



## **Eastern Sierra Council of Governments (ESCOG) Joint Powers Authority Agenda**

### **STAFF REPORT**

**To:** ESCOG Joint Powers Authority  
**From:** Elaine Kabala, Executive Director  
**Subject:** Fiscal Year 2025-2026 Budget  
**Meeting date:** June 25, 2025  
**Prepared on:** June 16, 2025  
**Attachments:** None

---

#### **BACKGROUND/HISTORY:**

This staff report presents the proposed ESCOG budget for Fiscal Year 2025-2026. The proposed budget includes revenues of \$1,988,500 and projected expenditures of \$1,988,500. Revenues include the \$25,000 contribution from each member agency remaining unchanged. Grant revenues estimated at \$1,988,500 include the California Fish and Wildlife Proposition 1 Grant (\$930,000), the Inyo National Forest Liaison Grant (\$100,000), and four Sierra Jobs First Grants: 1) ESCOG Capacity Grant (\$200,000), ESCOG Recreation Capacity Incubator (\$253,000), Chipmunk Canyon Existing Conditions Analysis (\$188,650) and Business Catalyst Grant (\$201,850).

The member agency contributions for the FY 25-26 fund ESCOG administrative staffing and insurance not otherwise eligible to be applied against existing grant programs. Insurance costs have increased approximately \$1,000 to \$3,651 in 2025. Staff is recommending including \$10,000 to prepare an external audit of the organization. Staff is also requesting \$15,000 to prepare an application for the establishment of an Economic Development District for the Eastern Sierra region. The Town of Mammoth Lakes has generously reduced the cost of clerking services by \$10,000. Member agency funded expenditures are detailed below.

<b>EXPENDITURES</b>	<b>Member Contributions</b>	<b>FY 2025-26 Budget</b>
Contract Services		
Executive Director	30,000	147,000
Inyo County Admin Fee (15%)	21,000	21,000
Legal	10,000	10,000
Town Clerk	10,000	10,000
Fiscal Agent	5,000	5,000
External audit	10,000	10,000
Website	4,000	4,000
Publications & Legal Notices	2,000	2,000
Travel & training	4,000	4,000
Liability insurance	4,000	4,000
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>217,000</b>

The FY 2025-2026 budget includes three additional Sierra Jobs First Grants: the Sierra Jobs First Recreation Capacity Incubator (\$253,000), the Sierra Jobs First Chipmunk Canyon Existing Conditions Analysis (\$188,650) and the Sierra Jobs First Business Incubator (\$201,850). Consistent with the Boards direction to increase capacity, the budget includes funding for a Wildfire Coordinator, a Recreation Coordinator, collaboration with the Inyo County Project Management Office, and a part-time administrative assistant. The positions are funded through a blend of grant revenues.

Any surplus resulting once the books are closed is an opportunity to establish an economic reserve account for ESCOG. A reserve account is an important tool to establish stability in future budgets and counter cost increases in core spending objects that might otherwise result in higher member contributions.

<b>REVENUES</b>	<b>FY 2024-2025</b>		<b>FY 2025-2026</b>	
Grant Revenues				
CDFW Prop 1 Grant	\$	2,000,000.00	\$	930,000.00
Sierra Nevada Conservancy Grant (Towns to Trails)	\$	200,000.00	\$	15,000.00
Inyo National Forest Liaison	\$	50,000.00	\$	100,000.00
Sierra Jobs First ESCOG Capacity (Phase 1)	\$	247,300.00	\$	-
Sierra Jobs First ESCOG Capacity (Phase 2)	\$	-	\$	200,000.00
Sierra Jobs First Recreation Capacity Incubator	\$	-	\$	253,000.00
Sierra Jobs First Chipmunk Canyon	\$	-	\$	188,650.00
Sierra Jobs First Business Catalyst	\$	-	\$	201,850.00
Member contributions	\$	100,000.00	\$	100,000.00
<hr/>				
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>2,597,300.00</b>	<b>\$</b>	<b>1,988,500.00</b>

<b>EXPENDITURES</b>				
Grant Contractors				
Alta Planning + Design (Towns to Trails)	\$	370,443.00	\$	15,000.00
Whitebark	\$	1,900,000.00	\$	650,000.00
USFS	\$	50,000.00	\$	250,000.00
Inyo Mono Ag Study	\$	-	\$	100,000.00
Recreation Incubator Strategic Consultant	\$	-	\$	130,000.00
Chipmunk Canyon Consultant	\$	-	\$	171,150.00
SJF Business Catalyst Services	\$	-	\$	183,500.00
Other Contract Services				
Executive Director	\$	150,000.00	\$	147,000.00
Inyo County Admin Fee (15%)			\$	21,000.00
Assistant: Celeste Berg	\$	50,000.00	\$	-
Assistant: Kate Morley	\$	50,000.00	\$	-
Wildfire Coordinator	\$	-	\$	70,000.00
Recreation Coordinator	\$	-	\$	117,500.00
Inyo County PMO	\$	-	\$	49,350.00
Part-time Contract Assist	\$	-	\$	20,000.00
Legal	\$	10,000.00	\$	10,000.00
Town Clerk	\$	20,000.00	\$	10,000.00
Fiscal Agent	\$	5,000.00	\$	5,000.00
External audit	\$	10,000.00	\$	10,000.00
Website	\$	10,000.00	\$	4,000.00
ESCOG Strategic Plan	\$	10,000.00	\$	-
Econ Dev District Application			\$	15,000.00
Publications & Legal Notices	\$	250.00	\$	2,000.00
Travel & training	\$	-	\$	4,000.00
Liability Insurance	\$	3,500.00	\$	4,000.00
<hr/>				
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>2,639,193.00</b>	<b>\$</b>	<b>1,988,500.00</b>

**BUDGET IMPACTS:**

The Board must adopt a budget to begin the fiscal year in July 2025.

**LEGAL REVIEW:**

ESCOG Counsel has reviewed this item and found that it complies with the law.

**RECOMMENDATION:**

Staff recommends that the Board adopt the Fiscal Year 2025-2026 Budget as presented.