00 p.m.
Wednesday	2:00 p.m. – 7:00 p.m.
Saturday	10:00 a.m. – 1:00 p.m.

Bishop Library

Monday, Wednesday, Friday	10:00 a.m. – 6:00 p.m.
Tuesday, Thursday	12:00 p.m. – 8:00 p.m.
Saturday	10:00 a.m. – 1:00 p.m.

Furnace Creek Library

Wednesday	4:30 p.m. – 8:30 p.m.
Saturday	9:00 a.m. – 12:00 p.m.

Lone Pine Library

Monday, Wednesday	12:30 p.m. – 7 p.m.
Tuesday, Thursday, Friday	10 a.m. – 12 p.m.; 1 p.m. – 5 p.m.
Saturday	10:00 a.m. – 1:00 p.m.

Tecopa Library

October through March	
Monday, Tuesday, Thursday	7:00 a.m. – 11:30 a.m.; 12:00 p.m. – 3:00 p.m.
April through September	
Tuesday, Thursday	7:00 a.m. – 11:30 a.m.; 12:00 p.m. – 3:00 p.m.

ATTACHMENT E

Museum

Open to the public 7 days per week 10:00 a.m. – 5:00 p.m.
Staff available for phone calls at 8:30 a.m.

Probation

Monday Closed for Staff meeting 8:00 a.m. – 9:00 a.m.

Public Works – Building and Safety Office

Monday – Friday 7:30 a.m. – 4:00 p.m. Office Hours

Road Facilities

Bishop Road Yard	Monday – Thursday	6:30 a.m. – 5:00 p.m.	Closed Friday
Bishop Shop	Monday – Friday	7:30 a.m. – 4:00 p.m.	
Big Pine Road Yard	Tuesday – Friday	7:30 a.m. – 4:00 p.m.	Closed Monday
Independence Road	Tuesday – Friday	6:00 a.m. – 4:30 p.m.	Closed Monday
Lone Pine Road Yard	Monday – Thursday	6:00 a.m. – 4:30 p.m.	Closed Friday
Shoshone Road Yard	Monday – Thursday	6:00 a.m. – 4:30 p.m.	Closed Friday

Sheriff's Office

Lone Pine:	Monday – Friday	8:00 a.m. – 4:00 p.m.	Open at lunch
Bishop:	Monday – Friday	8:00 a.m. – 5:00 p.m.	Open to public 9:00 a.m. Lunch 12:00 - 1:00 p.m.

Treasurer – Tax Collector

Monday – Friday 9:00 a.m. – 5:00 p.m. Lunch 12:00 – 1:00 p.m.

INYO COUNTY 2012-2013 BUDGET HEARINGS SCHEDULE
 Administrative Center, Independence
 September 10, 2012, beginning at 9:00 a.m. & continuing as necessary

I. Budget Message and Overview

II. Consent Agenda:

	<u>Page</u>		<u>Page</u>
Water	1	Lone Pine Lighting	152
Salt Cedar Project	6	Lone Pine Water Upgrade	156
Wildlife Conservation Board	10	Maintenance--Buildings & Grounds	159
Veterans Service Officer	14	Shoshone Airport--Special	164
RAN	18	Transportation & Planning Trust	167
Treasurer/Tax Collector	21	Water System - Independence	172
Property Tax Upgrade	25	Water System - Laws	176
Sheriff	27	Water System - Lone Pine	180
Animal Services	33	Assessor	184
Jail	37	Agricultural Commissioner/Sealer	189
Jail - CAD/RMS Project	42	Eastern Sierra Weed Management Area Group	195
Jail--Safety Personnel	44	Mosquito Abatement	200
Jail Security Project	47	Child Support Services	205
Jail--STC	50	Public Administrator/Guardian	210
Lone Pine Substation	53	Probation--General	215
Sheriff--Safety Personnel	56	Juvenile Institutions	220
CalMet Task Force	59	Criminal Justice Realignment	225
Domestic Cannabis Eradication/Supression	65	Planning & Zoning	229
Oak Creek Mud Slide	68	LAFCO	235
Off Highway Vehicle Grant	71	Yucca Mountain Oversight Grant	239
Road	74	Health & Human Services	243
State Funded Road Projects	79	AIDS Consortium Grant/CARES Grant	249
Public Works	84	California Children Services	254
Big Pine Lighting	89	California Children Services--Administration	258
Building & Safety	93	Child Health & Disability Prevention	263
County Service Area #2	97	Community Based Child Abuse Prevention	268
County Services Area #2 - ACO	101	Community Mental Health	271
Deferred Maintenance	104	Drinking Driver Program	278
Dehy Park Improvements	108	Eastern Sierra Area Agency on Aging (ESAAA)	282
Eastern Sierra Regional Airport	111	First Five Commission	287
Eastern Sierra Regional Airport Improvement	116	Foster Care	292
Eastern Sierra Regional Airport--Special	119	General Relief	295
Independence Airport	122	I.C. Gold	298
Independence Airport Improvement	126	Maternal Child Health Grant	302
Independence Airport--Special	130	Social Services--General	306
Independence Lighting	133	Substance Use Disorders (Formerly AODS)	312
Independence Water Upgrade	137	TANF/CalWorks	318
Laws Water Upgrade	140	Tobacco Tax Grant	320
Lone Pine Airport	142	Women, Infants, Children Grant	326
Lone Pine Airport Improvement Projects	145	Work Investment Act - Program	333
Lone Pine Airport--Special	148		

II. Consent Agenda Continued:

	<u>Page</u>		<u>Page</u>
Grand Jury	336	Disaster Services	438
Farm Advisor	338	Economic Development	442
Lease Rental - Range Improvement	342	Emergency Response	446
Environmental Health - General	346	Fish & Game	449
District Attorney	351	Homeland Security Grant	452
District Attorney - Safety	357	Information Services	462
OCJP-DSTF	360	Inyo Complex Fire	468
OCJP-VWAC	365	Insurance, Retirement, OASDI	471
VW-Unserved/Underserved	368	Worker's Compensation	473
County Counsel	376	Personnel	475
County Clerk--General	380	Motor Pool - Operating	479
Elections	384	Motor Pool - Replacement	483
Recorder--Recorders Micrographic	388	Murder Trial Reimbursement	485
Coroner	391	Museum - General	487
Board of Supervisors	393	Natural Resource Development	493
Auditor-Controller--General	397	Parks & Recreation	496
Auditor-Controller--Economic Stabilization	401	Tecopa Lagoon Project	502
Auditor-Controller--General Reserve	403	Public Defender	504
Auditor-Controller--Geothermal	405	Purchasing Revolving	507
Auditor-Controller--Off Highway	407	Risk Management	509
General Revenues & Expenditures	409	County Liability Trust	511
County Administrative Officer--General	412	Medical Malpractice Trust	513
CAO--Accumulated Capital Outlay	419	Integrated Waste Management	515
EOC Technology Grant	422	Contingencies	522
Computer Upgrade	425	Advertising County Resources	523
County Library	428	Grants In Support	528
Law Library	434		