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Budget Name: **General Purpose Revenue** **Budget Unit #: 001-0000-300**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

General Purpose Revenues are local, state and federal funds that are used to finance local programs and the local share of the cost of state and federal programs. The larger specific sources are the transient occupancy tax, sales tax proceeds, property taxes, property tax in-lieu of vehicle license fee (vlf) funds, and federal in-lieu funds.

While these revenues are considered discretionary, their actual use is limited because the State and Federal governments have included match and maintenance-of-effort requirements in their programs. The Board of Supervisors must dedicate general purpose revenues to meet these requirements before they can spend for truly discretionary local programs.

Requested Changes:

No changes are requested in revenue received from Property Taxes based on current estimates of property tax values. The delinquency rate has grown and revenues for delinquent payments and penalties are increased to reflect this current trend. The Supplemental revenue line item is budgeted in a positive amount as the County is beginning to see a slight increase in assessments. In-Lieu Vehicle License Fee (VLF) and Sales Tax represents the State's Triple Flip (property tax revenue from the schools and special districts in lieu of vlf and sales tax) per SB 1096 guidelines and are requested in the same amounts as the previous fiscal year pending revised estimates from the State. The County's Sales Tax is estimated to increase modestly as business activity is remaining steady. Revenue received from Property Tax Transfer is increased reflecting a more active housing market. Transient Occupancy Tax (TOT) revenue is budgeted at the same amount, which is fiscally prudent due to uncontrollable factors that could affect this revenue stream as occurred with the federal government closure last fall. Revenue from Interest earnings is decreased based current interest rates. The SB90 mandate reimbursement is requested based on information from the State regarding payment of past claims. Payment In-Lieu Taxes (PILT) authorized by the Emergency Economic Stabilization Act of 2008 (PL 110-343) is budgeted at an increased amount as the actual funding as been received from the Federal Government. Cost Allocation is increased to adjust to State/Federally funded programs and non-General Fund departments requiring more general government services than in the previous fiscal year. Funding is requested in the Equivalent Dwelling Unit (EDU) Additional Capacity line item and is based on a stable level sanitation usage. Penalties and fines received from Superior Court are adjusted based upon revenues received to date. The Restitution TOT revenue received in the previous fiscal year was from a Liability Insurance reimbursement and no revenue is budgeted this fiscal year. The Transfers In amount reflects the closing of projects in the Capital Improvement funds that initially received General Fund support.

The estimated ending Fund Balance is requested in an amount just slightly less than last fiscal year's actual amount. The General Fund Designation is not requested to increase as there is sufficient funding for possible payments of employee benefit accruals.

Recommendation:

In order to balance the General Fund the Transient Occupancy Tax (TOT) revenue is now budgeted at an amount closer to actual receipts.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
GENERAL PURPOSE REVENUE					
REVENUE					
CURRENT SECURED					
001-0000-301.01-00 CURRENT SECURED	-5,001,751	-4,950,000	-4,950,000	-4,950,000	
TOTAL CURRENT SECURED	-5,001,751	-4,950,000	-4,950,000	-4,950,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0000-301.02-00 CURRENT UNSECURED	-92,099	-90,000	-90,000	-90,000	
TOTAL CURRENT UNSECURED	-92,099	-90,000	-90,000	-90,000	
DELINQUENT SECURED					
001-0000-301.03-00 DELINQUENT SECURED	-190,220	-200,000	-200,000	-200,000	
TOTAL DELINQUENT SECURED	-190,220	-200,000	-200,000	-200,000	
DELINQUENT UNSECURED					
001-0000-301.04-00 DELINQ UNSECURED	-10,004	-8,000	-9,200	-9,200	
TOTAL DELINQUENT UNSECURED	-10,004	-8,000	-9,200	-9,200	
PENALTIES					
001-0000-301.05-00 PENALTIES	-184,328	-128,000	-155,000	-155,000	
TOTAL PENALTIES	-184,328	-128,000	-155,000	-155,000	
SUPPLEMENTAL TAXES					
001-0000-301.06-00 SUPPLEMENTAL TAXES	-8,568	30,000	-12,500	-12,500	
TOTAL SUPPLEMENTAL TAXES	-8,568	30,000	-12,500	-12,500	
PROP TAX IN LIEU OF VLF					
001-0000-301.07-00 PROP TAX IN LIEU OF VLF	-1,817,492	-1,817,491	-1,817,491	-1,817,491	
TOTAL PROP TAX IN LIEU OF VLF	-1,817,492	-1,817,491	-1,817,491	-1,817,491	
SALES TAX					
001-0000-301.08-00 SALES TAX	-1,205,124	-1,325,000	-1,360,000	-1,360,000	
001-0000-301.08-01 IN LIEU LOCAL SALES TAX	-475,151	-475,150	-475,150	-475,150	
TOTAL SALES TAX	-1,680,275	-1,800,150	-1,835,150	-1,835,150	
PROPERTY & OTHER TAXES					
001-0000-301.09-01 PROPERTY TRANSFER TAX	-80,421	-70,000	-75,000	-75,000	
001-0000-301.09-02 TRANSIENT OCCPNCY TAX	-11,100,701	-11,000,000	-11,000,000	-11,400,000	-400,000
001-0000-301.09-03 TIMBER TAX	-3,833	-1,300	-2,000	-2,000	
TOTAL PROPERTY & OTHER TAXES	-11,184,955	-11,071,300	-11,077,000	-11,477,000	-400,000
FRANCHISES					
001-0000-302.15-00 FRANCHISES	-172,860	-168,000	-173,000	-173,000	
TOTAL FRANCHISES	-172,860	-168,000	-173,000	-173,000	
PC1463.001 CRIMINAL FINES					
001-0000-303.20-00 PC1463.001 CRIMINAL FINE	-12,879	-8,500	-10,000	-10,000	
TOTAL PC1463.001 CRIMINAL FINES	-12,879	-8,500	-10,000	-10,000	
PC1464 PENALTY (30%)					
001-0000-303.26-00 PC1464 PENALTY (30%)	-41,674	-35,000	-35,000	-35,000	
001-0000-303.26-01 PC1464 CO. PEN ASSESS	-728	-1,800	-1,000	-1,000	
TOTAL PC1464 PENALTY (30%)	-42,402	-36,800	-36,000	-36,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PC 1463.001/COURTS					
001-0000-303.27-00 PC 1463.001/COURTS	-906	-2,000	-1,200	-1,200	
TOTAL PC 1463.001/COURTS	-906	-2,000	-1,200	-1,200	
INTEREST					
001-0000-304.30-00 INTEREST	-39,292	-50,000	-40,000	-40,000	
TOTAL INTEREST	-39,292	-50,000	-40,000	-40,000	
RENTS & CONCESSIONS					
001-0000-304.32-00 RENTS & CONCESSIONS	-2	-2	-2	-2	
TOTAL RENTS & CONCESSIONS	-2	-2	-2	-2	
VL IN EXCESS-11001.5(b)					
001-0000-305.42-00 VL IN EXCESS-11001.5(b)	-6,600		-6,000	-6,000	
TOTAL VL IN EXCESS-11001.5(b)	-6,600		-6,000	-6,000	
HOMEOWNERS' EXEMPTION					
001-0000-305.60-00 HOMEOWNERS' EXEMPT	-71,220	-71,115	-70,619	-70,619	
TOTAL HOMEOWNERS' EXEMPTION	-71,220	-71,115	-70,619	-70,619	
STATE REVENUE					
001-0000-305.62-79 SB 90 REIMBURSEMENT	-366	-10,000	-52,000	-52,000	
TOTAL STATE REVENUE	-366	-10,000	-52,000	-52,000	
GRAZING FEES					
001-0000-306.69-00 GRAZING FEES	-1,315	-1,200	-1,200	-1,200	
TOTAL GRAZING FEES	-1,315	-1,200	-1,200	-1,200	
FEDERAL IN-LIEU OF TAXES					
001-0000-306.71-00 FEDERAL IN-LIEU TAXES	-1,067,928	-1,068,119	-1,160,818	-1,160,818	
TOTAL FEDERAL IN-LIEU OF TAXES	-1,067,928	-1,068,119	-1,160,818	-1,160,818	
INTERFUND REVENUE					
001-0000-307.08-27 COST ALLOCATION	-1,259,984	-1,259,962	-1,459,132	-1,459,132	
TOTAL INTERFUND REVENUE	-1,259,984	-1,259,962	-1,459,132	-1,459,132	
SANITATION SERVICES					
001-0000-307.10-10 EDU ADDITNL CAPACITY	-4,959	-10,000	-5,000	-5,000	
TOTAL SANITATION SERVICES	-4,959	-10,000	-5,000	-5,000	
ASSESSMENT & TAX COLL FEE					
001-0000-307.80-01 SUPP ADMIN/ST REDEMP	-14,619	-11,000	-12,000	-12,000	
TOTAL ASSESSMENT & TAX COLL FEE	-14,619	-11,000	-12,000	-12,000	
AUDIT & ACCOUNTING FEES					
001-0000-307.82-06 PROBATION OVERHEAD	-6,797	-7,000	-13,198	-13,198	
TOTAL AUDIT & ACCOUNTING FEES	-6,797	-7,000	-13,198	-13,198	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COURT FEES & COSTS					
001-0000-307.91-02 COURT FEES - DEPT 2	-313	-500	-500	-500	
001-0000-307.91-08 PUBLIC DEFENDER PC987.5	-5,261	-6,000	-6,000	-6,000	
001-0000-307.91-09 ADM SCREEN PC1463.07	-3,704	-2,500	-3,000	-3,000	
001-0000-307.91-10 $24 TRAF SCH VC42007.1	-14,354	-12,000	-12,000	-12,000	
001-0000-307.91-12 TRANS FEE VC40611 66%	-1,458	-2,000	-2,000	-2,000	
001-0000-307.91-13 TRAF SCH VC42007 UNFRM	-85,771	-75,000	-75,000	-75,000	
TOTAL COURT FEES & COSTS	-110,861	-98,000	-98,500	-98,500	
MISCELLANEOUS REVENUE					
001-0000-308.01-01 OTHER REV - GENERAL	-493	-5,000	-2,500	-2,500	
001-0000-308.01-09 CANCELLED WARRANTS		-2,500			
001-0000-308.01-39 CHILD SUPP RECOUPMENT	-6,061	-3,000	-3,000	-3,000	
TOTAL MISCELLANEOUS REVENUE	-6,554	-10,500	-5,500	-5,500	
MISC REVENUE					
001-0000-308.11-12 HORNITOS GRAZING LEASE	-3,101		-3,101	-3,101	
001-0000-308.11-18 RESTITUTION - TOT	-102,700	-99,965			
TOTAL MISC REVENUE	-105,801	-99,965	-3,101	-3,101	
TRANSFERS IN					
001-0000-309.16-00 TRANSFERS IN	-32,895	-32,896	-37,655	-37,655	
001-0000-309.16-83 REVENUE STABILIZATION	-58,000	-58,000	-58,000	-58,000	
TOTAL TRANSFERS IN	-90,895	-90,896	-95,655	-95,655	
BEGINNING FUND BALANCE					
001-0000-399.99-99 BEGINNING FUND BALANCE		-1,916,851	-1,900,000	-1,900,000	
TOTAL BEGINNING FUND BALANCE		-1,916,851	-1,900,000	-1,900,000	
TOTAL REVENUE	**-23,185,932**	**-24,954,851**	**-25,289,266**	**-25,689,266**	**-400,000**
EXPENDITURE					
DESIGNATION					
001-0000-999.95-95 DESIGNATION INCREASE		100,000			
TOTAL DESIGNATION		100,000			
TOTAL EXPENDITURE		**100,000**			
GENERAL PURPOSE REVENUE	**-23,185,932**	**-24,854,851**	**-25,289,266**	**-25,689,266**	**-400,000**

Budget Name: **Board of Supervisors** **Budget Unit #: 001-0101-411**
Department: **Board of Supervisors** **Department Head: Board of Supervisors**

Program Description:

The Board of Supervisors is the legal entity responsible for governing each county in the State. In this capacity the Board exercises the legislative and administrative authority of county government. Government Code Section 25000 provides that each county shall have a Board of Supervisors consisting of five members. This budget also includes the Clerk to the Board function.

Requested Changes:

Changes in salaries and benefits reflect recently concluded negotiations. Longevity is budgeted for personnel that will qualify for this benefit beginning this fiscal year. The Insurance line is increased as a result of significant liability claims from last fiscal year now being included in the calculations used to determine department charges. The Membership line item is increased to account for the Yosemite/Sequoia Resource Conservation District. Office expense is decreased to match trend in expenditure level. Appropriations in Professional Services last fiscal year were for annexation fees associated with the Field of Dreams and First Baptist Church properties, and no appropriations are requested this fiscal year. Publications/Legal Notice is increased based on the anticipated number of activities that will need to be publically noticed. The Equipment line item represents the purchase of laptops for the two newly elected Supervisors. The Software line item reflects the annual cost of the MinuteTraq Agenda hosting, as well as the software for the laptops for the two newly elected Supervisors. The New Supervisors Training line item represents costs associated with the annual California State Association of County's (CSAC) New Supervisor training. The upgrade to the Board chamber Sound System was completed last fiscal year and no funding is requested.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BOARD OF SUPERVISORS					
REVENUE					
MISC REVENUE					
001-0101-308.11-00 MISC REVENUE	-5	-100			
TOTAL MISC REVENUE	-5	-100			
TRANSFERS IN					
001-0101-309.16-00 TRANSFERS IN	-31,301				
TOTAL TRANSFERS IN	-31,301				
TOTAL REVENUE	**-31,306**	**-100**			
EXPENDITURE					
BOARD SALARIES					
001-0101-411.01-01 SUPERVISORS (5)	223,486	223,487	226,615	226,615	
001-0101-411.01-51 CLERK OF THE BOARD	49,716	47,701	51,088	51,088	
001-0101-411.01-85 SECRETARY	41,867	41,317	42,143	42,143	
TOTAL BOARD SALARIES	315,069	312,505	319,846	319,846	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOURLY & OTHER COMP					
001-0101-411.02-35 LONGEVITY PAY			500	500	
TOTAL HOURLY & OTHER COMP			500	500	
BENEFITS					
001-0101-411.03-02 GRP HLTH FOR RETIREES	56,947	60,497	57,645	57,645	
001-0101-411.03-03 UNEMPLOYMENT	-295				
001-0101-411.03-10 SOCIAL SECURITY	21,579	21,807	21,392	21,392	
001-0101-411.03-11 MEDICARE	5,047	5,100	5,003	5,003	
001-0101-411.03-13 MEDICAL/DENTAL/VISION	33,456	21,693	41,536	41,536	
001-0101-411.03-14 RETIREMENT-EMPLOYER	56,236	55,922	58,960	58,960	
001-0101-411.03-15 RETIREMENT-EMPLOYEE	17,160	16,748	17,091	17,091	
001-0101-411.03-17 LIFE INSURANCE	868	868	868	868	
001-0101-411.03-18 SDI	980	941	1,012	1,012	
001-0101-411.03-19 CASH-CAFETERIA PLAN	36,591	41,715	32,931	32,931	
TOTAL BENEFITS	228,569	225,291	236,438	236,438	
BOARD SERVICES					
001-0101-411.04-10 INSURANCE	40,303	40,303	66,925	66,925	
001-0101-411.04-12 MAINT OF EQUIPMENT		600	600	600	
001-0101-411.04-15 MEMBERSHIPS	3,631	2,632	3,853	3,853	
001-0101-411.04-17 OFFICE EXPENSE	5,186	7,500	6,000	6,000	
001-0101-411.04-18 PROFESSIONAL SERVICES	6,440				
001-0101-411.04-29 PUBLCTN/LEGAL NOTICE	1,451	1,500	2,500	2,500	
001-0101-411.04-50 COUNTY VEHICLE	76	1,000	1,000	1,000	
001-0101-411.04-71 COPIER EXPENSE	6,188	7,700	7,700	7,700	
001-0101-411.04-80 EQUIPMENT			1,700	1,700	
001-0101-411.04-81 SOFTWARE	12,420	12,420	13,170	13,170	
001-0101-411.04-88 FUEL EXPENSE	88	500	500	500	
001-0101-411.04-90 TRAINING & SEMINARS	616	1,000	1,000	1,000	
001-0101-411.04-91 DISTRICT I TRAVEL		700	700	700	
001-0101-411.04-92 DISTRICT 2 TRAVEL		300	300	300	
001-0101-411.04-93 DISTRICT 3 TRAVEL		300	300	300	
001-0101-411.04-94 DISTRICT 4 TRAVEL		900	900	900	
001-0101-411.04-95 DISTRICT 5 TRAVEL	359	500	500	500	
001-0101-411.04-96 PRIVATE VEHICLE USE	241	2,250	2,000	2,000	
001-0101-411.04-97 NEW SUPE TRAINING			2,500	2,500	
TOTAL BOARD SERVICES	76,999	80,105	112,148	112,148	
FIXED ASSETS					
001-0101-411.06-51 SOUND SYSTEM	28,938				
TOTAL FIXED ASSETS	28,938				
TOTAL EXPENDITURE	**649,575**	**617,901**	**668,932**	**668,932**	
BOARD OF SUPERVISORS	**618,269**	**617,801**	**668,932**	**668,932**	

Budget Name: **Administration** **Budget Unit #: 001-0102-412**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

The County Administrative Officer is responsible to the Board of Supervisors for those specifically assigned activities concerning the administration of County department services under the jurisdiction of the Board. The County Administrative Officer is responsible for implementing policy directives and assisting and advising on matters of County budget, finance, and operations.

Accomplishments:

- Developed a structurally balanced budget within Board guidelines. No one-time funds or previously set aside funds were relied upon in the recommended or adopted budget.
- No major adjustments in either revenues or expenses were required during the year to any budget units.
- Coordinated the relocation of the Human Resources office.
- Coordinated all aspects of the successful re-vote for CSA #3.

Goals & Objectives:

- Work closely with new department heads to assist in smooth transitions.
- Develop formal policies regarding delineation of Administration and Human Resource duties.
- Working with Human Resources, assure that labor negotiations are conducted in a manner consistent with providing for the County's long-term stability, as directed by the Board.

Requested Changes:

The reduction in Rents & Concessions revenue is because the sublease with the National Park Service for the building on Stroming Road ends January 2015. Changes in salaries and benefits reflect the recently concluded negotiations. Increase in Longevity reflects newly established benefit for qualifying staff. Increase in Insurance is reflective of charges based on current calculation of rates. Professional Services is reduced because of the completion of the compensation study and Rents & Leases/Buildings is reduced because the sublease for the Stroming Building will end in January 2015.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ADMINISTRATION					
REVENUE					
RENTS & CONCESSIONS					
001-0102-304.32-00 RENTS & CONCESSIONS	-156,000		-91,000	-91,000	
TOTAL RENTS & CONCESSIONS	-156,000		-91,000	-91,000	
MISCELLANEOUS REVENUE					
001-0102-308.01-41 NPS REIMBURSE RENT		-156,000			
TOTAL MISCELLANEOUS REVENUE		-156,000			
TOTAL REVENUE	**-156,000**	**-156,000**	**-91,000**	**-91,000**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
ADMIN SALARIES					
001-0102-412.01-01 COUNTY ADMIN OFFICER	118,746	118,746	118,746	118,746	
001-0102-412.01-05 DEPUTY CAO	67,648	73,545	75,015	75,015	
001-0102-412.01-97 OFFICE TECHNICIAN I	31,468	31,055	31,676	31,676	
001-0102-412.01-98 OFFICE ASSISTANT II	15,507	16,585	17,762	17,762	
TOTAL ADMIN SALARIES	233,369	239,931	243,199	243,199	
HOURLY & OTHER COMP					
001-0102-412.02-30 OVERTIME	130				
001-0102-412.02-35 LONGEVITY PAY			875	875	
TOTAL HOURLY & OTHER COMP	130		875	875	
BENEFITS					
001-0102-412.03-10 SOCIAL SECURITY	15,058	15,615	15,724	15,724	
001-0102-412.03-11 MEDICARE	3,573	3,703	3,677	3,677	
001-0102-412.03-13 MEDICAL/DENTAL/VISION	33,486	30,586	34,174	34,174	
001-0102-412.03-14 RETIREMENT-EMPLOYER	49,674	51,088	53,712	53,712	
001-0102-412.03-15 RETIREMENT-EMPLOYEE	18,355	18,565	18,844	18,844	
001-0102-412.03-17 LIFE INSURANCE	380	376	376	376	
001-0102-412.03-18 SDI	1,280	1,368	1,353	1,353	
001-0102-412.03-19 CASH-CAFETERIA PLAN	13,310	16,459	11,038	11,038	
TOTAL BENEFITS	135,116	137,760	138,898	138,898	
ADMIN SERVICES					
001-0102-412.04-06 COMMUNICATIONS	5,265	6,000	6,000	6,000	
001-0102-412.04-10 INSURANCE	4,604	4,604	5,144	5,144	
001-0102-412.04-12 MAINT OF EQUIPMENT		200	200	200	
001-0102-412.04-15 MEMBERSHIPS	722	722	722	722	
001-0102-412.04-17 OFFICE EXPENSE	424	1,000	1,000	1,000	
001-0102-412.04-18 PROFESSIONAL SERVICES	17,944	34,700	1,200	1,200	
001-0102-412.04-29 PUBLCTNS/LEGAL NOTICE	241				
001-0102-412.04-31 RENTS & LEASES-BLDGS	150,171	150,495	87,600	87,600	
001-0102-412.04-50 COUNTY VEHICLE	228	500	500	500	
001-0102-412.04-88 FUEL EXPENSE	121	200	200	200	
001-0102-412.04-90 TRAINING & SEMINARS	1,272	2,000	2,000	2,000	
001-0102-412.04-91 PRIVATE VEHICLE USE	106	125	125	125	
TOTAL ADMIN SERVICES	181,098	200,546	104,691	104,691	
TOTAL EXPENDITURE	**549,713**	**578,237**	**487,663**	**487,663**	
ADMINISTRATION	**393,713**	**422,237**	**396,663**	**396,663**	

Budget Name: **Audits** **Budget Unit #: 001-0103-413**
Department: **Auditor** **Department Head: William Davis**

Program Description:

The Audits budget finances the cost of the annual countywide single audit, the Trial Courts audit, and other program-specific audits as needed. The Grand Jury is a partner with the County in ensuring an annual audit is performed. Transportation Planning pays for their portion of the audit which accounts for the Transfers In revenue.

Requested Changes:

Funding and appropriations are increased to account for the triennial performance audits for the Transportation and Transit programs that will be conducted this fiscal year.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ANNUAL AUDIT					
REVENUE					
TRANSFERS IN					
001-0103-309.16-00 TRANSFERS IN	-4,240	-4,240	-8,300	-8,300	
TOTAL TRANSFERS IN	-4,240	-4,240	-8,300	-8,300	
TOTAL REVENUE	**-4,240**	**-4,240**	**-8,300**	**-8,300**	
EXPENDITURE					
ANNUAL AUDIT SERVICES					
001-0103-413.04-18 AUDIT-GRAND JURY	24,500	26,000	26,000	26,000	
001-0103-413.04-19 AUDIT-BD OF SUPERVISOR	24,500	26,000	26,000	26,000	
001-0103-413.04-22 TRANSPORT PLANNING			4,300	4,300	
TOTAL ANNUAL AUDIT SERVICES	49,000	52,000	56,300	56,300	
TOTAL EXPENDITURE	**49,000**	**52,000**	**56,300**	**56,300**	
ANNUAL AUDIT	**44,760**	**47,760**	**48,000**	**48,000**	

Budget Name: **Contingency - General** **Budget Unit #: 001-0104-414**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

The County Budget Act allows the Board of Supervisors to set aside an amount not to exceed 15-percent of the total appropriations of a fund as a contingency. Appropriations for contingencies provide for expenditures that cannot be anticipated at the time the annual budget is adopted. Use of these appropriations requires a four-fifths vote of the Board of Supervisors.

Requested Changes:

Standard practice is to request General Contingency at 1-percent of the County's previous fiscal year's adopted operating budget which was $45,538,059.

Recommendation:

Appropriations are reduced in order to balance the General Fund.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CONTINGENCY					
EXPENDITURE					
CONTINGENCY APPROPRIATION					
001-0104-414.10-90 GEN FUND CONTINGENCY		403,242	455,380	394,701	-60,679
TOTAL CONTINGENCY APPROPRIATION		403,242	455,380	394,701	-60,679
TOTAL EXPENDITURE		**403,242**	**455,380**	**394,701**	**-60,679**
CONTINGENCY		**403,242**	**455,380**	**394,701**	**-60,679**

Budget Name: **Assessment Appeals** **Budget Unit #: 001-0105-415**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

The Assessment Appeals Board acts as a local equalization board for appeals from the Assessor's determination of property value. The Clerk to the Board of Supervisors serves as the Clerk of the Assessment Appeals Board.

Requested Changes:

There are no requested changes to this budget unit.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ASSESSMENT APPEALS					
EXPENDITURE					
ASSESSMENT APPEALS SERV.					
001-0105-415.04-29 PUBLICTNS/LEGAL NOTICE		70	70	70	
001-0105-415.04-33 SPECIAL DEPARTMENT		630	630	630	
TOTAL ASSESSMENT APPEALS SERV.		700	700	700	
TOTAL EXPENDITURE		**700**	**700**	**700**	
ASSESSMENT APPEALS		**700**	**700**	**700**	

Budget Name: **Auditor** **Budget Unit #: 001-0107-421**
Department: **Auditor** **Department Head: William Davis**

Program Description:

The Auditor is the Chief Financial Officer of the County. This office directs all financial transactions by exercising financial control over County expenditures and revenues, preparing the final budget document, receipting and disbursing all County moneys, maintaining various tax rolls, calculating taxes and apportioning tax collections, and completing financial reports.

Requested Changes:

Revenue collected for services provided to the Mariposa County Superior Court and agencies outside of the General Fund are increased based on the amount of service anticipated to be provided. Salaries and benefits are adjusted to reflect recently concluded negotiations. Longevity is increased based on employees being eligible for this benefit. The Insurance line item is increased based on past claims history and current calculations. The increase in Professional Services is for the cost of completing the Other Post-Employment Benefits (OPEB) study as required by the Governmental Accounting Standards Board (GASB) 45.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AUDITOR					
REVENUE					
INTERFUND REVENUE					
001-0107-307.08-06 AUDITOR SERVICES	-14,012	-14,012	-14,878	-14,878	
TOTAL INTERFUND REVENUE	-14,012	-14,012	-14,878	-14,878	
AUDIT & ACCOUNTING FEES					
001-0107-307.82-01 AUDITOR'S FEES	-29,050	-28,000	-29,000	-29,000	
TOTAL AUDIT & ACCOUNTING FEES	-29,050	-28,000	-29,000	-29,000	
TOTAL REVENUE	**-43,062**	**-42,012**	**-43,878**	**-43,878**	
EXPENDITURE					
AUDITOR SALARIES					
001-0107-421.01-01 AUDITOR	87,872	87,872	87,872	87,872	
001-0107-421.01-02 ASSISTANT AUDITOR	66,436	65,564	66,874	66,874	
001-0107-421.01-37 ACCOUNTANT I/II(2)	104,172	103,203	105,267	105,267	
001-0107-421.01-87 ACCT. TECH. I,II,III (3)	123,408	123,431	124,808	124,808	
001-0107-421.01-88 PAYROLL SPECIALIST	48,022	47,391	48,339	48,339	
001-0107-421.01-98 ACCOUNT CLERK III (70%)	19,834	23,445	23,913	23,913	
TOTAL AUDITOR SALARIES	449,744	450,906	457,073	457,073	
HOURLY & OTHER COMP					
001-0107-421.02-35 LONGEVITY PAY	7,479	5,901	7,519	7,519	
TOTAL HOURLY & OTHER COMP	7,479	5,901	7,519	7,519	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BENEFITS					
001-0107-421.03-02 GRP HLTH FOR RETIREES	63,407	66,022	64,709	64,709	
001-0107-421.03-10 SOCIAL SECURITY	30,079	30,019	30,717	30,717	
001-0107-421.03-11 MEDICARE	7,035	7,021	7,184	7,184	
001-0107-421.03-13 MEDICAL/DENTAL/VISION	65,289	68,914	68,975	68,975	
001-0107-421.03-14 RETIREMENT-EMPLOYER	96,915	97,299	102,492	102,492	
001-0107-421.03-15 RETIREMENT-EMPLOYEE	35,918	35,393	36,016	36,016	
001-0107-421.03-17 LIFE INSURANCE	596	605	569	569	
001-0107-421.03-18 SDI	3,854	3,845	3,956	3,956	
001-0107-421.03-19 CASH-CAFETERIA PLAN	32,587	31,192	33,765	33,765	
TOTAL BENEFITS	335,680	340,310	348,383	348,383	
AUDITOR SERVICES					
001-0107-421.04-06 COMMUNICATIONS	2,186	3,100	3,100	3,100	
001-0107-421.04-10 INSURANCE	9,633	9,633	12,947	12,947	
001-0107-421.04-15 MEMBERSHIPS	339	350	350	350	
001-0107-421.04-17 OFFICE EXPENSE	15,045	14,000	14,000	14,000	
001-0107-421.04-18 PROFESSIONAL SERVICES			5,000	5,000	
001-0107-421.04-29 PUBLICTNS/LEGAL NOTICE	1,097	2,500	2,500	2,500	
001-0107-421.04-31 RENTS & LEASES-BLDGS	540	600	600	600	
001-0107-421.04-34 SD-EDUCATION INC		400			
001-0107-421.04-50 COUNTY VEHICLE	608	400	600	600	
001-0107-421.04-71 COPIER EXPENSE	1,717	1,800	1,800	1,800	
001-0107-421.04-80 EQUIPMENT	1,722	2,000	2,000	2,000	
001-0107-421.04-81 SOFTWARE	19,139	19,000	19,139	19,139	
001-0107-421.04-88 FUEL EXPENSE	266	150	300	300	
001-0107-421.04-90 TRAINING & SEMINARS	4,744	5,000	5,000	5,000	
001-0107-421.04-91 PRIVATE VEHICLE USE		400	400	400	
TOTAL AUDITOR SERVICES	57,036	59,333	67,736	67,736	
TOTAL EXPENDITURE	**849,939**	**856,450**	**880,711**	**880,711**	
AUDITOR	**806,877**	**814,438**	**836,833**	**836,833**	

Budget Name: **Treasurer/Tax Collector** **Budget Unit #: 001-0108-422**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

The Treasurer's Office is the collection point for all funds received by the County and is charged with the safekeeping and investment of those funds. Responsibilities include: collection, balancing, and making investment choices for all County funds, including some special districts and the unified schools. The Treasurer is governed by the California Government Code.

The Tax Collector collects all taxes, current and delinquent, and deposits the collections daily in the treasury. The Tax Collector is governed by the Revenue and Taxation Code.

The Treasurer/Tax-Collector is also the County Clerk and Registrar of Voters. The budgets for these functions are shown separately.

Accomplishments:

- Worked on TOT program to improve usability.
- Improved internal controls.
- Installed security cameras.

Goals & Objectives:

- Implement phase II of the new Transient Occupancy Tax collection program. This project is carried over from last fiscal year.
- Conduct tax sale online.
- Provide electronic bill presentation.
- Continue to provide excellent service to the taxpayer.

Requested Changes:

Revenues are adjusted based on anticipated increase in investment fees. Money received from recovering delinquent bond fees in the Lake Don Pedro district is decreased based on actual receipts received in the prior fiscal year. The revenue in Miscellaneous Revenue in the previous fiscal year was from a class action settlement case with an investment firm, and no further revenue from this source is anticipated. Funding from the Tax Collectors Cost fund (#390) is increased to balance the budget unit. Salaries and benefits are adjusted based on the recently concluded negotiations. Longevity is increased based on employees qualifying for this benefit. Appropriations for Postage are now being requested and the Maintenance Equipment represents maintenance costs on the newly installed security camera. The anticipated number and cost for publishing legal notices is accounted for in the Publication/Legal Notices line item. Expenses related to Lake Don Pedro Bond delinquency/foreclosure proceedings are decreased based on a lower number of anticipated actions. Costs for the Transient Tax Occupancy collection program are budgeted in the Software line item, as well as the traditional maintenance/upgrade costs for the County's financial system. The reduction in the Equipment line item reflects completion of security project. Other service and supply line items are adjusted based on anticipated service demands and actual expenses in the previous fiscal year.

Recommendation:
The recommended budget includes two months salary and benefit savings associated with a recent vacancy. This savings is used in balancing the general fund.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TREASURER/TAX-COLLECTOR					
REVENUE					
ASSESSMENT & TAX COLL FEE					
001-0108-307.80-03 TAX COLLECTOR FEES	-22,664	-15,000	-15,000	-15,000	
001-0108-307.80-07 TOURISM IMPROVE ADMIN	-8,250	-9,000	-9,000	-9,000	
TOTAL ASSESSMENT & TAX COLL FEE	-30,914	-24,000	-24,000	-24,000	
AUDIT & ACCOUNTING FEES					
001-0108-307.82-02 INVESTMENT FEES	-131,579	-122,210	-126,000	-126,000	
001-0108-307.82-04 RETURNED CHECK FEES	-1,270	-1,500	-1,500	-1,500	
TOTAL AUDIT & ACCOUNTING FEES	-132,849	-123,710	-127,500	-127,500	
MISC REVENUE					
001-0108-308.11-00 MISC REVENUE	-5,965				
001-0108-308.11-47 BOND DELINQ FEE RECOV	-9,566	-20,000	-5,000	-5,000	
TOTAL MISC REVENUE	-15,531	-20,000	-5,000	-5,000	
TRANSFERS IN					
001-0108-309.16-00 TRANSFERS IN	-2,239	-2,239	-2,783	-2,783	
TOTAL TRANSFERS IN	-2,239	-2,239	-2,783	-2,783	
TOTAL REVENUE	**-181,533**	**-169,949**	**-159,283**	**-159,283**	
EXPENDITURE					
TREASURER SALARIES					
001-0108-422.01-01 TREASURER/TAX-COLLECT	83,122	83,122	83,122	83,122	
001-0108-422.01-03 CHIEF DEPUTY TREAS/TC	50,242	49,572	53,091	44,243	-8,848
001-0108-422.01-68 DEP TREAS/PUBLIC ADMIN	48,500	47,863	48,820	48,820	
001-0108-422.01-87 ACCT. TECH. I/II/III (2)	38,987	42,457	36,520	36,520	
TOTAL TREASURER SALARIES	220,851	223,014	221,553	212,705	-8,848
HOURLY & OTHER COMP					
001-0108-422.02-30 OVERTIME	206				
001-0108-422.02-35 LONGEVITY PAY	1,000		1,000	1,000	
TOTAL HOURLY & OTHER COMP	1,206		1,000	1,000	
BENEFITS					
001-0108-422.03-02 GRP HLTH FOR RETIREES	37,704	38,410	40,466	40,466	
001-0108-422.03-04 ACCRUED BENEFITS	452				
001-0108-422.03-10 SOCIAL SECURITY	14,620	14,957	14,324	13,696	-628
001-0108-422.03-11 MEDICARE	3,419	3,498	3,350	3,203	-147
001-0108-422.03-13 MEDICAL/DENTAL/VISION	28,341	25,437	31,273	31,049	-224
001-0108-422.03-14 RETIREMENT-EMPLOYER	47,037	47,515	49,107	47,136	-1,971
001-0108-422.03-15 RETIREMENT-EMPLOYEE	17,466	17,329	17,292	16,599	-693
001-0108-422.03-17 LIFE INSURANCE	284	287	287	273	-14

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0108-422.03-18 SDI	1,439	1,497	1,396	1,296	-100
001-0108-422.03-19 CASH-CAFETERIA PLAN	16,406	17,537	15,369	14,140	-1,229
TOTAL BENEFITS	167,168	166,467	172,864	167,858	-5,006
TREASURER/TAX-COLL SERV					
001-0108-422.04-06 COMMUNICATIONS	1,536	1,500	1,500	1,500	
001-0108-422.04-07 POSTAGE			500	500	
001-0108-422.04-10 INSURANCE	5,453	6,703	6,330	6,330	
001-0108-422.04-12 MAINT OF EQUIPMENT			1,000	1,000	
001-0108-422.04-15 MEMBERSHIPS	589	439	589	589	
001-0108-422.04-17 OFFICE EXPENSE	16,579	17,000	18,000	18,000	
001-0108-422.04-29 PUBLICTNS/LEGAL NOTICE	10,011	4,500	7,200	7,200	
001-0108-422.04-30 RENTS & LEASES-EQUIP	5,962	7,200	7,200	7,200	
001-0108-422.04-31 RENTS & LEASES-BLDGS	135	147	147	147	
001-0108-422.04-33 INVESTMENT CHARGES	26,560	25,000	25,000	25,000	
001-0108-422.04-35 TREASURER OVER/SHORT	4	100	100	100	
001-0108-422.04-50 COUNTY VEHICLE			500	500	
001-0108-422.04-52 BOND DELINQUENT FEES	39,327	20,000	5,000	5,000	
001-0108-422.04-70 RETURNED CHECK	402	350	350	350	
001-0108-422.04-80 EQUIPMENT	11,502	7,129			
001-0108-422.04-81 SOFTWARE	17,827	32,371	32,371	32,371	
001-0108-422.04-88 FUEL EXPENSE	44		50	50	
TOTAL TREASURER/TAX-COLL SERV	135,931	122,439	105,837	105,837	
TOTAL EXPENDITURE	**525,156**	**511,920**	**501,254**	**487,400**	**-13,854**
TREASURER/TAX-COLLECTOR	**343,623**	**341,971**	**341,971**	**328,117**	**-13,854**

Budget Name: **Assessor/Recorder** **Budget Unit #: 001-0109-423**
Department: **Assessor/Recorder** **Department Head: Becky Crafts**

Program Description:

The Assessor is a constitutionally elected official whose main duty is to set values on property. The Assessor's Office is responsible for the discovery and assessment of all taxable property located within the County. Current programs include: re-valuation of those properties experiencing certain types of ownership changes, new construction and valuation of certain other types of property, and granting exemptions.

The Recorder is responsible for creating and maintaining permanent records of all recorded documents that serve as the legal basis for determining real property ownership, recording mining location notices and annual proof of labor for determining taxable personal property, and is the local Registrar of Vital Statistics.

Accomplishments:

During the past year staff in the Assessor/Recorder's Office has continued to provide high quality, courteous, timely and cost effective services to assist individuals and serve the broader public interest.

Goals & Objectives:

Uphold and maintain the County of Mariposa's Public Service Policy that was adopted with Resolution 98-231.

Requested Changes:

Revenues are projected to remain stable with a slight increase in Copy Fees offset by a slight decrease in Assessor Fees. Salaries and benefits are adjusted to reflect recently concluded negotiations and newly hired employees. Group Health is increased based on recent retirements. Appropriations in the Accrued Benefits line item last fiscal year represented the payment of accrued benefits to former employees. The Maintenance Equipment line item is decreased as the upgrade to the Auditing Program has been completed. No appropriations in the Professional Services line are requested as the document scanning project has now been implemented.

The Department is requesting an equity adjustment of approximately 9-percent for the Assessment Office Manager position (estimated total increase of $8,479). This increase is not included in the Requested Budget per the budgeting guidelines established by the Board. This request will be analyzed further by the Human Resources department and brought to the Board for consideration in a separate action. Attached is a memorandum from the Assessor/Recorder regarding the requested budget.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ASSESSOR - RECORDER					
REVENUE					
TRANSFERS IN					
001-0109-307.16-01 COPY FEES	-18,093	-13,500	-14,500	-14,500	
TOTAL TRANSFERS IN	-18,093	-13,500	-14,500	-14,500	
ASSESSMENT & TAX COLL FEE					
001-0109-307.80-02 ASSESSOR'S FEES	-6,941	-7,500	-6,500	-6,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL ASSESSMENT & TAX COLL FEE	-6,941	-7,500	-6,500	-6,500	
RECORDING FEES					
001-0109-307.95-01 RECORDING FEES GC27361	-51,673	-52,000	-52,000	-52,000	
001-0109-307.95-03 OPEN EVERY DAY	-4,421	-4,500	-4,500	-4,500	
001-0109-307.95-04 INDEX WITHIN TWO DAYS	-4,421	-4,500	-4,500	-4,500	
001-0109-307.95-10 EACH ADDL PAGE GC27361	-11,465	-10,500	-10,500	-10,500	
TOTAL RECORDING FEES	-71,980	-71,500	-71,500	-71,500	
TOTAL REVENUE	**-97,014**	**-92,500**	**-92,500**	**-92,500**	
EXPENDITURE					
ASSESSOR SALARIES					
001-0109-423.01-01 ASSESSOR - RECORDER	83,122	83,122	83,122	83,122	
001-0109-423.01-02 ASSISTANT ASSESSOR	61,723	66,371	67,698	67,698	
001-0109-423.01-57 APPRAISER I/II/III (3)	136,606	143,021	141,921	141,921	
001-0109-423.01-61 CADASTRAL DRAFT TECH I	42,173	41,619	44,624	44,624	
001-0109-423.01-63 ASSESSMENT OFF MNGR	45,585	44,986	45,887	45,887	
001-0109-423.01-95 ASSESS REC CLERK I/II	78,184	87,893	86,698	86,698	
001-0109-423.01-96 ASSESS REC CLERK III	28,681	34,168	28,673	28,673	
TOTAL ASSESSOR SALARIES	476,074	501,180	498,623	498,623	
HOURLY & OTHER COMP					
001-0109-423.02-01 EXTRA HELP		865	865	865	
001-0109-423.02-35 LONGEVITY PAY	12,446	10,891	9,522	9,522	
TOTAL HOURLY & OTHER COMP	12,446	11,756	10,387	10,387	
BENEFITS					
001-0109-423.03-02 GRP HLTH FOR RETIREES	42,691	43,325	57,039	57,039	
001-0109-423.03-04 ACCRUED BENEFITS	16,693				
001-0109-423.03-10 SOCIAL SECURITY	30,689	30,778	31,311	31,311	
001-0109-423.03-11 MEDICARE	7,177	7,198	7,323	7,323	
001-0109-423.03-13 MEDICAL/DENTAL/VISION	108,141	117,504	113,747	113,747	
001-0109-423.03-14 RETIREMENT-EMPLOYER	103,154	110,102	111,497	111,497	
001-0109-423.03-15 RETIREMENT-EMPLOYEE	37,468	39,956	37,232	37,232	
001-0109-423.03-17 LIFE INSURANCE	487	511	511	511	
001-0109-423.03-18 SDI	3,956	4,158	4,190	4,190	
001-0109-423.03-19 CASH-CAFETERIA PLAN	10,329	9,666	11,632	11,632	
TOTAL BENEFITS	360,785	363,198	374,482	374,482	
ASSESSOR SERVICES					
001-0109-423.04-06 COMMUNICATIONS	2,551	3,500	3,500	3,500	
001-0109-423.04-10 INSURANCE	9,161	9,161	10,228	10,228	
001-0109-423.04-12 MAINT OF EQUIPMENT	6,311	6,400	2,950	2,950	
001-0109-423.04-15 MEMBERSHIPS	714	775	775	775	
001-0109-423.04-17 OFFICE EXPENSE	14,411	14,281	14,281	14,281	
001-0109-423.04-18 PROFESSIONAL SERVICES	8,900	8,900			
001-0109-423.04-50 COUNTY VEHICLE	2,866	3,350	3,350	3,350	
001-0109-423.04-70 NSF CHARGES	20				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0109-423.04-71 COPIER EXPENSE	1,626	2,300	2,300	2,300	
001-0109-423.04-80 EQUIPMENT	872	1,000	1,000	1,000	
001-0109-423.04-81 SOFTWARE	2,107	3,605	3,605	3,605	
001-0109-423.04-88 FUEL EXPENSE	320	800	800	800	
001-0109-423.04-90 TRAINING & SEMINARS	725	1,750	1,750	1,750	
001-0109-423.04-91 PRIVATE VEHICLE USE		500	500	500	
TOTAL ASSESSOR SERVICES	50,584	56,322	45,039	45,039	
SERVICES AND SUPPLIES					
001-0109-424.04-30 RENTS & LEASES-EQUIP			110	110	
TOTAL SERVICES AND SUPPLIES			110	110	
TOTAL EXPENDITURE	**899,889**	**932,456**	**928,641**	**928,641**	
ASSESSOR - RECORDER	**802,875**	**839,956**	**836,141**	**836,141**	

Assessor-Recorder

Assessor (209) 966-2332
Recorder (209) 966-5719

August 8, 2014

To: Mary Hodson, Deputy CAO

From: Becky Crafts, Assessor/Recorder

RE: 2014/15 Budget

Budget Unit 001-0109

I have projected status quo in revenues.

001-0109-423-0163, Office Manager:
I am requesting an equity adjustment to make this position comparable to other classifications that my office works closely with and comparable level of responsibilities. Total expense for this position (range 158/5) currently is $73,321. The requested range 446/1 total expense is $81,800 a difference of $8,479 which is approximately 9.% adjustment.
For fiscal budget 2011/12, I elected not to fill an Assessment Recording Clerk I/II which that savings was approximately $44,000. In the 2012/13 budget that position was taken away. Three years @ $44,000 is a county savings of $132,000.
I am resubmitting this request based on the Boards determination of March 18, 2014 that the comp study was not completed and I am currently working with HR on a re-organization.

001-0109-423-0412, Maintenance of equipment:
The upgrade for the Auditing Program was implemented.

001-0109-423-0418 Professional Services:
The Assessor Document Scanning was implemented.

389-0118-642-0481:
The microfilm conversion of official records has been implemented.

My goals are to uphold and maintain the County of Mariposa's Public Service Policy, Resolution 98-231.

My accomplishments are that my staff provides high quality, courteous, timely and cost-effective services to assist individuals and serve the broader public interest.

Mariposa County Hall of Records P.O. Box 35, Mariposa, CA

Budget Name: **County Counsel** **Budget Unit #: 001-0113-431**
Department: **County Counsel** **Department Head: Steve Dahlem**

Program Description:

County Counsel provides legal services to the Board of Supervisors and County officials. County Counsel is a statutory officer appointed by the Board of Supervisors and serves a four-year term. Legal services include providing legal opinions and advice, and preparing or reviewing contracts, leases, ordinances and resolutions. As legal advisor to the Board of Supervisors, County Counsel attends all Board meetings, both public and closed sessions. County Counsel handles civil litigation involving the County or its officers either directly, or by supervising private attorneys hired by the County. County Counsel also reviews all liability insurance claims against the County and makes recommendations on such to the County Administrative Officer and the Human Resources Director /Risk Manager. Legal services are provided to outside agencies that the Board of Supervisors serve on – Yosemite Area Regional Transportation System (YARTS), First 5 of Mariposa County, Area 12 Agency on Aging and the Mariposa County Water Agency.

Accomplishments:

- Reviewed all ordinances, resolutions, and contracts entered into by the County for legal sufficiency.
- Continued oversight of and coordination with outside counsel, experts and consultants in the case of Merced Irrigation District v. County of Mariposa.
- Represented the County in 42 Child Welfare Services cases involving 63 children; 22 Public Conservator cases; and 22 potentially dangerous/vicious dog cases.
- Assisted the Building and Health departments in obtaining code compliance in 12 cases.

Goals & Objectives:

- Provide responsive legal advice and client service.
- Provide assertive representation in civil litigation and administrative hearings.
- Provide prompt and effective assistance in negotiation and drafting of contracts and other legal documents.

Requested Changes:

Revenue remains stable for services being provided for Child Welfare, Public Guardian/Conservator and agencies outside of the General Fund. Salaries and benefits are adjusted to reflect the recently concluded negotiations. The Insurance line item is reduced due a reduction in “experience” or claims that have occurred in the last several years. Minimal increases to Memberships and Books are requested based on anticipated expenditures.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COUNTY COUNSEL					
REVENUE					
INTERFUND REVENUE					
001-0113-307.08-05 COUNSEL SERVICES	-46,890	-38,084	-38,084	-38,084	
TOTAL INTERFUND REVENUE	-46,890	-38,084	-38,084	-38,084	
TOTAL REVENUE	**-46,890**	**-38,084**	**-38,084**	**-38,084**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
COUNTY COUNSEL SALARIES					
001-0113-431.01-01 COUNTY COUNSEL	136,157	136,157	136,157	136,157	
001-0113-431.01-64 EXECUTIVE ASSISTANT	47,667	47,041	47,981	47,981	
001-0113-431.01-97 OFFICE TECHNICIAN I	10,489	10,352	10,559	10,559	
TOTAL COUNTY COUNSEL SALARIES	194,313	193,550	194,697	194,697	
HOURLY & OTHER COMP					
001-0113-431.02-35 LONGEVITY PAY	4,290	4,234	4,443	4,443	
TOTAL HOURLY & OTHER COMP	4,290	4,234	4,443	4,443	
BENEFITS					
001-0113-431.03-02 GRP HLTH FOR RETIREES	4,200	4,680	3,942	3,942	
001-0113-431.03-10 SOCIAL SECURITY	10,982	10,742	11,238	11,238	
001-0113-431.03-11 MEDICARE	2,904	2,846	2,946	2,946	
001-0113-431.03-13 MEDICAL/DENTAL/VISION	29,658	31,105	28,630	28,630	
001-0113-431.03-14 RETIREMENT-EMPLOYER	42,152	42,185	43,989	43,989	
001-0113-431.03-15 RETIREMENT-EMPLOYEE	15,809	15,535	15,643	15,643	
001-0113-431.03-17 LIFE INSURANCE	248	248	248	248	
001-0113-431.03-18 SDI	617	590	636	636	
001-0113-431.03-19 CASH-CAFETERIA PLAN	3,494	2,034	4,537	4,537	
TOTAL BENEFITS	110,064	109,965	111,809	111,809	
COUNTY COUNSEL SERVICES					
001-0113-431.04-10 INSURANCE	28,699	28,699	25,462	25,462	
001-0113-431.04-12 MAINT OF EQUIPMENT		200	200	200	
001-0113-431.04-15 MEMBERSHIPS	3,320	3,119	3,249	3,249	
001-0113-431.04-17 OFFICE EXPENSE	1,620	3,000	3,000	3,000	
001-0113-431.04-18 PROFESSIONAL SERVICES	252	500	500	500	
001-0113-431.04-33 BOOKS	8,228	8,137	8,381	8,381	
001-0113-431.04-50 COUNTY VEHICLE	114				
001-0113-431.04-90 TRAINING & SEMINARS	4,701	4,755	4,755	4,755	
001-0113-431.04-91 PRIVATE VEHICLE USE	1,526	1,400	1,400	1,400	
TOTAL COUNTY COUNSEL SERVICES	48,460	49,810	46,947	46,947	
TOTAL EXPENDITURE	**357,127**	**357,559**	**357,896**	**357,896**	
COUNTY COUNSEL	**310,237**	**319,475**	**319,812**	**319,812**	

Budget Name: Human Resources **Budget Unit #: 001-0115-441**
Department: Human Resources/Risk Management **Department Head: Vacant**

Program Description:

Human Resources is responsible for various programs including maintaining and updating the position classification system, conducting recruitments to fill vacant positions, maintaining employee personnel records, and making recommendations to the Board of Supervisors regarding compensation and other personnel matters. Mariposa County's Human Resources programs are operated to provide equal employment opportunities to all applicants and employees.

Accomplishments:

- Successfully negotiated Memorandum of Understandings with the four collective bargaining groups.
- Successfully negotiated Memorandum of Understanding with the In-Home Supportive Services bargaining group.
- Coordinated and completed on-site mandated Harassment Prevention training, Interactive Disability Process training for department heads, supervisors and managers.
- Conducted 12 reclassification assessments.
- Successfully completed a request for proposal for a compensation study.
- Successfully moved the Human Resources/Risk Management Office timely and under budget.

Goals & Objectives:

- Work with the Board of Supervisors to implement the Compensation Study.
- Commence and complete negotiations with the Service Employees International Union and Mariposa County Managerial and Confidential Organization.
- Coordinate and complete an on-site Americans with Disabilities Act training for department heads, supervisors and managers.
- Continue to work closely with department heads to manage disciplinary issues.
- Reduce the number of open Worker's Compensation claims.
- Increase participation of department heads, supervisors and managers in County-provided trainings.

Requested Changes:

Salary and benefits changes are reflective of the recently concluded negotiations. The Communications line is decreased as the installation of the phone system for the new office space is complete. The Insurance line item is slightly increased due to an increase in "experience" or claims that are included in calculating departmental share of costs. No appropriations are requested in the Professional Services line item as the classification and compensation study has been completed. The Service Employees International Union and Mariposa County Managerial and Confidential Organization bargaining unit contracts expire in the fall of 2014, and funding is requested to contract with a professional labor negotiator. The bargaining contracts with the two Sheriff organizations do not expire until 2015 and thus no appropriations are requested. The Rents & Leases/Building line item is decreased due to the completion of the office space remodeling project. Utilities are increased to represent a full year in the new office space. No appropriations are requested in the Equipment line item as all purchases for the new office space have been completed. Other minor adjustments to services and supplies line items reflect anticipated expenditures.

Recommendation:

Salary and benefit savings associated with the HR Director/Risk Manager position, due to a vacancy, are being used to fund an Office Assistant I/II for three months due to workload issues and to balance the general fund.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HUMAN RESOURCES					
EXPENDITURE					
HUMAN RESOURCES SALARIES					
001-0115-441.01-01 HR DIRECTOR/RISK MNGR	71,523	73,545	73,545	68,847	-4,698
001-0115-441.01-09 ADMINISTRATIVE ANALYST	59,087	58,311	59,478	59,478	
001-0115-441.01-10 ADMINSTRATIVE TECH	47,196	46,575	47,507	47,507	
001-0115-441.01-98 OFFICE ASSISTANT I/II				2,007	2,007
TOTAL HUMAN RESOURCES SALARIES	177,806	178,431	180,530	177,839	-2,691
HOURLY & OTHER COMP.					
001-0115-441.02-35 LONGEVITY PAY	6,068	5,248	5,853	5,853	
TOTAL HOURLY & OTHER COMP.	6,068	5,248	5,853	5,853	
BENEFITS					
001-0115-441.03-02 GRP HLTH FOR RETIREES	3,810	4,115	3,884	3,884	
001-0115-441.03-10 SOCIAL SECURITY	10,991	10,373	11,147	10,897	-250
001-0115-441.03-11 MEDICARE	2,570	2,426	2,607	2,548	-59
001-0115-441.03-13 MEDICAL/DENTAL/VISION	30,811	43,985	31,043	30,818	-225
001-0115-441.03-14 RETIREMENT-EMPLOYER	37,549	37,580	39,533	39,035	-498
001-0115-441.03-15 RETIREMENT-EMPLOYEE	8,848	8,555	8,771	8,912	141
001-0115-441.03-17 LIFE INSURANCE	302	173	314	285	-29
001-0115-441.03-18 SDI	988	928	1,018	1,038	20
001-0115-441.03-19 CASH-CAFETERIA PLAN	7,756		7,975	6,313	-1,662
TOTAL BENEFITS	103,625	108,135	106,292	103,730	-2,562
HUMAN RESOURCES SERVICES					
001-0115-441.04-06 COMMUNICATIONS	3,624	9,700	600	600	
001-0115-441.04-10 INSURANCE	3,874	3,874	4,125	4,125	
001-0115-441.04-15 MEMBERSHIPS	950	950	950	950	
001-0115-441.04-17 OFFICE EXPENSE	2,651	4,000	4,000	4,000	
001-0115-441.04-18 PROFESSIONAL SERVICES	26,200	25,000			
001-0115-441.04-19 SEIU NEGOTIATIONS	10,731	20,000	20,000	20,000	
001-0115-441.04-20 MCMCO NEGOTIATIONS	15,727	20,000	20,000	20,000	
001-0115-441.04-21 DSA NEGOTIATIONS	7,331	20,000			
001-0115-441.04-22 SMA NEGOTIATIONS	7,391	20,000			
001-0115-441.04-29 PUBLICTNS/LEGAL NOTICE	5,193	5,500	5,500	5,500	
001-0115-441.04-31 RENTS & LEASES OF BLDG	36,574	42,034	11,880	11,880	
001-0115-441.04-50 COUNTY VEHICLE	380	700	500	500	
001-0115-441.04-60 UTILITIES	1,452	2,700	3,600	3,600	
001-0115-441.04-71 COPIER EXPENSE	920	2,000	2,200	2,200	
001-0115-441.04-80 EQUIPMENT	9,603	13,400			
001-0115-441.04-88 FUEL EXPENSE	205	300	300	300	
001-0115-441.04-90 TRAINING & SEMINARS	3,763	4,000	4,000	4,000	
001-0115-441.04-91 PRIVATE VEHICLE USE	181	200	500	500	
TOTAL HUMAN RESOURCES SERVICES	136,750	194,358	78,155	78,155	
TOTAL EXPENDITURE	**424,249**	**486,172**	**370,830**	**365,577**	**-5,253**
HUMAN RESOURCES	**424,249**	**486,172**	**370,830**	**365,577**	**-5,253**

Budget Name: **County Clerk** **Budget Unit #: 001-0120-452**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

The County Clerk is a countywide elected official serving a four-year term. The responsibilities of this office include issuing marriage licenses; filing fictitious business name statements; filing and qualifying notary public oaths and bonds; processing passport applications; collecting and filling Fair Political Practices Committee (FPPC) conflict of interest statements; and filing, indexing and maintaining a variety of miscellaneous public documents. The County Clerk is the Commissioner of Civil Marriages and may perform civil marriage ceremonies. The Treasurer/Tax Collector serves as County Clerk.

Accomplishments:

- Established Fictitious Business Name (FBN) procedures to comply with State statutes.
- Supported the Primary Election functions.

Goals & Objectives:

- Continue to review new software needs for County Clerk functions.
- Complete the Biannual Conflict of Interest.

Requested Changes:

Salaries and benefits have changed based on the recently concluded labor negotiations. Minor adjustments are requested in various service/supply line items based on anticipated service demands.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COUNTY CLERK					
REVENUE					
CIVIL PROCESS SERVICES					
001-0120-307.90-02 CLERKS FEES	-24,980	-23,000	-23,000	-23,000	
001-0120-307.90-03 PASSPORT EXPRESS MAIL	-254	-150	-175	-175	
TOTAL CIVIL PROCESS SERVICES	-25,234	-23,150	-23,175	-23,175	
TOTAL REVENUE	**-25,234**	**-23,150**	**-23,175**	**-23,175**	
EXPENDITURE					
COUNTY CLERK SALARIES					
001-0120-452.01-84 ELECTIONS CLERK I/II	37,502	37,009	37,750	37,750	
001-0120-452.01-99 OFFICE ASSISTANT II	23,883	23,309	26,209	26,209	
TOTAL COUNTY CLERK SALARIES	61,385	60,318	63,959	63,959	
BENEFITS					
001-0120-452.03-02 GRP HLTH FOR RETIREES	7,620	8,230	7,768	7,768	
001-0120-452.03-10 SOCIAL SECURITY	3,676	3,645	3,780	3,780	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0120-452.03-11 MEDICARE	860	853	884	884	
001-0120-452.03-13 MEDICAL/DENTAL/VISION	19,427	20,117	18,939	18,939	
001-0120-452.03-14 RETIREMENT-EMPLOYER	12,524	12,347	13,533	13,533	
001-0120-452.03-15 RETIREMENT-EMPLOYEE	2,911	2,833	2,892	2,892	
001-0120-452.03-17 LIFE INSURANCE	63	63	63	63	
001-0120-452.03-18 SDI	594	582	620	620	
001-0120-452.03-19 CASH-CAFETERIA PLAN	1,773	1,071	2,274	2,274	
TOTAL BENEFITS	49,448	49,741	50,753	50,753	
COUNTY CLERK SERVICES					
001-0120-452.04-07 POSTAGE	1,700	1,700	1,700	1,700	
001-0120-452.04-10 INSURANCE	651	651	884	884	
001-0120-452.04-15 MEMBERSHIPS	325	325	325	325	
001-0120-452.04-17 OFFICE EXPENSE	1,093	1,250	1,600	1,600	
001-0120-452.04-31 RENTS & LEASES-BLDGS	135	135	135	135	
001-0120-452.04-35 MICROFILM		1,200	1,400	1,400	
001-0120-452.04-70 NSF CHARGES	10				
001-0120-452.04-71 COPIER EXPENSE	1,189	1,500	1,500	1,500	
001-0120-452.04-81 SOFTWARE	13,060	13,090	13,050	13,050	
001-0120-452.04-90 TRAINING & SEMINARS	29	800	900	900	
001-0120-452.04-91 PRIVATE VEHICLE USE	82	200	300	300	
TOTAL COUNTY CLERK SERVICES	18,274	20,851	21,794	21,794	
TOTAL EXPENDITURE	**129,107**	**130,910**	**136,506**	**136,506**	
COUNTY CLERK	**103,873**	**107,760**	**113,331**	**113,331**	

Budget Name: **Elections** **Budget Unit #: 001-0121-453**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

As Registrar of Voters, the Treasurer/Tax Collector maintains and updates voter registration records, checks petitions and provides election-related information. In addition to conducting primary, general, school, and special elections, the Registrar of Voters prepares ballots, procures and equips polling places, and counts voted ballots.

Accomplishments:

- Conducted a successful Primary General Election in June 2014.
- Obtained voter accessibility grant funds.

Goals & Objectives:

- Prepare and conduct a successful General Election in November 2014.
- Inventory obsolete voting equipment and supplies for sale and disposal.

Requested Changes:

Revenue and appropriations for the Help America Vote Act (HAVA) Grant are not budgeted as this grant has been completed. Election Fees are reduced as elections fees were collected in the previous fiscal year. Salaries and benefits are adjusted to reflect the recently conclude labor negotiations. Longevity is increased based on employees eligible for this benefit. Insurance is decreased due to a reduction in claims over the past several years. The Equipment line item reflects the Department's request to replace a computer. Other minor adjustments to services and supplies are due to anticipated expenditure levels.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PRIMARY GENERAL ELECTION					
REVENUE					
STATE REVENUE					
001-0121-305.62-13 ELECTIONS/REIMBURSE	-326				
001-0121-305.62-22 HAVA - ELECTIONS GRANT	-19,273	-19,274			
TOTAL STATE REVENUE	-19,599	-19,274			
ELECTION SERVICES					
001-0121-307.84-01 ELECTION FEES	-16,336	-6,000	-3,000	-3,000	
TOTAL ELECTION SERVICES	-16,336	-6,000	-3,000	-3,000	
TOTAL REVENUE	**-35,935**	**-25,274**	**-3,000**	**-3,000**	
EXPENDITURE					
ELECTION SALARIES					
001-0121-453.01-03 CHIEF DEP COUNTY CLERK	50,242	49,572	53,091	53,091	
TOTAL ELECTION SALARIES	50,242	49,572	53,091	53,091	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOURLY & OTHER COMP.					
001-0121-453.02-01 EXTRA HELP	1,790	2,500	3,000	3,000	
001-0121-453.02-30 OVERTIME	102				
001-0121-453.02-35 LONGEVITY	500		500	500	
TOTAL HOURLY & OTHER COMP.	2,392	2,500	3,500	3,500	
BENEFITS					
001-0121-453.03-02 GRP HLTH FOR RETIREES	9,839	10,140	9,915	9,915	
001-0121-453.03-10 SOCIAL SECURITY	2,825	2,804	2,967	2,967	
001-0121-453.03-11 MEDICARE	688	656	694	694	
001-0121-453.03-13 MEDICAL/DENTAL/VISION	14,468	14,462	14,474	14,474	
001-0121-453.03-14 RETIREMENT-EMPLOYER	10,752	10,558	11,824	11,824	
001-0121-453.03-15 RETIREMENT-EMPLOYEE	3,988	3,838	4,159	4,159	
001-0121-453.03-17 LIFE INSURANCE	86	86	86	86	
001-0121-453.03-18 SDI	451	448	474	474	
TOTAL BENEFITS	43,097	42,992	44,593	44,593	
ELECTION SERVICES					
001-0121-453.04-06 COMMUNICATIONS	387	450	450	450	
001-0121-453.04-07 POSTAGE	2,000	2,000	2,500	2,500	
001-0121-453.04-10 INSURANCE	17,953	17,953	1,311	1,311	
001-0121-453.04-17 OFFICE EXPENSE	915	2,500	2,500	2,500	
001-0121-453.04-31 RENTS & LEASES-BLDGS	3,258	2,670	2,500	2,500	
001-0121-453.04-33 ELECTION EXPENSE	43,839	60,000	60,000	60,000	
001-0121-453.04-34 SPECIAL ELECTIONS	-100				
001-0121-453.04-36 HAVA - ELECTIONS	19,467	19,274			
001-0121-453.04-80 EQUIPMENT	900	900	1,700	1,700	
001-0121-453.04-81 SOFTWARE	24,528	21,675	21,675	21,675	
001-0121-453.04-90 TRAINING & SEMINARS	1,919	2,650	2,800	2,800	
001-0121-453.04-91 PRIVATE VEHICLE USE		1,050	1,050	1,050	
TOTAL ELECTION SERVICES	115,066	131,122	96,486	96,486	
TOTAL EXPENDITURE	**210,797**	**226,186**	**197,670**	**197,670**	
PRIMARY GENERAL ELECTION	**174,862**	**200,912**	**194,670**	**194,670**	

Budget Name: **Facility Maintenance** **Budget Unit #: 001-0128-473**
Department: **Public Works** **Department Head: Vacant**

Program Description:

Facilities Maintenance employees maintain all County buildings, grounds, pools, parks, and designated areas of the Mariposa-Yosemite Airport grounds. Custodial services are provided to over 110,000 square feet of office space. Maintenance activities include facility enhancements, capital improvements and special projects. This department also maintains the roads in the Yosemite West Maintenance District including patching, brushing and snow plowing.

Accomplishments:

- New roof and swamp cooler installed at the Almost Like Home Day Care.
- Epoxy floor installed at the McCay Hall at Cathey's Valley.
- Installed top soil and infield mix at the Woodland ball field.
- Installed new fence between the Jeffrey Hotel and the Coulterville Park.
- Installed new fence between the Probation Department and the Bondshu property.

Goals & Objectives:

- Install a new roof on McCay Hall in Cathey's Valley.
- Install new roof on the Public Works Administration building.
- Resurface the tennis courts at Mariposa Park.
- Replace the carpet in the Board Room at the Government Center.
- Paint and repair Government Center.
- Repair kitchen floor and dry rot at Probation Department.
- Install new sprinkler station at the Woodland ball field.
- Continue to provide quality service to the public and County employees.

Requested Changes:

Revenue for Facilities Maintenance Services is reduced slightly based on the anticipated service demands of Yosemite West for road maintenance and snow plowing needs, the contract with Yosemite Area Regional Transit Service (YARTS) for maintenance at their bus stops and for maintenance/cleaning from the rental of county facilities and non-custodial services for the Human Services Department. Miscellaneous Revenue is reduced as the reimbursement for YARTS maintenance is now budgeted in the Facilities Maintenance Services line item. Salaries and benefits are increased to reflect changes resulting from the recently concluded labor negotiations. Overtime and Standby are reduced based on anticipated need. Longevity is increased to reflect employees now being eligible for this benefit. Out of Class pay is due to a maintenance staff employee temporarily working out of class because of a vacancy. Shift Differential is increased based on expenditure levels of the prior year.

Clothing is reduced based on projected needs and Communications is decreased based on prior year expenditures. As a result of several workers' compensation claims in recent years, the Insurance line is increased. Maintenance of Equipment is decreased based on prior year actual expenses and to meet the requested budget constraints. The increase to Medical & Laboratory is due to Title 22 requirements related to water testing. To account for maintenance contracts with an electrician, plumber, and air/heating units, the Professional Services line item is increased. The increase in Rents & Leases for Equipment is offset by the decrease in Utilities due to the re-categorization of the expenditures relating to the rental garbage bins at county parks and facilities. The County Vehicle line item is reduced based on prior year actual expenses and projected usage of county vehicles. Other adjustments to service/supply line items are based on actual expenses from the prior year and anticipated service demands.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FACILITIES MAINTENANCE					
REVENUE					
INTERFUND REVENUE					
001-0128-307.08-08 FACILITIES MAINT SRVCS	-51,579	-60,000	-57,000	-57,000	
TOTAL INTERFUND REVENUE	-51,579	-60,000	-57,000	-57,000	
MISC REVENUE					
001-0128-308.11-00 MISC REVENUE	-7,977	-24,500	-5,892	-5,892	
TOTAL MISC REVENUE	-7,977	-24,500	-5,892	-5,892	
TRANSFERS IN					
001-0128-309.16-00 TRANSFERS IN	-2,500				
TOTAL TRANSFERS IN	-2,500				
TOTAL REVENUE	**-62,056**	**-84,500**	**-62,892**	**-62,892**	
EXPENDITURE					
FACILITY MAINT SALARIES					
001-0128-473.01-34 FACILITIES MAINT MNGR	52,193	59,595	62,525	62,525	
001-0128-473.01-41 MAINT SUPERVISOR	35,467	95,726	97,639	97,639	
001-0128-473.01-61 MAINTENANCE WORKER III	86,230	85,097	86,798	86,798	
001-0128-473.01-79 MAINTENANCE WORKER I/II	145,586	143,669	148,550	148,550	
001-0128-473.01-95 SUPERVISING CUSTODIAN	33,938	33,492	34,162	34,162	
001-0128-473.01-96 SENIOR OFFICE ASSISTANT	31,019	30,611	31,223	31,223	
001-0128-473.01-98 CUSTODIANS (3)	113,067	111,893	116,748	116,748	
TOTAL FACILITY MAINT SALARIES	497,500	560,083	577,645	577,645	
HOURLY & OTHER COMP.					
001-0128-473.02-01 EXTRA HELP	57,140	60,000	60,000	60,000	
001-0128-473.02-30 OVERTIME	1,440	10,000	3,000	3,000	
001-0128-473.02-35 LONGEVITY PAY	6,981	7,322	11,968	11,968	
001-0128-473.02-40 STANDBY	962	6,000	3,000	3,000	
001-0128-473.02-45 OUT OF CLASS	2,137		2,963	2,963	
001-0128-473.02-50 SHIFT DIFFERENTIAL	3,744	3,000	3,744	3,744	
TOTAL HOURLY & OTHER COMP.	72,404	86,322	84,675	84,675	
BENEFITS					
001-0128-473.03-02 GRP HLTH FOR RETIREES	45,418	47,101	46,673	46,673	
001-0128-473.03-03 UNEMPLOYMENT	5,979				
001-0128-473.03-04 ACCRUED BENEFITS	2,887				
001-0128-473.03-10 SOCIAL SECURITY	34,947	36,834	38,515	38,515	
001-0128-473.03-11 MEDICARE	9,004	8,614	9,008	9,008	
001-0128-473.03-13 MEDICAL/DENTAL/VISION	118,773	119,615	117,649	117,649	
001-0128-473.03-14 RETIREMENT-EMPLOYER	113,559	121,541	131,284	131,284	
001-0128-473.03-15 RETIREMENT-EMPLOYEE	41,125	43,526	45,266	45,266	
001-0128-473.03-17 LIFE INSURANCE	496	502	503	503	
001-0128-473.03-18 SDI	5,552	7,165	6,150	6,150	
001-0128-473.03-19 CASH-CAFETERIA PLAN	31,596	29,680	33,792	33,792	
TOTAL BENEFITS	409,336	414,578	428,840	428,840	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FACILITY MAINT SERVICES					
001-0128-473.04-05 CLOTHING	5,180	6,000	3,500	3,500	
001-0128-473.04-06 COMMUNICATIONS	8,482	13,500	9,000	9,000	
001-0128-473.04-08 FOOD	113	200	200	200	
001-0128-473.04-09 HOUSEHOLD EXPENSE	54,465	57,000	57,000	57,000	
001-0128-473.04-10 INSURANCE	45,780	45,780	72,114	72,114	
001-0128-473.04-12 MAINT OF EQUIPMENT	9,224	17,000	13,000	13,000	
001-0128-473.04-13 MAINTENANCE OF BLDGS	98,289	100,000	102,500	102,500	
001-0128-473.04-14 MEDICAL & LABORATORY	3,914	2,000	5,300	5,300	
001-0128-473.04-17 OFFICE EXPENSE	1,465	2,500	2,500	2,500	
001-0128-473.04-18 PROFESSIONAL SERVICES	57,865	30,000	50,000	50,000	
001-0128-473.04-24 SERVICE AGREEMENTS	6,274	9,600	8,800	8,800	
001-0128-473.04-29 PUBLICTNS	271	300	300	300	
001-0128-473.04-30 RENTS & LEASES-EQUIP	26,634	5,000	30,540	30,540	
001-0128-473.04-31 RENTS & LEASES-BLDGS	6,157	6,100	6,100	6,100	
001-0128-473.04-32 SMALL TOOLS & INSTRNTS	3,166	6,250	4,000	4,000	
001-0128-473.04-33 COULTERVLLE COMM CLUB	2,600	2,771	2,771	2,771	
001-0128-473.04-35 SAFETY	1,979	8,450	5,500	5,500	
001-0128-473.04-36 SPRNKLR BCKFLOW MAINT	4,666	5,300	5,280	5,280	
001-0128-473.04-37 SPECIAL FEES	6,000	6,680	6,600	6,600	
001-0128-473.04-50 COUNTY VEHICLE	52,051	75,000	50,000	50,000	
001-0128-473.04-51 MAJOR VEHICLE REPAIR		7,500	7,500	7,500	
001-0128-473.04-60 UTILITES	213,503	225,000	200,000	200,000	
001-0128-473.04-71 COPIER EXPENSE	968	1,500	1,500	1,500	
001-0128-473.04-80 EQUIPMENT	1,472	10,000	4,500	4,500	
001-0128-473.04-88 FUEL EXPENSE	30,578	37,500	37,500	37,500	
001-0128-473.04-90 TRAINING & SEMINARS	503	1,500	1,000	1,000	
001-0128-473.04-91 PRIVATE VEHICLE USE	91	300	300	300	
TOTAL FACILITY MAINT SERVICES	641,690	682,731	687,305	687,305	
FIXED ASSETS					
001-0128-473.06-43 TURN RIDING MOWER	8,530				
TOTAL FIXED ASSETS	8,530				
TOTAL EXPENDITURE	**1,629,460**	**1,743,714**	**1,778,465**	**1,778,465**	
FACILITIES MAINTENANCE	**1,567,404**	**1,659,214**	**1,715,573**	**1,715,573**	

Budget Name: **Economic Development** **Budget Unit #: 001-0143-491**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

Responsibilities of this division are comprised of both Economic Development and Community Development activities. These include: pursuing sustainable economic growth, business retention/expansion, expanding job opportunities, broadening support for recognition of the arts through the development of programs and partnerships, securing funding for infrastructure and "quality of life" projects, and grant writing to launch projects/programs. The County Administrative Officer has oversight of the staff responsible for these activities.

Accomplishments:

- Updated reporting information for seven outstanding grants resulting in over $300,000 in reimbursements to the County.
- Coordinated activities for the $8.5 million Disaster Recovery Initiative environmental approvals allowing project to move forward.
- Coordinated activities to benefit local businesses following the closure of Yosemite.

Goal & Objectives

- Continue to seek out grants and programs to benefit Mariposa County businesses and overall community.
- Increase community awareness regarding the business assistance loan program in order to maximize utilization of available funds.
- Continue to explore and provide educational and training opportunities for Mariposa County businesses.

Requested Changes:

Revenues are increased to reflect the recent grant awards and staff time being charged to the Microenterprise Assistance Grant (#424). Salaries and benefits are adjusted based on the recently concluded labor negotiations. The majority of service/supply line items are reduced based on anticipated service demands and prior years' expenditures. The PG&E line items represents the Board approved lighting for the amphitheater that was not able to be purchased last fiscal year as well as the anticipated award of another PG&E grant this fiscal year.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ECONOMIC DEVELOPMENT					
REVENUE					
MISCELLANEOUS REVENUE					
001-0143-308.01-57 PG & E GRANT	-5,000		-5,000	-5,000	
TOTAL MISCELLANEOUS REVENUE	-5,000		-5,000	-5,000	
MISC REVENUE					
001-0143-308.11-00 MISC REVENUE			-20,000	-20,000	
TOTAL MISC REVENUE			-20,000	-20,000	
TOTAL REVENUE	**-5,000**		**-25,000**	**-25,000**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
ECONOMIC DEVEL SALARIES					
001-0143-491.01-06 ADMIN ANLST-BUS DEV COOR	51,433	50,792	54,396	54,396	
TOTAL ECONOMIC DEVEL SALARIES	51,433	50,792	54,396	54,396	
BENEFITS					
001-0143-491.03-10 SOCIAL SECURITY	3,082	3,150	2,792	2,792	
001-0143-491.03-11 MEDICARE	721	737	653	653	
001-0143-491.03-13 MEDICAL/DENTAL/VISION	11,558	15,062	14,474	14,474	
001-0143-491.03-14 RETIREMENT-EMPLOYER	9,872	9,749	10,824	10,824	
001-0143-491.03-17 LIFE INSURANCE	86		86	86	
001-0143-491.03-18 SDI	506		480	480	
001-0143-491.03-19 CASH-CAFETERIA PLAN	2,909				
TOTAL BENEFITS	28,734	28,698	29,309	29,309	
ECONOMIC DEVEL/SERVICES					
001-0143-491.04-06 COMMUNICATIONS	502	1,500	700	700	
001-0143-491.04-10 INSURANCE	6,060	6,060	5,668	5,668	
001-0143-491.04-15 MEMBERSHIPS	465	1,985	465	465	
001-0143-491.04-17 OFFICE EXPENSE	37	3,600	700	700	
001-0143-491.04-29 PUBLICTNS/LEGAL NOTICE		1,200	750	750	
001-0143-491.04-31 RENTS & LEASES-BLDGS	540		540	540	
001-0143-491.04-48 TOWNSEND CONTRACT	30,000	30,000	30,000	30,000	
001-0143-491.04-49 PG&E GRANT			9,500	9,500	
001-0143-491.04-50 COUNTY VEHICLE	152	800	800	800	
001-0143-491.04-71 COPIER EXPENSE	2				
001-0143-491.04-88 FUEL EXPENSE	191	250			
001-0143-491.04-90 TRAINING & SEMINARS	486	2,250	2,250	2,250	
001-0143-491.04-91 PRIVATE VEHICLE USE	388	100	500	500	
TOTAL ECONOMIC DEVEL/SERVICES	38,823	47,745	51,873	51,873	
TOTAL EXPENDITURE	**118,990**	**127,235**	**135,578**	**135,578**	
ECONOMIC DEVELOPMENT	**113,990**	**127,235**	**110,578**	**110,578**	

Budget Name: **Community/Cultural Services** **Budget Unit #: 001-0147-493**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

This budget unit was created in Fiscal Year 2007/08 to account for tourism and cultural related expenditures. Expenditures represent funding requests from agencies and organizations that provide services to support the tourist industry, or enhance the cultural aspect of Mariposa County. The County Administrative Officer has oversight of the contracts and agreements responsible for these activities.

Requested Changes:

Funding for the Way-Finding project is not being requested as this project has been completed. Funding requests from the Mariposa County Arts Council, Visitor Center, Yosemite Renaissance, Tourism Bureau, Northside History center and the Mining & Mineral Museum are being made in the same amounts as the previous fiscal year.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COMMUNITY/CULTURAL					
EXPENDITURE					
COMMUNITY/CULTURAL SERVICES					
001-0147-493.04-33 MARIPOSA ARTS COUNCIL	51,000	51,000	51,000	51,000	
001-0147-493.04-34 VISTOR CENTER OPS	154,800	156,000	156,000	156,000	
001-0147-493.04-35 YOSEMITE RENAISSANCE	10,000	10,000	10,000	10,000	
001-0147-493.04-36 NORTHSIDE HIST CENTER	7,000	7,000	7,000	7,000	
001-0147-493.04-37 MINERAL EXHIBIT	52,454	52,455	52,455	52,455	
001-0147-493.04-39 YOSEMITE/MPSA TOURISM	500,000	500,000	500,000	500,000	
001-0147-493.04-40 FAIR PARADE	540	540	550	550	
001-0147-493.04-44 WAY FINDING SIGNS	8,080	10,000			
TOTAL COMMUNITY/CULTURAL SERV	783,874	786,995	777,005	777,005	
TOTAL EXPENDITURE	**783,874**	**786,995**	**777,005**	**777,005**	
COMMUNITY/CULTURAL	**783,874**	**786,995**	**777,005**	**777,005**	

Budget Name: **Surveyor & Engineering** **Budget Unit #: 001-0150-508**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Surveyor/Engineering division performs activities on behalf of the public and other County departments including: providing design, surveying and engineering services for County departments; coordinating approval of plans and specifications for development projects; providing public information on subjects such as road improvement standards and procedures to form maintenance associations or zones of benefits; and coordinating all subdivision maps submitted to the County for approval.

Accomplishments:

- Provided construction services for the installation of the Midpines, Don Pedro, Fish Camp, and Bridgeport Fire Stations.
- Provided construction services for the Ben Hur erosion repair project.
- Provided services for the demolition of buildings located on County property on Bullion St.
- Engineering services were provided for the Courthouse Renovation, West Whitlock Road, and ten bridges including the Darrah Road bridge.

Goals & Objectives:

- Continue environmental/design process for 10 bridges as part of the Bridge Replacement Program.
- Construction services to paint, re-roof, repair clock and clock tower, and provide some minor structural bracing to the project identified under the Courthouse Renovation project.
- Plans, specifications, construction services, and estimates for the re-construction of Mt. Bullion Cut-Off Phase II.
- Construction services for Triangle Road, Dogtown Road, Bondurant Mine, and Schilling Road.
- Engineering, design and construction services for the Midpines Restroom Facilities.
- Development of a five-year Capital Improvement Program.

Requested Changes:

Revenue received from the State Transit Improvement Projects (STIP) for inspection services is reduced based on the anticipated road maintenance projects to be completed with this funding source. Revenue from the Highway Bridge Program represents preliminary engineering services and the Bridge Preventive Maintenance Plan which will be completed by outside consultants. Reimbursement for engineering services related to the Disaster Recovery Initiative (DRI) Grant is reduced to reflect only the Whitlock Road portion of the Grant. Fees received from other county departments for engineering services is increased based on prior year receipts and anticipated service demands.

Salaries and benefits are adjusted as a result of recently concluded labor negotiations and reallocating the Associate Civil Engineer position that the Board approved last fiscal year. The Department does not anticipate the need for Extra-Help at this time. Longevity is increased based on the staff eligible for this benefit. PERS Incentives are now projected for employee(s) eligible for this benefit. Appropriations are now budgeted in the Insurance line item to reflect the department's share of this cost as the amount is calculated using the Fiscal Year 2012/13 actual expenditures. The Professional Services line item accounts for map checking services and for a consultant on the Highway Bridge Preventative Maintenance project. Rents & Leases Building represents payment to the Road Fund for rent and utilities associated with the use of office space. County Vehicle charges are reduced based on calculations from the Fleet Department for vehicle usage. The increase to the Major Vehicle Repairs line will bring this appropriation to a more realistic amount needed to cover a major repair or accident. Expenses related to the operation of the map machine, copy machine, and plotter in the Copier Expense line item are reduced to closer align with actual expenditure from the prior year. The department is requesting to replace four computers with new systems that will have Automated Computer Aided Design (auto-cad) capacity in the Equipment line item and the increase in the Software line item is associated with the software and licensing that comes with the purchase of new computers.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SURVEYOR & ENGINEER					
REVENUE					
STATE REVENUE					
001-0150-305.62-86 STATE (STIP)	-3,820	-35,000	-15,000	-15,000	
TOTAL STATE REVENUE	-3,820	-35,000	-15,000	-15,000	
FEDERAL REVENUE					
001-0150-306.72-97 HIGHWAY BRIDGE PGM	-25,853	-96,000	-80,000	-80,000	
001-0150-306.72-98 DRI GRANT		-75,000	-25,000	-25,000	
TOTAL FEDERAL REVENUE	-25,853	-171,000	-105,000	-105,000	
OTHER CHARGES					
001-0150-307.07-27 ENGINEERING SERVICES	-88,460	-38,000	-50,000	-50,000	
001-0150-307.07-28 ENGINEERING REVIEW FEE	-16,592	-10,000	-10,000	-10,000	
TOTAL OTHER CHARGES	-105,052	-48,000	-60,000	-60,000	
MISC REVENUE					
001-0150-308.11-00 MISC REVENUE	-372	-100			
TOTAL MISC REVENUE	-372	-100			
TOTAL REVENUE	**-135,097**	**-254,100**	**-180,000**	**-180,000**	
EXPENDITURE					
SURVEYOR & ENGR SALARIES					
001-0150-508.01-02 ASSISTANT DIRECTOR	91,988	90,780	92,595	92,595	
001-0150-508.01-14 JUNIOR CIVIL ENGINEER	59,224	58,446	59,615	59,615	
001-0150-508.01-20 COUNTY SURVEYOR	58,528	60,470	64,763	64,763	
001-0150-508.01-21 ASSOCIATE CIVIL ENGR	65,444	16,146	65,876	65,876	
001-0150-508.01-22 SENIOR CIVIL ENGINEER	83,550	81,224	86,986	86,986	
001-0150-508.01-49 ENGINEERING TECH I/II/III	162,243	159,129	150,584	150,584	
TOTAL SURVEYOR & ENGR SALARIES	520,977	466,195	520,419	520,419	
HOURLY & OTHER COMP					
001-0150-508.02-01 EXTRA HELP	5,201	20,000			
001-0150-508.02-30 OVERTIME		2,500	2,500	2,500	
001-0150-508.02-35 LONGEVITY	5,135	4,574	5,665	5,665	
001-0150-508.02-40 STANDBY/CALLBACK PAY		250	250	250	
001-0150-508.02-43 PERS INCENTIVES	9,817	2,422	9,881	9,881	
TOTAL HOURLY & OTHER COMP	20,153	29,746	18,296	18,296	
BENEFITS					
001-0150-508.03-02 GRP HLTH FOR RETIREES	48,002	49,631	48,016	48,016	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0150-508.03-03 UNEMPLOYMENT	6,693				
001-0150-508.03-10 SOCIAL SECURITY	33,485	30,161	33,596	33,596	
001-0150-508.03-11 MEDICARE	7,907	7,054	7,857	7,857	
001-0150-508.03-13 MEDICAL/DENTAL/VISION	70,815	50,629	68,192	68,192	
001-0150-508.03-14 RETIREMENT-EMPLOYER	112,954	100,073	117,486	117,486	
001-0150-508.03-15 RETIREMENT-EMPLOYEE	40,015	34,619	39,458	39,458	
001-0150-508.03-17 LIFE INSURANCE	424	367	416	416	
001-0150-508.03-18 SDI	5,347	4,817	5,365	5,365	
001-0150-508.03-19 CASH-CAFETERIA PLAN	18,610	18,619	17,089	17,089	
TOTAL BENEFITS	344,252	295,970	337,475	337,475	
SERVICES & SUPPLIES					
001-0150-508.04-06 COMMUNICATIONS	3,901	3,800	3,800	3,800	
001-0150-508.04-08 FOOD	5				
001-0150-508.04-10 INSURANCE			18,692	18,692	
001-0150-508.04-15 MEMBERSHIPS	80	70	400	400	
001-0150-508.04-17 OFFICE EXPENSE	6,223	9,500	9,000	9,000	
001-0150-508.04-18 PROFESSIONAL SERVICES	12,425	57,500	75,000	75,000	
001-0150-508.04-29 PUBLICTNS/LEGAL NOTICE	2,843		1,500	1,500	
001-0150-508.04-31 RENTS & LEASES-BLDGS	24,646	24,646	22,820	22,820	
001-0150-508.04-32 SMALL TOOLS & INSTMTS	88	250	250	250	
001-0150-508.04-33 MATERIALS	658	250	650	650	
001-0150-508.04-35 SAFETY EQUIPMENT		500	500	500	
001-0150-508.04-50 COUNTY VEHICLE	23,591	35,000	26,000	26,000	
001-0150-508.04-51 MAJOR VEHICLE REPAIRS		1,200	5,000	5,000	
001-0150-508.04-71 COPIER EXPENSE	8,635	14,250	10,000	10,000	
001-0150-508.04-80 EQUIPMENT	873	1,200	5,500	5,500	
001-0150-508.04-81 SOFTWARE		1,000	2,326	2,326	
001-0150-508.04-88 FUEL EXPENSE	8,398	12,000	12,000	12,000	
001-0150-508.04-90 TRAINING & SEMINARS	1,040	1,500	1,500	1,500	
001-0150-508.04-91 PRIVATE VEHICLE USE	294	1,000	500	500	
TOTAL SERVICES & SUPPLIES	93,700	163,666	195,438	195,438	
TOTAL EXPENDITURE	**979,082**	**955,577**	**1,071,628**	**1,071,628**	
SURVEYOR & ENGINEER	**843,985**	**701,477**	**891,628**	**891,628**	

Budget Name: **Technical Services** **Budget Unit #: 001-0151-506**
Department: **Technical Services** **Department Head: Rick Peresan**

Program Description:

Technical Services is responsible for overseeing all centralized data processing activities including programming, system maintenance, and user support for the IBM AS400. Technical Services also works with departments to identify, select, install, and operate new systems on the AS400. Departments currently using the AS400 include the Sheriff, District Attorney, Probation, County Clerk, Treasurer/Tax Collector, Auditor, Assessor/Recorder, Administration, Human Resources, Planning, and Building.

This department also provides countywide microcomputer support, which includes research, bid acquisition, purchase, installation, and maintenance of all county provided computers. Additionally, planning, design, maintenance, and implementation functions for the countywide data communications network are provided by this department. Other services also include: server maintenance and support, backup and recovery services, telecommunications, wireless communications, web page support, wide-area networking, anti-virus protection, electronic mail and system security.

Accomplishments:

- Completed Email system conversion to a more modern and sustainable application.
- Gained approval for Information Security Policy and met with all County staff to explain the necessity of the policy.
- Continued conversion of server applications to storage area network eliminating the need for additional hardware purchase and replacement.
- Upgraded Animal Control, Jail and Detectives to a Voice over IP phone system avoiding purchase of new phone switches and increased costs.
- Managed review of the current green screen system with County Departments and SunGard business analysts.
- Supported the County Broad Band initiatives attending California Public Utilities Commission hearings and Central Sierra Connect conferences.

Goals & Objectives:

- Continue to maintain system availability and customer service by providing staff with productive tools to perform their tasks.
- Support department systems upgrade initiatives by assuring new application system are the correct architecture for Mariposa County.
- Continue to support County broadband initiatives.
- Implement a help desk system to document workload and improve computer asset management.
- Improve data network, computer infrastructure and County phone systems pending budget approval.

Requested Changes:

The increases to salaries and benefits are reflective of the recently concluded labor negotiations. The Longevity line item is increased to reflect employees eligible to receive this benefit. The Communications line item is adjusted to account for an increase in the monthly charges for network connections and additional internet bandwidth. The Maintenance of Equipment line is increased based on prior year actual expenditures. The department is requesting an increase in the Equipment line item for the purchase of miscellaneous replacement equipment such as battery back-ups, server hard drives and remote switches. The Software line item is requested at a reduced amount and includes Help Desk software that was not purchased in the prior year.

The Department is requesting to purchase the following fixed assets:

Voice Over Internet Protocol (VOIP) phone system. The current voice mail system is failing and becoming extremely difficult and expensive to repair.

Data Network Switches. The existing switches have reached end of life and are essential to county computer system functions.

Sungard System Upgrade. The upgrade will be to a windows based interface and will include a Human Resources module and modern report writer. This system upgrade is projected to save in future maintenance costs.

Recommendation:

In order to balance the General Fund, the requested fixed assets are not being funded at this time. However these items should be considered a high priority and if funding becomes available it is recommended that these fixed assets be given preference.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
INFORMATION TECHNOLOGY					
EXPENDITURE					
INFORMATION TECH SALARIES					
001-0151-506.01-16 TECHNICAL SRV DIRECTOR	83,122	83,122	83,122	83,122	
001-0151-506.01-17 INFORMATION SYST SPEC	58,438	57,660	61,756	61,756	
001-0151-506.01-18 SR INFO SYS SPECIALIST	72,560	71,606	73,039	73,039	
001-0151-506.01-20 NETWORK ADMIN I/II	68,452	67,552	68,904	68,904	
TOTAL INFORMATION TECH SALARIES	282,572	279,940	286,821	286,821	
HOURLY & OTHER COMP.					
001-0151-506.02-30 OVERTIME	894	5,000	5,000	5,000	
001-0151-506.02-35 LONGEVITY PAY			1,000	1,000	
001-0151-506.02-40 STANDBY	14,420	14,760	14,760	14,760	
TOTAL HOURLY & OTHER COMP.	15,314	19,760	20,760	20,760	
BENEFITS					
001-0151-506.03-10 SOCIAL SECURITY	18,807	17,446	18,346	18,346	
001-0151-506.03-11 MEDICARE	4,398	4,080	4,291	4,291	
001-0151-506.03-13 MEDICAL/DENTAL/VISION	39,853	41,129	38,951	38,951	
001-0151-506.03-14 RETIREMENT-EMPLOYER	60,073	59,679	63,551	63,551	
001-0151-506.03-15 RETIREMENT-EMPLOYEE	22,438	21,883	22,514	22,514	
001-0151-506.03-17 LIFE INSURANCE	287	287	287	287	
001-0151-506.03-18 SDI	2,103	1,887	2,028	2,028	
001-0151-506.03-19 CASH-CAFETERIA PLAN	15,112	14,779	15,351	15,351	
TOTAL BENEFITS	163,071	161,170	165,319	165,319	
INFORMATION TECH SERVICES					
001-0151-506.04-06 COMMUNICATIONS	92,014	88,535	94,668	94,668	
001-0151-506.04-10 INSURANCE	5,104	5,104	5,997	5,997	
001-0151-506.04-12 MAINT OF EQUIPMENT	3,249	2,500	3,500	3,500	
001-0151-506.04-17 OFFICE EXPENSE	831	1,500	1,500	1,500	
001-0151-506.04-19 PROF SRVC PRGRAMMING	21,602	24,000	24,000	24,000	
001-0151-506.04-50 COUNTY VEHICLE USE	68	500	500	500	
001-0151-506.04-80 EQUIPMENT	10,268	7,400	10,500	10,500	
001-0151-506.04-81 SOFTWARE	14,106	21,220	18,550	18,550	
001-0151-506.04-90 TRAINING & SEMINARS	25	6,000	6,000	6,000	
001-0151-506.04-91 PRIVATE VEHICLE USE	188	500	500	500	
TOTAL INFORMATION TECH SERVICES	147,455	157,259	165,715	165,715	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIXED ASSETS					
001-0151-506.06-73 PHONE SYS UPGRADE VOIP			225,000		-225,000
001-0151-506.06-74 DATA SWITCH REPLAC			102,287		-102,287
001-0151-506.06-75 SUNGARD SYS UPGRADE			159,579		-159,579
TOTAL FIXED ASSETS			486,866		-486,866
TOTAL EXPENDITURE	**608,412**	**618,129**	**1,125,481**	**638,615**	**-486,866**
INFORMATION TECHNOLOGY	**608,412**	**618,129**	**1,125,481**	**638,615**	**-486,866**

Budget Name: **Interfund Transfers** **Budget Unit #: 001-0161-427**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

Interfund Transfers are "payments" from the General Fund to other County special funds, districts, and agencies outside county government. These contributions are based on local discretionary dollars. The County contribution to the Road Fund is shown in this budget. The receipt of these funds is typically shown in the "Transfers In" account in other funds.

Requested Changes:

The Miscellaneous Transfers Out line item represents appropriations again being requested to be transferred to support the Plant Operations fund which was formerly included in the Facilities Maintenance budget as well as a small contribution to the Local Area Formation Commission (LAFCO) as this fund's activity is insufficient to support basic operations. Fleet Maintenance is requesting a contribution to support budgeted standby costs (#700). The Airport is not requesting General Fund support due to using special aviation grant funding to offset operation expenses. The Building Department is again requesting a contribution from the General Fund based on projected revenues and the estimated year-end fund balance.

The contributions to Senior Nutrition and Senior Service funds are based on anticipated available federal revenue and projected year-end fund balances. General Fund support is requested to increase to the Road Fund based on reduced revenue estimates and increased service demands. Funding for the Government Center debt service fund is reduced based on the loan payment schedule.

Recommendation:

The requested contribution to the Fleet Maintenance fund is reduced based on a recalculation of the Standby costs. The requested contribution to the Road Fund is reduced based on information received from the State regarding anticipated revenues in the Road Fund related to the Highway Users Tax Account (HUTA). Additionally, staff is anticipating that the Federal government will reauthorize the Secure Rural Schools and Community Self-Determination Act which also provides revenue to the Road Fund.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
INTERFUND TRANSFERS					
EXPENDITURE					
INTERFUND SERVICES					
001-0161-427.04-22 SENIOR SERVICES-IN KIND	31,068	31,068	31,281	31,281	
001-0161-427.04-33 SCH SERVICE CONTRIBUTN	168,400	168,400	168,400	168,400	
001-0161-427.04-53 GC77201.1(B)(2) CRT MOE	131,611	131,611	131,612	131,612	
001-0161-427.04-56 50/50 EXCESS FINES CRT	51,614	50,000	50,000	50,000	
TOTAL INTERFUND SERVICES	382,693	381,079	381,293	381,293	
TRANSFERS OUT					
001-0161-427.07-02 MISC TRANSFERS	62,865	54,865	46,774	46,774	
001-0161-427.07-03 YOSEMITE WEST MAINT	125,000				
001-0161-427.07-07 FLEET MAINT CONTRBTN			30,680	20,680	-10,000
001-0161-427.07-12 AIRPORT CONTRIBUTION	17,386	17,386			
001-0161-427.07-21 BUILDING DEPT LOAN	236,491	113,112	157,759	157,759	
001-0161-427.07-55 SENIOR NUTRITION C-1	60,110	60,110	95,926	95,926	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0161-427.07-56 SENIOR NUTRITION C-2	51,607	51,607	58,414	58,414	
001-0161-427.07-57 SENIOR NUTR RESTRNT	16,926	16,926	22,156	22,156	
001-0161-427.07-60 SENIOR SERVICES	47,580	47,580	59,835	59,835	
001-0161-427.07-80 ROAD FUND CONTRBTN	253,363	294,950	407,945	67,945	-340,000
001-0161-427.07-87 TRANSFER OUT	35				
001-0161-427.07-88 GOVT CENTER TO FUND752	196,932	196,932	190,099	190,099	
TOTAL TRANSFERS OUT	1,068,295	853,468	1,069,588	719,588	-350,000
TOTAL EXPENDITURE	**1,450,988**	**1,234,547**	**1,450,881**	**1,100,881**	**-350,000**
INTERFUND TRANSFERS	**1,450,988**	**1,234,547**	**1,450,881**	**1,100,881**	**-350,000**

Budget Name: **Vertical Prosecution Grant-D.V.** **Budget Unit #: 001-0202-465**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

This program is responsible for the investigation and prosecution of domestic violence, sexual assault, dating violence and stalking offenses occurring within Mariposa County. The Violence Against Women Vertical Prosecution (VV) Program is funded with State and Federal funds administered through California Office of Emergency Services (CalOES) and must be reapplied for each year. All expenses are reimbursable up to the amount awarded by the program. To date this program has had no net county General Fund cost.

Accomplishments:

- Dedicated a memorial plaque to survivors of crime for the Victims Tree.
- Acceptance of two Proclamations from the Board of Supervisors for "Crime Victims' Rights Week" and "Sexual Assault Awareness Month."
- Provided professional assistance to survivors and witnesses of crime.

Goal & Objectives

- Continue to provide assistance to survivors and witnesses in navigating the criminal justice system.
- Reduce the trauma to survivors and witnesses of crime through crisis intervention, court accompaniment and referrals to local resources.
- Continue to provide assistance to survivors and witnesses of crime.

Requested Changes:

The Department is anticipating the award of grant money that will fund a portion of an existing Deputy District Attorney I position, one-half of the Victim Witness Services Supervisor position and Extra-Help Victim Witness Advocates. Appropriations are requested based on the approved grant budget and includes a contract with Mountain Crisis Services for work with victims of domestic violence, stalking and sexual assault. This grant is also funding the associated software for the new computer system. Travel and Training are requested for newly hired staff.

Recommendation:

This budget is being recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
VERTICAL PROSECUTION UNIT					
REVENUE					
FEDERAL REVENUE					
001-0202-306.72-21 VV13010220 2013-14	-107,785				
001-0202-306.72-22 VV14020220 2014-15			-212,897	-212,897	
TOTAL FEDERAL REVENUE	-107,785		-212,897	-212,897	
TOTAL REVENUE	**-107,785**		**-212,897**	**-212,897**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
SALARIES 2013-14					
001-0202-464.01-14 DEPUTY DISTRICT ATTNY	22,437				
001-0202-464.01-15 VIC WIT SERV SUPRV	8,327				
TOTAL SALARIES 2013-14	30,764				
HOURLY & OTHER 2013-14					
001-0202-464.02-01 EXTRA HELP	35,401				
001-0202-464.02-35 LONGEVITY PAY	375				
001-0202-464.02-45 OUT OF CLASS PAY	37				
TOTAL HOURLY & OTHER 2013-14	35,813				
BENEFITS					
001-0202-464.03-10 SOCIAL SECURITY	1,943				
001-0202-464.03-11 MEDICARE	968				
001-0202-464.03-13 MEDICAL/DENTAL/VISION	5,978				
001-0202-464.03-14 RETIREMENT-EMPLOYER	6,578				
001-0202-464.03-15 RETIREMENT-EMPLOYEE	2,496				
001-0202-464.03-17 LIFE INSURANCE	43				
001-0202-464.03-18 SDI	310				
001-0202-464.03-19 CASH-CAFETERIA PLAN	1,258				
TOTAL BENEFITS	19,574				
SERVICES 2013-14					
001-0202-464.04-06 COMMUNICATIONS	548				
001-0202-464.04-10 INSURANCE	82				
001-0202-464.04-17 OFFICE EXPENSE	5,172				
001-0202-464.04-18 PROFESSIONAL SERVICES	7,220				
001-0202-464.04-29 PUBLICTNS/LEGAL NOTICE	1,382				
001-0202-464.04-37 MOUNTAIN CRISIS CONT	20,000				
001-0202-464.04-60 UTILITIES	627				
001-0202-464.04-80 EQUIPMENT	7,076				
001-0202-464.04-90 TRAINING & SEMINARS	6,742				
001-0202-464.04-91 PRIVATE VEHICLE USE	1,000				
TOTAL SERVICES 2013-14	49,849				
SALARIES 2014-15					
001-0202-465.01-14 DEPUTY DISTRICT ATTNY			30,855	30,855	
001-0202-465.01-15 VIC WIT SERV SUPRV			20,254	20,254	
TOTAL SALARIES 2014-15			51,109	51,109	
HOURLY & OTHER COMP					
001-0202-465.02-01 EXTRA HELP			48,282	48,282	
TOTAL HOURLY & OTHER COMP			48,282	48,282	
BENEFITS					
001-0202-465.03-10 SOCIAL SECURITY			2,537	2,537	
001-0202-465.03-11 MEDICARE			775	775	
001-0202-465.03-13 MEDICAL/DENTAL/VISION			7,494	7,494	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0202-465.03-14 RETIREMENT-EMPLOYER			7,633	7,633	
001-0202-465.03-15 RETIREMENT-EMPLOYEE			3,312	3,312	
001-0202-465.03-17 LIFE INSURANCE			172	172	
001-0202-465.03-18 SDI			548	548	
001-0202-465.03-19 CASH CAFETERIA PLAN			3,688	3,688	
TOTAL BENEFITS			26,159	26,159	
SERVICES 2014-15					
001-0202-465.04-06 COMMUNICATIONS			2,500	2,500	
001-0202-465.04-10 INSURANCE			295	295	
001-0202-465.04-15 MEMBERSHIPS			40	40	
001-0202-465.04-17 OFFICE EXPENSE			5,915	5,915	
001-0202-465.04-18 PROFESSIONAL SERVICES			5,000	5,000	
001-0202-465.04-29 PUBLICTNS/LEGAL NOTICE			2,400	2,400	
001-0202-465.04-31 RENTS & LEASES-BLDGS			4,329	4,329	
001-0202-465.04-37 MOUNTAIN CRISIS CONT			24,143	24,143	
001-0202-465.04-38 INDIRECT COST-10%			12,555	12,555	
001-0202-465.04-60 UTILITIES			600	600	
001-0202-465.04-80 EQUIPMENT			4,000	4,000	
001-0202-465.04-81 SOFTWARE			20,000	20,000	
001-0202-465.04-90 TRAINING & SEMINARS			4,730	4,730	
001-0202-465.04-91 PRIVATE VEHICLE USE			840	840	
TOTAL SERVICES 2014-15			87,347	87,347	
TOTAL EXPENDITURE	**136,000**		**212,897**	**212,897**	
VERTICAL PROSECUTION UNIT	**28,215**				

Budget Name: **Grand Jury** **Budget Unit #: 001-0205-514**
Department: **Superior Court** **Department Head: Judge F. Dana Walton**

Program Description:

The Grand Jury is composed of 11 individuals whose primary function is to examine all aspects of County and district government within the boundaries of Mariposa County. In addition, the Grand Jury can consider evidence for the possible indictment of persons suspected of criminal actions. The Grand Jury has the authority, with judicial approval, to retain an outside audit staff to conduct audits each year. An "audit" budget has been established separate from this budget to accommodate this and County audit requirements.

Requested Changes:

An increase in the Jury & Witness expenses line item based on prior year expenditures and anticipated needs for the current year.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
GRAND JURY					
REVENUE					
MISC REVENUE					
001-0205-308.11-00 MISC REVENUE	-10				
TOTAL MISC REVENUE	-10				
TOTAL REVENUE	**-10**				
EXPENDITURE					
GRAND JURY SERVICES					
001-0205-514.04-06 COMMUNICATIONS	969	1,000	1,000	1,000	
001-0205-514.04-11 JURY & WITNESS EXPENSE	10,296	7,000	8,500	8,500	
001-0205-514.04-17 OFFICE EXPENSE	818	1,100	1,100	1,100	
001-0205-514.04-31 RENTS & LEASES-BLDGS	9,720	9,720	9,720	9,720	
001-0205-514.04-71 COPIER EXPENSE	614	1,100	1,100	1,100	
001-0205-514.04-90 TRAINING & SEMINARS	2,000	2,250	2,250	2,250	
001-0205-514.04-91 PRIVATE VEHICLE USE		500	500	500	
TOTAL GRAND JURY SERVICES	24,417	22,670	24,170	24,170	
TOTAL EXPENDITURE	**24,417**	**22,670**	**24,170**	**24,170**	
GRAND JURY	**24,407**	**22,670**	**24,170**	**24,170**	

Budget Name: **Indigent Defense** **Budget Unit #: 001-0206-461**
Department: **Administration** **Department Head: Richard Benson**

Program Description:

Mariposa County contracts with private attorneys to conduct indigent defense work on behalf of the County. Indigent defense attorneys handle all misdemeanor and felony filings, and juvenile petitions in the absence of a formally declared attorney by the defendant.

Requested Changes:

There are no requested changes.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
INDIGENT DEFENSE					
REVENUE					
MISCELLANEOUS REVENUE					
001-0206-308.01-38 JUVENILE INDIGENT DEF	-32,242	-32,242	-32,242	-32,242	
TOTAL MISCELLANEOUS REVENUE	-32,242	-32,242	-32,242	-32,242	
TRANSFERS IN					
001-0206-309.16-00 TRANSFERS IN	-10,000	-10,000	-10,000	-10,000	
TOTAL TRANSFERS IN	-10,000	-10,000	-10,000	-10,000	
TOTAL REVENUE	**-42,242**	**-42,242**	**-42,242**	**-42,242**	
EXPENDITURE					
INDIGENT DEFENSE SERVICES					
001-0206-461.04-14 MEDICAL EVALUATIONS	2,000	6,428	6,428	6,428	
001-0206-461.04-18 COURT APPOINT COUNSEL	338,904	337,933	337,933	337,933	
001-0206-461.04-19 CONFLICT COUNSEL	116,580	50,000	50,000	50,000	
001-0206-461.04-35 INVESTIGATIONS	8,521	10,000	10,000	10,000	
001-0206-461.04-36 CHILD DEFENSE	13,738	8,000	8,000	8,000	
TOTAL INDIGENT DEFENSE SERVICES	479,743	412,361	412,361	412,361	
TOTAL EXPENDITURE	**479,743**	**412,361**	**412,361**	**412,361**	
INDIGENT DEFENSE	**437,501**	**370,119**	**370,119**	**370,119**	

Budget Name: **Child Support Services** **Budget Unit #: 001-0207-515**
Department: **Child Support Services** **Department Head: Debra Walton**

Program Description:

Legislation was passed in September 1999 that created the Department of Child Support Services (DCSS) with the California Health and Human Services Agency to administer at the State level all services and functions necessary to establish, collect, and distribute child support. The Child Support Services department promotes the well-being of children and self-sufficiency of families by providing child support services to help both parents meet the needs of their children including securing child and spousal support, medical support, and determining paternity. All functions are mandated by State and Federal law and as such this budget has no net county cost.

Accomplishments:

- Ranked 12th out of 58 counties in California for overall performance.
- Met or exceeded goals set by State DCSS for the federal performance measures in establishing paternities and orders, and the collection of current and past due child support payments.
- Partnered with other counties in shared trainings to maintain a well trained staff.
- Exemplary customer service by answering calls in a timely manner and seeing customers on a walk in basis without requiring an appointment beforehand.
- Met with the Court on a quarterly basis to improve agency interactions.

Goals & Objectives:

- Increase the number of families receiving support
- Increase the reliability of child support payments to families
- Expand methods to assist non-custodial parents in meeting obligations
- Provide consistently high quality customer service
- Work cooperatively with the Court and other county agencies to meet mutual goals
- Maintain a professional and skilled workforce
- Continually improve standings in the federal performance measurements

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Requested Changes:

Revenue and appropriations are requested in amounts based on allocation schedules received from the State Department of Child Support Services. The increases in salaries and benefits reflect the recently approved reorganization and labor negotiations. Extra-Help is decreased based on the anticipated workload of the Child Support Attorney III position. The Longevity line item is increased based on the number of staff that will be eligible for the benefit this year. Unemployment is requested based on prior year expenses. The overall decrease to service and supply line items is based on anticipated service demands and available revenue. The Transfers Out line item represents payment to Human Services for office space.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CHILD SUPPORT SERVICES					
REVENUE					
INTEREST					
001-0207-304.30-05 CHILD SUP SERV INTEREST	-697	-2,700	-2,700	-2,700	
TOTAL INTEREST	-697	-2,700	-2,700	-2,700	
TRANSFERS IN					
001-0207-309.17-01 FEDERAL FUNDING	-432,957	-468,295	-468,295	-468,295	
001-0207-309.17-02 STATE FUNDING	-223,038	-234,148	-234,148	-234,148	
TOTAL TRANSFERS IN	-655,995	-702,443	-702,443	-702,443	
TOTAL REVENUE	**-656,692**	**-705,143**	**-705,143**	**-705,143**	
EXPENDITURE					
CHILD SUPP SALARIES					
001-0207-515.01-03 CHILD SUPP DIRECTOR	75,998	75,998	75,998	75,998	
001-0207-515.01-59 SUPPORT SPECIALIST I/II	33,394		44,624	44,624	
001-0207-515.01-61 SUPPORT SPECIALIST III	98,467	97,173	99,116	99,116	
001-0207-515.01-63 OFFICE TECHNICIAN	10,224	43,228			
001-0207-515.01-89 C/S ACCOUNT SPECIALIST	49,054	49,816	50,812	50,812	
001-0207-515.01-99 CHILD SUPP OFF ASST I/II	34,351	34,532	36,642	36,642	
TOTAL CHILD SUPP SALARIES	301,488	300,747	307,192	307,192	
HOURLY & OTHER COMP					
001-0207-515.02-01 EXTRA HELP	18,805	34,180	32,000	32,000	
001-0207-515.02-35 LONGEVITY PAY	1,000		2,250	2,250	
TOTAL HOURLY & OTHER COMP	19,805	34,180	34,250	34,250	
BENEFITS					
001-0207-515.03-02 GRP HLTH FOR RETIREES	22,704	24,213	22,848	22,848	
001-0207-515.03-03 UNEMPLOYMENT	1,129		1,000	1,000	
001-0207-515.03-10 SOCIAL SECURITY	19,634	19,422	20,127	20,127	
001-0207-515.03-11 MEDICARE	4,865	4,542	4,707	4,707	
001-0207-515.03-13 MEDICAL/DENTAL/VISION	38,520	39,409	37,894	37,894	
001-0207-515.03-14 RETIREMENT-EMPLOYER	63,989	63,914	68,057	68,057	
001-0207-515.03-15 RETIREMENT-EMPLOYEE	23,289	22,850	23,505	23,505	
001-0207-515.03-17 LIFE INSURANCE	330	330	330	330	
001-0207-515.03-18 SDI	2,352	2,318	2,431	2,431	
001-0207-515.03-19 CASH-CAFETERIA PLAN	22,936	21,259	24,135	24,135	
TOTAL BENEFITS	199,748	198,257	205,034	205,034	
CHILD SUPPORT SERVICES					
001-0207-515.04-06 COMMUNICATIONS	1,181	2,500	2,000	2,000	
001-0207-515.04-10 INSURANCE	7,447	7,447	9,613	9,613	
001-0207-515.04-12 MAINT OF EQUIPMENT		2,000	1,000	1,000	
001-0207-515.04-13 MAINTENANCE OF BLDGS			500	500	
001-0207-515.04-14 MEDICAL & LABORATORY	304	2,500	1,500	1,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0207-515.04-15 MEMBERSHIPS	2,652	3,000	2,711	2,711	
001-0207-515.04-17 OFFICE EXPENSE	6,780	27,342	15,012	15,012	
001-0207-515.04-18 PROFESSIONAL SERVICES	2,243	3,000	2,500	2,500	
001-0207-515.04-29 PUBLICTN/LEGAL NOTICE		300	100	100	
001-0207-515.04-34 PUBLIC OUTREACH	100	500	500	500	
001-0207-515.04-50 COUNTY VEHICLE	918	3,000	1,500	1,500	
001-0207-515.04-71 COPIER EXPENSE	604	1,000	850	850	
001-0207-515.04-75 COST ALLOCATION	47,920	47,920	53,331	53,331	
001-0207-515.04-80 EQUIPMENT	1,095	2,000	1,000	1,000	
001-0207-515.04-81 SOFTWARE		500	500	500	
001-0207-515.04-88 FUEL EXPENSE	1,051	2,000	1,100	1,100	
001-0207-515.04-90 TRAINING & SEMINARS	9,568	12,000	10,000	10,000	
001-0207-515.04-91 PRIVATE VEHICLE USE	1,207	2,500	2,500	2,500	
TOTAL CHILD SUPPORT SERVICES	83,070	119,509	106,217	106,217	
TRANSFERS OUT					
001-0207-515.07-87 TRANSFER OUT	52,450	52,450	52,450	52,450	
TOTAL TRANSFERS OUT	52,450	52,450	52,450	52,450	
TOTAL EXPENDITURE	**656,561**	**705,143**	**705,143**	**705,143**	
CHILD SUPPORT SERVICES	**-131**				

Budget Name: **Vertical Prosecution Grants** **Budget Unit #: 001-0210-512**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

The Vertical Prosecution program of the District Attorney's office includes Statutory Rape, Elder Abuse, and Child Abuse grants. These programs are responsible for the prosecution of statutory rape, elder abuse, and child abuse offenses occurring within Mariposa County. This is a State grant-funded program and must be re-applied for each year. All expenses are reimbursable up to the amount awarded by the grant.

Requested Changes:

Funding for this program has been removed from the State Budget. Government accounting practices require that this budget remain in the Final Budget for two years after transactions have ceased.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REVENUE					
STATE REVENUE					
001-0210-305.62-54 VERTICAL BLOCK GRANT					
TOTAL STATE REVENUE					
TOTAL REVENUE					
EXPENDITURE					
VERTICAL BLOCK SALARIES					
001-0210-467.01-15 VICTIM WITNESS SRV SUP					
TOTAL VERTICAL BLOCK SALARIES					
HOURLY & OTHER					
001-0210-467.02-01 EXTRA HELP					
TOTAL HOURLY & OTHER					
BENEFITS					
001-0210-467.03-10 SOCIAL SECURITY					
001-0210-467.03-11 MEDICARE					
001-0210-467.03-13 MEDICAL/DENTAL/VISION					
001-0210-467.03-14 RETIREMENT-EMPLOYER					
001-0210-467.03-15 RETIREMENT-EMPLOYEE					
001-0210-467.03-17 LIFE INSURANCE					
001-0210-467.03-18 SDI					
001-0210-467.03-19 CASH-CAFETERIA PLAN					
TOTAL BENEFITS					
VERTICAL BLOCK 2010-11					
001-0210-467.04-10 INSURANCE					
001-0210-467.04-17 OFFICE EXPENSE					
001-0210-467.04-75 COST ALLOCATION					
TOTAL VERTICAL BLOCK 2010-11					
TOTAL EXPENDITURES					
DA/VERTICAL BLOCK GRANT					

Budget Name: **DA - Prosecution** **Budget Unit #: 001-0212-517**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

The District Attorney is a county-wide elected official who serves a four-year term and is responsible for the prosecution of criminal violations of State law. The District Attorney may sponsor, supervise, or participate in projects and/or programs to improve the administration of justice.

Accomplishments:

- Successfully prosecuted the California State Mining and Mineral Museum robbery case.
- Successfully updated computers.
- Successfully recruited and hired a new Deputy District Attorney.

Goals & Objectives:

- Obtain approval to reorganize the District Attorney's Office.
- Pursue centralized and secure office space for the entire District Attorney's Office.
- Implement a new complete record retention/archive project to include scanning old cases into digital form that will greatly reduce the need for storage space.
- Implement a new case management system, to increase efficiency and reduce the need for record storage.

Requested Changes:

Funding received from the Parole Revocations (Fund #437) in the Transfers In is reduced to match available revenue from this source. No funding from the Supplemental Law Enforcement Services (SLESF) Fund is being requested based on a decrease in available funding from this source. The Transfer In from Alcohol & Drug reflects reimbursement from the Drug Court Enhancement Grant for participation in the Drug Court program and is to offset expenses relating to this program. The Transfer In from the Rural County Crime Prevention fund partially offsets salary increases approved during recent negotiations for the District Attorney Investigator position.

Adjustments to salary and benefits are reflective of the recently concluded labor negotiations and new employees hired at a lower step. The Longevity line item is reduced due a retirement of an employee who received this benefit and the Group Health for Retirees is increased because of this retirement. Accrued Benefits in the previous fiscal year represents the payment for accrued time to a former employee. Minor adjustments are requested in various services and supply line items based on anticipated service demands and prior year actual expenses.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
D.A./PROSECUTION					
REVENUE					
MISCELLANEOUS REVENUE					
001-0212-308.20-30 NSF DIVERSION PROGRAM	-5,566	-500	-250	-250	
001-0212-308.20-31 B & P Code 17206		-2,500	-2,500	-2,500	
TOTAL MISCELLANEOUS REVENUE	-5,566	-3,000	-2,750	-2,750	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS IN					
001-0212-309.16-00 TRANSFERS IN	-17,152	-9,744	-3,500	-3,500	
001-0212-309.16-31 TRANSFER IN - SLESF (329)	-4,677	-1,600			
TOTAL TRANSFERS IN	-21,829	-11,344	-3,500	-3,500	
TRANSFERS IN					
001-0212-309.17-59 FROM A/D DRUG COURT	-3,704		-14,815	-14,815	
001-0212-309.17-83 TF IN DA SALARY RCCP			-6,633	-6,633	
TOTAL TRANSFERS IN	-3,704		-21,448	-21,448	
TOTAL REVENUE	**-31,099**	**-14,344**	**-27,698**	**-27,698**	
EXPENDITURE					
D.A. PROSECUTION/SALARIES					
001-0212-517.01-01 DISTRICT ATTORNEY	108,059	108,059	108,059	108,059	
001-0212-517.01-13 DEPUTY DISTRICT ATTY	172,842	223,597	212,844	212,844	
001-0212-517.01-16 DA INVESTIGATOR	57,212	55,085	64,133	64,133	
001-0212-517.01-21 ADMINISTRATIVE ASSIST	33,765	47,391	48,339	48,339	
001-0212-517.01-84 LEGAL SECRETARY	67,648	66,756	67,144	67,144	
001-0212-517.01-85 LEGAL SECRETARY GRANT	31,389	30,327	36,271	36,271	
001-0212-517.01-96 SENIOR OFFICE ASSISTANT	26,907	26,557	28,437	28,437	
TOTAL D.A. PROSECUTION/SALARIES	497,822	557,772	565,227	565,227	
HOURLY & OTHER COMP.					
001-0212-517.02-01 EXTRA HELP	3,081	5,000	5,000	5,000	
001-0212-517.02-35 LONGEVITY PAY	3,423	5,408	920	920	
001-0212-517.02-45 OUT OF CLASS	216				
001-0212-517.02-56 POST CERTIFICATE PAY	3,461	1,377	3,807	3,807	
001-0212-517.02-58 UNIFORM ALLOWANCE	365	365	365	365	
TOTAL HOURLY & OTHER COMP.	10,546	12,150	10,092	10,092	
BENEFITS					
001-0212-517.03-02 GRP HLTH FOR RETIREES	46,064	44,066	51,683	51,683	
001-0212-517.03-04 ACCRUED BENEFITS	6,079				
001-0212-517.03-10 SOCIAL SECURITY	33,296	36,884	36,894	36,894	
001-0212-517.03-11 MEDICARE	7,859	8,660	8,628	8,628	
001-0212-517.03-13 MEDICAL/DENTAL/VISION	63,848	69,455	71,784	71,784	
001-0212-517.03-14 RETIREMENT-EMPLOYER	114,503	126,567	133,971	133,971	
001-0212-517.03-15 RETIREMENT-EMPLOYEE	36,851	43,196	35,835	35,835	
001-0212-517.03-17 LIFE INSURANCE	526	604	620	620	
001-0212-517.03-18 SDI	4,147	4,755	4,819	4,819	
001-0212-517.03-19 CASH-CAFETERIA PLAN	35,488	40,760	37,335	37,335	
TOTAL BENEFITS	348,661	374,947	381,569	381,569	
D.A./PROSECUTION SERVICES					
001-0212-517.04-06 COMMUNICATIONS	2,572	4,400	4,400	4,400	
001-0212-517.04-10 INSURANCE	20,224	20,224	21,810	21,810	
001-0212-517.04-11 JURY & WITNESS EXPENSE	974	7,500	7,500	7,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0212-517.04-12 MAINT OF EQUIPMENT	175	500	500	500	
001-0212-517.04-13 MAINTENANCE OF BLDGS		100	100	100	
001-0212-517.04-14 MEDICAL & LABORATORY	3,636	6,000	6,000	6,000	
001-0212-517.04-15 MEMBERSHIPS	3,423	3,900	3,900	3,900	
001-0212-517.04-17 OFFICE EXPENSE	9,062	9,000	9,000	9,000	
001-0212-517.04-18 PROFESSIONAL SERVICES	323	12,000	12,000	12,000	
001-0212-517.04-21 HTE LICENSING/SUPPORT	5,900	5,500	5,900	5,900	
001-0212-517.04-22 BLOOD ALCOHOL TESTING	3,000	5,000	5,000	5,000	
001-0212-517.04-29 PUBLICTNS/LEGAL NOTICE	8,725	6,000	6,000	6,000	
001-0212-517.04-38 TRAINING-IN SERVICE		100	100	100	
001-0212-517.04-43 SAFETY EQUIP/REG EMP	995	1,000	1,000	1,000	
001-0212-517.04-50 COUNTY VEHICLE	2,444	4,000	4,000	4,000	
001-0212-517.04-60 UTILITIES	38				
001-0212-517.04-71 COPIER EXPENSE	2,957	3,000	3,000	3,000	
001-0212-517.04-80 EQUIPMENT	341	1,000	1,000	1,000	
001-0212-517.04-81 SOFTWARE		500	500	500	
001-0212-517.04-88 FUEL EXPENSE	789	1,500	1,500	1,500	
001-0212-517.04-90 TRAINING & SEMINARS	10,534	8,000	8,000	8,000	
001-0212-517.04-91 PRIVATE VEHICLE USE	3,039	2,500	2,500	2,500	
TOTAL D.A./PROSECUTION SERVICES	79,151	101,724	103,710	103,710	
FIXED ASSETS					
001-0212-517.06-42 CASE MANAGEMENT SYS	51,830				
TOTAL FIXED ASSETS	51,830				
TOTAL EXPENDITURE	**988,010**	**1,046,593**	**1,060,598**	**1,060,598**	
D.A./PROSECUTION	**956,911**	**1,032,249**	**1,032,900**	**1,032,900**	

Budget Name: **Drug Enforcement Grant** **Budget Unit #: 001-0213-466**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

This is an Office of Criminal Justice Planning (OCJP) Anti-Drug Abuse (ADA) enforcement grant program. This program has historically included three participating components – the District Attorney's Office, Sheriff's Department, and the Probation Department. This program is instrumental in the areas of enforcement, education, prevention, prosecution, and rehabilitation. This grant program assisted in the establishment of the first Mariposa County Drug Court and requires a team effort in drug enforcement activities.

Requested Changes:

Grant revenue for this program is declining and the General Fund is now picking up a larger portion of the salaries of a Deputy District Attorney and a Legal Secretary. Both of these positions are also funded in the District Attorney – Prosecution budget (#001-0212). This budget now has a net county cost.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DRUG ENFORCEMENT GRANT					
REVENUE					
FEDERAL REVENUE					
001-0213-306.72-17 OCJP/DC/DRUG ABUSE	-9,248	-40,613	-18,990	-18,990	
TOTAL FEDERAL REVENUE	-9,248	-40,613	-18,990	-18,990	
TOTAL REVENUE	**-9,248**	**-40,613**	**-18,990**	**-18,990**	
EXPENDITURE					
DRUG ABUSE/OCJP/SALARIES					
001-0213-466.01-14 DEP DIST ATTY/GRANT	22,832	22,532	14,709	14,709	
001-0213-466.01-85 LEGAL SECRETARY GRANT	3,488	3,370	2,539	2,539	
TOTAL DRUG ABUSE/OCJP/SALARIES	26,320	25,902	17,248	17,248	
HOURLY & OTHER COMP.					
001-0213-466.02-35 LONGEVITY PAY	125		80	80	
TOTAL HOURLY & OTHER COMP.	125		80	80	
BENEFITS					
001-0213-466.03-10 SOCIAL SECURITY	1,753	1,698	1,179	1,179	
001-0213-466.03-11 MEDICARE	410	397	276	276	
001-0213-466.03-13 MEDICAL/DENTAL/VISION	2,715	2,999	1,150	1,150	
001-0213-466.03-14 RETIREMENT-EMPLOYER	5,610	5,523	3,826	3,826	
001-0213-466.03-15 RETIREMENT-EMPLOYEE	2,099	2,027	1,357	1,357	
001-0213-466.03-17 LIFE INSURANCE	24	24	15	15	
001-0213-466.03-18 SDI	280	271	188	188	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0213-466.03-19 CASH-CAFETERIA PLAN	1,873	1,772	1,535	1,535	
TOTAL BENEFITS	14,764	14,711	9,526	9,526	
TOTAL EXPENDITURE	**41,209**	**40,613**	**26,854**	**26,854**	
DRUG ENFORCEMENT GRANT	**31,961**		**7,864**	**7,864**	

Budget Name: **Victim Witness** **Budget Unit #: 001-0215-518**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

This grant funded program provides assistance to crime victims and witnesses to crimes including these mandatory services: crisis intervention, emergency assistance, referral counseling, follow-up counseling, property return, orientation to the California justice system, court escort/support, case status, and notification of family and friends. Optional services that may be provided include: employer intervention, creditor intervention, child care, restitution assistance, witness notification, funeral arrangements, crime prevention, witness protection, restraining order assistance, and transportation. To date this program has had no net county cost.

Accomplishments:

- Dedicated a memorial plaque to survivors of crime for the Victims Tree.
- Acceptance of two Proclamations from the Board of Supervisors for “Crime Victims’ Rights Week” and “Sexual Assault Awareness Month”.
- Provided professional assistance to survivors and witnesses of crime.

Goal & Objectives

- Continue to provide assistance to survivors and witnesses in navigating the criminal justice system.
- Reduce the trauma to survivors and witnesses of crime through crisis intervention, court accompaniment and referrals to local resources.
- Continue to provide professional assistance to survivors and witnesses of crime.

Requested Changes:

The grant funding is slightly increased based on information received from the Federal government. The Transfer In from Community Corrections (fund#432) is not being requested this year as the grant is sufficient to fund the program when combined with the Vertical Prosecution Grant. The salary for the Victim Witness Supervisor position is reduced as the Vertical Prosecution Grant is now funding a portion of this position. Extra-Help is increased because to fund a number of Advocate positions. Various service and supply line items are adjusted based on available revenue and prior year expenditure amounts. The Training & Seminar and Private Vehicle appropriations are requested for the newly hired Victim Witness Services Supervisor.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
D.A. VICTIM/WITNESS					
REVENUE					
FEDERAL REVENUE					
001-0215-306.72-01 VIC-WITNESS/OCJP "VW"	-66,285	-85,195	-85,871	-85,871	
TOTAL FEDERAL REVENUE	-66,285	-85,195	-85,871	-85,871	
TRANSFERS IN					
001-0215-309.16-00 TRANSFERS IN		-10,000			
TOTAL TRANSFERS IN		-10,000			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL REVENUE	**-66,285**	**-95,195**	**-85,871**	**-85,871**	
EXPENDITURE					
DA - VICTIM WITNESS					
001-0215-518.01-15 SERVICES SUPERVISOR	28,017	43,782	20,254	20,254	
TOTAL DA - VICTIM WITNESS	28,017	43,782	20,254	20,254	
HOURLY & OTHER COMP.					
001-0215-518.02-01 EXTRA HELP	13,484	12,793	36,561	36,561	
001-0215-518.02-35 LONGEVITY PAY	375				
TOTAL HOURLY & OTHER COMP.	13,859	12,793	36,561	36,561	
BENEFITS					
001-0215-518.03-04 ACCRUED BENEFITS	174				
001-0215-518.03-10 SOCIAL SECURITY	1,998	3,340	909	909	
001-0215-518.03-11 MEDICARE	663	788	217	217	
001-0215-518.03-13 MEDICAL/DENTAL/VISION	5,459	8,108	6,597	6,597	
001-0215-518.03-14 RETIREMENT-EMPLOYER	6,017	9,321	3,578	3,578	
001-0215-518.03-15 RETIREMENT-EMPLOYEE	2,219	3,375	1,273	1,273	
001-0215-518.03-17 LIFE INSURANCE	45	82	20	20	
001-0215-518.03-18 SDI	317	501	149	149	
001-0215-518.03-19 CASH-CAFETERIA PLAN	3,517	6,354	293	293	
TOTAL BENEFITS	20,409	31,869	13,036	13,036	
D.A. VICTIM/WITNESS SERV					
001-0215-518.04-06 COMMUNICATIONS	308	552	2,500	2,500	
001-0215-518.04-10 INSURANCE	829	829	635	635	
001-0215-518.04-15 MEMBERSHIPS	80	80	80	80	
001-0215-518.04-17 OFFICE EXPENSE	3,124	150	5,000	5,000	
001-0215-518.04-31 RENTS & LEASES-BLDGS	4,800	4,800	3,925	3,925	
001-0215-518.04-60 UTILITIES	202	300	500	500	
001-0215-518.04-71 COPIES	28	40	600	600	
001-0215-518.04-90 TRAINING & SEMINARS	36		1,660	1,660	
001-0215-518.04-91 PRIVATE VEHICLE USE	88		1,120	1,120	
TOTAL D.A. VICTIM/WITNESS SERV	9,495	6,751	16,020	16,020	
TOTAL EXPENDITURE	**71,780**	**95,195**	**85,871**	**85,871**	
D.A. VICTIM/WITNESS	**5,495**				

Budget Name: **Sheriff** **Budget Unit #: 001-0216-521**
Department: **Sheriff-Coroner-Public Administrator** **Department Head: Doug Binnewies**

Program Description:

The Sheriff is a constitutionally elected county official responsible for keeping the peace, attending the courts, and operating the county jail. Department functions include patrol, criminal investigations, crime prevention, receiving and serving civil papers, transporting inmates to court, and providing animal control services to Mariposa County.

The Sheriff serves as the County Coroner. In this role the Sheriff is responsible for conducting autopsies to determine cause of death in those cases falling within the jurisdiction of the Coroner (usually unattended deaths unless the deceased has been seen by a physician within a specified period of time), establishing identity of deceased persons, maintaining records, and locating and notifying family members.

The Sheriff also serves as the Marshal and in this role is responsible for Bailiffs in the Superior Court, courthouse security, and service and enforcement of all civil processes. The Sheriff serves as the County's Animal Control Administrator and is responsible for the enforcement of County, State, and Federal Laws regarding domestic animals. The Sheriff is charged with operating an impound facility for domestic animals.

The Sheriff serves as the Public Administrator. The Public Administrator is responsible for administering the estate of any County resident who dies without leaving a will or having family in California. The Public Administrator is governed under the Government Code, Civil Code, Penal Code, and Probate Code.

Accomplishments:

- Implemented a new communications service to send important, valuable community information directly to residents using the latest technology -'Nixle Alerts'
- Implemented a new sex offender registration and public notification website –'Offender Watch'.
- In the process of upgrading the Emergency 911 Dispatch Center and field radio communications.
- Obtained multiple anti-drug grants to assist in drug enforcement activities.

Goals & Objectives:

- Upgrade Briefing Room/County Emergency Operations Center (EOC)
- Obtain stable funding for Deputy Sheriffs positions that were reduced due to fiscal constraints in previous fiscal years.

Requested Changes:

The decrease in reimbursement revenue for Police Officer Standard Training (POST) is based on a lower number of new hires attending training. The revenue from the Office of Criminal Justice Programs is decreased based on a reduction of available Drug Abuse funding. The National Forest Service revenue line is for narcotic investigations on federal forest lands and is reduced slightly this year based on a recently negotiated contract. The Transfers In line item represents funding transferred in from the Supplemental Law Enforcement (SLESF) fund and is based on anticipated revenue from this program and offsets the salaries of two Deputy Sheriff positions. The Transfers In from the Rural Law Enforcement fund (#353) is requested in an amount necessary to offset the costs of one Sergeant, five Deputy Sheriffs, and one Dispatcher. A new line item is established to account for additional funding from the Rural County Crime Prevention fund offsetting a portion of the salary increases for safety members as a result of the recently concluded labor negotiations.

Salaries and benefits are adjusted to account for recently concluded labor negotiations, the Board approved salary increase for the Sheriff, as well as the Board approved reclassification of an Office Technician I to an Office Technician II position. An increase in Extra-Help is requested in order to provide support for all sheriff functions and is offset by the decrease in the Forestry Contract line item. The Longevity line item is increased based on the number of employees that are eligible for this benefit. The Increases to Out of Area Pay and POST Certificate Pay are a result of more

employees qualifying for these benefits and because of the salary increases. The Insurance line item is increased because of costs associated with new and existing workers' compensation and liability claims. The Rents and Leases line item is increased to account for rental increases associated with radio vaults, animal control, and the North County station. The Removal line item represents the transportation costs of human remains to autopsy facilities and is increased to correspond with the new contract for these services. The POST line item accounts for mandated training for new officers and is decreased based on a smaller number of staff needing this training. County Vehicle is increased based on current expenditures and projections. The Training & Seminars line item is increased based on anticipated non-POST training needs. Last fiscal year the telecommunications equipment for dispatching was updated and no Fixed Assets are requested this fiscal year.

Recommendation:

The appropriation to the Extra Help line has been moved to the Forestry Contract as this was determined to be a data entry error. The amount has also been reduced to the match prior fiscal year expenditures. Overtime, Maintenance of Buildings, Medical & Laboratory, and Professional Services have been reduced to balance the general fund.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SHERIFF					
REVENUE					
ANIMAL LICENSES					
001-0216-302.10-00 ANIMAL LICENSES	-5,274	-3,200	-4,000	-4,000	
TOTAL ANIMAL LICENSES	-5,274	-3,200	-4,000	-4,000	
STATE REVENUE					
001-0216-305.56-06 POST TRAINING	-6,137	-34,000	-15,000	-15,000	
TOTAL STATE REVENUE	-6,137	-34,000	-15,000	-15,000	
STATE REVENUE					
001-0216-305.62-68 PUBLIC SAFETY SALES TAX	-987,065	-880,000	-880,000	-880,000	
TOTAL STATE REVENUE	-987,065	-880,000	-880,000	-880,000	
FEDERAL REVENUE					
001-0216-306.72-02 OCJP/DC/DRUG ABUSE	-5,507	-20,000	-15,000	-15,000	
001-0216-306.72-05 BLM CONTRACT	-9,000	-9,000	-9,000	-9,000	
001-0216-306.72-06 FOREST SERVICE AGRMNT	-7,588	-27,000	-23,000	-23,000	
001-0216-306.72-57 OJP/BULLET PROOF VESTS	-780	-3,500	-3,500	-3,500	
TOTAL FEDERAL REVENUE	-22,875	-59,500	-50,500	-50,500	
CIVIL PROCESS SERVICES					
001-0216-307.90-01 CIVIL FEES – SHERIFF	-9,821	-13,000	-13,000	-13,000	
TOTAL CIVIL PROCESS SERVICES	-9,821	-13,000	-13,000	-13,000	
HUMANE SERVICES					
001-0216-307.93-01 IMPOUND FEES	-6,085	-5,000	-6,000	-6,000	
001-0216-307.93-02 BOARDING & VACCINE FEE		-1,000	-1,000	-1,000	
TOTAL HUMANE SERVICES	-6,085	-6,000	-7,000	-7,000	
LAW ENFORCEMENT SERVICES					
001-0216-307.94-04 PARKING CITATION	-496	-500	-500	-500	
TOTAL LAW ENFORCEMENT SERVICES	-496	-500	-500	-500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MISC REVENUE					
001-0216-308.11-00 MISC REVENUE	-180				
TOTAL MISC REVENUE	-180				
TRANSFERS IN					
001-0216-309.16-00 TRANSFERS IN	-77,510	-150,000	-90,285	-90,285	
001-0216-309.16-65 RURAL LAW ENFORCEMNT	-401,129	-454,474	-500,000	-500,000	
TOTAL TRANSFERS IN	-478,639	-604,474	-590,285	-590,285	
TRANSFERS IN					
001-0216-309.17-76 TF IN SHERIFF SAL RCCP	-46,774		-154,124	-154,124	
TOTAL TRANSFERS IN	-46,774		-154,124	-154,124	
TOTAL REVENUE	**-1,563,346**	**-1,600,674**	**-1,714,409**	**-1,714,409**	
EXPENDITURE					
SHERIFF SALARIES					
001-0216-521.01-01 SHERIFF / CORONER	107,005	105,684	113,743	113,743	
001-0216-521.01-03 ADMINISTRATIVE ASSIST	46,601	45,989	46,908	46,908	
001-0216-521.01-12 UNDERSHERIFF	85,991	82,834	91,826	91,826	
001-0216-521.01-20 CAPTAINS	152,291	148,533	164,655	164,655	
001-0216-521.01-33 SERGEANTS	267,716	257,970	288,263	288,263	
001-0216-521.01-34 SERGEANTS-RCCP	66,653	64,235	72,066	72,066	
001-0216-521.01-52 DEPUTY-RCCP FUNDING	123,519	185,688	202,872	202,872	
001-0216-521.01-54 DEPUTY SHERIFF(2)-SLESF	72,758	103,388	114,612	114,612	
001-0216-521.01-55 DEPUTY SHERIFF (20)	1,019,197	974,650	1,129,643	1,129,643	
001-0216-521.01-56 DETECTIVE (2)	107,329	103,388	114,612	114,612	
001-0216-521.01-63 OFFICE TECHNICIAN	28,776	78,763	34,318	34,318	
001-0216-521.01-64 OFFICE TECHNICIAN II	11,471		45,887	45,887	
001-0216-521.01-79 EVIDENCE TECHNICIAN	34,877	36,643	37,376	37,376	
001-0216-521.01-82 ANIMAL CONTROL OFFICER	112,433	111,003	114,934	114,934	
001-0216-521.01-88 DISPATCHERS (6)	231,406	228,409	234,707	234,707	
001-0216-521.01-89 DISPATCHER 1 (RCCP)	33,524	33,073	35,425	35,425	
TOTAL SHERIFF SALARIES	2,501,547	2,560,250	2,841,847	2,841,847	
HOURLY & OTHER COMP.					
001-0216-521.02-01 EXTRA HELP	1,761		40,000		-40,000
001-0216-521.02-04 FORESTRY CONTRACT	31,711	45,000		30,000	30,000
001-0216-521.02-30 OVERTIME	332,459	272,000	272,000	222,000	-50,000
001-0216-521.02-35 LONGEVITY PAY	46,595	40,234	51,509	51,509	
001-0216-521.02-40 STANDBY	21	1,000	1,000	1,000	
001-0216-521.02-50 SHIFT DIFFERENTIAL	7,648	9,000	9,000	9,000	
001-0216-521.02-55 OUT OF AREA PAY	4,600	4,800	9,600	9,600	
001-0216-521.02-56 POST CERTIFICATE PAY	84,010	64,765	101,713	101,713	
001-0216-521.02-57 FIELD TRAINING	3,844	6,000	6,000	6,000	
001-0216-521.02-58 UNIFORM ALLOWANCE	30,350	31,200	32,050	32,050	
TOTAL HOURLY & OTHER COMP.	542,999	473,999	522,872	462,872	-60,000

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BENEFITS					
001-0216-521.03-02 GRP HLTH FOR RETIREES	215,234	210,175	221,479	221,479	
001-0216-521.03-03 UNEMPLOYMENT	8,532				
001-0216-521.03-04 ACCRUED BENEFITS	17,851				
001-0216-521.03-10 SOCIAL SECURITY	180,749	179,050	180,094	180,094	
001-0216-521.03-11 MEDICARE	42,759	41,874	42,213	42,213	
001-0216-521.03-13 MEDICAL/DENTAL/VISION	513,981	530,608	540,137	540,137	
001-0216-521.03-14 RETIREMENT-EMPLOYER	814,170	784,584	949,735	949,735	
001-0216-521.03-15 RETIREMENT-EMPLOYEE	190,768	217,324	139,722	139,722	
001-0216-521.03-17 LIFE INSURANCE	2,003	1,979	2,101	2,101	
001-0216-521.03-18 SDI	28,017	27,612	28,427	28,427	
001-0216-521.03-19 CASH-CAFETERIA PLAN	59,742	63,222	66,960	66,960	
TOTAL BENEFITS	2,073,806	2,056,428	2,170,868	2,170,868	
SHERIFF SERVICES					
001-0216-521.04-05 CLOTHING	12,259	11,000	11,000	11,000	
001-0216-521.04-06 COMMUNICATIONS	72,389	73,500	73,500	73,500	
001-0216-521.04-10 INSURANCE	336,301	336,301	405,035	405,035	
001-0216-521.04-12 MAINT OF EQUIPMENT	55,386	65,610	65,610	65,610	
001-0216-521.04-13 MAINTENANCE OF BLDGS	-1,736	38,000	38,000	28,000	-10,000
001-0216-521.04-14 MEDICAL & LABORATORY	81,333	107,000	107,000	97,000	-10,000
001-0216-521.04-15 MEMBERSHIPS	5,832	5,000	6,000	6,000	
001-0216-521.04-16 MISC EXPENSE	96				
001-0216-521.04-17 OFFICE EXPENSE	19,923	23,000	23,000	23,000	
001-0216-521.04-18 PROFESSIONAL SERVICES	15,803	37,000	37,000	32,000	-5,000
001-0216-521.04-19 ANIMAL CONTROL-SUPP	6,032	8,500	8,500	8,500	
001-0216-521.04-20 ANIMAL CNTRL PUBLICTNS	1,203	1,200	1,200	1,200	
001-0216-521.04-22 VEHICLE REPAIRS	8,365	10,000	10,000	10,000	
001-0216-521.04-29 PUBLICTNS	678	4,000	4,000	4,000	
001-0216-521.04-30 RENTS & LEASES-EQUIP		4,000	4,000	4,000	
001-0216-521.04-31 RENTS & LEASES-BLDGS	59,155	51,000	56,000	56,000	
001-0216-521.04-33 RESERVE UNIFORMS	948	2,000	2,000	2,000	
001-0216-521.04-35 REMOVAL	9,450	10,000	12,000	12,000	
001-0216-521.04-36 DEPARTMENTAL	6,663	9,000	9,000	9,000	
001-0216-521.04-37 UNCLASSIFIED	8,000	8,000	8,000	8,000	
001-0216-521.04-38 TRAINING IN SERVICE	7,272	5,200	5,200	5,200	
001-0216-521.04-39 TRAINING RESERVE	1,081	2,000	2,000	2,000	
001-0216-521.04-40 POST TRAINING	22,793	34,000	24,000	24,000	
001-0216-521.04-41 RESERVE SUPPLY & EQUIP.	48	6,400	6,400	6,400	
001-0216-521.04-42 PERSONNEL SELECTION	1,129	5,500	5,500	5,500	
001-0216-521.04-43 SAFETY EQUIP/REG EMP.	17,547	74,189	74,189	74,189	
001-0216-521.04-44 EDUCATION	300	800	800	800	
001-0216-521.04-45 ENDANGERED CHILDREN	2,930	7,500	7,500	7,500	
001-0216-521.04-47 ANIMAL CONTROL	9,971	17,000	12,000	12,000	
001-0216-521.04-50 COUNTY VEHICLE	552,865	492,000	525,000	525,000	
001-0216-521.04-51 MAJOR VEHICLE REPAIRS	3,054	23,679	23,679	23,679	
001-0216-521.04-70 NSF CHARGES	40		60	60	
001-0216-521.04-71 COPIER EXPENSE	3,301	4,500	4,500	4,500	
001-0216-521.04-80 EQUIPMENT	61,026	73,000	73,000	73,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0216-521.04-81 SOFTWARE	3,830	5,000	5,000	5,000	
001-0216-521.04-88 FUEL EXPENSE	226,980	248,302	250,000	250,000	
001-0216-521.04-89 BANK CHARGES	93	100	100	100	
001-0216-521.04-90 TRAINING & SEMINARS	24,029	25,000	35,000	35,000	
001-0216-521.04-91 PRIVATE VEHICLE USE	647	1,500	1,500	1,500	
TOTAL SHERIFF SERVICES	1,637,016	1,829,781	1,936,273	1,911,273	-25,000
FIXED ASSETS					
001-0216-521.06-46 TELECOMM UPGRADE	59,558				
TOTAL FIXED ASSETS	59,558				
TOTAL EXPENDITURE	**6,814,926**	**6,920,458**	**7,471,860**	**7,386,860**	**-85,000**
SHERIFF	**5,251,580**	**5,319,784**	**5,757,451**	**5,672,451**	**-85,000**

Budget Name: **Boating Safety** **Budget Unit #: 001-0219-523**
Department: **Sheriff-Coroner-Public Administrator** **Department Head: Doug Binnewies**

Program Description:

The Boating Safety Program provides law enforcement, water rescue services, water safety classes, and accident investigation services on the waterways in the County, which consist of Lake McClure, Lake McSwain, Lake Merced, and the Merced River.

The State of California, Department of Boating and Waterways provides funding for most of this program. The County share is equal to the estimated amount of boat taxes collected by the County.

Accomplishments:

- Successfully expanded the Side Scanning Sonar program onto a second platform to further aid investigations and Search and Rescue/Recover missions.
- Continued to reinforce to the public, through active safety and Boating Under the Influence enforcements, that Lakes McClure and McSwain are family safe recreational lakes.

Goals & Objectives:

- Expand training opportunities to boating safety officers to enhance skill sets in accident investigations and Boating Under the Influence enforcement.
- Continue to patrol Mariposa County's waterways in a time of unprecedented low levels of water. The hazardous water levels have and will cause congestion and unusual hazards to boaters and recreational users alike.

Requested Changes:

Revenue received from the State is budgeted at the traditionally level. Last fiscal year the revenue was increased to account for a very late last quarter payment. The adjustments to salaries and benefits are reflective of concluded labor negotiations. The Insurance line item is increased based on new and existing workers' compensation claims.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BOATING SAFETY					
REVENUE					
STATE REVENUE					
001-0219-305.56-01 BOATING SAFETY	-235,058	-317,347	-231,827	-231,827	
TOTAL STATE REVENUE	-235,058	-317,347	-231,827	-231,827	
TOTAL REVENUE	**-235,058**	**-317,347**	**-231,827**	**-231,827**	
EXPENDITURE					
BOATING SAFETY SALARIES					
001-0219-523.01-55 DEPUTIES (3)	107,329	103,388	114,612	114,612	
TOTAL BOATING SAFETY SALARIES	107,329	103,388	114,612	114,612	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOURLY & OTHER COMP.					
001-0219-523.02-30 OVERTIME	11,218	10,000	10,000	10,000	
001-0219-523.02-35 LONGEVITY PAY	1,780	1,551	1,719	1,719	
001-0219-523.02-50 SHIFT DIFFERENTIAL	83				
001-0219-523.02-55 OUT OF AREA PAY	2,400	2,400	2,400	2,400	
001-0219-523.02-56 POST CERTIFICATE PAY	4,447	3,877	4,298	4,298	
001-0219-523.02-58 UNIFORM ALLOWANCE	1,700	1,700	1,700	1,700	
TOTAL HOURLY & OTHER COMP.	21,628	19,528	20,117	20,117	
BENEFITS					
001-0219-523.03-10 SOCIAL SECURITY	7,287	6,390	6,981	6,981	
001-0219-523.03-11 MEDICARE	1,704	2,081	1,633	1,633	
001-0219-523.03-13 MEDICAL/DENTAL/VISION	25,604	25,592	25,617	25,617	
001-0219-523.03-14 RETIREMENT-EMPLOYER	40,746	37,249	46,050	46,050	
001-0219-523.03-15 RETIREMENT-EMPLOYEE	8,768	9,874	5,389	5,389	
001-0219-523.03-17 LIFE INSURANCE	63	63	63	63	
001-0219-523.03-18 SDI	1,178	1,097	1,151	1,151	
TOTAL BENEFITS	85,350	82,346	86,884	86,884	
BOATING SAFETY SERVICES					
001-0219-523.04-05 CLOTHING	497	500	500	500	
001-0219-523.04-06 COMMUNICATIONS	193	1,000	1,000	1,000	
001-0219-523.04-10 INSURANCE	147,926	148,146	154,915	154,915	
001-0219-523.04-12 MAINT OF EQUIPMENT	7,570	15,000	15,000	15,000	
001-0219-523.04-13 MAINTENANCE OF BLDGS	1,000	1,000	1,000	1,000	
001-0219-523.04-16 MISC EXPENSE	807	2,000	2,000	2,000	
001-0219-523.04-17 OFFICE EXPENSE	500	500	500	500	
001-0219-523.04-32 SMALL TOOLS		500	500	500	
001-0219-523.04-33 FUEL	14,015	12,000	12,000	12,000	
001-0219-523.04-35 RIVER RESCUE SUPPLIES	2,491	2,500	2,500	2,500	
001-0219-523.04-36 FIRST AIDE SUPPLIES	493	500	500	500	
001-0219-523.04-58 STATE SHARE OF VHCL EX	11,201	13,500	13,500	13,500	
001-0219-523.04-60 UTILITIES	2,561	3,000	3,000	3,000	
001-0219-523.04-80 EQUIPMENT	1,086	1,000	1,000	1,000	
001-0219-523.04-88 FUEL EXPENSE	4,774	14,000	14,000	14,000	
001-0219-523.04-90 TRAINING & SEMINARS	2,670	4,000	4,000	4,000	
001-0219-523.04-91 PRIVATE VEHICLE USE	991	1,000	1,000	1,000	
TOTAL BOATING SAFETY SERVICES	198,775	220,146	226,915	226,915	
TOTAL EXPENDITURE	**413,082**	**425,408**	**448,528**	**448,528**	
BOATING SAFETY	**178,024**	**108,061**	**216,701**	**216,701**	

Budget Name: **Jail** **Budget Unit #: 001-0220-531**
Department: **Sheriff-Coroner-Public Administrator** **Department Head: Doug Binnewies**

Program Description:

The Mariposa County Jail is a 58-bed maximum security facility with both single cell and dormitory accommodations. The facility includes a medical examination room, full-service kitchen, program and administrative space, and exercise space for male and female inmates. The jail is operated under regulations promulgated by the State of California.

The Jail program also provides the central location for the registration of persons required to register under Section 290 P.C. for sex offenses. The program is also responsible for the collection of DNA samples of persons required to submit samples for the State of California Central DNA Data Bank.

The Jail provides housing for persons arrested by the Mariposa County Sheriff's Office, California Highway Patrol, Mariposa County Probation, Bureau of Land Management, California Department of Forestry, and California Department of Fish and Game.

Accomplishments:

- Trained and implemented jail staff instructors for all systems (including defensive) at the jail.
- Began succession planning and training.
- Implemented new methodology for "hands-off" handling of inmate commissary funds, including establishment of kiosks for community use.
- Completed facility-wide lock and security audit including necessary remediation and repairs.
- Upgraded telephone system (VoIP).

Goals & Objectives:

- Continue research on the implementation of a pre-fabricated jail addition.
- Continue research on making the facility self-sufficient in an emergency.
- Replace the system wide HVAC due to its age and increasing need for repairs.
- Continue management with respect to mitigating escalating medical costs.

Requested Changes:

The Transfer In line represents funding from the Community Corrections AB 109 (Fund #432) to partially offset the cost of two Jail Officer positions and the effect that parolees could have on the jail population. The amount is reduced as a result of no Supplemental Law Enforcement (SLESF) being available this fiscal year. An additional Transfer In line item is established to account for funding from the Rural County Crime Prevention fund (#353) to partially offset the salary increases for safety members that were approved during the recent negotiations. Salaries and benefits are increased based on the recently concluded labor negotiations. The Overtime line item is increased to account for demand created by turn over and increased wages used in pay calculations. The Longevity line item is decreased to match actual benefit calculations. The Post Certificate Pay item is decreased based on the number of employees qualifying for this benefit. The Field Training line item is increased as a result of having a Field Training Officer supervisor model at the jail. The Insurance line item is increased to cover the cost of new and existing Liability and Worker's Compensation claims. The Building Maintenance line item is increased to account for repairing/replacing the Heating, Ventilation and Air Conditioning system.

Recommendation:

The Clothing, Food, Household/Janitorial, Special Department, Dump Fees, Transportation and Utilities are all reduced to balance the general fund. The decrease in Maintenance of Buildings is offset by the increase in the HVAC asset line to properly categorize the purchase of a new Heating, Ventilation and Air Conditioning (HVAC) unit. This change also nets an overall decrease to help balance the general fund.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ADULT DETENTION					
REVENUE					
STATE REVENUE					
001-0220-305.62-95 SSI RECOUPMENT PROGM	-3,600	-1,000	-1,000	-1,000	
TOTAL STATE REVENUE	-3,600	-1,000	-1,000	-1,000	
FEDERAL REVENUE					
001-0220-306.72-29 SCAAP-JAIL-ILLEGAL ALIEN	-23,020	-2,000	-2,000	-2,000	
001-0220-306.72-30 FEDERAL HOUSING-JAIL	-77	-500	-500	-500	
TOTAL FEDERAL REVENUE	-23,097	-2,500	-2,500	-2,500	
COURT FEES & COSTS					
001-0220-307.91-06 WORK FURLOUGH	-2,031	-2,000	-2,000	-2,000	
TOTAL COURT FEES & COSTS	-2,031	-2,000	-2,000	-2,000	
LAW ENFORCEMENT SERVICES					
001-0220-307.94-07 WEEK-END INMATE HSNG	-1,160	-2,000	-2,000	-2,000	
TOTAL LAW ENFORCEMENT SERVICES	-1,160	-2,000	-2,000	-2,000	
MISC REVENUE					
001-0220-308.11-00 MISC REVENUE	-31				
TOTAL MISC REVENUE	-31				
TRANSFERS IN					
001-0220-309.16-00 TRANSFERS IN	-4,677	-25,100	-20,000	-20,000	
TOTAL TRANSFERS IN	-4,677	-25,100	-20,000	-20,000	
TRANSFERS IN					
001-0220-309.17-77 TF IN JAIL SALARY RCCP	-5,453		-59,817	-59,817	
TOTAL TRANSFERS IN	-5,453		-59,817	-59,817	
TOTAL REVENUE	**-40,049**	**-32,600**	**-87,317**	**-87,317**	
EXPENDITURE					
ADULT DETENTION SALARIES					
001-0220-531.01-22 JAIL LIEUTENANT	62,696	60,357	70,284	70,284	
001-0220-531.01-39 SERGEANT (2)	161,715	155,829	178,610	178,610	
001-0220-531.01-75 ADULT DETENTION OFFCR	640,273	641,196	715,634	715,634	
TOTAL ADULT DETENTION SALARIES	864,684	857,382	964,528	964,528	
HOURLY & OTHER COMP.					
001-0220-531.02-30 OVERTIME	54,410	39,000	49,000	49,000	
001-0220-531.02-35 LONGEVITY PAY	11,313	23,836	14,468	14,468	
001-0220-531.02-50 SHIFT DIFERENTIAL	3,906	4,200	4,200	4,200	
001-0220-531.02-56 POST CERTIFICATE PAY	7,639	11,155	7,979	7,979	
001-0220-531.02-57 FIELD TRAINING	3,089	900	3,400	3,400	
001-0220-531.02-58 UNIFORM ALLOWANCE	15,925	16,150	16,350	16,350	
TOTAL HOURLY & OTHER COMP.	96,282	95,241	95,397	95,397	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BENEFITS					
001-0220-531.03-02 GRP HLTH FOR RETIREES	47,399	49,312	47,817	47,817	
001-0220-531.03-04 ACCRUED BENEFITS	1,466				
001-0220-531.03-10 SOCIAL SECURITY	58,315	58,096	61,265	61,265	
001-0220-531.03-11 MEDICARE	13,637	13,588	14,328	14,328	
001-0220-531.03-13 MEDICAL/DENTAL/VISION	160,464	153,144	166,198	166,198	
001-0220-531.03-14 RETIREMENT-EMPLOYER	273,761	265,988	315,247	315,247	
001-0220-531.03-15 RETIREMENT-EMPLOYEE	60,392	74,388	37,618	37,618	
001-0220-531.03-17 LIFE INSURANCE	790	793	801	801	
001-0220-531.03-18 SDI	9,457	9,281	10,183	10,183	
001-0220-531.03-19 CASH-CAFETERIA PLAN	46,055	46,020	49,484	49,484	
TOTAL BENEFITS	671,736	670,610	702,941	702,941	
ADULT DETENTION SERVICES					
001-0220-531.04-05 CLOTHING	6,434	10,000	10,000	8,500	-1,500
001-0220-531.04-08 FOOD	190,437	195,124	195,124	193,124	-2,000
001-0220-531.04-09 HOUSEHOLD / JANITORIAL	27,634	26,000	26,000	24,000	-2,000
001-0220-531.04-10 INSURANCE	89,800	89,800	101,301	101,301	
001-0220-531.04-12 MAINT OF EQUIPMENT	5,813	6,410	6,500	6,500	
001-0220-531.04-13 MAINTENANCE OF BLDGS	53,866	58,000	112,000	58,000	-54,000
001-0220-531.04-14 MEDICAL & LABORATORY	186,424	256,000	256,000	256,000	
001-0220-531.04-33 SPECIAL DEPARTMENT	1,793	3,050	3,050	2,050	-1,000
001-0220-531.04-35 SAFETY EQUIPMENT	3,795	4,000	4,000	4,000	
001-0220-531.04-36 DUMP FEES	10,635	12,000	12,000	11,000	-1,000
001-0220-531.04-52 TRANSPORT-EXTRADITION	6,961	5,000	5,000	4,500	-500
001-0220-531.04-60 UTILITIES	120,181	136,000	136,000	131,000	-5,000
001-0220-531.04-80 EQUIPMENT	95				
001-0220-531.04-90 TRAINING & SEMINARS	3,932	6,100	6,100	6,100	
TOTAL ADULT DETENTION SERVICES	707,800	807,484	873,075	806,075	-67,000
FIXED ASSETS					
001-0220-531.06-45 JAIL OFFICE AC/HEATER				52,000	52,000
TOTAL FIXED ASSETS				52,000	52,000
TOTAL EXPENDITURE	**2,340,502**	**2,430,717**	**2,635,941**	**2,620,941**	**-15,000**
ADULT DETENTION	**2,300,453**	**2,398,117**	**2,548,624**	**2,533,624**	**-15,000**

Budget Name: **Probation Corrections** **Budget Unit #: 001-0223-532**
Department: **Probation** **Department Head: Pete Judy**

Program Description:

The 4-bed Juvenile Hall is used for detention and custody of juvenile offenders for a period of up to 96 hours. Minors are transported to full service juvenile halls when detention beyond 96 hours is required. The Juvenile Court also utilizes the hall as a weekend commitment program to hold offenders accountable. Minors detained in the facility receive some counseling, and participate in educational and awareness programs. The Juvenile Hall Superintendent is the Chief Probation Officer. Additionally, this department is now supervising adults performing community service and reviewing electronic monitoring programs as this allows Probation to meet its expanded role in corrections with the AB 109 population (Public Safety Realignment that was enacted in 2011).

Accomplishments:

- All juveniles were safely contained, and no suicides or escapes from custody occurred.
- Operational costs were reduced by utilizing alternative sentencing programs to hold youth accountable.

Goals & Objectives:

- Successfully recruit and hire a full time Probation Corrections Officer for a current vacancy.
- Successfully recruit and hire Extra-Help Probation Corrections Officers to fulfill the staffing needs of Juvenile Hall

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Requested Changes:

The fees from Electronic Monitoring have decreased significantly over the last two years therefore no revenue is expected this year based on declining needs. The fees associated with the Juvenile Hall have increased and are now budgeted to reflect this greater demand. Salaries and benefits are adjusted to reflect the recently concluded labor negotiations. The Extra-Help line is decreased based on calculations to fully cover operational hours and the filling of a vacant Probation Corrections Officer position. The increase in Group Health is associated with a recent retirement. Maintenance Buildings is increased to account for the annual fire alarm inspection. Various service and supply line items are adjusted based on upon actual expenses in the previous fiscal year and anticipated service demands.

Recommendation:

The reduction in the Probation Corrections Officer salary line and associated benefits lines represent the salary/benefit savings from the delay in hiring for a vacant position.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
JUVENILE DETENTION					
REVENUE					
COURT FEES & COSTS					
001-0223-307.91-05 ELECTRONIC MONIT FEE	-18	-1,217			
TOTAL COURT FEES & COSTS	-18	-1,217			
MISCELLANEOUS REVENUE					
001-0223-308.01-33 JUVENILE HALL FEES	-4,143	-2,033	-4,500	-4,500	
TOTAL MISCELLANEOUS REVENUE	-4,143	-2,033	-4,500	-4,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL REVENUE	**-4,161**	**-3,250**	**-4,500**	**-4,500**	
EXPENDITURE					
JUVENILE SALARIES					
001-0223-532.01-71 PROBTN CORRCTN OFCR	73,956	88,121	93,146	84,861	-8,285
TOTAL JUVENILE SALARIES	73,956	88,121	93,146	84,861	-8,285
HOURLY & OTHER COMP					
001-0223-532.02-01 EXTRA HELP	16,866	60,000	55,000	55,000	
001-0223-532.02-30 OVERTIME	412				
001-0223-532.02-35 LONGEVITY PAY	251	2,203	1,465	1,465	
001-0223-532.02-40 STANDBY	9,064	10,324	10,324	10,324	
TOTAL HOURLY & OTHER COMP	26,593	72,527	66,789	66,789	
BENEFITS					
001-0223-532.03-02 GRP HLTH FOR RETIREES	502		6,026	6,026	
001-0223-532.03-04 ACCRUED BENEFITS	912				
001-0223-532.03-10 SOCIAL SECURITY	5,167	5,487	5,751	5,551	-200
001-0223-532.03-11 MEDICARE	1,579	3,366	1,345	1,295	-50
001-0223-532.03-13 MEDICAL/DENTAL/VISION	16,064	18,020	18,646	17,646	-1,000
001-0223-532.03-14 RETIREMENT-EMPLOYER	28,475	29,941	34,389	33,062	-1,327
001-0223-532.03-15 RETIREMENT-EMPLOYEE	6,233	7,881	4,013	3,813	-200
001-0223-532.03-17 LIFE INSURANCE	51	59	59	59	
001-0223-532.03-18 SDI	825	876	945	900	-45
001-0223-532.03-19 CASH-CAFETERIA PLAN	3,716	2,208	5,038	5,038	
TOTAL BENEFITS	63,524	67,838	76,212	73,390	-2,822
JUVENILE DETENTION SERVICES					
001-0223-532.04-05 CLOTHING	144	250	250	250	
001-0223-532.04-06 COMMUNICATIONS	1,902	1,760	1,800	1,800	
001-0223-532.04-08 FOOD	374	1,800	1,200	1,200	
001-0223-532.04-09 HOUSEHOLD / JANITORIAL	926	900	1,000	1,000	
001-0223-532.04-10 INSURANCE	12,203	12,203	12,224	12,224	
001-0223-532.04-12 MAINT OF EQUIPMENT	789	1,000			
001-0223-532.04-13 MAINTENANCE OF BLDGS	602	1,000	1,450	1,450	
001-0223-532.04-15 MEMBERSHIPS	35	85	35	35	
001-0223-532.04-17 OFFICE EXPENSE	1,148	600	600	600	
001-0223-532.04-32 SMALL TOOLS		250			
001-0223-532.04-36 ELECTRONIC MONITORING		325			
001-0223-532.04-37 STAFF UNIFORMS	519	700	700	700	
001-0223-532.04-48 PRE-EMPLOY PHYSICALS	1,275	1,200	1,300	1,300	
001-0223-532.04-50 COUNTY VEHICLE	3,559	10,000	5,000	5,000	
001-0223-532.04-80 EQUIPMENT	565				
001-0223-532.04-88 FUEL EXPENSE	1,509	3,000	3,000	3,000	
001-0223-532.04-90 TRAINING & SEMINARS	460	2,000	3,000	3,000	
TOTAL JUVENILE DETENTION SERVICES	26,010	37,073	31,559	31,559	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
JUVENILE DETENT OTHER CHARGES					
001-0223-532.05-59 MEDICAL EXP/MINORS		4,000	4,000	4,000	
001-0223-532.05-61 SUPPRT & CARE OF PRSNS	2,300	48,000	48,000	48,000	
TOTAL JUV DETENT OTHER CHARGES	2,300	52,000	52,000	52,000	
TOTAL EXPENDITURE	**192,383**	**317,559**	**319,706**	**308,599**	**-11,107**
JUVENILE DETENTION	**188,222**	**314,309**	**315,206**	**304,099**	**-11,107**

Budget Name: **Probation** **Budget Unit #: 001-0224-533**
Department: **Probation** **Department Head: Pete Judy**

Program Description:

The Probation Department is a component of the criminal justice system, providing adult and juvenile court correctional services, and juvenile processing and detention services. The primary statutory responsibilities of the Probation Department are set forth in the Penal Code and the Welfare and Institution Codes of the State of California. The primary objective of Probation services is to reduce the incidence and impact of criminal behavior of juveniles and adults by: holding offenders accountable for criminal conduct; providing assistance to crime victims; providing investigation and enforcement services for the courts; building community safety by developing and operating local correction programs that provide for public protection, the prevention of crime, and redirection of offenders.

Accomplishments:

- Reduced and maintained the "High Violent" adult offender caseload to a 30:1 ratio to allow for more intense supervision and monitoring.
- Increased Electronic Monitoring/GPS services as a jail alternative to help alleviate jail overcrowding.
- Successfully implemented the Probation Works Program as a jail alternative to lower risk offenders and probation violators to help alleviate jail overcrowding.
- Successfully implemented a Pretrial Services program which has assisted the Court in making detention decisions at arraignment and alleviating jail overcrowding.
- Increased services to clients living in North County by authorizing a resident Probation Officer to monitor probation compliance on a regular basis in the Greeley Hill and Coulterville communities.
- Conducted five large scale multi-agency Probation Enforcement and Apprehension Team (PEAT) operations focusing on high risk offenders.

Goals & Objectives:

- Decrease probation violations by applying rehabilitative services and appropriate supervision levels targeted at criminogenic risk and needs.
- Continue to improve and enhance jail alternative programs for lower risk offenders.
- Double PEAT operations during the next budget year.

Requested Changes:

The Juvenile Accountability Block Grant for Evidence Based Practice (JABG-EBP) is a new grant and is budgeted for a full fiscal year of funding. The grant revenue for bullet proof vests was a one-time project and no further revenue is to be received. Revenue from Probation Fees and Drug Testing is decreased while revenue from Electronic Monitoring is increased based on current trend of actual receipts, The Department is no longer sealing probation files as a courtesy for clients, therefore no further funding is requested. The Transfers In line item represents funding from Community Corrections - AB 109 (Fund 432) and is used to offset costs associated with implementation of prison realignment. The funding received from the Wrap-Around fund (#422) represents a 40-percent share of a Deputy Probation Officer I/II and allowable overhead costs. Previously this has funded one hundred-percent of a Deputy Probation Officer III, but due to a decline in service demands relating to this program the funding is decreased. Funding received from Title IVE claiming from Social Services is reduced based on prior years' claiming trend and a redefinition of claimable costs by the Federal government. Money from the Alcohol & Drug – Drug Court Enhancement grant is increased to reflect a full year of funding. The Transfer In of Rural County Crime Prevention (RCCP) funding is to partially offset the salary increases of safety members as a result of labor negotiations.

Salary and benefit line items are adjusted to account for recently concluded labor negotiations as well as the shift of one Deputy Probation Officer III to the Youthful Offender Block Grant (Fund 417). Formerly a Deputy Probation Officer I/II had been budgeted in this fund, but with the loss of funding from the Wraparound program, this change will offset that loss in funding. Additionally, a Probation Technician position is budgeted and a Sr. Office Assistant position is

deleted as a result of the Board approved reorganization in June. The Extra Help, Longevity, Standby and POST Certification line items have been adjusted to more closely align with anticipated expenditures.

The Insurance line item is decreased to account for some workers' compensation and liability claims no longer being included in the calculations as they now exceed the seven year calculation period. The Building Maintenance line item is increased to account for painting and repairs of the Departments office building. The Professional Services line item represents the Evidence Based Practice – To Improve Public Safety (EBP-TIPS) grant awarded for the use of Caseload Pro software for the development of Juvenile Case Management. Other services and supplies line items are adjusted to align with anticipated expenditure levels.

The sub-budget unit (001-0224-535) for the Juvenile Justice Crime Prevention Act (JJCPA) partially offsets a Deputy Probation Officer I/II position and associated overtime and standby pays.

Recommendation:

The Title IV E revenue line is increased based on the department's anticipation of increased foster care placements. The decrease to the Deputy Probation Officer I/II line represents anticipated salary savings.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PROBATION					
REVENUE					
RESTITUTION REBATE					
001-0224-303.23-00 RESTITUTION REBATE	-2,490	-3,500	-3,000	-3,000	
TOTAL RESTITUTION REBATE	-2,490	-3,500	-3,000	-3,000	
STATE REVENUE					
001-0224-305.62-69 JUVENILE PROB & CAMPS	-19,689	-20,192	-20,192	-20,192	
TOTAL STATE REVENUE	-19,689	-20,192	-20,192	-20,192	
FEDERAL REVENUE					
001-0224-306.72-18 OCJP/DC/DRUG ABUSE	-14,360	-43,082	-43,082	-43,082	
001-0224-306.72-20 JABG-EBPS	-24,960		-70,000	-70,000	
001-0224-306.72-57 OJP/BULLET PROOF VESTS		-4,470			
TOTAL FEDERAL REVENUE	-39,320	-47,552	-113,082	-113,082	
COURT FEES & COSTS					
001-0224-307.91-04 PROBATION FEES	-18,508	-30,000	-22,000	-22,000	
001-0224-307.91-05 ELECTRONIC MONITR FEES	-15,930	-11,000	-17,000	-17,000	
001-0224-307.91-11 DRUG TEST FEES	-9,457	-12,000	-9,700	-9,700	
001-0224-307.91-15 PROB. FILE SEALING FEES		-300			
TOTAL COURT FEES & COSTS	-43,895	-53,300	-48,700	-48,700	
MISC REVENUE					
001-0224-308.11-00 MISC REVENUE	64	-750			
TOTAL MISC REVENUE	64	-750			
TRANSFERS IN					
001-0224-309.16-00 TRANSFERS IN	-22,667	-19,903	-19,903	-19,903	
001-0224-309.16-29 WRAP AROUND - FUND 422	-71,742	-108,000	-34,131	-34,131	
001-0224-309.16-54 JJCPA - FUND 351	-31,714	-50,510	-50,480	-50,480	
TOTAL TRANSFERS IN	-126,123	-178,413	-104,514	-104,514	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS IN					
001-0224-309.17-08 TITLE IV E FR SOC SERV	-3,960	-60,000	-5,000	-10,000	-5,000
001-0224-309.17-58 FROM A/D DRUG COURT	-8,568		-20,070	-20,070	
001-0224-309.17-78 TF IN PROBTN SAL RCCP			-40,188	-40,188	
TOTAL TRANSFERS IN	-12,528	-60,000	-65,258	-70,258	-5,000
TOTAL REVENUE	**-243,981**	**-363,707**	**-354,746**	**-359,746**	**-5,000**
EXPENDITURE					
PROBATION SALARIES					
001-0224-533.01-01 PROBATION OFFICER	85,497	85,497	85,497	85,497	
001-0224-533.01-03 ASST CHIEF PROB OFFICER	68,200	65,699	72,827	72,827	
001-0224-533.01-60 DEPUTY PROB OFFICER I/II	187,787	167,695	241,495	234,645	-6,850
001-0224-533.01-61 DEPUTY PROB OFFICER III	32,568	55,436			
001-0224-533.01-80 PROB DPO III-SPECIAL	57,549	55,436	61,455	61,455	
001-0224-533.01-95 PROBATION TECHNICIAN	17,724		34,917	34,917	
001-0224-533.01-96 SR. OFFICE ASSISTANT	35,276	57,385	28,439	28,439	
001-0224-533.01-97 OFFICE TECHNICIAN	36,134	40,895	41,712	41,712	
TOTAL PROBATION SALARIES	520,735	528,043	566,342	559,492	-6,850
HOURLY & OTHER COMP.					
001-0224-533.02-01 EXTRA HELP	24,039	40,000	25,600	25,600	
001-0224-533.02-30 OVERTIME	8,983	7,486	7,500	7,500	
001-0224-533.02-35 LONGEVITY PAY	11,471	11,762	9,851	9,851	
001-0224-533.02-40 STANDBY	5,957	7,755	6,500	6,500	
001-0224-533.02-56 POST CERTIFICATE PAY	3,410	1,642	3,641	3,641	
001-0224-533.02-58 UNIFORM ALLOWANCE	2,416	2,475	2,508	2,508	
TOTAL HOURLY & OTHER COMP.	56,276	71,120	55,600	55,600	
BENEFITS					
001-0224-533.03-02 GRP HLTH FOR RETIREES	20,437	23,836	22,815	22,815	
001-0224-533.03-04 ACCRUED BENEFITS	458				
001-0224-533.03-10 SOCIAL SECURITY	34,745	33,783	36,003	36,003	
001-0224-533.03-11 MEDICARE	8,503	8,702	8,420	8,420	
001-0224-533.03-13 MEDICAL/DENTAL/VISION	69,395	72,135	83,706	83,706	
001-0224-533.03-14 RETIREMENT-EMPLOYER	174,451	167,357	196,853	196,853	
001-0224-533.03-15 RETIREMENT-EMPLOYEE	40,358	44,505	30,461	30,461	
001-0224-533.03-17 LIFE INSURANCE	469	485	453	453	
001-0224-533.03-18 SDI	4,818	4,616	5,096	5,096	
001-0224-533.03-19 CASH-CAFETERIA PLAN	28,344	24,776	28,431	28,431	
TOTAL BENEFITS	381,978	380,195	412,238	412,238	
PROBATION SERVICES					
001-0224-533.04-05 CLOTHING	81	300	300	300	
001-0224-533.04-06 COMMUNICATIONS	9,531	9,415	9,500	9,500	
001-0224-533.04-10 INSURANCE	96,557	96,557	75,748	75,748	
001-0224-533.04-12 MAINT OF EQUIPMENT	148	300	100	100	
001-0224-533.04-13 MAINTENANCE OF BLDGS	851	900	1,750	1,750	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0224-533.04-15 MEMBERSHIPS	1,180	2,506	1,200	1,200	
001-0224-533.04-17 OFFICE EXPENSE	9,423	10,000	11,000	11,000	
001-0224-533.04-18 PROF SERVICES	24,000	250	79,930	79,930	
001-0224-533.04-32 SMALL TOOLS	52	200			
001-0224-533.04-33 JUVENILE JUSTICE	2,913	2,800	2,800	2,800	
001-0224-533.04-35 CHEMICAL TESTING	7,139	9,800	7,275	7,275	
001-0224-533.04-36 ELECTRONIC MONITORING	6,293	5,500	6,500	6,500	
001-0224-533.04-38 AMMUNITION	892	3,000	3,000	3,000	
001-0224-533.04-39 ADMIN OVERHEAD	960				
001-0224-533.04-43 SAFETY EQUIPMENT	3,017	4,000	4,000	4,000	
001-0224-533.04-48 PRE-EMPLOY PHYSICALS		1,000	1,000	1,000	
001-0224-533.04-50 COUNTY VEHICLE	25,065	21,000	22,000	22,000	
001-0224-533.04-70 NSF CHARGES	-10	50			
001-0224-533.04-71 COPIER EXPENSE	1,551	2,376	1,500	1,500	
001-0224-533.04-81 SOFTWARE	15,142	15,221	15,221	15,221	
001-0224-533.04-88 FUEL EXPENSE	5,568	6,000	5,500	5,500	
001-0224-533.04-90 TRAINING & SEMINARS	8,993	11,000	11,000	11,000	
001-0224-533.04-91 PRIVATE VEHICLE USE	205	750	300	300	
TOTAL PROBATION SERVICES	219,551	202,925	259,624	259,624	
JJCPA SALARIES					
001-0224-535.01-60 DEPUTY PROBTN OFFICER	23,552	29,015	23,432	23,432	
TOTAL JJCPA SALARIES	23,552	29,015	23,432	23,432	
HOURLY & OTHER COMP					
001-0224-535.02-30 OVERTIME	1,162		1,200	1,200	
001-0224-535.02-40 STANDBY	998		1,200	1,200	
001-0224-535.02-58 UNIFORM ALLOWANCE	183	215	183	183	
TOTAL HOURLY & OTHER COMP	2,343	215	2,583	2,583	
BENEFITS					
001-0224-535.03-10 SOCIAL SECURITY	1,504	1,428	1,611	1,611	
001-0224-535.03-11 MEDICARE	352	334	377	377	
001-0224-535.03-13 MEDICAL/DENTAL/VISION	3,428	6,537	386	386	
001-0224-535.03-14 RETIREMENT-EMPLOYER	8,255	9,642	8,719	8,719	
001-0224-535.03-15 RETIREMENT-EMPLOYEE	1,798	2,546	1,017	1,017	
001-0224-535.03-17 LIFE INSURANCE	15	19	14	14	
001-0224-535.03-18 SDI	243	228	264	264	
001-0224-535.03-19 CASH-CAFETERIA PLAN	1,160		2,784	2,784	
TOTAL BENEFITS	16,755	20,734	15,172	15,172	
TOTAL EXPENDITURE	**1,221,190**	**1,232,247**	**1,334,991**	**1,328,141**	**-6,850**
PROBATION	**977,209**	**868,540**	**980,245**	**968,395**	**-11,850**

Budget Name: **Fire** **Budget Unit #: 001-0228-542**
Department: **Fire** **Department Head: Vacant**

Program Description:

The Mariposa County Fire Department consists of 14 volunteer companies directed by a County Fire Chief/Emergency Services Officer. The Fire Department provides clerical support, fire protection planning through the Fire Marshal, training, and purchasing of volunteer company fixed assets. The department provides command coverage, participates in the California Fire Incident Reporting System, and is measured in part, by the Insurance Services Office Fire Rating System for insurance companies. Also included in the administrative function of the Fire Department is the monitoring of contracts that the County has with CAL FIRE for dispatch services and the National Park Service. The volunteer companies respond to emergency incidents as well as participate in various community services. In addition, each volunteer company supplies financial support not provided by the County.

Accomplishments:

- Increased the level of training of department members.
- Completed the Local Hazard Mitigation Plan.

Goals & Objectives:

- Complete Bridgeport Fire Station and place it into public service.
- Start web based training (Target Solutions) for department members.
- Provide training and education opportunities for all department members
- Continue efforts in completing the County Emergency Operation Plan (EOP).
- Reconcile and close out all past grants awards.
- Prepare a strategic plan for the future of the department.

Requested Changes:

The Emergency Planning Grant revenue is budgeted in the amount of the grant award. Last fiscal year this revenue was increased to account for a reimbursement not being received until October. Salaries and benefits reflect adjustments based on recently concluded labor negotiations and new employees at a lower step. The Group Health line item is increased based on the retirement of the former Fire Chief. The Insurance line item is reduced due to some workers' compensation claims no longer being used in calculating the charges because of the age of the claim. Building Maintenance is increased due to necessary repairs on the new fire stations. Because of an anticipated increase in the number of volunteers and type of trainings to be offered the Training for Volunteers line item is increased. The increase in Safety Clothing is associated with replacing worn out safety clothing and providing clothing to new volunteers. The Department is requesting appropriations in the Fire Prevention – Public Education to provide outreach/prevention activities to the community. The increase in County Vehicle expense represents the depreciation/replacement charges on existing command, patrol vehicles, Rescue 22, and one water- tender, as well as increases in maintenance costs. The County Service Area #3 line item accounts for replacement costs associated with the new fire apparatus and will increase slightly each fiscal year.

The Sub-Budget (001-0228-542) is offset by the Emergency Management Planning (EMP) grant and funds an Office Assistant I/II position and an Emergency Planner position. No appropriations are requested in the Equipment line item as the new radios and pagers have been purchased in the previous fiscal year with offsetting grant monies.

Recommendation:

Emergency Planning Grant revenue is increased based on recently approved State budget modification granting the additional revenue and appropriations in the Equipment line item are increased accordingly. In order to balance the General Fund, salary savings are recommended to be recognized due to the recent resignation of the Fire Chief. The increase to the CSA #3 Equipment Replacement line is based on the depreciation schedule. Various other reductions in appropriations are recommended in order to balance the General Fund.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIRE DEPARTMENT					
REVENUE					
STATE DISASTER RELIEF					
001-0228-305.58-01 EMERGENCY PLNG GRNTS	-203,698	-257,396	-128,698	-158,669	-29,971
TOTAL STATE DISASTER RELIEF	-203,698	-257,396	-128,698	-158,669	-29,971
STATE REVENUE					
001-0228-305.67-09 ASSISTANCE BY HIRE	-593,810	-275,000	-275,000	-275,000	
TOTAL STATE REVENUE	-593,810	-275,000	-275,000	-275,000	
PLANNING					
001-0228-307.87-05 FIRE WARDEN REVIEW	-4,913	-4,000	-4,000	-4,000	
TOTAL PLANNING	-4,913	-4,000	-4,000	-4,000	
MISCELLANEOUS REVENUE					
001-0228-308.01-22 AMBULANCE SERVICES	-3,000	-3,000	-3,000	-3,000	
001-0228-308.01-30 FIRE DEPT MISC REV	-6,301	-7,000	-7,000	-7,000	
TOTAL MISCELLANEOUS REVENUE	-9,301	-10,000	-10,000	-10,000	
MISC REVENUE					
001-0228-308.11-00 MISC REVENUE	-542				
TOTAL MISC REVENUE	-542				
TOTAL REVENUE	**-812,264**	**-546,396**	**-417,698**	**-447,669**	**-29,971**
EXPENDITURE					
FIRE DEPT. SALARIES					
001-0228-542.01-01 FIRE CHF/EMERG PLAN	71,927	83,122	83,122	72,000	-11,122
001-0228-542.01-02 DEPUTY FIRE CHIEF	60,101	59,311	60,497	60,497	
001-0228-542.01-98 FIRE SERVICES ASSISTANT	32,656	38,904	32,648	32,648	
TOTAL FIRE DEPT. SALARIES	164,684	181,337	176,267	165,145	-11,122
HOURLY & OTHER COMP.					
001-0228-542.02-02 VOLUNTEER FIRE PRSNNL	266,047	275,000	275,000	275,000	
001-0228-542.02-30 OVERTIME	1,727	2,000	2,000	2,000	
001-0228-542.02-35 LONGEVITY PAY			500	500	
001-0228-542.02-45 OUT OF CLASS PAY	3,115				
001-0228-542.02-85 MOVING EXPENSE	4,719				
TOTAL HOURLY & OTHER COMP.	275,608	277,000	277,500	277,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BENEFITS					
001-0228-542.03-02 GRP HLTH FOR RETIREES	6,320	4,115	18,515	18,515	
001-0228-542.03-03 UNEMPLOYMENT	9,571				
001-0228-542.03-04 ACCRUED BENEFITS	2,532				
001-0228-542.03-10 SOCIAL SECURITY	10,122	11,090	9,854	9,854	
001-0228-542.03-11 MEDICARE	6,225	2,594	2,305	2,305	
001-0228-542.03-13 MEDICAL/DENTAL/VISION	34,585	36,674	37,567	37,567	
001-0228-542.03-14 RETIREMENT-EMPLOYER	46,810	55,264	37,964	37,964	
001-0228-542.03-15 RETIREMENT-EMPLOYEE	11,691	15,515	7,830	7,830	
001-0228-542.03-17 LIFE INSURANCE	216	259	259	259	
001-0228-542.03-18 SDI	935	945	899	899	
001-0228-542.03-19 CASH-CAFETERIA PLAN	1,737	2,479	1,623	1,623	
TOTAL BENEFITS	130,744	128,935	116,816	116,816	
FIRE DEPARTMENT SERVICES					
001-0228-542.04-05 CLOTHING	1,547	500	700	700	
001-0228-542.04-06 COMMUNICATIONS	16,767	18,000	18,000	18,000	
001-0228-542.04-08 FOOD	821	1,500	1,500	1,500	
001-0228-542.04-10 INSURANCE	119,725	119,725	97,405	97,405	
001-0228-542.04-12 MAINT OF EQUIPMENT	10,503	13,500	14,000	14,000	
001-0228-542.04-13 MAINTENANCE OF BLDGS	28,219	30,000	48,000	48,000	
001-0228-542.04-15 MEMBERSHIPS	2,324	2,000	3,000	3,000	
001-0228-542.04-17 OFFICE EXPENSE	9,379	11,000	11,000	10,000	-1,000
001-0228-542.04-18 CDF CONTRACT	22,362	150,000	150,000	150,000	
001-0228-542.04-19 PROFESSIONAL SERVICES	22,203	20,000	20,000	20,000	
001-0228-542.04-20 NATL.PARK SERV AGRMNT		25,000	25,000	25,000	
001-0228-542.04-30 RENTS & LEASES-EQUIP		300	300	300	
001-0228-542.04-31 RENTS & LEASES-BLDGS	21,000	22,000	22,000	22,000	
001-0228-542.04-32 SMALL TOOLS	17,415	25,000	25,000	20,000	-5,000
001-0228-542.04-33 RADIO MAINTENANCE	1,431	4,000	4,000	4,000	
001-0228-542.04-34 TRAINING-VOLUNTEERS	11,818	20,000	28,000	18,000	-10,000
001-0228-542.04-35 SUPPLIES		1,000	1,000	1,000	
001-0228-542.04-36 SAFETY CLOTHING	10,586	15,000	20,000	15,000	-5,000
001-0228-542.04-37 SD/APPRECIATION DINNER	2,344	2,500	2,500	2,500	
001-0228-542.04-40 EQUIPMENT MAINTENANCE	87,545	100,000	100,000	80,000	-20,000
001-0228-542.04-41 FIRE PREV-PUBLIC ED			2,000	2,000	
001-0228-542.04-42 EMERGENCY SUPPLIES			500	500	
001-0228-542.04-46 FIRE INCIDENT EXPENSES	3,527	4,000	4,000	4,000	
001-0228-542.04-50 COUNTY VEHICLE	185,292	191,000	200,000	200,000	
001-0228-542.04-52 CSA3 EQUIP REPLACEMNT	190,977	190,977	197,050	197,050	
001-0228-542.04-60 UTILITIES	43,612	41,000	41,000	41,000	
001-0228-542.04-71 COPIES	1,134	1,800	1,800	1,800	
001-0228-542.04-80 EQUIPMENT	37,335	30,000	30,000	30,000	
001-0228-542.04-81 SOFTWARE	1,536	2,500	2,500	2,500	
001-0228-542.04-88 FUEL EXPENSE	45,269	55,000	55,000	50,000	-5,000
001-0228-542.04-90 TRAINING & SEMINARS	6,198	7,000	7,500	7,500	
001-0228-542.04-91 PRIVATE VEHICLE USE	442	500	500	500	
TOTAL FIRE DEPARTMENT SERVICES	901,311	1,104,802	1,133,255	1,087,255	-46,000

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIRE/OES SALARIES					
001-0228-543.01-50 EMERGENCY PLANNER	40,787	40,243	41,710	41,710	
001-0228-543.01-99 OFFICE ASSISTANT II	28,353	27,980	28,540	28,540	
TOTAL FIRE/OES SALARIES	69,140	68,223	70,250	70,250	
HOURLY & EXTRA HELP					
001-0228-543.02-30 OVERTIME	3,671	1,000	1,000	1,000	
001-0228-543.02-45 OUT OF CLASS PAY	685				
TOTAL HOURLY & EXTRA HELP	4,356	1,000	1,000	1,000	
BENEFITS					
001-0228-543.03-10 SOCIAL SECURITY	4,588	4,168	4,445	4,445	
001-0228-543.03-11 MEDICARE	1,073	975	1,039	1,039	
001-0228-543.03-13 MEDICAL/DENTAL/VISION	12,220	12,292	12,344	12,344	
001-0228-543.03-14 RETIREMENT-EMPLOYER	14,775	14,509	15,475	15,475	
001-0228-543.03-15 RETIREMENT-EMPLOYEE	5,406	5,202	5,364	5,364	
001-0228-543.03-17 LIFE INSURANCE	59	59	59	59	
001-0228-543.03-18 SDI	733	666	710	710	
001-0228-543.03-19 CASH-CAFETERIA PLAN	5,064	5,064	5,064	5,064	
TOTAL BENEFITS	43,918	42,935	44,500	44,500	
FIRE/OES SERVICES					
001-0228-543.04-80 EQUIPMENT	75,000	15,000		30,404	30,404
TOTAL FIRE/OES SERVICES	75,000	15,000		30,404	30,404
TOTAL EXPENDITURE	**1,664,761**	**1,819,232**	**1,819,588**	**1,792,870**	**-26,718**
FIRE DEPARTMENT	**852,497**	**1,272,836**	**1,401,890**	**1,345,201**	**-56,689**

Budget Name: **Agricultural Commissioner** **Budget Unit #: 001-0235-561**
Department: **Agricultural Commissioner** **Department Head: Cathi Boze**

Program Description:

The Agricultural Commissioner/Sealer of Weights and Measures is responsible for carrying out various programs pursuant to state law. The specific programs mandated by the Food and Agricultural Code include: promoting, protecting and furthering the economy of California State and Mariposa County agriculture to the fullest extent possible commensurate with the public welfare; protecting producers, handlers and consumers by assuring that agricultural products meet certain standards as prescribed by state laws and regulations; and, within the authority delegated, actively furthering and protecting the environment, and the health and welfare of the people of the State and County.

Specific weights and measures programs mandated by the California Business and Professions Code include: ensuring equity in the market place; and protecting the consumer with regard to accurate net weight contents statements, petroleum pricing, regulatory weights and measures testing, and weigh master enforcement.

The Wildlife Services Program is included in this budget. The Wildlife Services Program is a shared-cost program with the federal government for the services of a full-time specialist operating within the County.

Accomplishments:

- Control, mapping, and integrated pest management of invasive noxious weed species.
- Presentation of two continuing education workshops: 2013 Vegetation Management Seminar and Hot Topics in Pest Management.
- Continued the transition to the state-wide Cal Ag Permits system for the issuance of restricted and non-restricted pesticide permits, enhanced mapping, and electronic pesticide use reporting.
- Implemented targeted detection trapping for the Asian Citrus Psyllid and other exotic insect pests as well as Glassy-winged Sharpshooter trapping and inspection of blue-tag nursery shipments to protect the local wine grape industry.

Goals & Objectives:

- Provide 2 continuing education workshops per year on worker safety regulations, personal protective equipment, identification and control of invasive weed species and other pests, private applicator training and certification, and other topics of local interest.
- Monitor agricultural pests which might impact our agricultural industry and educate the public on the importance of being aware and pro-active.
- Implement GIS mapping of invasive noxious weed species throughout the County and continue to work with our various agency partners and stakeholders on integrated weed management and control programs.
- Implement weights & measures inspection programs to ensure a level playing field for businesses and consumers and ensure equity in the marketplace.

Requested Changes:

The revenue for Sealer of Weights is increased to account for the recently Board approved Weighmaster Enforcement Agreement. The Agriculture Commission – State revenue is decreased based on the State Budget. The Arundo Eradication Project revenue line is now budgeted based on the new project agreement. Revenue from Fees and Sale of Supplies is decreased to reflect a lower number of anticipated pesticide registrations. Adjustments to salaries and benefits are reflective of the recent labor negotiations as well as recent the Board approved reclassification and change in the allocation of positions. Longevity is now included for employees that are eligible for this benefit. The Integrated Weed Management line is increased based on grant funding for the Arundo Eradication project. The Trapper line item is increased in accordance with the recently approved contract for this service. The purchase of GIS software for invasive weed mapping is complete and the Software line item is reduced to maintenance costs only. The Training and Seminars line is increased for training needs for the new Ag Inspector and Program Technician. Other service and supply line items are adjusted based on anticipated service demands.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AGRICULTURAL COMMISSIONER					
REVENUE					
AGRICULTURE COMMISSION					
001-0235-305.53-01 SEALER OF WEIGHTS		-1,275	-1,995	-1,995	
001-0235-305.53-02 AG COMMISSION - STATE	-212,705	-214,083	-203,769	-203,769	
001-0235-305.53-03 ARUNDO ERADCTN PROJ	-570		-10,700	-10,700	
TOTAL AGRICULTURE COMMISSION	-213,275	-215,358	-216,464	-216,464	
AGRICULTURAL SERVICES					
001-0235-307.89-01 FEES AND SUPPLIES	-2,720	-5,100	-3,560	-3,560	
TOTAL AGRICULTURAL SERVICES	-2,720	-5,100	-3,560	-3,560	
TOTAL REVENUE	**-215,995**	**-220,458**	**-220,024**	**-220,024**	
EXPENDITURE					
AGRICULTURAL SALARIES					
001-0235-561.01-01 AG COMMISSIONER	83,122	83,122	83,122	83,122	
001-0235-561.01-02 AG/STANDARD INSPCTR I/II	6,763		40,579	40,579	
001-0235-561.01-05 AG SENIOR INSPECTOR		55,045			
001-0235-561.01-06 AGR/STD PROGRAM TECH I	37,963	40,895			
001-0235-561.01-07 AGR/STD PGM TECH II	5,561		45,885	45,885	
001-0235-561.01-85 SECRETARY	15,128	14,935	15,996	15,996	
TOTAL AGRICULTURAL SALARIES	148,537	193,997	185,582	185,582	
HOURLY & OTHER COMP.					
001-0235-561.02-01 EXTRA HELP	11,994	12,188	12,431	12,431	
001-0235-561.02-30 OVERTIME		125	125	125	
001-0235-561.02-35 LONGEVITY PAY			500	500	
TOTAL HOURLY & OTHER COMP.	11,994	12,313	13,056	13,056	
BENEFITS					
001-0235-561.03-03 UNEMPLOYMENT	1,513				
001-0235-561.03-10 SOCIAL SECURITY	9,047	11,812	12,952	12,952	
001-0235-561.03-11 MEDICARE	2,290	3,116	3,043	3,043	
001-0235-561.03-13 MEDICAL/DENTAL/VISION	30,762	38,113	43,466	43,466	
001-0235-561.03-14 RETIREMENT-EMPLOYER	31,389	41,284	40,131	40,131	
001-0235-561.03-15 RETIREMENT-EMPLOYEE	11,520	14,930	11,168	11,168	
001-0235-561.03-17 LIFE INSURANCE	193	220	189	189	
001-0235-561.03-18 SDI	625	1,080	1,001	1,001	
001-0235-561.03-19 CASH-CAFETERIA PLAN	1,881	2,951	1,205	1,205	
TOTAL BENEFITS	89,220	113,506	113,155	113,155	
AGRICULTURAL SERVICES					
001-0235-561.04-04 AGRICULTURAL	612	350	950	950	
001-0235-561.04-05 CLOTHING	66	100	100	100	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0235-561.04-06 COMMUNICATIONS	2,262	1,900	1,500	1,500	
001-0235-561.04-09 HOUSEHOLD / JANITORIAL	342	500	500	500	
001-0235-561.04-10 INSURANCE	7,423	7,423	7,472	7,472	
001-0235-561.04-12 MAINT OF EQUIPMENT	1,665	1,700	500	500	
001-0235-561.04-15 MEMBERSHIPS	1,842	2,000	2,500	2,500	
001-0235-561.04-17 OFFICE EXPENSE	2,866	3,400	3,400	3,400	
001-0235-561.04-19 EQUIP RENTAL CONTRACT	5,625	8,000	8,000	8,000	
001-0235-561.04-20 INTEGRATED WEED MGMT	17,990	26,409	34,900	34,900	
001-0235-561.04-29 PUBLICTNS/LEGAL NOTICE	328	100	100	100	
001-0235-561.04-31 RENTS & LEASES-BLDGS	14,062	17,363	17,667	17,667	
001-0235-561.04-32 SMALL TOOLS & INSTMTS	269	50	50	50	
001-0235-561.04-33 SPECIAL DEPARTMENT	1,287	400	400	400	
001-0235-561.04-34 TRAPPER	66,599	67,325	67,998	67,998	
001-0235-561.04-47 ANIMAL CONTROL		105	105	105	
001-0235-561.04-50 COUNTY VEHICLE	8,522	12,000	12,000	12,000	
001-0235-561.04-60 UTILITIES	2,284	5,400	5,000	5,000	
001-0235-561.04-71 COPIER EXPENSE	1,149	1,500	1,500	1,500	
001-0235-561.04-80 EQUIPMENT	3,764	1,200	1,200	1,200	
001-0235-561.04-81 SOFTWARE	1,468	1,800	800	800	
001-0235-561.04-88 FUEL EXPENSE	2,851	4,500	4,500	4,500	
001-0235-561.04-90 TRAINING & SEMINARS	2,278	4,100	5,100	5,100	
001-0235-561.04-91 PRIVATE VEHICLE USE	2,101	3,200	3,200	3,200	
TOTAL AGRICULTURAL SERVICES	147,655	170,825	179,442	179,442	
TOTAL EXPENDITURE	**397,406**	**490,641**	**491,235**	**491,235**	
AGRICULTURAL COMMISSIONER	**181,411**	**270,183**	**271,211**	**271,211**	

Budget Name: **Planning** **Budget Unit #: 001-0249-575**
Department: **Planning** **Department Head: Sarah Williams**

Program Description:

The Planning Department provides administrative support to the Planning Commission and Board of Supervisors in the performance of their quasi-judicial and legislative functions in the areas of administration of the General Plan and application of land use and development regulations. In addition to handling normal planning functions and project review, the department is responsible for environmental review procedures under the California Environmental Quality Act (CEQA). This budget reflects the cost of operation for the Planning Department and Commission functions.

Accomplishments:

- Completed first Williamson Act Biennial Review for Land Conservation Act (LCA) Contracts as required by Resolution 10-150.
- Developed, processed and implemented the Medical Marijuana Cultivation ordinance, in cooperation with the Sheriff's Department, the District Attorney, and County Counsel.
- Worked with Public Works and Department of Conservation to complete reclamation of two abandoned mine sites.
- Made significant progress on development of the Midpines Community Plan.
- Completed grant work with SBC to develop baseline Greenhouse Gas Emissions data.
- Made significant progress on development of countywide GIS map book for emergency responders.

Goals & Objectives:

- Continue General Plan Implementation, including work on the Midpines Community Plan, development of zoning to implement the Cathey's Valley Community Plan, development of zoning for minimum density subdivisions, completion of Historic Sites Inventory Update Phase 1, commence 13-14 Biennial Review for LCA contracts, complete compliance activities needed as a result of 11-12 Biennial Review for LCA contracts, commence work on Environmental Conservation Program to give needed guidance to developers and decision makers.
- Complete General Plan Housing Element Update.
- Update 1988 Countywide Environmental Review Policies.
- Continue effective code enforcement programs, including sign compliance, medical marijuana cultivation compliance, and mining ordinance compliance.

Requested Changes:

The Transfers In represents reimbursement for staff time performed on LAFCO (Fund #370) job duties and the Transfers In- Probation is funding from the Community Corrections - AB109 (Fund #432) to offset increasing the Code Compliance Technician to full-time. Salary and benefit adjustments reflect the recently concluded labor negotiations and the reclassification of a Planning Technician to a Senior GIS Specialist. The Longevity line item is increased based on the number of employees who qualify to receive this benefit. The Insurance line item is reduced based on some liability and workers' compensation claims no longer being included in the calculations because they exceed the seven year time period. The Microfilming line item is decreased base on county staff now performing the continued scanning of planning documents instead of contracting for this activity. The County Vehicle line item is decreased based on estimated maintenance and operational costs of a new vehicle to be used by the Code Compliance Technician. The Department is requesting to purchase replacement CPU units which is reflected in the increase in the Equipment line item. Software is increased to account for software replacement on the new CPU units and to purchase extra GIS

licenses. Other service and supply line item adjustments are based on prior year actual costs and to meet anticipated service demands.
The Fixed Assets/Vehicle line is increased for the purchase of a new vehicle to be used by the Code Compliance Technician.

In the General Plan sub-budget, the Professional Services line is increased to allow for a roll-over of the contract amount not yet paid for the housing element survey. The reduction in Publications & Legal Notices is based on prior year expenditures. The increase in the Equipment line reflects the purchase of computer upgrades and a Global Positioning System unit. The decrease in Private Vehicle Use is based on prior year expenditure amounts.

Attached is a memorandum from the Planning Director regarding the requested budget and unmet needs.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PLANNING & ZONING					
REVENUE					
PLANNING					
001-0249-307.87-01 PLANNING FEES	-71,441	-80,000	-80,000	-80,000	
TOTAL PLANNING	-71,441	-80,000	-80,000	-80,000	
MISCELLANEOUS REVENUE					
001-0249-308.01-01 OTHER REVENUE - GEN	-2,661				
001-0249-308.01-64 DRI REIMBURSEMENT	-4,642				
TOTAL MISCELLANEOUS REVENUE	-7,303				
TRANSFERS IN					
001-0249-309.16-00 TRANSFERS IN	-5,000	-10,000	-5,000	-5,000	
TOTAL TRANSFERS IN	-5,000	-10,000	-5,000	-5,000	
TRANSFERS IN					
001-0249-309.17-82 TF IN PROBATION 432			-13,300	-13,300	
TOTAL TRANSFERS IN			-13,300	-13,300	
TOTAL REVENUE	**-83,744**	**-90,000**	**-98,300**	**-98,300**	
EXPENDITURE					
PLANNING SALARIES					
001-0249-575.01-01 PLANNING DIRECTOR	95,781	95,781	95,781	95,781	
001-0249-575.01-02 DEP PLANNING DIRECTOR	78,784	77,897	81,062	81,062	
001-0249-575.01-46 CODE COMPLIANCE TECH	38,880	36,042	48,253	48,253	
001-0249-575.01-47 TECHNICIAN	70,901	118,879	79,974	79,974	
001-0249-575.01-48 ASSISTANT PLANNER	47,069	38,214	47,380	47,380	
001-0249-575.01-49 ASSOCIATE PLANNER	40,866	55,877	51,286	51,286	
001-0249-575.01-50 SENIOR PLANNER	63,358	65,160	67,018	67,018	
001-0249-575.01-62 SENIOR GIS SPECIALIST	36,456		45,411	45,411	
001-0249-575.01-63 OFFICE TECHNICIAN	41,439	40,895	41,712	41,712	
001-0249-575.01-85 SECRETARY	34,573	34,859	35,556	35,556	
TOTAL PLANNING SALARIES	548,107	563,604	593,433	593,433	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOURLY & OTHER COMP.					
001-0249-575.02-01 EXTRA HELP	7,702	26,500	26,500	26,500	
001-0249-575.02-30 OVERTIME	450				
001-0249-575.02-35 LONGEVITY PAY	3,872	3,821	4,397	4,397	
TOTAL HOURLY & OTHER COMP.	12,024	30,321	30,897	30,897	
BENEFITS					
001-0249-575.03-02 GRP HLTH FOR RETIREES	31,519	35,762	31,245	31,245	
001-0249-575.03-10 SOCIAL SECURITY	32,008	33,892	34,621	34,621	
001-0249-575.03-11 MEDICARE	7,597	7,927	8,097	8,097	
001-0249-575.03-13 MEDICAL/DENTAL/VISION	124,363	125,906	128,244	128,244	
001-0249-575.03-14 RETIREMENT-EMPLOYER	116,285	119,691	125,230	125,230	
001-0249-575.03-15 RETIREMENT-EMPLOYEE	40,402	39,950	41,856	41,856	
001-0249-575.03-17 LIFE INSURANCE	539	499	558	558	
001-0249-575.03-18 SDI	4,225	4,534	4,642	4,642	
001-0249-575.03-19 CASH-CAFETERIA PLAN	3,481	8,897	4,881	4,881	
TOTAL BENEFITS	360,419	377,058	379,374	379,374	
PLANNING SERVICES					
001-0249-575.04-06 COMMUNICATIONS	3,132	4,000	3,377	3,377	
001-0249-575.04-10 INSURANCE	37,678	37,678	32,097	32,097	
001-0249-575.04-12 MAINT OF EQUIPMENT		500	500	500	
001-0249-575.04-15 MEMBERSHIPS	482	645	882	882	
001-0249-575.04-16 MISCELLANEOUS EXPENSE	465	250	250	250	
001-0249-575.04-17 OFFICE EXPENSE	10,752	9,500	9,500	9,500	
001-0249-575.04-18 PROFESSIONAL SERVICES	1,445	18,000	18,000	18,000	
001-0249-575.04-20 PS/MICROFILMING	32,987	38,114	10,000	10,000	
001-0249-575.04-29 PUBLICTNS/LEGAL NOTICE	1,560	4,000	4,000	4,000	
001-0249-575.04-33 COMMISSION	4,285	8,880	8,880	8,880	
001-0249-575.04-34 BOOKS	531	600	600	600	
001-0249-575.04-35 FISH & GAME/CEQA		4,315	4,425	4,425	
001-0249-575.04-50 COUNTY VEHICLE	3,499	9,840	6,300	6,300	
001-0249-575.04-71 COPIER EXPENSE	12,590	14,400	13,200	13,200	
001-0249-575.04-80 EQUIPMENT	4,626	3,000	4,200	4,200	
001-0249-575.04-81 SOFTWARE	14,507	13,085	16,891	16,891	
001-0249-575.04-88 FUEL EXPENSE	1,551	4,900	3,771	3,771	
001-0249-575.04-90 TRAINING & SEMINARS	1,122	1,200	1,200	1,200	
001-0249-575.04-91 PRIVATE VEHICLE USE		300	300	300	
TOTAL PLANNING SERVICES	131,212	173,207	138,373	138,373	
FIXED ASSETS					
001-0249-575.06-40 VEHICLES			28,000	28,000	
TOTAL FIXED ASSETS			28,000	28,000	
GENERAL PLAN SERVICES					
001-0249-579.04-16 MISCELLANEOUS EXPENSE	446	250	250	250	
001-0249-579.04-17 OFFICE EXPENSE	346	200	200	200	
001-0249-579.04-18 PROFESSIONAL SERVICES	10,655	16,000	17,000	17,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0249-579.04-29 PUBLICTNS/LEGAL NOTICE	4,240	8,000	6,500	6,500	
001-0249-579.04-33 PLAN COMM GEN PLAN	100	1,085	1,085	1,085	
001-0249-579.04-50 COUNTY VEHICLE		325	325	325	
001-0249-579.04-71 COPIER EXPENSE	2,627	3,000	3,000	3,000	
001-0249-579.04-80 EQUIPMENT	1,000	1,000	4,300	4,300	
001-0249-579.04-88 FUEL EXPENSE		100	100	100	
001-0249-579.04-90 TRAINING & SEMINARS	2,005	3,023	3,023	3,023	
001-0249-579.04-91 PRIVATE VEHICLE USE	365	1,577	310	310	
TOTAL GENERAL PLAN SERVICES	21,784	34,560	36,093	36,093	
TOTAL EXPENDITURE	**1,073,546**	**1,178,750**	**1,206,170**	**1,206,170**	
PLANNING & ZONING	**989,802**	**1,088,750**	**1,107,870**	**1,107,870**	

MARIPOSA PLANNING

COUNTY OF MARIPOSA
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Sarah Williams, Director
swilliams@mariposacounty.org

May 5, 2014

TO: **Rick Benson, CAO and Mary Hodson, Deputy CAO**

FROM: **Sarah Williams, Director**

RE: **2014-2015 Budget for Planning Department**

The Planning Department is requesting a status quo budget for the FY 14-15 Requested Budget. Some line items are adjusted (up or down) to meet this year's operational needs and still remain below the 13-14 Adopted Budget.

Changes worthy of highlighting include:

Code Compliance Technician (CCT) – Position Allocation

During FY 12-13 Budget Hearings, the Board approved hiring a Code Compliance Technician (CCT) to address both Planning and Building code compliance issues. All costs for the position are funded to Planning's budget. An 80% PPT hire was made in FY 12-13. Effective 4/1/14 (FY 13-14), the position was made full time with offset revenues from AB 109 funds. The CCT will assist with medical marijuana cultivation ordinance enforcement. The AB 109 funds were approved for a 2 year period (4/1/14 – 3/31/16). Funding for 20% of the CCT position and benefits is from the Probation Department budget.

Code Compliance Technician (CCT) – County Vehicle Expense

Planning's requested FY 13-14 budget identified a need for reliable and readily available CCT transport. The FY 13-14 budget assumed the Building Department would transfer a 2004 GMC Sierra ½ ton 4WD to Planning for CCT inspections. This did not occur because the truck was taken out of service by Fleet. Consequently, the CCT has been using a pool car for inspections, but needs a dependable vehicle with a radio. Funds for purchase of a 4WD truck, as well as funds for O&M are included in the requested budget planning staff will also have use of the vehicle. Due to a decrease in other fund units, the purchase costs do not increase General Fund contributions.

Scanning Budget

The requested scanning budget is decreased to previous levels, as the scanning contract was completed in FY 13-14. A scanning budget is still needed to enable extra-help Building staff scan remaining (and newly) closed out planning files.

Reclassification

A reclassification was approved by the Board of Supervisors during FY 13-14, increasing planning's salary and benefits. The Planning Technician classification (80% PPT) was reclassified to a Senior GIS Specialist (80% PPT). This increase represents an amount greater than the 2% negotiated increase.

GPS Equipment

Mariposa Planning does not currently have GPS equipment. GPS equipment captures various site data directly in the field and exports the data into a GIS for use in map display and detailed analysis. GPS technology provides a lower cost alternative and higher output than traditional surveying methods. GPS equipment could be used for a variety of planning applications, including but not limited to mining inspections, code compliance inspections, locating development points, etc. The FY 14-15 budget requests $1000 for one GPS unit.

Plotter

Planning uses a plotter to print large size planning maps. The current plotter is old enough that it is no longer possible to find parts when there are maintenance problems. At some point, there will be a problem which cannot be fixed. The cost range for a new plotter is $4,500 - $7,500. Purchase of a new plotter may be eligible for DRI Grant Funding, and may able to be acquired during FY 14-15.

Equipment and Software

Planning is requesting increased funds for equipment and software to cover needs for GIS (2 additional licenses), software upgrades, CPUs and monitors, and new software (Adobe Professional). We are being proactive in keeping caught up to date technologically and using available software to improve efficiencies in the department.

ARC Server

Acquisition and installation of ARC Server is important for increasing access to and usability of GIS. It will enable development of GIS web services for the public. It will access to one set of data by multiple offices. This item may be eligible for DRI Grant Funding, and may be able to be acquired during FY 14-15.

Budget Name: **Fire - Special Grants** **Budget Unit #: 001-0265-544**
Department: **Fire** **Department Head: Vacant**

Program Description:

This budget accounts for grants that are managed by County Fire. The Fire Department has been awarded substantial grants in previous years and separating this funding into its own budget allows for easier accounting and compliance with audits when the grant is completed.

Requested Changes:

No grant revenue or appropriations are requested at this time. Any future grants will be brought to Board for approval in a separate action. Governmental accounting practices require that this budget be included for two years after transactions have ceased.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIRE DEPT-SPECIAL GRANTS					
EXPENDITURE					
FIRE DEPARTMENT SERVICES					
001-0265-544.04-37 12/13 SAFE HEALTH	9,643				
TOTAL FIRE DEPARTMENT SERVICES	9,643				
TOTAL EXPENDITURE	**9,643**				
FIRE DEPT-SPECIAL GRANTS	**9,643**				

Budget Name: **Fire – SAFER Grant** **Budget Unit #: 001-0268-545**
Department: **Fire** **Department Head: Vacant**

Program Description:

This budget accounts for the Staffing for Adequate Fire and Emergency Response (SAFER) grant which is administered by the Department of Homeland Security's Federal Emergency Management Agency. The SAFER grant provides funding directly to fire departments and volunteer firefighter interest organizations in order to help them increase the number of trained, "front-line" firefighters available in their communities. Specifically, SAFER funds should assist local fire departments in increasing their staffing and deployment capabilities to allow them to respond to emergencies whenever they may occur.

Accomplishments:

- Increased the level of training of department members.
- Successfully recruited over 50 new members, increasing staffing and deployment capabilities.
- Awarded increased amounts of stipends for response and training of volunteer fire fighters.

Goals & Objectives:

- Continue recruitment and retention efforts for volunteer fire fighters.
- Continue offering stipends for training and response.
- Support Volunteer Coordinator efforts.

Requested Changes:

The Fire Safer Grant revenue is requested in the amount of the grant award. The Extra-Help line item funds a Volunteer Coordinator and is requested to assist with volunteer retention/recruitment with the remaining funds being used as training and response stipends for volunteers fire fighters.

Recommendation:

The Fires-SAFER Grant revenue is recommended to be increased based on the anticipated reimbursement for the equipment purchases. An amount necessary to cover the Medicare benefit of the Volunteer Coordinator extra help pay has been moved to the appropriate benefit line item.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIRE-SAFER GRANT (FEMA)					
REVENUE					
FEDERAL REVENUE FIRE DEPT					
001-0268-306.73-07 FIRE-SAFER GRANT (FEMA)	-84,244	-127,788	-133,588	-136,206	-2,618
TOTAL FEDERAL REVENUE FIRE DEPT	-84,244	-127,788	-133,588	-136,206	-2,618
TOTAL REVENUE	**-84,244**	**-127,788**	**-133,588**	**-136,206**	**-2,618**
EXPENDITURE					
HOURLY & OTHER COMP.					
001-0268-545.02-01 VOLUNTR COORDINATOR	22,570	35,635	36,372	35,845	-527

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0268-545.02-30 OVERTIME	330				
TOTAL HOURLY & OTHER COMP.	22,900	35,635	36,372	35,845	-527
BENEFITS					
001-0268-545.03-11 MEDICARE	332	517		527	527
TOTAL BENEFITS	332	517		527	527
FIRE-SAFER GRANT SERVICES					
001-0268-545.04-06 COMMUNICATIONS		480			
001-0268-545.04-10 INSURANCE	285	285	233	233	
001-0268-545.04-34 TRAINING STIPEND	8,130	41,250	47,815	47,815	
001-0268-545.04-35 RESPONSE STIPEND	11,730	45,650	47,815	47,815	
001-0268-545.04-80 EQUIPMENT		3,971	3,971	3,971	
TOTAL FIRE-SAFER GRANT SERVICES	20,145	91,636	99,834	99,834	
TOTAL EXPENDITURE	**43,377**	**127,788**	**136,206**	**136,206**	
FIRE-SAFER GRANT (FEMA)	**-40,867**		**2,618**		**-2,618**

Budget Name: **Disaster Recovery** **Budget Unit #: 001-0269-546**
Department: **Fire** **Department Head: Vacant**

Program Description:

This budget was created at the direction of the Board of Supervisors to accurately reflect the costs associated with the Telegraph Fire in 2008. This incident was declared a disaster by the State and Federal governments and therefore a portion of the costs incurred by the County are reimbursed.

According to County records, an overpayment by the Office of Emergency Services (OES) was received in the 2009-2010 Fiscal Year. The final audit has not yet been performed on this disaster by the State/Federal government, but staff is requesting the appropriate amount of overpayment be budgeted to repay OES if the mistake is confirmed. The State has "closed" the disaster in March 2012, but now has three years to complete an audit. If no notice for repayment is received from the State by April 1, 2015, then this money may be used by the County.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DISASTER RECOVERY					
EXPENDITURE					
DISASTER RECOVERY SERVICE					
001-0269-546.04-16 MISCELLANEOUS EXPENSE		206,500			
001-0269-546.04-18 PROFESSIONAL SERVICES			206,500	206,500	
TOTAL DISASTER RECOVERY SERVICE		206,500	206,500	206,500	
TOTAL EXPENDITURE		**206,500**	**206,500**	**206,500**	
DISASTER RECOVERY		**206,500**	**206,500**	**206,500**	

Budget Name: **Public Works Administration** **Budget Unit #: 001-0304-583**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Public Works Department plans, designs, constructs, operates, and maintains the County's infrastructure including roads, bridges, wastewater treatment facilities, airport, parks, buildings, public water facilities, grounds, vehicle fleet, capital improvements, and solid waste disposal facilities. The Department is administered by the Public Works Director who acts as the County Engineer, Road Commissioner, and Executive Director of the Local Transportation Commission.

This budget supports the Director and support staff while departmental activities are divided among the Facility Maintenance, Roads, Engineer/Surveyor, Plant Operator, Transportation Planning, Solid Waste and Recycling, Fleet, Parks & Recreation, Capital Improvements, and Special District budgets.

Accomplishments:

- Developed, monitored and managed/co-managed 59 budgets totaling $40,507,703.
- Managed tasks with one less staff member.
- Processed approximately 10,000 invoices
- Met all Accounts Payable, Accounts Receivable and budgetary deadlines.
- Cost savings of $6,500 by upgrading computer server without purchasing new equipment.

Goals & Objectives:

- Continue the division's success in meeting all requirements and deadlines with the inclusion of having one less staff member and the possibility of a fifty percent reduction in another staffing position.
- Cross training for the Administrative Analyst and the newly hired Accountant II positions.

Requested Changes:

The revenue received from reimbursable services performed by Pubic Works Administration staff is decreased based on a reduction in billable administrative time to be performed for other Public Works divisions. Salaries and benefits lines are adjusted to reflect recently concluded labor negotiations and reducing the vacant Accountant I/II to a 0.50 Permanent Part-Time position as well as unallocating one Account Clerk III position. The Longevity line item is increased based on the number of employees that now qualify for this benefit. A replacement computer and new Cost Accounting Management System (CAMS) server are requested in the Equipment line item. The increase in Training and Seminars is requested for the Department Head's various conferences and for a staff member to attend the CAMS Conference. Other services and supplies line items are adjusted to reflect a more accurate expenditure level.

Recommendation:
This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PUBLIC WORKS ADMIN.					
REVENUE					
INTERFUND REVENUE					
001-0304-307.08-13 PUBLIC WORKS SERVICES	-248,738	-262,043	-207,548	-207,548	
TOTAL INTERFUND REVENUE	-248,738	-262,043	-207,548	-207,548	
TOTAL REVENUE	**-248,738**	**-262,043**	**-207,548**	**-207,548**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
PUBLIC WORKS ADM SALARIES					
001-0304-583.01-01 DIRECTOR	123,584	123,584	123,584	123,584	
001-0304-583.01-03 ASST DIR PW SUPPRT SRV	75,342	74,341	79,617	79,617	
001-0304-583.01-09 ADMINISTRATIVE ANALYST	59,087	58,311	59,478	59,478	
001-0304-583.01-37 ACCOUNTANT I/II	20,634	49,816	19,489	19,489	
001-0304-583.01-64 OFFICE TECHNICIAN II	45,585	44,986	45,887	45,887	
001-0304-583.01-96 SENIOR OFFICE ASSISTANT	29,541	29,155	31,223	31,223	
001-0304-583.01-97 ACCOUNT CLERK III	33,938	61,048	34,162	34,162	
TOTAL PUBLIC WORKS ADM SALARIES	387,711	441,241	393,440	393,440	
HOURLY & OTHER COMP.					
001-0304-583.02-30 OVERTIME		1,000			
001-0304-583.02-35 LONGEVITY PAY	4,853	4,049	5,130	5,130	
TOTAL HOURLY & OTHER COMP.	4,853	5,049	5,130	5,130	
BENEFITS					
001-0304-583.03-02 GRP HLTH FOR RETIREES	47,408	48,594	46,699	46,699	
001-0304-583.03-04 ACCRUED BENEFITS	30				
001-0304-583.03-10 SOCIAL SECURITY	25,104	28,617	25,668	25,668	
001-0304-583.03-11 MEDICARE	6,130	6,952	6,214	6,214	
001-0304-583.03-13 MEDICAL/DENTAL/VISION	37,390	52,481	43,008	43,008	
001-0304-583.03-14 RETIREMENT-EMPLOYER	82,446	93,891	87,127	87,127	
001-0304-583.03-15 RETIREMENT-EMPLOYEE	28,130	31,303	28,339	28,339	
001-0304-583.03-17 LIFE INSURANCE	412	432	428	428	
001-0304-583.03-18 SDI	2,889	3,444	2,953	2,953	
001-0304-583.03-19 CASH-CAFETERIA PLAN	28,394	31,023	28,250	28,250	
TOTAL BENEFITS	258,333	296,737	268,686	268,686	
PUBLIC WORKS SERVICES					
001-0304-583.04-06 COMMUNICATIONS	3,638	4,000	3,500	3,500	
001-0304-583.04-10 INSURANCE	47,998	47,998	45,433	45,433	
001-0304-583.04-12 MAINT OF EQUIPMENT		300	300	300	
001-0304-583.04-15 MEMBERSHIPS	850	900			
001-0304-583.04-17 OFFICE EXPENSE	6,081	8,000	8,000	8,000	
001-0304-583.04-18 PROFESSIONAL SERVICES	390	1,100	1,500	1,500	
001-0304-583.04-24 SERVICE AGREEMENTS	11,746	11,747	11,932	11,932	
001-0304-583.04-29 PUB & LEGAL NOTICES	215	600	600	600	
001-0304-583.04-31 RENT & LEASES-BUILDINGS	7,720	7,720	7,720	7,720	
001-0304-583.04-50 COUNTY VEHICLE	4,281	5,500	4,500	4,500	
001-0304-583.04-71 COPIER EXPENSE	4,049	5,500	5,000	5,000	
001-0304-583.04-80 EQUIPMENT	2,584	8,800	8,500	8,500	
001-0304-583.04-88 FUEL EXPENSE	208	1,000	700	700	
001-0304-583.04-90 TRAINING & SEMINARS	5,194	3,750	6,000	6,000	
001-0304-583.04-91 PRIVATE VEHICLE USE	1,683	1,700	2,700	2,700	
TOTAL PUBLIC WORKS SERVICES	96,637	108,615	106,385	106,385	
TOTAL EXPENDITURE	**747,534**	**851,642**	**773,641**	**773,641**	
PUBLIC WORKS ADMIN.	**498,796**	**589,599**	**566,093**	**566,093**	

Budget Name: Regional Transit Services **Budget Unit #: 001-0330-605**
Department: **Public Works** **Department Head: Vacant**

Program Description:

Mariposa County together with the counties of Mono and Merced are members of the Yosemite Area Regional Transportation Services (YARTS) which provides transit services to and from Yosemite National Park. The transit service also includes connections to Amtrak, Merced Airport, and Greyhound, as well as service to UC Merced and Merced College. Funding for this function is provided through the Local Transportation fund.

Requested Changes:

There are no requested changes in this budget.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REGIONAL TRANSIT SERVICES					
REVENUE					
TRANSFERS IN					
001-0330-309.16-00 TRANSFERS IN	-136,360	-136,360	-136,360	-136,360	
TOTAL TRANSFERS IN	-136,360	-136,360	-136,360	-136,360	
TOTAL REVENUE	**-136,360**	**-136,360**	**-136,360**	**-136,360**	
EXPENDITURE					
REGIONAL TRANSIT SERVICES					
001-0330-605.04-44 TRANSIT CONTRACT	136,360	136,360	136,360	136,360	
TOTAL REGIONAL TRANSIT SERVICES	136,360	136,360	136,360	136,360	
TOTAL EXPENDITURE	**136,360**	**136,360**	**136,360**	**136,360**	
REGIONAL TRANSIT SERVICES					

Budget Name: **Health – Air Pollution** **Budget Unit #: 001-0401-621**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

The Mariposa County Public Health Department manages a number of programs which protect individuals and the community at large from illness whether due to communicable disease, environmental toxins, or disease processes, which can be prevented from worsening if discovered and modified early. Several of these programs are mandated by current state law and regulations; several others reflect implementation of County ordinances. The programs conducted by the department are classified as follows:

COMMUNICABLE DISEASES: Childhood and adult immunization, food facility inspection, sexually transmitted disease clinic, AIDS program, rabies control program, issuance of permits for water wells, and tuberculosis control.

ENVIRONMENTAL TOXINS: Underground tank regulations; hazardous materials control; restaurant, septic system, and water well permits; landfill inspection, and air pollution.

PERSONAL HEALTH PROGRAMS: Maternal-Child Health/Perinatal Outreach, childhood screening, tobacco cessation, family planning, emergency medical services, teen mother program, nursing home visits, California Children's Services (CCS), pre-employment examinations, and disaster preparedness.

Accomplishments:

- Continued to protect ground water resources from contamination through water and septic system permitting and inspection activities.
- Continued to act as the Air Pollution Control District.
- Provided county-wide mass immunization clinics and various disease testing in efforts to control/contain communicable diseases.
- Continued to promote Community Health via Prevention Education and other activities.

Goals & Objectives:

- Notify the Board of Supervisors six months prior to retirement of the Public Health Officer to allow sufficient time for a successful recruitment. Facilitate a smooth transition between Health Officers.
- Focus on Public Safety from the Health perspective for all residents and visitors to the County.
- Strengthen prevention of disease to reduce cots to the County and citizens for medical care.

Requested Changes:

The State allocations and grant revenues are adjusted based upon preliminary estimates from the State and anticipated amounts of grant awards. The California Children's Services line item is increased based on anticipated Medi-Cal caseload. Air Pollution Fee revenue is reduced as the previous year included one-time only fees. The new Personal Health Fee line item represents fees associated with tuberculosis skin tests, hemoglobin tests, etc. and is based on fees collected in the previous fiscal year. The Transfers In line includes Interdepartmental Services for the Support and Aid For Everyone Program (SAFE). This is the second year of a two year agreement. Funding received from the Certified Unified Program Agency (CUPA) Forum is reduced based to correspond with the new grant award. This funding will be used to purchase a computer and software. Revenue received from Sales Tax is decreased based on a restructuring of the distribution of these funds. The Transfers In from the various grant programs are adjusted to match current grant awards and anticipated operational costs of these programs.

Salary and benefit lines are adjusted to reflect recently concluded labor negotiations. The Extra Help and Clinic Extra-Help line are increased to account for additional nursing hours to meet anticipated service demands. Longevity is now included based on employees that will qualify for this benefit.

The Insurance line item is increased based on calculations from existing and new liability and workers' compensation claims. The increase to Air Pollution expenses is based on the anticipated Ozone Study as required by the Federal Environmental Protection agency. The County Medical Services Program fee is has not been budgeted at this time based on a lack of information from the State regarding this fee in conjunction with the implementation of Health Care Reform. Other various service and supply line items are adjusted based on prior year actual expenses, available grant funding, and anticipated service demands.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PUBLIC HEALTH DEPARTMENT					
REVENUE					
VC HEALTH					
001-0401-303.24-03 VC27360.6(c)60% EDCTN	-172				
001-0401-303.24-04 VC 27360.6(c) 25% ADMIN	-72				
TOTAL VC HEALTH	-244				
HEALTH ADMINISTRATION					
001-0401-305.47-01 AIDS BLOCK GRANT	-3,000	-2,979	-3,000	-3,000	
001-0401-305.47-02 CHDP FEES/MEDI-CAL	-4,802	-4,000	-5,570	-5,570	
TOTAL HEALTH ADMINISTRATION	-7,802	-6,979	-8,570	-8,570	
CALIF CHILDRENS SERVICES					
001-0401-305.48-00 CALIF CHILDRENS SRVCS	-44,198	-80,817	-126,296	-126,296	
TOTAL CALIF CHILDRENS SERVICES	-44,198	-80,817	-126,296	-126,296	
OTHER STATE - HEALTH					
001-0401-305.52-01 AIR POLLUTION - HEALTH	-34,400	-34,700	-34,700	-34,700	
001-0401-305.52-08 CHDP CONTRACT - HEALTH	-76,752	-80,462	-87,085	-87,085	
001-0401-305.52-10 MCH GRANT - HEALTH	-56,366	-99,326	-103,217	-103,217	
001-0401-305.52-13 IMMUNIZATION PROGRAM	-20,079	-25,000	-25,000	-25,000	
001-0401-305.52-16 CUPA (UST)	-60,000	-60,000	-60,000	-60,000	
TOTAL OTHER STATE - HEALTH	-247,597	-299,488	-310,002	-310,002	
HEALTH FEES					
001-0401-307.97-01 CUPA FEES	-50,944	-52,726	-52,152	-52,152	
001-0401-307.97-03 FOOD FCLTY INSP/PERMIT	-35,149	-30,304	-31,102	-31,102	
001-0401-307.97-04 WELL INSPECTION/PERMIT	-11,172	-8,000	-7,886	-7,886	
001-0401-307.97-05 SEPTIC SYS PERMIT/FEES	-40,787	-24,000	-24,399	-24,399	
001-0401-307.97-06 RECREATION FEES - HLTH	-10,425	-9,690	-9,918	-9,918	
001-0401-307.97-07 AIR POLL OPERATING FEES	-38,874	-30,997	-24,685	-24,685	
001-0401-307.97-09 MISC HEALTH FEES	-2,169	-1,932	-2,226	-2,226	
TOTAL HEALTH FEES	-189,520	-157,649	-152,368	-152,368	
CALIFORNIA CHILDRENS SERV					
001-0401-307.99-00 CAL CHILDRENS SERV	-60	-285	-285	-285	
TOTAL CALIFORNIA CHILDRENS SERV	-60	-285	-285	-285	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MISCELLANEOUS REVENUE					
001-0401-308.01-14 PERSONAL HEALTH FEES	-1,890		-2,280	-2,280	
001-0401-308.01-15 DONATIONS	-1,391	-1,500	-1,850	-1,850	
001-0401-308.01-18 HAZARD CLEANUP/HEALTH	-2,000				
001-0401-308.01-62 SAFE PROJECT	-9,347				
TOTAL MISCELLANEOUS REVENUE	-14,628	-1,500	-4,130	-4,130	
MISC REVENUE					
001-0401-308.11-00 MISC REVENUE	-201				
TOTAL MISC REVENUE	-201				
TRANSFERS IN					
001-0401-309.16-13 INTERDEPT SERVICE			-10,000	-10,000	
001-0401-309.16-69 TRANSFER IN CUPA FORUM	-10,396	-10,600	-4,178	-4,178	
001-0401-309.16-73 TRANSFER IN-REALIGN VLF	-288,038	-288,038	-288,038	-288,038	
001-0401-309.16-74 TRANSFER IN- SALES TAX	-256,303	-256,303	-242,639	-242,639	
001-0401-309.16-75 TRSF IN-PUB HLTH EMERG	-160,057	-170,816	-184,434	-184,434	
001-0401-309.16-77 TRANSFERS-IN LEA	-16,289	-16,552	-16,546	-16,546	
001-0401-309.16-79 TRNSFR IN TOBACCO CESS	-120,611	-151,500	-151,500	-151,500	
001-0401-309.16-82 SB12 ADMINISTRATION	-1,702	-2,000	-2,000	-2,000	
001-0401-309.16-86 PACIFIC BELL SETTLEMENT		-645	-645	-645	
001-0401-309.16-96 CUPA ER	-318				
TOTAL TRANSFERS IN	-853,714	-896,454	-899,980	-899,980	
TRANSFERS IN					
001-0401-309.17-19 TRSER IN FIRST 5 DENTAL	-55,092	-50,000	-60,000	-60,000	
001-0401-309.17-28 CUPA/UST FROM FUND 435	-63,546	-70,000	-42,475	-42,475	
TOTAL TRANSFERS IN	-118,638	-120,000	-102,475	-102,475	
TOTAL REVENUE	**-1,476,602**	**-1,563,172**	**-1,604,106**	**-1,604,106**	
EXPENDITURE					
PUBLIC HEALTH SALARIES					
001-0401-621.01-01 HEALTH OFFICER	150,000	149,996	149,996	149,996	
001-0401-621.01-07 PHN SUPERVISOR	76,590	76,528	81,961	81,961	
001-0401-621.01-09 PUBLIC HEALTH NURSE	34,805	37,009	33,973	33,973	
001-0401-621.01-15 PUBLIC HLTH EDUCATOR	73,495	72,530	73,979	73,979	
001-0401-621.01-16 PHE RESPONSE COORD	62,361	64,264	65,549	65,549	
001-0401-621.01-25 REGISTERED NURSE	9,666	52,628	44,163	44,163	
001-0401-621.01-28 REG. ENV. HLTH SPECIAL.	110,704	109,242	114,105	114,105	
001-0401-621.01-32 ENV HEALTH MANAGER	78,375	77,345	78,892	78,892	
001-0401-621.01-33 ENV HLTH SR SPECIALIST	71,248	70,312	71,718	71,718	
001-0401-621.01-63 OFFICE TECHNICIAN	40,626	40,086	41,712	41,712	
001-0401-621.01-70 DEVELOPMNT SRVCS TECH	58,986	58,210	59,374	59,374	
001-0401-621.01-85 SECRETARY	57,319	65,080	69,696	69,696	
001-0401-621.01-87 ACCOUNTANT II	42,401	41,838	44,809	44,809	
001-0401-621.01-96 SENIOR OFFICE ASSISTANT	24,254	30,611	31,223	31,223	
TOTAL PUBLIC HEALTH SALARIES	890,830	945,679	961,150	961,150	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOURLY & OTHER COMP.					
001-0401-621.02-01 EXTRA HELP	29,805	13,225	22,127	22,127	
001-0401-621.02-03 CLINIC EXTRA HELP	23,014	33,261	40,235	40,235	
001-0401-621.02-35 LONGEVITY PAY	750		1,250	1,250	
001-0401-621.02-43 PERS INCENTIVE	14,400	14,400	14,400	14,400	
TOTAL HOURLY & OTHER COMP.	67,969	60,886	78,012	78,012	
BENEFITS					
001-0401-621.03-02 GRP HLTH FOR RETIREES	42,861	42,333	45,580	45,580	
001-0401-621.03-03 UNEMPLOYMENT	2,695				
001-0401-621.03-04 ACCRUED BENEFITS	1,810				
001-0401-621.03-10 SOCIAL SECURITY	55,635	58,755	60,433	60,433	
001-0401-621.03-11 MEDICARE	14,472	14,538	14,679	14,679	
001-0401-621.03-13 MEDICAL/DENTAL/VISION	115,438	137,734	129,953	129,953	
001-0401-621.03-14 RETIREMENT-EMPLOYER	192,514	203,791	214,288	214,288	
001-0401-621.03-15 RETIREMENT-EMPLOYEE	71,044	71,798	71,788	71,788	
001-0401-621.03-17 LIFE INSURANCE	813	821	821	821	
001-0401-621.03-18 SDI	7,805	8,257	8,492	8,492	
001-0401-621.03-19 CASH-CAFETERIA PLAN	44,161	42,119	43,166	43,166	
TOTAL BENEFITS	549,248	580,146	589,200	589,200	
PUBLIC HEALTH SERVICES					
001-0401-621.04-06 COMMUNICATIONS	5,853	5,623	5,623	5,623	
001-0401-621.04-10 INSURANCE	66,085	66,198	76,470	76,470	
001-0401-621.04-12 MAINT OF EQUIPMENT	570	1,000	1,000	1,000	
001-0401-621.04-14 MEDICAL & LABORATORY	13,889	18,000	18,000	18,000	
001-0401-621.04-15 MEMBERSHIPS		1,080	1,080	1,080	
001-0401-621.04-17 OFFICE EXPENSE	11,116	12,000	12,000	12,000	
001-0401-621.04-19 MEDICAL PROF SERV	29				
001-0401-621.04-21 AMBULANCE	10,931	21,839	21,839	21,839	
001-0401-621.04-33 AIR POLLUTION EXPENSES	4,449	4,739	8,072	8,072	
001-0401-621.04-34 CA CHILDRENS SERVICES	24,011	26,648	26,835	26,835	
001-0401-621.04-35 HOSPITAL		500	500	500	
001-0401-621.04-36 EMS	910	600	600	600	
001-0401-621.04-37 TOBACCO CESSATION	21,292	26,758	27,059	27,059	
001-0401-621.04-38 CHDP	3,413	4,434	4,451	4,451	
001-0401-621.04-41 PHEP	8,874	13,091	16,811	16,811	
001-0401-621.04-42 CUPA	16,257	22,634	16,549	16,549	
001-0401-621.04-43 INFECTIOUS WASTE	1,908	2,650	2,650	2,650	
001-0401-621.04-44 CMSP FEE	5,649				
001-0401-621.04-45 LEA SUPPLIES	1,843	2,953	2,853	2,853	
001-0401-621.04-46 FIRST FIVE DENTAL PGM	45,250	40,000	49,700	49,700	
001-0401-621.04-47 MATERNAL CHILD HEALTH	8,013	13,995	10,972	10,972	
001-0401-621.04-50 COUNTY VEHICLE	22,114	22,445	22,445	22,445	
001-0401-621.04-60 UTILITIES	6,115	8,040	6,040	6,040	
001-0401-621.04-70 NSF CHARGES	10				
001-0401-621.04-71 COPIER EXPENSE	2,991	2,945	2,945	2,945	
001-0401-621.04-80 EQUIPMENT		1,000	1,000	1,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0401-621.04-81 SOFTWARE	2,493	3,563	3,063	3,063	
001-0401-621.04-88 FUEL EXPENSE	4,814	4,990	4,990	4,990	
001-0401-621.04-90 TRAINING & SEMINARS	2,658	6,000	4,500	4,500	
001-0401-621.04-91 PRIVATE VEHICLE USE		550	550	550	
TOTAL PUBLIC HEALTH SERVICES	291,537	334,275	348,597	348,597	
TOTAL EXPENDITURE	**1,799,584**	**1,920,986**	**1,976,959**	**1,976,959**	
PUBLIC HEALTH DEPARTMENT	**322,982**	**357,814**	**372,853**	**372,853**	

Budget Name: **Behavioral Health** **Budget Unit #: 001-0402-622**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Behavioral Health offers short-term counseling with after-care groups to children, families, and adults. Case management and medication services are provided to the severely mentally ill and are built on the Recovery Model. Services are offered in the town of Mariposa with out-lying stations in Coulterville and Yosemite. The mental health programs are funded with State and Federal dollars, except for a minimum County match requirement. In addition, this department is a direct recipient of federal dollars to support an American Indian mental health program.

Accomplishments:

- Approved by Mental Health Services Oversight Accountability Committee to receive three years funding for a Triage Grant to set up a program to offer enhanced services to clients in crisis.
- Successfully implemented the Stigma Reduction Grant program by holding community meetings that were facilitated by County Mental Health staff. The purpose of this meeting was to shine a light on stigma in the community and to create strategies for reducing stigma in Mariposa County.

Goals & Objectives:

- Work with John C. Fremont Health Care District to create Patient Centered Health Homes to improve overall coordination of physical and behavioral healthcare.
- Review the Client Services Policy to determine the financial feasibility of including the two Managed Care Organizations, as well as private insurance companies into the Mental Health Plan.
- Continue working to create an electronic health record program where medical, mental health and alcohol and drug information can be shared with primary health providers to improve coordination of care.
- Review current hiring of after-hours crisis workers for better retention of employees.

Requested Changes:

The Substance Abuse Mental Health Services Act (SAMHSA) revenues are reduced based on allocation information received from the State. The Early and Periodic Screening, Diagnosis and Treatment (EPSDT) Medi-Cal revenue has been incorporated into the standard Medi-Cal revenue based on the changes the State has made in the Department of Health Care Services in conjunction with Health Care Reform guidelines. Medicare revenue is decreased due to the Department referring this caseload to an outside professional. The State Projects for Assistance in Transition from Homelessness (PATH) grant is increased based on the allocation information received from the State. The Prior Year revenue lines represent reimbursement for prior fiscal years (2009-2010 and 2010-2011) cost report settlement claims from Medi-Cal and varies greatly year to year. The Department will request to recognize any revenue received from this source during Mid-Year Adjustments. The Other Insurance revenue line is reimbursement from third party insurance companies for Mental Health services that are now allowable under Health Care Reform guidelines. The Health Professional Shortage Area (HPSA) revenue is a grant for those areas designated as a shortage area based on the established Federal guidelines and revenue is not being requested as there are no Federal funds available at this time. The CalMHSA Grant revenue was a one-time grant of funds for the Mental Health Stigma reduction event. Transfer In from Mental Health Realignment is based on revenue projections from the State. The Transfer In from Fund 443 is the allowable overhead amount from the new Mental Health Services Act Triage Grant. This revenue will offset portions of salaries and other expenses related to implementing the new program.

The Department is requesting to add an Office Technician I, with the goal of increasing management/leadership time to effectively write and implement policies, provide clear direction and support to staff through supervisor, and enhance their overall leadership practices. Funding for this position is budgeted in the Contingency line item, pending review by Human Resources.

Salary and benefits are adjusted based on the recent concluded labor negotiations. The various adjustments in salary lines also represent redistributed staff allocations based on service demands. The Mental Health Clinician line now

includes five staff positions that were previously budgeted in other Human Services divisions. This consolidation is due to the decreased caseload and associated funding in other programs such as Wrap Around and Mental Health Services Act. The Mental Health Assistant I was a contract funded position and the contract has now been terminated. The increase in Staff Services Analyst represents a 50% share of a recently filled position. The increase in Mental Health Aide is based on a larger portion of the position being paid from this budget using PATH grant funds. Extra-Help is decreased due to a reduced number of hours for the psychiatrist, based on actual expenditures from the prior year. Longevity is now included based on the number of employees qualifying for this benefit. The PERS Incentives are increased based on a larger pool of qualifying staff that receive this benefit. The Contracted-Transportation line item is reduced based on the anticipated success of the Mental Health Triage program where issues are resolved at the client's location rather than transporting them to the hospital emergency room. The line item for Contracted Services for Inpatients is increased based on higher per day costs from contracted facilities. The implementation of the Mental Health Triage program is expected to help reduce the use of these facilities. The MIS Contract is the proportional share of the costs to operate and maintain the mental health computer system. The Purchased Services Other line is increased to account for newly contracted collections services. The Homeless Assistance line item is funded through the PATH grant and is intended to provide temporary housing on a very limited basis. The County Vehicle line item is reduced based on the redistribution of these expenses to the programs actually using the vehicles. The Cost Allocation line item is decreased to reflect the proportional share of the cost of services performed by other county departments. The Equipment and Software line items are increased for the purchase of replacement computers due to age and failing systems. The Training and Seminars line is increased to account for the training necessary due to newly hired personnel. The Department is requesting to purchase a new vehicle which will be shared with the Social Services division. The Transfer Out to Human Services Administration has increased due to the clerical staff now being budgeted in the Human Services Administration budget and negotiated salary and benefit adjustments. The Transfer From Social Services for Child Abuse Prevention, Intervention and Treatment (CAPIT) is no longer budgeted because of the Department's shift to provide these services from a Community Based Organization.

Recommendation:

This budget is being recommended as submitted noting that the Office Technician I position will not be allocated or filled until this request has been reviewed by Human Resources and brought to the Board for approval.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEHAVIORAL HEALTH					
REVENUE					
BEHAVIORAL HEALTH REVENUE					
001-0402-305.50-02 MENTAL HEALTH - SCERP	-17,379	-50,000	-50,000	-50,000	
001-0402-305.50-12 SAMHSA	-69,010	-93,724	-86,724	-86,724	
001-0402-305.50-14 MEDI-CAL FFP	-588,390	-450,000	-450,000	-450,000	
001-0402-305.50-16 EPSDT MEDI-CAL	-47,380				
001-0402-305.50-23 MEDICARE		-20,000	-1,000	-1,000	
001-0402-305.50-27 STATE PATH GRANT	-12,131	-12,500	-16,523	-16,523	
001-0402-305.50-38 PRIOR YEAR REVENUE	-173,188				
001-0402-305.50-45 PR YR REV 09 COST EPSDT	-60,046				
TOTAL BEHAVIORAL HEALTH REVENUE	-967,524	-626,224	-604,247	-604,247	
BEHAVIORAL HEALTH FEES					
001-0402-307.19-01 PATIENT FEES	-24,114	-17,000	-20,000	-20,000	
001-0402-307.19-03 OTHER INSURANCE	-46,441		-50,000	-50,000	
001-0402-307.19-06 CONSERVATOR REIMB	-3,300	-4,000	-4,000	-4,000	
001-0402-307.19-07 TELEPSYCHIATRY	-11,180	-12,500	-12,500	-12,500	
001-0402-307.19-08 HPSA	-958				
001-0402-307.19-09 CALMHSA GRANT	-4,077				
TOTAL BEHAVIORAL HEALTH FEES	-90,070	-33,500	-86,500	-86,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MISC REVENUE					
001-0402-308.11-00 MISC REVENUE	-5,393				
TOTAL MISC REVENUE	-5,393				
TRANSFERS IN					
001-0402-309.16-94 TRANF IN REALIGN FND 393		-1,178,621	-1,563,992	-1,563,992	
001-0402-309.16-98 FUND 354		-33,861	-33,816	-33,816	
TOTAL TRANSFERS IN		-1,212,482	-1,597,808	-1,597,808	
TRANSFERS IN					
001-0402-309.17-80 TRANSF IN FROM FUND 443			-53,496	-53,496	
TOTAL TRANSFERS IN			-53,496	-53,496	
TOTAL REVENUE	**-1,062,987**	**-1,872,206**	**-2,342,051**	**-2,342,051**	
EXPENDITURE					
BEHAVIORAL HLTH SALARIES					
001-0402-622.01-02 SOC WORKER SUPE I	30,750	23,324	24,386	24,386	
001-0402-622.01-03 DEP DRCTR BEHAV HLTH	30,681	26,402	39,385	39,385	
001-0402-622.01-06 ON-CALL COORDINATOR	34,664	34,207	23,726	23,726	
001-0402-622.01-07 SOCIAL WORKER III	49,234	48,587	49,558	49,558	
001-0402-622.01-22 SOC WORKER SUPE II	23,059	13,683	26,168	26,168	
001-0402-622.01-28 MENTAL HEALTH CLINICIAN	177,871	174,364	271,352	271,352	
001-0402-622.01-30 MENTAL HEALTH ASST I	16,587	14,093			
001-0402-622.01-33 MENTAL HEALTH ASST III	39,733	44,987	48,183	48,183	
001-0402-622.01-38 STAFF SERVCS ANLYST I/II		13,590	20,385	20,385	
001-0402-622.01-94 MENTAL HEALTH AIDE	5,023	2,976	5,777	5,777	
TOTAL BEHAVIORAL HLTH SALARIES	407,602	396,213	508,920	508,920	
HOURLY & OTHER COMP					
001-0402-622.02-01 EXTRA HELP	165,221	239,400	161,000	161,000	
001-0402-622.02-30 OVERTIME	1,001	3,500	2,000	2,000	
001-0402-622.02-35 LONGEVITY PAY	260		2,253	2,253	
001-0402-622.02-40 STAND BY/CALL BACK PAY	19,096	15,520	15,520	15,520	
001-0402-622.02-42 NON-PERS INCENTIVES	4,200	17,200	15,856	15,856	
001-0402-622.02-43 PERS INCENTIVES	39,174	35,640	107,842	107,842	
001-0402-622.02-45 OUT OF CLASS PAY	4,362				
001-0402-622.02-50 SHIFT DIFFERENTIAL	4,741				
TOTAL HOURLY & OTHER COMP	238,055	311,260	304,471	304,471	
BENEFITS					
001-0402-622.03-02 GRP HLTH FOR RETIREES	6,036	10,145	6,039	6,039	
001-0402-622.03-03 UNEMPLOYMENT	16,875				
001-0402-622.03-04 ACCRUED BENEFITS	631				
001-0402-622.03-10 SOCIAL SECURITY	29,072	28,339	36,865	36,865	
001-0402-622.03-11 MEDICARE	9,473	10,099	8,622	8,622	
001-0402-622.03-13 MEDICAL/DENTAL/VISION	82,495	85,645	97,332	97,332	
001-0402-622.03-14 RETIREMENT-EMPLOYER	95,598	90,865	129,032	129,032	
001-0402-622.03-15 RETIREMENT-EMPLOYEE	32,208	29,376	39,832	39,832	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0402-622.03-17 LIFE INSURANCE	387	333	351	351	
001-0402-622.03-18 SDI	4,651	4,337	5,922	5,922	
001-0402-622.03-19 CASH-CAFETERIA PLAN	15,955	10,358	14,050	14,050	
TOTAL BENEFITS	293,381	269,497	338,045	338,045	
BEHAVIORAL HLTH SERVICES					
001-0402-622.04-06 COMMUNICATIONS	1,460	4,700	4,700	4,700	
001-0402-622.04-07 POSTAGE	2,336	4,000	4,000	4,000	
001-0402-622.04-08 FOOD	4,568	100	100	100	
001-0402-622.04-09 JANITORIAL SUPPLIES	340				
001-0402-622.04-10 INSURANCE	25,457	25,495	26,453	26,453	
001-0402-622.04-13 MAINTENANCE OF BLDGS	27		50	50	
001-0402-622.04-15 MEMBERSHIPS	3,282	3,300	3,282	3,282	
001-0402-622.04-17 OFFICE EXPENSE	13,231	6,114	7,000	7,000	
001-0402-622.04-18 PROFESSIONAL SERVICES	17,283	20,500	20,500	20,500	
001-0402-622.04-19 FEES MEDICAL THERAPY	1,818	16,000	16,000	16,000	
001-0402-622.04-20 FEES-LEGAL	4,164	1,500	3,000	3,000	
001-0402-622.04-21 SERVICES-TELEPSYCH	50,164	50,000	50,000	50,000	
001-0402-622.04-22 CRISIS SUPPORT CONT	8,970	13,000	13,000	13,000	
001-0402-622.04-23 CONT SERV TRANPORT		35,000	10,000	10,000	
001-0402-622.04-24 CONT SERV INPATIENT	105,670	30,000	50,000	50,000	
001-0402-622.04-25 SAMHSA CONTRACT	83,722	83,279	84,000	84,000	
001-0402-622.04-26 IMD CONTRACTS	13,974	23,000	23,000	23,000	
001-0402-622.04-27 ADVISORY BOARD		500	500	500	
001-0402-622.04-28 MIS CONTRACT	50,040	60,000	69,101	69,101	
001-0402-622.04-29 PUBLICTNS/LEGAL NOTICE	405		500	500	
001-0402-622.04-30 RENTS AND LEASES EQUIP		500	500	500	
001-0402-622.04-31 RENTS & LEASES-BLDGS	1,516	250	508	508	
001-0402-622.04-33 CLIENT INCENTIVES	452	100	100	100	
001-0402-622.04-37 PURCHASED SRVCS-OTHR	12,136	5,000	7,000	7,000	
001-0402-622.04-38 BOARD AND CARE		2,000	2,000	2,000	
001-0402-622.04-39 HOMELESS ASSISTANCE	110		500	500	
001-0402-622.04-40 MEDICATIONS		200	200	200	
001-0402-622.04-50 COUNTY VEHICLE	6,971	15,000	4,783	4,783	
001-0402-622.04-60 UTILITIES	96		200	200	
001-0402-622.04-75 COST ALLOCATION	103,796	103,796	82,778	82,778	
001-0402-622.04-80 EQUIPMENT			1,500	1,500	
001-0402-622.04-81 SOFTWARE	6,890		1,000	1,000	
001-0402-622.04-88 FUEL EXPENSE	5,041	5,000	2,589	2,589	
001-0402-622.04-90 TRAINING & SEMINARS	19,287	10,000	36,000	36,000	
001-0402-622.04-91 PRIVATE VEHICLE USE	4,538	2,500	3,500	3,500	
TOTAL BEHAVIORAL HLTH SERVICES	547,744	520,834	528,344	528,344	
OTHER EXPENSE					
001-0402-622.05-54 REFUNDS	30,119	500	500	500	
TOTAL OTHER EXPENSE	30,119	500	500	500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIXED ASSETS					
001-0402-622.06-40 VEHICLES			15,000	15,000	
TOTAL FIXED ASSETS			15,000	15,000	
INTRAFUND TRANSFERS					
001-0402-622.09-10 BEHAV HLTH TO HS ADMIN	428,801	446,245	629,115	629,115	
001-0402-622.09-11 ON CALL TO SOCIAL SRVC		5,000	5,000	5,000	
001-0402-622.09-13 FROM SOC SERV/CAPIT	-24,254	-30,000			
001-0402-622.09-14 TO SHERIFF DEPARTMENT		1,200	1,200	1,200	
001-0402-622.09-17 TRANSFER - CALWORKS	-45,226	-45,226	-45,226	-45,226	
TOTAL INTRAFUND TRANSFERS	359,321	377,219	590,089	590,089	
APPROP FOR CONTINGENCIES					
001-0402-622.10-90 CONTINGENCY			60,000	60,000	
TOTAL APPROP FOR CONTINGENCIES			60,000	60,000	
TOTAL EXPENDITURE	**1,876,222**	**1,875,523**	**2,345,369**	**2,345,369**	
BEHAVIORAL HEALTH	**813,235**	**3,317**	**3,318**	**3,318**	

Budget Name: **Alcohol and Drug** **Budget Unit #: 001-0403-623**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Alcohol and Drug Recovery Services include prevention, intervention, and treatment through individual, family, and group counseling. The Department assists those suffering from substance abuse through individual and family counseling. The Department also offers assistance to individuals through the drug court program. Prevention activities are available to young children whose parents struggle with addiction problems, as well as basic prevention activities for children and teens, which are coordinated with the local schools. The alcohol and drug recovery programs are funded with Federal and local Realignment dollars.

Accomplishments;

- Successfully implemented the Drug Court Enhancement Grant to improve the services received by Drug Court participants.

Goals & Objectives:

- Continue to implement an electronic health record program where medical, mental health, and alcohol and drug information can be kept for common clients.
- Continue to communicate with primary care providers to coordinate and eliminate duplication of services and medications for common clients.

Requested Changes:

The revenue received from Drug Medi-Cal reimbursements is reduced based on a reduced caseload. The Drug Court Enhancement Grant (SAMHSA) represents a full year of funding. The Prior Year Revenue line represents cost settlement funds from previous years and varies greatly year to year. No funding is requested at this time and the Department will submit a budget action item for this revenue at a later time when the settlement documents for Fiscal Year 2011-2012 are received. The 2011 Realignment revenue is budgeted in an amount to reflect a zero net county cost. Adjustments in salary and benefits reflect recently concluded labor negotiations. Longevity is now budgeted for employees that are eligible for this benefit. Appropriations are now requested in the Professional Services line item to account for the contracted services to be performed as part of the Drug Court Enhancement program. The decrease in the Management Information Systems (MIS) contract is based on actual usage of computer system. The Client Incentives line item represents a replenishing of stock incentive items and new purchases for the Drug Court Enhancement program. The Inpatient services line items reflect contracted residential stays for Drug Court participants and the Drug Testing line item is also reflective of costs associated with Drug Court participants. The Cost Allocation line is decreased based on the calculation of the use of county administrative services. To keep current on new Health Care Reform regulations and Drug Court Enhancements, the Training and Seminars line item is increased. Transfers Out to Probation and the District Attorney lines are also part of the Drug Court Enhancement program. The Transfers Out to Human Services Administration is increased based on clerical staff now being budgeted in the Human Services Administration budget. No appropriations for Contingency are requested this fiscal year. This budget has no net county cost.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ALCOHOL & DRUG SERVICES					
REVENUE					
FEDERAL-ALCOHOL & DRUG					
001-0403-306.77-01 SAPT DISCRETIONARY	-198,490	-316,397	-316,766	-316,766	
001-0403-306.77-02 PREVENTION		-74,263	-74,263	-74,263	
001-0403-306.77-03 CL/FNL AWARD		-6,000	-6,000	-6,000	
001-0403-306.77-06 DRUG MEDI-CAL	-12,261	-11,000	-9,000	-9,000	
001-0403-306.77-09 SAMHSA DRUG CRT GRANT	-113,804		-239,007	-239,007	
001-0403-306.77-15 PRIOR YEAR REVENUE	-268,078				
TOTAL FEDERAL-ALCOHOL & DRUG	-592,633	-407,660	-645,036	-645,036	
ALCOHOL & DRUG					
001-0403-307.18-01 PATIENT FEES	-6,958	-10,000	-8,000	-8,000	
001-0403-307.18-02 PRIVATE PROGRAMS	-914				
001-0403-307.18-03 PRIVATE INSURANCE	-6,323				
TOTAL ALCOHOL & DRUG	-14,195	-10,000	-8,000	-8,000	
TRANSFERS IN					
001-0403-309.17-52 TO REALIGNMENT FND 393		-161,598	-66,943	-66,943	
TOTAL TRANSFERS IN		-161,598	-66,943	-66,943	
TOTAL REVENUE	**-606,828**	**-579,258**	**-719,979**	**-719,979**	
EXPENDITURE					
ALCOHOL & DRUG SALARIES					
001-0403-623.01-02 SOC WORKER SUPE I	13,014	11,662	13,085	13,085	
001-0403-623.01-03 DEP DRCTR BEHAV HLTH	8,361	8,251	10,646	10,646	
001-0403-623.01-04 STAFF SERVICES MNGER	919				
001-0403-623.01-05 ADMINISTRATIVE ANALYST	1,247		2,974	2,974	
001-0403-623.01-24 SENIOR A&D SPECIALIST	45,227	44,633	45,525	45,525	
001-0403-623.01-25 A&D SPECIALIST II	34,256	36,643	37,376	37,376	
001-0403-623.01-38 STAFF SERVICES ANALYST		13,191	20,385	20,385	
TOTAL ALCOHOL & DRUG SALARIES	103,024	114,380	129,991	129,991	
HOURLY & OTHER COMP					
001-0403-623.02-01 EXTRA HELP	450				
001-0403-623.02-30 OVERTIME		3,000	3,000	3,000	
001-0403-623.02-35 LONGEVITY PAY	111		1,398	1,398	
001-0403-623.02-43 PERS INCENTIVES	7,884	8,160	16,829	16,829	
001-0403-623.02-45 OUT OF CLASS	746				
TOTAL HOURLY & OTHER COMP	9,191	11,160	21,227	21,227	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BENEFITS					
001-0403-623.03-02 GRP HLTH FOR RETIREES	6,025	6,021	6,031	6,031	
001-0403-623.03-03 UNEMPLOYMENT	1,853				
001-0403-623.03-04 ACCRUED BENEFITS	162				
001-0403-623.03-10 SOCIAL SECURITY	7,364	8,228	9,063	9,063	
001-0403-623.03-11 MEDICARE	1,729	1,925	2,119	2,119	
001-0403-623.03-13 MEDICAL/DENTAL/VISION	14,419	18,160	21,411	21,411	
001-0403-623.03-14 RETIREMENT-EMPLOYER	23,701	25,818	30,242	30,242	
001-0403-623.03-15 RETIREMENT-EMPLOYEE	8,743	8,454	9,191	9,191	
001-0403-623.03-17 LIFE INSURANCE	90	85	94	94	
001-0403-623.03-18 SDI	1,174	1,285	1,447	1,447	
001-0403-623.03-19 CASH-CAFETERIA PLAN	6,997	7,213	6,982	6,982	
TOTAL BENEFITS	72,257	77,189	86,580	86,580	
ALCOHOL & DRUG SERVICES					
001-0403-623.04-06 COMMUNICATIONS		1,000	500	500	
001-0403-623.04-07 POSTAGE	52	278	100	100	
001-0403-623.04-10 INSURANCE	6,040	6,077	4,033	4,033	
001-0403-623.04-15 MEMBERSHIPS	3,190	3,000	3,000	3,000	
001-0403-623.04-17 OFFICE EXPENSE	2,821	2,000	2,500	2,500	
001-0403-623.04-18 PROFESSIONAL SERVICES	42,783		84,173	84,173	
001-0403-623.04-20 LEGAL FEES	3,452	3,500	3,500	3,500	
001-0403-623.04-21 CONTRACT SERVICES LAB		500	500	500	
001-0403-623.04-22 PRIMARY PREVENTN SERV	71,752	71,752	71,752	71,752	
001-0403-623.04-24 CONT SERV INPATIENT	290				
001-0403-623.04-27 ADVISORY BOARD	300	300	500	500	
001-0403-623.04-28 MIS CONTRACT	26,808	21,900	19,006	19,006	
001-0403-623.04-29 PUBLICTNS/LEGAL NOTICE		500	500	500	
001-0403-623.04-30 RENTS & LEASES-EQUIP		500	500	500	
001-0403-623.04-31 RENTS & LEASES-BLDGS	436	560	560	560	
001-0403-623.04-33 CLIENT INCENTIVES	1,370	1,500	7,500	7,500	
001-0403-623.04-35 A&D INPAT (CAPS)		4,500	14,700	14,700	
001-0403-623.04-36 A&D INPAT ECHOES	6,661	8,000	20,500	20,500	
001-0403-623.04-37 DRUG TESTING	5,452	1,500	5,000	5,000	
001-0403-623.04-43 PGM SPECIFIC SUPPLIES	705				
001-0403-623.04-50 COUNTY VEHICLE		2,000	300	300	
001-0403-623.04-75 COST ALLOCATION	32,337	32,337	15,816	15,816	
001-0403-623.04-81 SOFTWARE			1,000	1,000	
001-0403-623.04-88 FUEL EXPENSE	32	500	500	500	
001-0403-623.04-90 TRAINING & SEMINARS	16,544	12,000	26,170	26,170	
001-0403-623.04-91 PRIVATE VEHICLE USE	3,372	1,000	3,500	3,500	
TOTAL ALCOHOL & DRUG SERVICES	224,397	175,204	286,110	286,110	
ALCOHOL & DRUG OTHER EXP					
001-0403-623.05-54 REFUNDS		300	300	300	
TOTAL ALCOHOL & DRUG OTHER EXP		300	300	300	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS OUT					
001-0403-623.07-94 TO PROBATION 0224	8,568		20,070	20,070	
001-0403-623.07-95 TO DISTRICT ATTNY 0212	11,111		14,815	14,815	
TOTAL TRANSFERS OUT	19,679		34,885	34,885	
INTRAFUND TRANSFERS					
001-0403-623.09-10 TO HUMAN SERVICES 0507	145,782	152,024	173,035	173,035	
001-0403-623.09-18 FRM SOC SERV/CALWORKS	-12,149	-12,149	-12,149	-12,149	
TOTAL INTRAFUND TRANSFERS	133,633	139,875	160,886	160,886	
APPROP FOR CONTINGENCIES					
001-0403-623.10-90 CONTINGENCY		61,150			
TOTAL APPROP FOR CONTINGENCIES		61,150			
TOTAL EXPENDITURE	**562,181**	**579,258**	**719,979**	**719,979**	
ALCOHOL & DRUG SERVICES	**-44,647**				

Budget Name: **Social Services** **Budget Unit #: 001-0501-661**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This budget contains costs for conducting a number of functions on behalf of the State and Federal governments including: Medi-Cal, County Medical Services Program (CMSP), general assistance, and food stamps; adult protective services; in-home supportive services; child welfare services and foster home licensing. Eligibility and employment functions include costs for conducting responsibilities on behalf of the State and Federal governments including: processing and monitoring eligibility applications for assistance benefits and administering employment services programs.

Accomplishments:

- Managed the ongoing changes to systems and structures under California's Health Care Reform.
- Successfully facilitated a partnership with the Social Security Administration to provide local services through Live Video Chat.
- Development of Child Welfare System Improvement Plan (SIP) to guide practices and over the next five years.

Goals & Objectives:

- Develop written policies and procedures and easy access to information and resources.
- Implement strategies identified in Child Welfare System Improvement Plan.
- Implement program changes, new programs, continue transition through health care reform and the next open enrollment.
- Evaluate internal systems and alternatives for management and training of changes in State-managed computer systems.

Requested Changes:

The funding received from "traditional" Realignment (fund #394) is decreased while funding from 2011 Realignment (fund #433) is increased based on anticipated revenue and available fund balances in both of these funds. The Transfers In for State and Federal revenues are adjusted based on allocation information received from the State.

Salary and benefit adjustments are reflective of the recently concluded labor negotiations. The Department is requesting to add one Office Technician I, and one Fraud Investigator. The Overtime line item is increased to account for the workload associated with Health Care Reform. The PERS Incentive and Longevity line items are increased based on the number of employees who qualify to receive these benefits. The Standby line is increased based on prior year expenditure amount. The department is budgeting appropriations for potential Unemployment and Accrued Benefit costs that may occur during the fiscal year.

Operational expenses in the services/supplies line items are adjusted based on actual costs in the prior fiscal year and on anticipated service demands. The Professional Services is adjusted to reflect the cost of anticipated contracts. No appropriations are requested for Subsidized Employment due to a lack of qualifying persons for the program. The Training line item represents a training contract with University California Davis and remains at 12 training days. Per SB 1036 the State now has a fixed Maintenance of Effort (MOE) for In Home Supportive Services (IHSS) rather than a cost sharing ratio and this is now shown in the IHSS MOE line item and will be adjusted based on the recently granted IHSS Provider wage increase. The timing of this adjustment is unknown, as the State continues to debate how to calculate it and when to make it effective. The department will submit a budget action item for the adjustment using Realignment funds when the State provides the necessary documentation. Appropriations in the Cal Works Transportation line item are adjusted based on prior year actual expenditures. County Vehicle is reduced based on estimated Fleet charges. The Cost Allocation line item is increased based on calculations for county services provided to this department. The department completed the upgrade to the computer system in the previous fiscal year and the Equipment line item is reduced accordingly. A new vehicle is requested that will be shared with the Behavioral Health

division and the Other Equipment represents the cost on adding Americans with Disabilities Act compliant automatic door mechanisms to the main entrance at the Human Services Center.

The increase in the amount of funding being transferred to the Human Services Administration budget accounts for the clerical positions in this unit and is increased as a result of the new labor contracts. Funding received from the Behavioral Health budget for on-call staff time during normal work hours, and funding out to Behavioral Health and Alcohol & Drug for the Child Abuse, Prevention, Intervention, and Treatment (CAPIT) are not being requested as these functions will be performed through contracts with community based organizations. Transfer Out to Behavioral Health for work done in relation to the CalWORKS program is requested to continue. The Contingency line represents the funding necessary to accommodate the additional staff requests and will be transferred to the appropriate salary/benefit line items if the positions are approved. There is no net county cost for this budget.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SOCIAL SERVICES					
REVENUE					
MISC REVENUE					
001-0501-308.11-00 MISC REVENUE	-1,888	-2,000	-2,000	-2,000	
001-0501-308.11-07 VENDOR REIMBURSEMNTS		-200	-200	-200	
TOTAL MISC REVENUE	-1,888	-2,200	-2,200	-2,200	
TRANSFERS IN					
001-0501-309.16-00 TRANSFERS IN	-2,000	-3,000	-3,000	-3,000	
001-0501-309.16-94 TRANF IN REALIGN FND 393	-463,866	-1,256,905	-738,517	-738,517	
TOTAL TRANSFERS IN	-465,866	-1,259,905	-741,517	-741,517	
TRANSFERS IN					
001-0501-309.17-05 FEDERAL ADMINISTRA (363)	-1,975,117	-2,416,626	-2,090,512	-2,090,512	
001-0501-309.17-06 STATE ADMINISTRA (363)	-1,870,925	-1,859,608	-2,875,722	-2,875,722	
001-0501-309.17-11 PUBLIC AUTHORTY FND 411	-63,653	-124,000	-70,000	-70,000	
001-0501-309.17-50 TRANF IN REALIGN FND 433	-867,326	-1,105,726	-1,323,246	-1,323,246	
001-0501-309.17-61 BLUESHIELD FUND 442	-10,998				
TOTAL TRANSFERS IN	-4,788,019	-5,505,960	-6,359,480	-6,359,480	
TOTAL REVENUE	**-5,255,773**	**-6,768,065**	**-7,103,197**	**-7,103,197**	
EXPENDITURE					
SOCIAL SERV SALARIES					
001-0501-661.01-02 DEP DIR HUMAN SERVICES	79,532	78,487	80,057	80,057	
001-0501-661.01-25 SOCIAL WORKER SUPE	188,065	185,589	192,305	192,305	
001-0501-661.01-30 SOCIAL WORKER I-II	73,549	87,938	85,045	85,045	
001-0501-661.01-31 SOCIAL WORKER III	171,255	189,729	186,094	186,094	
001-0501-661.01-32 PROGRAM MANAGER	55,504	54,775	55,871	55,871	
001-0501-661.01-33 SOCIAL WORKER IV	278,015	355,940	348,077	348,077	
001-0501-661.01-38 STAFF SERVCS ANALST I/II		39,971	37,066	37,066	
001-0501-661.01-43 ELIGIBILITY WORKR SUPRV	94,751	93,573	97,741	97,741	
001-0501-661.01-73 ELIGIBILTY WKR I-II	363,306	414,464	395,607	395,607	
001-0501-661.01-74 ELIGIBILITY WORKER III	137,537	116,133	154,544	154,544	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0501-661.01-84 LEGAL SECRETARY	22,962	31,741	29,219	29,219	
001-0501-661.01-94 SOCIAL SERVICES AIDE	64,839	66,319	67,646	67,646	
TOTAL SOCIAL SERV SALARIES	1,529,315	1,714,659	1,729,272	1,729,272	
HOURLY & OTHER COMP.					
001-0501-661.02-01 EXTRA HELP	30,005	20,000	20,000	20,000	
001-0501-661.02-30 OVERTIME	49,708	15,000	50,000	50,000	
001-0501-661.02-35 LONGEVITY PAY	13,694	14,816	32,967	32,967	
001-0501-661.02-40 STANDBY	4,863	2,000	5,000	5,000	
001-0501-661.02-43 PERS INCENTIVES	66,738	68,868	152,640	152,640	
TOTAL HOURLY & OTHER COMP.	165,008	120,684	260,607	260,607	
BENEFITS					
001-0501-661.03-02 GRP HLTH FOR RETIREES	175,119	192,232	185,846	185,846	
001-0501-661.03-03 UNEMPLOYMENT	9,339	8,100	8,100	8,100	
001-0501-661.03-04 ACCRUED BENEFITS	8,082	3,000	5,000	5,000	
001-0501-661.03-10 SOCIAL SECURITY	104,705	112,768	113,314	113,314	
001-0501-661.03-11 MEDICARE	24,923	26,664	26,501	26,501	
001-0501-661.03-13 MEDICAL/DENTAL/VISION	323,025	391,139	380,574	380,574	
001-0501-661.03-14 RETIREMENT-EMPLOYER	337,619	379,452	393,483	393,483	
001-0501-661.03-15 RETIREMENT-EMPLOYEE	111,113	121,009	111,410	111,410	
001-0501-661.03-17 LIFE INSURANCE	1,350	1,355	1,442	1,442	
001-0501-661.03-18 SDI	16,704	17,840	18,262	18,262	
001-0501-661.03-19 CASH-CAFETERIA PLAN	68,803	61,650	65,495	65,495	
TOTAL BENEFITS	1,180,782	1,315,209	1,309,427	1,309,427	
SOCIAL SERV. SERVICES					
001-0501-661.04-06 COMMUNICATIONS	6,862	8,500	6,000	6,000	
001-0501-661.04-07 POSTAGE	19,018	16,500	16,500	16,500	
001-0501-661.04-10 INSURANCE	82,107	82,107	80,928	80,928	
001-0501-661.04-13 MAINTENANCE OF BLDGS	29				
001-0501-661.04-15 MEMBERSHIPS	20,174	20,500	21,000	21,000	
001-0501-661.04-17 OFFICE EXPENSE	11,965	8,510	15,000	15,000	
001-0501-661.04-18 PROFESSIONAL SERVICES	85,687	116,000	91,500	91,500	
001-0501-661.04-19 ADULT PROTECTIVE SRVCS	1,656	1,500	2,500	2,500	
001-0501-661.04-20 SUBSIDIZED EMPLOYMENT		15,000			
001-0501-661.04-21 FOSTER PARENT TRAINING	2,041	2,500	2,500	2,500	
001-0501-661.04-23 CAPIT	110				
001-0501-661.04-24 KINSHIP FOSTER CARE	569	500	1,000	1,000	
001-0501-661.04-27 KIN-GAP		500	500	500	
001-0501-661.04-28 CHILD DEATH REVIEW		600	600	600	
001-0501-661.04-29 PUBLICTNS/LEGAL NOTICE		500	500	500	
001-0501-661.04-31 RENTS & LEASES-BLDGS	633	3,725	870	870	
001-0501-661.04-32 CWS PROJECT CAT & SM	6,000	5,800	6,000	6,000	
001-0501-661.04-33 TRAINING	31,995	42,660	42,660	42,660	
001-0501-661.04-34 IHSS MOE	86,304	86,306	86,306	86,306	
001-0501-661.04-36 CWS/EMERG RESPONSE	37,045	46,000	46,000	46,000	
001-0501-661.04-37 CWS PURCHASED SERVCS		1,500	1,500	1,500	
001-0501-661.04-39 ILS PROGRAMS	8,304	12,000	12,000	12,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0501-661.04-41 CAL WORKS TRANSPORT	172,058	190,000	162,500	162,500	
001-0501-661.04-42 CALWORKS CHILDCARE	60,669	67,280	67,281	67,281	
001-0501-661.04-43 CALWORKS ANCILLARY	13,582	25,000	25,000	25,000	
001-0501-661.04-46 FAMILY PRESERVATION		1,000	1,000	1,000	
001-0501-661.04-50 COUNTY VEHICLE	26,102	33,000	17,265	17,265	
001-0501-661.04-52 C-IV MIGRATION	5,703	600	4,000	4,000	
001-0501-661.04-61 CO COUNSEL-CPS SERV	23,365	21,500	22,000	22,000	
001-0501-661.04-70 NSF CHARGES	30				
001-0501-661.04-75 COST ALLOCATION	326,898	326,898	498,777	498,777	
001-0501-661.04-80 EQUIPMENT	1,101	20,000	2,000	2,000	
001-0501-661.04-81 SOFTWARE	1,584	2,000	2,000	2,000	
001-0501-661.04-88 FUEL EXPENSE	9,434	8,000	11,172	11,172	
001-0501-661.04-89 BANK CHARGES	3,968	500	3,000	3,000	
001-0501-661.04-90 TRAINING & SEMINARS	20,815	18,000	25,000	25,000	
001-0501-661.04-91 PRIVATE VEHICLE USE	7,374	8,000	8,000	8,000	
TOTAL SOCIAL SERV. SERVICES	1,073,182	1,192,986	1,282,859	1,282,859	
FIXED ASSETS					
001-0501-661.06-40 VEHICLES	24,805	30,000	15,000	15,000	
001-0501-661.06-44 OTHER EQUIPMENT			8,500	8,500	
TOTAL FIXED ASSETS	24,805	30,000	23,500	23,500	
INTRAFUND TRANSFERS					
001-0501-661.09-10 TO HUMAN SERVICES 0507	2,216,193	2,312,152	2,389,573	2,389,573	
001-0501-661.09-11 BEHAVIORAL HLTH/DEP DIR		-5,000			
001-0501-661.09-13 TO BEHAV HEALTH/CAPIT	24,254	30,000			
001-0501-661.09-17 TO BHAV HLTH/CALWORKS	45,226	45,226	45,226	45,226	
001-0501-661.09-18 TO AOD/CALWORKS	12,149	12,149	12,149	12,149	
TOTAL INTRAFUND TRANSFERS	2,297,822	2,394,527	2,446,948	2,446,948	
CONTINGENCY APPROPRIATION					
001-0501-661.10-90 CONTINGENCY			50,584	50,584	
TOTAL CONTINGENCY APPROPRIATION			50,584	50,584	
TOTAL EXPENDITURE	**6,270,914**	**6,768,065**	**7,103,197**	**7,103,197**	
SOCIAL SERVICES	**1,015,141**				

Budget Name: **Social Service Programs** **Budget Unit #: 001-0506-671**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

The Social Services Programs budget provides for cash assistance payments made to needy individuals and families, costs for foster care placements, adoption assistance payments, and costs for the In-Home Supportive Services program.

Requested Changes:

The revenue adjustments from the In-Home Supportive Services (IHSS) waiver have been completed therefore it is not budgeted this year. The Transfers In lines reflect funding from State, Federal and Realignment sources and are budgeted based on current caseload demands. The adjustments to aid program expenditures are based on caseload demand for services. This budget has no net county cost.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AID PROGRAMS					
REVENUE					
STATE REVENUE					
001-0506-305.67-29 IHSS WAIVER & PCSP ADJ		-10,000			
TOTAL STATE REVENUE		-10,000			
MISC REVENUE					
001-0506-308.11-00 MISC REVENUE	-255	-1,000			
001-0506-308.11-02 FOSTERCARE REPAYMNTS	-41,468	-16,000	-16,000	-16,000	
001-0506-308.11-03 ADOPTIONS REPAYMENTS		-8,000	-8,000	-8,000	
001-0506-308.11-04 GA/GR REPAYMENTS	-11,256	-7,500	-7,500	-7,500	
001-0506-308.11-06 CALWORKS REPAYMENTS	-4,565	-6,000	-6,000	-6,000	
TOTAL MISC REVENUE	-57,544	-38,500	-37,500	-37,500	
TRANSFERS IN					
001-0506-309.16-94 TRANF IN REALIGN FND 393	-769,583	-811,493	-821,642	-821,642	
TOTAL TRANSFERS IN	-769,583	-811,493	-821,642	-821,642	
TRANSFERS IN					
001-0506-309.17-03 FEDERAL ASSIST (363)	-687,826	-1,288,436	-727,258	-727,258	
001-0506-309.17-04 STATE ASSISTANCE (363)	-132,854	-185,554	-626,694	-626,694	
001-0506-309.17-37 CWKS MOE (from 433)	-485,890	-654,750	-654,750	-654,750	
001-0506-309.17-54 TRANF IN REALIGN FND 433	-501,323	-451,760	-417,698	-417,698	
001-0506-309.17-74 CWKS CHILD PVRTY (394)	-108,036				
TOTAL TRANSFERS IN	-1,915,929	-2,580,500	-2,426,400	-2,426,400	
TOTAL REVENUE	**-2,743,056**	**-3,440,493**	**-3,285,542**	**-3,285,542**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
AID PROGRAMS OTHER CHARGE					
001-0506-671.05-01 CAL WORKS	1,316,355	1,541,865	1,620,015	1,620,015	
001-0506-671.05-04 FOSTER CARE	507,341	827,800	594,328	594,328	
001-0506-671.05-06 ADOPTION ASSISTANCE	436,428	520,660	497,892	497,892	
001-0506-671.05-07 GENERAL ASSISTANCE	61,374	60,000	73,800	73,800	
001-0506-671.05-08 HOSPITAL CARE		500	500	500	
001-0506-671.05-09 INDIGENT BURIALS	1,858	2,100	3,300	3,300	
001-0506-671.05-11 SS/IHSS PROGRAM	328,584	328,583	328,583	328,583	
001-0506-671.05-12 KINSHIP GUARDIAN ASSIST	41,471	35,500	43,639	43,639	
001-0506-671.05-13 THP - PLUS	58,623	123,485	123,485	123,485	
TOTAL AID PROGRAMS OTHER CHARGE	2,752,034	3,440,493	3,285,542	3,285,542	
TRANSFERS OUT					
001-0506-671.07-87 TRANSF OUT TO FUND 433	17,125				
001-0506-671.07-89 TRANSF OUT TO FUND 394	5,708				
TOTAL TRANSFERS OUT	22,833				
TOTAL EXPENDITURE	**2,774,867**	**3,440,493**	**3,285,542**	**3,285,542**	
AID PROGRAMS	**31,811**				

Budget Name: Human Services Administration **Budget Unit #: 001-0507-672**
Department: Human Services **Department Head: Chevon Kothari**

Program Description:

This administrative division's purpose is to direct and account for all departments and programs administered by the Human Services Department. The department ensures that programs are providing services within budgetary limitations and for the purposes intended. This budget receives reimbursement from other Human Services departments for providing administrative/overhead services.

Accomplishments:

- Made the new Computer Domain operational.
- Deployed New Windows 8 Operating Platform.

Goals & Objectives:

- To create a Department-wide action plan for improving the organizational climate and morale within the Human Services Department in an effort to best recruit and retain quality employees and to best serve the community.
- To strengthen a cohesive leadership team in order to best support staff within the organization and to address personnel issues as they arise.
- To build the knowledge and skills of the leadership team in budget and fiscal management and accountability in relation to local, State, and Federal funding sources.

Requested Changes:

The revenue received as HS Building Maintenance fund in the prior year was one time refund from the building owner therefore it is not included this fiscal year. Funding received from other Human Services divisions through the Transfers In line items are adjusted based on the level of administrative/overhead support provided to the respective divisions. Salary and benefits are adjusted as a result of the recently concluded labor negotiations and the Board approved reclassification of the Staff Services Manager to Administrative Analyst. The increase in Account Clerk II is reflective of filling a previous vacancy. The decrease in Account Clerk III is reflective of a portion of one position being funded through the Energy Grants budget. Appropriations are now included in the Longevity line item to account for the number of employees that qualify for this benefit. The Group Health line is increased based on a recent retirement.

The Communications and Postage line items are adjusted based on current expenditure trends. The Insurance line has increased based on the organizational change within the Department and calculation of claims over the past seven years. The Maintenance Building line item is increased to account for service contracts for the HVAC, water treatment on the HVAC system, elevator and other minor building maintenance issues. The Professional Services line is reduced based on completion of grant projects that used outside vendor services. The Purchased Services line item accounts for the email system, landscaping services, window washing, floor mats, alarm monitoring, internet connections and telephone system and is increased based on the contracts costs for these services. The Cost Allocation line item is increased based on administrative overhead charges as calculated by the Auditor's department. The decreases to software licensing, and miscellaneous equipment lines represent one-time costs associated with a departmental computer domain project that is now complete. Other adjustments to service/supply line items are based on actual costs from the previous fiscal year. The reimbursements from other Human Services General Fund budgets are included in the Intrafund Transfers line items and are adjusted based on the calculated ratio of staff in those units. This budget has no net county cost.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HUMAN SERVICES					
REVENUE					
FEDERAL REVENUE					
001-0507-306.72-91 FEMA	-198	-222	-222	-222	
TOTAL FEDERAL REVENUE	-198	-222	-222	-222	
HUMAN SERVICES					
001-0507-307.88-01 RNT MOTHER LODE JOB TR	-29,445	-27,180	-27,180	-27,180	
TOTAL HUMAN SERVICES	-29,445	-27,180	-27,180	-27,180	
MISCELLANEOUS REVENUE					
001-0507-308.01-13 HS BLDG MAINT FUND	-16,120				
TOTAL MISCELLANEOUS REVENUE	-16,120				
MISC REVENUE					
001-0507-308.11-00 MISC REVENUE	-1,544				
TOTAL MISC REVENUE	-1,544				
TRANSFERS IN					
001-0507-309.16-30 FRM FND 422 WRAP ARND	-181,356	-189,018	-128,714	-128,714	
001-0507-309.16-84 FRM FUND 410/MHSA	-515,468	-537,575	-431,192	-431,192	
TOTAL TRANSFERS IN	-696,824	-726,593	-559,906	-559,906	
TRANSFERS IN					
001-0507-309.17-22 FRM CHILD SUPPORT - RNT	-52,450	-52,450	-52,450	-52,450	
TOTAL TRANSFERS IN	-52,450	-52,450	-52,450	-52,450	
TOTAL REVENUE	**-796,581**	**-806,445**	**-639,758**	**-639,758**	
EXPENDITURE					
HUMAN SERVICES SALARIES					
001-0507-672.01-01 HUMAN SRVCS DIRECTOR	50,676	98,559	98,561	98,561	
001-0507-672.01-03 FISCAL OFFICER	71,039	73,174	74,639	74,639	
001-0507-672.01-04 STAFF SERVICES MGR I	30,883	53,693			
001-0507-672.01-05 ADMINISTRATIVE ANALYST	82,785	58,311	115,981	115,981	
001-0507-672.01-20 NETWORK ADMIN	68,452	67,552	68,904	68,904	
001-0507-672.01-44 STAFF DEVELOP COORD	48,631	47,992	48,953	48,953	
001-0507-672.01-50 SYS SUPPORT ANALYST	56,927	85,342	79,331	79,331	
001-0507-672.01-63 OFFICE TECHNICIAN I/II	194,572	188,345	201,629	201,629	
001-0507-672.01-87 ACCOUNTANT II	34,614	34,031	36,441	36,441	
001-0507-672.01-88 ACCT TECHNICIAN I/II	35,323	37,822	35,556	35,556	
001-0507-672.01-95 ACCOUNT CLERK II	72,986	60,016	87,028	87,028	
001-0507-672.01-96 SENIOR OFFICE ASSISTANT	141,190	111,950	152,986	152,986	
001-0507-672.01-97 ACCOUNT CLERK III	104,216	129,909	108,540	108,540	
001-0507-672.01-99 OFFICE ASSISTANT II	122,068	132,300	123,255	123,255	
TOTAL HUMAN SERVICES SALARIES	1,114,362	1,178,996	1,231,804	1,231,804	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOURLY & OTHER COMP					
001-0507-672.02-01 EXTRA HELP	11,758	54,000	54,000	54,000	
001-0507-672.02-30 OVERTIME	3,510	2,500	2,500	2,500	
001-0507-672.02-35 LONGEVITY	2,750		12,450	12,450	
TOTAL HOURLY & OTHER COMP	18,018	56,500	68,950	68,950	
BENEFITS					
001-0507-672.03-02 GRP HLTH FOR RETIREES	19,257	14,343	19,918	19,918	
001-0507-672.03-04 ACCRUED BENEFITS	11,058				
001-0507-672.03-10 SOCIAL SECURITY	70,802	75,059	77,679	77,679	
001-0507-672.03-11 MEDICARE	16,729	18,291	18,167	18,167	
001-0507-672.03-13 MEDICAL/DENTAL/VISION	246,100	261,499	253,225	253,225	
001-0507-672.03-14 RETIREMENT-EMPLOYER	235,303	250,041	268,304	268,304	
001-0507-672.03-15 RETIREMENT-EMPLOYEE	80,793	87,550	79,197	79,197	
001-0507-672.03-17 LIFE INSURANCE	1,098	1,197	1,165	1,165	
001-0507-672.03-18 SDI	10,706	10,963	11,445	11,445	
001-0507-672.03-19 CASH-CAFETERIA PLAN	60,136	59,294	69,970	69,970	
TOTAL BENEFITS	751,982	778,237	799,070	799,070	
HUMAN SERVICES – SERVICES					
001-0507-672.04-06 COMMUNICATIONS	49,979	54,254	46,306	46,306	
001-0507-672.04-07 POSTAGE	1,729	500	3,500	3,500	
001-0507-672.04-10 INSURANCE	15,471	15,471	37,512	37,512	
001-0507-672.04-13 MAINTENANCE OF BLDGS	41,927	16,785	25,500	25,500	
001-0507-672.04-15 MEMBERSHIPS	706	650	600	600	
001-0507-672.04-17 OFFICE EXPENSE	25,197	30,000	30,000	30,000	
001-0507-672.04-18 PROFESSIONAL SERVICES	35,637	40,000	10,000	10,000	
001-0507-672.04-29 PUBLICTNS/LEGAL NOTICE	510	500	500	500	
001-0507-672.04-30 RENTS/LEASES OF EQUIP	2,340	2,700	2,700	2,700	
001-0507-672.04-31 RENTS & LEASES-BLDGS	1,086,884	1,085,275	1,087,917	1,087,917	
001-0507-672.04-37 PURCHASED SERVICES	41,784	30,860	50,000	50,000	
001-0507-672.04-50 COUNTY VEHICLE	10,750	7,700	8,000	8,000	
001-0507-672.04-60 UTILITIES	115,267	108,000	108,000	108,000	
001-0507-672.04-71 COPIER EXPENSE	48,838	35,000	37,000	37,000	
001-0507-672.04-75 COST ALLOCATION	201,949	201,949	257,822	257,822	
001-0507-672.04-80 EQUIPMENT	4,466	11,000			
001-0507-672.04-81 SOFTWARE	28,552	21,500	8,500	8,500	
001-0507-672.04-88 FUEL EXPENSE	3,024	5,000	4,800	4,800	
001-0507-672.04-90 TRAINING & SEMINARS	10,756	7,000	10,000	10,000	
001-0507-672.04-91 PRIVATE VEHICLE USE	2,043	3,000	3,000	3,000	
TOTAL HUMAN SERVICES – SERVICES	1,727,809	1,677,144	1,731,657	1,731,657	
INTRAFUND TRANSFERS					
001-0507-672.09-10 SOCIAL SERV ALLOCATION	-2,216,193	-2,312,152	-2,389,573	-2,389,573	
001-0507-672.09-12 BEHAVIORAL HLTH ALLOC	-428,388	-446,245	-629,115	-629,115	
001-0507-672.09-14 ALCOHOL & DRUG ALLCTN	-146,195	-152,024	-173,035	-173,035	
TOTAL INTRAFUND TRANSFERS	-2,790,776	-2,910,421	-3,191,723	-3,191,723	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
APPROP FOR CONTINGENCIES					
001-0507-672.10-90 CONTINGENCY		25,989			
TOTAL APPROP FOR CONTINGENCIES		25,989			
TOTAL EXPENDITURE	**821,395**	**806,445**	**639,758**	**639,758**	
HUMAN SERVICES	**24,814**				

Budget Name: **Veterans' Services** **Budget Unit #: 001-0510-701**
Department: **Community Services** **Department Head: Terri Peresan**

Program Description:

The Veterans' Services Officer is the advocate for all county veterans, dependents, and their survivors to ensure they receive all benefits they are entitled to under State and Federal regulations. The Veterans' Services Officer counsels veterans on their rights, ensures that all claims and evidence are properly and timely filed with the appropriate agency, intervenes with agencies on behalf of the clients, and assists with medical services through the Department of Veterans Affairs (VA) and VA Medical facilities.

Requested Changes:

Requested revenue is based on proposed Federal allocations for this program. Adjustments to salaries and benefits reflect the recently concluded labor negotiations. Minor adjustments are requested in service and supply line items based on prior year actual expenses and to meet anticipated service demands. The Equipment and Software lines were previously funded with one-time funds for computer hardware and systems upgrades. Additional funding is not anticipated this fiscal year.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
VETERANS SERVICE OFFICER					
REVENUE					
VETERANS' AFFAIRS					
001-0510-305.59-01 VETERANS' AFFAIRS	-15,103	-13,500	-13,500	-13,500	
001-0510-305.59-02 ONE TIME SBVNTN MONEY	-12,333				
TOTAL VETERANS' AFFAIRS	-27,436	-13,500	-13,500	-13,500	
TOTAL REVENUE	**-27,436**	**-13,500**	**-13,500**	**-13,500**	
EXPENDITURE					
VETERANS SERV. SALARIES					
001-0510-701.01-01 COMMNTY SERV DIRECTOR	6,412	6,412	6,412	6,412	
TOTAL VETERANS SERV. SALARIES	6,412	6,412	6,412	6,412	
HOURLY & OTHER COMP.					
001-0510-701.02-01 EXTRA HELP	17,963	19,150	19,858	19,858	
TOTAL HOURLY & OTHER COMP.	17,963	19,150	19,858	19,858	
BENEFITS					
001-0510-701.03-02 GRP HLTH FOR RETIREES	7,999	8,639	8,155	8,155	
001-0510-701.03-10 SOCIAL SECURITY	440	438	441	441	
001-0510-701.03-11 MEDICARE	363	102	378	378	
001-0510-701.03-13 MEDICAL/DENTAL/VISION	828	850	813	813	
001-0510-701.03-14 RETIREMENT-EMPLOYER	1,360	1,367	1,415	1,415	
001-0510-701.03-15 RETIREMENT-EMPLOYEE	507	500	500	500	
001-0510-701.03-17 LIFE INSURANCE	14	14	14	14	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0510-701.03-19 CASH-CAFETERIA PLAN	678	656	694	694	
TOTAL BENEFITS	12,189	12,566	12,410	12,410	
VETERANS SERV. SERVICES					
001-0510-701.04-06 COMMUNICATIONS	1,640	1,500	1,650	1,650	
001-0510-701.04-10 INSURANCE	449	449	506	506	
001-0510-701.04-12 MAINT OF EQUIPMENT		50	100	100	
001-0510-701.04-15 MEMBERSHIPS	1,000	1,000	1,000	1,000	
001-0510-701.04-17 OFFICE EXPENSE	5,944	250	300	300	
001-0510-701.04-60 UTILITIES	492	1,550	1,600	1,600	
001-0510-701.04-71 COPIER EXPENSE	131	200	350	350	
001-0510-701.04-80 EQUIPMENT	5,065				
001-0510-701.04-81 SOFTWARE	1,983				
001-0510-701.04-90 TRAINING & SEMINARS	2,876	3,000	3,000	3,000	
001-0510-701.04-91 PRIVATE VEHICLE USE	673	900	900	900	
TOTAL VETERANS SERV. SERVICES	20,253	8,899	9,406	9,406	
TRANSFERS OUT					
001-0510-701.07-87 TRANSFERS OUT	544				
TOTAL TRANSFERS OUT	544				
TOTAL EXPENDITURE	**57,361**	**47,027**	**48,086**	**48,086**	
VETERANS SERVICE OFFICER	**29,925**	**33,527**	**34,586**	**34,586**	

Budget Name: **Library** **Budget Unit #: 001-0606-731**
Department: **Library** **Department Head: Janet Chase-Williams**

Program Description:

The Mariposa County Library provides materials and services to meet community needs in the areas of informational and recreational materials, and reference and library loan programs for all ages. These services are provided through facilities in the communities of Mariposa, El Portal, Greeley Hill (Red Cloud), Wawona, and Yosemite. The California Education Code, Title 1, Sections 19100-19180, 18010-18031, sets forth the primary provisions under which the department operates.

Accomplishments:

- Expansion of the Mariposa County Library Adult Literacy Program; including General Education Development (GED) tutoring for adults.
- Extensive progress on the proposed Cathey's Valley Branch Library.
- WiFi extended to all branches with the exception of Red Cloud Library.
- Provided tourists from 24 countries with informational assistance: maps, directions, internet, boarding passes, bus schedules, local activities and Yosemite National Park information.

Goals & Objectives:

- Tutoring for students with dyslexia and other learning disabilities.
- Development of a quiet area for Literacy Tutoring.
- Extending WiFi to the Red Cloud Library.
- Establish a branch library in Cathey's Valley.

Requested Changes:

The revenue from Library Fines and Fees is adjusted based on prior year actual receipts. Donation revenue is being budgeted in anticipation of funds to be received. Extra-Help is increased to reflect current staffing needs. Appropriations are now budgeted in Group Health for a retiree that is eligible to receive this benefit. Adjustments to service/supply line items are based on of prior year actual expenditures and anticipated service demands.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COUNTY LIBRARY					
REVENUE					
LIBRARY SERVICES					
001-0606-307.05-01 LIBRARY FINES & FEES	-14,866	-17,000	-15,000	-15,000	
TOTAL LIBRARY SERVICES	-14,866	-17,000	-15,000	-15,000	
MISCELLANEOUS REVENUE					
001-0606-308.01-31 DONATIONS			-1,200	-1,200	
TOTAL MISCELLANEOUS REVENUE			-1,200	-1,200	
TOTAL REVENUE	**-14,866**	**-17,000**	**-16,200**	**-16,200**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
COUNTY LIBRARY SALARIES					
001-0606-731.01-01 LIBRARY DIRECTOR	67,685	67,685	67,685	67,685	
001-0606-731.01-80 SENIOR LIBRARY ASST	103,746	108,767	106,379	106,379	
TOTAL COUNTY LIBRARY SALARIES	171,431	176,452	174,064	174,064	
HOURLY & OTHER COMP.					
001-0606-731.02-01 EXTRA HELP	110,528	95,946	120,000	120,000	
001-0606-731.02-35 LONGEVITY	4,625	2,199	500	500	
TOTAL HOURLY & OTHER COMP.	115,153	98,145	120,500	120,500	
BENEFITS					
001-0606-731.03-02 GRP HLTH FOR RETIREES	605		4,139	4,139	
001-0606-731.03-03 UNEMPLOYMENT	106				
001-0606-731.03-04 ACCRUED BENEFITS	2,307				
001-0606-731.03-10 SOCIAL SECURITY	11,323	11,301	11,153	11,153	
001-0606-731.03-11 MEDICARE	4,299	2,643	2,608	2,608	
001-0606-731.03-13 MEDICAL/DENTAL/VISION	34,422	36,191	35,597	35,597	
001-0606-731.03-14 RETIREMENT-EMPLOYER	37,296	38,035	37,832	37,832	
001-0606-731.03-15 RETIREMENT-EMPLOYEE	13,724	13,780	11,101	11,101	
001-0606-731.03-17 LIFE INSURANCE	228	236	236	236	
001-0606-731.03-18 SDI	1,054	1,073	1,050	1,050	
001-0606-731.03-19 CASH-CAFETERIA PLAN	9,803	9,688	10,332	10,332	
TOTAL BENEFITS	115,167	112,947	114,048	114,048	
COUNTY LIBRARY SERVICES					
001-0606-731.04-06 COMMUNICATIONS	7,576	6,000	7,000	7,000	
001-0606-731.04-10 INSURANCE	5,225	5,225	6,016	6,016	
001-0606-731.04-12 MAINT OF EQUIPMENT	519	700	700	700	
001-0606-731.04-13 MAINTENANCE OF BLDGS		500	500	500	
001-0606-731.04-15 MEMBERSHIPS	39	460	460	460	
001-0606-731.04-16 MISCELLANEOUS EXPENSE	3,864	5,752	5,000	5,000	
001-0606-731.04-17 OFFICE EXPENSE	5,400	6,300	7,000	7,000	
001-0606-731.04-20 POSTAGE	4,679	5,500	5,500	5,500	
001-0606-731.04-33 LIBRARY SERVICES	1,568	4,500	4,500	4,500	
001-0606-731.04-34 CONTRACTS	22,687	25,000	27,000	27,000	
001-0606-731.04-35 BOOKS/AUDIO/VIDEO/MAG	32,182	23,070	30,000	30,000	
001-0606-731.04-50 COUNTY VEHICLE	190	250	300	300	
001-0606-731.04-60 UTILITIES	22,869	20,000	25,000	25,000	
001-0606-731.04-70 NSF CHARGES		100			
001-0606-731.04-71 COPIER EXPENSE	21	1,250	1,250	1,250	
001-0606-731.04-80 EQUIPMENT		4,500	4,500	4,500	
001-0606-731.04-88 FUEL EXPENSE	153	200	200	200	
001-0606-731.04-90 TRAINING & SEMINARS	48	1,000	1,000	1,000	
001-0606-731.04-91 PRIVATE VEHICLE USE	599	1,250	1,250	1,250	
TOTAL COUNTY LIBRARY SERVICES	107,619	111,557	127,176	127,176	
TOTAL EXPENDITURE	**509,370**	**499,101**	**535,788**	**535,788**	
COUNTY LIBRARY	**494,504**	**482,101**	**519,588**	**519,588**	

Budget Name: **Cooperative Extension Services** **Budget Unit #: 001-0608-742**
Department: **Cooperative Extension Services** **Department Head: Fadzayi Mashiri**

Program Description:

The University of California Cooperative Extension (UCCE) program operates under an agreement between the University and the County to provide an educational program for Mariposa County in the areas of livestock, horticultural crops, home gardens and orchards, natural resources, home economics, and 4-H youth. This is accomplished through workshops, seminars, media information, publications, consultations, and 4-H club activities. The UCCE provides a U.C. Livestock and Natural Resources advisor who also serves as the Farm Advisor and County Director for administration. In addition two U.C. advisors based in Merced County serve the County as a Fruit and Nut Trees advisor and 4-H advisor. All advisors have cross county assignments ranging between two to four counties. 4-H youth activities are coordinated and managed by a full time County funded 4-H Coordinator who is responsible for conducting, managing, and developing a progressive 4-H youth program in conjunction with the 4-H advisor. A 0.40 Permanent Part-Time Master Gardener (MG) Coordinator funded by a U.C. grant coordinates the training of MG volunteers and the public, and manages the MG volunteer program.

Accomplishments:

1. Awarded funding for MG coordinator through UC for two years.
2. 4-H Youth Development Program added two new clubs -- Mariposa town area and Hornitos.
3. Master Gardeners performed thousands of hours of community service.
4. Graduated 4 new Master Gardeners after 17 consecutive weeks of training to join the current Mariposa County Master Gardener program.

Goals & Objectives:

A. Livestock and natural resources program
- Prepare a needs assessment report from the input received from producers and develop relevant educational and extension programs addressing these needs.
- Monitor forage production on rangelands to track feed availability for livestock.
- Write grant proposals for research and trials on pertinent livestock production and weed management topics.
-

B. Master Gardener Program
- Host a successful 2014 MG statewide conference in October that includes a pre- and post-conference tour for about 500-600 participants.
- Continue offering fire-safe workshops and handouts.

C. 4-H Youth Development Program
- Take part in the statewide UC 100 year celebrations.
- Increase enrollment in 2014-15.
- Add a new club in the Greeley Hill area.

Requested Changes:

The Transfers In line item is Title III funding from the Secure Rural Schools and Community Self-Determination Act that is used to fund fire prevention educational materials distributed through the Master Gardener program. Salaries and benefits are adjusted to account for recently concluded labor negotiations. Appropriations are now budgeted for Longevity based on employees qualifying for this benefit. There are minor adjustments to service and supply line items based on prior year actual expenditures and anticipated service demands.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COOPERATIVE EXTENSION					
REVENUE					
TRANSFERS IN					
001-0608-309.16-00 TRANSFERS IN	-2,500	-2,500	-2,500	-2,500	
TOTAL TRANSFERS IN	-2,500	-2,500	-2,500	-2,500	
TOTAL REVENUE	**-2,500**	**-2,500**	**-2,500**	**-2,500**	
EXPENDITURE					
CO-OP EXTENSION SALARIES					
001-0608-742.01-85 SECRETARY	15,128	14,935	15,996	15,996	
001-0608-742.01-86 4H YOUTH COORDINATOR	41,131	40,591	41,402	41,402	
TOTAL CO-OP EXTENSION SALARIES	56,259	55,526	57,398	57,398	
HOURLY & OTHER COMP.					
001-0608-742.02-01 EXTRA HELP	655				
001-0608-742.02-30 OVERTIME	707				
001-0608-742.02-35 LONGEVITY PAY	750		500	500	
TOTAL HOURLY & OTHER COMP.	2,112		500	500	
BENEFITS					
001-0608-742.03-02 GRP HLTH FOR RETIREES	6,023	6,018	6,026	6,026	
001-0608-742.03-10 SOCIAL SECURITY	3,361	3,146	3,427	3,427	
001-0608-742.03-11 MEDICARE	795	736	802	802	
001-0608-742.03-13 MEDICAL/DENTAL/VISION	15,742	15,572	15,867	15,867	
001-0608-742.03-14 RETIREMENT-EMPLOYER	12,022	11,764	12,706	12,706	
001-0608-742.03-15 RETIREMENT-EMPLOYEE	4,285	4,109	4,288	4,288	
001-0608-742.03-17 LIFE INSURANCE	47	47	47	47	
001-0608-742.03-18 SDI	537	503	547	547	
001-0608-742.03-19 CASH-CAFETERIA PLAN	641	802	525	525	
TOTAL BENEFITS	43,453	42,697	44,235	44,235	
CO-OP EXTENSION SERVICES					
001-0608-742.04-06 COMMUNICATIONS	4,798	5,040	5,040	5,040	
001-0608-742.04-09 HOUSEHOLD / JANITORIAL	255	250	250	250	
001-0608-742.04-10 INSURANCE	1,350	1,350	1,523	1,523	
001-0608-742.04-12 MAINT OF EQUIPMENT		300	300	300	
001-0608-742.04-15 MEMBERSHIPS	37	50	50	50	
001-0608-742.04-17 OFFICE EXPENSE	4,827	4,200	4,200	4,200	
001-0608-742.04-31 RENTS & LEASES-BLDGS	15,275	15,288	15,746	15,746	
001-0608-742.04-32 SMALL TOOLS	73	50	50	50	
001-0608-742.04-33 SPECIAL DEPARTMENT	1,021	1,000	1,000	1,000	
001-0608-742.04-34 4 H - TRAVEL	1,535	1,550	1,550	1,550	
001-0608-742.04-36 MSTR GARD SPCL PRJCT	126	200	200	200	
001-0608-742.04-37 AG IN A CLASSROOM	1,632	1,750	1,750	1,750	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0608-742.04-38 4 H - OUTREACH	1,993	2,000	2,000	2,000	
001-0608-742.04-39 MSTR GARD COORD TRA	331	500	500	500	
001-0608-742.04-50 COUNTY VEHICLE	3,350	2,250	2,600	2,600	
001-0608-742.04-60 UTILITIES	2,284	3,465	3,065	3,065	
001-0608-742.04-71 COPIER EXPENSE	1,742	2,400	2,050	2,050	
001-0608-742.04-80 EQUIPMENT	1,658	200	200	200	
001-0608-742.04-81 SOFTWARE	200	200	200	200	
001-0608-742.04-88 FUEL EXPENSE	961	1,760	1,760	1,760	
001-0608-742.04-91 PRIVATE VEHICLE USE	751	1,080	1,022	1,022	
TOTAL CO-OP EXTENSION SERVICES	44,199	44,883	45,056	45,056	
TOTAL EXPENDITURE	**146,023**	**143,106**	**147,189**	**147,189**	
COOPERATIVE EXTENSION	**143,523**	**140,606**	**144,689**	**144,689**	

Budget Name: **Parks and Recreation** **Budget Unit #: 001-0701-761**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Parks and Recreation Division of the Department of Public Works manages the County sponsored recreation programs and plans for the acquisition and development of proposed recreational facilities. This budget includes seasonal employees for recreational programs, including swimming pools in the communities of El Portal, Coulterville, and Mariposa; Summer Day Camp; youth sports; adult sports leagues; and other activities. Reservations for use of community parks and community centers are managed by this department in addition to coordinating with youth sports organizations for the use of county ball fields. This department also operates and maintains cemetery records for the three county cemeteries – Cathey's Valley, Mariposa, and Coulterville.

Accomplishments:

- Applied for and received Calaveras-Mariposa Community Action Agency Grant.
- Awarded 22 children Summer Day Camp Scholarships.
- Held 3 Free Movie in the Park nights.
- Serviced over 200 children in our Summer Day Camp program.
- Serviced over 340 children age 18 months – 14 years in our Swim Lesson program.
- Serviced over 34 adults each Monday-Thursday in Aqua Fitness Classes.
- Trained/Certified 16 employees in Lifeguarding, First Aid, Title 22, and CPR for the Professional Rescuer.
- Established successful lap program for tri-athletes.

Goals & Objectives:

- Obtain grant fund from Calaveras-Mariposa Community Action Agency.
- Obtain funding for Movie in the Park.
- Continue to increase participation in our existing programs.
- Create new recreational opportunities for the community.
- Build new and strengthen existing working relationships with outside organizations.
- Obtain grant funding for recreational opportunities.

Requested Changes:

The revenue for this budget remains stable. The salaries and benefits are increased based on recently concluded labor negotiations. Appropriations are now budgeted in Longevity for employees who qualify for this benefit. The Extra-Help line item represents Day Camp, Lifeguard, Coaching and administrative staff needed for the anticipated use of the County's swimming pools, day camp activities, and associated office support. The adjustments to service and supply line items are based on prior year actual costs and anticipated service demands.

Recommendation:

A new retiree was inadvertently budgeted in this department and the Group Health for Retirees is reduced to the correct amount as calculated by the Auditor's office.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
RECREATION DEPARTMENT					
REVENUE					
PARK & RECREATION SERVICE					
001-0701-307.06-01 SWIM LESSONS	-2,191	-5,000	-5,000	-5,000	
001-0701-307.06-03 DAY CAMP FEES	-12,045	-10,000	-10,000	-10,000	
001-0701-307.06-04 WATER AQUATICS	-8,242	-5,000	-5,000	-5,000	
001-0701-307.06-05 FITNESS OVER 50	-652	-500	-500	-500	
001-0701-307.06-07 POOL USE FEES	-4,370	-4,000	-4,000	-4,000	
TOTAL PARK & RECREATION SERVICE	-27,500	-24,500	-24,500	-24,500	
MISCELLANEOUS REVENUE					
001-0701-308.01-04 DONATNS - MOVIE IN PARK	-1,000	-1,000	-1,000	-1,000	
001-0701-308.01-60 SCHLARSHIP CONTRIBTNS	-1,550	-1,000	-1,000	-1,000	
TOTAL MISCELLANEOUS REVENUE	-2,550	-2,000	-2,000	-2,000	
RENTS & CONCESSIONS					
001-0701-308.32-01 RENT OF COUNTY FACILITY	-5,276	-6,000	-6,000	-6,000	
TOTAL RENTS & CONCESSIONS	-5,276	-6,000	-6,000	-6,000	
TOTAL REVENUE	**-35,326**	**-32,500**	**-32,500**	**-32,500**	
EXPENDITURE					
RECREATION SALARIES					
001-0701-761.01-21 PARKS & REC MANAGER	59,087	58,311	59,478	59,478	
001-0701-761.01-78 RECREATION PGM COORD.	37,879	37,382	38,128	38,128	
TOTAL RECREATION SALARIES	96,966	95,693	97,606	97,606	
HOURLY & OTHER COMP.					
001-0701-761.02-01 EXTRA HELP	56,655	65,404	65,000	65,000	
001-0701-761.02-35 LONGEVITY PAY	500		500	500	
001-0701-761.02-45 OUT OF CLASS PAY	149				
TOTAL HOURLY & OTHER COMP.	57,304	65,404	65,500	65,500	
BENEFITS					
001-0701-761.03-02 GRP HLTH FOR RETIREES	15,706	15,696	23,987	15,710	-8,277
001-0701-761.03-10 SOCIAL SECURITY	5,318	5,136	5,392	5,392	
001-0701-761.03-11 MEDICARE	2,065	1,201	1,261	1,261	
001-0701-761.03-13 MEDICAL/DENTAL/VISION	27,666	27,654	27,679	27,679	
001-0701-761.03-14 RETIREMENT-EMPLOYER	20,689	20,378	21,639	21,639	
001-0701-761.03-15 RETIREMENT-EMPLOYEE	7,654	7,399	7,592	7,592	
001-0701-761.03-17 LIFE INSURANCE	118	118	118	118	
001-0701-761.03-18 SDI	849	820	861	861	
TOTAL BENEFITS	80,065	78,402	88,529	80,252	-8,277
RECREATION SERVICES					
001-0701-761.04-06 COMMUNICATIONS	3,339	3,110	3,400	3,400	
001-0701-761.04-08 FOOD	306	400	400	400	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
001-0701-761.04-10 INSURANCE	6,691	6,691	6,129	6,129	
001-0701-761.04-17 OFFICE EXPENSE	1,969	1,800	1,800	1,800	
001-0701-761.04-18 PROFESSIONAL SERVICES	3,287	3,436	3,446	3,446	
001-0701-761.04-29 PUBLICTNS/LEGAL NOTICE	537		500	500	
001-0701-761.04-30 RENTS & LEASES-EQUIP	916	625	925	925	
001-0701-761.04-35 RECREATION PROGRAMS	5,850	5,944	5,794	5,794	
001-0701-761.04-36 SD/POOL SUPPLIES	3,065	4,000	2,600	2,600	
001-0701-761.04-38 CEMETARY OPERATIONS	600	2,168	2,000	2,000	
001-0701-761.04-50 COUNTY VEHICLE	3,693	4,775	4,775	4,775	
001-0701-761.04-60 UTILITIES	214	300	300	300	
001-0701-761.04-63 MOVIE IN PARK	1,000	1,000	1,000	1,000	
001-0701-761.04-71 COPIER EXPENSE	452	600	600	600	
001-0701-761.04-80 EQUIPMENT	3,227	2,000	2,850	2,850	
001-0701-761.04-88 FUEL EXPENSE	1,617	1,800	1,900	1,900	
001-0701-761.04-91 PRIVATE VEHICLE USE		100			
TOTAL RECREATION SERVICES	36,763	38,749	38,419	38,419	
TOTAL EXPENDITURE	**271,098**	**278,248**	**290,054**	**281,777**	**-8,277**
RECREATION DEPARTMENT	**235,772**	**245,748**	**257,554**	**249,277**	**-8,277**

Budget Name: **Local Transportation** **Budget Unit #: 031-0307-602**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Local Transportation Fund exists pursuant to the Transportation Development Act. Revenue is from a portion of the sales tax collected within Mariposa County which is used to support transportation planning, transit services, pedestrian and bicycle path projects, and road maintenance and construction.

The Local Transportation Commission (LTC) oversees transportation planning and transit development including operation of a local transit system, construction of bicycle paths, pedestrian walkways, purchase of transit system equipment, etc. The Public Works Director acts as the Executive Director of the LTC while the Board of Supervisors serves as the LTC.

Requested Changes:

The amount of funding requested to be transferred out to the specific programs is based on available funding.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
LOCAL TRANSPORTATION FUND					
REVENUE					
INTEREST					
031-0307-304.30-00 INTEREST	-984	-1,000	-500	-500	
TOTAL INTEREST	-984	-1,000	-500	-500	
STATE REVENUE					
031-0307-305.62-60 LOCAL TRANSPORTATION	-401,311	-430,000	-430,000	-430,000	
TOTAL STATE REVENUE	-401,311	-430,000	-430,000	-430,000	
BEGINNING FUND BALANCE					
031-0307-399.99-99 BEGINNING FUND BALANCE		-26,618	-5,000	-5,000	
TOTAL BEGINNING FUND BALANCE		-26,618	-5,000	-5,000	
TOTAL REVENUE	**-402,295**	**-457,618**	**-435,500**	**-435,500**	
EXPENDITURE					
TRANSFERS OUT					
031-0307-602.07-87 TRANSIT ART 4.5 SEC 99275			20,000	20,000	
031-0307-602.07-90 PED BIKE SEC 99233.3	10,000	10,000	11,000	11,000	
031-0307-602.07-91 ROADS ART 8 SEC 99402	308,258	308,258	263,140	263,140	
031-0307-602.07-92 UNMET NEEDS SEC 99401.5	3,000	3,000	5,000	5,000	
031-0307-602.07-93 REGIONAL TRANSIT SRVCS	136,360	136,360	136,360	136,360	
TOTAL TRANSFERS OUT	457,618	457,618	435,500	435,500	
TOTAL EXPENDITURE	**457,618**	**457,618**	**435,500**	**435,500**	
LOCAL TRANSPORTATION FUND	**55,323**				

Budget Name: **State Transit Assistance** **Budget Unit #: 032-0311-603**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The State Transit Assistance program collects money from a statewide sales tax on gasoline and diesel fuel. This program provides funding for transportation planning and mass transportation purposes.

Requested Changes:

The revenue from interest earnings is based on the estimated cash balance and interest rates. The funding received from the State is reduced based on estimated allocation amounts. Funding is requested to be transferred out to the Transit fund to offset operating expenses and the Miscellaneous Expense line item is decreased to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
STAP					
REVENUE					
INTEREST					
032-0311-304.30-00 INTEREST	-507	-175	-500	-500	
TOTAL INTEREST	-507	-175	-500	-500	
STATE REVENUE					
032-0311-305.62-62 STATE TRANSIT ASSISTANCE	-70,996	-92,963	-89,109	-89,109	
TOTAL STATE REVENUE	-70,996	-92,963	-89,109	-89,109	
BEGINNING FUND BALANCE					
032-0311-399.99-99 BEGINNING FUND BALANCE		-40,950	-60,500	-60,500	
TOTAL BEGINNING FUND BALANCE		-40,950	-60,500	-60,500	
TOTAL REVENUE	**-71,503**	**-134,088**	**-150,109**	**-150,109**	
EXPENDITURE					
STAP SERVICES					
032-0311-603.04-16 MISCELLANEOUS EXPENSE		59,088	35,109	35,109	
TOTAL STAP SERVICES		59,088	35,109	35,109	
TRANSFERS OUT					
032-0311-603.07-87 TRANSFERS OUT	75,000	75,000	115,000	115,000	
TOTAL TRANSFERS OUT	75,000	75,000	115,000	115,000	
TOTAL EXPENDITURE	**75,000**	**134,088**	**150,109**	**150,109**	
STAP	**3,497**				

Budget Name: **Transportation Planning** **Budget Unit #: 033-0251-577**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Transportation Planning Division prepares the Regional Transportation Improvement Plan (RTIP), and Regional Transportation Plan (RTP); conducts planning studies to support the RTP; participates in the Yosemite Area Regional Transportation System, and provides administrative support for the Local Transportation Commission. This program is funded by a combination of State subvention, Local Transportation funds, and federal grants.

Requested Changes:

The revenue estimates are based on funding received from the State Rural Planning Assistance program and the State Transportation Improvement Program: Planning, Programming, and Monitoring Program (STIP-PPM) and are based on allocation letter received from the State as well as current rollover estimate. The Contracts line item is reduced based on completion of projects. Reimbursement for staff time of the Assistant Public Works Director – Support Services and to the Engineering/Surveyor budged for engineering services on STIP projects are budgeted in the In-County Services line item. The increased in the Administration line item is to account for services provided by Public Works administrative staff to this budget. The increase in Unmet Needs line item reflects anticipated demand. The Transfers Out line item accounts for the required Financial and Performance Audits and is paid from the Audit budget (001-0103). No Contingency amount is requested at this time.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSPORTATION PLANNING					
REVENUE					
INTEREST					
033-0251-304.30-00 INTEREST	19	-50			
TOTAL INTEREST	19	-50			
STATE REVENUE					
033-0251-305.62-38 SRPA	-39,828	-179,679	-194,750	-194,750	
033-0251-305.62-90 STIP-PPM	-13,028	-35,000	-35,000	-35,000	
TOTAL STATE REVENUE	-52,856	-214,679	-229,750	-229,750	
TRANSFERS IN					
033-0251-309.16-09 TRNSFRS IN - UNMET NEED	-3,000	-3,000	-5,000	-5,000	
TOTAL TRANSFERS IN	-3,000	-3,000	-5,000	-5,000	
BEGINNING FUND BALANCE					
033-0251-399.99-99 BEGINNING FUND BALANCE		527			
TOTAL BEGINNING FUND BALANCE		527			
TOTAL REVENUE	**-55,837**	**-217,202**	**-234,750**	**-234,750**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
TRANS PLANNING SERVICES					
033-0251-577.04-06 COMMUNICATIONS	964	2,200	1,100	1,100	
033-0251-577.04-10 INSURANCE	1,011	1,011	425	425	
033-0251-577.04-12 MAINT OF EQUIPMENT		500	500	500	
033-0251-577.04-15 MEMBERSHIPS	1,395	1,500	1,395	1,395	
033-0251-577.04-17 OFFICE EXPENSE	1,321	2,000	2,000	2,000	
033-0251-577.04-18 CONTRACTS	42,620	97,239	93,217	93,217	
033-0251-577.04-20 IN-COUNTY SERVICES	64,637	85,000	100,000	100,000	
033-0251-577.04-24 SERVICE AGREEMENTS	1,500	2,500	2,500	2,500	
033-0251-577.04-29 PUBLICTNS/LEGAL NOTICE	458	3,000	3,000	3,000	
033-0251-577.04-31 RENTS & LEASES-BLDGS	772	772	772	772	
033-0251-577.04-34 ADMINISTRATION	844	844	3,410	3,410	
033-0251-577.04-42 UNMET NEEDS	922	3,000	5,000	5,000	
033-0251-577.04-50 COUNTY VEHICLE		1,000	1,000	1,000	
033-0251-577.04-75 COST ALLOCATION	4,696	4,696	4,431	4,431	
033-0251-577.04-80 EQUIPMENT		2,000	2,000	2,000	
033-0251-577.04-88 FUEL EXPENSE	41	700	700	700	
033-0251-577.04-90 TRAINING & SEMINARS	952	2,000	2,000	2,000	
033-0251-577.04-91 PRIVATE VEHICLE USE	536	3,000	3,000	3,000	
TOTAL TRANS PLANNING SERVICES	122,669	212,962	226,450	226,450	
TRANSFERS OUT					
033-0251-577.07-87 TRANSFERS OUT	4,240	4,240	8,300	8,300	
TOTAL TRANSFERS OUT	4,240	4,240	8,300	8,300	
TOTAL EXPENDITURE	**126,909**	**217,202**	**234,750**	**234,750**	
TRANSPORTATION PLANNING	**71,072**				

Budget Name: **Pedestrian Bikeway** **Budget Unit #: 034-0312-309**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Pedestrian Bikeway Fund is authorized by Section 99233.3 of the Public Utilities Code to accumulate contributions from the Local Transportation Fund (LTF). Each year 2-percent of the sales tax revenue collected in the LTF is appropriated to this fund. The funds may be used for walkways and bicycle paths that have been adopted in the Pedestrian Bikeway Master Plan by the Local Transportation Commission.

Requested Changes:

The Transfers In are increased to provide Capital Improvement dollars from fund #501. Appropriations are decreased based on available revenue. The Transfer Out is to the Mariposa Creek project fund #506.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PEDESTRIAN BIKEWAY					
REVENUE					
INTEREST					
034-0312-304.30-00 INTEREST	-881	-1,500	-100	-100	
TOTAL INTEREST	-881	-1,500	-100	-100	
TRANSFERS IN					
034-0312-309.16-08 LTC CLAIM	-10,000	-10,000	-11,000	-11,000	
TOTAL TRANSFERS IN	-10,000	-10,000	-11,000	-11,000	
TRANSFERS IN					
034-0312-309.17-81 TRANSFER IN FRM FND 501			-16,420	-16,420	
TOTAL TRANSFERS IN			-16,420	-16,420	
BEGINNING FUND BALANCE					
034-0312-399.99-99 BEGINNING FUND BALANCE		-269,229	-87,229	-87,229	
TOTAL BEGINNING FUND BALANCE		-269,229	-87,229	-87,229	
TOTAL REVENUE	**-10,881**	**-280,729**	**-114,749**	**-114,749**	
EXPENDITURE					
FIXED ASSETS					
034-0312-604.06-31 PEDESTRIAN BIKEWAY		280,729	108,769	108,769	
TOTAL FIXED ASSETS		280,729	108,769	108,769	
TRANSFERS OUT					
034-0312-604.07-87 TRANSFERS OUT	192,800		5,980	5,980	
TOTAL TRANSFERS OUT	192,800		5,980	5,980	
TOTAL EXPENDITURE	**192,800**	**280,729**	**114,749**	**114,749**	
PEDESTRIAN BIKEWAY	**181,919**				

Budget Name: **Roads** **Budget Unit #: 300-0301-581**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Road Division includes two operating divisions – (1) Road Construction/Maintenance and (2) Engineering. Road construction and maintenance activities include paving, overlays, widening projects, realignment projects, and right-of-way purchases for future projects. Other tasks include grading, patching, sealing, snow removal, storm damage repairs, cleaning and upgrading ditches and culverts, bridge repairs, installing and replacing road signs, and weed abatement. It is the goal of the Road Division to maintain county roads on an annual basis.
The Engineering division is responsible for the planning, designing, constructing and inspecting of all road and bridge projects.

Requested Changes:

The revenues received from various Highway User Taxes (HUTA) are budgeted based on estimates from the State. The funding from the Intermodal Surface Transportation Exchange Act (ISTEA)/Exchange is increased based on preliminary allocations. The State HUTA revenue line is decreased based on estimates received. The Road Department Services line item represents Road staff time on maintenance of Zone of Benefits (ZOB) and is increased based on revenue received in the prior fiscal year. The Miscellaneous Revenue line represents fees received from Road Permits and is reduced based on prior year receipts.

The funding transferred from the Local Transportation Claim (fund #031) is requested in an amount based on available funding. Due to the overall reduction in Federal/State revenue, the department is requesting an increase in the General Fund contribution in order to maintain existing services. The Beginning Balance has increased based on estimates.

The Salary and benefits lines are adjusted based on recently concluded labor negotiations and staffing levels that include the hiring of a Road Superintendent at a lower salary, one less position in the Maintenance/Construction Supervisor line and an adjustment to Maintenance Worker III based on personnel issues. The Insurance line item is increased based on calculations of claims over prior years. The Professional Services line item is increased for engineering services provided by county engineering staff. The Professional Services – Construction is not being requested as the well testing project at the road maintenance yard is complete. The Cost Allocation line item is reduced based on the calculation for prior General Fund service usage. Other adjustments to service/supply line items are based on prior year actual costs, to meet anticipated service demands, and to adjust to the reduction in revenue.

Recommendation:

The Highway Use Tax revenue line is recommended to be increased based on current information received from the State. The Forest Reserve revenue line is recommended to be increased as staff believe that the Federal Government will again fund the Secure Rural Schools and Community Self Determination Act. The Transfer In – General Fund is recommended to be reduced by the increased revenue amounts to balance the fund. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ROAD CONSTRUCTION/MAINT					
REVENUE					
PC1463.001 CRIMINAL FINES					
300-0301-303.20-00 PC1463.001 CRIMINAL FINE	-120,028	-75,000	-75,000	-75,000	
TOTAL PC1463.001 CRIMINAL FINES	-120,028	-75,000	-75,000	-75,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
INTEREST					
300-0301-304.30-00 INTEREST	-276	-675			
TOTAL INTEREST	-276	-675			
HIGHWAY USERS TAX					
300-0301-305.41-01 HIGHWAY USE TX/SEC 2104	-499,697	-545,000	-562,200	-562,200	
300-0301-305.41-02 GAS TAX/SEC 2106	-114,695	-140,000	-82,227	-82,227	
300-0301-305.41-03 PROP 111/SECTION 2105	-526,273	-478,000	-410,134	-410,134	
TOTAL HIGHWAY USERS TAX	-1,140,665	-1,163,000	-1,054,561	-1,054,561	
STATE REVENUE					
300-0301-305.62-27 ISTEA/EXCHANGE	-326,822	-326,822	-327,504	-327,504	
TOTAL STATE REVENUE	-326,822	-326,822	-327,504	-327,504	
STATE REVENUE					
300-0301-305.74-16 HUTA SECTION 2103	-1,138,189	-1,174,000	-951,517	-1,151,517	-200,000
TOTAL STATE REVENUE	-1,138,189	-1,174,000	-951,517	-1,151,517	-200,000
FOREST RESERVE					
300-0301-306.68-00 FOREST RESERVE	-129,323	-140,000		-140,000	-140,000
TOTAL FOREST RESERVE	-129,323	-140,000		-140,000	-140,000
ROAD AND STREET SERVICES					
300-0301-307.46-02 ROAD DEPT SERVICES	-174,304	-55,000	-134,000	-134,000	
TOTAL ROAD AND STREET SERVICES	-174,304	-55,000	-134,000	-134,000	
ROAD AND STREET SERVICES					
300-0301-307.96-01 ROAD DEPT REVIEW FEES	-1,040	-800			
TOTAL ROAD AND STREET SERVICES	-1,040	-800			
MISC REVENUE					
300-0301-308.11-00 MISC REVENUE	-42,025	-40,277	-4,000	-4,000	
TOTAL MISC REVENUE	-42,025	-40,277	-4,000	-4,000	
TRANSFERS IN					
300-0301-309.16-00 TRANSFERS IN	-494	-494			
300-0301-309.16-08 LTC CLAIM	-308,258	-308,258	-263,140	-263,140	
300-0301-309.16-55 TRANSFERS IN-GEN FUND	-253,363	-294,950	-407,945	-67,945	340,000
TOTAL TRANSFERS IN	-562,115	-603,702	-671,085	-331,085	340,000
BEGINNING FUND BALANCE					
300-0301-399.99-99 BEGINNING FUND BALANCE		28,171	-230,038	-230,038	
TOTAL BEGINNING FUND BALANCE		28,171	-230,038	-230,038	
TOTAL REVENUE	**-3,634,787**	**-3,551,105**	**-3,447,705**	**-3,447,705**	
EXPENDITURE					
ROAD SALARIES					
300-0301-581.01-19 ROAD SUPERINTENDENT	46,719	61,911	53,905	53,905	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
300-0301-581.01-46 MAINT/CONTSTR SUPE	237,360	280,406	230,400	230,400	
300-0301-581.01-61 MAINTENANCE WORKER III	148,630	168,167	165,888	165,888	
300-0301-581.01-79 MAINTENANCE WRKR I, II	353,410	399,399	402,576	402,576	
TOTAL ROAD SALARIES	786,119	909,883	852,769	852,769	
HOURLY & OTHER COMP					
300-0301-581.02-01 EXTRA HELP	483	5,000	5,000	5,000	
300-0301-581.02-30 OVERTIME	9,499	25,000	25,000	25,000	
300-0301-581.02-35 LONGEVITY PAY	20,962	26,626	19,344	19,344	
300-0301-581.02-40 STANDBY/CALL BACK PAY	15,137	25,000	25,000	25,000	
300-0301-581.02-42 INCENTIVE - NON-PERS	103	150	81	81	
300-0301-581.02-43 INCENTIVE	6,020	5,857	6,136	6,136	
300-0301-581.02-45 OUT OF CLASS PAY	2,793				
300-0301-581.02-50 SHIFT DIFFERENTIAL	63	300	300	300	
TOTAL HOURLY & OTHER COMP	55,060	87,933	80,861	80,861	
BENEFITS					
300-0301-581.03-02 GRP HLTH FOR RETIREES	92,894	87,838	109,837	109,837	
300-0301-581.03-03 UNEMPLOYMENT	19	2,500	1,500	1,500	
300-0301-581.03-04 ACCRUED BENEFITS	10,507	2,500			
300-0301-581.03-10 SOCIAL SECURITY	50,339	54,208	53,419	53,419	
300-0301-581.03-11 MEDICARE	11,780	12,678	12,493	12,493	
300-0301-581.03-13 MEDICAL/DENTAL/VISION	218,083	253,439	219,649	219,649	
300-0301-581.03-14 RETIREMENT-EMPLOYER	173,921	203,437	193,666	193,666	
300-0301-581.03-15 RETIREMENT-EMPLOYEE	62,948	71,491	63,174	63,174	
300-0301-581.03-17 LIFE INSURANCE	667	735	636	636	
300-0301-581.03-18 SDI	7,935	8,657	8,531	8,531	
300-0301-581.03-19 CASH-CAFETERIA PLAN	18,944	9,499	23,292	23,292	
TOTAL BENEFITS	648,037	706,982	686,197	686,197	
ROAD MAINTENANCE SERVICES					
300-0301-581.04-05 CLOTHING	9,576	11,000	11,000	11,000	
300-0301-581.04-06 COMMUNICATIONS	6,064	10,000	10,000	10,000	
300-0301-581.04-08 FOOD	350	500	500	500	
300-0301-581.04-09 HOUSEHOLD	4,533	5,000	5,000	5,000	
300-0301-581.04-10 INSURANCE	104,787	104,787	113,663	113,663	
300-0301-581.04-12 MAINT OF EQUIPMENT	10,873	11,000	11,000	11,000	
300-0301-581.04-13 MAINTENANCE OF BLDGS	1,696	3,500	3,500	3,500	
300-0301-581.04-14 MEDICAL & LABORATORY	3,650	4,000	5,000	5,000	
300-0301-581.04-16 MISCELLANEOUS EXPENSE	473	1,000	1,000	1,000	
300-0301-581.04-17 OFFICE EXPENSE	2,816	4,000	4,000	4,000	
300-0301-581.04-18 PROFESSIONAL SERVICES	9,575		10,500	10,500	
300-0301-581.04-19 PROF. SERV. CONSTRUCT		5,500			
300-0301-581.04-24 PS/SERVICE AGREEMENTS		700			
300-0301-581.04-25 CDF/CDC SERVICES	10,375	25,000	25,000	25,000	
300-0301-581.04-29 PUBLICTNS/LEGAL NOTICE	808		500	500	
300-0301-581.04-30 RENTS & LEASES-EQUIP	9,501	20,000	20,000	20,000	
300-0301-581.04-32 SMALL TOOLS & INSTMTS	6,551	8,000	8,000	8,000	
300-0301-581.04-33 SD/MATERIALS	164,348	275,000	244,000	244,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
300-0301-581.04-34 SD/MATERIALS-SIGN SHOP	94,992	103,500	110,000	110,000	
300-0301-581.04-35 SAFETY EQUIPMENT	11,637	20,000	20,000	20,000	
300-0301-581.04-36 ADMINISTRATIVE FEE	80,361	80,361	66,957	66,957	
300-0301-581.04-37 S.D. EMERGENCY SRVCS	5,473	40,000	40,000	40,000	
300-0301-581.04-39 BRUSHING CREW SUPPL	4,896	5,000	9,000	9,000	
300-0301-581.04-40 WATER & SEWER EXPENSE	574	5,000	5,000	5,000	
300-0301-581.04-50 COUNTY VEHICLE	641,036	700,000	720,000	720,000	
300-0301-581.04-51 MAJOR VEHICLE REPAIRS	34,991	25,000	35,000	35,000	
300-0301-581.04-60 UTILITIES	19,811	19,500	22,000	22,000	
300-0301-581.04-75 COST ALLOCATION	184,959	184,959	150,258	150,258	
300-0301-581.04-80 EQUIPMENT	5,208	9,000	9,000	9,000	
300-0301-581.04-88 FUEL EXPENSE	132,521	165,000	165,000	165,000	
300-0301-581.04-90 TRAINING & SEMINARS	360		2,500	2,500	
300-0301-581.04-91 PRIVATE VEHICLE USE			500	500	
TOTAL ROAD MAINTENANCE SERVICES	1,562,795	1,846,307	1,827,878	1,827,878	
TOTAL EXPENDITURE	**3,052,011**	**3,551,105**	**3,447,705**	**3,447,705**	
ROAD CONSTRUCTION/MAINT	**-582,776**				

Budget Name: **Fish & Game** **Budget Unit #: 301-0248-576**
Department: **Board of Supervisors** **Department Head: Board of Supervisors**

Program Description:

The Fish and Game fund is a special fund supported by fines imposed by the Superior Court for fish and game violations. The Board of Supervisors, with the advice of the Mariposa County Fish and Game Advisory Board, manages the Fish and Game fund.

Requested Changes:

Appropriations are budgeted at an amount that corresponds with available revenue. No requests for funding had been received at the time the budget was prepared.

Recommendation:

This budget is recommended as submitted**.** Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FISH & GAME PROPAGATION					
REVENUE					
FINES, FORFEITURES & PENALTIES					
301-0248-303.21-00 FINES, FORFEITRES & PEN	-1,356	-1,200	-1,200	-1,200	
TOTAL FINES, FORFEITURES & PENALTIES	-1,356	-1,200	-1,200	-1,200	
INTEREST					
301-0248-304.30-00 INTEREST	-121	-150	-150	-150	
TOTAL INTEREST	-121	-150	-150	-150	
BEGINNING FUND BALANCE					
301-0248-399.99-99 BEGINNING FUND BALANCE		-24,832	-13,300	-13,300	
TOTAL BEGINNING FUND BALANCE		-24,832	-13,300	-13,300	
TOTAL REVENUE	**-1,477**	**-26,182**	**-14,650**	**-14,650**	
EXPENDITURE					
FISH & GAME SERVICES					
301-0248-576.04-16 MISCELLANEOUS EXPENSE	7,160	26,182	14,650	14,650	
TOTAL FISH & GAME SERVICES	7,160	26,182	14,650	14,650	
FIXED ASSETS					
301-0248-576.06-43 WINCH	5,861				
TOTAL FIXED ASSETS	5,861				
TOTAL EXPENDITURE	**13,021**	**26,182**	**14,650**	**14,650**	
FISH & GAME PROPAGATION	**11,544**				

Budget Name: **Law Library** **Budget Unit #: 304-0211-516**
Department: **Superior Court** **Department Head: Judge F. Dana Walton**

Program Description:

The Mariposa County Law Library consists of online services available at the County Library and the County Adult Detention Facility on subjects appropriate to legal research for the general public and county inmates. The Law Library operates in a special fund and has a separate Board of Trustees.

Requested Changes:

The revenue from court fees is adjusted based on receipts received in the previous fiscal year. The appropriation for books is adjusted based on the estimated cost for legal subscription service. There are no Office Expense items anticipated at this time.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
LAW LIBRARY					
REVENUE					
INTEREST					
304-0211-304.30-00 INTEREST	-22	-300	-50	-50	
TOTAL INTEREST	-22	-300	-50	-50	
COURT FEES & COSTS					
304-0211-307.91-01 COURT FEES	-6,619	-9,000	-8,500	-8,500	
TOTAL COURT FEES & COSTS	-6,619	-9,000	-8,500	-8,500	
BEGINNING FUND BALANCE					
304-0211-399.99-99 BEGINNING FUND BALANCE		-4,631	-4,000	-4,000	
TOTAL BEGINNING FUND BALANCE		-4,631	-4,000	-4,000	
TOTAL REVENUE	**-6,641**	**-13,931**	**-12,550**	**-12,550**	
EXPENDITURE					
LAW LIBRARY SERVICES					
304-0211-516.04-17 OFFICE EXPENSE		1,000			
304-0211-516.04-33 BOOKS	8,312	12,931	12,550	12,550	
TOTAL LAW LIBRARY SERVICES	8,312	13,931	12,550	12,550	
TOTAL EXPENDITURE	**8,312**	**13,931**	**12,550**	**12,550**	
LAW LIBRARY	**1,671**				

Budget Name: **Yosemite West Bond Admin.** **Budget Unit #: 305-0110-425**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

Residents in the Yosemite West area approved an assessment through the Proposition 218 process in Fiscal Year 2004-05. The bond assessments allow for annual reimbursement of administrative costs performed by the Auditor and Treasurer. Funds collected for these purposes are deposited into this fund and will be used to pay claims submitted by the Auditor and Treasurer for administrative costs.

Requested Changes:

Appropriations are requested in amounts that correspond with anticipated revenue and estimated administrative costs.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YOSEMITE WEST BOND ADMIN					
REVENUE					
INTEREST					
305-0110-304.30-00 INTEREST	-31	-30	-30	-30	
TOTAL INTEREST	-31	-30	-30	-30	
ASSESSMENT & TAX COLL FEE					
305-0110-307.80-04 ASSESSMENT FEES	-8,908	-9,000	-9,000	-9,000	
TOTAL ASSESSMENT & TAX COLL FEE	-8,908	-9,000	-9,000	-9,000	
BEGINNING FUND BALANCE					
305-0110-399.99-99 BEGINNING FUND BALANCE		-6,036	-6,255	-6,255	
TOTAL BEGINNING FUND BALANCE		-6,036	-6,255	-6,255	
TOTAL REVENUE	**-8,939**	**-15,066**	**-15,285**	**-15,285**	
EXPENDITURE					
SERVICES & SUPPLIES					
305-0110-425.04-20 PROFESSIONAL SERVICES	8,191	15,066	15,285	15,285	
TOTAL SERVICES & SUPPLIES	8,191	15,066	15,285	15,285	
TOTAL EXPENDITURE	**8,191**	**15,066**	**15,285**	**15,285**	
YOSEMITE WEST BOND ADMIN	**-748**				

Budget Name: **Roads – Special Projects** **Budget Unit #: 306-0302-582**
Department: **Public Works** **Department Head: Vacant**

Program Description:

This fund was established to monitor and track revenue and expenditures for special road projects. Special road projects are typically projects that are reimbursable through the Federal Emergency Management Agency (FEMA) or State Office of Emergency Services (OES) and involve a relatively large dollar amount. The Severe Weather of December 2010 is now being shown in this fund for reconciling with OES reimbursements and eligible expenditures.

Requested Changes:

There are no special projects anticipated this fiscal year. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ROADS - SPECIAL PROJECTS					
REVENUE					
FEDERAL DISASTER RELIEF					
306-0302-306.76-02 FEDERAL DISASTER RESP	-235,993	-263,017			
TOTAL FEDERAL DISASTER RELIEF	-235,993	-263,017			
BEGINNING FUND BALANCE					
306-0302-399.99-99 BEGINNING FUND BALANCE		94,945			
TOTAL BEGINNING FUND BALANCE		94,945			
TOTAL REVENUE	**-235,993**	**-168,072**			
EXPENDITURE					
FIXED ASSETS					
306-0302-582.06-05 BEN HUR ROAD- UNDRMND	163,041	168,072			
TOTAL FIXED ASSETS	163,041	168,072			
TOTAL EXPENDITURE	**163,041**	**168,072**			
ROADS - SPECIAL PROJECTS	**-72,952**				

Budget Name: **County Service Area #3** **Budget Unit #: 310-0910-850**
Department: **Public Works** **Department Head: Vacant**

Program Description:

County Service Area #3 was established to account for revenue and appropriations associated with the property owner approved Proposition 218 fire protection assessment for the entire county with the exception of the area within the Mariposa Public Utility District. The protection assessment is to provide funding for the lease purchase of fire engines and capital improvements to county fire stations.

Requested Changes:

The revenue from Fire Assessments is based on the calculation of the number of properties to be assessed. The Transfers In amount represents the County's contribution from the Tobacco Settlement fund. The Beginning Balance is increased based on estimates. The Miscellaneous Expense line item represents available funding for repairs to existing fire stations and is increased based on available revenue. The Fire Assessment Services line item accounts for reimbursing the Auditor and Tax Collector for their staff time and associated costs with collecting and managing the fire assessment. The requested funding in the Transfers Out – Debt Service line item is the payment on the fire engines. No funding is requested at this time to be Transferred Out for capital improvements to fire stations this fiscal year.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CSA #3 FIRE ASSESSMENTS					
REVENUE					
INTEREST					
310-0910-304.30-00 INTEREST	-2,282	-1,000	-2,000	-2,000	
TOTAL INTEREST	-2,282	-1,000	-2,000	-2,000	
SPECIAL ASSESSMENTS					
310-0910-307.81-31 FIRE ASSESSMENTS	-571,520	-560,000	-560,000	-560,000	
310-0910-307.81-80 PENALTIES & INTEREST	-9,751	-5,000	-5,000	-5,000	
TOTAL SPECIAL ASSESSMENTS	-581,271	-565,000	-565,000	-565,000	
TRANSFERS IN					
310-0910-309.16-00 TRANSFERS IN	-100,000	-100,000	-100,000	-100,000	
TOTAL TRANSFERS IN	-100,000	-100,000	-100,000	-100,000	
BEGINNING FUND BALANCE					
310-0910-399.99-99 BEGINNING FUND BALANCE		-146,098	-327,291	-327,291	
TOTAL BEGINNING FUND BALANCE		-146,098	-327,291	-327,291	
TOTAL REVENUE	**-683,553**	**-812,098**	**-994,291**	**-994,291**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
FIRE ASSESSMENT SERVICES					
310-0910-850.04-16 MISCELLANEOUS EXPENSE	88,675	366,827	549,020	549,020	
310-0910-850.04-33 FIRE ASSESSMENT SRVCS	14,256	14,600	14,600	14,600	
TOTAL FIRE ASSESSMENT SERVICES	102,931	381,427	563,620	563,620	
TRANSFERS OUT					
310-0910-850.07-87 TRANSFER OUT-DEBT SRV	430,671	430,671	430,671	430,671	
310-0910-850.07-88 TRANSFER OUT-CPTL IMPV	3,652				
TOTAL TRANSFERS OUT	434,323	430,671	430,671	430,671	
TOTAL EXPENDITURE	**537,254**	**812,098**	**994,291**	**994,291**	
CSA #3 FIRE ASSESSMENTS	**-146,299**				

Budget Name: **Lake Don Pedro Fire District** **Budget Unit #: 311-0913-860**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Lake Don Pedro Fire District accounts for revenue and appropriations associated with the property owner approved protection assessment in the Lake Don Pedro service area. The protection assessment is to continue the funding of a CalFIRE station through an Amador Plan agreement during non-declared fire season for emergency and fire protection services. The CalFIRE station is located in Tuolumne County which shares the cost of this service. Fire protection services were previously budgeted in the Don Pedro Service 1M fund that was established with one-time money from a developer.

Requested Changes:

Appropriations are budgeted in the Fire Protection Services line item based on available funds.

Recommendation:

This fund is recommended as submitted. Changes may be submitted at a later date based on the actual year end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CSA 1-DON PEDRO FIRE PROT					
REVENUE					
INTEREST					
311-0913-304.30-00 INTEREST	-469	-500	-500	-500	
TOTAL INTEREST	-469	-500	-500	-500	
SPECIAL ASSESSMENTS					
311-0913-307.81-30 LDP FIRE ASSESSMENTS	-82,080	-82,000	-82,000	-82,000	
311-0913-307.81-80 PENALTIES & INTEREST	-2,494	-1,000	-1,000	-1,000	
TOTAL SPECIAL ASSESSMENTS	-84,574	-83,000	-83,000	-83,000	
BEGINNING FUND BALANCE					
311-0913-399.99-99 BEGINNING FUND BALANCE		-40,852	-50,501	-50,501	
TOTAL BEGINNING FUND BALANCE		-40,852	-50,501	-50,501	
TOTAL REVENUE	**-85,043**	**-124,352**	**-134,001**	**-134,001**	
EXPENDITURE					
D/P FIRE PROTECTION SERV					
311-0913-860.04-33 FIRE PROTECTION SRVCS	74,911	124,352	134,001	134,001	
TOTAL D/P FIRE PROTECTION SERV	74,911	124,352	134,001	134,001	
TOTAL EXPENDITURE	**74,911**	**124,352**	**134,001**	**134,001**	
CSA 1-DON PEDRO FIRE PROT	**-10,132**				

Budget Name: **Water Agency** **Budget Unit #: 312-0901-851**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Water Agency is a distinct body governed by the Mariposa County Board of Supervisors serving as the Board of Directors of the Water Agency. The Water Agency is financed by income received from the Merced Irrigation District (MID), repayment of loans provided to other jurisdictions and county water related projects.

Requested Changes:

The revenue from interest earnings is based on current interest rates and available cash balance. The Loan Repayments line item reflects payment from the Coulterville Service Area sewer bonds. The Office Technician I line item is for possible staff time provided by Administration in preparing Water Agency agendas and minutes. The Professional Services line item is increased to recognize the anticipated cost of funding outside legal services relating to the agreement with the Merced Irrigation District (MID), County Counsel services, as well as the consulting contract with Mariposa Public Utilities District. The Non-Dedicated Funds line item reflects money available for special projects approved by the Board of Directors. The Cost Allocation line is increased based on calculations of support activities.

Recommendation:

This fund is recommended as submitted. Changes may be submitted at a later date based upon the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
WATER AGENCY					
REVENUE					
INTEREST					
312-0901-304.30-00 INTEREST	-2,023	-1,500	-2,500	-2,500	
312-0901-304.30-01 INTEREST FROM LOANS	-330	-330	-275	-275	
TOTAL INTEREST	-2,353	-1,830	-2,775	-2,775	
MISC REVENUE					
312-0901-308.11-00 MISC REVENUE	-100,000	-100,000	-100,000	-100,000	
312-0901-308.11-11 LOAN REPAYMENTS		-11,000	-11,000	-11,000	
TOTAL MISC REVENUE	-100,000	-111,000	-111,000	-111,000	
TRANSFERS IN					
312-0901-309.16-00 TRANSFERS IN	-7,828				
TOTAL TRANSFERS IN	-7,828				
BEGINNING FUND BALANCE					
312-0901-399.99-99 BEGINNING FUND BALANCE		-367,504	-415,040	-415,040	
TOTAL BEGINNING FUND BALANCE		-367,504	-415,040	-415,040	
TOTAL REVENUE	**-110,181**	**-480,334**	**-528,815**	**-528,815**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
WATER AGENCY SALARIES					
312-0901-851.01-97 OFFICE TECHNICIAN I		2,500	2,500	2,500	
TOTAL WATER AGENCY SALARIES		2,500	2,500	2,500	
WATER AGENCY SERVICES					
312-0901-851.04-18 PROFESSIONAL SERVICES	98,100	165,000	213,481	213,481	
312-0901-851.04-36 NON-DEDICATED FUNDS		304,212	300,928	300,928	
312-0901-851.04-75 COST ALLOCATION	8,622	8,622	11,906	11,906	
TOTAL WATER AGENCY SERVICES	106,722	477,834	526,315	526,315	
TOTAL EXPENDITURE	**106,722**	**480,334**	**528,815**	**528,815**	
WATER AGENCY	**-3,459**				

Budget Name: **Coulterville Lighting** **Budget Unit #: 313-0902-864**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Coulterville Lighting District provides street lighting for the town of Coulterville. Revenues to finance this operation are realized from a portion of the County-wide one-percent tax rate, carry-over funds deposited on behalf of the district in an interest bearing account and the interest earned. No benefit assessments exist at this time.

Requested Changes:

The revenue is adjusted based on actual amounts collected in the prior fiscal year. Appropriations in the Professional Services line item are for reimbursable work provided by Facilities Maintenance as well as any possible outside repair service.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COULTERVILLE LIGHTING					
REVENUE					
CURRENT SECURED					
313-0902-301.01-00 CURRENT SECURED	-8,856	-8,500	-8,500	-8,500	
TOTAL CURRENT SECURED	-8,856	-8,500	-8,500	-8,500	
CURRENT UNSECURED					
313-0902-301.02-00 CURRENT UNSECURED	-156	-170	-150	-150	
TOTAL CURRENT UNSECURED	-156	-170	-150	-150	
DELINQUENT SECURED					
313-0902-301.03-00 DELINQUENT SECURED	-457	-350	-350	-350	
TOTAL DELINQUENT SECURED	-457	-350	-350	-350	
DELINQUENT UNSECURED					
313-0902-301.04-00 DELINQUENT UNSECURED	-17				
TOTAL DELINQUENT UNSECURED	-17				
SUPPLEMENTAL TAXES					
313-0902-301.06-00 SUPPLEMENTAL TAXES	-11				
TOTAL SUPPLEMENTAL TAXES	-11				
PROPERTY & OTHER TAXES					
313-0902-301.09-03 TIMBER TAX	-6				
TOTAL PROPERTY & OTHER TAXES	-6				
INTEREST					
313-0902-304.30-00 INTEREST	-556	-400	-500	-500	
TOTAL INTEREST	-556	-400	-500	-500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOMEOWNERS' EXEMPTION					
313-0902-305.60-00 HOMEOWNERS' EXEMPTION	-121				
TOTAL HOMEOWNERS' EXEMPTION	-121				
BEGINNING FUND BALANCE					
313-0902-399.99-99 BEGINNING FUND BALANCE		-31,736	-38,294	-38,294	
TOTAL BEGINNING FUND BALANCE		-31,736	-38,294	-38,294	
TOTAL REVENUE	**-10,180**	**-41,156**	**-47,794**	**-47,794**	
EXPENDITURE					
COULT LIGHTING SERVICES					
313-0902-864.04-18 PROFESSIONAL SERVICES	101	37,056	43,694	43,694	
313-0902-864.04-21 STREET LIGHT ASSESS	100	100	100	100	
313-0902-864.04-60 UTILITIES	3,352	4,000	4,000	4,000	
TOTAL COULT LIGHTING SERVICES	3,553	41,156	47,794	47,794	
TOTAL EXPENDITURE	**3,553**	**41,156**	**47,794**	**47,794**	
COULTERVILLE LIGHTING	**-6,627**				

Budget Name: **Coulterville Service Area** **Budget Unit #: 314-0903**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Coulterville Service Area provides sewer and water services to the residences within the County's Coulterville Service Area. Revenues are realized from user fees paid for water, sewer, and road services, plus carry-over funds and interest earnings.

Requested Changes:

The revenue is adjusted based on the prior year's actual receipts. The Transfer In from the Coulterville Utility Capital Fund is not anticipated this fiscal year. The services and supply line items are adjusted based on anticipated service needs and available funding. The Special Fees line item is decreased based on prior year expenditures.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COULTERVILLE SERVICE AREA					
REVENUE					
INTEREST					
314-0903-304.30-00 INTEREST	-314	-150	-150	-150	
TOTAL INTEREST	-314	-150	-150	-150	
CHARGES FOR SERVICES					
314-0903-307.01-01 WATER - RESIDENTIAL	-29,267	-28,500	-28,500	-28,500	
314-0903-307.01-02 WATER - COMMERCIAL	-11,380	-14,000	-10,000	-10,000	
314-0903-307.01-03 SEWER - RESIDENTIAL	-46,785	-41,000	-42,000	-42,000	
314-0903-307.01-04 SEWER - COMMERICIAL	-24,908	-32,000	-22,000	-22,000	
TOTAL CHARGES FOR SERVICES	-112,340	-115,500	-102,500	-102,500	
SANITATION SERVICES					
314-0903-307.10-02 COULT. DELINQ. SERVICES		-3,450			
TOTAL SANITATION SERVICES		-3,450			
MISC REVENUE					
314-0903-308.11-00 MISC REVENUE	-29				
TOTAL MISC REVENUE	-29				
TRANSFERS IN					
314-0903-309.16-00 TRANSFERS IN	-64,955	-64,955			
TOTAL TRANSFERS IN	-64,955	-64,955			
BEGINNING FUND BALANCE					
314-0903-399.99-99 BEGINNING FUND BALANCE		41,166	-12,942	-12,942	
TOTAL BEGINNING FUND BALANCE		41,166	-12,942	-12,942	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL REVENUE	**-177,638**	**-142,889**	**-115,592**	**-115,592**	
EXPENDITURE					
COULTERVILLE WATER SERVICES					
314-0903-852.04-06 COMMUNICATIONS	229	100	400	400	
314-0903-852.04-10 INSURANCE	51	51	46	46	
314-0903-852.04-12 MAINT OF EQUIPMENT	822	3,308	3,000	3,000	
314-0903-852.04-14 LABORATORY EXPENSE	732	2,000	3,400	3,400	
314-0903-852.04-17 OFFICE EXPENSE	375	1,000	600	600	
314-0903-852.04-18 PROFESSIONAL SERVICES	10,162	15,000	9,000	9,000	
314-0903-852.04-24 SERVICE AGREEMENTS	260	330	330	330	
314-0903-852.04-29 PUBLICTNS/LEGAL NOTICE		100			
314-0903-852.04-34 ADMIN SERVICES	4,441	4,441	2,680	2,680	
314-0903-852.04-36 SPECIAL FEES	646	4,000	1,500	1,500	
314-0903-852.04-60 UTILITIES	6,100	6,000	8,000	8,000	
314-0903-852.04-70 NSF CHARGES	30	50	50	50	
TOTAL COULTERVILLE WATER SERVICES	23,848	36,380	29,006	29,006	
COULTERVILLE SEWER SEVICES					
314-0903-853.04-06 COMMUNICATIONS	969	1,600	1,200	1,200	
314-0903-853.04-08 FOOD		75			
314-0903-853.04-10 INSURANCE	145	145	172	172	
314-0903-853.04-12 MAINT OF EQUIPMENT	8,941	18,538	10,000	10,000	
314-0903-853.04-14 LABORATORY SERVICES	8,697	4,500	8,000	8,000	
314-0903-853.04-17 OFFICE EXPENSE	4,700	1,000	600	600	
314-0903-853.04-18 PROFESSIONAL SERVICES	51,504	48,450	36,329	36,329	
314-0903-853.04-24 SERVICE AGREEMENTS	260	330	330	330	
314-0903-853.04-29 PUBLICTNS/LEGAL NOTICE		100			
314-0903-853.04-34 ADMIN SERVICES	4,441	4,441	2,680	2,680	
314-0903-853.04-36 SPEC FEES	8,953	7,000	9,000	9,000	
314-0903-853.04-60 UTILITIES	5,863	9,000	7,000	7,000	
TOTAL COULTERVILLE SEWER SEVICES	94,473	95,179	75,311	75,311	
DEBT PAYMENTS					
314-0903-853.11-20 BOND REDEMPTION		11,000	11,000	11,000	
314-0903-853.11-30 INTEREST EXPENSE	330	330	275	275	
TOTAL DEBT PAYMENTS	330	11,330	11,275	11,275	
TOTAL EXPENDITURE	**118,651**	**142,889**	**115,592**	**115,592**	
COULTERVILLE SERVICE AREA	**-58,987**				

Budget Name: **Don Pedro Service Area 1M** **Budget Unit #: 315-0904-854**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Don Pedro Service Area 1M funds road maintenance, lighting, and limited activities related to pedestrian and equestrian trails in the subdivision. No benefit assessments exist at this time.

Requested Changes:

The Miscellaneous Revenue represents money received from leasing county owned property for cattle grazing. The appropriations for horse trails and operating expenses are requested in amounts that correspond with available revenue and estimated service demands.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DON PEDRO 1-M					
REVENUE					
INTEREST					
315-0904-304.30-00 INTEREST	-24	-20	-25	-25	
TOTAL INTEREST	-24	-20	-25	-25	
MISC REVENUE					
315-0904-308.11-00 MISC REVENUE	-1,600	-1,600	-1,600	-1,600	
TOTAL MISC REVENUE	-1,600	-1,600	-1,600	-1,600	
BEGINNING FUND BALANCE					
315-0904-399.99-99 BEGINNING FUND BALANCE		-4,835	-6,249	-6,249	
TOTAL BEGINNING FUND BALANCE		-4,835	-6,249	-6,249	
TOTAL REVENUE	**-1,624**	**-6,455**	**-7,874**	**-7,874**	
EXPENDITURE					
DON PEDRO 1-M SERVICES					
315-0904-854.04-10 INSURANCE	1	1	1	1	
315-0904-854.04-17 OFFICE EXPENSE		80	80	80	
315-0904-854.04-29 PUBLICTNS		200	200	200	
315-0904-854.04-34 PARK IMPRVMNT/EQUEST.	1,180	5,674	7,093	7,093	
315-0904-854.04-60 UTILITIES		200	200	200	
TOTAL DON PEDRO 1-M SERVICES	1,181	6,155	7,574	7,574	
OTHER CHARGES					
315-0904-854.05-69 TAXES & ASSESSMENTS	213	300	300	300	
TOTAL OTHER CHARGES	213	300	300	300	
TOTAL EXPENDITURE	**1,394**	**6,455**	**7,874**	**7,874**	
DON PEDRO 1-M	**-230**				

Budget Name: **Don Pedro Sewer** **Budget Unit #: 316-0905-855**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Don Pedro Sewer Zone 1 provides sewer facilities to the residents within the Don Pedro subdivision. Revenues are realized from user fees, carry-over funds deposited in an interest bearing account, interest earnings, and a pro-rated share of the County-wide one-percent tax rate.

Requested Changes:

The revenue is adjusted based on prior year actual receipts and to recognize reduced property values. The line item Leachate/Septic Haul Fees accounts for charges collected from the County's Landfill for accepting and disposing of leachate and none are anticipated at this time. The Transfer In line represents funding from the Capital Utility Fund and will be used to offset increased appropriations in the Maintenance Equipment line item for possible maintenance/repair needs. The Laboratory Expense line item is increased to account for new testing regulations. The Professional Services line item represents charges from the Plant Operator budget for maintenance costs.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DON PEDRO SEWER					
REVENUE					
CURRENT SECURED					
316-0905-301.01-00 CURRENT SECURED	-59,265	-64,000	-64,000	-64,000	
TOTAL CURRENT SECURED	-59,265	-64,000	-64,000	-64,000	
CURRENT UNSECURED					
316-0905-301.02-00 CURRENT UNSECURED	-1,130	-1,260	-1,200	-1,200	
TOTAL CURRENT UNSECURED	-1,130	-1,260	-1,200	-1,200	
DELINQUENT SECURED					
316-0905-301.03-00 DELINQUENT SECURED	-3,313	-2,900	-2,900	-2,900	
TOTAL DELINQUENT SECURED	-3,313	-2,900	-2,900	-2,900	
DELINQUENT UNSECURED					
316-0905-301.04-00 DELINQUENT UNSECURED	-123	-50	-50	-50	
TOTAL DELINQUENT UNSECURED	-123	-50	-50	-50	
SUPPLEMENTAL TAXES					
316-0905-301.06-00 SUPPLEMENTAL TAXES	-78				
TOTAL SUPPLEMENTAL TAXES	-78				
PROPERTY & OTHER TAXES					
316-0905-301.09-03 TIMBER TAX	-47	-30	-30	-30	
TOTAL PROPERTY & OTHER TAXES	-47	-30	-30	-30	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
INTEREST					
316-0905-304.30-00 INTEREST	2	-100	-20	-20	
TOTAL INTEREST	2	-100	-20	-20	
HOMEOWNERS' EXEMPTION					
316-0905-305.60-00 HOMEOWNERS' EXEMPTN	-874	-1,000	-900	-900	
TOTAL HOMEOWNERS' EXEMPTION	-874	-1,000	-900	-900	
FEDERAL IN-LIEU OF TAXES					
316-0905-306.71-00 FEDERAL IN-LIEU OF TAXES	-1				
TOTAL FEDERAL IN-LIEU OF TAXES	-1				
CHARGES FOR SERVICES					
316-0905-307.01-10 STANDBY FEES	-5,411	-6,600	-6,600	-6,600	
TOTAL CHARGES FOR SERVICES	-5,411	-6,600	-6,600	-6,600	
SANITATION SERVICES					
316-0905-307.10-01 DELINQUENT USER FEES	-49,266	-50,000	-49,500	-49,500	
316-0905-307.10-06 DON PEDRO DEL USER FEE	-6,140	-2,600	-2,600	-2,600	
316-0905-307.10-07 DON PEDRO DEL STANDBY	-1,745	-1,700	-1,000	-1,000	
316-0905-307.10-22 LEACHATE/SPTC HAUL FEE		-3,000			
TOTAL SANITATION SERVICES	-57,151	-57,300	-53,100	-53,100	
MISC REVENUE					
316-0905-308.11-00 MISC REVENUE	-2,774	-1,500	-1,500	-1,500	
TOTAL MISC REVENUE	-2,774	-1,500	-1,500	-1,500	
TRANSFERS IN					
316-0905-309.16-00 TRANSFERS IN	-42,300		-34,000	-34,000	
TOTAL TRANSFERS IN	-42,300		-34,000	-34,000	
BEGINNING FUND BALANCE					
316-0905-399.99-99 BEGINNING FUND BALANCE		-6,378	-14,708	-14,708	
TOTAL BEGINNING FUND BALANCE		-6,378	-14,708	-14,708	
TOTAL REVENUE	**-172,465**	**-141,118**	**-179,008**	**-179,008**	
EXPENDITURE					
DON PEDRO SEWER SERVICES					
316-0905-855.04-06 COMMUNICATIONS	614	650	650	650	
316-0905-855.04-10 INSURANCE	267	267	306	306	
316-0905-855.04-12 MAINT OF EQUIPMENT	24,101	29,969	40,091	40,091	
316-0905-855.04-14 LABORATORY EXPENSE	12,177	6,600	12,700	12,700	
316-0905-855.04-17 OFFICE EXPENSE	748	1,000	1,000	1,000	
316-0905-855.04-18 PROFESSIONAL SERVICES	75,291	42,571	68,928	68,928	
316-0905-855.04-24 SERVICE AGREEMENTS	710	1,000	1,000	1,000	
316-0905-855.04-34 ADMINI SERVICES	12,031	12,031	7,103	7,103	
316-0905-855.04-36 SPECIAL FEES	16,167	15,000	16,200	16,200	
316-0905-855.04-60 UTILITIES	24,520	32,000	31,000	31,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
316-0905-855.04-70 NSF CHARGES	20	30	30	30	
TOTAL DON PEDRO SEWER SERVICES	166,646	141,118	179,008	179,008	
TOTAL EXPENDITURE	**166,646**	**141,118**	**179,008**	**179,008**	
DON PEDRO SEWER	**-5,819**				

Budget Name: **Hornitos Lighting** **Budget Unit #: 317-0906-856**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Hornitos Lighting District provides street lighting for the town of Hornitos. Revenues are realized from carry-over funds deposited in an interest bearing account, interest earned, and a pro-rated share of the County-wide one-percent tax rate. No benefit assessments exist at this time.

Requested Changes:

Revenue and appropriation adjustments are based on prior year collections and anticipated expenses.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HORNITOS LIGHTING					
REVENUE					
CURRENT SECURED					
317-0906-301.01-00 CURRENT SECURED	-3,406	-3,250	-3,300	-3,300	
TOTAL CURRENT SECURED	-3,406	-3,250	-3,300	-3,300	
CURRENT UNSECURED					
317-0906-301.02-00 CURRENT UNSECURED	-53	-50	-200	-200	
TOTAL CURRENT UNSECURED	-53	-50	-200	-200	
DELINQUENT SECURED					
317-0906-301.03-00 DELINQUENT SECURED	-156	-150	-150	-150	
TOTAL DELINQUENT SECURED	-156	-150	-150	-150	
DELINQUENT UNSECURED					
317-0906-301.04-00 DELINQUENT UNSECURED	-6				
TOTAL DELINQUENT UNSECURED	-6				
SUPPLEMENTAL TAXES					
317-0906-301.06-00 SUPPLEMENTAL TAXES	-4				
TOTAL SUPPLEMENTAL TAXES	-4				
PROPERTY & OTHER TAXES					
317-0906-301.09-03 TIMBER TAX	-2				
TOTAL PROPERTY & OTHER TAXES	-2				
INTEREST					
317-0906-304.30-00 INTEREST	-176	-200	-200	-200	
TOTAL INTEREST	-176	-200	-200	-200	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOMEOWNERS' EXEMPTION					
317-0906-305.60-00 HOMEOWNERS' EXEMPTN	-41				
TOTAL HOMEOWNERS' EXEMPTION	-41				
BEGINNING FUND BALANCE					
317-0906-399.99-99 BEGINNING FUND BALANCE		-16,175	-18,591	-18,591	
TOTAL BEGINNING FUND BALANCE		-16,175	-18,591	-18,591	
TOTAL REVENUE	**-3,844**	**-19,825**	**-22,441**	**-22,441**	
EXPENDITURE					
HORNITOS LGHTNG. SERVICES					
317-0906-856.04-18 PROFESSIONAL SERVICES	100	18,325	20,941	20,941	
317-0906-856.04-60 UTILITIES	1,365	1,500	1,500	1,500	
TOTAL HORNITOS LGHTNG. SERVICES	1,465	19,825	22,441	22,441	
TOTAL EXPENDITURE	**1,465**	**19,825**	**22,441**	**22,441**	
HORNITOS LIGHTING	**-2,379**				

Budget Name: **Mariposa Lighting** **Budget Unit #: 318-0907-857**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Mariposa Lighting District provides street and public facility lighting for the town of Mariposa. Revenues are realized from carry-over funds deposited in an interest bearing account, interest earnings, and a portion of the County-wide one-percent tax rate.

Requested Changes:

The revenues are adjusted based on prior year actual receipts and estimated beginning fund balance. Various service and supply appropriations are adjusted to correspond with available revenue and anticipated service demands. The Rents/Leased Equipment line item reflects rental of an 80-foot man-lift to for the possible need of repairing/replacing street lights. The Contingency line is requested in an amount necessary to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MARIPOSA LIGHTING					
REVENUE					
CURRENT SECURED					
318-0907-301.01-00 CURRENT SECURED	-46,281	-40,000	-42,000	-42,000	
TOTAL CURRENT SECURED	-46,281	-40,000	-42,000	-42,000	
CURRENT UNSECURED					
318-0907-301.02-00 CURRENT UNSECURED	-876	-800	-800	-800	
TOTAL CURRENT UNSECURED	-876	-800	-800	-800	
DELINQUENT SECURED					
318-0907-301.03-00 DELINQUENT SECURED	-2,570	-2,000	-2,000	-2,000	
TOTAL DELINQUENT SECURED	-2,570	-2,000	-2,000	-2,000	
DELINQUENT UNSECURED					
318-0907-301.04-00 DELINQUENT UNSECURED	-95				
TOTAL DELINQUENT UNSECURED	-95				
SUPPLEMENTAL TAXES					
318-0907-301.06-00 SUPPLEMENTAL TAXES	-61				
TOTAL SUPPLEMENTAL TAXES	-61				
PROPERTY & OTHER TAXES					
318-0907-301.09-03 TIMBER TAX	-36				
TOTAL PROPERTY & OTHER TAXES	-36				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
INTEREST					
318-0907-304.30-00 INTEREST	-2,033	-2,500	-2,500	-2,500	
TOTAL INTEREST	-2,033	-2,500	-2,500	-2,500	
HOMEOWNERS' EXEMPTION					
318-0907-305.60-00 HOMEOWNERS' EXEMPTN	-678	-500	-500	-500	
TOTAL HOMEOWNERS' EXEMPTION	-678	-500	-500	-500	
FEDERAL IN-LIEU OF TAXES					
318-0907-306.71-00 FEDERAL IN-LIEU OF TAXES	-1				
TOTAL FEDERAL IN-LIEU OF TAXES	-1				
BEGINNING FUND BALANCE					
318-0907-399.99-99 BEGINNING FUND BALANCE		-188,294	-225,665	-225,665	
TOTAL BEGINNING FUND BALANCE		-188,294	-225,665	-225,665	
TOTAL REVENUE	**-52,631**	**-234,094**	**-273,465**	**-273,465**	
EXPENDITURE					
MARIPOSA LGHTNG. SERVICES					
318-0907-857.04-12 MAINT OF EQUIPMENT		2,500	2,500	2,500	
318-0907-857.04-18 PROFESSIONAL SERVICES	100	189,094	228,465	228,465	
318-0907-857.04-30 RENTS & LEASES-EQUIP		7,500	7,500	7,500	
318-0907-857.04-60 UTILITIES	13,444	15,000	15,000	15,000	
TOTAL MARIPOSA LGHTNG. SERVICES	13,544	214,094	253,465	253,465	
CONTINGENCY APPROPRIATION					
318-0907-857.10-90 CONTINGENCY		20,000	20,000	20,000	
TOTAL CONTINGENCY APPROPRIATION		20,000	20,000	20,000	
TOTAL EXPENDITURE	**13,544**	**234,094**	**273,465**	**273,465**	
MARIPOSA LIGHTING	**-39,087**				

Budget Name: **Mariposa Parking** **Budget Unit #: 319-0908-858**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Mariposa Parking District operates two parking lots within the town of Mariposa for visitors and businesses in the downtown area. No fees or assessments are currently charged to the benefiting property owners or businesses. Revenues are realized from carry over funds, a portion of the County-wide one percent tax rate, and sometimes a contribution from the County General Fund.

Requested Changes:

Revenue is adjusted based on prior year actual receipts. The appropriations are adjusted based on available funding.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MARIPOSA PARKING MAINT.					
REVENUE					
CURRENT SECURED					
319-0908-301.01-00 CURRENT SECURED	-4,685	-4,500	-4,500	-4,500	
TOTAL CURRENT SECURED	-4,685	-4,500	-4,500	-4,500	
CURRENT UNSECURED					
319-0908-301.02-00 CURRENT UNSECURED	-88	-100	-85	-85	
TOTAL CURRENT UNSECURED	-88	-100	-85	-85	
DELINQUENT SECURED					
319-0908-301.03-00 DELINQUENT SECURED	-259	-220	-220	-220	
TOTAL DELINQUENT SECURED	-259	-220	-220	-220	
DELINQUENT UNSECURED					
319-0908-301.04-00 DELINQUENT UNSECURED	-10	-2	-2	-2	
TOTAL DELINQUENT UNSECURED	-10	-2	-2	-2	
SUPPLEMENTAL TAXES					
319-0908-301.06-00 SUPPLEMENTAL TAXES	-6				
TOTAL SUPPLEMENTAL TAXES	-6				
PROPERTY & OTHER TAXES					
319-0908-301.09-03 TIMBER TAX	-4				
TOTAL PROPERTY & OTHER TAXES	-4				
INTEREST					
319-0908-304.30-00 INTEREST	-57	-50	-55	-55	
TOTAL INTEREST	-57	-50	-55	-55	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOMEOWNERS' EXEMPTION					
319-0908-305.60-00 HOMEOWNERS' EXEMPTN	-68	-65	-65	-65	
TOTAL HOMEOWNERS' EXEMPTION	-68	-65	-65	-65	
BEGINNING FUND BALANCE					
319-0908-399.99-99 BEGINNING FUND BALANCE		-10,102	-12,222	-12,222	
TOTAL BEGINNING FUND BALANCE		-10,102	-12,222	-12,222	
TOTAL REVENUE	**-5,177**	**-15,039**	**-17,149**	**-17,149**	
EXPENDITURE					
MPSA PARKING SERVICES					
319-0908-858.04-10 INSURANCE	7	7	7	7	
319-0908-858.04-12 MAINT OF EQUIPMENT		1,000	1,000	1,000	
319-0908-858.04-17 OFFICE EXPENSE	11				
319-0908-858.04-18 PROFESSIONAL SERVICES	1,996	12,512	14,622	14,622	
319-0908-858.04-31 RENTS & LEASES-BLDGS	1,506	1,520	1,520	1,520	
TOTAL MPSA PARKING SERVICES	3,520	15,039	17,149	17,149	
TOTAL EXPENDITURE	**3,520**	**15,039**	**17,149**	**17,149**	
MARIPOSA PARKING MAINT.	**-1,657**				

Budget Name: **Mariposa Pines Sewer** **Budget Unit #: 320-0909-859**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Mariposa Pines Sewer Zone provides sewer services to the residents of Mariposa Pines. Revenues are realized from user fees, carry-over funds deposited in an interest bearing account, interest earnings, and a pro-rated share of the County-wide one-percent tax rate.

Requested Changes:

The reimbursement to Public Works staff for maintenance work is reflected in the Professional Services line item and support functions are reflected in the Administrative Services line item. Funding is again being requested to be Transferred Out to the Mariposa Pines Utility Capital Fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MARIPOSA PINES					
REVENUE					
CURRENT SECURED					
320-0909-301.01-00 CURRENT SECURED	-31,514	-27,000	-30,000	-30,000	
TOTAL CURRENT SECURED	-31,514	-27,000	-30,000	-30,000	
CURRENT UNSECURED					
320-0909-301.02-00 CURRENT UNSECURED	-601	-600	-600	-600	
TOTAL CURRENT UNSECURED	-601	-600	-600	-600	
DELINQUENT SECURED					
320-0909-301.03-00 DELINQUENT SECURED	-1,762	-1,500	-1,700	-1,700	
TOTAL DELINQUENT SECURED	-1,762	-1,500	-1,700	-1,700	
DELINQUENT UNSECURED					
320-0909-301.04-00 DELINQUENT UNSECURED	-65				
TOTAL DELINQUENT UNSECURED	-65				
SUPPLEMENTAL TAXES					
320-0909-301.06-00 SUPPLEMENTAL TAXES	-42				
TOTAL SUPPLEMENTAL TAXES	-42				
PROPERTY & OTHER TAXES					
320-0909-301.09-03 TIMBER TAX	-25				
TOTAL PROPERTY & OTHER TAXES	-25				
INTEREST					
320-0909-304.30-00 INTEREST	-177	-150	-100	-100	
TOTAL INTEREST	-177	-150	-100	-100	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOMEOWNERS' EXEMPTION					
320-0909-305.60-00 HOMEOWNERS' EXEMPTN	-465	-400	-400	-400	
TOTAL HOMEOWNERS' EXEMPTION	-465	-400	-400	-400	
CHARGES FOR SERVICES					
320-0909-307.01-10 STANDBY FEES	-30	-150	-150	-150	
TOTAL CHARGES FOR SERVICES	-30	-150	-150	-150	
SANITATION SERVICES					
320-0909-307.10-01 DELINQUENT USER FEES	-6,161	-6,000	-6,000	-6,000	
320-0909-307.10-05 MPSA PINES DEL USER FEE	-51				
TOTAL SANITATION SERVICES	-6,212	-6,000	-6,000	-6,000	
BEGINNING FUND BALANCE					
320-0909-399.99-99 BEGINNING FUND BALANCE		-26,269	-17,049	-17,049	
TOTAL BEGINNING FUND BALANCE		-26,269	-17,049	-17,049	
TOTAL REVENUE	**-40,893**	**-62,069**	**-55,999**	**-55,999**	
EXPENDITURE					
MARIPOSA PINES SERVICES					
320-0909-859.04-06 COMMUNICATIONS	549	550	550	550	
320-0909-859.04-10 INSURANCE	69	69	60	60	
320-0909-859.04-12 MAINT OF EQUIPMENT	2,648	23,137	22,000	22,000	
320-0909-859.04-14 LABORATORY EXPENSE	1,435	1,200	1,200	1,200	
320-0909-859.04-17 OFFICE EXPENSE	174	300	300	300	
320-0909-859.04-18 PROFESSIONAL SERVICES	13,793	14,244	14,257	14,257	
320-0909-859.04-24 SERVICE AGREEMENTS	189	250	250	250	
320-0909-859.04-34 ADMIN SERVICES	2,289	2,289	1,352	1,352	
320-0909-859.04-36 SPECIAL FEES	2,336	3,500	3,500	3,500	
320-0909-859.04-60 UTILITIES	7,212	7,500	7,500	7,500	
320-0909-859.04-70 NSF CHARGES		30	30	30	
TOTAL MARIPOSA PINES SERVICES	30,694	53,069	50,999	50,999	
TRANSFERS OUT					
320-0909-859.07-88 TRNSFER OUT UTILITY CAP	9,000	9,000	5,000	5,000	
TOTAL TRANSFERS OUT	9,000	9,000	5,000	5,000	
TOTAL EXPENDITURE	**39,694**	**62,069**	**55,999**	**55,999**	
MARIPOSA PINES	**-1,199**				

Budget Name: **Wawona Service Area** **Budget Unit #: 321-0911-861**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Wawona Service Area funds solid waste collection services provided through a franchise agreement to 265 residential parcels and 5 businesses. Revenues are from user fees, carry-over funds deposited in an interest bearing account, and interest earnings.

Requested Changes:

The appropriations are adjusted based on the amount of available funding, with the Professional Services line item representing costs associated with the bulk item pick up and pine needle cleanup programs The increase in Contracts line item is reflective of the contract with Total Waste for waste disposal services.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
WAWONA SERVICE AREA					
REVENUE					
INTEREST					
321-0911-304.30-00 INTEREST	-69	-25	-25	-25	
TOTAL INTEREST	-69	-25	-25	-25	
SANITATION SERVICES					
321-0911-307.10-20 GARBAGE-RESIDENTIAL	-86,036	-82,790	-97,900	-97,900	
321-0911-307.10-21 GARBAGE-COMMERCIAL	-3,892	-4,560	-6,052	-6,052	
TOTAL SANITATION SERVICES	-89,928	-87,350	-103,952	-103,952	
BEGINNING FUND BALANCE					
321-0911-399.99-99 BEGINNING FUND BALANCE		-6,556	-3,205	-3,205	
TOTAL BEGINNING FUND BALANCE		-6,556	-3,205	-3,205	
TOTAL REVENUE	**-89,997**	**-93,931**	**-107,182**	**-107,182**	
EXPENDITURE					
WAWONA SERV AREA SERVICES					
321-0911-861.04-10 INSURANCE	120	120	139	139	
321-0911-861.04-17 OFFICE EXPENSE	602	600	650	650	
321-0911-861.04-18 PROFESSIONAL SERVICES	5,731	11,401	13,339	13,339	
321-0911-861.04-19 CONTRACTS	78,030	71,412	84,000	84,000	
321-0911-861.04-24 SERVICE AGREEMENTS	237	260	260	260	
321-0911-861.04-30 RENTS & LEASES-EQUIP	2,920	3,836	4,000	4,000	
321-0911-861.04-34 ADMIN SERVICES	6,272	6,272	4,164	4,164	
321-0911-861.04-70 NSF CHARGES	20	30	30	30	
321-0911-861.04-88 FUEL EXPENSE			600	600	
TOTAL WAWONA SERV AREA SERVICES	93,932	93,931	107,182	107,182	
TOTAL EXPENDITURE	**93,932**	**93,931**	**107,182**	**107,182**	
WAWONA SERVICE AREA	**3,935**				

Budget Name: **Yosemite West Maintenance** **Budget Unit #: 322-0912-862**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Yosemite West Maintenance District funds road maintenance, sewer, and water services. Revenues are from carry-over funds deposited in an interest bearing account, interest earnings, user fees paid for water, sewer, and road services, and a portion of the County-wide one-percent tax rate.

Requested Changes:

The revenue amounts are adjusted based on actual amounts collected in the prior fiscal year, current interest rates, and anticipated delinquencies. The Transfers In line item represents funding being transferred in from the Yosemite West Capital Fund (#535) to help offset maintenance/repairs costs. The majority of appropriation line items are adjusted based on prior year actual expenses and anticipated service level demands. The Maintenance of Equipment – Sewer line item is decreased based on prior year expenditure. The Professional Services – Sewer line item represents the contract for plant operations. Based on projected expenses relating to maintenance the Maintenance Equipment – Water is decreased and the Professional Services – Water reflects the continuing costs for the services by Provost & Pritchard. Utilities – Water is reduced, but does include a calculated increase associated with the Lowry System Air Striper coming online.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YOSEMITE WEST MAINT DIST					
REVENUE					
CURRENT SECURED					
322-0912-301.01-00 CURRENT SECURED	-162,003	-132,000	-140,000	-140,000	
TOTAL CURRENT SECURED	-162,003	-132,000	-140,000	-140,000	
CURRENT UNSECURED					
322-0912-301.02-00 CURRENT UNSECURED	-3,095	-2,500	-2,500	-2,500	
TOTAL CURRENT UNSECURED	-3,095	-2,500	-2,500	-2,500	
DELINQUENT SECURED					
322-0912-301.03-00 DELINQUENT SECURED	-9,076	-6,500	-7,500	-7,500	
TOTAL DELINQUENT SECURED	-9,076	-6,500	-7,500	-7,500	
DELINQUENT UNSECURED					
322-0912-301.04-00 DELINQUENT UNSECURED	-336				
TOTAL DELINQUENT UNSECURED	-336				
SUPPLEMENTAL TAXES					
322-0912-301.06-00 SUPPLEMENTAL TAXES	-214	-500	-200	-200	
TOTAL SUPPLEMENTAL TAXES	-214	-500	-200	-200	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PROPERTY & OTHER TAXES					
322-0912-301.09-03 TIMBER TAX	-129	-35	-60	-60	
TOTAL PROPERTY & OTHER TAXES	-129	-35	-60	-60	
INTEREST					
322-0912-304.30-00 INTEREST	-1,221	-500	-700	-700	
TOTAL INTEREST	-1,221	-500	-700	-700	
HOMEOWNERS' EXEMPTION					
322-0912-305.60-00 HOMEOWNERS' EXEMPTN	-2,393	-1,500	-1,800	-1,800	
TOTAL HOMEOWNERS' EXEMPTION	-2,393	-1,500	-1,800	-1,800	
FEDERAL IN-LIEU OF TAXES					
322-0912-306.71-00 FEDERAL IN-LIEU OF TAXES	-2				
TOTAL FEDERAL IN-LIEU OF TAXES	-2				
CHARGES FOR SERVICES					
322-0912-307.01-01 WATER - RESIDENTIAL	-113,766	-112,000	-112,000	-112,000	
322-0912-307.01-03 SEWER - RESIDENTIAL	-74,024	-65,000	-68,000	-68,000	
322-0912-307.01-10 STANDBY FEES	-9,001	-8,600	-8,600	-8,600	
TOTAL CHARGES FOR SERVICES	-196,791	-185,600	-188,600	-188,600	
SANITATION SERVICES					
322-0912-307.10-01 DELINQUENT USER FEES	-33,137				
322-0912-307.10-03 YWMD DEL WTR-SWR-RD	-4,478	-1,000	-450	-450	
322-0912-307.10-08 YWMD DEL STANDBY FEES		-2,600			
TOTAL SANITATION SERVICES	-37,615	-3,600	-450	-450	
ROAD AND STREET SERVICES					
322-0912-307.96-02 YWMD - ROAD MAINT FEES	-30,713	-28,500	-28,320	-28,320	
TOTAL ROAD AND STREET SERVICES	-30,713	-28,500	-28,320	-28,320	
MISC REVENUE					
322-0912-308.11-00 MISC REVENUE	-4,858				
TOTAL MISC REVENUE	-4,858				
TRANSFERS IN					
322-0912-309.16-00 TRANSFERS IN	-222,020	-58,520	-50,000	-50,000	
TOTAL TRANSFERS IN	-222,020	-58,520	-50,000	-50,000	
BEGINNING FUND BALANCE					
322-0912-399.99-99 BEGINNING FUND BALANCE		-166,386	-188,258	-188,258	
TOTAL BEGINNING FUND BALANCE		-166,386	-188,258	-188,258	
TOTAL REVENUE	**-670,466**	**-586,141**	**-608,388**	**-608,388**	
EXPENDITURE					
YOSE WEST SERV – ROAD					
322-0912-862.04-08 FOOD		100			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
322-0912-862.04-10 INSURANCE	167	167	175	175	
322-0912-862.04-12 MAINT OF EQUIPMENT	6,790	10,113	10,000	10,000	
322-0912-862.04-13 MAINTENANCE OF BLDGS		400	400	400	
322-0912-862.04-17 OFFICE EXPENSE	533	200	700	700	
322-0912-862.04-18 PROFESSIONAL SERVICES	7,437	9,000	9,000	9,000	
322-0912-862.04-24 SERVICE AGREEMENTS	237	236	260	260	
322-0912-862.04-30 RENTS & LEASES-EQUIP	400	1,000	425	425	
322-0912-862.04-33 SNOW PLOWING	3,420	50,000	50,000	50,000	
322-0912-862.04-34 MAINTENANCE OF ROADS	18,797	30,000	30,000	30,000	
322-0912-862.04-70 NSF CHARGES	20		40	40	
322-0912-862.04-88 FUEL EXPENSE	1,360	5,000	5,000	5,000	
TOTAL YOSE WEST SERV - ROAD	39,161	106,216	106,000	106,000	
YOSE WEST SERV - SEWER					
322-0912-863.04-06 COMMUNICATIONS	143	200	200	200	
322-0912-863.04-10 INSURANCE	115	115	304	304	
322-0912-863.04-12 MAINT OF EQUIPMENT	39,248	60,034	53,796	53,796	
322-0912-863.04-14 LABORATORY EXPENSE	4,784	5,000	5,000	5,000	
322-0912-863.04-17 OFFICE SUPPLIES	616	700	800	800	
322-0912-863.04-18 PROFESSIONAL SERVICES	190,592	140,000	175,000	175,000	
322-0912-863.04-24 SERVICE AGREEMENTS	1,029	1,137	1,265	1,265	
322-0912-863.04-30 RENTS & LEASES-EQUIP	400	400	425	425	
322-0912-863.04-34 ADMIN SERVICES	5,290	5,290	3,131	3,131	
322-0912-863.04-36 SPECIAL FEES	16,222	13,000	16,500	16,500	
322-0912-863.04-60 UTILITIES	20,085	21,500	21,500	21,500	
322-0912-863.04-80 EQUIPMENT		800			
322-0912-863.04-90 TRAINING & SEMINARS	12		50	50	
322-0912-863.04-91 PRIVATE VEHICLE USE	71		100	100	
TOTAL YOSE WEST SERV - SEWER	278,607	248,176	278,071	278,071	
YOSE WEST SERV - WATER					
322-0912-871.04-06 COMMUNICATIONS	143	200	200	200	
322-0912-871.04-10 INSURANCE	193	193	313	313	
322-0912-871.04-12 MAINT OF EQUIPMENT	16,175	39,945	37,865	37,865	
322-0912-871.04-14 LABORATORY EXPENSE	2,749	5,000	5,000	5,000	
322-0912-871.04-17 OFFICE EXPENSE	606	550	800	800	
322-0912-871.04-18 PROFESSIONAL SERVICES	98,688	137,600	136,683	136,683	
322-0912-871.04-24 SERVICE AGREEMENTS	1,029	1,136	1,150	1,150	
322-0912-871.04-29 PUBLICATN/LEGAL NOTICE	99	500	500	500	
322-0912-871.04-30 RENTS & LEASES- EQUIP	400	300	445	445	
322-0912-871.04-34 ADMIN SERVICES	5,290	5,295	3,131	3,131	
322-0912-871.04-36 SPECIAL FEES	997	4,000	3,000	3,000	
322-0912-871.04-60 UTILITIES	31,954	37,000	35,200	35,200	
322-0912-871.04-70 NSF CHARGES		30	30	30	
TOTAL YOSE WEST SERV - WATER	158,323	231,749	224,317	224,317	
TOTAL EXPENDITURE	**476,091**	**586,141**	**608,388**	**608,388**	
YOSEMITE WEST MAINT DIST	**-194,375**				

Budget Name: **Asset Forfeiture** **Budget Unit #: 323-0243-880**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

Money in this fund is received from the sale of confiscated property collected during illegal drug investigations in conjunction with the Merced-Mariposa Drug Task Force. Money may be used to purchase items specifically related to illegal drug investigations.

Requested Changes:

The Beginning fund balance and interest earned make up the residual funding being requested in the Unclassified line item for use by the Sheriff for law enforcement purposes related to illegal drug investigations.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ASSET FORFEITURE					
REVENUE					
INTEREST					
323-0243-304.30-00 INTEREST	-21		-20	-20	
TOTAL INTEREST	-21		-20	-20	
BEGINNING FUND BALANCE					
323-0243-399.99-99 BEG FUND BALANCE		-4,046	-4,068	-4,068	
TOTAL BEGINNING FUND BALANCE		-4,046	-4,068	-4,068	
TOTAL REVENUE	**-21**	**-4,046**	**-4,088**	**-4,088**	
EXPENDITURE					
ASSET FORFEITRUE SERVICES					
323-0243-469.04-16 MISC EXPENSE					
323-0243-469.04-37 UNCLASSIFIED		4,046	4,088	4,088	
TOTAL ASSET FORFEITRUE SERVICES		4,046	4,088	4,088	
TOTAL EXPENDITURES		**4,046**	**4,088**	**4,088**	
ASSET FORFEITURE	**-21**				

Budget Name: **Sheriff Asset Forfeiture** **Budget Unit #: 324-0244-880**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

Money received from the sale of confiscated property collected during criminal investigations is deposited into this fund. The funds may be used to purchase items specifically related to criminal investigation activities.

Requested Changes:

The beginning fund balance and interest earned make up the residual funding that is requested in the Unclassified line item for use by the Sheriff for law enforcement purposes related to criminal investigation activities.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SHERIFF ASSET FORFEITURE					
REVENUE					
INTEREST					
324-0244-304.30-00 INTEREST	-35		-40	-40	
TOTAL INTEREST	-35		-40	-40	
BEGINNING FUND BALANCE					
324-0244-399.99-99 BEG FUND BALANCE		-6,625	-6,662	-6,662	
TOTAL BEGINNING FUND BALANCE		-6,625	-6,662	-6,662	
TOTAL REVENUE	**-35**	**-6,625**	**-6,702**	**-6,702**	
EXPENDITURE					
SHERIFF ASSET FORFEITURE					
324-0244-482.04-16 MISC EXPENSE					
324-0244-482.04-37 UNCLASSIFIED		6,625	6,702	6,702	
TOTAL SHERIFF ASSET FORFEITURE		6,625	6,702	6,702	
TOTAL EXPENDITURES		**6,625**	**6,702**	**6,702**	
SHERIFF ASSET FORFEITURE	**-35**				

Budget Name: **District Attorney Asset Forfeiture** **Budget Unit #: 325-0246-483**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

Funds received from the sale of confiscated property collected during criminal investigations are deposited into this fund. Money may be used to purchase items specifically related to criminal investigation activities.

Requested Changes:

Appropriations are adjusted to correspond with available revenue and to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DA ASSET FORFEITURE					
REVENUE					
INTEREST					
325-0246-304.30-00 INTEREST	-3	-3	-3	-3	
TOTAL INTEREST	-3	-3	-3	-3	
BEGINNING FUND BALANCE					
325-0246-399.99-99 BEG FUND BALANCE		-632	-635	-635	
TOTAL BEGINNING FUND BALANCE		-632	-635	-635	
TOTAL REVENUE	**-3**	**-635**	**-638**	**-638**	
EXPENDITURE					
DA ASSET FORFEITURE					
325-0246-483.04-16 MISC EXPENSE		635	638	638	
TOTAL DA ASSET FORFEITURE		635	638	638	
TOTAL EXPENDITURES		**635**	**638**	**638**	
DA ASSET FORFEITURE	**-3**				

Budget Name: **Family Preservation** **Budget Unit #: 328-0503-663**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This is a grant funded program operated by the Human Services Department and provides funding for contracts for services to promote family preservation.

Requested Changes:

The revenue from the State Community Based Child Abuse Prevention grant is based on the allocation information received from the State. The requested amount in the Family Resource Programs are for child abuse prevention activities, while the Transfers Out line item represents funding transferred to the Children's Trust Fund (#374) and to the Social Services budget (001-0501) for reimbursement of staff time spent working on this program.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FAMILY PRESERVATION					
REVENUE					
INTEREST					
328-0503-304.30-00 INTEREST	-101	-100	-100	-100	
TOTAL INTEREST	-101	-100	-100	-100	
FEDERAL REVENUE					
328-0503-306.72-31 FAMILY PRESERVATION	-30,027	-30,088	-30,027	-30,027	
TOTAL FEDERAL REVENUE	-30,027	-30,088	-30,027	-30,027	
TRANSFERS IN					
328-0503-309.16-00 TRANSFERS IN	-3,000				
TOTAL TRANSFERS IN	-3,000				
BEGINNING FUND BALANCE					
328-0503-399.99-99 BEGINNING FUND BALANCE		-13,440	-23,530	-23,530	
TOTAL BEGINNING FUND BALANCE		-13,440	-23,530	-23,530	
TOTAL REVENUE	**-33,128**	**-43,628**	**-53,657**	**-53,657**	
EXPENDITURE					
FAMILY PRESERV SERVICES					
328-0503-663.04-33 FAMILY RESOURCE PGM		20,628	30,657	30,657	
TOTAL FAMILY PRESERV SERVICES		20,628	30,657	30,657	
TRANSFERS OUT					
328-0503-663.07-87 TRANSFERS OUT	22,000	23,000	23,000	23,000	
TOTAL TRANSFERS OUT	22,000	23,000	23,000	23,000	
TOTAL EXPENDITURE	**22,000**	**43,628**	**53,657**	**53,657**	
FAMILY PRESERVATION	**-11,128**				

Budget Name: **SLESF** **Budget Unit #: 329-0209-519**
Department: **Sheriff-Coroner-Public Administrator** **Department Head: Doug Binnewies**

Program Description:

This fund was established as the Supplemental Law Enforcement Services Fund pursuant to the State Citizens Option for Public Safety (COPS) program. State revenue is posted to this fund and amounts are transferred to the Sheriff, Jail, and District Attorney operating budgets.

Requested Changes:

The revenue is requested based upon allocation schedules distributed by the State. There are no appropriations requested in the Miscellaneous Expense line item based on available funding. The Transfer Out to the Sheriff's operating budget helps to offset the cost of two Deputy Sheriff positions and is reduced from the previous fiscal year based on the State's funding allocation. There is no funding available for transfer to the Jail or District Attorney.

Recommendation:
This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SLESF					
REVENUE					
INTEREST					
329-0209-304.30-00 INTEREST	-297	-200	-285	-285	
TOTAL INTEREST	-297	-200	-285	-285	
STATE REVENUE					
329-0209-305.62-81 SLESF FUNDING	-95,843	-100,000	-90,000	-90,000	
TOTAL STATE REVENUE	-95,843	-100,000	-90,000	-90,000	
BEGINNING FUND BALANCE					
329-0209-399.99-99 BEGINNING FUND BALANCE		-14,944			
TOTAL BEGINNING FUND BALANCE		-14,944			
TOTAL REVENUE	**-96,140**	**-115,144**	**-90,285**	**-90,285**	
EXPENDITURE					
SLESF - DA					
329-0209-519.04-16 MISCELLANEOUS EXPENSE		11,944			
TOTAL SLESF - DA		11,944			
TRANSFERS OUT					
329-0209-519.07-87 TRANSFER OUT - SHERIFF	77,510	100,000	90,285	90,285	
329-0209-519.07-88 TRANSFER OUT - JAIL	4,677	1,600			
329-0209-519.07-89 TRANSFER OUT - DA	4,677	1,600			
TOTAL TRANSFERS OUT	86,864	103,200	90,285	90,285	
TOTAL EXPENDITURE	**86,864**	**115,144**	**90,285**	**90,285**	
SLESF	**-9,276**				

Budget Name: **Housing Development** **Budget Unit #: 330-0511-903**
Department: **Economic Development** **Department Head: Rick Benson**

Program Description:

This budget accounts for Community Development Block Grant (CDBG) funded projects and is now under the direction of County Administration's Economic Development Coordinator.

Requested Changes:

There is no grant revenue anticipated in this fiscal year. Appropriations are requested in amounts that reconcile with revenue received in previous fiscal years. The Construction line item reflects available grant funds for qualified housing rehabilitation projects. The administration of this CDBG budget unit has been transferred to the Economic Development Coordinator for ease of reporting.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CDBG					
REVENUE					
INTEREST					
330-0511-304.30-00 INTEREST	-373	-500	-500	-500	
TOTAL INTEREST	-373	-500	-500	-500	
BEGINNING FUND BALANCE					
330-0511-399.99-99 BEGINNING FUND BALANCE		-76,844	-62,826	-62,826	
TOTAL BEGINNING FUND BALANCE		-76,844	-62,826	-62,826	
TOTAL REVENUE	**-373**	**-77,344**	**-63,326**	**-63,326**	
EXPENDITURE					
CDBG SERVICES					
330-0511-901.04-35 CONSTRUCTION/PROGRAM		68,069	62,075	62,075	
330-0511-901.04-75 COST ALLOCATION	9,275	9,275	1,251	1,251	
330-0511-901.04-90 TRAINING & SEMINARS	44				
TOTAL CDBG SERVICES	9,319	77,344	63,326	63,326	
TRANSFERS OUT					
330-0511-901.07-87 OPERATING TRNSFRS OUT	5,000				
TOTAL TRANSFERS OUT	5,000				
TOTAL EXPENDITURE	**14,319**	**77,344**	**63,326**	**63,326**	
CDBG	**13,946**				

Budget Name: **Housing Authority Voucher** **Budget Unit #: 332-0512-921**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund was a special revenue fund for the Housing Authority of the County of Mariposa which is a separate entity governed by the Board of Supervisors, acting as the Commissioners of the Housing Authority. The Section 8 Voucher Program provides rental subsidies to an estimated 165 eligible households. In Fiscal Year 2009-10 the Board of Supervisors approved transferring this program to the State.

No revenue or appropriations are requested. Following government accounting standards this fund must be included in the budget for two years after transactions have ceased.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOUSING AUTHORITY					
REVENUE					
TRANSFERS IN					
332-0512-309.16-00 TRANSFERS IN					
TOTAL TRANSFERS IN					
BEGINNING FUND BALANCE					
332-0512-399.99-99 BEG FUND BALANCE					
TOTAL BEGINNING FUND BALANCE					
TOTAL REVENUE					
HOUSING AUTHORITY					

Budget Name: **Energy Grant** **Budget Unit #: 334-0527-943**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund accounts and tracks revenue and appropriations relating to Community Action's Energy Assistance grants for energy utility and weatherization assistance. Funding is received from the Federal and State governments and monitored by the Department of Community Services and Development (CSD) agency. There are two main funding sources – the Low Income Home Energy Assistance Program (LIHEAP) which is a federal program and provides assistance for utility and/or weatherization with a 12-month calendar contract and the Department of Energy (DOE) which is a State program and provides weatherization assistance for a 10-month period (July through April). These programs are governed by State and Federal statutes and regulations. This program is managed by the Mariposa County Human Services Department.

Accomplishments:

- The mail in application process continues to show improved productivity.
- The Energy program continues to work with the State on computer software interactions.

Goals & Objectives:

- To fully utilize the new software for the client database and implement interactions with the state system whereby providing the Energy program with better automation of information and claiming processes.
- To provide energy assistance and weatherization services in a prompt and efficient manner.

Requested Changes:

The Grant revenue is adjusted based on estimated unexpended 2014 grant funds and anticipated grant funding to be received this fiscal year. The Grant revenue for the purchase of the new software and computer upgrade is no longer requested as the project has been completed.

The salary line items represent county employees but are in categories that correspond to the reporting requirements of the grants, with the exception of the Weatherization Worker and are adjusted for the recently concluded labor negotiations. The Account Clerk III is an existing position that is now partly being allocated here for grant tracking purposes. The Extra-Help hours are reduced based on anticipated weatherization projects. The appropriations for services and supplies are adjusted based on the level of grant funding and estimated service demands. There are no appropriations being requested for software and equipment as the project is complete. The appropriations for community energy services are adjusted to match the budget schedule from the State.

Recommendation:

This fund is recommended as submitted. Changes may be submitted at a later date based upon the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COMMUNITY ENERGY GRANTS					
REVENUE					
COMMUNITY ACTION GRANTS					
334-0527-306.66-01 LIHEAP WX/ENERGY	-438,810	-236,519	-391,268	-391,268	
334-0527-306.66-02 DOE/WX	-2,112				
334-0527-306.66-04 LIHEAP IT GRANT		-50,000			
TOTAL COMMUNITY ACTION GRANTS	-440,922	-286,519	-391,268	-391,268	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEGINNING FUND BALANCE					
334-0527-399.99-99 BEGINNING FUND BALANCE		-62,732			
TOTAL BEGINNING FUND BALANCE		-62,732			
TOTAL REVENUE	**-440,922**	**-349,251**	**-391,268**	**-391,268**	
EXPENDITURE					
ENERGY GRANT SALARIES					
334-0527-943.01-52 WX-OUTREACH-SALARIES	5,707		5,790	5,790	
334-0527-943.01-54 ASSURANCE 16 SALARIES	5,731		5,814	5,814	
334-0527-943.01-56 ECIP/HEAP-INTAKE-SAL	6,987		7,089	7,089	
334-0527-943.01-95 WEATHERIZATION WRKR	35,808	35,335	37,378	37,378	
334-0527-943.01-97 ACCOUNT CLERK III		18,184			
TOTAL ENERGY GRANT SALARIES	54,233	53,519	56,071	56,071	
HOURLY & OTHER COMP					
334-0527-943.02-01 EXTRA HELP	4,687	14,500	3,408	3,408	
334-0527-943.02-30 OVERTIME	852				
TOTAL HOURLY & OTHER COMP	5,539	14,500	3,408	3,408	
BENEFITS					
334-0527-943.03-10 SOCIAL SECURITY	3,426	3,293	3,513	3,513	
334-0527-943.03-11 MEDICARE	869	982	821	821	
334-0527-943.03-13 MEDICAL/DENTAL/VISION	15,584	16,263	15,101	15,101	
334-0527-943.03-14 RETIREMENT-EMPLOYER	11,478	11,382	12,353	12,353	
334-0527-943.03-15 RETIREMENT-EMPLOYEE	4,198	4,083	4,288	4,288	
334-0527-943.03-17 LIFE INSURANCE	49	48	48	48	
334-0527-943.03-18 SDI	547	526	561	561	
334-0527-943.03-19 CASH-CAFETERIA PLAN	1,273	584	1,765	1,765	
TOTAL BENEFITS	37,424	37,161	38,450	38,450	
COMMUNITY ACTION AGENCY					
334-0527-943.04-10 INSURANCE	3,074	3,074	1,619	1,619	
334-0527-943.04-12 MAINT OF EQUIPMENT	1,422				
334-0527-943.04-15 MEMBERSHIPS	350				
334-0527-943.04-16 MISC ENERGY EXP	13				
334-0527-943.04-17 OFFICE EXPENSES	74	1,246	1,000	1,000	
334-0527-943.04-32 SMALL TOOLS	60				
334-0527-943.04-50 COUNTY VEHICLE	2,183	3,976	2,326	2,326	
334-0527-943.04-75 COST ALLOCATION	17,600	17,600	3,948	3,948	
334-0527-943.04-80 EQUIPMENT	9,759	10,000			
334-0527-943.04-81 SOFTWARE	16,988	40,000			
334-0527-943.04-88 FUEL EXPENSE	1,904		1,446	1,446	
334-0527-943.04-90 TRAINING & SEMINARS	7,573		6,758	6,758	
TOTAL COMMUNITY ACTION AGENCY	61,000	75,896	17,097	17,097	
COMM ENERGY SERVICES					
334-0527-943.05-45 LIHEAP ADMIN OP EX	897				
334-0527-943.05-52 WX-TRAINING	189	5,216	6,588	6,588	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
334-0527-943.05-54 WX-VEHICLE/EQUIP COSTS	21				
334-0527-943.05-56 WX-DIRECT PGMACTIVITES	1,389	43,489	101,699	101,699	
334-0527-943.05-62 ECIP-HEATING SERV RPAIR		400			
334-0527-943.05-63 ECIP-WATER HTR REPAIR		7,546			
334-0527-943.05-64 ECIP-WOOD/PROPANE/OIL	179,234	53,264	146,897	146,897	
334-0527-943.05-70 HEAP-WOOD/PROPANE/OIL	25,242	47,203	21,058	21,058	
334-0527-943.05-85 DOE-VEHICLE INSURANCE	1,530				
334-0527-943.05-88 DOE GENERAL OPERATING	3,320	11,057			
334-0527-943.05-99 PRIOR YEAR SETTLEMENT	14,875				
TOTAL COMM ENERGY SERVICES	226,697	168,175	276,242	276,242	
TOTAL EXPENDITURE	**384,893**	**349,251**	**391,268**	**391,268**	
COMMUNITY ENERGY GRANTS	**-56,029**				

Budget Name: **Community Programs - CAA** **Budget Unit #: 335-0514-941**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This is a fund for various low-income, family self-sufficiency, and community development programs funded by the State of California Department of Community Services and Development. Community Service Block Grant (CSBG) programs include, emergency shelter and food assistance, and related programs. This fund also includes implementation and administration of the Calaveras-Mariposa Community Action Agency, a joint powers authority, and for our local Federal Emergency Management Administration (FEMA) Emergency Food and Shelter Program. These programs are governed by State and Federal statutes and regulations, and are managed by the Mariposa County Human Services Department.

Requested Changes:

The administration of the County's CSBG funds was transferred to Calaveras County in fiscal year 2012-2013. There is no new revenue estimated to be received this fiscal year. The remaining fund balance represents the accumulated interest revenue and is budgeted in the Client Services line to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CSBG GRANTS					
REVENUE					
BEGINNING FUND BALANCE					
335-0514-399.99-99 BEGINNING FUND BALANCE		-24,114	-24,114	-24,114	
TOTAL BEGINNING FUND BALANCE		-24,114	-24,114	-24,114	
TOTAL REVENUE		**-24,114**	**-24,114**	**-24,114**	
EXPENDITURE					
COMMUNITY ACTION AGENCY					
335-0514-941.04-34 CLIENT SERVICES		24,114	24,114	24,114	
TOTAL COMMUNITY ACTION AGENCY		24,114	24,114	24,114	
TOTAL EXPENDITURE		**24,114**	**24,114**	**24,114**	
CSBG GRANTS					

Budget Name: **TANF incentives** **Budget Unit #: 336-0526-942**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Temporary Assistance for Needy Families (TANF) Incentive funds can be used for eligible programs that meet the State requirements on how this money is expended. The funding is for community based family programs and includes the following projects: Life Skills Trainer, Summer Youth Employment Training, New Beginnings (Emancipated Youth Services), Homeless Assistance, and Administration/After School Resource Project.

Requested Changes:

There are no requested changes.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TANF INCENTIVES					
REVENUE					
BEGINNING FUND BALANCE					
336-0526-399.99-99 BEG FUND BALANCE		-125,965	-125,965	-125,965	
TOTAL BEGINNING FUND BALANCE		-125,965	-125,965	-125,965	
TOTAL REVENUE		**-125,965**	**-125,965**	**-125,965**	
EXPENDITURE					
TANF INCENTIVES SERVICES					
336-0526-942.04-34 CLIENT SERVICES		60,203	60,203	60,203	
336-0526-942.04-44 SUBCONTRACTOR		65,762	65,762	65,762	
TOTAL TANF INCENTIVES SERVICES		125,965	125,965	125,965	
TOTAL EXPENDITURES		**125,965**	**125,965**	**125,965**	
TANF INCENTIVES					

Budget Name: **Senior Services** **Budget Unit #: 341-0519-716**
Department: **Community Services** **Department Head: Terri Peresan**

Program Description:

Senior Services provides a one-stop facility to meet a variety of services, information and assistance, referrals and follow-up. Included are: outreach, which initiates contact and support for seniors unaware of available services; scheduling and implementing activities, special events and seminars of help and interest to seniors; enlisting, coordinating and training volunteers to give further help in providing the many services. In partnership with Area 12 Agency on Aging (A12AA), the program conforms to and promotes the Older Americans Act to develop a comprehensive and coordinated service system for older citizens that will enable them to maintain a maximum level of independence and personal dignity.

Accomplishments:

- Consistent active participation on various local committees with community outreach in mind.
- Distributed firewood to low-income seniors based on A12AA guidelines and criteria. Using SCOPE volunteers the department was able to deliver 29 cords to seniors in the south county and 18 cords in the north county.
- Established a durable equipment lending program.

Goals & Objectives:

- Continued community outreach growth through participation on various committees.
- Market department programs through outreach, updating brochures, participation and collaboration with other community entities.

Requested Changes:

The requested General Fund contribution is increased based on the reduced beginning balance. The salaries and benefits line items are adjusted to reflect recently concluded labor negotiations. Other requested changes in appropriations are based on prior year actual costs and anticipated service demands.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SENIOR SERVICES					
REVENUE					
SENIOR SERV MISC REVENUE					
341-0519-308.24-01 SENIOR SERVICES DONAT	-378	-650	-450	-450	
341-0519-308.24-04 DONOR CONTRIBUTIONS	-300	-200	-200	-200	
341-0519-308.24-08 PIONEER RECEIPT DONAT	-1,600				
TOTAL SENIOR SERV MISC REVENUE	-2,278	-850	-650	-650	
SENIOR PROG MISC REVENUE					
341-0519-308.25-13 UTILITY REIMBURSEMENT	-2,868	-2,800	-2,800	-2,800	
TOTAL SENIOR PROG MISC REVENUE	-2,868	-2,800	-2,800	-2,800	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS IN					
341-0519-309.16-00 TRANSFERS IN	-47,580	-47,580	-59,835	-59,835	
TOTAL TRANSFERS IN	-47,580	-47,580	-59,835	-59,835	
BEGINNING FUND BALANCE					
341-0519-399.99-99 BEGINNING FUND BALANCE		-11,957			
TOTAL BEGINNING FUND BALANCE		-11,957			
TOTAL REVENUE	**-52,726**	**-63,187**	**-63,285**	**-63,285**	
EXPENDITURE					
SENIOR SERV SALARIES					
341-0519-716.01-01 COMM SERV DIRECTOR	22,443	22,443	22,443	22,443	
341-0519-716.01-77 SECRETARY	2,288	2,258	2,419	2,419	
TOTAL SENIOR SERV SALARIES	24,731	24,701	24,862	24,862	
HOURLY & OTHER COMP					
341-0519-716.02-01 EXTRA HELP 33%		660	300	300	
341-0519-716.02-35 LONGEVITY PAY			38	38	
TOTAL HOURLY & OTHER COMP		660	338	338	
BENEFITS					
341-0519-716.03-02 GRP HLTH FOR RETIREES	2,514	2,598	2,681	2,681	
341-0519-716.03-04 ACCRUED BENEFITS	44				
341-0519-716.03-10 SOCIAL SECURITY	1,674	1,649	1,706	1,706	
341-0519-716.03-11 MEDICARE	391	386	399	399	
341-0519-716.03-13 MEDICAL/DENTAL/VISION	3,660	3,842	3,394	3,394	
341-0519-716.03-14 RETIREMENT-EMPLOYER	5,244	5,264	5,495	5,495	
341-0519-716.03-15 RETIREMENT-EMPLOYEE	1,950	1,922	1,938	1,938	
341-0519-716.03-17 LIFE INSURANCE	50	50	50	50	
341-0519-716.03-18 SDI	21	18	26	26	
341-0519-716.03-19 CASH-CAFETERIA PLAN	2,433	2,297	2,605	2,605	
TOTAL BENEFITS	17,981	18,026	18,294	18,294	
SENIOR SERV. SERVICES					
341-0519-716.04-06 COMMUNICATIONS	787	1,200	1,200	1,200	
341-0519-716.04-10 INSURANCE	609	609	600	600	
341-0519-716.04-12 MAINT OF EQUIPMENT	21	200	200	200	
341-0519-716.04-13 MAINTENANCE OF BLDGS	94	150	150	150	
341-0519-716.04-17 OFFICE EXPENSE	812	900	900	900	
341-0519-716.04-31 RENTS & LEASES-BLDGS	8,258	9,941	10,091	10,091	
341-0519-716.04-34 COUNTY EVENTS	721	600	600	600	
341-0519-716.04-37 JANITORIAL	1,256	1,000	1,250	1,250	
341-0519-716.04-50 COUNTY VEHICLE		150	150	150	
341-0519-716.04-60 UTILITIES	2,563	2,500	2,500	2,500	
341-0519-716.04-71 COPIER EXPENSE	967	1,400	1,400	1,400	
341-0519-716.04-80 EQUIPMENT		75	100	100	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
341-0519-716.04-88 FUEL EXPENSE	86	200	200	200	
341-0519-716.04-90 TRAINING & SEMINARS		150	150	150	
341-0519-716.04-91 PRIVATE VEHICLE USE	165	725	300	300	
TOTAL SENIOR SERV. SERVICES	16,339	19,800	19,791	19,791	
TOTAL EXPENDITURE	**59,051**	**63,187**	**63,285**	**63,285**	
SENIOR SERVICES	**6,325**				

Budget Name: **Senior Nutrition C-1** **Budget Unit #: 342-0517-714**
Department: **Community Services** **Department Head: Terri Peresan**

Program Description:

The Senior Nutrition C-1 Department provides high quality, affordable, and nutritionally balanced meals to seniors sixty years of age and over and spouses at any age. The meals are served five days a week, Monday through Friday at midday in a social environment at the Mariposa Senior Activity Center. In partnership with Area 12 Agency on Aging, the department conforms to and promotes the Older Americans Act to ensure that the minimum of one-third of the daily nutritional requirements are met. The department also promotes senior educational programs to assist our county seniors in maintaining healthy dietary habits.

Budget Name: **Senior Nutrition C-2** **Budget Unit #: 342-0518-715**
Department: **Community Services** **Department Head: Terri Peresan**

Program Description:

The Senior Nutrition C-2 Department provides nutritionally balanced meals to seniors sixty years of age and over who are homebound due to illness, disability, or otherwise isolated. Monday through Friday, volunteers deliver hot meals to seniors who are within a three-mile radius of the Nutrition Site. For seniors living in outlying areas, meals are delivered once a week through the frozen meal program. In partnership with Area 12 Agency on Aging, the department conforms to and promotes the Older Americans Act to ensure that the minimum of one-third of the daily nutritional requirements are met. The department also promotes senior educational programs to assist in maintaining healthy dietary habits.

Budget Name: **Senior Restaurant Program** **Budget Unit #: 342-0520-717**
Department: **Community Services** **Department Head: Terri Peresan**

Program Description:

The Senior Restaurant Meal Program offers a unique meal program at the Coulter Café in Coulterville for seniors sixty years of age or older and who are residents of Mariposa County. In partnership with Area 12 Agency on Aging, the department conforms to and promotes the Older Americans Act to ensure that the minimum of one-third of the daily nutritional requirements are met.

Accomplishments:

- Maintained the number of Home Delivery Meals.
- Maintained the on-site congregate meals program.

Goals & Objectives:

- Grow participation in the congregate and home delivered meal services.
- Continued community outreach growth through participation in various committees.

Requested Changes:

The C-1 Revenue from Area 12 Agency on Aging and the Federal Nutrition Services Incentives Program (NSIP) are reduced based on estimates. The General Fund contribution is requested to increase due to declining fund balance and salary/benefit adjustments from recently concluded labor negotiations. The Extra-Help line is reduced based on prior year expenditure. The Insurance line item is increased to account for workers' compensation claims experience.

The various service and supply line items are adjusted based on prior year actual expenses and anticipated service demands.

The C-2 Revenue from Area 12 Agency on Aging and the Federal Nutrition Services Incentives Program (NSIP) are increased based on an estimated increase in services units on which the allocation is based. The remaining revenue adjustments are based on prior year actual receipts and anticipated donation levels. The General Fund contribution is requested to increase based upon the estimated year-end fund balance and available revenue. The Extra-Help line is reduced based on prior year expenditure. The Insurance line item is increased to account for workers' compensation claims experience. The Raw Food line item reflects increasing costs due to drought conditions. The Catered Food item is increased based on the increase of service units from Area 12 on Aging. All other adjustments to service and supply line items are based on prior year actual expenses.

The Restaurant Revenue from Area 12 Agency on Aging and the Federal Nutrition Services Incentives Program (NSIP) are reduced based on estimated units of service used to calculate the allocation. The Voucher Reimbursement line is increased based on prior year actual receipts and increased cost of meals served. The General Fund contribution is increased based on anticipated service demands. The salaries and benefits line are adjusted based on the recently concluded labor negotiations. The Voucher Reimbursement appropriations line item is increased based on an increase in the number of meals anticipated to be served. The adjustments to other service and supply line items are based on prior year actual costs and anticipated service demands.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later dated based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SENIOR NUTRITION C-1					
REVENUE					
STATE REVENUE					
342-0517-305.74-06 AREA 12 GRANT C-1	-11,408	-13,645	-13,650	-13,650	
TOTAL STATE REVENUE	-11,408	-13,645	-13,650	-13,650	
FEDERAL REVENUE					
342-0517-306.72-37 NSIP REIMBURSEMENT C-1	-4,321	-6,129	-4,291	-4,291	
TOTAL FEDERAL REVENUE	-4,321	-6,129	-4,291	-4,291	
SENIOR PROG MISC REVENUE					
342-0517-308.25-03 SEN NUTR DONATIONS C-1	-24,636	-21,000	-22,500	-22,500	
342-0517-308.25-05 DONOR CONTRIBUTION C-1	-200	-250	-200	-200	
342-0517-308.25-06 DONATIONS-OTHER	-1,889	-950	-1,400	-1,400	
342-0517-308.25-14 PIONEER 1% RECEIPTS	-1,969	-1,800	-1,950	-1,950	
TOTAL SENIOR PROG MISC REVENUE	-28,694	-24,000	-26,050	-26,050	
TRANSFERS IN					
342-0517-309.16-00 TRANSFERS IN	-60,110	-60,110	-95,926	-95,926	
TOTAL TRANSFERS IN	-60,110	-60,110	-95,926	-95,926	
BEGINNING FUND BALANCE					
342-0517-399.99-99 BEGINNING FUND BALANCE		-27,446			
TOTAL BEGINNING FUND BALANCE		-27,446			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL REVENUE	**-104,533**	**-131,330**	**-139,917**	**-139,917**	
EXPENDITURE					
SEN NUTR SALARIES C-1					
342-0517-714.01-01 COMM SERV DIRECTOR	7,053	7,054	7,054	7,054	
342-0517-714.01-03 COOK SUPERVISOR	13,114	12,942	13,200	13,200	
342-0517-714.01-77 SECRETARY	3,777	3,728	3,992	3,992	
342-0517-714.01-80 KITCHEN ASSISTANT 70%	9,304	9,202	9,854	9,854	
TOTAL SEN NUTR SALARIES C-1	33,248	32,926	34,100	34,100	
HOURLY & OTHER COMP C-1					
342-0517-714.02-01 EXTRA HELP 25%		5,000	2,000	2,000	
342-0517-714.02-35 LONGEVITY PAY	313		375	375	
TOTAL HOURLY & OTHER COMP C-1	313	5,000	2,375	2,375	
BENEFITS					
342-0517-714.03-02 GRP HLTH FOR RETIREES	3,343	3,317	3,702	3,702	
342-0517-714.03-04 ACCRUED BENEFITS	390				
342-0517-714.03-10 SOCIAL SECURITY	1,975	1,832	2,093	2,093	
342-0517-714.03-11 MEDICARE	462	428	489	489	
342-0517-714.03-13 MEDICAL/DENTAL/VISION	13,551	13,562	13,369	13,369	
342-0517-714.03-14 RETIREMENT-EMPLOYER	7,060	6,956	7,545	7,545	
342-0517-714.03-15 RETIREMENT-EMPLOYEE	2,443	2,362	2,479	2,479	
342-0517-714.03-17 LIFE INSURANCE	58	58	58	58	
342-0517-714.03-18 SDI	234	216	257	257	
342-0517-714.03-19 CASH-CAFETERIA PLAN	1,061	979	1,388	1,388	
TOTAL BENEFITS	30,577	29,710	31,380	31,380	
SEN NUTR SERVICES C-1					
342-0517-714.04-06 COMMUNICATIONS	1,078	1,400	1,400	1,400	
342-0517-714.04-10 INSURANCE	6,606	6,606	10,827	10,827	
342-0517-714.04-12 MAINT OF EQUIPMENT	515	1,000	1,000	1,000	
342-0517-714.04-13 MAINTENANCE OF BLDGS	109	300	300	300	
342-0517-714.04-17 OFFICE EXPENSE	785	1,300	1,300	1,300	
342-0517-714.04-28 A12A ACCESS FEE-SAMS	159	300	300	300	
342-0517-714.04-31 RENTS & LEASES-BLDGS	12,740	14,228	15,075	15,075	
342-0517-714.04-33 RAW FOOD	27,684	28,000	30,000	30,000	
342-0517-714.04-35 FOOD SERVICE SUPPLIES	2,290	1,350	2,000	2,000	
342-0517-714.04-36 CLEANING/JANITOR SUPPL	2,090	1,800	1,800	1,800	
342-0517-714.04-37 C-1 CONG NSIP OTO	78				
342-0517-714.04-50 COUNTY VEHICLE		360	360	360	
342-0517-714.04-60 UTILITIES	3,434	4,000	4,500	4,500	
342-0517-714.04-70 NSF CHECK CHARGES	20				
342-0517-714.04-71 COPIER EXPENSE	1,692	1,800	1,800	1,800	
342-0517-714.04-80 EQUIPMENT	111	500	500	500	
342-0517-714.04-88 FUEL EXPENSE	174	200	300	300	
342-0517-714.04-90 TRAINING & SEMINARS	269	300	300	300	
342-0517-714.04-91 PRIVATE VEHICLE USE	289	250	300	300	
TOTAL SEN NUTR SERVICES C-1	60,123	63,694	72,062	72,062	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL EXPENDITURE	**124,261**	**131,330**	**139,917**	**139,917**	
SENIOR NUTRITION C-1	**19,728**				
SENIOR NUTRITION C-2					
REVENUE					
STATE REVENUE					
342-0518-305.62-40 AREA 12 GRANT C-2	-14,989	-13,315	-18,130	-18,130	
TOTAL STATE REVENUE	-14,989	-13,315	-18,130	-18,130	
STATE REVENUE					
342-0518-305.74-13 AREA 12 OTO FUNDS C-1	-6				
TOTAL STATE REVENUE	-6				
FEDERAL REVENUE					
342-0518-306.72-07 NSIP REIMBURSMENT C-2	-2,830	-2,393	-3,808	-3,808	
TOTAL FEDERAL REVENUE	-2,830	-2,393	-3,808	-3,808	
SENIOR PROG MISC REVENUE					
342-0518-308.25-02 SEN NUTR DONATIONS C-2	-16,671	-18,695	-17,500	-17,500	
342-0518-308.25-04 DONOR CONTRIBUTION C-2	-50				
TOTAL SENIOR PROG MISC REVENUE	-16,721	-18,695	-17,500	-17,500	
TRANSFERS IN					
342-0518-309.16-00 TRANSFERS IN	-51,607	-51,607	-58,414	-58,414	
TOTAL TRANSFERS IN	-51,607	-51,607	-58,414	-58,414	
BEGINNING FUND BALANCE					
342-0518-399.99-99 BEGINNING FUND BALANCE		-676			
TOTAL BEGINNING FUND BALANCE		-676			
TOTAL REVENUE	**-86,153**	**-86,686**	**-97,852**	**-97,852**	
EXPENDITURE					
SENIOR NUTR SALARIES C-2					
342-0518-715.01-01 COMM SERV DIRECTOR	4,489	4,489	4,489	4,489	
342-0518-715.01-03 COOK SUPERVISOR	7,828	7,725	7,880	7,880	
342-0518-715.01-77 SECRETARY	8,391	8,280	8,868	8,868	
342-0518-715.01-80 KITCHEN ASSISTANT 70%	5,554	5,493	5,882	5,882	
TOTAL SENIOR NUTR SALARIES C-2	26,262	25,987	27,119	27,119	
HOURLY & OTHER COMP C-2					
342-0518-715.02-01 EXTRA HELP 8%		2,000	1,000	1,000	
342-0518-715.02-35 LONGEVITY PAY	187		324	324	
TOTAL HOURLY & OTHER COMP C-2	187	2,000	1,324	1,324	
BENEFITS					
342-0518-715.03-02 GRP HLTH FOR RETIREES	2,035	2,021	2,252	2,252	
342-0518-715.03-04 ACCRUED BENEFITS	352				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
342-0518-715.03-10 SOCIAL SECURITY	1,560	1,420	1,707	1,707	
342-0518-715.03-11 MEDICARE	365	332	399	399	
342-0518-715.03-13 MEDICAL/DENTAL/VISION	10,165	10,457	9,485	9,485	
342-0518-715.03-14 RETIREMENT-EMPLOYER	5,571	5,498	6,016	6,016	
342-0518-715.03-15 RETIREMENT-EMPLOYEE	1,952	1,890	2,003	2,003	
342-0518-715.03-17 LIFE INSURANCE	41	42	41	41	
342-0518-715.03-18 SDI	197	178	223	223	
342-0518-715.03-19 CASH-CAFETERIA PLAN	820	613	1,329	1,329	
TOTAL BENEFITS	23,058	22,451	23,455	23,455	
SENIOR NUTR SERVICES C-2					
342-0518-715.04-06 COMMUNICATIONS	655	750	900	900	
342-0518-715.04-10 INSURANCE	2,364	2,364	3,955	3,955	
342-0518-715.04-12 MAINT OF EQUIPMENT	316	500	500	500	
342-0518-715.04-13 MAINTENANCE OF BLDGS	81	125	125	125	
342-0518-715.04-17 OFFICE EXPENSE	493	500	500	500	
342-0518-715.04-28 A12A ACCESS FEE (SAMS)	159	155	160	160	
342-0518-715.04-31 RENTS & LEASES-BLDGS	4,530	4,704	5,214	5,214	
342-0518-715.04-33 RAW FOOD	16,202	13,000	18,000	18,000	
342-0518-715.04-34 CATERED FOOD	9,164	8,500	10,000	10,000	
342-0518-715.04-35 FOOD SERVICE SUPPLIES	1,823	1,300	1,800	1,800	
342-0518-715.04-36 CLEANING/JANITOR SUPPL	469	500	500	500	
342-0518-715.04-37 NON-FROZEN CMPNTS	47				
342-0518-715.04-50 COUNTY VEHICLE	1,249	800	1,000	1,000	
342-0518-715.04-60 UTILITIES	1,063	1,200	1,400	1,400	
342-0518-715.04-71 COPIER EXPENSE	363	400	400	400	
342-0518-715.04-80 EQUIPMENT	66	300	300	300	
342-0518-715.04-88 FUEL EXPENSE	596	750	750	750	
342-0518-715.04-90 TRAINING & SEMINARS	161	200	200	200	
342-0518-715.04-91 PRIVATE VEHICLE USE	267	200	250	250	
TOTAL SENIOR NUTR SERVICES C-2	40,068	36,248	45,954	45,954	
TOTAL EXPENDITURE	**89,575**	**86,686**	**97,852**	**97,852**	
SENIOR NUTRITION C-2	**3,422**				
SENIOR RESTAURANT PROGRAM					
REVENUE					
STATE REVENUE					
342-0520-305.74-08 AREA 12 (RESTAURANT)	-3,988	-5,345	-4,560	-4,560	
342-0520-305.74-30 C-1 RESTAURT NSIP OTO	-4				
TOTAL STATE REVENUE	-3,992	-5,345	-4,560	-4,560	
FEDERAL REVENUE					
342-0520-306.72-56 NSIP GRANT-RESTAURANT	-1,579	-1,715	-1,415	-1,415	
TOTAL FEDERAL REVENUE	-1,579	-1,715	-1,415	-1,415	
SENIOR PROG MISC REVENUE					
342-0520-308.25-10 VOUCHERS (RESTAURANT)	-7,673	-6,240	-6,500	-6,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL SENIOR PROG MISC REVENUE	-7,673	-6,240	-6,500	-6,500	
TRANSFERS IN					
342-0520-309.16-00 TRANSFERS IN	-17,470	-16,926	-22,156	-22,156	
TOTAL TRANSFERS IN	-17,470	-16,926	-22,156	-22,156	
BEGINNING FUND BALANCE					
342-0520-399.99-99 BEGINNING FUND BALANCE		-3,475			
TOTAL BEGINNING FUND BALANCE		-3,475			
TOTAL REVENUE	**-30,714**	**-33,701**	**-34,631**	**-34,631**	
EXPENDITURE					
RESTAURANT SALARIES C-1					
342-0520-717.01-01 COMM SERV DIRECTOR	4,489	4,489	4,489	4,489	
342-0520-717.01-77 SECRETARY	3,088	3,047	3,264	3,264	
TOTAL RESTAURANT SALARIES C-1	7,577	7,536	7,753	7,753	
HOURLY & OTHER COMP					
342-0520-717.02-01 EXTRA HELP		300	300	300	
342-0520-717.02-35 LONGEVITY			51	51	
TOTAL HOURLY & OTHER COMP		300	351	351	
BENEFITS					
342-0520-717.03-02 GRP HLTH FOR RETIREES	626	643	673	673	
342-0520-717.03-04 ACCRUED BENEFITS	60				
342-0520-717.03-10 SOCIAL SECURITY	490	462	529	529	
342-0520-717.03-11 MEDICARE	115	108	124	124	
342-0520-717.03-13 MEDICAL/DENTAL/VISION	1,606	1,765	1,308	1,308	
342-0520-717.03-14 RETIREMENT-EMPLOYER	1,605	1,604	1,721	1,721	
342-0520-717.03-15 RETIREMENT-EMPLOYEE	592	581	602	602	
342-0520-717.03-17 LIFE INSURANCE	13	13	12	12	
342-0520-717.03-18 SDI	28	25	35	35	
342-0520-717.03-19 CASH-CAFETERIA PLAN	554	459	723	723	
TOTAL BENEFITS	5,689	5,660	5,727	5,727	
SEN RESTAURANT SERVICES					
342-0520-717.04-06 COMMUNICATIONS	176	200	200	200	
342-0520-717.04-10 INSURANCE	163	163	190	190	
342-0520-717.04-12 MAINT OF EQUIPMENT	21	40	40	40	
342-0520-717.04-13 MAINT OF BUILDINGS	51	50	80	80	
342-0520-717.04-17 OFFICE EXPENSE	181	700	500	500	
342-0520-717.04-28 A12A ACCESS FEE (SAMS)	159	115	160	160	
342-0520-717.04-31 RENTS & LEASES-BLDGS	1,416	1,449	1,530	1,530	
342-0520-717.04-33 VOUCHER REIMBURSE	17,490	16,088	16,500	16,500	
342-0520-717.04-50 COUNTY VEHICLE		100	100	100	
342-0520-717.04-60 UTILITIES	491	550	550	550	
342-0520-717.04-71 COPIER EXPENSE	363	400	500	500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
342-0520-717.04-88 FUEL EXPENSE	86	75	100	100	
342-0520-717.04-90 TRAINING & SEMINARS		150	150	150	
342-0520-717.04-91 PRIVATE VEHICLE USE	202	125	200	200	
TOTAL SEN RESTAURANT SERVICES	20,799	20,205	20,800	20,800	
TOTAL EXPENDITURE	**34,065**	**33,701**	**34,631**	**34,631**	
SENIOR RESTAURANT PROGRAM	**3,351**				
SENIOR NUTRITION	**26,501**				

Budget Name: Forest Reserve – HR2389 **Budget Unit #: 345-0152-507**
Department: Board of Supervisors **Department Head: Board of Supervisors**

Program Description:

In October 2000 President Clinton signed into law the Secure Rural Schools and Community Self-Determination Act of 2000. This law ensured that for the next six years (2001-2006), counties would receive a specific amount of money that historically came to them as a result of federal timber sales and other forest receipts. This funding was extended by the Federal Government for one more year in 2007. In 2008 this funding was slightly modified and extended to 2011 with HR 1424 and since then this program has been extended on a year-to-year basis with the adoption of the Federal budget.

Requested Changes:

The Federal government is expected to extend this funding source and the revenue is budgeted based on prior year receipts. The Professional Services line represents contracts with the Fire Safe Council and South West Interface Project. The Transfers Out line item represents the continued funding of the operational costs associated with the Master Gardener program in the Cooperative Extension budget.

Recommendation:
This budget is recommended as submitted. Changes may be submitted at a later dated based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FOREST RESERVE HR2389					
REVENUE					
INTEREST					
345-0152-304.30-00 INTEREST	-199	-300	-300	-300	
TOTAL INTEREST	-199	-300	-300	-300	
FOREST RESERVE					
345-0152-306.68-01 FOREST RESERVE HR2389	-45,644	-20,000	-45,000	-45,000	
TOTAL FOREST RESERVE	-45,644	-20,000	-45,000	-45,000	
BEGINNING FUND BALANCE					
345-0152-399.99-99 BEGINNING FUND BALANCE		-59,633	-47,400	-47,400	
TOTAL BEGINNING FUND BALANCE		-59,633	-47,400	-47,400	
TOTAL REVENUE	**-45,843**	**-79,933**	**-92,700**	**-92,700**	
EXPENDITURE					
FOREST RESERVE HR2389					
345-0152-507.04-16 MISCELLANEOUS EXPENSE	211				
345-0152-507.04-18 PROFESSIONAL SERVICES	54,882	77,433	90,200	90,200	
TOTAL FOREST RESERVE HR2389	55,093	77,433	90,200	90,200	
TRANSFERS OUT					
345-0152-507.07-87 TRANSFERS OUT	2,500	2,500	2,500	2,500	
TOTAL TRANSFERS OUT	2,500	2,500	2,500	2,500	
TOTAL EXPENDITURE	**57,593**	**79,933**	**92,700**	**92,700**	
FOREST RESERVE HR2389	**11,750**				

Budget Name: SDA Camp EIR **Budget Unit #: 346-0256-550**
Department: Planning **Department Head: Sarah Williams**

Program Description:

This fund was established to track revenue and expenditures associated with Environmental Impact Reports (EIR) for private development projects and privately-funded specific plans.

Requested Changes:

No new revenue is requested based on anticipated project development needs. All available funding is budgeted in the Professional Services line item for possible project development needs.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SDA CAMP WAWONA EIR					
REVENUE					
INTEREST					
346-0256-304.30-00 INTEREST					
TOTAL INTEREST					
BEGINNING FUND BALANCE					
346-0256-399.99-99 BEG FUND BALANCE		-16,422	-16,422	-16,422	
TOTAL BEGINNING FUND BALANCE		-16,422	-16,422	-16,422	
TOTAL REVENUE		**-16,422**	**-16,422**	**-16,422**	
EXPENDITURE					
SDA CAMP EIR SERVICES					
346-0256-550.04-18 PROFESSIONAL SERVICES		16,422	16,422	16,422	
TOTAL SDA CAMP EIR SERVICES		16,422	16,422	16,422	
TOTAL EXPENDITURES		**16,422**	**16,422**	**16,422**	
SDA CAMP WAWONA EIR					

Budget Name: South Shore Ranches LLC **Budget Unit #: 347-0257-551**
Department: Planning **Department Head: Sarah Williams**

Program Description:

This fund was established to track revenue and expenditures associated with Environmental Impact Reports (EIR) for private development projects and privately-funded specific plans.

Requested Changes:

This fund was established in Fiscal Year 2007/08 when the development application was submitted and there has been limited project work to date on this project. No new revenue is requested and all available funding is budgeted in the Professional Services line item for legal advisement on the proposed project.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SOUTH SHORE RANCHES LLC					
REVENUE					
PLANNING					
347-0257-307.87-03 SPECIAL PROJECT FEES	-1,604	-619			
TOTAL PLANNING	-1,604	-619			
BEGINNING FUND BALANCE					
347-0257-399.99-99 BEGINNING FUND BALANCE		29	-1,603	-1,603	
TOTAL BEGINNING FUND BALANCE		29	-1,603	-1,603	
TOTAL REVENUE	**-1,604**	**-590**	**-1,603**	**-1,603**	
EXPENDITURE					
SOUTH SHORE RANCH SERV					
347-0257-551.04-18 PROFESSIONAL SERVICES		590	1,603	1,603	
TOTAL SOUTH SHORE RANCH SERV		590	1,603	1,603	
TOTAL EXPENDITURE		**590**	**1,603**	**1,603**	
SOUTH SHORE RANCHES LLC	**-1,604**				

Budget Name: Yosemite Cascades EIR **Budget Unit #: 348-0258-552**
Department: Planning **Department Head: Sarah Williams**

Program Description:

This fund was established to track revenue and expenditures for Environmental Impact Reports (EIR) for private development projects and privately-funded specific plans.

Requested Changes:

This project has been inactive and all remaining funding has been transferred out to the Planning Department for reimbursement of staff time on the project. No revenue or appropriations are requested. Governmental accounting standards require that this fund be included in the budget for two years after transactions have ceased.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YOSEMITE CASCADES EIR					
REVENUE					
INTEREST					
348-0258-304.30-00 INTEREST					
TOTAL INTEREST					
BEGINNING FUND BALANCE					
348-0258-399.99-99 BEG FUND BALANCE					
TOTAL BEGINNING FUND BALANCE					
TOTAL REVENUE					
EXPENDITURE					
YOSEMITE CASCADES SERVICE					
348-0258-552.04-18 PROFESSIONAL SERVICES					
TOTAL YOSEMITE CASCADES SERVICE					
TRANSFERS OUT					
348-0258-552.07-87 TRANSFERS OUT					
TOTAL TRANSFERS OUT					
TOTAL EXPENDITURES					
YOSEMITE CASCADES EIR					

Budget Name: Silver Tip Resort EIR **Budget Unit #: 349-0259-553**
Department: Planning **Department Head: Sarah Williams**

Program Description:

This fund was established to track revenue and expenditures associated with Environmental Impact Reports (EIR) for private development projects and privately-funded specific plans.

Requested Changes:

No new revenue is requested and all available funding is budgeted in the Professional Services line item for possible project development needs.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SILVERTIP RESORT EIR					
REVENUE					
BEGINNING FUND BALANCE					
349-0259-399.99-99 BEG FUND BALANCE		-18,989	-18,989	-18,989	
TOTAL BEGINNING FUND BALANCE		-18,989	-18,989	-18,989	
TOTAL REVENUE		**-18,989**	**-18,989**	**-18,989**	
EXPENDITURE					
SILVERTIP EIR SERVICES					
349-0259-553.04-18 PROFESSIONAL SERVICES		18,989	18,989	18,989	
TOTAL SILVERTIP EIR SERVICES		18,989	18,989	18,989	
TOTAL EXPENDITURES		**18,989**	**18,989**	**18,989**	
SILVERTIP RESORT EIR					

Budget Name: Vallecito Specific Plan EIR **Budget Unit #: 350-0260-554**
Department: Planning **Department Head: Sarah Williams**

Program Description:

This fund was established to track revenue and expenditures associated with Environmental Impact Reports (EIR) for private development projects and privately funded specific plans.

Requested Changes:

This fund was closed out in the previous fiscal year. Governmental accounting standards require that this fund be included in the budget for two years after transactions have ceased.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
VALLECITO SPEC PLAN EIR					
REVENUE					
BEGINNING FUND BALANCE					
350-0260-399.99-99 BEG FUND BALANCE					
TOTAL BEGINNING FUND BALANCE					
TOTAL REVENUE					
EXPENDITURE					
TRANSFERS OUT					
350-0260-554.07-87 TRANSFERS OUT					
TOTAL TRANSFERS OUT					
TOTAL EXPENDITURES					
VALLECITO SPEC PLAN EIR					

Budget Name: Juvenile Justice Crime Prevention Act **Budget Unit#: 351-0217-522**
Department: Probation **Department Head: Pete Judy**

Program Description:

The Juvenile Justice Crime Prevention Act (JJCPA) fund was established to track revenue received from a State grant. The money is transferred out to the Probation operating budget to partially offset the cost of a Deputy Probation Officer position. The Mariposa County JJCPA program addresses school attendance problems through the Truancy Intervention Program (TIP). Youth identified as truant are referred to the TIP Probation Officer for case investigation. Other youths are also identified through the School Attendance Review Board (SARB), with the TIP Probation Officer attending monthly SARB meetings and providing progress reports. Counseling regarding school attendance as well as the applicable laws governing truancy are provided to the children identified as being truant and their parents.

Accomplishments:

- This program continues to be effective in reducing local truancy statistics; and is attributed to the reduction of youth who end up on probation.
- The Truancy Intervention Officer has effectively provided intervention services for youth with significant behavioral issues which has helped keep these problematic youth in school.

Goals & Objectives:

- Continue to provide intervention services to the school district to reduce truancy rates.
- Continue to provide intervention services the help reduce suspension/expulsion of problematic students.

Requested Changes:

The revenue is requested based on preliminary State allocation. Appropriations are requested to be Transferred Out to the Probation operating budget in a corresponding amount.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
JJCPA - PROBATION					
REVENUE					
INTEREST					
351-0217-304.30-00 INTEREST	-34	-20			
TOTAL INTEREST	-34	-20			
STATE REVENUE					
351-0217-305.62-81 SLESF FUNDING	-49,543	-50,480	-50,480	-50,480	
TOTAL STATE REVENUE	-49,543	-50,480	-50,480	-50,480	
BEGINNING FUND BALANCE					
351-0217-399.99-99 BEG FUND BALANCE		-10			
TOTAL BEGINNING FUND BALANCE		-10			
TOTAL REVENUE	**-49,543**	**-50,510**	**-50,480**	**-50,480**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
TRANSFERS OUT					
351-0217-522.07-87 TRANSFERS OUT PROB	31,714	50,510	50,480	50,480	
TOTAL TRANSFERS OUT	31,714	50,510	50,480	50,480	
TOTAL EXPENDITURES	**31,714**	**50,510**	**50,480**	**50,480**	
JJCPA - PROBATION	**-9,516**				

Budget Name: **Rural County Crime Prevention** **Budget Unit #: 353-0218-524**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

The Rural County Crime Prevention (RCCP) fund was established to account for the $500,000 annual allocation received from the State through the Small and Rural County Sheriff Grant. To guarantee a dedicated revenue stream this funding is now tied to the Vehicle Registration Fee (VRF) that funds specific law enforcement programs including the Small and Rural County Sheriff Grants. Money is transferred out of this fund and into the Sheriff's, Probation's and District Attorney's operating budgets to fund positions and/or enhance law enforcement services.

Requested Changes:

The RCCP revenue remains stable. The Transfers Out lines to the Sheriff's operating budget represents funding for one Sergeant, four Deputy Sheriffs, and one Dispatcher. The Transfers Out lines to Jail, Probation and District Attorney is in support of positions in those respective operating budgets. The Miscellaneous Expense line item is requested in an amount necessary to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
RURAL LAW ENFORCEMENT					
REVENUE					
INTEREST					
353-0218-304.30-00 INTEREST	-2,654	-2,000	-2,000	-2,000	
TOTAL INTEREST	-2,654	-2,000	-2,000	-2,000	
STATE REVENUE					
353-0218-305.67-03 RURAL CRIME PREVENTION	-486,989	-500,000	-500,000	-500,000	
TOTAL STATE REVENUE	-486,989	-500,000	-500,000	-500,000	
BEGINNING FUND BALANCE					
353-0218-399.99-99 BEGINNING FUND BALANCE		-398,128	-460,000	-460,000	
TOTAL BEGINNING FUND BALANCE		-398,128	-460,000	-460,000	
TOTAL REVENUE	**-489,643**	**-900,128**	**-962,000**	**-962,000**	
EXPENDITURE					
SERVICES AND SUPPLIES					
353-0218-524.04-16 MISCELLANEOUS EXPENSE	2,500	445,654	201,238	201,238	
TOTAL SERVICES AND SUPPLIES	2,500	445,654	201,238	201,238	
TRANSFERS OUT					
353-0218-524.07-87 TRANSFERS OUT 001-0216	401,129	454,474	500,000	500,000	
353-0218-524.07-88 TF OUT SHERIFF SAL RCCP	46,774		154,124	154,124	
353-0218-524.07-89 TF OUT - JAIL SAL RCCP	5,453		59,817	59,817	
353-0218-524.07-90 TF OUT PRBATN SAL RCCP			40,188	40,188	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
353-0218-524.07-91 TF OUT - DA SALARY RCCP			6,633	6,633	
TOTAL TRANSFERS OUT	453,356	454,474	760,762	760,762	
TOTAL EXPENDITURE	**455,856**	**900,128**	**962,000**	**962,000**	
RURAL LAW ENFORCEMENT	**-33,787**				

Budget Name: **Individual Education Plan** **Budget Unit #: 354-0405-624**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

State funding is allocated to the School District, which is then forwarded to the County for the Individual Education Plan program. The State requires that monies for this program be accounted for in a separate fund.

Requested Changes:

The revenue requested is based on preliminary calculations provided by the State and the School District. A portion of the available funding is requested to be Transferred Out to the Behavioral Health budget for eligible program costs, while remaining funding is budgeted in the Office Expense line item in order to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REVENUE					
INTEREST					
354-0405-304.30-00 INTEREST	-177	-500	-200	-200	
TOTAL INTEREST	-177	-500	-200	-200	
BEHAVIORAL HEALTH REVENUE					
354-0405-305.50-26 INDIV EDUCATION PROG		-15,000	-15,000	-15,000	
TOTAL BEHAVIORAL HEALTH REVENUE		-15,000	-15,000	-15,000	
BEGINNING FUND BALANCE					
354-0405-399.99-99 BEG FUND BALANCE		-33,476	-33,616	-33,616	
TOTAL BEGINNING FUND BALANCE		-33,476	-33,616	-33,616	
TOTAL REVENUE	**-177**	**-48,976**	**-48,816**	**-48,816**	
EXPENDITURE					
IEP SERVICES					
354-0405-624.04-16 MISCEXPENSE		15,115			
354-0405-624.04-17 OFFICE EXPENSE			15,000	15,000	
TOTAL IEP SERVICES		15,115	15,000	15,000	
TRANSFERS OUT					
354-0405-624.07-87 TRANSFER OUT		33,861	33,816	33,816	
TOTAL TRANSFERS OUT		33,861	33,816	33,816	
TOTAL EXPENDITURES		**48,976**	**48,816**	**48,816**	
INDIV ED PLAN/MENTAL HLTH	**-177**				

Budget Name: **Youth Council** **Budget Unit #: 357-0508-666**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund accounts for money received from private donors and grant funds. Funds are used for a variety of programs aimed at strengthening the involvement of Mariposa County youth in their community by assisting worthwhile organizations such as Mountain Crisis Services.

Requested Changes:

This fund has now been depleted. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YOUTH COUNCIL					
REVENUE					
INTEREST					
357-0508-304.30-00 INTEREST	-1				
TOTAL INTEREST	-1				
BEGINNING FUND BALANCE					
357-0508-399.99-99 BEG FUND BALANCE		-125			
TOTAL BEGINNING FUND BALANCE		-125			
TOTAL REVENUE	**-1**	**-125**			
EXPENDITURE					
YOUTH COUNCIL SERVICES					
357-0508-666.04-34 INCENTIVES/AWARDS	125	125			
TOTAL YOUTH COUNCIL SERVICES	125	125			
TOTAL EXPENDITURES	**125**	**125**			
YOUTH COUNCIL	**124**				

Budget Name: **DNA Identification** **Budget Unit #: 358-0239-486**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

Proposition 69 which was passed in November 2004, requires that a Deoxyribonucleic Acid (DNA) sample be collected for adults and juveniles convicted of any felony offense, sex offense, or arson offense, or any attempt to commit such an offense (not just felonies), and adults arrested for or charged with felony sex offenses, murder, or voluntary manslaughter (or the attempt to commit such offenses) and that $1 be levied for every $10 in penalties. Money from these penalties is deposited into this fund and can be used to offset expenses related to DNA collections.

Requested Changes:

The revenue is decreased based on receipts from the prior year. The Extra-Help line funds staff for assistance with the collection of DNA evidence and remaining funding is appropriated in the Miscellaneous Expense line item for possible future expenses related to this program and to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DNA IDENTIFICATION-COUNTY					
REVENUE					
FINES, FORFEITURES & PEN					
358-0239-303.28-01 DNA PEN ASSESS	-9,775	-10,000	-7,500	-7,500	
TOTAL FINES, FORFEITURES & PEN	-9,775	-10,000	-7,500	-7,500	
INTEREST					
358-0239-304.30-00 INTEREST	-219	-500	-400	-400	
TOTAL INTEREST	-219	-500	-400	-400	
BEGINNING FUND BALANCE					
358-0239-399.99-99 BEGINNING FUND BALANCE		-42,658	-42,184	-42,184	
TOTAL BEGINNING FUND BALANCE		-42,658	-42,184	-42,184	
TOTAL REVENUE	**-9,994**	**-53,158**	**-50,084**	**-50,084**	
EXPENDITURE					
HOURLY & OTHER COMP					
358-0239-486.02-01 EXTRA HELP	9,770	10,000	10,000	10,000	
TOTAL HOURLY & OTHER COMP	9,770	10,000	10,000	10,000	
BENEFITS					
358-0239-486.03-11 MEDICARE	142	345	345	345	
TOTAL BENEFITS	142	345	345	345	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DNA IDENT SERVICES					
358-0239-486.04-10 INSURANCE	190		200	200	
358-0239-486.04-16 MISCELLANEOUS EXPENSE	2,477	42,813	39,539	39,539	
TOTAL DNA IDENT SERVICES	2,667	42,813	39,739	39,739	
TOTAL EXPENDITURE	**12,579**	**53,158**	**50,084**	**50,084**	
DNA IDENTIFICATION-COUNTY	**2,585**				

Budget Name: **Domestic Violence** **Budget Unit #: 360-0221-536**
Department: **Probation** **Department Head: Pete Judy**

Program Description:

By statute, a portion of fines levied on crimes involving domestic violence are collected and then used specifically for domestic violence programs.

Requested Changes:

The Domestic Violence revenue line is reduced based on prior year actual receipts and appropriations are adjusted to correspond with available funding.

Recommendation:

This budget is recommended as submitted. Changes may be submitted a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DOMESTIC VIOLENCE - PROBATION					
REVENUE					
COUNTY FINES - LOCAL					
360-0221-303.25-02 DOMESTIC VIOLENCE -	-410	-910	-400	-400	
TOTAL COUNTY FINES - LOCAL	-410	-910	-400	-400	
INTEREST					
360-0221-304.30-00 INTEREST	-1	-4			
TOTAL INTEREST	-1	-4			
BEGINNING FUND BALANCE					
360-0221-399.99-99 BEG FUND BALANCE					
TOTAL BEGINNING FUND BALANCE					
TOTAL REVENUE	**-411**	**-914**	**-400**	**-400**	
EXPENDITURE					
SERVICES & SUPPLIES					
360-0221-536.04-16 MISC EXPENSE		914	400	400	
TOTAL SERVICES & SUPPLIES		914	400	400	
TOTAL EXPENDITURES		**914**	**400**	**400**	
DOMESTIC VIOLENCE - PROBATION	**-411**				

Budget Name: **County Inmate Welfare** **Budget Unit #: 361-0222-537**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

This program is supported by inmate contributions that can be used for miscellaneous services provided to inmates including telephone services and commissary items.

Requested Changes:

A portion of this funding is for Extra-Help that provides maintenance/repair services for the Jail facility. Insurance is now being charged based on the use of extra help staff. The Miscellaneous Expense line item is adjusted based on available funding and to balance the fund.

Recommendation:
This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COUNTY INMATE WELFARE					
REVENUE					
INTEREST					
361-0222-304.30-00 INTEREST	-212	-200	-200	-200	
TOTAL INTEREST	-212	-200	-200	-200	
MISCELLANEOUS REVENUE					
361-0222-308.01-48 COUNTY INMATE WELFARE	-32,759	-25,000	-25,000	-25,000	
TOTAL MISCELLANEOUS REVENUE	-32,759	-25,000	-25,000	-25,000	
BEGINNING FUND BALANCE					
361-0222-399.99-99 BEGINNING FUND BALANCE		-40,641	-49,065	-49,065	
TOTAL BEGINNING FUND BALANCE		-40,641	-49,065	-49,065	
TOTAL REVENUE	**-32,971**	**-65,841**	**-74,265**	**-74,265**	
EXPENDITURE					
HOURLY & OTHER COMP					
361-0222-537.02-01 PT MAINT WORKER III	12,693	18,000	18,000	18,000	
TOTAL HOURLY & OTHER COMP	12,693	18,000	18,000	18,000	
BENEFITS					
361-0222-537.03-11 MEDICARE	184	861	861	861	
TOTAL BENEFITS	184	861	861	861	
SERVICES & SUPPLIES					
361-0222-537.04-10 INSURANCE	474		532	532	
361-0222-537.04-16 MISCELLANEOUS EXPENSE	16,617	46,980	54,872	54,872	
TOTAL SERVICES & SUPPLIES	17,091	46,980	55,404	55,404	
TOTAL EXPENDITURE	**29,968**	**65,841**	**74,265**	**74,265**	
COUNTY INMATE WELFARE	**-3,003**				

Budget Name: **Incentives Social Services** **Budget Unit #: 362-0509-667**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Funding is earned by the County for meeting and exceeding State standards in certain social services programs and can be used to offset the costs of social service programs.

Requested Changes:

The Incentives revenue is based on prior year's receipts. The Transfer In line reflects possible collection of Social Service funds repaid to the department that cannot be identified to a particular program. The Miscellaneous Expense line item is requested in an amount that is based on available funding and to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
INCENTIVES SOCIAL SERVICE					
REVENUE					
MISCELLANEOUS REVENUE					
362-0509-308.01-49 INCENTIVES SOCIAL SRVC	-800	-2,200	-2,200	-2,200	
TOTAL MISCELLANEOUS REVENUE	-800	-2,200	-2,200	-2,200	
TRANSFERS IN					
362-0509-309.16-00 TRANSFERS IN	-1,530		-4,000	-4,000	
TOTAL TRANSFERS IN	-1,530		-4,000	-4,000	
BEGINNING FUND BALANCE					
362-0509-399.99-99 BEG FUND BALANCE		-7,517	-6,167	-6,167	
TOTAL BEGINNING FUND BALANCE		-7,517	-6,167	-6,167	
TOTAL REVENUE	**-2,330**	**-9,717**	**-12,367**	**-12,367**	
EXPENDITURE					
SERVICES & SUPPLIES					
362-0509-667.04-16 MISC EXPENSE	4,661	9,717	12,367	12,367	
TOTAL SERVICES & SUPPLIES	4,661	9,717	12,367	12,367	
TOTAL EXPENDITURES	**4,661**	**9,717**	**12,367**	**12,367**	
INCENTIVES SOCIAL SERVICE	**-2,331**				

Budget Name: **Assistance Advance** **Budget Unit #: 363-0513-673**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

The State forwards advance payments to the County for social service programs. Once the County completes the specified expenditure reports, the County may then draw from these advance payments to fund social service programs. Funds are transferred to the appropriate division within the Human Services Department as needed.

Requested Changes:

Based on reconciliation and tracking needs, the fund now has three sub-funds; ASSISTANCE ADVANCE 363-0535; ADMINITRATIVE ADVANCE 363-0536 and ASSISTANCE REPAYMENTS 363-0537. The Assistance and Administrative Advance sub-fund revenue amounts are requested based upon preliminary projections provided by the State and Federal Governments. The Transfers Out for specific programs are adjusted accordingly. The Transfers Out line in ADMINISTRATIVE ADVNACE represents funding to the Probation department for assistance with carrying out Title IV requirements and is reduced based on prior year expenditure and new Federal guidelines on allowable costs.
The ASSISTANCE REPAYMENT sub-fund is budgeted based on prior year receipts. The appropriations represent the State share of the repayment that must be refunded to the State and the Transfers out is the County share of the repayments that are used to support Social Service programs through the Incentive Fund (#362).

Recommendation:

The Federal Title IVE revenue for Probation is increased based on increased foster care placements by Probation. The Transfers Out to Probation are increased to match the revenue increase. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ASSISTANCE ADVANCE - SS					
REVENUE					
PUBLIC ASST ADMIN - STATE					
363-0513-305.45-05 ADMINISTRATION - STATE	-174,358	-2,199,174			
TOTAL PUBLIC ASST ADMIN - STATE	-174,358	-2,199,174			
PUBLIC ASSIST PROGRAMS					
363-0513-305.46-15 ASSISTANCE - STATE	-30,550	-351,435			
TOTAL PUBLIC ASSIST PROGRAMS	-30,550	-351,435			
PUBLIC ASST ADMIN-FEDERAL					
363-0513-306.63-02 ADMINISTRATION - FED	-402,395	-2,942,344			
TOTAL PUBLIC ASST ADMIN-FEDERAL	-402,395	-2,942,344			
PUBLIC ASSIST PROGRAMS					
363-0513-306.64-02 ASSISTANCE - FEDERAL	-71,979	-1,461,370			
TOTAL PUBLIC ASSIST PROGRAMS	-71,979	-1,461,370			
TRANSFERS IN					
363-0513-309.16-00 TRANSFERS IN	-487,439				
TOTAL TRANSFERS IN	-487,439				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEGINNING FUND BALANCE					
363-0513-399.99-99 BEGINNING FUND BALANCE		1,144,099			
TOTAL BEGINNING FUND BALANCE		1,144,099			
TOTAL REVENUE	**-1,166,721**	**-5,810,224**			
EXPENDITURE					
TRANSFERS OUT					
363-0513-673.07-01 FED ASSISTANCE PROG	8,190	1,288,436			
363-0513-673.07-02 STATE ASSISTANCE PROG	3	185,554			
363-0513-673.07-03 FEDERAL ADMINISTRATION	9,441	2,416,626			
363-0513-673.07-04 STATE ADMINISTRATION	1,278	1,859,608			
363-0513-673.07-87 TRANSFERS OUT	3,710	60,000			
TOTAL TRANSFERS OUT	22,622	5,810,224			
TOTAL EXPENDITURE	**22,622**	**5,810,224**			
ASSISTANCE ADVANCE - SS	**-1,144,099**				
ASSISTANCE ADVANCE - SS					
REVENUE					
PUBLIC ASSIST PROGRAMS					
363-0535-305.46-17 ASSIST CALWORKS STATE	-415,707		-604,951	-604,951	
363-0535-305.46-18 ASSIST KINGAP	-19,438		-21,743	-21,743	
363-0535-305.46-19 ASSIST CALWORKS MOE	109,615				
363-0535-305.46-22 ASSISTANCE LIHEAP STATE	-74				
363-0535-305.46-26 CWKS CHILD POVERTY	-11,404				
TOTAL PUBLIC ASSIST PROGRAMS	-337,008		-626,694	-626,694	
PUBLIC ASSIST PROGRAMS					
363-0535-306.64-04 ASSIST CALWORKS FEDER	-346,219		-324,314	-324,314	
363-0535-306.64-05 ASSIST FOSTER CARE FED	-83,285		-117,420	-117,420	
363-0535-306.64-06 ASSIST ADOPTIONS FED	-227,175		-251,308	-251,308	
363-0535-306.64-07 ASST KINGAP	-7,254		-7,892	-7,892	
363-0535-306.64-08 ASST EXT FOS/CARE FED	-32,351		-26,324	-26,324	
363-0535-306.64-09 TITLE XX FOS/CARE FED	-26,684				
363-0535-306.64-10 FC&AAP OVERPAY FED			-2,110	-2,110	
TOTAL PUBLIC ASSIST PROGRAMS	-722,968		-729,368	-729,368	
TRANSFERS IN					
363-0535-309.17-68 TF IN '91REALIGN FUND 394	-1,860		-2,190	-2,190	
TOTAL TRANSFERS IN	-1,860		-2,190	-2,190	
TOTAL REVENUE	**-1,061,836**		**-1,358,252**	**-1,358,252**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
SERVICES & SUPPLIES					
363-0535-690.04-20 EBT FS GA/GR OFFSET	956		1,200	1,200	
363-0535-690.04-21 FC/ AAP STATE OP OFFSET	2,986		3,100	3,100	
363-0535-690.04-22 FC /AAP FED OP OFFSET	-2,112				
TOTAL SERVICES & SUPPLIES	1,830		4,300	4,300	
TRANSFERS OUT					
363-0535-690.07-15 TF OUT CALWORKS FED	346,219		324,314	324,314	
363-0535-690.07-16 TF OUT EXT FOS/CARE FED	33,199		26,324	26,324	
363-0535-690.07-17 TF OUT FOSTER CARE FED	88,981		117,420	117,420	
363-0535-690.07-18 TF OUT ADOPTIONS FED	211,445		251,308	251,308	
363-0535-690.07-19 TF OUT KNSIP/GUARD FED	7,982		7,892	7,892	
363-0535-690.07-25 TF OUT CALWORKS STATE	340,236		604,951	604,951	
363-0535-690.07-26 TF OUT KNSHP GUARD STA	19,880		21,743	21,743	
363-0535-690.07-87 TRANSFERS OUT	26,871				
TOTAL TRANSFERS OUT	1,074,813		1,353,952	1,353,952	
TOTAL EXPENDITURE	**1,076,643**		**1,358,252**	**1,358,252**	
ASSISTANCE ADVANCE - SS	**14,807**				
ADMINISTRATION ADVANCE					
REVENUE					
PUBLIC ASST ADMIN - STATE					
363-0536-305.45-07 CALFRESH STATE	-362,253		-352,527	-352,527	
363-0536-305.45-08 MEDI-CAL ADMIN STATE	-1,079,482		-1,622,422	-1,622,422	
363-0536-305.45-09 IHSS STATE	-524,764		-555,560	-555,560	
363-0536-305.45-10 SPECIAL PROJECTS STATE	-24,640		-20,000	-20,000	
363-0536-305.45-11 KIN-GAP STATE			-792	-792	
363-0536-305.45-12 FOST PARENT LICENSE ST	-1,260		-10,745	-10,745	
363-0536-305.45-14 CHILD WELFARE SVCS STA	-8,854				
363-0536-305.45-15 ADULT PROTECT SVCS STA	-26,177		-105,000	-105,000	
363-0536-305.45-16 CALWORKS STATE	-207,706		-206,038	-206,038	
363-0536-305.45-19 CMSP STATE	-87,991		-2,638	-2,638	
363-0536-305.45-20 PRIOR YEARS REV STATE	303				
TOTAL PUBLIC ASST ADMIN - STATE	-2,322,824		-2,875,722	-2,875,722	
PUBLIC ASST ADMIN-FEDERAL					
363-0536-306.63-06 CALWORKS	-1,151,857		-1,697,926	-1,697,926	
363-0536-306.63-07 CALFRESH	-408,807		-345,692	-345,692	
363-0536-306.63-08 FOSTER CARE/AAP	-11,901		-10,000	-10,000	
363-0536-306.63-09 ADOPTIONS	-4,543		-6,000	-6,000	
363-0536-306.63-11 FOSTER PARENT LIC	-8,971		-5,000	-5,000	
363-0536-306.63-12 FSTER PRNT TRAIN/RECRU			-2,500	-2,500	
363-0536-306.63-13 KINGAP	-1,099				
363-0536-306.63-14 ILP	-31,494		-20,394	-20,394	
363-0536-306.63-15 GROUP HOMES			-3,000	-3,000	
363-0536-306.63-16 CHILD WELFARE SERVICES	-430,686				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
363-0536-306.63-17 PROBATION	-8,123		-5,000	-10,000	-5,000
363-0536-306.63-18 PRIOR YEARS REV FED	609				
TOTAL PUBLIC ASST ADMIN-FEDERAL	-2,056,872		-2,095,512	-2,100,512	-5,000
TRANSFERS IN					
363-0536-309.17-70 TF IN ADMIN REALIGN 394	-5,723		-6,000	-6,000	
363-0536-309.17-71 TF IN ADMIN REALIGN 433	-112				
TOTAL TRANSFERS IN	-5,835		-6,000	-6,000	
TOTAL REVENUE	**-4,385,531**		**-4,977,234**	**-4,982,234**	**-5,000**
EXPENDITURE					
SERVICES AND SUPPLIES					
363-0536-691.04-23 C-IV OFFSET	4,923		6,000	6,000	
TOTAL SERVICES AND SUPPLIES	4,923		6,000	6,000	
TRANSFERS OUT					
363-0536-691.07-03 TF OUT FED ADMIN	1,832,861		2,090,512	2,090,512	
363-0536-691.07-04 TF OUT STATE ADM	2,019,260		2,875,722	2,875,722	
363-0536-691.07-87 TRANSFERS OUT - PROB	3,960		5,000	10,000	5,000
TOTAL TRANSFERS OUT	3,856,081		4,971,234	4,976,234	5,000
TOTAL EXPENDITURE	**3,861,004**		**4,977,234**	**4,982,234**	**5,000**
ADMINISTRATION ADVANCE	**-524,527**				
ASSISTANCE REPAYMENT					
REVENUE					
MISC REVENUE					
363-0537-308.11-72 CALFRESH REPAYMENTS	-13,179		-12,000	-12,000	
TOTAL MISC REVENUE	-13,179		-12,000	-12,000	
TOTAL REVENUE	**-13,179**		**-12,000**	**-12,000**	
EXPENDITURE					
SERVICES & SUPPLIES					
363-0537-692.04-25 CALFRESH COLLC OFFSET	4,149		8,000	8,000	
TOTAL SERVICES & SUPPLIES	4,149		8,000	8,000	
TRANSFERS OUT					
363-0537-692.07-92 TRNSFR OUT - INCENTIVE	1,530		4,000	4,000	
TOTAL TRANSFERS OUT	1,530		4,000	4,000	
TOTAL EXPENDITURE	**5,679**		**12,000**	**12,000**	
ASSISTANCE REPAYMENT	**-7,500**				
ASSISTANCE ADVANCE - SS	**-1,661,319**				

Budget Name: Cash Difference – Tax Collector **Budget Unit #: 364-0114-420**
Department: Treasurer/Tax Collector **Department Head: Keith Williams**

Program Description:

This fund accounts for any overages that may be collected and are not detected at the time the payment is processed for property tax collections. Conversely, this fund may also be used to correct any underpayments that are not detected at the time the payment is processed.

Requested Changes:

Appropriations are adjusted based on the estimated year-end fund balance. The line item Discount on Tax Due is to cover shortages of less than $10 on tax bills.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CASH DIFFERENCE-TAX COLL					
REVENUE					
MISCELLANEOUS REVENUE					
364-0114-308.01-50 CASH DIFF-TAX COLL	-320	-500	-500	-500	
TOTAL MISCELLANEOUS REVENUE	-320	-500	-500	-500	
BEGINNING FUND BALANCE					
364-0114-399.99-99 BEGINNING FUND BALANCE		-1,452	-1,544	-1,544	
TOTAL BEGINNING FUND BALANCE		-1,452	-1,544	-1,544	
TOTAL REVENUE	**-320**	**-1,952**	**-2,044**	**-2,044**	
EXPENDITURE					
SERVICES AND SUPPLIES					
364-0114-420.04-33 DISCOUNT ON TAX DUE	217	1,952	2,044	2,044	
TOTAL SERVICES AND SUPPLIES	217	1,952	2,044	2,044	
TOTAL EXPENDITURE	**217**	**1,952**	**2,044**	**2,044**	
CASH DIFFERENCE-TAX COLL	**-103**				

Budget Name: **Department of Justice** **Budget Unit #: 365-0232-632**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

Money is collected from specific court fines and deposited into this fund to offset the costs of court ordered blood tests.

Requested Changes:

The revenue is reduced based on actual receipts from the prior fiscal year. Appropriations are adjusted to correspond with available revenue.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DEPARTMENT OF JUSTICE-DA					
REVENUE					
COUNTY FINES - LOCAL					
365-0232-303.25-03 PC1463.14(a) LAB COLLECT	-2,734	-1,600	-2,200	-2,200	
TOTAL COUNTY FINES - LOCAL	-2,734	-1,600	-2,200	-2,200	
BEGINNING FUND BALANCE					
365-0232-399.99-99 BEGINNING FUND BALANCE		663	-700	-700	
TOTAL BEGINNING FUND BALANCE		663	-700	-700	
TOTAL REVENUE	**-2,734**	**-937**	**-2,900**	**-2,900**	
EXPENDITURE					
SERVICES & SUPPLIES					
365-0232-632.04-14 MEDICAL & LABORATORY	840	937	2,900	2,900	
TOTAL SERVICES & SUPPLIES	840	937	2,900	2,900	
TOTAL EXPENDITURE	**840**	**937**	**2,900**	**2,900**	
DEPARTMENT OF JUSTICE-DA	**-1,894**				

Budget Name: Probation Drug Program **Budget Unit #: 366-0237-538**
Department: Probation **Department Head: Pete Judy**

Program Description:

Money is collected from specific court fines and deposited into this fund to support drug abuse programs run by the County and that may involve local schools.

Requested Changes:

The revenue is adjusted based on prior year actual collections and appropriations are adjusted based on available revenue and estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PROB-DRUG PROG/H&S11372.7					
REVENUE					
COUNTY FINES - LOCAL					
366-0237-303.25-09 PROB-DRUG PROG/H&S	-449	-1,081	-400	-400	
TOTAL COUNTY FINES - LOCAL	-449	-1,081	-400	-400	
INTEREST					
366-0237-304.30-00 INTEREST	-25	-48	-10	-10	
TOTAL INTEREST	-25	-48	-10	-10	
BEGINNING FUND BALANCE					
366-0237-399.99-99 BEGINNING FUND BALANCE		-6,376	-2,237	-2,237	
TOTAL BEGINNING FUND BALANCE		-6,376	-2,237	-2,237	
TOTAL REVENUE	**-474**	**-7,505**	**-2,647**	**-2,647**	
EXPENDITURE					
SERVICES & SUPPLIES					
366-0237-538.04-16 MISCELLANEOUS EXPENSE	5,807	7,505	2,647	2,647	
TOTAL SERVICES & SUPPLIES	5,807	7,505	2,647	2,647	
TOTAL EXPENDITURE	**5,807**	**7,505**	**2,647**	**2,647**	
PROB-DRUG PROG/H&S11372.7	**5,333**				

Budget Name: Tobacco Settlement **Budget Unit #: 367-0106-416**
Department: Board of Supervisors **Department Head: Board of Supervisors**

Program Description:

This fund represents Mariposa County's portion of money received as a result of a national lawsuit against the major tobacco companies. Funds may used at the Board of Supervisors discretion. This money has been used for the Regional Recreation Complex, the Arts Park, after-school bussing, the Rural Media Arts Program, the purchase of three fire patrol units, and most recently as the County's contribution to County Service Area #3. In Fiscal Year 2009-10, the Board of Supervisors earmarked $750,000 of this funding as a revenue source for the construction of four fire stations – Bridgeport, Midpines, Fish Camp, and Don Pedro.

Requested Changes:

The Interest earned revenue is reduced based on the estimated cash balance and current interest rates. The Miscellaneous Expense line item is increased based on the estimated year-end fund balance and available revenue. The Transfers Out line represents the County's contribution to the County Service Area (CSA) #3.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOBACCO SETTLEMENT - BOS					
REVENUE					
INTEREST					
367-0106-304.30-00 INTEREST	-201	-700	-200	-200	
TOTAL INTEREST	-201	-700	-200	-200	
STATE REVENUE					
367-0106-305.67-17 TOBACCO SETTLE - BOS	-160,711	-160,000	-160,000	-160,000	
TOTAL STATE REVENUE	-160,711	-160,000	-160,000	-160,000	
BEGINNING FUND BALANCE					
367-0106-399.99-99 BEGINNING FUND BALANCE		-161,573	-36,700	-36,700	
TOTAL BEGINNING FUND BALANCE		-161,573	-36,700	-36,700	
TOTAL REVENUE	**-160,912**	**-322,273**	**-196,900**	**-196,900**	
EXPENDITURE					
SERVICES AND SUPPLIES					
367-0106-416.04-16 MISCELLANEOUS EXPENSE		36,473	96,900	96,900	
TOTAL SERVICES AND SUPPLIES		36,473	96,900	96,900	
TRANSFERS OUT					
367-0106-416.07-87 TRANSFERS OUT	285,800	285,800	100,000	100,000	
TOTAL TRANSFERS OUT	285,800	285,800	100,000	100,000	
TOTAL EXPENDITURE	**285,800**	**322,273**	**196,900**	**196,900**	
TOBACCO SETTLEMENT - BOS	**124,888**				

Budget Name: Sund-Pelosso Advance **Budget Unit #: 369-0233-633**
Department: District Attorney **Department Head: Thomas Cooke**

Program Description:

This fund originally accounted for advances received from the State for expenditures relating to the Sund-Pelosso Homicide Trial. As expenditures were claimed for the trial, money was transferred out of this fund into the Sund-Pelosso budget unit. The County still receives a small reimbursement for minor trial expenses such as the storage of a vehicle kept as evidence and for the storage of defense evidence.

Requested Changes:

Requests for reimbursement must be made by a certain date in order to be included in the State Budget, and for several budget cycles this deadline has been missed resulting in a negative cash balance. Staff in the Auditor's Department have corrected this issue. Revenue is requested in the amount necessary to reimburse the County for costs occurred in previous fiscal years, while the estimated costs for the storage of the vehicle and defense records for this fiscal year are included in the Miscellaneous Expense line item.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SUND-PELOSSO ADVANCE - DA					
REVENUE					
MISC REVENUE					
369-0233-308.11-00 MISC REVENUE	-12,773	-15,984	-9,675	-9,675	
TOTAL MISC REVENUE	-12,773	-15,984	-9,675	-9,675	
BEGINNING FUND BALANCE					
369-0233-399.99-99 BEGINNING FUND BALANCE		9,884	3,375	3,375	
TOTAL BEGINNING FUND BALANCE		9,884	3,375	3,375	
TOTAL REVENUE	**-12,773**	**-6,100**	**-6,300**	**-6,300**	
EXPENDITURE					
SERVICE & SUPPLIES					
369-0233-633.04-16 MISCELLANEOUS EXPENSE	7,752	6,100	6,300	6,300	
TOTAL SERVICE & SUPPLIES	7,752	6,100	6,300	6,300	
TOTAL EXPENDITURE	**7,752**	**6,100**	**6,300**	**6,300**	
SUND-PELOSSO ADVANCE - DA	**-5,021**				

Budget Name: **Local Agency Formation Comm.** **Budget Unit #: 370-0245-574**
Department: **Planning** **Department Head: Sarah Williams**

Program Description:

The Mariposa County Local Agency Formation Commission (LAFCO) reviews and approves changes in local agency boundaries; conducts special studies to review ways to reorganize, simplify, and streamline government structure; and prepares Spheres of Influence (SOI) studies for each special district within the County. The responsibilities are mandated by the Cortese/Knox Local Government Reorganization Act of 1985 (Section 56000 et seq., California Government Code). The Planning Director serves as the LAFCO Executive Officer.

Requested Changes:

LAFCO fees are adjusted based upon anticipated fee receipts. The Transfer In represents the General Fund contribution needed to balance the fund. The Professional Services line item represents costs associated with Municipal Service Review (MSR), SOI boundary studies, and annexation/reorganization proposals. The Transfer Out to the Planning operating budget is to account for staff time on annexation proposals.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
LAFCO					
REVENUE					
INTEREST					
370-0245-304.30-00 INTEREST	30				
TOTAL INTEREST	30				
LAFCO FEES					
370-0245-307.37-01 LAFCO FEES		-57,101	-15,000	-15,000	
TOTAL LAFCO FEES		-57,101	-15,000	-15,000	
TRANSFERS IN					
370-0245-309.16-00 TRANSFERS IN	-8,000		-2,324	-2,324	
TOTAL TRANSFERS IN	-8,000		-2,324	-2,324	
BEGINNING FUND BALANCE					
370-0245-399.99-99 BEGINNING FUND BALANCE		6,049	-761	-761	
TOTAL BEGINNING FUND BALANCE		6,049	-761	-761	
TOTAL REVENUE	**-7,970**	**-51,052**	**-18,085**	**-18,085**	
EXPENDITURE					
LAFCO SERVICES					
370-0245-574.04-15 MEMBERSHIPS	758	725	760	760	
370-0245-574.04-16 MISCELLANEOUS EXPENSE		250	250	250	
370-0245-574.04-17 OFFICE EXPENSE		882	200	200	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
370-0245-574.04-18 PROFESSIONAL SERVICES		35,000	10,000	10,000	
370-0245-574.04-29 PUBLICTNS/LEGAL NOTICE	312	2,570	500	500	
370-0245-574.04-33 COMMISSION	181	600	600	600	
370-0245-574.04-90 TRAINING & SEMINARS		725	475	475	
370-0245-574.04-91 PRIVATE VEHICLE USE		300	300	300	
TOTAL LAFCO SERVICES	1,251	41,052	13,085	13,085	
TRANSFERS OUT					
370-0245-574.07-87 TRANSFERS OUT 001-0249		10,000	5,000	5,000	
TOTAL TRANSFERS OUT		10,000	5,000	5,000	
TOTAL EXPENDITURE	**1,251**	**51,052**	**18,085**	**18,085**	
LAFCO	**-6,719**				

Budget Name: **Child Support Advance** **Budget Unit #: 371-0231-631**
Department: **Child Support Services** **Department Head: Debra Walton**

Program Description:

Funding from the Federal and State governments are deposited into this fund and then transferred out to the Child Support Services operating budget unit once actual expenditures are known. These transfers generally occur on a quarterly basis.

Requested Changes:

Revenue and appropriations are budgeted based on preliminary funding estimates from the Federal and State Governments and to meet anticipated service needs.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CHILD SUPP ADVANCE					
REVENUE					
CHILD SUPPORT ENFORCEMENT					
371-0231-305.69-01 CHILD SUPP ADV-STATE	-206,340	-228,041	-234,148	-234,148	
TOTAL CHILD SUPPORT ENFORCEMENT	-206,340	-228,041	-234,148	-234,148	
CHILD SUPPORT ENFORCEMENT					
371-0231-306.65-02 CHILD SUPP ADV-FEDERAL	-439,821	-455,895	-468,295	-468,295	
TOTAL CHILD SUPPORT ENFORCEMENT	-439,821	-455,895	-468,295	-468,295	
BEGINNING FUND BALANCE					
371-0231-399.99-99 BEGINNING FUND BALANCE		-18,507			
TOTAL BEGINNING FUND BALANCE		-18,507			
TOTAL REVENUE	**-646,161**	**-702,443**	**-702,443**	**-702,443**	
EXPENDITURE					
TRANSFERS OUT					
371-0231-631.07-01 TRANSFER OUT-FEDERAL	432,957	468,295	468,295	468,295	
371-0231-631.07-02 TRANSFER OUT-STATE	223,038	234,148	234,148	234,148	
TOTAL TRANSFERS OUT	655,995	702,443	702,443	702,443	
TOTAL EXPENDITURE	**655,995**	**702,443**	**702,443**	**702,443**	
CHILD SUPP ADVANCE	**9,834**				

Budget Name: **Lake Don Pedro Bond Admin.** **Budget Unit #: 372-0124-426**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

The Lake Don Pedro area residents approved a Proposition 218 process in Fiscal Year 2005-06. The Proposition 218 bond assessments allow for annual reimbursement of administrative costs performed by the Auditor and Treasurer. Funds collected for these purposes are deposited into this fund and will be used to pay claims submitted by the Auditor and Treasurer for administrative costs.

Requested Changes:

Appropriations are adjusted based on available funding and estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DON PEDRO BOND ADMIN					
REVENUE					
INTEREST					
372-0124-304.30-00 INTEREST	-7	-4	-4	-4	
TOTAL INTEREST	-7	-4	-4	-4	
ASSESSMENT & TAX COLL FEE					
372-0124-307.80-04 ASSESSMENT FEES	-9,348	-9,000	-9,000	-9,000	
TOTAL ASSESSMENT & TAX COLL FEE	-9,348	-9,000	-9,000	-9,000	
BEGINNING FUND BALANCE					
372-0124-399.99-99 BEGINNING FUND BALANCE		-623	-283	-283	
TOTAL BEGINNING FUND BALANCE		-623	-283	-283	
TOTAL REVENUE	**-9,355**	**-9,627**	**-9,287**	**-9,287**	
EXPENDITURE					
SERVICES & SUPPLIES					
372-0124-426.04-20 PROFESSIONAL SERVICES	7,935	9,627	9,287	9,287	
TOTAL SERVICES & SUPPLIES	7,935	9,627	9,287	9,287	
TOTAL EXPENDITURE	**7,935**	**9,627**	**9,287**	**9,287**	
DON PEDRO BOND ADMIN	**-1,420**				

Budget Name: **Mariposa Deco Planning** **Budget Unit #: 373-0263-559**
Department: **Planning** **Department Head: Sarah Williams**

Program Description:

This fund was established December 10, 2013 by Resolution 2013-552. Pursuant to State law, the Surface Mining and Reclamation Act (SMARA), funds were seized by the County Clerk and deposited in the fund to be used to reclaim an abandoned mine site

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Requested Changes:

The reclamation activities have been completed and all funds expended. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MARIPOSA DECO PLANNING					
REVENUE					
MISC REVENUE					
373-0263-308.11-00 MISC REVENUE	-11,404				
TOTAL MISC REVENUE	-11,404				
TOTAL REVENUE	**-11,404**				
EXPENDITURE					
SERVICES					
373-0263-559.04-16 MISCELLANEOUS EXPENSE	11,404				
TOTAL SERVICES	11,404				
TOTAL EXPENDITURE	**11,404**				
MARIPOSA DECO PLANNING					

Budget Name: **Children's Trust** **Budget Unit #: 374-0515-674**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund was originally established in the 1980s from grant revenues. In recent years funding is from a portion of the money received from the filing of birth and death certificates, and the sale of special kids license plates through the Department of Motor Vehicles. This funding is used for special projects that benefit young children.

Requested Changes:

Funding is again requested to be Transferred In from the Family Preservation (#328) fund to meet the required minimum funding level for community based child abuse prevention needs and support the Child Abuse Prevention Council (CPAC) activities. Appropriations are adjusted to correspond with available revenue and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CHILDRENS TRUST - SS					
REVENUE					
INTEREST					
374-0515-304.30-00 INTEREST	-19	-10	-20	-20	
TOTAL INTEREST	-19	-10	-20	-20	
STATE REVENUE					
374-0515-305.67-18 KIDS PLATE-HEALTH/SAFETY	-319	-320	-320	-320	
TOTAL STATE REVENUE	-319	-320	-320	-320	
RECORDING FEES					
374-0515-307.95-05 BIRTH CERTIFICATE FEES	-256	-500	-500	-500	
TOTAL RECORDING FEES	-256	-500	-500	-500	
MISC REVENUE					
374-0515-308.11-00 MISC REVENUE	-265	-130	-250	-250	
TOTAL MISC REVENUE	-265	-130	-250	-250	
TRANSFERS IN					
374-0515-309.16-00 TRANSFERS IN	-20,000	-20,000	-20,000	-20,000	
TOTAL TRANSFERS IN	-20,000	-20,000	-20,000	-20,000	
BEGINNING FUND BALANCE					
374-0515-399.99-99 BEGINNING FUND BALANCE		-3,233	-4,040	-4,040	
TOTAL BEGINNING FUND BALANCE		-3,233	-4,040	-4,040	
TOTAL REVENUE	**-20,859**	**-24,193**	**-25,130**	**-25,130**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
SPECIAL DEPARMENTAL EXP					
374-0515-674.04-35 C ABUSE-CRISIS CARE "E"		4,193	5,130	5,130	
374-0515-674.04-38 CHILD ABUSE-MISC	20,000	20,000	20,000	20,000	
TOTAL SPECIAL DEPARMENTAL EXP	20,000	24,193	25,130	25,130	
TOTAL EXPENDITURE	**20,000**	**24,193**	**25,130**	**25,130**	
CHILDRENS TRUST - SS	**-859**				

Budget Name: **Finger Print ID** **Budget Unit #: 376-0225-525**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

A portion of specific court fines designated by the California Penal Code are deposited into this fund for use in updating and purchasing fingerprint technology and equipment.

Requested Changes:

Revenue is based on prior year actual collections. Appropriations are budgeted in the Miscellaneous Expense line item for future needs of the department and are based on available funding and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FINGER PRINT I.D.-SHERIFF					
REVENUE					
COUNTY FINES - LOCAL					
376-0225-303.25-04 GC76000-FINGERPRINT ID	-6,702	-5,000	-5,000	-5,000	
TOTAL COUNTY FINES - LOCAL	-6,702	-5,000	-5,000	-5,000	
BEGINNING FUND BALANCE					
376-0225-399.99-99 BEGINNING FUND BALANCE		-22,283	-27,612	-27,612	
TOTAL BEGINNING FUND BALANCE		-22,283	-27,612	-27,612	
TOTAL REVENUE	**-6,702**	**-27,283**	**-32,612**	**-32,612**	
EXPENDITURE					
SERVICES & SUPPLIES					
376-0225-525.04-16 MISCELLANEOUS EXPENSE		27,283	32,612	32,612	
TOTAL SERVICES & SUPPLIES		27,283	32,612	32,612	
TOTAL EXPENDITURE		**27,283**	**32,612**	**32,612**	
FINGER PRINT I.D.-SHERIFF	**-6,702**				

Budget Name: **Animal Control** **Budget Unit #: 377-0226-308**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

This is an inactive fund that was originally used to collect spay and neuter fees that could be reimbursed to the specific taxpayer if they presented proof of spay or neuter to the Auditor's office.

Requested Changes:

This fund has been closed, but governmental accounting practices require that this fund be included in the budget for two years after transactions have ceased.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ANIMAL CONTROL - SHERIFF					
EXPENDITURE					
SERVICES & SUPPLIES					
377-0226-526.04-16 MISCEXPENSE					
TOTAL SERVICES & SUPPLIES					
TOTAL EXPENDITURES					
ANIMAL CONTROL - SHERIFF					

Budget Name: **Emergency Medical Service** **Budget Unit #: 378-0407-626**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

Fines and fees collected from certain traffic fines that are specifically identified for this purpose are deposited into this fund. A hospital or physician may then file a claim for this money to offset the unfunded emergency services.

Requested Changes:

The Revenue from traffic fines is adjusted based on prior year actual receipts. The Medical Services Providers line item represents funding available to local physicians for emergency care provided to the indigent and for which the physician is personally liable. The appropriations in the Hospital line item are distributed to John C. Fremont Health Care District based on a legislative formula for unreimbursed medical services provided to the indigent. The Transfers Out line item reimburses the Health budget for the management of this fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EMERGENCY MEDICAL SERVICE					
REVENUE					
COUNTY FINES - LOCAL					
378-0407-303.25-05 EMERGENCY MED SRV	-13,464	-12,402	-13,184	-13,184	
378-0407-303.25-10 TRAFFIC SCH VC42007(b)(1)	-5,705	-2,547	-5,861	-5,861	
TOTAL COUNTY FINES - LOCAL	-19,169	-14,949	-19,045	-19,045	
INTEREST					
378-0407-304.30-00 INTEREST	-1,207	-1,335	-1,258	-1,258	
TOTAL INTEREST	-1,207	-1,335	-1,258	-1,258	
BEGINNING FUND BALANCE					
378-0407-399.99-99 BEGINNING FUND BALANCE		-221,017	-235,321	-235,321	
TOTAL BEGINNING FUND BALANCE		-221,017	-235,321	-235,321	
TOTAL REVENUE	**-20,376**	**-237,301**	**-255,624**	**-255,624**	
EXPENDITURE					
SERVICES AND SUPPLIES					
378-0407-626.04-19 MEDICAL SRVC PROVIDER		231,301	249,624	249,624	
378-0407-626.04-35 HOSPITAL	4,747	4,000	4,000	4,000	
TOTAL SERVICES AND SUPPLIES	4,747	235,301	253,624	253,624	
TRANSFERS OUT					
378-0407-626.07-87 TRANSFERS OUT 001-0401	1,702	2,000	2,000	2,000	
TOTAL TRANSFERS OUT	1,702	2,000	2,000	2,000	
TOTAL EXPENDITURE	**6,449**	**237,301**	**255,624**	**255,624**	
EMERGENCY MEDICAL SERVICE	**-13,927**				

Budget Name: **Recorders Modernization** **Budget Unit #: 379-0116-640**
Department: **Assessor/Recorder** **Department Head: Becky Crafts**

Program Description:

Fees collected by statute on recordings are deposited into this fund and are required to be used to offset the costs of document recording and/or support for this service.

Requested Changes:

The revenue from Interest earnings and recordings are adjusted based on current interest rates and actual receipts from the previous fiscal year. The Transfer In line item represents a partial repayment from the Social Security Truncation fund (#419) for the purchase of software to remove the first five digits of social security numbers from recorded documents and create a "public record" document. Appropriation adjustments are based on available revenue and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
RECORDERS MODERNIZATION					
REVENUE					
INTEREST					
379-0116-304.30-00 INTEREST	-184	-110	-150	-150	
TOTAL INTEREST	-184	-110	-150	-150	
RECORDING FEES					
379-0116-307.95-06 RECORDERS MODERNZTN	-16,399	-16,000	-16,000	-16,000	
TOTAL RECORDING FEES	-16,399	-16,000	-16,000	-16,000	
TRANSFERS IN					
379-0116-309.16-00 TRANSFERS IN	-7,000	-7,000	-5,000	-5,000	
TOTAL TRANSFERS IN	-7,000	-7,000	-5,000	-5,000	
BEGINNING FUND BALANCE					
379-0116-399.99-99 BEGINNING FUND BALANCE		-40,986	-44,500	-44,500	
TOTAL BEGINNING FUND BALANCE		-40,986	-44,500	-44,500	
TOTAL REVENUE	**-23,583**	**-64,096**	**-65,650**	**-65,650**	
EXPENDITURE					
SERVICES & SUPPLIES					
379-0116-640.04-12 MAINT OF EQUIPMENT	16,733	17,290	17,290	17,290	
379-0116-640.04-16 MISCELLANEOUS EXPENSE	1,899	46,806	48,360	48,360	
TOTAL SERVICES & SUPPLIES	18,632	64,096	65,650	65,650	
TOTAL EXPENDITURE	**18,632**	**64,096**	**65,650**	**65,650**	
RECORDERS MODERNIZATION	**-4,951**				

Budget Name: **Drug & Alcohol Prevention** **Budget Unit #: 380-0406-625**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Fines collected under Penal Code 1463.25 are deposited into this fund and must be used for drug and alcohol education, and prevention programs.

Requested Changes:

Appropriations are adjusted based on available funding and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DRUG & ALCOHOL PREVENTION					
REVENUE					
COUNTY FINES - LOCAL					
380-0406-303.25-06 PC1463.25 ALCOHOL ED	-2,251	-2,000	-2,000	-2,000	
TOTAL COUNTY FINES - LOCAL	-2,251	-2,000	-2,000	-2,000	
BEGINNING FUND BALANCE					
380-0406-399.99-99 BEGINNING FUND BALANCE		-6,730	-8,600	-8,600	
TOTAL BEGINNING FUND BALANCE		-6,730	-8,600	-8,600	
TOTAL REVENUE	**-2,251**	**-8,730**	**-10,600**	**-10,600**	
EXPENDITURE					
SERVICES & SUPPLIES					
380-0406-625.04-16 MISCELLANEOUS EXPENSE		8,730	10,600	10,600	
TOTAL SERVICES & SUPPLIES		8,730	10,600	10,600	
TOTAL EXPENDITURE		**8,730**	**10,600**	**10,600**	
DRUG & ALCOHOL PREVENTION	**-2,251**				

Budget Name: **Public Administrator** **Budget Unit #: 382-0242-530**
Department: **Sheriff-Coroner-Public Administrator** **Department Head: Doug Binnewies**

Program Description:

The Sheriff serves as the Public Administrator. The Public Administrator is responsible for administering the estate of any County resident who dies without leaving a will or having family in California. The Public Administrator is governed under the Government Code, Civil Code, Penal Code, and Probate Code. This fund was established in Fiscal Year 2005-06 with money that was previously held in a trust fund from an estate with no identified heirs.

Requested Changes:

Interest earnings are based on current interest rates. Miscellaneous revenue represents the possible receipt of funds from unclaimed estates. Appropriations are adjusted to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PUBLIC ADMINISTRATOR					
REVENUE					
INTEREST					
382-0242-304.30-00 INTEREST	-88	-100	-100	-100	
TOTAL INTEREST	-88	-100	-100	-100	
MISC REVENUE					
382-0242-308.11-00 MISC REVENUE	-1,320		-4,000	-4,000	
TOTAL MISC REVENUE	-1,320		-4,000	-4,000	
BEGINNING FUND BALANCE					
382-0242-399.99-99 BEGINNING FUND BALANCE		-15,552	-16,251	-16,251	
TOTAL BEGINNING FUND BALANCE		-15,552	-16,251	-16,251	
TOTAL REVENUE	**-1,408**	**-15,652**	**-20,351**	**-20,351**	
EXPENDITURE					
SERVICES AND SUPPLIES					
382-0242-530.04-16 MISCELLANEOUS EXPENSE	790	15,652	20,351	20,351	
TOTAL SERVICES AND SUPPLIES	790	15,652	20,351	20,351	
TOTAL EXPENDITURE	**790**	**15,652**	**20,351**	**20,351**	
PUBLIC ADMINISTRATOR	**-618**				

Budget Name: **Welfare Trust** **Budget Unit #: 383-0521-675**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

The current funding is from prior year claims for child death review. Because this money was not tied to any social service programs, a separate fund was established to account for this money and to use it on special projects.

Requested Changes:

There are no requested changes. Appropriations may be used for expenses that are not covered by other Human Services programs.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
WELFARE TRUST - SOC SERV					
REVENUE					
MISCELLANEOUS REVENUE					
383-0521-308.11-00 MISC REVENUE	-287				
TOTAL MISCELLANEOUS REVENUE	**-287**				
BEGINNING FUND BALANCE					
383-0521-399.99-99 BEG FUND BALANCE		-4,534	-4,534	-4,534	
TOTAL BEGINNING FUND BALANCE		-4,534	-4,534	-4,534	
TOTAL REVENUE	**-287**	**-4,534**	**-4,534**	**-4,534**	
EXPENDITURE					
SERVICES AND SUPPLIES					
383-0521-675.04-16 MISCEXPENSE		4,534	4,534	4,534	
TOTAL SERVICES AND SUPPLIES		4,534	4,534	4,534	
TOTAL EXPENDITURES		**4,534**	**4,534**	**4,534**	
WELFARE TRUST - SOC SERV	**-287**				

Budget Name: **Alcohol Program** **Budget Unit #: 384-0408-627**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Fines imposed by the Superior Court on specific crimes involving alcohol are deposited into this fund and must be used on alcohol abuse prevention programs.

Requested Changes:

Appropriations are adjusted to correspond with available revenue and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
ALCOHOL PROG/MEN HEALTH					
REVENUE					
COUNTY FINES - LOCAL					
384-0408-303.25-07 PC1463.16 ALCOHOL PROG	-2,726	-1,500	-2,100	-2,100	
TOTAL COUNTY FINES - LOCAL	-2,726	-1,500	-2,100	-2,100	
BEGINNING FUND BALANCE					
384-0408-399.99-99 BEG FUND BALANCE		-2,193	-4,500	-4,500	
TOTAL BEGINNING FUND BALANCE		-2,193	-4,500	-4,500	
TOTAL REVENUE	**-2,726**	**-3,693**	**-6,600**	**-6,600**	
EXPENDITURE					
SERVICES & SUPPLIES					
384-0408-627.04-16 MISCEXPENSE		3,693	6,600	6,600	
TOTAL SERVICES & SUPPLIES		3,693	6,600	6,600	
TOTAL EXPENDITURES		**3,693**	**6,600**	**6,600**	
ALCOHOL PROG/MEN HEALTH	**-2,726**				

Budget Name: **Tobacco Cessation** **Budget Unit #: 385-0409-628**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

Funding received from the State is deposited into this fund and the County may then transfer money into the Health operating budget once the required documentation is produced supporting valid expenditures on tobacco cessation programs.

Requested Changes:

There are no requested changes to this budget. The Transfers Out line item reflects money available to the Health operating budget for tobacco cessation education program costs and is adjusted to correspond with available revenue.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOBACCO CESSATION-HEALTH					
REVENUE					
INTEREST					
385-0409-304.30-00 INTEREST	-203	-1,500	-1,500	-1,500	
TOTAL INTEREST	-203	-1,500	-1,500	-1,500	
OTHER STATE - HEALTH					
385-0409-305.52-03 TOBACCO CESSATION	-150,000	-150,000	-150,000	-150,000	
TOTAL OTHER STATE - HEALTH	-150,000	-150,000	-150,000	-150,000	
TOTAL REVENUE	**-150,203**	**-151,500**	**-151,500**	**-151,500**	
EXPENDITURE					
SERVICES & SUPPLIES					
385-0409-628.04-16 MISCELLANEOUS EXPENSE	29,555				
TOTAL SERVICES & SUPPLIES	29,555				
TRANSFERS OUT					
385-0409-628.07-87 TRANSFERS OUT 001-0401	120,611	151,500	151,500	151,500	
TOTAL TRANSFERS OUT	120,611	151,500	151,500	151,500	
TOTAL EXPENDITURE	**150,166**	**151,500**	**151,500**	**151,500**	
TOBACCO CESSATION-HEALTH	**-37**				

Budget Name: **Recorder Cash Difference** **Budget Unit #: 386-0117-308**
Department: **Assessor/Recorder** **Department Head: Becky Crafts**

Program Description:

This fund accounts for any overages for recording fees that go undetected at the time of collection. Conversely, this fund may also be used to correct any underpayment for recording fees that are not detected at the time the payment is processed.

Requested Changes:

The Miscellaneous Expense line item is adjusted to balance with the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
RECORDER CASH DIFFERENCE					
REVENUE					
MISCELLANEOUS REVENUE					
386-0117-308.01-51 RECORDER - LIENS	-40				
386-0117-308.01-52 REC - OVER & SHORT	-20				
386-0117-308.01-53 TAX SALE DEED/RECIS	-264				
TOTAL MISCELLANEOUS REVENUE	-324				
BEGINNING FUND BALANCE					
386-0117-399.99-99 BEG FUND BALANCE		-1,520	-1,907	-1,907	
TOTAL BEGINNING FUND BALANCE		-1,520	-1,907	-1,907	
TOTAL REVENUE	**-324**	**-1,520**	**-1,907**	**-1,907**	
EXPENDITURE					
SPECIAL DEPARMENTAL EXP					
386-0117-641.04-16 MISC EXPENSE		1,520	1,907	1,907	
TOTAL SPECIAL DEPARMENTAL EXP		1,520	1,907	1,907	
TOTAL EXPENDITURES		**1,520**	**1,907**	**1,907**	
RECORDER CASH DIFFERENCE	**-324**				

Budget Name: Criminalistics Lab **Budget Unit #: 387-0230-528**
Department: Sheriff **Department Head: Doug Binnewies**

Program Description:

Court fines specifically designated by Health &Safety Code 11372.5 are collected and deposited into this fund for use in maintaining a criminalistics lab for the Sheriff.

Requested Changes:

Appropriations are adjusted based on available revenue and estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CRIMINAL LAB H&S 11372.5					
REVENUE					
COUNTY FINES - LOCAL					
387-0230-303.25-08 H&S11372.5 LAB ANALYSIS	-221	-500	-250	-250	
TOTAL COUNTY FINES - LOCAL	-221	-500	-250	-250	
BEGINNING FUND BALANCE					
387-0230-399.99-99 BEG FUND BALANCE		-18,450	-18,694	-18,694	
TOTAL BEGINNING FUND BALANCE		-18,450	-18,694	-18,694	
TOTAL REVENUE	**-221**	**-18,950**	**-18,944**	**-18,944**	
EXPENDITURE					
CRIM LAB H&S 11372.5					
387-0230-528.04-16 MISC EXPENSE		18,950	18,944	18,944	
TOTAL CRIM LAB H&S 11372.5		18,950	18,944	18,944	
TOTAL EXPENDITURES		**18,950**	**18,944**	**18,944**	
CRIMINAL LAB H&S 11372.5	**-221**				

Budget Name: Micro-Conversion **Budget Unit #: 389-0118-642**
Department: Assessor/Recorder **Department Head: Becky Crafts**

Program Description:

By statute a portion of recording fees collected are deposited into this fund and must be used for micrographics costs.

Requested Changes:

The revenue received from Interest earnings is reduced based on current interest rates. The Beginning Balance is based on estimates. The Professional Services line item contains appropriations to continue with the preservation of historical records. The Equipment line item is increased for the purchase of two replacement computers that are used for recording purposes. The Miscellaneous Expense line item is increased to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MICRO CONVERSION-RECORDER					
REVENUE					
INTEREST					
389-0118-304.30-00 INTEREST	-313	-300	-300	-300	
TOTAL INTEREST	-313	-300	-300	-300	
RECORDING FEES					
389-0118-307.95-07 MICRO CONVERSION FEES	-4,737	-4,500	-4,500	-4,500	
TOTAL RECORDING FEES	-4,737	-4,500	-4,500	-4,500	
BEGINNING FUND BALANCE					
389-0118-399.99-99 BEGINNING FUND BALANCE		-57,953	-61,500	-61,500	
TOTAL BEGINNING FUND BALANCE		-57,953	-61,500	-61,500	
TOTAL REVENUE	**-5,050**	**-62,753**	**-66,300**	**-66,300**	
EXPENDITURE					
SERVICES & SUPPLIES					
389-0118-642.04-16 MISCELLANEOUS EXPENSE	9,195	34,667	58,600	58,600	
389-0118-642.04-18 PROFESSIONAL SERVICES	4,512	5,000	5,000	5,000	
389-0118-642.04-80 EQUIPMENT	1,146	1,700	2,700	2,700	
389-0118-642.04-81 SOFTWARE	21,386	21,386			
TOTAL SERVICES & SUPPLIES	36,239	62,753	66,300	66,300	
TOTAL EXPENDITURE	**36,239**	**62,753**	**66,300**	**66,300**	
MICRO CONVERSION-RECORDER	**31,189**				

Budget Name: **Tax Collectors Cost** **Budget Unit #: 390-0119-643**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

By statute, fees are collected by the Tax Collector and deposited into this fund from the administration of certain tax collection programs. The money must be used to offset tax collection costs.

Requested Changes:

The revenue is based on receipt of assessment and tax collections fees. The appropriations are adjusted based prior year actual costs and anticipated service demands. The Transfers Out line item represents funding being transferred out to the Treasurer/Tax Collector budget to partially offset the cost of tax billing documents. The Miscellaneous expense line item is increased to balance the fund.

Recommendation:
This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TAX COLLECTOR'S COST					
REVENUE					
INTEREST					
390-0119-304.30-00 INTEREST	-122	-150	-120	-120	
TOTAL INTEREST	-122	-150	-120	-120	
ASSESSMENT & TAX COLL FEE					
390-0119-307.80-05 TAX COLLECTOR'S COST	-30,400	-30,700	-30,700	-30,700	
TOTAL ASSESSMENT & TAX COLL FEE	-30,400	-30,700	-30,700	-30,700	
BEGINNING FUND BALANCE					
390-0119-399.99-99 BEGINNING FUND BALANCE		-29,029	-30,917	-30,917	
TOTAL BEGINNING FUND BALANCE		-29,029	-30,917	-30,917	
TOTAL REVENUE	**-30,522**	**-59,879**	**-61,737**	**-61,737**	
EXPENDITURE					
SERVICES & SUPPLIES					
390-0119-643.04-07 POSTAGE	1,500	1,500	1,500	1,500	
390-0119-643.04-16 MISCELLANEOUS EXPENSE		40,040	40,729	40,729	
390-0119-643.04-29 PUBLICTNS/LEGAL NOTICE	10,625	10,000	10,625	10,625	
390-0119-643.04-80 EQUIPMENT	633	900	900	900	
390-0119-643.04-90 TRAINING & SEMINARS	3,989	4,000	4,000	4,000	
390-0119-643.04-91 PRIVATE VEHICLE USE	1,261	1,200	1,200	1,200	
TOTAL SERVICES & SUPPLIES	18,008	57,640	58,954	58,954	
TRANSFERS OUT					
390-0119-643.07-87 TRANSFERS OUT	2,239	2,239	2,783	2,783	
TOTAL TRANSFERS OUT	2,239	2,239	2,783	2,783	
TOTAL EXPENDITURE	**20,247**	**59,879**	**61,737**	**61,737**	
TAX COLLECTOR'S COST	**-10,275**				

Budget Name: **Medi-Cal County Bounty** **Budget Unit #: 391-0522-669**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

In prior years the State rewarded counties for eliminating or reducing Medi-Cal abuse. The funding must be used for social service programs.

Requested Changes:

These funds have been depleted and the account closed. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MEDI-CAL COUNTY BOUNTY					
REVENUE					
BEGINNING FUND BALANCE					
391-0522-399.99-99 BEG FUND BALANCE		-61			
TOTAL BEGINNING FUND BALANCE		-61			
TOTAL REVENUE		**-61**			
EXPENDITURE					
SERVICES & SUPPLIES					
391-0522-669.04-16 MISC EXPENSE	61	61			
TOTAL SERVICES & SUPPLIES	61	61			
TOTAL EXPENDITURES	**61**	**61**			
MEDI-CAL COUNTY BOUNTY	**61**				

Budget Name: **Realignment - Health** **Budget Unit #: 392-0411-620**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

Money is received from the State as part of the 1991 "realignment" of state-local financing of health, mental health, and social services programs. As expenditures become known for eligible health programs, funds are transferred into the Health operating budget unit.

Requested Changes:

The funding received from sales tax is slightly decreased and vehicle license fee (VLF) is increased based on State estimates using a new distribution structure. The County Medical Services Program (CMSP) VLF represents the amount withheld by the State to fund this program. The Transfers Out line items are to offset expenses in the Health operating budget and are adjusted to correspond with available revenue.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REALIGNMENT - HEALTH					
REVENUE					
STATE REVENUE					
392-0411-305.67-19 SALES TAX 17603	-168,098	-232,874	-210,826	-210,826	
392-0411-305.67-21 EQUAL TO VLF	-715,543	-661,067	-689,670	-689,670	
TOTAL STATE REVENUE	-883,641	-893,941	-900,496	-900,496	
BEGINNING FUND BALANCE					
392-0411-399.99-99 BEGINNING FUND BALANCE		-132,781	-65,243	-65,243	
TOTAL BEGINNING FUND BALANCE		-132,781	-65,243	-65,243	
TOTAL REVENUE	**-883,641**	**-1,026,722**	**-965,739**	**-965,739**	
EXPENDITURE					
SERVICES AND SUPPLIES					
392-0411-620.04-16 MISCELLANEOUS EXPENSE		47,319			
392-0411-620.04-19 CMSP VLF	174,025	435,062	435,062	435,062	
TOTAL SERVICES AND SUPPLIES	174,025	482,381	435,062	435,062	
TRANSFERS OUT					
392-0411-620.07-87 TRANSFERS OUT-VLF	288,038	288,038	288,038	288,038	
392-0411-620.07-88 TRANSFER OUT-SALES TAX	256,303	256,303	242,639	242,639	
TOTAL TRANSFERS OUT	544,341	544,341	530,677	530,677	
TOTAL EXPENDITURE	**718,366**	**1,026,722**	**965,739**	**965,739**	
REALIGNMENT - HEALTH	**-165,275**				

Budget Name: **Realignment – Mental Health** **Budget Unit #: 393-0412-950**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Money is received from the State as part of the 1991 "realignment" of state-local financing of health, mental health, and social services programs. As expenditures become known for eligible mental health programs, funds are transferred into the Behavioral Health budget unit. Ten-percent may also be transferred to the Social Services budget if necessary.

Requested Changes:

The 2011 Realignment is increased based on current state estimates. The Transfers out are adjusted according to anticipated needs in the corresponding operating budgets. The Miscellaneous expense line item is to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REALIGN - BEHAVIOR HEALTH					
REVENUE					
STATE REVENUE					
393-0412-305.67-23 SALES TAX 17601	-653,510	-635,190	-635,190	-635,190	
393-0412-305.67-25 2011 REALIGNMENT	-620,667	-786,640	-792,758	-792,758	
393-0412-305.67-26 EQUAL TO VLF	-4,400	-4,400	-4,400	-4,400	
TOTAL STATE REVENUE	-1,278,577	-1,426,230	-1,432,348	-1,432,348	
BEGINNING FUND BALANCE					
393-0412-399.99-99 BEGINNING FUND BALANCE		-1,140,195	-550,000	-550,000	
TOTAL BEGINNING FUND BALANCE		-1,140,195	-550,000	-550,000	
TOTAL REVENUE	**-1,278,577**	**-2,566,425**	**-1,982,348**	**-1,982,348**	
EXPENDITURE					
SERVICES AND SUPPLIES					
393-0412-950.04-16 MISCELLANEOUS EXPENSE		926,727	174,174	174,174	
393-0412-950.04-18 MANAGED CARE PROGRAM	6,304	36,364	36,364	36,364	
TOTAL SERVICES AND SUPPLIES	6,304	963,091	210,538	210,538	
TRANSFERS OUT					
393-0412-950.07-87 TRANSFERS OUT		1,603,334	1,771,810	1,771,810	
TOTAL TRANSFERS OUT		1,603,334	1,771,810	1,771,810	
TOTAL EXPENDITURE	**6,304**	**2,566,425**	**1,982,348**	**1,982,348**	
REALIGN - BEHAVIOR HEALTH	**-1,272,273**				

Budget Name: **Realignment – Social Services** **Budget Unit #: 394-0523-660**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

Money received from the State as part of the 1991 "realignment" of state-local financing of health, mental health, and social services programs. As expenditures become known for eligible social services programs, funds are transferred into various Social Services budgets.

Requested Changes:

The Realignment revenue is increased to account for caseload growth and general sales tax growth owed to the County for previous fiscal years. The appropriations being transferred out to the Social Services, Social Service Programs, Wraparound, and In-Home Supportive Services Public Authority have decreased based on prior year expenditures and anticipated service demands. The Miscellaneous Expense line item is increased to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REALIGNMENT-SOCIAL SERV					
REVENUE					
STATE REVENUE					
394-0523-305.62-09 REV STABILIZATION/17602	-58,000	-58,000	-58,000	-58,000	
TOTAL STATE REVENUE	-58,000	-58,000	-58,000	-58,000	
STATE REVENUE					
394-0523-305.67-27 SALES TAX 17602(a)	-1,540,677	-1,590,892	-1,638,681	-1,638,681	
394-0523-305.67-28 VLF - MATCH	-142,434	-45,637	-53,297	-53,297	
394-0523-305.67-56 FAMILY SPPORT SUBACCT	-90,906				
394-0523-305.67-57 CHILD POVERTY SUBACCT			-65,000	-65,000	
TOTAL STATE REVENUE	-1,774,017	-1,636,529	-1,756,978	-1,756,978	
TRANSFERS IN					
394-0523-309.16-00 TRANSFERS IN	-6,876				
TOTAL TRANSFERS IN	-6,876				
TRANSFERS IN					
394-0523-309.17-64 TRANSFER IN FROM 363	-120				
TOTAL TRANSFERS IN	-120				
BEGINNING FUND BALANCE					
394-0523-399.99-99 BEGINNING FUND BALANCE		-737,281	-160,000	-160,000	
TOTAL BEGINNING FUND BALANCE		-737,281	-160,000	-160,000	
TOTAL REVENUE	**-1,839,013**	**-2,431,810**	**-1,974,978**	**-1,974,978**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
SERVICES AND SUPPLIES					
394-0523-660.04-16 MISCELLANEOUS EXPENSE		31,837	323,405	323,405	
TOTAL SERVICES AND SUPPLIES		31,837	323,405	323,405	
TRANSFERS OUT					
394-0523-660.07-87 TRANSFER OUT	1,642,328	2,399,973	1,651,573	1,651,573	
394-0523-660.07-88 CWKS FMILY SUPP TO 0506	5,792				
394-0523-660.07-89 CWKS CHILD POV TO 0506	16,741				
TOTAL TRANSFERS OUT	1,664,861	2,399,973	1,651,573	1,651,573	
TOTAL EXPENDITURE	**1,664,861**	**2,431,810**	**1,974,978**	**1,974,978**	
REALIGNMENT-SOCIAL SERV	**-174,152**				

Budget Name: **Mariposa Aggregate** **Budget Unit #: 398-0255-557**
Department: **Planning** **Department Head: Sarah Williams**

Program Description:

Monies deposited in prior years are for future expenses related to the construction of a gravel plant and included are retaining fees for environmental clean-up.

Requested Changes:

These funds have been depleted. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MPSA AGGREGATE - PLANNING					
REVENUE					
INTEREST					
398-0255-304.30-00 INTEREST	-367	-500			
TOTAL INTEREST	-367	-500			
BEGINNING FUND BALANCE					
398-0255-399.99-99 BEG FUND BALANCE		-87,923			
TOTAL BEGINNING FUND BALANCE		-87,923			
TOTAL REVENUE	**-367**	**-88,423**			
EXPENDITURE					
SERVICES & SUPPLIES					
398-0255-557.04-16 MISC EXPENSE	88,291	88,423			
TOTAL SERVICES & SUPPLIES	88,291	88,423			
TOTAL EXPENDITURES	**88,291**	**88,423**			
MPSA AGGREGATE - PLANNING	**87,924**				

Budget Name: **Vital Health - Recorder** **Budget Unit #: 399-0122-644**
Department: **Assessor/Recorder** **Department Head: Becky Crafts**

Program Description:

A portion of fees collected for recording vital statistics are deposited into this fund. This money has historically been used for funding equipment purchases.

Requested Changes:

The Miscellaneous Expense line item is increased to account for interest earnings and fees received in the previous fiscal year, and no expenses being incurred.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
VITAL/HEALTH - RECORDER					
REVENUE					
INTEREST					
399-0122-304.30-00 INTEREST	-175	-200	-200	-200	
TOTAL INTEREST	-175	-200	-200	-200	
RECORDING FEES					
399-0122-307.95-08 COPY FEES	-2,507	-2,000	-2,000	-2,000	
TOTAL RECORDING FEES	-2,507	-2,000	-2,000	-2,000	
BEGINNING FUND BALANCE					
399-0122-399.99-99 BEGINNING FUND BALANCE		-31,829	-34,200	-34,200	
TOTAL BEGINNING FUND BALANCE		-31,829	-34,200	-34,200	
TOTAL REVENUE	**-2,682**	**-34,029**	**-36,400**	**-36,400**	
EXPENDITURE					
SERVICES & SUPPLIES					
399-0122-644.04-16 MISCELLANEOUS EXPENSE		34,029	36,400	36,400	
TOTAL SERVICES & SUPPLIES		34,029	36,400	36,400	
TOTAL EXPENDITURE		**34,029**	**36,400**	**36,400**	
VITAL/HEALTH - RECORDER	**-2,682**				

Budget Name: **Vital Health - Clerk** **Budget Unit #: 400-0123-454**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

A portion of fees collected for recording vital statistics are deposited into this fund and are dedicated to purchasing support equipment or any operational support related to vital statistics.

Requested Changes:

No changes are requested in this fund. The department is again requesting appropriations in the Equipment line item in case there is a need to replace a computer.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
VITAL/HEALTH - CLERK					
REVENUE					
INTEREST					
400-0123-304.30-00 INTEREST	-7	-6	-6	-6	
TOTAL INTEREST	-7	-6	-6	-6	
CIVIL PROCESS SERVICES					
400-0123-307.90-04 CLERK FEES	-61	-60	-60	-60	
400-0123-307.90-05 CLERK-VITAL H&S 103526	-11	-15	-15	-15	
TOTAL CIVIL PROCESS SERVICES	-72	-75	-75	-75	
BEGINNING FUND BALANCE					
400-0123-399.99-99 BEGINNING FUND BALANCE		-1,366	-1,441	-1,441	
TOTAL BEGINNING FUND BALANCE		-1,366	-1,441	-1,441	
TOTAL REVENUE	**-79**	**-1,447**	**-1,522**	**-1,522**	
EXPENDITURE					
SERVICES & SUPPLIES					
400-0123-454.04-16 MISCELLANEOUS EXPENSE		547	622	622	
400-0123-454.04-80 EQUIPMENT		900	900	900	
TOTAL SERVICES & SUPPLIES		1,447	1,522	1,522	
TOTAL EXPENDITURE		**1,447**	**1,522**	**1,522**	
VITAL/HEALTH - CLERK	**-79**				

Budget Name: **STC Program** **Budget Unit #: 401-0238-305**
Department: **Jail/Probation** **Department Head: Doug Binnewies/Pete Judy**

Program Description:

The State reimburses training costs for the education and training of employees in Probation and Jail through the Standards and Training Corrections (STC) program.

Requested Changes:

Revenue and appropriations are requested in amounts based on the estimated number of positions eligible for this training.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
STC PROGRAM					
REVENUE					
STATE REVENUE					
401-0238-305.56-07 STC - PROBATION	-6,875	-6,875	-6,875	-6,875	
401-0238-305.56-08 STC - JAIL	-10,450	-17,819	-10,450	-10,450	
TOTAL STATE REVENUE	-17,325	-24,694	-17,325	-17,325	
BEGINNING FUND BALANCE					
401-0238-399.99-99 BEGINNING FUND BALANCE		4,954			
TOTAL BEGINNING FUND BALANCE		4,954			
TOTAL REVENUE	**-17,325**	**-19,740**	**-17,325**	**-17,325**	
EXPENDITURE					
STC SERVICES					
401-0238-539.04-33 STC - PROBATION	3,785	6,875	6,875	6,875	
401-0238-539.04-34 STC - JAIL	8,683	12,865	10,450	10,450	
TOTAL STC SERVICES	12,468	19,740	17,325	17,325	
TOTAL EXPENDITURE	**12,468**	**19,740**	**17,325**	**17,325**	
STC PROGRAM	**-4,857**				

Budget Name: **Public Health Emergency Program** **Budget Unit #: 402-0414-952**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

State funding received for bio-terrorism activities and programs is deposited into this fund for accounting purposes and then transferred out to the Health operating budget unit as needed and proper documentation of expenditures is provided.

Requested Changes:

The requested revenue represents a State grant provided by the Federal government for bioterrorism/public health emergency preparedness activities. The Miscellaneous Expense line item reflects interest earnings and residual grant funds from the previous grant award. The Transfers Out line item transfers available grant funding to the Health operating budget for eligible costs associated with the bioterrorism/public health emergency program.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PUBLIC HEALTH EMERGY PROG					
REVENUE					
INTEREST					
402-0414-304.30-00 INTEREST	-26				
TOTAL INTEREST	-26				
FEDERAL REVENUE					
402-0414-306.72-69 PUBLIC HLTH EMERGY PGM	-81,964	-110,195	-123,832	-123,832	
TOTAL FEDERAL REVENUE	-81,964	-110,195	-123,832	-123,832	
BEGINNING FUND BALANCE					
402-0414-399.99-99 BEGINNING FUND BALANCE		-6	-40	-40	
TOTAL BEGINNING FUND BALANCE		-6	-40	-40	
TOTAL REVENUE	**-81,990**	**-110,201**	**-123,872**	**-123,872**	
EXPENDITURE					
SERVICES & SUPPLIES					
402-0414-952.04-16 MISCELLANEOUS EXPENSE		6	40	40	
TOTAL SERVICES & SUPPLIES		6	40	40	
TRANSFERS OUT					
402-0414-952.07-87 TRANSFERS OUT 001-0401	81,996	110,195	123,832	123,832	
TOTAL TRANSFERS OUT	81,996	110,195	123,832	123,832	
TOTAL EXPENDITURE	**81,996**	**110,201**	**123,872**	**123,872**	
PUBLIC HEALTH EMERGY PROG	**6**				

Budget Name: **Local Enforcement Agency** **Budget Unit #: 404-0416-954**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

State funding received for health related enforcement activities is deposited into this fund and then transferred to the Health operating budget when proper documentation of eligible expenditures is provided. This program provides funds for activities related to inspections, and health and safety matters at the County's landfill and transfers stations.

Requested Changes:

There are no requested changes to this fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
LOCAL ENFORCE AGCY HEALTH					
REVENUE					
INTEREST					
404-0416-304.30-00 INTEREST	-38	-300	-300	-300	
TOTAL INTEREST	-38	-300	-300	-300	
OTHER STATE - HEALTH					
404-0416-305.52-19 LEA - HEALTH	-16,251	-16,252	-16,246	-16,246	
TOTAL OTHER STATE - HEALTH	-16,251	-16,252	-16,246	-16,246	
TOTAL REVENUE	**-16,289**	**-16,552**	**-16,546**	**-16,546**	
EXPENDITURE					
TRANSFERS OUT					
404-0416-954.07-87 TRANSFERS OUT 001-0401	16,289	16,552	16,546	16,546	
TOTAL TRANSFERS OUT	16,289	16,552	16,546	16,546	
TOTAL EXPENDITURES	**16,289**	**16,552**	**16,546**	**16,546**	
LOCAL ENFORCE AGCY HEALTH					

Budget Name: **First 5 Public Health Nurse** **Budget Unit #: 406-0418-629**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

This fund accounts for grants awarded by the First 5 Commission. A previous grant funded a visiting Public Health Nurse (PHN) in the Smart Start Health program. The current grant is for a dental program to improve dental care for eligible children. Monies are collected in this fund and then transferred to the Health operating budget when appropriate expenditures are documented.

Requested Changes:

The First Five Dental program is estimated to increase. The Miscellaneous Expense line item represents accumulated interest earnings and is used to balance the fund. The funding being transferred out to the Health operating budget is in an amount equal to the grant award.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIRST 5 VISITING PUBLIC HEALTH NURSE					
REVENUE					
INTEREST					
406-0418-304.30-00 INTEREST	-60				
TOTAL INTEREST	-60				
MISCELLANEOUS REVENUE					
406-0418-308.01-58 FIRST FIVE DENTAL	-61,000	-50,000	-60,000	-60,000	
TOTAL MISCELLANEOUS REVENUE	-61,000	-50,000	-60,000	-60,000	
BEGINNING FUND BALANCE					
406-0418-399.99-99 BEGINNING FUND BALANCE		-60	-132	-132	
TOTAL BEGINNING FUND BALANCE		-60	-132	-132	
TOTAL REVENUE	**-61,060**	**-50,060**	**-60,132**	**-60,132**	
EXPENDITURE					
SERVICES AND SUPPLIES					
406-0418-629.04-33 MISC EXPENSE DENTAL	42	60	132	132	
TOTAL SERVICES AND SUPPLIES	42	60	132	132	
TRANSFERS OUT					
406-0418-629.07-88 TRSFR OUT DENTAL 001-0401	55,092	50,000	60,000	60,000	
TOTAL TRANSFERS OUT	55,092	50,000	60,000	60,000	
TOTAL EXPENDITURE	**55,134**	**50,060**	**60,132**	**60,132**	
FIRST 5 VISITING PUBLIC HEALTH NURSE	**-5,926**				

Budget Name: **West Nile Virus** **Budget Unit #: 408-0417-956**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

This fund was established to account for grant monies received from the State for the education and prevention of the West Nile Virus. Grant monies were deposited into this fund and transferred to the Health operating budget unit when appropriate expenses were recorded and properly documented. The State has ended the grant program and currently this fund is used to document donations received for West Nile Virus prevention programs.

Requested Changes:

Funding from donations received during the Gambusia (mosquito fish) distribution day are requested at the same level as the previous fiscal year and appropriations for expenses related to the distribution day (media, bags, fish) are adjusted to correspond with available revenue and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DHS-WEST NILE VIRUS					
REVENUE					
INTEREST					
408-0417-304.30-00 INTEREST	-2				
TOTAL INTEREST	-2				
MISCELLANEOUS REVENUE					
408-0417-308.01-15 DONATIONS	-252	-350	-350	-350	
TOTAL MISCELLANEOUS REVENUE	-252	-350	-350	-350	
BEGINNING FUND BALANCE					
408-0417-399.99-99 BEG FUND BALANCE		-356	-550	-550	
TOTAL BEGINNING FUND BALANCE		-356	-550	-550	
TOTAL REVENUE	**-254**	**-706**	**-900**	**-900**	
EXPENDITURE					
HEALTH DEPT SERVICES					
408-0417-956.04-16 MISC EXPENSE	293	706	900	900	
TOTAL HEALTH DEPT SERVICES	293	706	900	900	
TOTAL EXPENDITURES	**293**	**706**	**900**	**900**	
DHS-WEST NILE VIRUS	**-39**				

Budget Name: **Automated Warrant System** **Budget Unit #: 409-0241-529**
Department: **Sheriff-Coroner-Public Administrator** **Department Head: Doug Binnewies**

Program Description:

Money is collected from specific fines and fees charged by the Court and then deposited into this fund for use in maintaining and upgrading the Automated Warrant System. The department uses TracNet software to internally monitor their warrants.

Requested Changes:

Appropriations are adjusted based on available revenue and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AUTOMATED WARRANT SYSTEM					
REVENUE					
INTEREST					
409-0241-304.30-00 INTEREST	-28	-100	-85	-85	
TOTAL INTEREST	-28	-100	-85	-85	
COURT FEES & COSTS					
409-0241-307.91-20 VC40508.5 & PC853.7(A)	-3,643	-2,000	-3,000	-3,000	
TOTAL COURT FEES & COSTS	-3,643	-2,000	-3,000	-3,000	
BEGINNING FUND BALANCE					
409-0241-399.99-99 BEG FUND BALANCE		-3,835	-6,931	-6,931	
TOTAL BEGINNING FUND BALANCE		-3,835	-6,931	-6,931	
TOTAL REVENUE	**-3,671**	**-5,935**	**-10,016**	**-10,016**	
EXPENDITURE					
SERVICES & SUPPLIES					
409-0241-529.04-16 MISC EXPENSE	16,663	5,935	10,016	10,016	
TOTAL SERVICES & SUPPLIES	16,663	5,935	10,016	10,016	
TOTAL EXPENDITURES	**16,663**	**5,935**	**10,016**	**10,016**	
AUTOMATED WARRANT SYSTEM	**12,992**				

Budget Name: **Mental Health Services Act** **Budget Unit #: 410-0524-668**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund was established to account for State monies received from Proposition 63. Proposition 63 was approved in 2004 and established a one-percent (1%) State income surtax effective on January 1, 2005, on personal incomes that are over one million dollars. Under the measure, the State Controller transfers specified amounts of State funding into the Mental Health Services Fund. Revenues deposited into the fund can be used to create new county mental health programs and to expand existing programs. Adult systems of care, children's services, preventive measures, workforce and training, and technology improvements are all programs that can receive the new funds.

Requested Changes:

The fund has been separated into four sub-budget units for accounting tracking purposes: 410-0436 will account for Children's and Adult's System of Care; 410-0437 will account for Prevention Education and Intervention; 410-0438 will account for Workforce Education, and Training and 410-0439 will account for Innovation. The Transfers In line item represents funding from the Mental Health Realignment Fund (#393) that will be used to fund core services. The adjustments to Salary and Benefit line items include recently concluded labor negotiations and a significant redistribution of staff positions to the Mental Health budget based on caseload, demands for services and available funding in concurrence with the corrective action plan. Due to the change in accounting, revenue and appropriations are all adjusted so that corresponding transactions can be tracked to the appropriate funding component of the fund. The Contingency line items in each unit are increased to balance that sub-fund and the overall fund budget.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MENTAL HEALTH SERV ACCT					
REVENUE					
INTEREST					
410-0436-304.30-00 INTEREST	429	-5,000	-100	-100	
TOTAL INTEREST	429	-5,000	-100	-100	
BEHAVIORAL HEALTH REVENUE					
410-0436-305.50-14 MEDI-CAL FFP	-180,066	-368,975	-250,000	-250,000	
410-0436-305.50-25 STATE MHSA	-781,308	-856,919	-549,638	-549,638	
TOTAL BEHAVIORAL HEALTH REVENUE	-961,374	-1,225,894	-799,638	-799,638	
BEHAVIORAL HEALTH FEES					
410-0436-307.19-05 OTHER MENTAL HLTH REV		-1,000			
TOTAL BEHAVIORAL HEALTH FEES		-1,000			
MISC REVENUE					
410-0436-308.11-00 MISC REVENUE		-1,200			
TOTAL MISC REVENUE		-1,200			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS IN					
410-0436-309.16-00 TRANSFERS IN		-78,090	-140,875	-140,875	
TOTAL TRANSFERS IN		-78,090	-140,875	-140,875	
BEGINNING FUND BALANCE					
410-0436-399.99-99 BEGINNING FUND BALANCE		-91,383			
TOTAL BEGINNING FUND BALANCE		-91,383			
TOTAL REVENUE	**-960,945**	**-1,402,567**	**-940,613**	**-940,613**	
EXPENDITURE					
MEN HLTH SERV SALARIES					
410-0436-668.01-02 SOCIAL WORKER SUPV I	15,324	23,324	16,654	16,654	
410-0436-668.01-03 DEP DRCTR BEHAV HLTH	27,590	27,227	17,252	17,252	
410-0436-668.01-22 SOCIAL WORKER SUPV II	17,091	17,787	10,202	10,202	
410-0436-668.01-28 MENTAL HEALTH CLINICIAN	18,058	119,584			
410-0436-668.01-30 MENTAL HEALTH ASST I	3,156	33,159	33,823	33,823	
410-0436-668.01-31 MENTAL HEALTH ASST II	19,537	19,281	20,650	20,650	
410-0436-668.01-33 MENTAL HEALTH ASST III	7,369	8,260			
410-0436-668.01-38 STAFF SERVICE ANALYST		13,190			
410-0436-668.01-94 MENTAL HEALTH AIDE	74,540	73,480	76,992	76,992	
TOTAL MEN HLTH SERV SALARIES	182,665	335,292	175,573	175,573	
HOURLY & OTHER COMP					
410-0436-668.02-01 EXTRA HELP	1,221	24,000	24,500	24,500	
410-0436-668.02-30 OVERTIME	463	3,500	1,000	1,000	
410-0436-668.02-35 LONGEVITY	130		684	684	
410-0436-668.02-40 STAND-BY	116	1,000	3,500	3,500	
410-0436-668.02-43 PERS INCENTIVES	8,877	27,540	7,748	7,748	
410-0436-668.02-45 OUT OF CLASS PAY	3,046				
TOTAL HOURLY & OTHER COMP	13,853	56,040	37,432	37,432	
BENEFITS					
410-0436-668.03-03 UNEMPLOYMENT	260				
410-0436-668.03-04 ACCRUED BENEFITS	4,233				
410-0436-668.03-10 SOCIAL SECURITY	12,448	21,937	11,683	11,683	
410-0436-668.03-11 MEDICARE	2,929	8,610	2,733	2,733	
410-0436-668.03-13 MEDICAL/DENTAL/VISION	47,333	85,887	44,826	44,826	
410-0436-668.03-14 RETIREMENT-EMPLOYER	43,478	78,395	41,685	41,685	
410-0436-668.03-15 RETIREMENT-EMPLOYEE	15,907	24,225	14,527	14,527	
410-0436-668.03-17 LIFE INSURANCE	182	259	152	152	
410-0436-668.03-18 SDI	1,946	3,459	1,866	1,866	
410-0436-668.03-19 CASH-CAFETERIA PLAN	5,018	6,484	4,410	4,410	
TOTAL BENEFITS	133,734	229,256	121,882	121,882	
MH SERV ACCOUNT SERVICES					
410-0436-668.04-06 COMMUNICATIONS	1,378	500	1,500	1,500	
410-0436-668.04-07 POSTAGE		400	400	400	
410-0436-668.04-08 FOOD	164	7,200	7,200	7,200	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
410-0436-668.04-09 JANITORIAL SUPPLIES	379	1,000	1,000	1,000	
410-0436-668.04-10 INSURANCE	11,061	10,202	11,428	11,428	
410-0436-668.04-13 MAINTENANCE OF BLDGS	349	1,000	500	500	
410-0436-668.04-15 MEMBERSHIPS	2,447	2,500	2,500	2,500	
410-0436-668.04-17 OFFICE EXPENSE	780	2,881	1,500	1,500	
410-0436-668.04-21 TELEPSYCHIATRY	65,018	60,600	60,000	60,000	
410-0436-668.04-22 CRISIS SUPPORT CONT	4,830	7,000	7,000	7,000	
410-0436-668.04-28 MIS CONTRACT	57,170	45,870	30,270	30,270	
410-0436-668.04-29 PUBLICTNS	357	1,000	500	500	
410-0436-668.04-31 RENTS AND LEASES	21,912	12,425	21,424	21,424	
410-0436-668.04-33 CLIENT ACTIVTIES	490	3,598	1,000	1,000	
410-0436-668.04-37 PURCHASED SERVICES	4,320	4,500	4,500	4,500	
410-0436-668.04-40 MEDICATIONS		50	50	50	
410-0436-668.04-50 COUNTY VEHICLE	3,570	1,000	16,821	16,821	
410-0436-668.04-60 UTILITIES	5,971	3,000	3,000	3,000	
410-0436-668.04-75 COST ALLOCATION	53,846	53,846	43,075	43,075	
410-0436-668.04-80 EQUIPMENT		500	500	500	
410-0436-668.04-81 SOFTWARE	115	115	115	115	
410-0436-668.04-88 FUEL EXPENSE	7,033	5,000	9,778	9,778	
410-0436-668.04-90 TRAINING & SEMINARS	1,119	3,019	2,000	2,000	
410-0436-668.04-91 PRIVATE VEHICLE	719	500	1,000	1,000	
TOTAL MH SERV ACCOUNT SERVICES	243,028	227,706	227,061	227,061	
TRANSFERS OUT					
410-0436-668.07-90 TRANSFER OUT-HS ADMIN	443,556	462,890	378,665	378,665	
TOTAL TRANSFERS OUT	443,556	462,890	378,665	378,665	
CONTINGENCY APPROPRIATION					
410-0436-668.10-90 CONTINGENCY		91,383			
TOTAL CONTINGENCY APPROPRIATION		91,383			
TOTAL EXPENDITURE	**1,016,836**	**1,402,567**	**940,613**	**940,613**	
MENTAL HEALTH SERV ACCT	**55,891**				
MHSA/PEI					
REVENUE					
INTEREST					
410-0437-304.30-00 INTEREST			-500	-500	
TOTAL INTEREST			-500	-500	
BEHAVIORAL HEALTH REVENUE					
410-0437-305.50-34 STATE MHSA PROJECT PEI	-370,113	-241,757	-283,108	-283,108	
TOTAL BEHAVIORAL HEALTH REVENUE	-370,113	-241,757	-283,108	-283,108	
TRANSFERS IN					
410-0437-309.16-00 TRANSFERS IN		-185,025			
TOTAL TRANSFERS IN		-185,025			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEGINNING FUND BALANCE					
410-0437-399.99-99 BEGINNING FUND BALANCE		134,149			
TOTAL BEGINNING FUND BALANCE		134,149			
TOTAL REVENUE	**-370,113**	**-292,633**	**-283,608**	**-283,608**	
EXPENDITURE					
MEN HLTH PEI SALARIES					
410-0437-670.01-03 DEP DRCTR BEHAV HLTH	13,658	5,776	8,811	8,811	
410-0437-670.01-22 SOCIAL WORKER SUPV II	7,671	10,262	17,445	17,445	
410-0437-670.01-30 MENTAL HEALTH ASST I	16,790	29,717	33,823	33,823	
410-0437-670.01-33 MENTAL HEALTH ASST III	41,865	21,865	49,558	49,558	
TOTAL MEN HLTH PEI SALARIES	79,984	67,620	109,637	109,637	
HOURLY & OTHER COMP					
410-0437-670.02-30 OVERTIME	799				
410-0437-670.02-35 LONGEVITY			1,302	1,302	
410-0437-670.02-40 STAND-BY	227				
410-0437-670.02-43 PERS INCENTIVES	2,909	2,112	5,805	5,805	
410-0437-670.02-45 OUT OF CLASS PAY	490				
TOTAL HOURLY & OTHER COMP	4,425	2,112	7,107	7,107	
BENEFITS					
410-0437-670.03-10 SOCIAL SECURITY	5,728	4,662	4,785	4,785	
410-0437-670.03-11 MEDICARE	1,340	1,090	1,119	1,119	
410-0437-670.03-13 MEDICAL/DENTAL/VISION	6,805	10,390	2,904	2,904	
410-0437-670.03-14 RETIREMENT-EMPLOYER	17,588	12,673	15,453	15,453	
410-0437-670.03-15 RETIREMENT-EMPLOYEE	6,172	5,365	5,442	5,442	
410-0437-670.03-17 LIFE INSURANCE	71	65	53	53	
410-0437-670.03-18 SDI	918	744	764	764	
410-0437-670.03-19 CASH/CAFETERIA PLAN	7,605	5,023	6,551	6,551	
TOTAL BENEFITS	46,227	40,012	37,071	37,071	
PEI SERVICES					
410-0437-670.04-06 COMMUNICATION	77				
410-0437-670.04-07 POSTAGE	466				
410-0437-670.04-08 FOOD		3,840	3,840	3,840	
410-0437-670.04-10 INSURANCE	2,341	3,121	5,833	5,833	
410-0437-670.04-17 OFFICE EXPENSE	172	200	200	200	
410-0437-670.04-28 MIS CONTRACT		14,030	15,451	15,451	
410-0437-670.04-33 CLIENT ACTIVITIES	13,402	8,077	8,077	8,077	
410-0437-670.04-37 PURCHASED SERVICES	75,000	75,000			
410-0437-670.04-50 COUNTY VEHICLE	69	700	2,308	2,308	
410-0437-670.04-75 COST ALLOCATION	31,780	31,780	25,251	25,251	
410-0437-670.04-88 FUEL	2,210	1,000	1,875	1,875	
TOTAL PEI SERVICES	125,517	137,748	62,835	62,835	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS OUT					
410-0437-670.07-90 TRANSFER OUT-HS ADMIN	43,289	45,141	45,141	45,141	
TOTAL TRANSFERS OUT	43,289	45,141	45,141	45,141	
CONTINGENCY APPROPRIATION					
410-0437-670.10-90 CONTINGENCY			21,817	21,817	
TOTAL CONTINGENCY APPROPRIATION			21,817	21,817	
TOTAL EXPENDITURE	**299,442**	**292,633**	**283,608**	**283,608**	
MHSA/PEI	**-70,671**				
MHSA/WET					
REVENUE					
INTEREST					
410-0438-304.30-00 INTEREST			-500	-500	
TOTAL INTEREST			-500	-500	
BEHAVIORAL HEALTH REVENUE					
410-0438-305.50-35 STATE MHSA PRJ WETMIC	-50,316	-90,163	-68,253	-68,253	
TOTAL BEHAVIORAL HEALTH REVENUE	-50,316	-90,163	-68,253	-68,253	
BEGINNING FUND BALANCE					
410-0438-399.99-99 BEGINNING FUND BALANCE		32,395			
TOTAL BEGINNING FUND BALANCE		32,395			
TOTAL REVENUE	**-50,316**	**-57,768**	**-68,753**	**-68,753**	
EXPENDITURE					
WET SALARIES					
410-0438-685.01-87 ACCOUNTANT I/II	11,538	11,344	12,147	12,147	
TOTAL WET SALARIES	11,538	11,344	12,147	12,147	
HOURLY & OTHER COMP					
410-0438-685.02-30 OVERTIME	485				
TOTAL HOURLY & OTHER COMP	485				
BENEFITS					
410-0438-685.03-10 SOCIAL SECURITY	832	790	840	840	
410-0438-685.03-11 MEDICARE	195	185	196	196	
410-0438-685.03-13 MEDICAL/DENTAL/VISION	189	183	193	193	
410-0438-685.03-14 RETIREMENT-EMPLOYER	2,445	2,415	2,679	2,679	
410-0438-685.03-15 RETIREMENT-EMPLOYEE	903	875	940	940	
410-0438-685.03-17 LIFE INSURANCE	8	8	8	8	
410-0438-685.03-18 SDI	133	126	134	134	
410-0438-685.03-19 CASH/CAFETERIA PLAN	1,266	1,266	1,266	1,266	
TOTAL BENEFITS	5,971	5,848	6,256	6,256	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
WET SERVICES					
410-0438-685.04-10 INSURANCE	350	467	620	620	
410-0438-685.04-11 PROFESSIONAL SRVC- INN		20,000			
410-0438-685.04-17 OFFICE EXPENSE		50	50	50	
410-0438-685.04-18 PROFESSIONAL SERVICES	6,137				
410-0438-685.04-27 WET CONTRACT	1,335	7,859	10,400	10,400	
410-0438-685.04-28 MIS CONTRACT		2,100	1,640	1,640	
410-0438-685.04-75 COST ALLOCATION	2,714	2,714	2,228	2,228	
TOTAL WET SERVICES	10,536	33,190	14,938	14,938	
TRANSFERS OUT					
410-0438-685.07-90 TRNSFRS OUT - HS ADMIN	7,386	7,386	7,386	7,386	
TOTAL TRANSFERS OUT	7,386	7,386	7,386	7,386	
CONTINGENCY APPROPRIATION					
410-0438-685.10-91 CONTINGENY - WET			28,026	28,026	
TOTAL CONTINGENCY APPROPRIATION			28,026	28,026	
TOTAL EXPENDITURE	**35,916**	**57,768**	**68,753**	**68,753**	
MHSA/WET	**-14,400**				
MHSA/INN					
REVENUE					
INTEREST					
410-0439-304.30-00 INTEREST			-500	-500	
TOTAL INTEREST			-500	-500	
BEHAVIORAL HEALTH REVENUE					
410-0439-305.50-33 STATE MHSA PROJECT INN	-112,247	-128,499	-132,340	-132,340	
TOTAL BEHAVIORAL HEALTH REVENUE	-112,247	-128,499	-132,340	-132,340	
BEGINNING FUND BALANCE					
410-0439-399.99-99 BEGINNING FUND BALANCE		64,474	9,413	9,413	
TOTAL BEGINNING FUND BALANCE		64,474	9,413	9,413	
TOTAL REVENUE	**-112,247**	**-64,025**	**-123,427**	**-123,427**	
EXPENDITURE					
INN SERVICES					
410-0439-686.04-18 PROFESSIONAL SERVICES		20,000	20,000	20,000	
410-0439-686.04-75 COST ALLOCATION	5,000	5,000	3,713	3,713	
410-0439-686.04-88 FUEL	64				
TOTAL INN SERVICES	5,064	25,000	23,713	23,713	
TRANSFERS OUT					
410-0439-686.07-90 TRANSFER OUT HS ADMIN	21,238	22,158			
410-0439-686.07-93 TRNSFR OUT HS ADMIN INN			2,000	2,000	
TOTAL TRANSFERS OUT	21,238	22,158	2,000	2,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CONTINGENCY APPROPRIATION					
410-0439-686.10-90 CONTINGENCY		16,867			
410-0439-686.10-91 CONTINGENCY -INN			97,714	97,714	
TOTAL CONTINGENCY APPROPRIATION		16,867	97,714	97,714	
TOTAL EXPENDITURE	**26,302**	**64,025**	**123,427**	**123,427**	
MHSA/INN	**-85,945**				
MENTAL HEALTH SERV ACCT	**-115,125**				

Budget Name: **IHSS Public Authority** **Budget Unit #: 411-0525-676**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund was established by Resolution 05-554 to provide a separate accounting of the revenues and appropriations of the In-Home Supportive Services (IHSS) program as established by the Mariposa County IHSS Public Authority. Funding is transferred to Human Services for the administrative functions of the Public Authority.

Requested Changes:

The revenue lines are adjusted based on estimated allocations from the State and Federal governments. The Transfers In amount reflects the County's Maintenance Of Effort (MOE) amount from Social Services Realignment (fund #394). The amount of funding transferred to the Social Services operating budget (#001-0501) is decreased to match the current contract level. The increase in Contingency is to balance the fund. The other adjustments to appropriations are based on prior fiscal year actual amounts and anticipated program needs.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PUBLIC AUTHORITY					
REVENUE					
INTEREST					
411-0525-304.30-00 INTEREST	135				
TOTAL INTEREST	135				
PUBLIC ASST ADMIN - STATE					
411-0525-305.45-00 PUBLIC ASST ADMIN - ST	-7,663	-71,363	-71,363	-71,363	
TOTAL PUBLIC ASST ADMIN - STATE	-7,663	-71,363	-71,363	-71,363	
PUBLIC ASST ADMIN-FEDERAL					
411-0525-306.63-00 PUBLIC ASST ADMIN-FED	-7,536	-70,451	-70,451	-70,451	
TOTAL PUBLIC ASST ADMIN-FEDERAL	-7,536	-70,451	-70,451	-70,451	
MISC REVENUE					
411-0525-308.11-00 MISC REVENUE	-2,400	-3,729	-4,000	-4,000	
TOTAL MISC REVENUE	-2,400	-3,729	-4,000	-4,000	
TRANSFERS IN					
411-0525-309.16-94 TRANF IN REALIGN FND 393	-25,446	-25,224	-25,224	-25,224	
TOTAL TRANSFERS IN	-25,446	-25,224	-25,224	-25,224	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEGINNING FUND BALANCE					
411-0525-399.99-99 BEGINNING FUND BALANCE		729			
TOTAL BEGINNING FUND BALANCE		729			
TOTAL REVENUE	**-42,910**	**-170,038**	**-171,038**	**-171,038**	
EXPENDITURE					
SERVICES & SUPPLIES					
411-0525-676.04-10 INSURANCE	218	218	257	257	
411-0525-676.04-15 MEMBERSHIPS	2,363	2,500	2,500	2,500	
411-0525-676.04-17 OFFICE EXPENSE	268	3,257	3,257	3,257	
411-0525-676.04-22 IHSS ADVISORY	5,291	5,916	5,916	5,916	
411-0525-676.04-25 PRVDR BCKGRND CHECK	2,400	3,000	3,000	3,000	
411-0525-676.04-33 TRAINING PROVIDERS	788	1,500	1,500	1,500	
411-0525-676.04-34 PA ADMIN MOE	25,225	25,224	25,224	25,224	
411-0525-676.04-50 COUNTY VEHICLE	714	2,654			
411-0525-676.04-75 COST ALLOCATION	1,069	1,069	2,595	2,595	
411-0525-676.04-88 FUEL EXPENSE		700	700	700	
TOTAL SERVICES & SUPPLIES	38,336	46,038	44,949	44,949	
TRANSFERS OUT					
411-0525-676.07-87 TRANSFERS OUT 001-0501	63,653	124,000	70,000	70,000	
TOTAL TRANSFERS OUT	63,653	124,000	70,000	70,000	
CONTINGENCY APPROPRIATION					
411-0525-676.10-90 CONTINGENCY			56,089	56,089	
TOTAL CONTINGENCY APPROPRIATION			56,089	56,089	
TOTAL EXPENDITURE	**101,989**	**170,038**	**171,038**	**171,038**	
PUBLIC AUTHORITY	**59,079**				

Budget Name: **Civil Matters - Sheriff** **Budget Unit #: 413-0229-540**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

This fund was established per California Government Code 26731. Ten dollars of any fee collected by the Sheriff's civil division is to be deposited into a separate fund and is for the exclusive use of the Sheriff's civil division.

Requested Changes:

The revenue lines are budgeted based on anticipated collections and prior year actual receipts. The appropriations are adjusted based on available revenue and the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SHERIFF - CIVIL MATTERS					
REVENUE					
INTEREST					
413-0229-304.30-00 INTEREST	-84	-100	-80	-80	
TOTAL INTEREST	-84	-100	-80	-80	
STATE REVENUE					
413-0229-305.56-20 D/V RESTR ORDER REIMB	-301		-300	-300	
TOTAL STATE REVENUE	-301		-300	-300	
CIVIL PROCESS SERVICES					
413-0229-307.90-01 CIVIL FEES - SHERIFF	-1,905	-2,500	-3,000	-3,000	
TOTAL CIVIL PROCESS SERVICES	-1,905	-2,500	-3,000	-3,000	
BEGINNING FUND BALANCE					
413-0229-399.99-99 BEG FUND BALANCE		-14,961	-17,251	-17,251	
TOTAL BEGINNING FUND BALANCE		-14,961	-17,251	-17,251	
TOTAL REVENUE	**-2,290**	**-17,561**	**-20,631**	**-20,631**	
EXPENDITURE					
SERVICES & SUPPLIES					
413-0229-540.04-16 MISC EXPENSE		17,561	20,631	20,631	
TOTAL SERVICES & SUPPLIES		17,561	20,631	20,631	
TOTAL EXPENDITURES		**17,561**	**20,631**	**20,631**	
SHERIFF - CIVIL MATTERS	**-2,290**				

Budget Name: **HRSA Bio-Terrorism** **Budget Unit #: 414-0419-957**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

This fund was established to account for the Health Resources and Services Administration (HRSA) Bio-Terrorism Federal grant monies and to keep the funds separate from General Fund dollars for auditing/accounting purposes. The funds are utilized by the John C. Fremont Health Care District to continue preparedness for bio-terrorism and other public health emergencies. Funds are collected in this fund and then disbursed to the John C. Fremont Health Care District and transferred to the Health operating budget for administrative costs to manage the grant.

Requested Changes:

No new grant revenue is available. The Miscellaneous Expense line item represents interest earnings and residual monies from the previous fiscal year grant.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based upon the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HRSA BIO-TERRORISM					
REVENUE					
INTEREST					
414-0419-304.30-00 INTEREST	-14				
TOTAL INTEREST	-14				
BEGINNING FUND BALANCE					
414-0419-399.99-99 BEGINNING FUND BALANCE		-2,565	-2,581	-2,581	
TOTAL BEGINNING FUND BALANCE		-2,565	-2,581	-2,581	
TOTAL REVENUE	**-14**	**-2,565**	**-2,581**	**-2,581**	
EXPENDITURE					
SERVICES & SUPPLIES					
414-0419-957.04-16 MISCELLANEOUS EXPENSE		2,565	2,581	2,581	
TOTAL SERVICES & SUPPLIES		2,565	2,581	2,581	
TOTAL EXPENDITURE		**2,565**	**2,581**	**2,581**	
HRSA BIO-TERRORISM	**-14**				

Budget Name: **Pacific Bell Settlement** **Budget Unit #: 415-0430-958**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

This fund accounted for funding received from a Pacific Bell Settlement for hazardous materials training conducted by the Health Department. The settlement amount for Mariposa County was $6,000 and was paid to the County in $1,500 increments each fiscal year. The funds were collected in this fund and then transferred to the Health operating budget as needed.

Requested Changes:

The County has received its allocated amount so no new revenue is requested and only a fund balance is requested. Appropriations are adjusted based on the estimated year-end fund balance.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based upon the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PACIFIC BELL SETTLEMENT					
REVENUE					
INTEREST					
415-0430-304.30-00 INTEREST	-3				
TOTAL INTEREST	-3				
BEGINNING FUND BALANCE					
415-0430-399.99-99 BEG FUND BALANCE		-645	-645	-645	
TOTAL BEGINNING FUND BALANCE		-645	-645	-645	
TOTAL REVENUE	**-3**	**-645**	**-645**	**-645**	
EXPENDITURE					
PAC SETTLEMENT SERVICES					
415-0430-958.04-17 OFFICE EXPENSE					
TOTAL PAC SETTLEMENT SERVICES					
TRANSFERS OUT					
415-0430-958.07-87 TRANSFER OUT		645	645	645	
TOTAL TRANSFERS OUT		645	645	645	
TOTAL EXPENDITURES		**645**	**645**	**645**	
PACIFIC BELL SETTLEMENT	**-3**				

Budget Name: **Revenue & Recovery** **Budget Unit #: 416-0247-611**
Department: **Probation** **Department Head: Pete Judy**

Program Description:

This program was established by the Board of Supervisors with Resolution 07-16 for the collection of fines, fees, restitution and other financial obligations from criminal offenders pursuant to the Comprehensive Collections Program established by SB 940. The Mariposa County Superior Court provided funding of $60,000 to begin the program. It was intended for this program to be self-sustaining.

Accomplishments:

- Continued to aggressively pursued victim restitution and the collection of past due fines and fees. Victim restitution collections for the period 7/1/13 – 3/31/13 increased approximately 65% over the same period in the previous fiscal year.
- Coordinated with Mariposa Superior Court to create CR-110 Order for Victim Restitution and CR-111 Abstract of Judgment
- Completed update of accounts receivable data into CaseLoad Pro. Scanned and transferred saved Revenue & Recovery correspondence into CaseLoad Pro for future reference.

Goals & Objectives:

- Increase overall collections by increased contact with clients. Revenue & Recovery schedules meetings with clients after regularly scheduled meetings with probation officers.
- Increase victim restitution payments through a more coordinated partnership with Probation. Officers.
- Improve communication with victims.

Requested Changes:

The revenue from Collections is estimated based on prior year receipts. The Transfers In from the Community Corrections Program (AB 109 fund #432) is based on work and collection efforts related to this program. Appropriations are adjusted based on available funding. There is no net-county cost in this program.

Recommendation:

The Transfer In amount has been reduced to match the funding available from Fund 432 Community Correction Partnerships. The Salary line item is reduced to balance the fund. Recent staffing changes will be incorporated during final budget adjustments. Additional changes may be submitted a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REVENUE & RECOVERY-PROB					
REVENUE					
COURT FEES & COSTS					
416-0247-307.91-21 COLLECTION PGM FEES	-49,239	-53,678	-46,151	-46,151	
TOTAL COURT FEES & COSTS	-49,239	-53,678	-46,151	-46,151	
SOCIAL SERVICE FEE					
416-0247-307.98-02 SOC SERV COLLECTN FEE	-1,413				
TOTAL SOCIAL SERVICE FEE	-1,413				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MISC REVENUE					
416-0247-308.11-00 MISC REVENUE	-6,064				
TOTAL MISC REVENUE	-6,064				
TRANSFERS IN					
416-0247-309.16-00 TRANSFERS IN	-26,985	-30,097	-30,768	-22,834	7,934
TOTAL TRANSFERS IN	-26,985	-30,097	-30,768	-22,834	7,934
BEGINNING FUND BALANCE					
416-0247-399.99-99 BEGINNING FUND BALANCE		193			
TOTAL BEGINNING FUND BALANCE		193			
TOTAL REVENUE	**-83,701**	**-83,582**	**-76,919**	**-68,985**	**7,934**
EXPENDITURE					
REVENUE/RECOVERY SALARIES					
416-0247-611.01-10 ACCT TECH III	42,902	42,457	35,628	27,694	-7,934
TOTAL REVENUE/RECOVERY SALARIES	42,902	42,457	35,628	27,694	-7,934
BENEFITS					
416-0247-611.03-10 SOCIAL SECURITY	2,809	2,729	2,377	2,377	
416-0247-611.03-11 MEDICARE	657	638	556	556	
416-0247-611.03-13 MEDICAL/DENTAL/VISION	7,800	8,499	7,303	7,303	
416-0247-611.03-14 RETIREMENT-EMPLOYER	9,114	9,037	7,849	7,849	
416-0247-611.03-15 RETIREMENT-EMPLOYEE	3,358	3,269	2,722	2,722	
416-0247-611.03-17 LIFE INSURANCE	27	27	27	27	
416-0247-611.03-18 SDI	449	436	380	380	
416-0247-611.03-19 CASH-CAFETERIA PLAN	1,835	1,130	2,338	2,338	
TOTAL BENEFITS	26,049	25,765	23,552	23,552	
REVENUE & RECOVERY SERV					
416-0247-611.04-06 COMMUNICATIONS	589	590	600	600	
416-0247-611.04-10 INSURANCE	988	988	1,025	1,025	
416-0247-611.04-17 OFFICE EXPENSE	3,273	4,807	3,963	3,963	
416-0247-611.04-33 OVERHEAD	3,292	3,237	3,551	3,551	
416-0247-611.04-34 FRANCHISE TAX BD FEE	3,776	1,900	4,900	4,900	
416-0247-611.04-70 NSF CHARGES		40			
416-0247-611.04-81 SOFTWARE	2,152	2,098	2,100	2,100	
416-0247-611.04-89 BANK CHARGES	610	600	700	700	
416-0247-611.04-90 TRAINING & SEMINARS	446	900	900	900	
416-0247-611.04-91 PRIVATE VEHICLE USE		200			
TOTAL REVENUE & RECOVERY SERV	15,126	15,360	17,739	17,739	
TOTAL EXPENDITURE	**84,077**	**83,582**	**76,919**	**68,985**	**-7,934**
REVENUE & RECOVERY-PROB	**376**				

Budget Name: **Youthful Offender** **Budget Unit #: 417-0267-612**
Department: **Probation** **Department Head: Pete Judy**

Program Description:

In fiscal year 2007/08 the Governor approved $23 million in funding to counties for the Youthful Offender Block Grants. Beginning September 2007 the Department of Juvenile Justice (DJJ) stopped accepting juvenile court commitments and parole violators, except those convicted of violent, serious, or sex offenses. Juvenile offenders with less serious crimes are now kept in their local jurisdictions, where they can benefit from programs within their communities and be closer to potential support networks. This funding provides counties with the resources to offer services to juvenile offenders who will no longer be housed in DDJ facilities. The department uses this money to fund a Probation Officer position for intensive supervision of youth who have committed a serious felony or have exhausted other means of intervention, and to provide long term electronic monitoring as necessary for high risk offenders.

Accomplishments:

- Reduction in the number of youth removed from the custody of their parents for foster care placement or juvenile hall incarcerations.
- Decreased costs to the County for foster care placements and incarcerations.
- Successful collaboration with service providers and other County agencies which has been instrumental in getting appropriate services to youth and their families.
- Completion of risk assessments on all juveniles placed on formal probation.

Goals & Objectives:

- Complete the implementation of a juvenile case management system that will reduce time spent compiling data for reporting purposes.

Requested Changes:

The Grant funding is received in advance for the next fiscal year and is expected to stay at the same level. The changes in the salary and benefits line items reflect staff reallocation as well as adjustments for the recently concluded labor negotiations. The appropriations are requested based on prior year actual expenditures and available funding.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YOUTHFUL OFFENDER-PROB					
REVENUE					
STATE REVENUE					
417-0267-305.56-13 YOUTHFUL OFFENDER	-123,037	-117,000	-117,000	-117,000	
TOTAL STATE REVENUE	-123,037	-117,000	-117,000	-117,000	
BEGINNING FUND BALANCE					
417-0267-399.99-99 BEGINNING FUND BALANCE		-66,273	-60,040	-60,040	
TOTAL BEGINNING FUND BALANCE		-66,273	-60,040	-60,040	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL REVENUE	**-123,037**	**-183,273**	**-177,040**	**-177,040**	
EXPENDITURE					
YOUTHFUL OFFENDER SALARY					
417-0267-612.01-60 DEPUTY PROB OFFICER I/II	28,891	49,175			
417-0267-612.01-61 DEPUTY PROB OFFICER III	24,981		61,455	61,455	
TOTAL YOUTHFUL OFFENDER SALARY	53,872	49,175	61,455	61,455	
HOURLY & OTHER COMP					
417-0267-612.02-30 OVERTIME	1,458	1,000			
417-0267-612.02-35 LONGEVITY PAY	1,547		3,687	3,687	
417-0267-612.02-40 STANDBY	1,034	1,500			
417-0267-612.02-58 UNIFORM ALLOWANCE	365	365	365	365	
TOTAL HOURLY & OTHER COMP	4,404	2,865	4,052	4,052	
BENEFITS					
417-0267-612.03-10 SOCIAL SECURITY	3,543	2,846	4,165	4,165	
417-0267-612.03-11 MEDICARE	829	666	974	974	
417-0267-612.03-13 MEDICAL/DENTAL/VISION	9,583	10,647	7,876	7,876	
417-0267-612.03-14 RETIREMENT-EMPLOYER	19,386	16,342	24,185	24,185	
417-0267-612.03-15 RETIREMENT-EMPLOYEE	4,092	4,315	2,852	2,852	
417-0267-612.03-17 LIFE INSURANCE	32	31	31	31	
417-0267-612.03-18 SDI	574	455	684	684	
417-0267-612.03-19 CASH-CAFETERIA PLAN	1,430		3,433	3,433	
TOTAL BENEFITS	39,469	35,302	44,200	44,200	
YOUTHFUL OFFENDER SERV					
417-0267-612.04-10 INSURANCE	853	853	1,405	1,405	
417-0267-612.04-16 MISCELLANEOUS EXPENSE	8,849	66,460	48,600	48,600	
417-0267-612.04-17 OFFICE EXPENSE	999	800	1,100	1,100	
417-0267-612.04-18 PROFESSIONAL SERVICES	5,912	16,273	1,000	1,000	
417-0267-612.04-33 OVERHEAD	2,545	2,545	2,194	2,194	
417-0267-612.04-35 CHEMICAL TESTING	11	300	250	250	
417-0267-612.04-36 ELECTRONIC MONITORING	2,431	1,000	3,000	3,000	
417-0267-612.04-38 AMMUNITION		600	400	400	
417-0267-612.04-43 SAFETY EQUIPMENT	1,061	600	484	484	
417-0267-612.04-50 COUNTY VEHICLE	4,135	3,000	2,700	2,700	
417-0267-612.04-88 FUEL EXPENSE	1,343	2,000	1,200	1,200	
417-0267-612.04-90 TRAINING & SEMINARS	3,691	1,500	5,000	5,000	
TOTAL YOUTHFUL OFFENDER SERV	31,830	95,931	67,333	67,333	
TOTAL EXPENDITURE	**129,575**	**183,273**	**177,040**	**177,040**	
YOUTHFUL OFFENDER-PROB	**6,538**				

Budget Name: **Social Security Truncation** **Budget Unit #: 419-0125-645**
Department: **Assessor/Recorder** **Department Head: Becky Crafts**

Program Description:

This fund was established with Resolution 08-33 authorizing the Assessor/Recorder to collect a fee of $1 per recorded document. This fee was included in AB 1168 to offset the cost of truncating the first five digits of social security numbers on recorded documents. The new law requires that all documents recorded since January 1, 1980, must have the first five digits of the social security number truncated and create a separate "public record" document. The accumulated funds will be transferred to the Recorders Modernization fund, which initially paid for the software to truncate the social security numbers. This fee will sunset in 2017.

Requested Changes:

The revenue being requested is based on the estimated number of recorded documents the department will receive this fiscal year and appropriations are budgeted accordingly. The Transfers Out represents available funding to be transferred to the Recorders Modernization fund for reimbursement of the truncation software purchase.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based upon the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SS# TRUNCATION-RECORDER					
REVENUE					
INTEREST					
419-0125-304.30-00 INTEREST	-37	-50	-50	-50	
TOTAL INTEREST	-37	-50	-50	-50	
RECORDING FEES					
419-0125-307.95-09 SS# TRUNCATION FEE	-4,482	-5,000	-4,500	-4,500	
TOTAL RECORDING FEES	-4,482	-5,000	-4,500	-4,500	
BEGINNING FUND BALANCE					
419-0125-399.99-99 BEGINNING FUND BALANCE		-5,727	-2,900	-2,900	
TOTAL BEGINNING FUND BALANCE		-5,727	-2,900	-2,900	
TOTAL REVENUE	**-4,519**	**-10,777**	**-7,450**	**-7,450**	
EXPENDITURE					
SERVICES & SUPPLIES					
419-0125-645.04-16 MISCELLANEOUS EXPENSE		3,777	2,450	2,450	
TOTAL SERVICES & SUPPLIES		3,777	2,450	2,450	
TRANSFERS OUT					
419-0125-645.07-87 TRANSFER OUT	7,000	7,000	5,000	5,000	
TOTAL TRANSFERS OUT	7,000	7,000	5,000	5,000	
TOTAL EXPENDITURE	**7,000**	**10,777**	**7,450**	**7,450**	
SS# TRUNCATION-RECORDER	**2,481**				

Budget Name: **Hazardous Material Clean Up** **Budget Unit #: 420-0319-961**
Department: **Public Works** **Department Head: Vacant**

Program Description:

This funding was previously budgeted in fund #523, which is considered a capital improvement fund and in reality this project is not a capital improvement. This project is the clean up of petroleum fluid that contaminated the ground at the Airport and the well at the Public Works yard, which necessitated the purchasing of potable water for these facilities. The contamination at the Public Works yard is believed to have come from a tank located on a neighboring fueling station. The department is the process of obtaining monetary relief from the fueling station for the cost of the clean-up and providing potable water.

Requested Changes:

No new revenue is expected. The fund balance will be used to finalize the Airport and Public Works yard clean-up efforts.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HAZARDOUS MAT CLEAN UP					
REVENUE					
MISC REVENUE					
420-0319-308.11-00 MISC REVENUE		-8,145			
TOTAL MISC REVENUE		-8,145			
BEGINNING FUND BALANCE					
420-0319-399.99-99 BEGINNING FUND BALANCE		-15,417	-10,191	-10,191	
TOTAL BEGINNING FUND BALANCE		-15,417	-10,191	-10,191	
TOTAL REVENUE		**-23,562**	**-10,191**	**-10,191**	
EXPENDITURE					
HAZARDOUS MAT SERVICES					
420-0319-961.04-33 AIRPORT CLEANUP	126	3,500	1,000	1,000	
420-0319-961.04-35 BEN HUR CLEANUP	4,983	20,062	9,191	9,191	
TOTAL HAZARDOUS MAT SERVICES	5,109	23,562	10,191	10,191	
TOTAL EXPENDITURE	**5,109**	**23,562**	**10,191**	**10,191**	
HAZARDOUS MAT CLEAN UP	**5,109**				

Budget Name: **CUPA Programs** **Budget Unit #: 421-0410-680**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

This fund was created to account for programs implemented by the Certified Unified Program Agency (CUPA). The Aboveground Petroleum Storage Act (APSA) became effective with the passage of AB 1130 in October 2007, and transferred the responsibility for the implementation, enforcement, and administration of the APSA from the State Water Resources Control Board (SWRCB) to the CUPA's. This grant program has ended and at the beginning in 2010 the Health Department began assessing and collecting the APSA related fee from tank facilities. The Electronic Reporting (ER) grant provided funding for the transition to electronic reporting of all CUPA information between the State and the County and this grant has now ended. This current CUPA Forum grant is for the purchase of computer equipment.

Requested Changes:
The APSA and ER grant programs have been completed and the revenue requested this fiscal year will be transferred to the Health operating budget to offset the costs of purchasing computer equipment that will be used in the field by environmental health staff assigned to the CUPA program.

Recommendation:
This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CUPA PROGRAMS					
REVENUE					
INTEREST					
421-0410-304.30-00 INTEREST	-2	-125			
TOTAL INTEREST	-2	-125			
OTHER STATE - HEALTH					
421-0410-305.52-22 CUPA ER	-318				
TOTAL OTHER STATE - HEALTH	-318				
MISC REVENUE					
421-0410-308.11-14 CUPA FORUM	-10,396	-10,600	-4,178	-4,178	
TOTAL MISC REVENUE	-10,396	-10,600	-4,178	-4,178	
TOTAL REVENUE	**-10,716**	**-10,725**	**-4,178**	**-4,178**	
EXPENDITURE					
SERVICES & SUPPLIES					
421-0410-680.04-16 MISCELLANEOUS EXPENSE		125			
TOTAL SERVICES & SUPPLIES		125			
TRANSFERS OUT					
421-0410-680.07-88 TRANSFER OUT CUPA FORUM	10,396	10,600	4,178	4,178	
421-0410-680.07-89 CUPA ER	318				
TOTAL TRANSFERS OUT	10,714	10,600	4,178	4,178	
TOTAL EXPENDITURE	**10,714**	**10,725**	**4,178**	**4,178**	
CUPA PROGRAMS	**-2**				

Budget Name: **Wraparound** **Budget Unit #: 422-0502-662**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

In 1997, Wraparound was established in California under Senate Bill 163 which allows counties to develop the Wraparound Model using State and County Aid to Families with Dependent Children-Foster Care dollars. The purpose of this program is to return children and youth currently in group home care to their homes and communities, or to help children at imminent risk of placement in high-end or low level group homes to remain in their homes through the development of family-based service programs. The goal of this program is to provide intensive, individualized services and support to families that will allow children to live and grow up in a safe, stable, permanent family environment. Wraparound reduces the risk of out-of-home placement and recidivism by bringing individuals, agencies, and the community together as the decision-making team with the central focus being to meet the needs of the child and family. The Board approved the County's participation in this program in the 2008-09 Fiscal Year, with the implementation of the program in Fiscal Year 2009-10.

Requested Changes:

The reimbursements from Medi-Cal billing are reduced based on current case load. The Miscellaneous Revenue line item is reduced as no revenue from the Social Security Administration is anticipated at this time. The Transfers In line items are based on caseload, available funding, and 2011 Realignment guidelines. The salary and benefits line items are adjusted due to a reallocation of certain positions based on job responsibilities and case load. Various service/supply line items are adjusted based prior year actual costs and on estimated service demands. The Professional Services line represents a contract for specific counseling services not offered by the Department. The Transfers Out to Human Services Administration represents this fund's portion of overhead and administrative services. The Transfers Out – Probation line item provides funding to the Probation budget for 40% of a Deputy Probation Officer I/II assigned to this program. A Contingency is requested to balance the fund and for possible unanticipated program expenses.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SOCIAL SERV WRAP AROUND					
REVENUE					
INTEREST					
422-0502-304.30-00 INTEREST	-1,811	-600	-1,000	-1,000	
TOTAL INTEREST	-1,811	-600	-1,000	-1,000	
FEDERAL REVENUE					
422-0502-306.72-81 MEDI-CAL	-103,127	-90,000	-80,000	-80,000	
TOTAL FEDERAL REVENUE	-103,127	-90,000	-80,000	-80,000	
MISC REVENUE					
422-0502-308.11-00 MISC REVENUE		-9,000			
TOTAL MISC REVENUE		-9,000			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS IN					
422-0502-309.16-94 TRANF IN REALIGN FND 393	-91,583	-248,351			
TOTAL TRANSFERS IN	-91,583	-248,351			
TRANSFERS IN					
422-0502-309.17-38 TRANF IN REALIGN FND 433	-344,209	-205,650	-200,928	-200,928	
TOTAL TRANSFERS IN	-344,209	-205,650	-200,928	-200,928	
BEGINNING FUND BALANCE					
422-0502-399.99-99 BEGINNING FUND BALANCE		-385,765	-400,000	-400,000	
TOTAL BEGINNING FUND BALANCE		-385,765	-400,000	-400,000	
TOTAL REVENUE	**-540,730**	**-939,366**	**-681,928**	**-681,928**	
EXPENDITURE					
SS WRAP AROUND SALARIES					
422-0502-662.01-03 DEP DRCTR BEHAV HLTH	14,912	14,851	8,062	8,062	
422-0502-662.01-22 SOCIAL WORKER SUPV II	14,671	26,681	15,966	15,966	
422-0502-662.01-28 MENTAL HEALTH CLINICIAN	52,861	64,813	55,871	55,871	
422-0502-662.01-31 MENTAL HEALTH ASST II	19,537	19,282	20,650	20,650	
422-0502-662.01-33 MENTAL HEALTH ASST III		18,463			
422-0502-662.01-94 MENTAL HEALTH AIDE	5,922	16,580	10,504	10,504	
TOTAL SS WRAP AROUND SALARIES	107,903	160,670	111,053	111,053	
HOURLY & OTHER COMP					
422-0502-662.02-30 OVERTIME	489	800	800	800	
422-0502-662.02-35 LONGEVITY			324	324	
422-0502-662.02-40 STAND-BY	217		100	100	
422-0502-662.02-43 PERS INCENTIVES	13,342	17,748	25,432	25,432	
422-0502-662.02-45 OUT OF CLASS PAY	1,700				
TOTAL HOURLY & OTHER COMP	15,748	18,548	26,656	26,656	
BENEFITS					
422-0502-662.03-04 ACCRUED BENEFITS	291				
422-0502-662.03-10 SOCIAL SECURITY	7,554	11,371	7,655	7,655	
422-0502-662.03-11 MEDICARE	1,767	2,659	1,790	1,790	
422-0502-662.03-13 MEDICAL/DENTAL/VISION	23,254	30,497	22,932	22,932	
422-0502-662.03-14 RETIREMENT-EMPLOYER	26,067	37,249	27,349	27,349	
422-0502-662.03-15 RETIREMENT-EMPLOYEE	9,701	11,053	9,639	9,639	
422-0502-662.03-17 LIFE INSURANCE	85	110	84	84	
422-0502-662.03-18 SDI	1,203	1,811	1,223	1,223	
422-0502-662.03-19 CASH-CAFETERIA PLAN	1,660	6,242	2,305	2,305	
TOTAL BENEFITS	71,582	100,992	72,977	72,977	
SERVICES & SUPPLIES					
422-0502-662.04-06 COMMUNICATIONS	222	1,000	1,000	1,000	
422-0502-662.04-07 POSTAGE	1				
422-0502-662.04-08 FOOD	45	1,500	1,500	1,500	
422-0502-662.04-10 INSURANCE	2,111	2,111	3,002	3,002	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
422-0502-662.04-17 OFFICE EXPENSE	296	2,000	2,000	2,000	
422-0502-662.04-18 PROFESSIONAL SERVICES	6,653	43,650	14,000	14,000	
422-0502-662.04-21 TELEPSYCHIATRY	7,985	9,000	9,000	9,000	
422-0502-662.04-22 CRISIS SUPPORT CONT		1,000			
422-0502-662.04-23 TRANSPORT - CLIENTS			1,000	1,000	
422-0502-662.04-28 MIS CONTRACT	11,569	11,160	11,750	11,750	
422-0502-662.04-30 RENTS/LEASES EQUIP		500	500	500	
422-0502-662.04-31 RENTS/LEASES BUILDINGS	158		200	200	
422-0502-662.04-33 CLIENT ACTIVITIES	6,756	24,000	10,000	10,000	
422-0502-662.04-37 PURCHASED SERVICES	274	1,000	1,000	1,000	
422-0502-662.04-45 RESPITE		500	500	500	
422-0502-662.04-50 COUNTY VEHICLE	19	2,000	2,588	2,588	
422-0502-662.04-71 COPIER EXPENSE		500	100	100	
422-0502-662.04-75 COST ALLOCATION	22,324	22,324	24,220	24,220	
422-0502-662.04-80 EQUIPMENT		2,000			
422-0502-662.04-88 FUEL EXPENSE	2,008	2,000	1,568	1,568	
422-0502-662.04-90 TRAINING & SEMINARS	1,266	3,000	3,000	3,000	
422-0502-662.04-91 PRIVATE VEHICLE USE	132	1,000	500	500	
TOTAL SERVICES & SUPPLIES	61,819	130,245	87,428	87,428	
TRANSFERS OUT					
422-0502-662.07-90 TRANSFER OUT - HS ADMIN	181,356	189,018	128,714	128,714	
422-0502-662.07-91 TRANSFER OUT TO PROB	71,742	108,000	34,132	34,132	
TOTAL TRANSFERS OUT	253,098	297,018	162,846	162,846	
APPROP FOR CONTINGENCY					
422-0502-662.10-90 CONTINGENCY		231,893	220,968	220,968	
TOTAL APPROP FOR CONTINGENCY		231,893	220,968	220,968	
TOTAL EXPENDITURE	**510,150**	**939,366**	**681,928**	**681,928**	
SOCIAL SERV WRAP AROUND	**-30,580**				

Budget Name: **Sheriff – Civil GC 26746** **Budget Unit #: 423-0234-527**
Department: **Sheriff-Coroner-Public Administrator** **Department Head: Doug Binnewies**

Program Description:

This fund accounts for a processing fee of ten dollars ($10) that is assessed for each disbursement of money collected under a writ of attachment, execution, possession, or sale, but excluding any action by the local child support agency, for the establishment or enforcement of a child support obligation. All proceeds of this fee are to be deposited in a special fund and are to be expended to supplement the County's cost for vehicle fleet replacement and equipment, maintenance, and civil process operations.

Requested Changes:

The revenue is adjusted based on prior year actual receipts and appropriations are adjusted to reflect available revenue.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SHERIFF CIVIL GC26746					
REVENUE					
INTEREST					
423-0234-304.30-00 INTEREST	-45	-40	-40	-40	
TOTAL INTEREST	-45	-40	-40	-40	
CIVIL PROCESS SERVICES					
423-0234-307.90-01 CIVIL FEES - SHERIFF	-696	-2,000	-1,500	-1,500	
TOTAL CIVIL PROCESS SERVICES	-696	-2,000	-1,500	-1,500	
BEGINNING FUND BALANCE					
423-0234-399.99-99 BEGINNING FUND BALANCE		-8,124	-9,059	-9,059	
TOTAL BEGINNING FUND BALANCE		-8,124	-9,059	-9,059	
TOTAL REVENUE	**-741**	**-10,164**	**-10,599**	**-10,599**	
EXPENDITURE					
SERVICES & SUPPLIES					
423-0234-527.04-16 MISCELLANEOUS EXPENSE		10,164	10,599	10,599	
TOTAL SERVICES & SUPPLIES		10,164	10,599	10,599	
TOTAL EXPENDITURE		**10,164**	**10,599**	**10,599**	
SHERIFF CIVIL GC26746	**-741**				

Budget Name: **Microenterprise Assistance Grant** **Budget Unit #: 424-0142-494**
Department: **Economic Development** **Department Head: Richard Benson**

Program Description:

This fund was established to account for grants from the State of California Department of Housing and Community Development (HCD) for a Microenterprise Business Assistance Program. The intent of this program is to stimulate economic development, provide "gap" financing for businesses that document the need for assistance, and create or retain permanent jobs for households with low income. The County contracts with the Valley Small Business Development Corporation (VSBDC) for performing underwriting and lending services for the program.

Requested Changes:

The revenue is adjusted based on the respective grants and their timelines. The appropriations are adjusted to match available grant funds and are for the services provided by VSBDC, reimbursement of county staff time, funding available for loans to qualifying Mariposa County businesses, and promotional and operational expenses. For tracking and reporting purposes, this funding has been combined with the Microenterprise Assistance Loan fund (#425).

Recommendation:

It is recommended that the surplus revenue be incorporated into the amount of funding available for business loans to comply with new State guidelines for local revolving loan accounts. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MICROENTERPRISE ASST GRT					
REVENUE					
CDBG PROGRAM INTEREST					
424-0142-304.33-01 INTEREST - PEARCE	42				
424-0142-304.33-02 INTEREST - EHLER	-373		-361	-361	
424-0142-304.33-05 INTEREST - MACLEOD	-116		-114	-114	
424-0142-304.33-06 INTEREST - LAWSON	-709		-675	-675	
424-0142-304.33-07 INTEREST - BEERY	-975				
424-0142-304.33-08 INTEREST - BEESLEY			-700	-700	
TOTAL CDBG PROGRAM INTEREST	-2,131		-1,850	-1,850	
FEDERAL REVENUE					
424-0142-306.72-89 CDBG GRNT #09-EDEF-6369	-122,230	-109,109			
424-0142-306.72-93 CDBG GRNT #10-EDEF-7268	-22,459	-500,000	-265,000	-265,000	
TOTAL FEDERAL REVENUE	-144,689	-609,109	-265,000	-265,000	
TRANSFERS IN					
424-0142-309.16-00 TRANSFERS IN	-21,808				
TOTAL TRANSFERS IN	-21,808				
BEGINNING FUND BALANCE					
424-0142-399.99-99 BEGINNING FUND BALANCE		109,109			
TOTAL BEGINNING FUND BALANCE		109,109			
TOTAL REVENUE	**-168,628**	**-500,000**	**-266,850**	**-266,850**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
SERVICES & SUPPLIES					
424-0142-494.04-16 MISCELLANEOUS EXPENSE	156				
424-0142-494.04-18 PROFESSIONAL SERVICES	3,439		22,948	22,948	
424-0142-494.04-22 PROF SVC #10-EDEF-7268	5,679	462,500	190,000	223,902	33,902
424-0142-494.04-37 ADMIN #09-EDEF-6369	241				
424-0142-494.04-38 ADMIN #10-EDEF-7268	335	37,500	20,000	20,000	
TOTAL SERVICES & SUPPLIES	9,850	500,000	232,948	266,850	33,902
TOTAL EXPENDITURE	**9,850**	**500,000**	**232,948**	**266,850**	**33,902**
MICROENTERPRISE ASST GRT	**-158,778**		**-33,902**		**33,902**

Budget Name: **Microenterprise Assistance Loan** **Budget Unit #: 425-0148-495**
Department: **Economic Development** **Department Head: Richard Benson**

Program Description:

This fund was established to track and account for loans to qualifying Mariposa County businesses through the State of California Department of Housing and Community Development (HCD) -- Microenterprise Business Assistance Program.

Requested Changes:

The outstanding loan balances and residual funding have been transferred the **Microenterprise Assistance Grant** fund #424 to allow for better accounting, tracking and reporting. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MICROENTERPRISE ASST LOAN					
REVENUE					
INTEREST					
425-0148-304.30-00 INTEREST	-187				
TOTAL INTEREST	-187				
CDBG PROGRAM INTEREST					
425-0148-304.33-01 INTEREST - PEARCE		-39			
425-0148-304.33-02 INTEREST - EHLER		-23			
425-0148-304.33-05 INTEREST - MACLEOD		-48			
425-0148-304.33-06 INTEREST - LAWSON		-12			
425-0148-304.33-07 INTEREST - BEERY		-1,200			
TOTAL CDBG PROGRAM INTEREST		-1,322			
CDBG PROGRAM INCOME					
425-0148-308.14-01 PEARCE		-3,950			
425-0148-308.14-02 EHLER		-2,370			
425-0148-308.14-05 MACLEOD		-1,219			
425-0148-308.14-06 LAWSON		-4,743			
425-0148-308.14-07 BEERY		-7,163			
TOTAL CDBG PROGRAM INCOME		-19,445			
BEGINNING FUND BALANCE					
425-0148-399.99-99 BEGINNING FUND BALANCE		-21,622			
TOTAL BEGINNING FUND BALANCE		-21,622			
TOTAL REVENUE	**-187**	**-42,389**			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
SERVICES & SUPPLIES					
425-0148-495.04-16 MISCELLANEOUS EXPENSE		42,389			
TOTAL SERVICES & SUPPLIES		42,389			
TRANSFERS OUT					
425-0148-495.07-87 TRANSFERS OUT	21,808				
TOTAL TRANSFERS OUT	21,808				
TOTAL EXPENDITURE	**21,808**	**42,389**			
MICROENTERPRISE ASST LOAN	**21,621**				

Budget Name: **Pandemic Influenza-State** **Budget Unit #: 428-0433-682**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

This fund was established to account for State grant funding provided by the Federal Government for pandemic influenza response preparation. The funding is transferred to the Health operating budget to reimburse for allowable expenditures once the expenses have been documented.

Requested Changes:

The Transfers Out line items represent available funding to reimburse the Health operating budget for allowable expenses.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PANDEMIC INFLUENZA STATE					
REVENUE					
INTEREST					
428-0433-304.30-00 INTEREST	-63				
TOTAL INTEREST	-63				
OTHER STATE - HEALTH					
428-0433-305.52-20 PANDEMIC INFLUENZA	-77,706	-60,621	-60,602	-60,602	
TOTAL OTHER STATE - HEALTH	-77,706	-60,621	-60,602	-60,602	
BEGINNING FUND BALANCE					
428-0433-399.99-99 BEGINNING FUND BALANCE		-298			
TOTAL BEGINNING FUND BALANCE		-298			
TOTAL REVENUE	**-77,769**	**-60,919**	**-60,602**	**-60,602**	
EXPENDITURE					
SERVICES & SUPPLIES					
428-0433-682.04-16 MISCELLANEOUS EXPENSE		298			
TOTAL SERVICES & SUPPLIES		298			
TRANSFERS OUT					
428-0433-682.07-87 TRANSFERS OUT	78,061	60,621	60,602	60,602	
TOTAL TRANSFERS OUT	78,061	60,621	60,602	60,602	
TOTAL EXPENDITURE	**78,061**	**60,919**	**60,602**	**60,602**	
PANDEMIC INFLUENZA STATE	**292**				

Budget Name: **Library Private Donation** **Budget Unit #: 430-0609-732**
Department: **Library** **Department Head: Janet Chase-Williams**

Program Description:

This fund was established in Fiscal Year 2010-11 to accept a donation from the Tillie Stroming Trust to the County Library. This funding is to be used to enhance the County's library and is at the discretion of the County Librarian with the approval of the Board of Supervisors.

Requested Changes:

The revenue consists of interest earned and the residual fund balance. There are no requests for purchases at this time. The Miscellaneous Expense line item is used to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
LIBRARY PRIVATE DONATION					
REVENUE					
INTEREST					
430-0609-304.30-00 INTEREST	-1,820	-2,000	-2,000	-2,000	
TOTAL INTEREST	-1,820	-2,000	-2,000	-2,000	
BEGINNING FUND BALANCE					
430-0609-399.99-99 BEG FUND BALANCE		-344,218	-346,000	-346,000	
TOTAL BEGINNING FUND BALANCE		-344,218	-346,000	-346,000	
TOTAL REVENUE	**-1,820**	**-346,218**	**-348,000**	**-348,000**	
EXPENDITURE					
SERVICES & SUPPLIES					
430-0609-732.04-16 MISC EXPENSE		346,218	348,000	348,000	
TOTAL SERVICES & SUPPLIES		346,218	348,000	348,000	
TOTAL EXPENDITURES		**346,218**	**348,000**	**348,000**	
LIBRARY PRIVATE DONATION	**-1,820**				

Budget Name: **Community Corrections** **Budget Unit #: 432-0272-613**
Department: **Probation** **Department Head: Pete Judy**

Program Description:

This fund was established in Fiscal Year 2011-12 to account for funding provided by the State with the implementation of AB 109 – "2011 Realignment Legislation Addressing Public Safety." AB 109 changed the law to realign certain responsibilities for lower level offenders, adult parolees and juvenile offenders from State to local jurisdictions, including specifying local jail custody only for certain offenders previously eligible for commitment to State prison; specifying certain offenders upon release from prison are subject to community supervision an accountability by local agency and Courts rather than State parole. The legislation also requires that each county develop its own implementation plan on how best to employ evidenced based practices to improve services and outcomes (reduce recidivism) on these offenders.

Accomplishments:

- 12 successful PRCS or Mandatory Supervision completions.
- Achieved an 88% success rate (no new convictions) on AB 109 population by utilizing evidence based services and appropriate supervision levels.
- 100% of AB 109 clients have received or been linked to rehabilitative services including mental health, substance abuse, anger management, and re-entry or basic life skills programs.

Goals:

- Increase employment and educational services.
- Increase housing assistance programs or opportunities.
- Implement a graduated sanction program for technical violations of supervision.
- Implement a graduated incentive program to reward positive behavior.

Requested Changes:

The revenue is requested in an amount as provided in a State formula, including growth estimates. Appropriations are requested in specific line items to carry out the requirements of AB 109 as recommended by the Executive Committee of the Community Corrections Partnership and approved by the Board of Supervisors. The Extra-Help line item will fund 960 hours of a Deputy Probation Officer I/II, and Overtime will offset costs associated with Deputy Probation Officers and Deputy Sheriffs for performing Probation Enforcement Apprehension Team (PEAT) operations. The Work Program Expense line item is established in support of department goals to increase employment related to parolee transition costs back into the community. The Board approved contract with Mountain Crisis Services is included in the Professional Services line item. Fixed assets include continued Jail expansion project. The Transfers Out line item reflects funding being transferred out to the Jail budget to offset the additional Jail Officer positions that the Board approved in the previous fiscal year, to Probation, Revenue and Recovery, and Indigent Defense, to offset costs associated with the additional job duties created by this legislation. Contingency is increased to balance the fund.

Recommendation:

The Recommended changes include an increase to Professional Services line to fund a recently signed contract and a decrease to the transfer out to the Revenue and Recovery fund #416 due to staffing changes. An offsetting decrease in the Miscellaneous Expense item keeps the fund in balance. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COMMUNITY CORRECTIONS					
REVENUE					
STATE REVENUE					
432-0272-305.56-14 AB 109 CCP PLNG GRNT	-100,000	-100,000	-100,000	-100,000	
432-0272-305.56-15 AB109 IMPLEMENT (AB118)	-546,385	-478,907	-645,300	-645,300	
TOTAL STATE REVENUE	-646,385	-578,907	-745,300	-745,300	
BEGINNING FUND BALANCE					
432-0272-399.99-99 BEGINNING FUND BALANCE		-232,792	-400,000	-400,000	
TOTAL BEGINNING FUND BALANCE		-232,792	-400,000	-400,000	
TOTAL REVENUE	**-646,385**	**-811,699**	**-1,145,300**	**-1,145,300**	
EXPENDITURE					
HOURLY & OTHER COMP					
432-0272-613.02-01 EXTRA HELP		23,000	25,000	25,000	
432-0272-613.02-30 OVERTIME	11,920	26,950	20,000	20,000	
432-0272-613.02-35 LONGEVITY PAY	149		250	250	
TOTAL HOURLY & OTHER COMP	12,069	49,950	45,250	45,250	
BENEFITS					
432-0272-613.03-10 SOCIAL SECURITY	419		500	500	
432-0272-613.03-11 MEDICARE	98	724	200	200	
432-0272-613.03-18 SDI	68		200	200	
TOTAL BENEFITS	585	724	900	900	
SERVICES & SUPPLIES					
432-0272-613.04-06 COMMUNICATIONS	2,052	2,300	2,500	2,500	
432-0272-613.04-08 FOOD		4,500	1,000	1,000	
432-0272-613.04-09 HOUSEHOLD/JANITORAL	406	10,000	1,000	1,000	
432-0272-613.04-10 INSURANCE	107	107	839	839	
432-0272-613.04-14 MEDICAL & LABORATORY	7,185	20,000	30,000	30,000	
432-0272-613.04-16 MISCELLANEOUS EXPENSE	3,059	32,611	49,687	37,621	-12,066
432-0272-613.04-17 OFFICE EXPENSE	1,609	8,000	12,500	12,500	
432-0272-613.04-18 PROFESSIONAL SERVICES	225,900	235,000	225,000	245,000	20,000
432-0272-613.04-33 OVERHEAD		6,514	7,453	7,453	
432-0272-613.04-34 VICTIM SERVICES		10,000	20,000	20,000	
432-0272-613.04-36 ELECTRIC MONITORS	2,408	10,000	10,000	10,000	
432-0272-613.04-37 EMERGENCY SERVICES		10,000	10,000	10,000	
432-0272-613.04-38 AMMUNITION		4,000	4,000	4,000	
432-0272-613.04-39 HOMELESS ASSISTANCE	3,839	10,000	10,000	10,000	
432-0272-613.04-41 WORK PROGRAM EXPENSE	176		20,000	20,000	
432-0272-613.04-43 SAFETY EQUIPMENT	611	5,000	7,500	7,500	
432-0272-613.04-50 COUNTY VEHICLE	2,888	5,000	5,000	5,000	
432-0272-613.04-65 EDCTN/DRCT CLNT SVC		9,000	9,000	9,000	
432-0272-613.04-80 EQUIPMENT	1,958	15,000	20,000	20,000	
432-0272-613.04-81 SOFTWARE	5,706	30,000	30,000	30,000	
432-0272-613.04-88 FUEL EXPENSE	1,115	5,000	3,000	3,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
432-0272-613.04-90 TRAINING & SEMINARS	5,618	15,000	15,000	15,000	
TOTAL SERVICES & SUPPLIES	264,637	447,032	493,479	501,413	7,934
FIXED ASSETS					
432-0272-613.06-50 JAIL EXPANSION		100,000	375,000	375,000	
432-0272-613.06-51 VAN		35,000			
TOTAL FIXED ASSETS		135,000	375,000	375,000	
TRANSFERS OUT					
432-0272-613.07-87 TRANSFERS OUT	49,908	140,500	93,971	86,037	-7,934
TOTAL TRANSFERS OUT	49,908	140,500	93,971	86,037	-7,934
CONTINGENCY APPROPRIATION					
432-0272-613.10-90 CONTINGENCY		38,493	136,700	136,700	
TOTAL CONTINGENCY APPROPRIATION		38,493	136,700	136,700	
TOTAL EXPENDITURE	**327,199**	**811,699**	**1,145,300**	**1,145,300**	
COMMUNITY CORRECTIONS	**-319,186**				

Budget Name: **2011 Realignment** **Budget Unit #: 433-0530-684**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund was established in Fiscal Year 2011-12 to account for funding provided by the State. As part of the 2011-12 State Budget the Legislature enacted a major shift or "realignment" of State program responsibilities and revenue to local governments, including various mental health and social services programs.

Requested Changes:

The revenue line items are based on the preliminary State allocations and revenue formulas for specific programs, and are now consolidated for ease of accounting. Funding is budgeted in specific line items to be transferred out to the respective Human Services operating budgets as eligible expenses are recorded and reported. Funding being transferred to one budget is consolidated into one line item.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
REALIGNMENT - SOCIAL SVC					
REVENUE					
STATE REVENUE					
433-0530-305.67-41 CALWORKS MOE	-604,206	-654,750	-654,750	-654,750	
433-0530-305.67-42 2011 REALIGNMENT	-1,587,780	-1,763,136	-1,941,872	-1,941,872	
TOTAL STATE REVENUE	-2,191,986	-2,417,886	-2,596,622	-2,596,622	
TRANSFERS IN					
433-0530-309.17-65 TRANSFER IN FROM 363	-53,598				
TOTAL TRANSFERS IN	-53,598				
BEGINNING FUND BALANCE					
433-0530-399.99-99 BEGINNING FUND BALANCE		-332,712			
TOTAL BEGINNING FUND BALANCE		-332,712			
TOTAL REVENUE	**-2,245,584**	**-2,750,598**	**-2,596,622**	**-2,596,622**	
EXPENDITURE					
SERVICES & SUPPLIES					
433-0530-684.04-16 MISCELLANEOUS EXPENSE		332,712			
TOTAL SERVICES & SUPPLIES		332,712			
TRANSFERS OUT					
433-0530-684.07-87 TO 0506 AID PAYMENTS	498,047	451,760	417,698	417,698	
433-0530-684.07-88 TO 0501 ADMIN PAYMENTS	889,816	1,105,726	1,323,246	1,323,246	
433-0530-684.07-98 CWKS MOE ASST (to 0506)	571,389	654,750	654,750	654,750	
433-0530-684.07-99 FC ASST WRAP (to 422)	344,209	205,650	200,928	200,928	
TOTAL TRANSFERS OUT	2,303,461	2,417,886	2,596,622	2,596,622	
TOTAL EXPENDITURE	**2,303,461**	**2,750,598**	**2,596,622**	**2,596,622**	
REALIGNMENT - SOCIAL SVC	**57,877**				

Budget Name: **Community Corrections SB678** **Budget Unit #: 434-0273-614**
Department: **Probation** **Department Head: Pete Judy**

Program Description:

This fund was established in Fiscal Year 2011-12 to account for grant funding provided by the State through the passage of SB 678 (the precursor to AB 109) which was signed in October 2009. This bill provided local governments with grant funding to support adult probation departments implement evidence based programs. The grant funding goals were to reduce recidivism of adult felony probationers by improving probation services using evidenced based programs and thus reducing State prison populations. Statewide this program has proved to be successful in reducing prison commitments and additional grant awards have been included in the State Budget.

Accomplishments:

- Increased Electronic Monitoring/GPS services as a jail alternative to help alleviate jail overcrowding.
- Reduced state prison commitments by applying evidence based services and appropriate levels of supervision on moderate to high risk offenders.
- Increased services to clients living in North County by authorizing a resident Probation Officer to monitor probation compliance on a regular basis in the Greeley Hill and Coulterville communities.
- Aggressively pursued victim restitution and increased collections by approximately 65% over the same time period in the previous budget year.

Goals & Objectives:

- Increase employment and educational services.
- Increase housing assistance programs or opportunities.
- Implement a progressive sanction program for technical violations of supervision.
- Implement a progressive incentive program to encourage positive behavior.

Requested Changes:

The revenue being requested is based on State allocations of the grant awards to counties. The adjustments to salary and benefits line items are reflective of the recently concluded labor negotiations. The Extra-Help line is also requested to assist with the anticipated workload. Appropriations are requested in specific line items to carry out the evidence based program requirements. The line for Electronic Monitors, Vehicle Expense and Fuel are increased based on anticipated needs. The Miscellaneous Expense line item is increased to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COMMUNITY CORRECTIONS					
REVENUE					
INTEREST					
434-0273-304.30-00 INTEREST	-1,172	-250	-1,200	-1,200	
TOTAL INTEREST	-1,172	-250	-1,200	-1,200	
STATE REVENUE					
434-0273-305.56-17 SB678 PC1233.6 (d)	-200,000	-200,000	-200,000	-200,000	
TOTAL STATE REVENUE	-200,000	-200,000	-200,000	-200,000	
BEGINNING FUND BALANCE					
434-0273-399.99-99 BEGINNING FUND BALANCE		-200,810	-240,000	-240,000	
TOTAL BEGINNING FUND BALANCE		-200,810	-240,000	-240,000	
TOTAL REVENUE	**-201,172**	**-401,060**	**-441,200**	**-441,200**	
EXPENDITURE					
PROBATION SALARIES					
434-0273-614.01-60 DEPUTY PROB OFFICER I/II	53,618	80,916	54,516	54,516	
TOTAL PROBATION SALARIES	53,618	80,916	54,516	54,516	
HOURLY & OTHER COMP					
434-0273-614.02-01 EXTRA HELP	23,211	33,000	33,000	33,000	
434-0273-614.02-30 OVERTIME	1,176		900	900	
434-0273-614.02-40 STANDBY	676	564	900	900	
434-0273-614.02-58 UNIFORM ALLOWANCE	456	730	365	365	
TOTAL HOURLY & OTHER COMP	25,519	34,294	35,165	35,165	
BENEFITS					
434-0273-614.03-10 SOCIAL SECURITY	3,446	5,112	3,122	3,122	
434-0273-614.03-11 MEDICARE	1,114	1,196	730	730	
434-0273-614.03-13 MEDICAL/DENTAL/VISION	8,119	22,160	12,375	12,375	
434-0273-614.03-14 RETIREMENT-EMPLOYER	18,808	26,934	20,262	20,262	
434-0273-614.03-15 RETIREMENT-EMPLOYEE	3,729	7,060	2,378	2,378	
434-0273-614.03-17 LIFE INSURANCE	33		31	31	
434-0273-614.03-18 SDI	559	816	514	514	
434-0273-614.03-19 CASH - CAFETERIA PLAN	2,069				
TOTAL BENEFITS	37,877	63,278	39,412	39,412	
SERVICES & SUPPLIES					
434-0273-614.04-10 INSURANCE	54		213	213	
434-0273-614.04-14 TREATMENT		25,000	25,000	25,000	
434-0273-614.04-16 MISCELLANEOUS EXPENSE	293	61,989	142,294	142,294	
434-0273-614.04-17 OFFICE EXPENSE	485	4,000	4,000	4,000	
434-0273-614.04-18 PROFESSIONAL SERVICES		25,000	25,000	25,000	
434-0273-614.04-34 INCENTIVES	1,477	4,000	4,000	4,000	
434-0273-614.04-36 ELECTRIC MONITORS	124		1,000	1,000	
434-0273-614.04-43 SAFETY	4,051	6,602	6,600	6,600	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
434-0273-614.04-50 COUNTY VEHICLE	3,112		5,000	5,000	
434-0273-614.04-65 DIRECT CLIENT SERVICES		15,000	15,000	15,000	
434-0273-614.04-80 EQUIPMENT	979	24,702	25,000	25,000	
434-0273-614.04-81 SOFTWARE	3,446	41,279	41,000	41,000	
434-0273-614.04-88 FUEL EXPENSE	1,187		3,000	3,000	
434-0273-614.04-90 TRAINING & SEMINARS	3,210	15,000	15,000	15,000	
TOTAL SERVICES & SUPPLIES	18,418	222,572	312,107	312,107	
TOTAL EXPENDITURE	**135,432**	**401,060**	**441,200**	**441,200**	
COMMUNITY CORRECTIONS	**-65,740**				

Budget Name: **CUPA-UST Program** **Budget Unit #: 435-0435-615**
Department: **Health** **Department Head: Dr. Charles Mosher**

Program Description:

This fund was established in Fiscal Year 2011-12 to account for grant funding provided by the State for Certified Unified Program Agency (CUPA) – Underground Storage Tank (UST) inspection program. Grant funding is received in this fund and then transferred out to the Health operating budget when eligible program expenses are properly recorded and documented. This grant program requires a twenty-five percent county match.

Requested Changes:

Revenue is requested based on grant awarded by the State. The Transfers Out line item reflects funding available to be transferred to the Health operating budget once eligible grant expenses have been recorded.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CUPA/UST PROGRAM					
REVENUE					
INTEREST					
435-0435-304.30-00 INTEREST	-21				
TOTAL INTEREST	-21				
OTHER STATE - HEALTH					
435-0435-305.52-16 CUPA (UST)	-57,863	-70,000	-42,475	-42,475	
TOTAL OTHER STATE - HEALTH	-57,863	-70,000	-42,475	-42,475	
BEGINNING FUND BALANCE					
435-0435-399.99-99 BEGINNING FUND BALANCE		-5,670			
TOTAL BEGINNING FUND BALANCE		-5,670			
TOTAL REVENUE	**-57,884**	**-75,670**	**-42,475**	**-42,475**	
EXPENDITURE					
SERVICES & SUPPLIES					
435-0435-615.04-16 MISCELLANEOUS EXPENSE		5,670			
TOTAL SERVICES & SUPPLIES		5,670			
TRANSFERS OUT					
435-0435-615.07-87 TO HEALTH CUPA/UST	63,546	70,000	42,475	42,475	
TOTAL TRANSFERS OUT	63,546	70,000	42,475	42,475	
TOTAL EXPENDITURE	**63,546**	**75,670**	**42,475**	**42,475**	
CUPA/UST PROGRAM	**5,662**				

Budget Name: **Cal-MMET** **Budget Unit #: 436-0275-541**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

This fund was established in Fiscal Year 2011-12 to account for grant funding provided by the State for the California Multi-Jurisdictional Methamphetamine Enforcement Team (Cal-MMET). Funding for this program is funded with Local Law Enforcement Services Account (LLESA) funds or State Sales Tax monies. This program is designed to combat the production and distribution of methamphetamine and the related chemical compounds and precursors used during manufacturing. Additionally, Cal-MMET encourages counties to aggressively reduce and ultimately remove methamphetamine and the criminal elements involved in the trafficking, manufacturing and sales of the illegal substance throughout California. Special focus is to be on the safety and well being of children, and to remove them from these toxic environments. This grant provides funding for one Deputy Sheriff position and related program expenses.

Requested Changes:

The revenue is requested based on the State allocated grant award. The Salaries and benefits lines are adjusted to account for the recently concluded labor negotiations. The Insurance line item is increased based on the liability and worker's compensation claims to the program. No Vehicle or Fuel expenses are anticipated. The Miscellaneous Expense line item represents prior fiscal year unspent grant funds and to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CAL MULTI-JUNSD METH ENFO					
REVENUE					
INTEREST					
436-0275-304.30-00 INTEREST	-429	-350	-350	-350	
TOTAL INTEREST	-429	-350	-350	-350	
STATE REVENUE					
436-0275-305.56-18 CAL MULTI-JUNSD METH ENFO	-120,023	-122,558	-122,558	-122,558	
TOTAL STATE REVENUE	-120,023	-122,558	-122,558	-122,558	
BEGINNING FUND BALANCE					
436-0275-399.99-99 BEGINNING FUND BALANCE		-88,220	-86,906	-86,906	
TOTAL BEGINNING FUND BALANCE		-88,220	-86,906	-86,906	
TOTAL REVENUE	**-120,452**	**-211,128**	**-209,814**	**-209,814**	
EXPENDITURE					
SHERIFF SALARIES					
436-0275-541.01-55 DEPUTY SHERIFF	53,665	51,694	57,306	57,306	
TOTAL SHERIFF SALARIES	53,665	51,694	57,306	57,306	
HOURLY & OTHER COMP					
436-0275-541.02-30 OVERTIME	14,789	20,000	20,000	20,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
436-0275-541.02-50 SHIFT DIFFERENTIAL	5				
436-0275-541.02-56 POST CERTIFICATE	1,711	1,292	1,433	1,433	
436-0275-541.02-58 UNIFORM ALLOWANCE	850	850	850	850	
TOTAL HOURLY & OTHER COMP	17,355	22,142	22,283	22,283	
BENEFITS					
436-0275-541.03-10 SOCIAL SECURITY	4,743	3,610	3,972	3,972	
436-0275-541.03-11 MEDICARE	1,109	844	929	929	
436-0275-541.03-13 MEDICAL/DENTAL/VISION	1,318	7,479	773	773	
436-0275-541.03-14 RETIREMENT-EMPLOYER	19,430	17,760	22,000	22,000	
436-0275-541.03-15 RETIREMENT-EMPLOYEE	4,174	4,701	2,588	2,588	
436-0275-541.03-17 LIFE INSURANCE	31	27	31	31	
436-0275-541.03-18 SDI	764	576	652	652	
436-0275-541.03-19 CASH-CAFETERIA PLAN	5,422	3,817	5,568	5,568	
TOTAL BENEFITS	36,991	38,814	36,513	36,513	
SERVICES & SUPPLIES					
436-0275-541.04-10 INSURANCE	294		1,127	1,127	
436-0275-541.04-16 MISCELLANEOUS EXPENSE		88,478	92,585	92,585	
436-0275-541.04-50 COUNTY VEHICLE EXPENSE		5,000			
436-0275-541.04-88 FUEL EXPENSE		5,000			
TOTAL SERVICES & SUPPLIES	294	98,478	93,712	93,712	
TOTAL EXPENDITURE	**108,305**	**211,128**	**209,814**	**209,814**	
CAL MULTI-JUNSD METH ENFO	**-12,147**				

Budget Name: **State Parole-Section 30027** **Budget Unit #: 437-0276-616**
Department: **District Attorney** **Department Head: Thomas Cooke**

Program Description:

This fund was established in Fiscal Year 2011-12 to account for funding included in the 2011 Realignment pertaining to local law enforcement. Specifically this funding is to alleviate costs associated for the revocation proceedings involving persons subject to State parole. The funding may be used by the District Attorney and by the Public Defender.

Requested Changes:

The revenue is requested based on the State allocation funding schedule. All available funding is requested to be transferred out to the District Attorney and Indigent Defense budgets, to offset costs related to parole revocations.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
STATE PAROLE DA SEC 30027					
REVENUE					
INTEREST					
437-0276-304.30-00 INTEREST	-78	-23			
TOTAL INTEREST	-78	-23			
STATE REVENUE					
437-0276-305.56-19 PAROLE REVOCATION	-9,666	-7,268	-7,500	-7,500	
TOTAL STATE REVENUE	-9,666	-7,268	-7,500	-7,500	
BEGINNING FUND BALANCE					
437-0276-399.99-99 BEGINNING FUND BALANCE		-12,197	-212	-212	
TOTAL BEGINNING FUND BALANCE		-12,197	-212	-212	
TOTAL REVENUE	**-9,744**	**-19,488**	**-7,712**	**-7,712**	
EXPENDITURE					
SERVICES & SUPPLIES					
437-0276-616.04-16 MISCELLANEOUS			712	712	
TOTAL SERVICES & SUPPLIES			712	712	
TRANSFERS OUT					
437-0276-616.07-87 TRANSFER TO DA	9,744	9,744	3,500	3,500	
437-0276-616.07-89 TRANSFER TO IND DEFNS	9,744	9,744	3,500	3,500	
TOTAL TRANSFERS OUT	19,488	19,488	7,000	7,000	
TOTAL EXPENDITURE	**19,488**	**19,488**	**7,712**	**7,712**	
STATE PAROLE DA SEC 30027	**9,744**				

Budget Name: **Energy Efficiency Grant** **Budget Unit #: 438-0320-619**
Department: **Public Works** **Department Head: Vacant**

Program Description:

This fund was established in Fiscal Year 2011-12 to account for funding received through the California Energy Efficiency Grant. This grant focused on projects that could deliver lasting financial benefits to California consumers and the economy through energy efficiency. The County used this funding to replace fourteen air conditioners – 7 in the Library; 4 in the Hall of Records; and 1 each in Juvenile Detention, Sheriff's Dispatch, and Lynd House.

Requested Changes:

This grant has been completed. Remaining residual funding has been transferred out to General Purpose Revenue in order to close out this fund. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CA ENERGY EFFICIENCY GRAN					
REVENUE					
BEGINNING FUND BALANCE					
438-0320-399.99-99 BEGINNING FUND BALANCE		-159			
TOTAL BEGINNING FUND BALANCE		-159			
TOTAL REVENUE		**-159**			
EXPENDITURE					
TRANSFERS OUT					
438-0320-619.07-87 TRANSFERS OUT	158	159			
TOTAL TRANSFERS OUT	158	159			
TOTAL EXPENDITURE	**158**	**159**			
CA ENERGY EFFICIENCY GRAN	**158**				

Budget Name: **DEA Grant Investigation** **Budget Unit #: 439-0274-617**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

This fund was established to account for grant funding received through the Drug Enforcement Agency (DEA) for investigations related to drug enforcement. The revenue and appropriations for this grant were previously budgeted in the Sheriff's operating budget, but is now separated out for ease of accounting for grant expenditures.

Requested Changes:

The revenue is requested based on the State grant award and appropriations are budgeted accordingly for eligible expenses related to the program.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DEA GRANT-INVESTIGATIONS					
REVENUE					
FEDERAL REVENUE					
439-0274-306.72-78 DEA GRANT-INVEST	-75,000	-75,000	-75,000	-75,000	
TOTAL FEDERAL REVENUE	-75,000	-75,000	-75,000	-75,000	
BEGINNING FUND BALANCE					
439-0274-399.99-99 BEG FUND BALANCE		-57,206	-81,652	-81,652	
TOTAL BEGINNING FUND BALANCE		-57,206	-81,652	-81,652	
TOTAL REVENUE	**-75,000**	**-132,206**	**-156,652**	**-156,652**	
EXPENDITURE					
TITLE III D - EXPENSE					
439-0274-617.04-49 DEA GRANT	75,303	132,206	156,652	156,652	
TOTAL TITLE III D - EXPENSE	75,303	132,206	156,652	156,652	
TOTAL EXPENDITURES	**75,303**	**132,206**	**156,652**	**156,652**	
DEA GRANT-INVESTIGATIONS	**303**				

Budget Name: **Bailiff – Court Security** **Budget Unit #: 440-0277-618**
Department: **Sheriff** **Department Head: Doug Binnewies**

Program Description:

This fund is to account for money received from the Administrative Office of the Courts for court security purposes – namely for providing Bailiff services. The funding and corresponding expenses had previously been included in the Sheriff's operating budget, but in order for clear accounting of this money it was decided to establish a separate fund so that this money does not get co-mingled with General Fund dollars. Specifically, this funding offsets the costs of one full-time Deputy Sheriff assigned as Bailiff to the Courts, as well as Extra-Help Bailiffs when the lower court-room is in session or to cover for vacation/sick time purposes.

Requested Changes:

The revenue line time is based on the estimated amount necessary to provide sufficient court security. The appropriations are requested based on the cost of the assigned Deputy Sheriff and the estimated cost of the Extra-Help Bailiffs. The salary and benefit lines are increased to account for recent labor negotiations. The Insurance line item is increased as costs for previous years can now be calculated.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BAILIFF					
REVENUE					
INTEREST					
440-0277-304.30-00 INTEREST	-466		-330	-330	
TOTAL INTEREST	-466		-330	-330	
STATE REVENUE					
440-0277-305.56-21 SHERIFF TRIAL CT SECRTY	-202,570	-171,193	-171,193	-171,193	
TOTAL STATE REVENUE	-202,570	-171,193	-171,193	-171,193	
BEGINNING FUND BALANCE					
440-0277-399.99-99 BEGINNING FUND BALANCE		-115,109	-126,405	-126,405	
TOTAL BEGINNING FUND BALANCE		-115,109	-126,405	-126,405	
TOTAL REVENUE	**-203,036**	**-286,302**	**-297,928**	**-297,928**	
EXPENDITURE					
SHERIFF SALARIES					
440-0277-618.01-74 BAILIFF	53,665	51,694	57,306	57,306	
TOTAL SHERIFF SALARIES	53,665	51,694	57,306	57,306	
HOURLY & OTHER COMP.					
440-0277-618.02-02 EXTRA HELP BAILIFF	58,372	188,347	188,404	188,404	
440-0277-618.02-30 OVERTIME	1,377				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
440-0277-618.02-35 LONGEVITY PAY	3,303	3,102	3,585	3,585	
440-0277-618.02-56 POST CERTIFICATE PAY	2,752	2,585	2,865	2,865	
440-0277-618.02-58 UNIFORM ALLOWANCE	850	850	850	850	
TOTAL HOURLY & OTHER COMP.	66,654	194,884	195,704	195,704	
BENEFITS					
440-0277-618.03-10 SOCIAL SECURITY	4,123	3,938	4,525	4,525	
440-0277-618.03-11 MEDICARE	1,811	3,474	1,058	1,058	
440-0277-618.03-13 MEDICAL/DENTAL/VISION	1,829	1,778	1,866	1,866	
440-0277-618.03-14 RETIREMENT-EMPLOYER	21,015	19,209	25,703	25,703	
440-0277-618.03-15 RETIREMENT-EMPLOYEE	4,525	5,097	3,036	3,036	
440-0277-618.03-17 LIFE INSURANCE	31	31	31	31	
440-0277-618.03-18 SDI	666	629	743	743	
440-0277-618.03-19 CASH/CAFETERIA PLAN	5,568	5,568	5,568	5,568	
TOTAL BENEFITS	39,568	39,724	42,530	42,530	
SERVICES & SUPPLIES					
440-0277-618.04-10 INSURANCE			2,388	2,388	
TOTAL SERVICES & SUPPLIES			2,388	2,388	
TOTAL EXPENDITURE	**159,887**	**286,302**	**297,928**	**297,928**	
BAILIFF	**-43,149**				

Budget Name: **USDA Grant 04-022** **Budget Unit #: 441-0153-496**
Department: **Economic Development** **Department Head: Richard Benson**

Program Description:

This fund was established when the Board adopted Resolution 12-505 and is to account for a grant from the United States Department of Agriculture to launch business training courses. To date there have been approximately 14 workshops that were offered free to Mariposa businesses.

Requested Changes:

This is a reimbursable grant and revenue is requested based on the amount that has not yet been invoiced. Appropriations are requested based on remaining available grant funding.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
USDA GRANT					
REVENUE					
FEDERAL REVENUE					
441-0153-306.72-99 USDA GRANT 04-022	-13,532	-20,272			
TOTAL FEDERAL REVENUE	-13,532	-20,272			
BEGINNING FUND BALANCE					
441-0153-399.99-99 BEGINNING FUND BALANCE		9,778	-8,381	-8,381	
TOTAL BEGINNING FUND BALANCE		9,778	-8,381	-8,381	
TOTAL REVENUE	**-13,532**	**-10,494**	**-8,381**	**-8,381**	
EXPENDITURE					
SERVICES & SUPPLIES					
441-0153-496.04-20 WORKSHOPS	2,883	10,494	8,381	8,381	
TOTAL SERVICES & SUPPLIES	2,883	10,494	8,381	8,381	
TOTAL EXPENDITURE	**2,883**	**10,494**	**8,381**	**8,381**	
USDA GRANT	**-10,649**				

Budget Name: **Blue Shield Foundation Grant** **Budget Unit #: 442-0531-687**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This fund was established when the Board adopted Resolution 2013-338 and is to account for a grant from the Blue Shield Foundation to conduct community outreach, Community Based Organizations (CBO)education and training in efforts to enroll citizens in health care plans. CBOs' were given incentive payments for participation in the program and additional funds based on the number of households successfully enrolled in a health plan. To date there have been 4 training and educational workshops.

Requested Changes:

This is a onetime grant that has now concluded. The unspent balance will need to be returned to the grantor and is budgeted in the Miscellaneous line item. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BLUE SHIELD GRANT					
REVENUE					
INTEREST					
442-0531-304.30-00 INTEREST	-281				
TOTAL INTEREST	-281				
MISCELLANEOUS REVENUE					
442-0531-308.01-63 BLUE SHIELD GRANT	-84,318				
TOTAL MISCELLANEOUS REVENUE	-84,318				
TOTAL REVENUE	**-84,599**				
EXPENDITURE					
SALARIES					
442-0531-687.01-74 ELIGIBILITY WORKER III	14,530				
TOTAL SALARIES	14,530				
BENEFITS					
442-0531-687.03-10 SOCIAL SECURITY	911				
442-0531-687.03-11 MEDICARE	213				
442-0531-687.03-13 MEDICAL/DENTAL/VISION	4,302				
442-0531-687.03-14 RETIREMENT EMPLOYER	3,076				
442-0531-687.03-15 RETIREMENT EMPLOYEE	1,131				
442-0531-687.03-17 LIFE INSURANCE	12				
442-0531-687.03-18 SDI	146				
TOTAL BENEFITS	9,791				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SERVICES & SUPPLIES					
442-0531-687.04-07 POSTAGE	3,267				
442-0531-687.04-17 OFFICE EXPENSE	3,445				
442-0531-687.04-33 CBO INCENTIVES	35,000				
TOTAL SERVICES & SUPPLIES	41,712				
TRANSFERS OUT					
442-0531-687.07-89 TRANSFER TO SOC SVC	10,998				
TOTAL TRANSFERS OUT	10,998				
TOTAL EXPENDITURE	**77,031**				
BLUE SHIELD GRANT	**-7,568**				

Budget Name: **Mental Health Services Act Triage Grant** **Budget Unit #: 443-0441-689**
Department: **Human Services** **Department Head: Chevon Kothari**

Program Description:

This is a new grant for Human Services. The grant is funded by the State Mental Health Services Act Oversight & Accountability Commission as a result of Senate Bill 82, the Investment in Mental Health Wellness Act of 2013. The intent of the grant is to expand the number of mental health personnel available to provide crisis support services that include crisis triage, targeted case management and linkages to services for individuals with mental health illness who require a crisis intervention. Increasing access to crisis stabilization services provides an opportunity to reduce costs associated with expensive inpatient and emergency room care, and to better meet the needs of individuals with mental health conditions in the least restrictive manner possible. The grant term is January 1, 2014 through December 31, 2017. This is the first full fiscal year for this grant.

Requested Changes:

The grant will fund a portion of two Social Workers Supervisors, one full time Mental Health Assistant I and Extra Help Mental Health workers to provide 24/7/365 mental health crisis response. The Transfer Out is the allowable portion of funding for overhead expenses and is transferred to the Mental Health operating budget. The Contingency line item is used to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MENTAL HEALTH					
REVENUE					
INTEREST					
443-0441-304.30-00 INTEREST			-200	-200	
TOTAL INTEREST			-200	-200	
BEHAVIORAL HEALTH REVENUE					
443-0441-305.50-39 TRIAGE GRANT			-196,336	-196,336	
443-0441-305.50-40 MEDI-CAL			-7,000	-7,000	
TOTAL BEHAVIORAL HEALTH REVENUE			-203,336	-203,336	
BEGINNING FUND BALANCE					
443-0441-399.99-99 BEGINNING FUND BALANCE			-69,772	-69,772	
TOTAL BEGINNING FUND BALANCE			-69,772	-69,772	
TOTAL REVENUE			**-273,308**	**-273,308**	
EXPENDITURE					
MH TRIAGE SALARIES					
443-0441-689.01-02 SOCIAL WORKER SUPV I			5,353	5,353	
443-0441-689.01-06 ON-CALL SUPERVISOR			11,165	11,165	
443-0441-689.01-30 MENTAL HEALTH ASSIST I			27,822	27,822	
TOTAL MH TRIAGE SALARIES			44,340	44,340	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HOURLY & OTHER COMP					
443-0441-689.02-01 EXTRA HELP			77,520	77,520	
443-0441-689.02-35 LONGEVITY			90	90	
443-0441-689.02-42 NON PERS INCENTIVES			1,344	1,344	
443-0441-689.02-43 PERS INCENTIVE			1,344	1,344	
TOTAL HOURLY & OTHER COMP			80,298	80,298	
BENEFITS					
443-0441-689.03-10 SOCIAL SECURITY			2,889	2,889	
443-0441-689.03-11 MEDICARE			676	676	
443-0441-689.03-13 MEDICAL/DENTAL/VISION			17,293	17,293	
443-0441-689.03-14 RETIREMENT-EMPLOYER			9,187	9,187	
443-0441-689.03-15 RETIREMENT-EMPLOYEE			1,273	1,273	
443-0441-689.03-17 LIFE INSURANCE			34	34	
443-0441-689.03-18 SDI			461	461	
443-0441-689.03-19 CASH-CAFETERIA PLAN			492	492	
TOTAL BENEFITS			32,305	32,305	
OTHER FINANCING USES					
443-0441-689.07-90 TRNSFR OUT TO HS ADMIN			53,496	53,496	
TOTAL OTHER FINANCING USES			53,496	53,496	
APPROP FOR CONTINGENCIES					
443-0441-689.10-90 CONTINGENCY			62,869	62,869	
TOTAL APPROP FOR CONTINGENCIES			62,869	62,869	
TOTAL EXPENDITURE			**273,308**	**273,308**	
MENTAL HEALTH TRIAGE GRANT					

Budget Name: **Capital Improvement Projects** **Budget Unit #: 501-1300**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Capital Improvement Project funds are to account for the current and planned future capital improvement projects. The financing source for each project is shown in that fund. Funding for projects requesting to be funded by the General Fund are included in the Interfund Transfers budget unit (001-161). Fund 501 is used for relatively small projects usually funded by discretionary funding. Other "500" funds are used to account for specific larger projects.

Requested Changes:

The fund balance in Fund 501 is being used to fund the Park Stairs project with a portion of the remaining balance going back to Land purchase fund #034 from the Midpines land purchase and the remainder back to the County general Fund. The Courthouse Construction fund – #502 is adjusted based actual revenue receipts received in the previous fiscal year and the residual funding for continued courthouse construction and the possible remodel of the downstairs courtroom. The MCCJF Construction - #503 increase in revenue is based on prior year receipts. The appropriations line item increased to balance the fund. The Public Transportation Modernization Improvement and Service Account (PTMISA) Fund #507 accounts for grant revenue and appropriations for a generator at the Fleet building and for restrooms at the Park & Ride which were approved by the Board with Resolution LTC 12-5. The revenue and appropriations in the Sidewalk Projects #510 are to be used for sidewalks at Mariposa Elementary School and along Bullion Street. The revenue and appropriations in the County Road Projects – Fund #511 are adjusted to account for State and Federal funding received for specific road projects. Included in this fund are the State Transportation Improvement Program (STIP), the Safe, Accountable, Flexible and Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) projects such as Mt. Bullion Cutoff, Bullion Street, Mariposa Creek Signage, Oak Grove Bridge, and Triangle Road. Fund #512 – County Bridge Replacement is newly established to specifically account for revenue associated with bridge replacement and repairs, which were previously budgeted in the Road Fund.

Full funding and appropriations associated with Coulterville Drainage Project are budgeted in Fund #513. No revenue or appropriations are requested in the Don Pedro Fire Station – Fund #517, Fish Camp Fire Station – Fund #518, the Midpines Fire Station – Fund #519 and the Bridgeport Fire Station – Fund #521 as these projects have been completed. The residual funding in the Coulterville Utility Capital Fund - #530 is budgeted in the Miscellaneous line item to balance the fund. The funding from the Don Pedro Utility Capital – Fund #532 is requested to be transferred to the Don Pedro Sewer Fund #316. Additional funding is being requested for Transfer In to the Mariposa Pines Utility Capital Fund - #534 from the Mariposa Pines operating budget and appropriations are adjusted to reflect this additional revenue. Available funding in the Yosemite West Utility Capital Fund #535 is requested to be Transferred Out to the Yosemite West Maintenance budget for repairs to the waste-water treatment plant.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
LAND,BLDG,IMPROVEMENTS					
REVENUE					
TRANSFERS IN					
501-1300-309.16-00 TRANSFERS IN	-29,800	-29,800			
501-1300-309.16-05 PARK STAIRS	-83,100				
501-1300-309.16-07 MIDPINES LAND PURCHASE	-60,000				
TOTAL TRANSFERS IN	-172,900	-29,800			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEGINNING FUND BALANCE					
501-1300-399.99-99 BEGINNING FUND BALANCE		-81,172	-137,175	-137,175	
TOTAL BEGINNING FUND BALANCE		-81,172	-137,175	-137,175	
TOTAL REVENUE	**-172,900**	**-110,972**	**-137,175**	**-137,175**	
EXPENDITURE					
FIXED ASSETS					
501-1300-770.06-48 CATHEYS VALLEY WELL	45,332	49,742			
501-1300-770.06-57 PARK STAIRS			83,100	83,100	
501-1300-770.06-59 MIDPINES LAND PURCHASE	43,580				
501-1300-770.06-67 HISTORY CENTER PORCH	28,316	29,800			
TOTAL FIXED ASSETS	117,228	79,542	83,100	83,100	
TRANSFERS OUT					
501-1300-770.07-87 TRANSFERS OUT	31,430	31,430	54,075	54,075	
TOTAL TRANSFERS OUT	31,430	31,430	54,075	54,075	
TOTAL EXPENDITURE	**148,658**	**110,972**	**137,175**	**137,175**	
LAND,BLDG,IMPROVEMENTS	**-24,242**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COURTHOUSE CONSTRUCTION					
REVENUE					
FINES, FORFEITURES & PENALTIES					
502-1301-303.21-00 FINES, FORFEIT & PEN	-61,165	-20,000	-50,000	-50,000	
502-1301-303.21-02 TRAFFIC SCH VC42007(b)(1)	-542	-1,500	-400	-400	
TOTAL FINES, FORFEITURES & PENALTIES	**-61,707**	**-21,500**	**-50,400**	**-50,400**	
INTEREST					
502-1301-304.30-00 INTEREST	-2,659	-4,000	-2,000	-2,000	
TOTAL INTEREST	**-2,659**	**-4,000**	**-2,000**	**-2,000**	
MISC REVENUE					
502-1301-308.11-00 MISC REVENUE	-250				
TOTAL MISC REVENUE	**-250**				
BEGINNING FUND BALANCE					
502-1301-399.99-99 BEGINNING FUND BAL		**-540,948**	**-444,188**	**-444,188**	
TOTAL BEGINNING FUND BALANCE		**-540,948**	**-444,188**	**-444,188**	
TOTAL REVENUE	**-64,616**	**-566,448**	**-496,588**	**-496,588**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
FIXED ASSETS					
502-1301-771.06-01 COURTHOUSE CNSTRCTN	114,233	348,881	296,588	296,588	
502-1301-771.06-02 FIRST FLOOR REMODEL		217,567	200,000	200,000	
TOTAL FIXED ASSETS	**114,233**	**566,448**	**496,588**	**496,588**	
TOTAL EXPENDITURE	**114,233**	**566,448**	**496,588**	**496,588**	
COURTHOUSE CONSTRUCTION	**49,617**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MCCJF CONSTRUCTION					
REVENUE					
FINES, FORFEITURES & PENALTIES					
503-1302-303.21-00 FINES, FORFEIT & PEN	-13,543	-5,500	-10,000	-10,000	
503-1302-303.21-02 TRAFFIC SCH VC42007(b)(1)	-542	-400	-400	-400	
TOTAL FINES, FORFEITURES & PENALTIES	**-14,085**	**-5,900**	**-10,400**	**-10,400**	
INTEREST					
503-1302-304.30-00 INTEREST	-1,366	-1,500	-1,500	-1,500	
TOTAL INTEREST	**-1,366**	**-1,500**	**-1,500**	**-1,500**	
BEGINNING FUND BALANCE					
503-1302-399.99-99 BEGINNING FUND BAL		-252,441	-264,431	-264,431	
TOTAL BEGINNING FUND BALANCE		**-252,441**	**-264,431**	**-264,431**	
TOTAL REVENUE	**-15,451**	**-259,841**	**-276,331**	**-276,331**	
EXPENDITURE					
FIXED ASSETS					
503-1302-772.06-01 MCCJF		259,841	276,331	276,331	
TOTAL FIXED ASSETS		**259,841**	**276,331**	**276,331**	
TOTAL EXPENDITURE		**259,841**	**276,331**	**276,331**	
MCCJF CONSTRUCTION	**-15,451**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MARIPOSA CREEK PROJECT					
REVENUE					
BEGINNING FUND BALANCE					
505-1304-399.99-99 BEGINNING FUND BAL		-1,307			
TOTAL BEGINNING FUND BALANCE		**-1,307**			
TOTAL REVENUE		**-1,307**			
EXPENDITURE					
TRANSFERS OUT					
505-1304-774.07-87 TRANSFERS OUT	1,307	1,307			
TOTAL TRANSFERS OUT	**1,307**	**1,307**			
TOTAL EXPENDITURE	**1,307**	**1,307**			
MARIPOSA CREEK PROJECT	**1,307**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MPSA CREEK R81606-0					
REVENUE					
INTEREST					
506-1305-304.30-00 INTEREST	76	100			
TOTAL INTEREST	**76**	**100**			
STATE REVENUE					
506-1305-305.55-01 STATE FUNDED PROJECTS	-16,159	-282,639			
TOTAL STATE REVENUE	**-16,159**	**-282,639**			
TRANSFERS IN					
506-1305-309.16-00 TRANSFERS IN			**-5,980**	**-5,980**	
TOTAL TRANSFERS IN			**-5,980**	**-5,980**	
BEGINNING FUND BALANCE					
506-1305-399.99-99 BEGINNING FUND BAL		18,483	5,980	5,980	
TOTAL BEGINNING FUND BALANCE		**18,483**	**5,980**	**5,980**	
TOTAL REVENUE	**-16,083**	**-264,056**			
EXPENDITURE					
MPSA CREEK SERVICES					
506-1305-775.04-35 APPRAISAL SERVICES	3,556	13,711			
506-1305-775.04-36 ACKNOWLDGMENT SIGNS		1,200			
TOTAL MPSA CREEK SERVICES	**3,556**	**14,911**			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIXED ASSETS					
506-1305-775.06-10 LAND ACQUISITIONS		249,145			
TOTAL FIXED ASSETS		**249,145**			
TOTAL EXPENDITURE	**3,556**	**264,056**			
MPSA CREEK R81606-0	**-12,527**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PTMISA PROJECTS					
REVENUE					
INTEREST					
507-1306-304.30-00 INTEREST	-1,980	-1,000	-1,000	-1,000	
TOTAL INTEREST	**-1,980**	**-1,000**	**-1,000**	**-1,000**	
BEGINNING FUND BALANCE					
507-1306-399.99-99 BEGINNING FUND BAL		-385,187	-369,127	-369,127	
TOTAL BEGINNING FUND BALANCE		**-385,187**	**-369,127**	**-369,127**	
TOTAL REVENUE	**-1,980**	**-386,187**	**-370,127**	**-370,127**	
EXPENDITURE					
FIXED ASSETS					
507-1306-776.06-02 GENERATOR-OPS CNTR	157,969	163,852	149,292	149,292	
507-1306-776.06-04 RESTROOM - PARK & RIDE		222,335	220,835	220,835	
TOTAL FIXED ASSETS	**157,969**	**386,187**	**370,127**	**370,127**	
TOTAL EXPENDITURE	**157,969**	**386,187**	**370,127**	**370,127**	
PTMISA PROJECTS	**155,989**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SIDEWALK PROJECTS					
REVENUE					
STATE REVENUE					
510-1310-305.74-32 STATE REVENUE SR2S	-23,473		-425,500	-425,500	
TOTAL STATE REVENUE	**-23,473**		**-425,500**	**-425,500**	
FEDERAL - CONSTRUCTION					
510-1310-306.67-42 SRTS FEDERAL	-20,674	-341,200	-301,200	-301,200	
TOTAL FEDERAL - CONSTRUCTION	**-20,674**	**-341,200**	**-301,200**	**-301,200**	
TRANSFERS IN					
510-1310-309.16-11 PEDESTRIAN BIKE	-49,700				
TOTAL TRANSFERS IN	**-49,700**				
BEGINNING FUND BALANCE					
510-1310-399.99-99 BEGINNING FUND BAL			-47,200	-47,200	
TOTAL BEGINNING FUND BALANCE			**-47,200**	**-47,200**	
TOTAL REVENUE	**-93,847**	**-341,200**	**-773,900**	**-773,900**	
EXPENDITURE					
FIXED ASSETS					
510-1310-780.06-06 MES SIDEWALKS	24,121	341,200	316,200	316,200	
510-1310-780.06-66 BULLION ST SIDEWALKS	52,492		457,700	457,700	
TOTAL FIXED ASSETS	**76,613**	**341,200**	**773,900**	**773,900**	
TOTAL EXPENDITURE	**76,613**	**341,200**	**773,900**	**773,900**	
SIDEWALK PROJECTS	**-17,234**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COUNTY ROAD PROJECTS					
REVENUE					
STATE REVENUE					
511-1311-305.62-10 STIP	-50,917	-2,149,000	-2,149,000	-2,149,000	
TOTAL STATE REVENUE	**-50,917**	**-2,149,000**	**-2,149,000**	**-2,149,000**	
FEDERAL - CONSTRUCTION					
511-1311-306.67-47 SAFETEA-LU	-10,365	-703,667	-530,540	-530,540	
TOTAL FEDERAL - CONSTRUCTION	**-10,365**	**-703,667**	**-530,540**	**-530,540**	
BEGINNING FUND BALANCE					
511-1311-399.99-99 BEGINNING FUND BAL		-84,374	-133,795	-133,795	
TOTAL BEGINNING FUND BALANCE		**-84,374**	**-133,795**	**-133,795**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TOTAL REVENUE	**-61,282**	**-2,937,041**	**-2,813,335**	**-2,813,335**	
EXPENDITURE					
FIXED ASSETS					
511-1311-781.06-47 ROAD IMPROVEMENTS		122,249	2,456	2,456	
511-1311-781.06-48 SAFETEA-LU	8,511	665,792	661,879	661,879	
511-1311-781.06-49 STIP		2,149,000	2,149,000	2,149,000	
TOTAL FIXED ASSETS	**8,511**	**2,937,041**	**2,813,335**	**2,813,335**	
TOTAL EXPENDITURE	**8,511**	**2,937,041**	**2,813,335**	**2,813,335**	
COUNTY ROAD PROJECTS	**-52,771**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COUNTY BRIDGE REPLACE/RPR					
REVENUE					
FEDERAL - CONSTRUCTION					
512-1312-306.67-48 BRIDGE RPLCMNT/REPAIR	-59,173	-1,316,900	-1,421,560	-1,421,560	
TOTAL FEDERAL - CONSTRUCTION	**-59,173**	**-1,316,900**	**-1,421,560**	**-1,421,560**	
BEGINNING FUND BALANCE					
512-1312-399.99-99 BEGINNING FUND BAL			-17,818	-17,818	
TOTAL BEGINNING FUND BALANCE			**-17,818**	**-17,818**	
TOTAL REVENUE	**-59,173**	**-1,316,900**	**-1,439,378**	**-1,439,378**	
EXPENDITURE					
FIXED ASSETS					
512-1312-782.06-49 DARRAH ROAD BRIDGE	20	65,080	82,878	82,878	
512-1312-782.06-50 DOGTOWN ROAD PM 11.60	11,804	22,320	207,000	207,000	
512-1312-782.06-51 OLD TOLL ROAD	29,737	237,500	222,500	222,500	
512-1312-782.06-52 INDIAN GULCH	32,874	237,500	222,500	222,500	
512-1312-782.06-53 OAK GROVE ROAD	11,462	358,000	343,000	343,000	
512-1312-782.06-55 DOGTOWN ROAD PM 10.19	9,688	236,500	216,500	216,500	
512-1312-782.06-56 WHITE RCK ROAD PM 21.30	49,823	160,000	145,000	145,000	
TOTAL FIXED ASSETS	**145,408**	**1,316,900**	**1,439,378**	**1,439,378**	
TOTAL EXPENDITURE	**145,408**	**1,316,900**	**1,439,378**	**1,439,378**	
COUNTY BRIDGE REPLACE/RPR	**86,235**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
COULTERVILLE DRAINAGE					
REVENUE					
INTEREST					
513-1313-304.30-00 INTEREST	-3	-30	-25	-25	
TOTAL INTEREST	**-3**	**-30**	**-25**	**-25**	
FEDERAL - CONSTRUCTION					
513-1313-306.67-09 CDBG GRANT		-1,420,350	-1,420,350	-1,420,350	
TOTAL FEDERAL - CONSTRUCTION		**-1,420,350**	**-1,420,350**	**-1,420,350**	
BEGINNING FUND BALANCE					
513-1313-399.99-99 BEGINNING FUND BAL		-5,137	-5,162	-5,162	
TOTAL BEGINNING FUND BALANCE		**-5,137**	**-5,162**	**-5,162**	
TOTAL REVENUE	**-3**	**-1,425,517**	**-1,425,537**	**-1,425,537**	
EXPENDITURE					
COULTERVILLE DRAINAGE					
513-1313-783.04-18 PROFESSIONAL SERVICES	48,605				
TOTAL COULTERVILLE DRAINAGE	**48,605**				
FIXED ASSETS					
513-1313-783.06-01 COULTERVILLE DRAINAGE		1,425,517	1,425,537	1,425,537	
TOTAL FIXED ASSETS		**1,425,517**	**1,425,537**	**1,425,537**	
TOTAL EXPENDITURE	**48,605**	**1,425,517**	**1,425,537**	**1,425,537**	
COULTERVILLE DRAINAGE	**48,602**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DISASTER RECOVERY INIT					
REVENUE					
FEDERAL - CONSTRUCTION					
515-1315-306.67-44 DRI ACTIVITY DELIVERY		-961,750	-806,935	-806,935	
515-1315-306.67-45 DRI CONSTRUCT/ENHANCE		-7,538,250	-7,538,250	-7,538,250	
515-1315-306.67-46 DRI GENERAL ADMIN	-79,815				
TOTAL FEDERAL - CONSTRUCTION	**-79,815**	**-8,500,000**	**-8,345,185**	**-8,345,185**	
BEGINNING FUND BALANCE					
515-1315-399.99-99 BEGINNING FUND BAL		75,411	145,596	145,596	
TOTAL BEGINNING FUND BALANCE		**75,411**	**145,596**	**145,596**	
TOTAL REVENUE	**-79,815**	**-8,424,589**	**-8,199,589**	**-8,199,589**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
DRI CONSTRUCTION					
515-1315-785.06-25 W WHITLCK PM 10.00-10.91		475,000	475,000	475,000	
515-1315-785.06-26 W WHITLCK PM 10.91-14.30		2,614,625	2,614,625	2,614,625	
515-1315-785.06-27 BONDURNT PM 10.00-11.31		311,000	311,000	311,000	
515-1315-785.06-28 SCHILLING PM 13.79-15.15		563,000	563,000	563,000	
515-1315-785.06-29 SCHILLING PM15.15-15.29		54,000	54,000	54,000	
515-1315-785.06-30 DOGTWN BR PM 10.00-12.22		703,000	703,000	703,000	
515-1315-785.06-31 DOGTOWN PM 12.22-13.84		475,000	475,000	475,000	
515-1315-785.06-32 DOGTOWN PM 16.18-17.32		290,000	290,000	290,000	
515-1315-785.06-33 DOGTOWN PM 17.32-17.95		240,000	240,000	240,000	
515-1315-785.06-34 DOGTOWN PM 17.95-19.08		395,000	395,000	395,000	
515-1315-785.06-35 IN COUNTY SERVICES		241,070	241,070	241,070	
515-1315-785.06-36 PROFESSIONAL SERVICES	52,595	68,337	18,337	18,337	
515-1315-785.06-38 FIRE DEPT		73,482	48,482	48,482	
515-1315-785.06-39 PLANNING DEPT	18,677	175,000	75,000	75,000	
515-1315-785.06-40 ECON DEVELPMNT DEPT	807	140,000	90,000	90,000	
TOTAL DRI CONSTRUCTION	**72,079**	**6,818,514**	**6,593,514**	**6,593,514**	
ENHANCEMENTS					
515-1315-786.06-25 W WHITLCK PM 10.00-10.91		57,000	57,000	57,000	
515-1315-786.06-26 W WHITLCK PM 10.91-14.30		869,625	869,625	869,625	
515-1315-786.06-27 BONDURNT PM 10.00-11.31		52,000	52,000	52,000	
515-1315-786.06-28 SCHILLING PM 13.79-15.15		95,000	95,000	95,000	
515-1315-786.06-29 SCHILLING PM 15.15-15.29		4,000	4,000	4,000	
515-1315-786.06-30 DOGTWN BR PM 10.00-12.22		146,000	146,000	146,000	
515-1315-786.06-31 DOGTOWN PM 12.22-13.84		45,000	45,000	45,000	
515-1315-786.06-32 DOGTOWN PM 16.18-17.32		58,000	58,000	58,000	
515-1315-786.06-33 DOGTOWN PM 17.32-19.08		30,000	30,000	30,000	
515-1315-786.06-34 DOGTWN BR PM 17.95-19.08		61,000	61,000	61,000	
515-1315-786.06-35 IN COUNTY SERVICES		119,050	119,050	119,050	
515-1315-786.06-36 PROFESSIONAL SERVICES	1,168	69,400	69,400	69,400	
TOTAL ENHANCEMENTS	**1,168**	**1,606,075**	**1,606,075**	**1,606,075**	
TOTAL EXPENDITURE	**73,247**	**8,424,589**	**8,199,589**	**8,199,589**	
DISASTER RECOVERY INIT	**-6,568**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DATA PROCESSING					
REVENUE					
BEGINNING FUND BALANCE					
516-1317-399.99-99 BEGINNING FUND BAL		-181,051	-181,051	-181,051	
TOTAL BEGINNING FUND BALANCE		**-181,051**	**-181,051**	**-181,051**	
TOTAL REVENUE		**-181,051**	**-181,051**	**-181,051**	
EXPENDITURE					
FIXED ASSETS					
516-1317-787.06-01 DATA PROCESSING		181,051	181,051	181,051	
TOTAL FIXED ASSETS		**181,051**	**181,051**	**181,051**	
TOTAL EXPENDITURE		**181,051**	**181,051**	**181,051**	
DATA PROCESSING CIP					

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DON PEDRO FIRE STATION					
REVENUE					
BEGINNING FUND BALANCE					
517-1318-399.99-99 BEGINNING FUND BAL		-31,295			
TOTAL BEGINNING FUND BALANCE		**-31,295**			
TOTAL REVENUE		**-31,295**			
EXPENDITURE					
OTHER FINANCING USES					
517-1318-788.07-87 TRANSFERS OUT	31,294	31,295			
TOTAL OTHER FINANCING USES	**31,294**	**31,295**			
TOTAL EXPENDITURE	**31,294**	**31,295**			
DON PEDRO FIRE STATION	**31,294**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FISH CAMP FIRE STATION					
REVENUE					
BEGINNING FUND BALANCE					
518-1319-399.99-99 BEGINNING FUND BAL		-53,961			
TOTAL BEGINNING FUND BALANCE		**-53,961**			
TOTAL REVENUE		**-53,961**			
EXPENDITURE					
FIXED ASSETS					
518-1319-789.06-01 FISH CAMP FIRE STATION	5,558				
TOTAL FIXED ASSETS	**5,558**				
OTHER FINANCING USES					
518-1319-789.07-87 TRANSFERS OUT	41,626	53,961			
TOTAL OTHER FINANCING USES	**41,626**	**53,961**			
TOTAL EXPENDITURE	**47,184**	**53,961**			
FISH CAMP FIRE STATION	**47,184**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MIDPINES FIRE STATION					
REVENUE					
TRANSFERS IN					
519-1320-309.16-00 TRANSFERS IN	-3,652	-12,335			
TOTAL TRANSFERS IN	**-3,652**	**-12,335**			
BEGINNING FUND BALANCE					
519-1320-399.99-99 BEGINNING FUND BAL		-139,100			
TOTAL BEGINNING FUND BALANCE		**-139,100**			
TOTAL REVENUE	**-3,652**	**-151,435**			
EXPENDITURE					
FIXED ASSETS					
519-1320-790.06-01 MIDPINES FIRE STATION	71,932	151,435			
TOTAL FIXED ASSETS	**71,932**	**151,435**			
TOTAL EXPENDITURE	**71,932**	**151,435**			
MIDPINES FIRE STATION	**68,280**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BRIDGEPORT FIRE STATION					
REVENUE					
TRANSFERS IN					
521-1322-309.16-00 TRANSFERS IN	-296,849	-228,921			
TOTAL TRANSFERS IN	**-296,849**	**-228,921**			
BEGINNING FUND BALANCE					
521-1322-399.99-99 BEGINNING FUND BAL		-400,082			
TOTAL BEGINNING FUND BALANCE		**-400,082**			
TOTAL REVENUE	**-296,849**	**-629,003**			
EXPENDITURE					
FIXED ASSETS					
521-1322-792.06-01 BRIDGEPORT FIRE STATN	638,779	629,003			
TOTAL FIXED ASSETS	**638,779**	**629,003**			
TOTAL EXPENDITURE	**638,779**	**629,003**			
BRIDGEPORT FIRE STATION	**341,930**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
UTILITY CAPITAL (SP DIST)					
REVENUE					
INTEREST					
530-1400-304.30-00 INTEREST	-239	-400	-10	-10	
TOTAL INTEREST	**-239**	**-400**	**-10**	**-10**	
BEGINNING FUND BALANCE					
530-1400-399.99-99 BEGINNING FUND BAL		-66,836	-2,121	-2,121	
TOTAL BEGINNING FUND BALANCE		**-66,836**	**-2,121**	**-2,121**	
TOTAL REVENUE	**-239**	**-67,236**	**-2,131**	**-2,131**	
EXPENDITURE					
CSA UTILITY SERVICES					
530-1400-820.04-16 MISCELLANEOUS EXPENSE		2,281	2,131	2,131	
TOTAL CSA UTILITY SERVICES		**2,281**	**2,131**	**2,131**	
TRANSFERS OUT					
530-1400-820.07-87 TRANSFERS OUT	64,955	64,955			
TOTAL TRANSFERS OUT	**64,955**	**64,955**			
TOTAL EXPENDITURE	**64,955**	**67,236**	**2,131**	**2,131**	
UTILITY CAPITAL (SP DIST)	**64,716**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DPSZ UTILITY CAPITAL					
REVENUE					
INTEREST					
532-1402-304.30-00 INTEREST	-2,639	-3,500	-2,100	-2,100	
TOTAL INTEREST	**-2,639**	**-3,500**	**-2,100**	**-2,100**	
BEGINNING FUND BALANCE					
532-1402-399.99-99 BEGINNING FUND BAL		-501,247	-461,947	-461,947	
TOTAL BEGINNING FUND BALANCE		**-501,247**	**-461,947**	**-461,947**	
TOTAL REVENUE	**-2,639**	**-504,747**	**-464,047**	**-464,047**	
EXPENDITURE					
DPSZ UTILITY CAP SERVICES					
532-1402-822.04-16 MISCELLANEOUS EXPENSE		504,747	430,047	430,047	
TOTAL DPSZ UTILITY CAP SERVICES		**504,747**	**430,047**	**430,047**	
TRANSFERS OUT					
532-1402-822.07-87 TRANSFERS OUT	42,300		34,000	34,000	
TOTAL TRANSFERS OUT	**42,300**		**34,000**	**34,000**	
TOTAL EXPENDITURE	**42,300**	**504,747**	**464,047**	**464,047**	
DPSZ UTILITY CAPITAL	**39,661**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MPSA PINES UTIL CAPITAL					
REVENUE					
INTEREST					
534-1404-304.30-00 INTEREST	-1,084	-1,100	-1,100	-1,100	
TOTAL INTEREST	**-1,084**	**-1,100**	**-1,100**	**-1,100**	
TRANSFERS IN					
534-1404-309.16-00 TRANSFERS IN	-9,000	-9,000	-5,000	-5,000	
TOTAL TRANSFERS IN	**-9,000**	**-9,000**	**-5,000**	**-5,000**	
BEGINNING FUND BALANCE					
534-1404-399.99-99 BEGINNING FUND BAL		-204,609	-214,759	-214,759	
TOTAL BEGINNING FUND BALANCE		**-204,609**	**-214,759**	**-214,759**	
TOTAL REVENUE	**-10,084**	**-214,709**	**-220,859**	**-220,859**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
MPSA PINES UTIL CAP SERV					
534-1404-824.04-16 MISCELLANEOUS EXPENSE		214,709	220,859	220,859	
TOTAL MPSA PINES UTIL CAP SERV		**214,709**	**220,859**	**220,859**	
TOTAL EXPENDITURE		**214,709**	**220,859**	**220,859**	
MPSA PINES UTIL CAPITAL	**-10,084**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YWMD UTILITY CAPITAL					
REVENUE					
INTEREST					
535-1405-304.30-00 INTEREST	-797	-1,200	-400	-400	
TOTAL INTEREST	**-797**	**-1,200**	**-400**	**-400**	
MISC REVENUE					
535-1405-308.11-00 MISC REVENUE	-2,850				
TOTAL MISC REVENUE	**-2,850**				
BEGINNING FUND BALANCE					
535-1405-399.99-99 BEGINNING FUND BAL		-182,197	-85,977	-85,977	
TOTAL BEGINNING FUND BALANCE		**-182,197**	**-85,977**	**-85,977**	
TOTAL REVENUE	**-3,647**	**-183,397**	**-86,377**	**-86,377**	
EXPENDITURE					
YWMD UTILITY CAP SERVICES					
535-1405-825.04-16 MISCELLANEOUS EXPENSE		124,877	36,377	36,377	
TOTAL YWMD UTILITY CAP SERVICES		**124,877**	**36,377**	**36,377**	
TRANSFERS OUT					
535-1405-825.07-87 TRANSFERS OUT	97,020	58,520	50,000	50,000	
TOTAL TRANSFERS OUT	**97,020**	**58,520**	**50,000**	**50,000**	
TOTAL EXPENDITURE	**97,020**	**183,397**	**86,377**	**86,377**	
YWMD UTILITY CAPITAL	**93,373**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DON PEDRO WASTE WATER TP					
REVENUE					
BEGINNING FUND BALANCE					
540-1340-399.99-99 BEGINNING FUND BAL		-116,719	-116,719	-116,719	
TOTAL BEGINNING FUND BALANCE		**-116,719**	**-116,719**	**-116,719**	
TOTAL REVENUE		**-116,719**	**-116,719**	**-116,719**	
EXPENDITURE					
FIXED ASSETS					
540-1340-800.06-01 DP WASTE WATER TP		116,719	116,719	116,719	
TOTAL FIXED ASSETS		**116,719**	**116,719**	**116,719**	
TOTAL EXPENDITURE		**116,719**	**116,719**	**116,719**	
DON PEDRO WASTE WATER TP					

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
CATHEYS VLY PRK EXPANSION					
REVENUE					
BEGINNING FUND BALANCE					
566-1366-399.99-99 BEGINNING FUND BAL		-10,221	-10,221	-10,221	
TOTAL BEGINNING FUND BALANCE		**-10,221**	**-10,221**	**-10,221**	
TOTAL REVENUE		**-10,221**	**-10,221**	**-10,221**	
EXPENDITURE					
FIXED ASSETS					
566-1366-836.06-01 CATHEYS VLY PRK EXPNSN		10,221	10,221	10,221	
TOTAL FIXED ASSETS		**10,221**	**10,221**	**10,221**	
TOTAL EXPENDITURE		**10,221**	**10,221**	**10,221**	
CATHEYS VLY PRK EXPANSION					

Budget Name: **Building and Permits** **Budget Unit #: 600-0236-562**
Department: **Building** **Department Head: Mike Kinslow**

Program Description:

The Building Department enforces State laws and County ordinances concerning the safety of structures. Enforcement includes inspecting buildings and structures to verify that construction or alteration work is performed according to approved plans and in accordance with the provisions of applicable codes; issuing orders required in enforcement; and issuing all permits required in the enforcement of the building and grading codes. Among the permits issued by this department are building construction, mobile home installation, grading, well and septic permits.

Requested Changes:

The revenue from construction permits is increased based on anticipated projects occurring during the fiscal year. Due to building activity still not generating sufficient revenue, the department is anticipating again requiring General Fund support. The salaries and benefits line items are increased to account for full year of Development Services Technician and recently concluded labor negotiations. The Extra-Help line is increased to cover an inspector position. The Office Expense line item is increased based on anticipated increase in workload and computer upgrades. The Professional Services line item represents the anticipated use of contracted plan check services. The Vehicle and Fuel expense lines are increased based on anticipated increase in demand for inspections. The Training & Seminars line is increased based on requirements to maintain International Code Council Certifications. The Contingency line is increased based on request for additional personnel needs associated with increased workload.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BUILDING DEPARTMENT					
REVENUE					
CONSTRUCTION PERMITS					
600-0236-302.12-00 CONSTRUCTION PERMITS	-402,858	-350,000	-398,000	-398,000	
TOTAL CONSTRUCTION PERMITS	-402,858	-350,000	-398,000	-398,000	
INTEREST					
600-0236-304.30-00 INTEREST	231				
TOTAL INTEREST	231				
MISC REVENUE					
600-0236-308.11-00 MISC REVENUE	-5,037	-15,000	-5,238	-5,238	
600-0236-308.11-51 CONTINUING ED FEE	-1,572	-2,000	-2,000	-2,000	
TOTAL MISC REVENUE	-6,609	-17,000	-7,238	-7,238	
TRANSFERS IN					
600-0236-309.16-00 TRANSFERS IN	-236,491	-113,112	-157,759	-157,759	
TOTAL TRANSFERS IN	-236,491	-113,112	-157,759	-157,759	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEGINNING FUND BALANCE					
600-0236-399.99-99 BEGINNING FUND BALANCE		56,234			
TOTAL BEGINNING FUND BALANCE		56,234			
TOTAL REVENUE	**-645,727**	**-423,878**	**-562,997**	**-562,997**	
EXPENDITURE					
BUILDING DEPT					
600-0236-562.01-01 DIRECTOR	83,122	83,122	83,122	83,122	
600-0236-562.01-42 BUILDING INSPECTOR	47,579	47,389	48,337	48,337	
600-0236-562.01-63 SENIOR DST	41,439	40,895	41,712	41,712	
600-0236-562.01-70 DEVELOPMNT SRVCS TECH	10,805		26,596	26,596	
TOTAL BUILDING DEPT	182,945	171,406	199,767	199,767	
HOURLY & OTHER COMP					
600-0236-562.02-01 EXTRA HELP	21,682	15,000	29,500	29,500	
600-0236-562.02-35 LONGEVITY PAY			1,000	1,000	
TOTAL HOURLY & OTHER COMP	21,682	15,000	30,500	30,500	
BENEFITS					
600-0236-562.03-02 GRP HLTH FOR RETIREES	26,121	29,067	25,959	25,959	
600-0236-562.03-04 ACCRUED BENEFITS	2,231				
600-0236-562.03-10 SOCIAL SECURITY	10,791	10,053	11,835	11,835	
600-0236-562.03-11 MEDICARE	2,840	2,351	2,768	2,768	
600-0236-562.03-13 MEDICAL/DENTAL/VISION	41,540	38,180	46,236	46,236	
600-0236-562.03-14 RETIREMENT-EMPLOYER	38,546	36,522	43,729	43,729	
600-0236-562.03-15 RETIREMENT-EMPLOYEE	13,567	13,329	13,550	13,550	
600-0236-562.03-17 LIFE INSURANCE	215	204	236	236	
600-0236-562.03-18 SDI	908	792	1,093	1,093	
600-0236-562.03-19 CASH-CAFETERIA PLAN	337		897	897	
600-0236-562.03-30 OPEB MEDICAL		7,500	6,511	6,511	
TOTAL BENEFITS	137,096	137,998	152,814	152,814	
BUILDING DEPT SERVICES					
600-0236-562.04-06 COMMUNICATIONS	1,812	1,900	2,500	2,500	
600-0236-562.04-10 INSURANCE	4,879	4,879	6,420	6,420	
600-0236-562.04-15 MEMBERSHIPS	719	700	1,000	1,000	
600-0236-562.04-17 OFFICE EXPENSE	5,349	1,800	9,081	9,081	
600-0236-562.04-18 PROFESSIONAL SERVICES	3,502	8,000	8,000	8,000	
600-0236-562.04-29 PUBLICTNS/LEGAL NOTICE	705	200	100	100	
600-0236-562.04-33 SPECIAL DEPARTMENTAL	391	2,000	2,000	2,000	
600-0236-562.04-34 BOOKS	1,572	1,500	700	700	
600-0236-562.04-50 COUNTY VEHICLE	16,380	17,000	22,000	22,000	
600-0236-562.04-70 NSF CHARGES	40	50	50	50	
600-0236-562.04-71 COPIER EXPENSE	928	900	1,500	1,500	
600-0236-562.04-75 COST ALLOCATION	36,895	36,895	70,076	70,076	
600-0236-562.04-81 SOFTWARE	13,120	14,000	14,000	14,000	
600-0236-562.04-88 FUEL EXPENSE	6,463	6,000	10,000	10,000	
600-0236-562.04-90 TRAINING & SEMINARS	300	200	11,000	11,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
600-0236-562.04-91 PRIVATE VEHICLE USE	84	100	2,000	2,000	
TOTAL BUILDING DEPT SERVICES	93,139	96,124	160,427	160,427	
OTHER CHARGES					
600-0236-562.05-70 DEPRECIATION		3,350			
TOTAL OTHER CHARGES		3,350			
CONTINGENCY APPROPRIATION					
600-0236-562.10-90 CONTINGENCY			19,489	19,489	
TOTAL CONTINGENCY APPROPRIATION			19,489	19,489	
TOTAL EXPENDITURE	**434,862**	**423,878**	**562,997**	**562,997**	
BUILDING DEPARTMENT	**-210,865**				

Budget Name: **Solid Waste and Recycling** **Budget Unit #: 601-0404-651**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Solid Waste and Recycling Division of Public Works, manages the County's solid waste programs and assures regulatory compliance at disposal facilities. Solid waste facilities include the Mariposa County Landfill and the transfer stations in Coulterville, Don Pedro, Fish Camp, and Hornitos. Trash collection services are currently contracted to Total Waste Systems, Inc.

The Solid Waste Division assures that all landfill and transfer station permit conditions are met, including groundwater and surface water monitoring; leachate collection and treatment, daily cover, landfill gas monitoring and other supporting projects. Staff also develops and oversees programs for: public education on recycling, composting and source reduction as well as hazardous waste recycling and disposal, waste tire recycling and disposal, and used oil recycling programs. Short and long term operational planning and regulatory reporting are also responsibilities of this Division. This Division is also responsible for the operation of the Compost Facility.

Accomplishments:

- Reduced operating cost at transfer stations.
- Made operational changes that have saved money and created efficiencies.
- Delivered a balanced budget for the second time.
- Completed the redesign of the landfill.
- Recovered lost airspace in the landfill.
- Brought the Probation Works Program to the Solid Waste department.

Goals & Objectives:

- Replace landfill bulldozer.
- Install bailer system and support equipment to save on shipping cost and increase the value of our commodities. (Find new markets)
- Increase diversion by adding animation to the sorting process. (Convert facility to MRF)

Requested Changes:

Fund # 601 – Solid Waste Operations: The funding from a Department of Conservation grant is not anticipated this fiscal year. No E Waste, scale fee, scrap metal recycling or CRV processing revenue is anticipated this fiscal year. The increase in salary and benefits account for recently concluded labor negotiations. The Extra Help line is expected to decrease while Overtime is increased.

The Maintenance of Equipment and Maintenance of Building line items are both decreased based on the amount of anticipated repair work on heavy equipment and the Compost Facility. The Professional Services line item is reduced based on anticipated contracts and administrative services provided by Public Works Administration. The Cost Allocation line is increased based on General Fund administrative services provided to this department. The Equipment line item includes purchases of: roll off bins for placement at the Transfer Stations, two-way communication radios and security cameras. The Software line item reflects the purchase of operating system upgrades on four computers. The Fuel Expense line is increased based on fuel prices. The Training & Seminars line is reduced based on available funding. The appropriation for Land represents the purchase of property at the Landfill for monitoring wells. The Transfers Out represents funding to the newly established Solid Waste Heavy Equipment fund for the eventual replacement of the equipment. The Retirement of Long Term Debt represents the principal and interest payments on the USDA Loan for the Compost Facility. The Capital Lease Principal represents payments on the bulldozer, roll-off truck, and compactor.

The costs to operate the Transfer Stations are shown as sub-budgets. Staff have placed county bins at the Transfer Stations and are now performing hauling activities, resulting in a decrease in the Transportation Hauling line items. Other appropriation line items are adjusted based on prior year actual expenditures and anticipated service demands.

Fund #602 – Solid Waste Closure: There are no requested changes to this fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SOLID WASTE DEPARTMENT					
REVENUE					
INTEREST					
601-0404-304.30-00 INTEREST	-2,154	-1,500	-1,000	-1,000	
TOTAL INTEREST	-2,154	-1,500	-1,000	-1,000	
STATE REVENUE					
601-0404-305.74-22 DEPT. OF CONSERVATN GT		-10,000			
601-0404-305.74-26 TIRE GRANT	-1,031	-5,000	-5,000	-5,000	
TOTAL STATE REVENUE	-1,031	-15,000	-5,000	-5,000	
CHARGES FOR SERVICES					
601-0404-307.01-05 COMMERCIAL FEES	-1,173,940	-1,200,000	-1,200,000	-1,200,000	
601-0404-307.01-06 RESIDENTIAL FEES	-485,124	-472,000	-473,000	-473,000	
601-0404-307.01-07 SCALE FEES		-1,200			
601-0404-307.01-09 COLLECTION OVERAGE	9				
601-0404-307.01-11 RECYCLING REIMBURSMNT	-428,287	-330,000	-435,000	-435,000	
601-0404-307.01-13 E-WASTE	-2,634				
601-0404-307.01-14 APPLICATION FEES		-150	-150	-150	
601-0404-307.01-15 RECYCLING SCRAP METAL	-3,444	-30,000			
601-0404-307.01-16 CRV PROCESSING CENTER		-65,000			
601-0404-307.01-21 WAWONA PINE NEEDLE	-5,006				
601-0404-307.01-23 WAWONA BULKY ITEMS	-707				
TOTAL CHARGES FOR SERVICES	-2,099,133	-2,098,350	-2,108,150	-2,108,150	
MISC REVENUE					
601-0404-308.11-00 MISC REVENUE	-4,933				
TOTAL MISC REVENUE	-4,933				
BEGINNING FUND BALANCE					
601-0404-399.99-99 BEGINNING FUND BALANCE		-402,521	-288,261	-288,261	
TOTAL BEGINNING FUND BALANCE		-402,521	-288,261	-288,261	
TOTAL REVENUE	**-2,107,251**	**-2,517,371**	**-2,402,411**	**-2,402,411**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
SOLID WASTE SALARIES					
601-0404-651.01-27 SOLID WASTE COORD	63,825	62,985	67,456	67,456	
601-0404-651.01-41 MAINTENANCE FOREMAN	44,084	47,863	48,820	48,820	
601-0404-651.01-61 MAINTENANCE WORKER III	78,865	85,097	86,798	86,798	
601-0404-651.01-79 MAINTENANCE WORKER I/II	280,077	280,335	289,189	289,189	
601-0404-651.01-99 EQUIPMENT OPERATOR	2,743		32,913	32,913	
TOTAL SOLID WASTE SALARIES	469,594	476,280	525,176	525,176	
HOURLY & OTHER COMP					
601-0404-651.02-01 EXTRA HELP	58,345	89,973	48,000	48,000	
601-0404-651.02-30 OVERTIME	4,363	3,000	6,500	6,500	
601-0404-651.02-35 LONGEVITY			1,500	1,500	
TOTAL HOURLY & OTHER COMP	62,708	92,973	56,000	56,000	
BENEFITS					
601-0404-651.03-03 UNEMPLOYMENT	6,747	7,500	7,500	7,500	
601-0404-651.03-04 ACCRUED BENEFITS	3,010	1,000	1,000	1,000	
601-0404-651.03-10 SOCIAL SECURITY	28,698	28,507	31,840	31,840	
601-0404-651.03-11 MEDICARE	7,558	6,667	7,446	7,446	
601-0404-651.03-13 MEDICAL/DENTAL/VISION	113,828	116,111	126,970	126,970	
601-0404-651.03-14 RETIREMENT-EMPLOYER	100,947	102,245	116,304	116,304	
601-0404-651.03-15 RETIREMENT-EMPLOYEE	36,590	36,631	38,007	38,007	
601-0404-651.03-17 LIFE INSURANCE	424	424	424	424	
601-0404-651.03-18 SDI	4,585	4,553	5,085	5,085	
601-0404-651.03-19 CASH-CAFETERIA PLAN	14,114	12,207	14,753	14,753	
601-0404-651.03-30 OPEB MEDICAL		90,000	90,000	90,000	
TOTAL BENEFITS	316,501	405,845	439,329	439,329	
SOLID WASTE SERVICES					
601-0404-651.04-05 CLOTHING	3,803	6,000	6,000	6,000	
601-0404-651.04-06 COMMUNICATIONS	4,205	4,800	4,800	4,800	
601-0404-651.04-08 FOOD AND WATER	751	700	700	700	
601-0404-651.04-09 HOUSEHOLD EXPENSE	2,529	1,500	1,500	1,500	
601-0404-651.04-10 INSURANCE	72,420	72,420	70,220	70,220	
601-0404-651.04-11 LANDFILL POLLUTION INS.	4,937	4,939	4,939	4,939	
601-0404-651.04-12 MAINT OF EQUIPMENT	45,769	134,256	100,000	100,000	
601-0404-651.04-13 MAINTENANCE OF BLDGS	16,065	50,000	45,000	45,000	
601-0404-651.04-14 LAB EXPENSE\	972	3,000	3,000	3,000	
601-0404-651.04-15 MEMBERESHIP	2,495	2,000	3,000	3,000	
601-0404-651.04-17 OFFICE EXPENSE	5,567	6,000	6,000	6,000	
601-0404-651.04-18 PROFESSIONAL SERVICES	213,027	121,742	117,484	117,484	
601-0404-651.04-19 PROFESSIONL SRVCS ENG	5,331	5,936	5,000	5,000	
601-0404-651.04-21 SPEC FEES & DEPOSITS	46,491	42,000	42,000	42,000	
601-0404-651.04-24 LEACHATE HAULING	15,064	12,000	12,000	12,000	
601-0404-651.04-25 LEACHATE DISPOSAL		4,500	4,500	4,500	
601-0404-651.04-26 SERVICE AGREEMENTS	118	1,000	1,000	1,000	
601-0404-651.04-29 PUBLICTNS/LEGAL NOTICE	377	500	500	500	
601-0404-651.04-30 RENTS & LEASES-EQUIP	15,933	18,500	15,000	15,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
601-0404-651.04-32 SMALL TOOLS	422	1,000	1,000	1,000	
601-0404-651.04-33 EDUCATIONAL MATERIAL	502	5,000	2,500	2,500	
601-0404-651.04-34 SOIL COVER		35,000	25,592	25,592	
601-0404-651.04-40 CLOSRE/POST CLOSE EXP	53,000	53,000	53,000	53,000	
601-0404-651.04-44 SAFETY SUPPLIES	2,750	7,500	7,500	7,500	
601-0404-651.04-45 MATERIALS	13,190	15,000	9,283	9,283	
601-0404-651.04-46 CRV PURCHASE	232,598	235,000	195,000	195,000	
601-0404-651.04-50 COUNTY VEHICLE	8,602	4,000	5,500	5,500	
601-0404-651.04-51 MAJOR VEHICLE REPAIRS	475	7,500	7,500	7,500	
601-0404-651.04-60 UTILITIES	28,004	51,000	40,000	40,000	
601-0404-651.04-70 RETURNED CHECK CHRGS	70	150	150	150	
601-0404-651.04-71 COPIES	1,369	1,500	1,500	1,500	
601-0404-651.04-75 COST ALLOCATION	60,744	60,744	91,655	91,655	
601-0404-651.04-80 EQUIPMENT	16,768	25,000	27,000	27,000	
601-0404-651.04-81 SOFTWARE		15,000	5,000	5,000	
601-0404-651.04-88 FUEL EXPENSE	55,364	62,000	65,000	65,000	
601-0404-651.04-90 TRAINING & SEMINARS	2,266	10,000	5,000	5,000	
601-0404-651.04-91 PRIVATE VEHICLE USE	1,095	3,000	3,000	3,000	
TOTAL SOLID WASTE SERVICES	933,073	1,083,187	987,823	987,823	
FIXED ASSETS					
601-0404-651.06-10 LAND		50,000	50,000	50,000	
601-0404-651.06-43 BAILER		84,000	84,000	84,000	
TOTAL FIXED ASSETS		134,000	134,000	134,000	
TRANSFERS OUT					
601-0404-651.07-87 TRANSFERS OUT	25,000	25,000	25,000	25,000	
TOTAL TRANSFERS OUT	25,000	25,000	25,000	25,000	
CONTINGENCY APPROPRIATION					
601-0404-651.10-90 SOLID WASTE CONTNGNCY		50,000			
TOTAL CONTINGENCY APPROPRIATION		50,000			
DEBT PAYMENTS					
601-0404-651.11-25 RTRMNT LONG TERM DEBT	46,000	44,000	48,000	48,000	
601-0404-651.11-30 INTEREST EXPENSE	120,530	122,443	118,534	118,534	
601-0404-651.11-45 CAPITAL LEASE PRINCIPAL	37,035	58,593	50,708	50,708	
601-0404-651.11-46 CAPITAL LEASE INTEREST	11,368	15,520	10,161	10,161	
TOTAL DEBT PAYMENTS	214,933	240,556	227,403	227,403	
S/W DON PEDRO					
601-0404-655.04-06 COMMUNICATIONS	174	150	170	170	
601-0404-655.04-13 MAINTENANCE OF BLDGS		1,000	500	500	
601-0404-655.04-17 OFFICE EXPENSE	346	200	350	350	
601-0404-655.04-30 RENTS & LEASES	880	1,100	1,000	1,000	
601-0404-655.04-35 SAFETY		500	500	500	
601-0404-655.04-60 UTILITIES	241	150	270	270	
TOTAL S/W DON PEDRO	1,641	3,100	2,790	2,790	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
S/W COULTERVILLE					
601-0404-656.04-13 MAINTENANCE OF BLDGS		1,500	500	500	
601-0404-656.04-17 OFFICE EXPENSE	215	300	300	300	
601-0404-656.04-30 RENTS & LEASES	660	720	800	800	
601-0404-656.04-60 UTILITIES	184	230	200	200	
601-0404-656.04-91 PRIVATE VEHICLE USE	759	650	750	750	
TOTAL S/W COULTERVILLE	1,818	3,400	2,550	2,550	
S/W HORNITOS					
601-0404-657.04-13 MAINTENANCE OF BLDGS		500	500	500	
601-0404-657.04-17 OFFICE EXPENSE		200	100	100	
601-0404-657.04-30 RENTS & LEASES	660	720	800	800	
TOTAL S/W HORNITOS	660	1,420	1,400	1,400	
S/W FISH CAMP					
601-0404-658.04-13 MAINTENANCE OF BLDGS		1,000			
601-0404-658.04-17 OFFICE EXPENSE		100	100	100	
601-0404-658.04-23 SPECIAL USE PERMIT	108	150	120	120	
601-0404-658.04-30 RENTS & LEASES	660	360	720	720	
TOTAL S/W FISH CAMP	768	1,610	940	940	
TOTAL EXPENDITURE	**2,026,696**	**2,517,371**	**2,402,411**	**2,402,411**	
SOLID WASTE DEPARTMENT	**-80,555**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SOLID WASTE CLOSURE					
REVENUE					
INTEREST					
602-0420-304.30-00 INTEREST	-5,336	-7,400	-5,800	-5,800	
TOTAL INTEREST	-5,336	-7,400	-5,800	-5,800	
MISC REVENUE					
602-0420-308.11-00 MISC REVENUE	-53,000	-53,000	-53,000	-53,000	
TOTAL MISC REVENUE	-53,000	-53,000	-53,000	-53,000	
BEGINNING FUND BALANCE					
602-0420-399.99-99 BEGINNING FUND BALANCE		-1,006,514	-1,065,314	-1,065,314	
TOTAL BEGINNING FUND BALANCE		-1,006,514	-1,065,314	-1,065,314	
TOTAL REVENUE	**-58,336**	**-1,066,914**	**-1,124,114**	**-1,124,114**	
EXPENDITURE					
SOLID WASTE CLOSURE SERV					
602-0420-652.04-16 MISCELLANEOUS EXPENSE	4,518,915	1,066,914	1,124,114	1,124,114	
TOTAL SOLID WASTE CLOSURE SERV	4,518,915	1,066,914	1,124,114	1,124,114	
TOTAL EXPENDITURE	**4,518,915**	**1,066,914**	**1,124,114**	**1,124,114**	
SOLID WASTE CLOSURE	**4,460,579**				

Budget Name: **Transit** **Budget Unit #: 606-0306-601**
Department: **Community Services** **Department Head: Terri Peresan**

Program Description:

The Mariposa County Transit system is a door-to-door service with designated routes providing transportation to all county residents through a Dial-A-Ride reservation system. The transit service has two operating locations: Northside and Southside. The buses are equipped with lift and tie down straps for wheelchair passengers. Medical transportation is available to seniors (60 years of age or older), veterans traveling to a Veterans' Medical facility, and Adult Day Care. Specialized transportation is furnished for the Mariposa-Yosemite Airport and major County functions.

Accomplishments:

- Grew transportation ridership through outreach, expansion of eligibility of Area 12 Agency on Aging Title III-B participants.
- Fare box ratio is above the 10% recovery mandate.

Goals & Objectives:

- Continue to provide transportation services to all county residents through Dial-A-Ride.

Requested Changes:

No Interest earnings are requested based on a low cash balance. The revenue received from Area 12 Agency on Aging is increased slightly based on estimates. The Transit Fares revenue line is reduced based on prior year actual receipts. The revenue from the Local Transportation Claim is requested in an amount necessary to balance the fund. The STAP allocation is increased based on state estimates. The adjustments to salary/benefits include recently concluded labor negotiations. The Extra help line is increased to provide a second bus driver for additional North County run on Wednesdays for Drug Court in collaboration with the Human Services Department. The Department is requesting to purchase a vehicle to replace one that has been decommissioned due to engine failure. The Contingency line item represents vehicle replacement or repairs due to service needs or accidents. Other appropriations adjustments are based on prior year actual costs and to meet anticipated service demands.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSIT					
REVENUE					
INTEREST					
606-0306-304.30-00 INTEREST	-162				
TOTAL INTEREST	-162				
STATE REVENUE					
606-0306-305.62-21 SECTION 5311 OPERATING	-119,929	-119,929	-119,929	-119,929	
606-0306-305.62-26 TITLE IIIB TRANSPORT	-26,974	-20,699	-26,975	-26,975	
TOTAL STATE REVENUE	-146,903	-140,628	-146,904	-146,904	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
OTHER CHARGES					
606-0306-307.07-04 TRANSIT FARES	-2,897	-5,500	-3,000	-3,000	
606-0306-307.07-16 MEDI-TRANS FARES	-2,708	-2,000	-2,250	-2,250	
TOTAL OTHER CHARGES	-5,605	-7,500	-5,250	-5,250	
TRANSFERS IN					
606-0306-309.16-08 LTC CLAIM			-20,000	-20,000	
606-0306-309.16-53 STAP ALLOCATION	-75,000	-75,000	-115,000	-115,000	
TOTAL TRANSFERS IN	-75,000	-75,000	-135,000	-135,000	
BEGINNING FUND BALANCE					
606-0306-399.99-99 BEGINNING FUND BALANCE		-115,306	-44,008	-44,008	
TOTAL BEGINNING FUND BALANCE		-115,306	-44,008	-44,008	
TOTAL REVENUE	**-227,670**	**-338,434**	**-331,162**	**-331,162**	
EXPENDITURE					
TRANSIT SALARIES					
606-0306-601.01-01 COMM SERV DIRECTOR	19,237	19,237	19,237	19,237	
606-0306-601.01-77 SECRETARY	12,967	12,797	13,706	13,706	
606-0306-601.01-81 TRANSIT SYS. BUS DRIVER	36,760	36,277	37,003	37,003	
TOTAL TRANSIT SALARIES	68,964	68,311	69,946	69,946	
HOURLY & OTHER COMP					
606-0306-601.02-01 EXTRA HELP-MED DRVR	27,341	25,000	25,000	25,000	
606-0306-601.02-02 RELIEF BUS DRIVER		25,000	35,000	35,000	
606-0306-601.02-05 EXTRA HELP-OFFICE 34%		300	300	300	
606-0306-601.02-35 LONGEVITY PAY			713	713	
TOTAL HOURLY & OTHER COMP	27,341	50,300	61,013	61,013	
BENEFITS					
606-0306-601.03-02 GRP HLTH FOR RETIREES	15,972	17,280	16,252	16,252	
606-0306-601.03-03 UNEMPLOYMENT	4,146				
606-0306-601.03-04 ACCRUED BENEFITS	-119				
606-0306-601.03-10 SOCIAL SECURITY	4,454	4,262	4,697	4,697	
606-0306-601.03-11 MEDICARE	1,438	997	1,099	1,099	
606-0306-601.03-13 MEDICAL/DENTAL/VISION	14,595	15,961	12,846	12,846	
606-0306-601.03-14 RETIREMENT-EMPLOYER	14,606	14,537	15,575	15,575	
606-0306-601.03-15 RETIREMENT-EMPLOYEE	5,367	5,244	5,432	5,432	
606-0306-601.03-17 LIFE INSURANCE	81	82	80	80	
606-0306-601.03-18 SDI	498	471	539	539	
606-0306-601.03-19 CASH-CAFETERIA PLAN	4,201	3,099	5,415	5,415	
606-0306-601.03-30 OPEB MEDICAL		5,000			
TOTAL BENEFITS	65,239	66,933	61,935	61,935	
TRANSIT SERVICES					
606-0306-601.04-06 COMMUNICATIONS	787	1,000	1,000	1,000	
606-0306-601.04-10 INSURANCE	2,162	2,162	2,408	2,408	
606-0306-601.04-12 MAINT OF EQUIPMENT	290	1,500	1,500	1,500	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
606-0306-601.04-13 MAINTENANCE OF BLDGS	300	400	400	400	
606-0306-601.04-17 OFFICE EXPENSE	690	2,000	2,500	2,500	
606-0306-601.04-18 PROF SERV/DRUG TESTING	1,954	2,300	2,300	2,300	
606-0306-601.04-20 CHP INSPECTIONS		300	300	300	
606-0306-601.04-28 A12A ACCESS FEE (SAMS)	159	120	160	160	
606-0306-601.04-31 RENTS & LEASES-BLDGS	1,416	1,440	1,530	1,530	
606-0306-601.04-32 SMALL TOOLS		120	120	120	
606-0306-601.04-35 FAIR SHUTTLE TRANSPORT	4,000	4,000	4,000	4,000	
606-0306-601.04-50 COUNTY VEHICLE	25,892	26,000	26,000	26,000	
606-0306-601.04-51 MAJOR VEHICLE REPAIRS		6,000	6,000	6,000	
606-0306-601.04-60 UTILITIES	2,114	1,200	1,200	1,200	
606-0306-601.04-71 COPIER EXPENSE	1,450	2,000	2,000	2,000	
606-0306-601.04-80 EQUIPMENT	427	450	450	450	
606-0306-601.04-88 FUEL EXPENSE	20,838	34,948	30,000	30,000	
606-0306-601.04-90 TRAINING & SEMINARS		900	900	900	
606-0306-601.04-91 PRIVATE VEHICLE USE	388	500	500	500	
TOTAL TRANSIT SERVICES	62,867	87,340	83,268	83,268	
OTHER CHARGES					
606-0306-601.05-70 DEPRECIATION		65,550			
TOTAL OTHER CHARGES		65,550			
FIXED ASSETS					
606-0306-601.06-40 VEHICLES			30,000	30,000	
TOTAL FIXED ASSETS			30,000	30,000	
APPROP FOR CONTINGENCIES					
606-0306-601.10-90 CONTINGENCY			25,000	25,000	
TOTAL APPROP FOR CONTINGENCIES			25,000	25,000	
TOTAL EXPENDITURE	**224,411**	**338,434**	**331,162**	**331,162**	
TRANSIT	**-3,259**				

Budget Name: **Airport Operations** **Budget Unit #: 610-0303-591**
Department: **Public Works** **Department Head: Vacant**

Program Description:

Previously this function was included in the General Fund, but in order to comply with governmental accounting practices this function is included in the budget as an enterprise fund. The Airport Hangar Project – Fund #337 is now included in this fund as it relates to airport operations.

The Mariposa-Yosemite Airport provides public facilities for privately owned aircraft and commercial carriers including storage, parking, fuel, maintenance, repairs, and training. In Fiscal Year 2009-2010, the Board of Supervisors approved transferring the operation of the Airport to a Fixed Base Operator (FBO).

On May 27, 2014 the Board of Supervisors received the final report on the airport operations by Aeroplex Group Partners, LLC, along with comments from the Airport Advisory Committee. The report offered several options for operating the airport. This requested budget is based on a FBO option.

Requested Changes:

The Revenue lines for Hangar Space, CAAP funds, and Fuel Sales are all increased based on prior year trends. The Miscellaneous Revenue line item reflects the payment on the long term debt of the hangars that is collected by the FBO through hangar lease payments that are now budgeted in Hangar Space Rents. The Transfer In from the General Fund is not requested this year as the facility is expected to be self-sufficient. The Group Health for Retirees is decreased based on the medical benefits a retiree is eligible to receive. The appropriations are requested in the various line items to account for the necessary operations of an airport, including but not limited to; communications, building and equipment maintenance, utilities, replacement of runway lighting, fuels and Professional Services line item for consultant services. The retirement of the long term debt represents the loan repayment on hangars.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AIRPORTS					
REVENUE					
INTEREST					
610-0303-304.30-00 INTEREST	19	100	-100	-100	
TOTAL INTEREST	19	100	-100	-100	
RENTS & CONCESSIONS					
610-0303-304.32-03 HANGER SPACE	-29,488		-56,000	-56,000	
TOTAL RENTS & CONCESSIONS	-29,488		-56,000	-56,000	
AVIATION					
610-0303-305.40-21 CAAP FUNDS	-10,000		-10,000	-10,000	
TOTAL AVIATION	-10,000		-10,000	-10,000	
MISCELLANEOUS REVENUE					
610-0303-308.01-27 GAS SALES	-46,043		-90,000	-90,000	
TOTAL MISCELLANEOUS REVENUE	-46,043		-90,000	-90,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
MISC REVENUE					
610-0303-308.11-00 MISC REVENUE	-3,102	-22,000			
TOTAL MISC REVENUE	-3,102	-22,000			
TRANSFERS IN					
610-0303-309.16-00 TRANSFERS IN	-17,386	-17,386			
TOTAL TRANSFERS IN	-17,386	-17,386			
TRANSFERS IN					
610-0303-309.17-79 TRANSFERS IN-FUND 613	-73,233				
TOTAL TRANSFERS IN	-73,233				
BEGINNING FUND BALANCE					
610-0303-399.99-99 BEGINNING FUND BALANCE		-11,890	-98,297	-98,297	
TOTAL BEGINNING FUND BALANCE		-11,890	-98,297	-98,297	
TOTAL REVENUE	**-179,233**	**-51,176**	**-254,397**	**-254,397**	
EXPENDITURE					
BENEFITS					
610-0303-591.03-02 GRP HLTH FOR RETIREES	5,213	6,021	3,770	3,770	
TOTAL BENEFITS	5,213	6,021	3,770	3,770	
AIRPORTS SERVICES					
610-0303-591.04-06 COMMUNICATIONS	1,798		3,700	3,700	
610-0303-591.04-10 INSURANCE	5,499	6,439	6,527	6,527	
610-0303-591.04-12 MAINT OF EQUIPMENT	1,933		5,000	5,000	
610-0303-591.04-13 MAINTENANCE OF BLDGS	1,218		40,000	40,000	
610-0303-591.04-17 OFFICE EXPENSE	413	160	2,000	2,000	
610-0303-591.04-18 PROFESSIONAL SERVICES	11,454		10,346	10,346	
610-0303-591.04-19 PROF SVC CONTRACT	12,000		50,000	50,000	
610-0303-591.04-24 SERVICE AGREEMENTS	7,188	5,364	7,900	7,900	
610-0303-591.04-38 FUEL	24,305		75,000	75,000	
610-0303-591.04-60 UTILITIES	7,074	9,054	10,000	10,000	
610-0303-591.04-80 EQUIPMENT	659	2,000	4,000	4,000	
TOTAL AIRPORTS SERVICES	73,541	23,017	214,473	214,473	
FIXED ASSETS					
610-0303-591.06-30 FUEL TERMINAL			14,000	14,000	
TOTAL FIXED ASSETS			14,000	14,000	
DEBT PAYMENTS					
610-0303-591.11-25 RTRMNT LONG TERM DEBT	17,095	17,095	17,929	17,929	
610-0303-591.11-30 INTEREST EXPENSE	5,043	5,043	4,225	4,225	
TOTAL DEBT PAYMENTS	22,138	22,138	22,154	22,154	
TOTAL EXPENDITURE	**100,892**	**51,176**	**254,397**	**254,397**	
AIRPORTS	**-78,341**				

Budget Name: **Airport Project DTFA08** **Budget Unit #: 611-0322-596**
Department: **Public Works** **Department Head: Vacant**

Program Description:

This fund was previously budgeted in Fund 572 as a capital improvement project, but is more appropriately accounted for with the other airport programs. All revenue and appropriation history is now shown in this fund.

Requested Changes:

This project has been completed and remaining appropriations are requested to be transferred to the Special Aviation Fund - #613 for use on specific airport projects. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AIRPORT DTFA08-03-C31342					
REVENUE					
INTEREST					
611-0322-304.30-00 INTEREST	-1	-4			
TOTAL INTEREST	-1	-4			
BEGINNING FUND BALANCE					
611-0322-399.99-99 BEGINNING FUND BALANCE		-153			
TOTAL BEGINNING FUND BALANCE		-153			
TOTAL REVENUE	**-1**	**-157**			
EXPENDITURE					
TRANSFERS OUT					
611-0322-596.07-87 TRANSFERS OUT	152	157			
TOTAL TRANSFERS OUT	152	157			
TOTAL EXPENDITURE	**152**	**157**			
AIRPORT DTFA08-03-C31342	**151**				

Budget Name: **Special Aviation** **Budget Unit #: 613-0321-595**
Department: **Public Works** **Department Head: Vacant**

Program Description:
The Special Aviation fund is maintained to separately account for annual grants received from the California Aid to Airports Program (CAAP). Funds are received and recorded in this fund for special projects.

Requested Changes:
All airport operations have been consolidated into the Public Way and Facilities – Airports fund #610. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:
This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AIRPORT ADMIN & MAINT					
REVENUE					
INTEREST					
613-0321-304.30-00 INTEREST	-334	-400			
TOTAL INTEREST	-334	-400			
AVIATION					
613-0321-305.40-00 AVIATION		-10,000			
TOTAL AVIATION		-10,000			
TRANSFERS IN					
613-0321-309.16-00 TRANSFERS IN	-152	-157			
TOTAL TRANSFERS IN	-152	-157			
BEGINNING FUND BALANCE					
613-0321-399.99-99 BEGINNING FUND BALANCE		-87,481			
TOTAL BEGINNING FUND BALANCE		-87,481			
TOTAL REVENUE	**-486**	**-98,038**			
EXPENDITURE					
SERVICES & SUPPLIES					
613-0321-595.04-13 MAINT BUDIS & GROUNDS	3,824	6,350			
613-0321-595.04-18 PROFESSIONAL SERVICES	1,255	16,688			
613-0321-595.04-19 PROF SER CONTRACT	9,379	75,000			
TOTAL SERVICES & SUPPLIES	14,458	98,038			
TRANSFERS OUT					
613-0321-595.07-87 TRANSFERS OUT	73,233				
TOTAL TRANSFERS OUT	73,233				
TOTAL EXPENDITURE	**87,691**	**98,038**			
AIRPORT ADMIN & MAINT	**87,205**				

Budget Name: **Airport Slurry Seal** **Budget Unit #: 615-0324-599**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Airport Slurry Seal fund was established separately account for a grant received from the Federal Aviation Agency (FAA). The purpose of the grant was to put a slurry seal on the taxiway.

Requested Changes:

This grant project has been completed and no grant revenue is requested. Residual grant funding is requested to be transferred out to the Road Fund to offset a portion of unreimbursed expenses incurred on this project. Government accounting regulations require that this budget be included in the Annual Budget for two years after transactions have ceased.

Recommendation:
This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
AIRPORT SLURRY SEAL					
REVENUE					
BEGINNING FUND BALANCE					
615-0324-399.99-99 BEGINNING FUND BALANCE		-494			
TOTAL BEGINNING FUND BALANCE		-494			
TOTAL REVENUE		**-494**			
EXPENDITURE					
OTHER FINANCING USES					
615-0324-599.07-87 TRANSFERS OUT	494	494			
TOTAL OTHER FINANCING USES	494	494			
TOTAL EXPENDITURE	**494**	**494**			
AIRPORT SLURRY SEAL	**494**				

Budget Name: **Plant Operations** **Budget Unit #: 616-0308-580**
Department: **Public Works** **Department Head: Vacant**

Program Description:

This is a newly established fund to account for reimbursement and expenses related to the water and sewer districts that are currently in operation in the County – Coulterville, Yosemite West, Don Pedro, Mariposa Pines, and Wawona. Most recently, this operation had been included in the Facilities Maintenance budget. However for separation of costs from the General Fund, it should be in a separately maintained fund to account for the actual maintenance costs related to the Special Districts.

Requested Changes:

The revenue requested is an amount based on estimated staff time and operating expenses from the previous fiscal year. A General Fund contribution is requested until such time as costs are known and rates charged to the Special Districts are revised. The salary and benefits line items reflect the costs associated with the recently concluded labor negotiations. The Extra Help is increased for a maintenance worker at Yosemite West. The Longevity line item is increased based on employees who now qualify for this benefit. The Standby/Call back line is increased based on prior year expenditure. The variouis service and supply line items are based partially on estimated costs for operating the division and prior year actuals expenditures.

Recommendation:

This budget is recommended as submitted. However the funding contribution from the General Fund may be revised after an analysis is performed on the rates currently being charged and a fee hearing is scheduled for Board review and approval.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PLANT OPERATION SERVICES					
REVENUE					
PUBLIC WORKS FEES					
616-0308-307.11-16 PLANT OPERATION SRVCS	-65,154		-250,000	-250,000	
TOTAL PUBLIC WORKS FEES	-65,154		-250,000	-250,000	
MISC REVENUE					
616-0308-308.11-00 MISC REVENUE	-199,068	-250,000			
TOTAL MISC REVENUE	-199,068	-250,000			
TRANSFERS IN					
616-0308-309.16-00 TRANSFERS IN	-54,865	-54,865	-44,450	-44,450	
TOTAL TRANSFERS IN	-54,865	-54,865	-44,450	-44,450	
BEGINNING FUND BALANCE					
616-0308-399.99-99 BEGINNING FUND BALANCE			-18,633	-18,633	
TOTAL BEGINNING FUND BALANCE			-18,633	-18,633	
TOTAL REVENUE	**-319,087**	**-304,865**	**-313,083**	**-313,083**	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
PLANT OPER SVC SALARIES					
616-0308-580.01-23 PLANT OPERATOR	55,780	55,047	56,148	56,148	
616-0308-580.01-61 MAINTENANCE WORKER III	86,230	85,097	86,798	86,798	
TOTAL PLANT OPER SVC SALARIES	142,010	140,144	142,946	142,946	
HOURLY & OTHER COMP					
616-0308-580.02-01 EXTRA HELP			13,100	13,100	
616-0308-580.02-30 OVERTIME	2,180	3,000	4,000	4,000	
616-0308-580.02-35 LONGEVITY PAY	750		750	750	
616-0308-580.02-40 STANDBY/CALL BACK	10,217	11,500	11,500	11,500	
TOTAL HOURLY & OTHER COMP	13,147	14,500	29,350	29,350	
BENEFITS					
616-0308-580.03-10 SOCIAL SECURITY	8,766	8,034	8,042	8,042	
616-0308-580.03-11 MEDICARE	2,050	1,879	1,881	1,881	
616-0308-580.03-13 MEDICAL/DENTAL/VISION	27,663	25,582	25,625	25,625	
616-0308-580.03-14 RETIREMENT-EMPLOYER	30,357	30,430	31,634	31,634	
616-0308-580.03-15 RETIREMENT-EMPLOYEE	11,223	10,866	11,091	11,091	
616-0308-580.03-17 LIFE INSURANCE	94	94	94	94	
616-0308-580.03-18 SDI	1,400	1,283	1,284	1,284	
616-0308-580.03-19 CASH-CAFETERIA PLAN	4,220	5,064	5,064	5,064	
TOTAL BENEFITS	85,773	83,232	84,715	84,715	
SERVICES AND SUPPLIES					
616-0308-580.04-05 CLOTHING	476	750	750	750	
616-0308-580.04-06 COMMUNICATIONS	255	4,500	1,800	1,800	
616-0308-580.04-08 FOOD		150	150	150	
616-0308-580.04-12 MAINT OF EQUIPMENT	350	1,000	300	300	
616-0308-580.04-13 MAINTENANCE OF BLDGS	65	1,000	583	583	
616-0308-580.04-14 MEDICAL & LABORATORY		3,500			
616-0308-580.04-15 MEMBERSHIPS	713	1,000	1,000	1,000	
616-0308-580.04-17 OFFICE EXPENSE	434	1,000	500	500	
616-0308-580.04-29 PUBLICTNS		600	600	600	
616-0308-580.04-30 RENTS & LEASES-EQUIP		4,500	1,500	1,500	
616-0308-580.04-31 RENTS & LEASES-BLDGS	4,339	4,339	4,892	4,892	
616-0308-580.04-32 SMALL TOOLS	1,315	1,800	3,000	3,000	
616-0308-580.04-35 SAFETY EQUIPMENT	600	1,000	1,000	1,000	
616-0308-580.04-50 COUNTY VEHICLE	17,681	18,100	19,000	19,000	
616-0308-580.04-51 MAJOR/ACCIDENT REPAIRS		9,000	9,000	9,000	
616-0308-580.04-71 COPIER EXPENSE			250	250	
616-0308-580.04-80 EQUIPMENT	855	3,200	1,500	1,500	
616-0308-580.04-88 FUEL EXPENSE	12,945	10,000	9,000	9,000	
616-0308-580.04-90 TRAINING & SEMINARS	935	1,250	1,000	1,000	
616-0308-580.04-91 PRIVATE VEHICLE USE		300	247	247	
TOTAL SERVICES AND SUPPLIES	40,963	66,989	56,072	56,072	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
TRANSFERS OUT					
616-0308-580.07-87 TRANSFERS OUT	2,500				
TOTAL TRANSFERS OUT	2,500				
TOTAL EXPENDITURE	**284,393**	**304,865**	**313,083**	**313,083**	
PLANT OPERATION SERVICES	**-34,694**				

Budget Name: **Fleet Maintenance** **Budget Unit #: 700-0305-584**
Department: **Public Works** **Department Head: Vacant**

Program Description:

The Fleet Maintenance Division is responsible for the maintenance and repairs of the County's fleet including heavy equipment and fire apparatus. Additionally the department manages the County's pool vehicles, and maintains and oversees the purchase of all County-owned vehicles, including Road Division vehicles and fire apparatus.

Accomplishments:

- Purchased and placed into service one loader for Roads and 7 new vehicles.
- Purchased all replacement vehicles and equipment and placed into service the same budget year.
- Maintained 403 vehicles and equipment without 3 technicians and a limited budget.

Goals & Objectives:

- Maintain all 403 vehicles and equipment and provide support for County Emergency Services.
- Evaluate and adjust the vehicle and equipment rates to accommodate the increasing requirements and costs.
- Keep staffing levels up to accommodate County Department needs.
- Purchase and put into service replacement vehicles and equipment in the same budget year.

Requested Changes:

The revenue received from Interest earnings is reduced based on current interest rates. The revenue received from departments for maintenance on vehicles is adjusted based on prior year actual receipts. The Non-Fleet Policy Charges reflects reimbursement from departments for additional equipment (trailer hitches, fuel tanks, etc.) that are requested on certain vehicles. The Transfer In line is County General Fund contribution for increased standby expenditure. The salary and benefits line items are increased based on the recently concluded labor negotiations. The Longevity line item is increased based on the number of employees who qualify for this benefit. Various appropriation line items are adjusted based on available revenue and anticipated service demands. The Transfers Out line item represents the department's payment on the Fleet Maintenance Shop building loan.

Recommendation:

This budget is recommended with a decrease to the Transfers In and Standby line items based on a recalculation of the hours and pay rate needed by staff for this function. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FLEET MAINTENANCE					
REVENUE					
INTEREST					
700-0305-304.30-00 INTEREST	-8,182	-8,000	-4,000	-4,000	
TOTAL INTEREST	-8,182	-8,000	-4,000	-4,000	
OTHER CHARGES					
700-0305-307.07-06 FLEET USAGE CHARGES	-601,946	-560,000	-581,000	-581,000	
700-0305-307.07-08 ROAD DEPT USAGE CHRGS	-371,293	-390,000	-390,000	-390,000	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
700-0305-307.07-09 FIRE EQUIP MAINT CHRGS	-63,096	-70,000	-70,000	-70,000	
TOTAL OTHER CHARGES	-1,036,335	-1,020,000	-1,041,000	-1,041,000	
MISC REVENUE					
700-0305-308.11-00 MISC REVENUE	-3,731	-5,000	-4,000	-4,000	
700-0305-308.11-60 ACCIDENTS	-14,079	-10,000	-10,000	-10,000	
700-0305-308.11-61 NEW VEHICLE SETUP	-33,096	-75,000	-75,000	-75,000	
700-0305-308.11-62 NON-FLEET POLICY CHRGS	-48,484	-70,000	-62,000	-62,000	
TOTAL MISC REVENUE	-99,390	-160,000	-151,000	-151,000	
TRANSFERS IN					
700-0305-309.16-00 TRANSFERS IN			-30,680	-20,680	10,000
TOTAL TRANSFERS IN			-30,680	-20,680	10,000
BEGINNING FUND BALANCE					
700-0305-399.99-99 BEGINNING FUND BALANCE		-111,617	-632	-632	
TOTAL BEGINNING FUND BALANCE		-111,617	-632	-632	
TOTAL REVENUE	**-1,143,907**	**-1,299,617**	**-1,227,312**	**-1,217,312**	**10,000**
EXPENDITURE					
FLEET MAINT. SALARIES					
700-0305-584.01-01 FLEET SUPERINTENDENT	62,116	61,300	62,525	62,525	
700-0305-584.01-58 EQUIPMENT MECHANICS	176,517	212,285	216,528	216,528	
700-0305-584.01-97 ACCOUNTING TECH I/II	39,032	38,520	39,289	39,289	
700-0305-584.01-99 TRUCK DRVR/EQUIP MECH	9,173	36,677	37,878	37,878	
TOTAL FLEET MAINT. SALARIES	286,838	348,782	356,220	356,220	
HOURLY & OTHER COMP					
700-0305-584.02-30 OVERTIME	107	2,000	2,000	2,000	
700-0305-584.02-35 LONGEVITY PAY	1,500		2,000	2,000	
700-0305-584.02-40 STANDBY	2,382	2,000	30,680	20,680	-10,000
700-0305-584.02-59 DL-170 PROGRAM	1,500	1,500	1,500	1,500	
TOTAL HOURLY & OTHER COMP	5,489	5,500	36,180	26,180	-10,000
BENEFITS					
700-0305-584.03-02 GRP HLTH FOR RETIREES	15,597	16,153	15,672	15,672	
700-0305-584.03-04 ACCRUED BENEFITS	2,996				
700-0305-584.03-10 SOCIAL SECURITY	18,531	22,424	22,939	22,939	
700-0305-584.03-11 MEDICARE	4,334	5,244	5,365	5,365	
700-0305-584.03-13 MEDICAL/DENTAL/VISION	65,899	65,442	73,374	73,374	
700-0305-584.03-14 RETIREMENT-EMPLOYER	61,486	74,787	79,430	79,430	
700-0305-584.03-15 RETIREMENT-EMPLOYEE	22,561	27,079	27,472	27,472	
700-0305-584.03-17 LIFE INSURANCE	275	299	299	299	
700-0305-584.03-18 SDI	2,959	3,541	3,663	3,663	
700-0305-584.03-19 CASH-CAFETERIA PLAN	14,766	18,084	16,014	16,014	
700-0305-584.03-30 OPEB MEDICAL		49,000	49,000	49,000	
TOTAL BENEFITS	209,404	282,053	293,228	293,228	

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FLEET MAINT. SERVICES					
700-0305-584.04-05 CLOTHING	2,527	2,500	2,500	2,500	
700-0305-584.04-06 COMMUNICATIONS	4,166	4,000	4,000	4,000	
700-0305-584.04-10 INSURANCE	16,517	16,517	26,419	26,419	
700-0305-584.04-12 MAINT OF EQUIPMENT	292,531	239,029	145,032	145,032	
700-0305-584.04-13 MAINTENANCE OF BLDGS	1,000	1,000	1,000	1,000	
700-0305-584.04-14 MEDICAL & LABORATORY	1,301	3,400	3,400	3,400	
700-0305-584.04-17 OFFICE EXPENSE	2,387	3,000	3,000	3,000	
700-0305-584.04-24 SERVICE AGREEMENTS	8,151	7,400	7,400	7,400	
700-0305-584.04-29 PUBLICTNS/LEGAL NOTICE	322	250			
700-0305-584.04-30 RENTS & LEASES-EQUIP	385	385			
700-0305-584.04-32 SMALL TOOLS	5,050	4,800	6,000	6,000	
700-0305-584.04-33 OUTSIDE LABOR	41,987	50,000			
700-0305-584.04-34 ADMINISTRATION	9,860	9,860	15,433	15,433	
700-0305-584.04-35 NEW VEHICLE SET UP	32,167	75,000	75,000	75,000	
700-0305-584.04-36 SHOP SUPPLIES	19,284	20,000	20,000	20,000	
700-0305-584.04-37 ENVIRONMNT COMPLIANCE	672	1,118	1,118	1,118	
700-0305-584.04-44 FIRE EQUIPMENT MAINT.	45,825	40,000	40,000	40,000	
700-0305-584.04-46 MAINT OF SHOP EQUIP	5,204	6,763			
700-0305-584.04-50 COUNTY VEHICLE	28,890	26,000	30,000	30,000	
700-0305-584.04-60 UTILITIES	28,933	25,000	32,000	32,000	
700-0305-584.04-71 COPIER EXPENSE	196	250	250	250	
700-0305-584.04-75 COST ALLOCATION	96,296	96,296	100,918	100,918	
700-0305-584.04-80 EQUIPMENT	1,905	2,500	2,500	2,500	
700-0305-584.04-88 FUEL EXPENSE	7,479	9,500	7,000	7,000	
700-0305-584.04-90 TRAINING & SEMINARS		500	500	500	
TOTAL FLEET MAINT. SERVICES	653,035	645,068	523,470	523,470	
TRANSFERS OUT					
700-0305-584.07-87 TO FUND 752	18,214	18,214	18,214	18,214	
TOTAL TRANSFERS OUT	18,214	18,214	18,214	18,214	
TOTAL EXPENDITURE	**1,172,980**	**1,299,617**	**1,227,312**	**1,217,312**	**-10,000**
FLEET MAINTENANCE	**29,073**				

Budget Name: **Solid Waste Equipment Replacement** **Budget Unit #: 701-0326-588**
Department: **Public Works** **Department Head: Vacant**

Program Description:

This is a new fund established during the 2012-13 Mid-Year review and will accumulate funds to purchase replacement and new equipment at the Landfill. Because Solid Waste is an enterprise fund, this separate fund will allow for greater accountability.

Requested Changes:

The Transfer In is from the Solid Waste fund #601. The interest and beginning balance line items are estimates based on prior year. The appropriations are adjusted accordingly.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD ACTUAL	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SOLID WASTE EQUIPMENT REPLACEMENT					
REVENUE					
INTEREST					
701-0326-304.30-00 INTEREST	-139		-150	-150	
TOTAL INTEREST	-139		-150	-150	
TRANSFERS IN					
701-0326-309.16-57 TRANSFERS IN FROM 601	-25,000	-25,000	-25,000	-25,000	
TOTAL TRANSFERS IN	-25,000	-25,000	-25,000	-25,000	
BEGINNING FUND BALANCE					
701-0326-399.99-99 BEG FUND BALANCE		-25,004	-50,139	-50,139	
TOTAL BEGINNING FUND BALANCE		-25,004	-50,139	-50,139	
TOTAL REVENUE	**-25,139**	**-50,004**	**-75,289**	**-75,289**	
EXPENDITURE					
FIXED ASSETS					
701-0326-588.06-41 HEAVY EQUIPMENT		50,004	75,289	75,289	
TOTAL FIXED ASSETS		50,004	75,289	75,289	
TOTAL EXPENDITURES		**50,004**	**75,289**	**75,289**	
SOLID WASTE EQUIPMENT REPLACEMENT	**-25,139**				

Budget Name: **Fire Vehicle Replacement** **Budget Unit #: 702-0253-578**
Department: **Public Works** **Department Head: Vacant**

Program Description:

This fund was established to account for accumulated depreciation funds and to purchase replacement and new fire apparatus. Because fire apparatus are specialized pieces of equipment with relatively longer life spans than vehicles and use a different depreciation schedule, this separate fund will allow for greater accountability.

Requested Changes:

The Depreciation and Replacement line items are requested for the command and patrol vehicles, and one water tender, and are adjusted based on the depreciation schedule. The CSA#3 Replacement line item accumulates depreciation/replacement charges for the new equipment that was purchased with County Service Area #3 funding. The funding for these line items is budgeted in appropriation line items in the Fire operating budget. The Vehicles line item reflects accumulated and new funding for future replacement purchases of fire apparatus.

Recommendation:

The recommended changes are reflective of the depreciation charge for this fiscal year based on the established scheduled amount. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
FIRE DEPT VEHICLE ISF					
REVENUE					
INTEREST					
702-0253-304.30-00 INTEREST	-7,698	-6,500	-7,000	-7,000	
TOTAL INTEREST	-7,698	-6,500	-7,000	-7,000	
OTHER CHARGES					
702-0253-307.07-03 VEHICLE DEPRECIATION	-71,035	-85,000	-71,000	-71,000	
702-0253-307.07-12 VEHICLE REPLACEMENT	-51,926	-49,000	-62,500	-62,500	
702-0253-307.07-25 CSA3 EQUIP REPLACEMNT	-190,977	-190,977	-210,000	-197,050	12,950
TOTAL OTHER CHARGES	-313,938	-324,977	-343,500	-330,550	12,950
MISC REVENUE					
702-0253-308.11-00 MISC REVENUE	-9,675				
TOTAL MISC REVENUE	-9,675				
BEGINNING FUND BALANCE					
702-0253-399.99-99 BEGINNING FUND BALANCE		-1,305,414	-1,665,589	-1,665,589	
TOTAL BEGINNING FUND BALANCE		-1,305,414	-1,665,589	-1,665,589	
TOTAL REVENUE	**-331,311**	**-1,636,891**	**-2,016,089**	**-2,003,139**	**12,950**

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
EXPENDITURE					
FIXED ASSETS					
702-0253-578.06-40 VEHICLES	72,285	1,636,891	2,016,089	2,003,139	-12,950
TOTAL FIXED ASSETS	72,285	1,636,891	2,016,089	2,003,139	-12,950
TOTAL EXPENDITURE	**72,285**	**1,636,891**	**2,016,089**	**2,003,139**	**-12,950**
FIRE DEPT VEHICLE ISF	**-259,026**				

Budget Name: **Vehicle Replacement** **Budget Unit #: 703-0310-585**
Heavy Equip Replacement **704-0314-586**
Department: **Public Works** **Department Head: Vacant**

Program Description:

These two funds are used to account for accumulated depreciation funds and to purchase replacement and new vehicles, as well as heavy equipment.

Requested Changes:

The Replacement and Depreciation line items are adjusted based on existing county vehicles/equipment and the estimated cost to replace these vehicles.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
VEHICLE REPLACEMENT					
REVENUE					
OTHER CHARGES					
703-0310-307.07-03 VEHICLE DEPRECIATION	-212,387	-165,000	-200,000	-200,000	
703-0310-307.07-12 VEHICLE REPLACEMENT	-138,982	-135,000	-135,000	-135,000	
TOTAL OTHER CHARGES	-351,369	-300,000	-335,000	-335,000	
BEGINNING FUND BALANCE					
703-0310-399.99-99 BEGINNING FUND BALANCE		-1,478,713	-1,616,346	-1,616,346	
TOTAL BEGINNING FUND BALANCE		-1,478,713	-1,616,346	-1,616,346	
TOTAL REVENUE	**-351,369**	**-1,778,713**	**-1,951,346**	**-1,951,346**	
EXPENDITURE					
VEHICLE REPLACEMENT SERV					
703-0310-585.04-16 MISCELLANEOUS EXPENSE	11,402	10,000	15,000	15,000	
TOTAL VEHICLE REPLACEMENT SERV	11,402	10,000	15,000	15,000	
FIXED ASSETS					
703-0310-585.06-40 VEHICLES	197,384	1,768,713	1,936,346	1,936,346	
703-0310-585.06-99 RECLASSIFY FIXED ASSETS	-197,384				
TOTAL FIXED ASSETS		1,768,713	1,936,346	1,936,346	
TOTAL EXPENDITURE	**11,402**	**1,778,713**	**1,951,346**	**1,951,346**	
VEHICLE REPLACEMENT	**-339,967**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
HEAVY EQUIP REPLACEMENT					
REVENUE					
INTEREST					
704-0314-304.30-00 INTEREST	-4,106	-5,000	-4,200	-4,200	
TOTAL INTEREST	-4,106	-5,000	-4,200	-4,200	
OTHER CHARGES					
704-0314-307.07-03 VEHICLE DEPRECIATION	-57,946	-57,000	-57,000	-57,000	
704-0314-307.07-10 HEAVY EQUIP DEPRECIATION	-66,237	-69,000	-66,000	-66,000	
704-0314-307.07-12 VEHICLE REPLACEMENT	-42,876	-39,000	-42,500	-42,500	
704-0314-307.07-13 HEAVY EQUIP REPLACEMENT	-85,166	-107,000	-85,000	-85,000	
TOTAL OTHER CHARGES	-252,225	-272,000	-250,500	-250,500	
MISC REVENUE					
704-0314-308.11-11 LOAN REPAYMENTS		-12,464	-12,464	-12,464	
TOTAL MISC REVENUE		-12,464	-12,464	-12,464	
BEGINNING FUND BALANCE					
704-0314-399.99-99 BEGINNING FUND BALANCE		-768,088	-838,889	-838,889	
TOTAL BEGINNING FUND BALANCE		-768,088	-838,889	-838,889	
TOTAL REVENUE	**-256,331**	**-1,057,552**	**-1,106,053**	**-1,106,053**	
EXPENDITURE					
FIXED ASSETS					
704-0314-586.06-40 VEHICLES		55,000			
704-0314-586.06-41 HEAVY EQUIPMENT	196,363	1,002,552	1,106,053	1,106,053	
704-0314-586.06-99 RECLASSIFY FIXED ASSETS	-196,363				
TOTAL FIXED ASSETS		1,057,552	1,106,053	1,106,053	
TOTAL EXPENDITURE		**1,057,552**	**1,106,053**	**1,106,053**	
HEAVY EQUIP REPLACEMENT	**-256,331**				

Budget Name: **Risk Management** **Budget Unit #: 705-0145-501**
706-0146-502
707-0149-505
Department: **Human Resources** **Department Head: Vacant**

Program Description:

The insurance program reflects the costs of premiums paid for insurance coverage, on-going claims against the County's self-insurance program, and the cost of administering the insurance program. The insurance program is separated into three funds – General Insurance, Workers' Compensation, and Liability. The Human Resources Director serves as the Risk Manager and County Administration prepares the budget and is responsible for financial oversight.

Requested Changes:

Fund #705 – General Insurance: The revenue and appropriations are adjusted to reflect the reimbursement for insurance premiums, Group Health for Retirees costs, and Unemployment charges. The Special Insurance line item was used in the prior year to balance the fund balance and is not requested this year.

Fund #706 – Workers' Compensation: The revenue is adjusted based on reimbursement needed from departments for premiums and workers' compensation medical and administrative costs. The appropriations for the Workers' Compensation line are increased based on actual costs incurred in the previous fiscal year. . An audit on our insurance funds determined that the County's Workers' Compensation fund is under-funded. To correct this situation, the reserve in the Workers' Compensation fund is requested at an amount equal to the previous fiscal year.

Fund #707 – Liability: The revenue is adjusted based on reimbursement needed from departments for premiums and liability claims. To set aside sufficient funding for existing and potential claims the Reserve is requested to be increased as this is the funding that is used once claims are filed and begin to accrue expenditures.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
GENERAL INSURANCE					
REVENUE					
INTEREST					
705-0145-304.30-00 INTEREST	137				
TOTAL INTEREST	137				
INTERFUND REVENUE					
705-0145-307.17-04 INSURANCE REIMBURSEMENT	-76,402	-76,405	-94,405	-94,405	
705-0145-307.17-06 RETIREE MEDICAL REIMB	-1,233,464	-1,236,217	-1,296,003	-1,296,003	
705-0145-307.17-08 UNEMPLOY REIMBURSMNT	-75,162	-150,000	-150,000	-150,000	
TOTAL INTERFUND REVENUE	-1,385,028	-1,462,622	-1,540,408	-1,540,408	
MISC REVENUE					
705-0145-308.11-00 MISC REVENUE		-19,347			
TOTAL MISC REVENUE		-19,347			

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
BEGINNING FUND BALANCE					
705-0145-399.99-99 BEGINNING FUND BALANCE		-13,653	-15,000	-15,000	
TOTAL BEGINNING FUND BALANCE		-13,653	-15,000	-15,000	
TOTAL REVENUE	**-1,384,891**	**-1,495,622**	**-1,555,408**	**-1,555,408**	
EXPENDITURE					
INSURANCE BENEFITS					
705-0145-501.03-02 GRP HLTH FOR RETIREES	1,233,464	1,236,217	1,296,003	1,296,003	
TOTAL INSURANCE BENEFITS	1,233,464	1,236,217	1,296,003	1,296,003	
INSURANCE SERVICES					
705-0145-501.04-15 MEMBERSHIPS	14,905	14,905	14,905	14,905	
705-0145-501.04-29 PUBLICTNS	840	1,500	1,500	1,500	
705-0145-501.04-33 GENERAL LIAB & PROP	55,697	70,000	74,000	74,000	
705-0145-501.04-35 UNEMPLOYMENT INS	75,521	150,000	150,000	150,000	
705-0145-501.04-40 OBRA ADMIN-PEBSCO		3,000	3,000	3,000	
705-0145-501.04-41 EMPLOYEE RELATIONS	4,708	10,000	10,000	10,000	
705-0145-501.04-42 SPECIAL DEPT-INSURANCE	105	4,000			
705-0145-501.04-43 POLLUTION INSURANCE	4,321	4,500	4,500	4,500	
705-0145-501.04-90 TRAINING & SEMINARS	23	1,000	1,000	1,000	
705-0145-501.04-91 PRIVATE VEHICLE USE		500	500	500	
TOTAL INSURANCE SERVICES	156,120	259,405	259,405	259,405	
TOTAL EXPENDITURE	**1,389,584**	**1,495,622**	**1,555,408**	**1,555,408**	
GENERAL INSURANCE	**4,693**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
WORKERS COMPENSATION INS.					
REVENUE					
INTEREST					
706-0146-304.30-00 INTEREST	-15,783	-30,000	-30,000	-30,000	
TOTAL INTEREST	-15,783	-30,000	-30,000	-30,000	
INTERFUND REVENUE					
706-0146-307.17-01 WRKER COMP REIMBURSE	-1,044,634	-1,045,000	-1,146,000	-1,146,000	
TOTAL INTERFUND REVENUE	-1,044,634	-1,045,000	-1,146,000	-1,146,000	
TOTAL REVENUE	**-1,060,417**	**-1,075,000**	**-1,176,000**	**-1,176,000**	
EXPENDITURE					
WORKERS COMP. SERVICES					
706-0146-502.04-14 MEDICAL SERVICES	327,931	275,000	300,000	300,000	
706-0146-502.04-33 WORKERS COMPENSATION	443,954	350,000	400,000	400,000	
706-0146-502.04-34 WORKER'S COMP ADMIN.	29,187	30,000	30,000	30,000	
706-0146-502.04-38 EXCESS WORKER'S COMP	95,718	97,000	123,000	123,000	
706-0146-502.04-42 WORK COMP FUND ASSESS	24,278	21,000	23,000	23,000	
706-0146-502.04-90 TRAINING & SEMINARS		1,500			
706-0146-502.04-91 PRIVATE VEHICLE		500			
TOTAL WORKERS COMP. SERVICES	921,068	775,000	876,000	876,000	
RESERVE					
706-0146-999.97-97 RESERVE INCREASE		300,000	300,000	300,000	
TOTAL RESERVE		300,000	300,000	300,000	
TOTAL EXPENDITURE	**921,068**	**1,075,000**	**1,176,000**	**1,176,000**	
WORKERS COMPENSATION INS.	**-139,349**				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
JUDGMENTS & DAMAGES					
REVENUE					
INTEREST					
707-0149-304.30-00 INTEREST	-103				
TOTAL INTEREST	-103				
INTERFUND REVENUE					
707-0149-307.17-02 LIABILITY REIMBURSEMENT	-398,046	-382,700	-417,700	-417,700	
TOTAL INTERFUND REVENUE	-398,046	-382,700	-417,700	-417,700	
MISC REVENUE					
707-0149-308.11-18 RESTITUTION - TOT	-4,715				
707-0149-308.11-32 CSAC REIMBURSEMENT	-25,832				
TOTAL MISC REVENUE	-30,547				
TOTAL REVENUE	**-428,696**	**-382,700**	**-417,700**	**-417,700**	
EXPENDITURE					
LIABILITY INSURANCE					
707-0149-505.04-30 LIABILITY INS. ADMIN.	2,000	2,000	2,000	2,000	
707-0149-505.04-33 LIABILITY	169,939	194,200	214,200	214,200	
707-0149-505.04-35 TOT - RESTITUTION	4,369				
707-0149-505.04-90 TRAINING & SEMINARS		1,000	1,000	1,000	
707-0149-505.04-91 PRIVATE VEHICLE		500	500	500	
TOTAL LIABILITY INSURANCE	176,308	197,700	217,700	217,700	
TRANSFERS OUT					
707-0149-505.07-87 TRANSFERS OUT	7,828				
TOTAL TRANSFERS OUT	7,828				
PERSONNEL					
707-0149-505.08-05 K FLETCHER SICK LEAVE C	300				
TOTAL PERSONNEL	300				
BOARD OF SUPERVISORS					
707-0149-505.11-08 BANKHEAD VS BOARD	22,259				
TOTAL BOARD OF SUPERVISORS	22,259				
SHERIFF					
707-0149-505.30-20 NICOLE GILMORE	210				
707-0149-505.30-22 BLYTH JAY	24,158				
707-0149-505.30-23 RICHARD HANNA	45,225				
TOTAL SHERIFF	69,593				
FIRE DEPARTMENT					
707-0149-505.36-03 VOLUNTEER FIREFIGHTER	2,403				
TOTAL FIRE DEPARTMENT	2,403				

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
PUBLIC WORKS ADMIN					
707-0149-505.43-15 DARLENE BENSON	1,969				
707-0149-505.43-16 RICHARD LONG	24,741				
TOTAL PUBLIC WORKS ADMIN	26,710				
HEALTH DEPT					
707-0149-505.48-06 CYNTHIA FUQUA	409				
TOTAL HEALTH DEPT	409				
SOCIAL SERVICES DEPT					
707-0149-505.52-09 JANET GASS VS COUNTY	90				
707-0149-505.52-13 IRIS CHYNOWETH	7,259				
707-0149-505.52-14 JASON VERRINDER	9,333				
TOTAL SOCIAL SERVICES DEPT	16,682				
COUNTY COUNSEL					
707-0149-505.69-02 CLAIMS	15,186				
TOTAL COUNTY COUNSEL	15,186				
RESERVE					
707-0149-999.97-97 RESERVE INCREASE		185,000	200,000	200,000	
TOTAL RESERVE		185,000	200,000	200,000	
TOTAL EXPENDITURE	**337,678**	**382,700**	**417,700**	**417,700**	
JUDGMENTS & DAMAGES	**-91,018**				

Budget Name: **Government Center** **Budget Unit #: 752-1507-977**
Department: **Auditor** **Department Head: William Davis**

Program Description:

This debt service fund accounts for the payment of principal and interest for the Government Center and the Shop Building for Fleet Maintenance. It is funded by a contribution from the General Fund (Interfund Transfers) and by a contribution from Fleet Maintenance for their share of the debt. This loan is amortized out through June 30, 2018.

Requested Changes:

The revenue is budgeted in the amounts necessary to satisfy the Principal and Interest payments based on the terms of the loan.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
GOVT CENTER - COP					
REVENUE					
MISC REVENUE					
752-1507-308.11-00 MISC REVENUE	-86				
TOTAL MISC REVENUE	-86				
TRANSFERS IN					
752-1507-309.16-00 TRANSFERS IN	-215,146	-215,146	-208,313	-208,313	
TOTAL TRANSFERS IN	-215,146	-215,146	-208,313	-208,313	
TOTAL REVENUE	**-215,232**	**-215,146**	**-208,313**	**-208,313**	
EXPENDITURE					
TRANSFERS OUT					
752-1507-977.07-87 TRANSFERS OUT	99,230				
TOTAL TRANSFERS OUT	99,230				
DEBT PAYMENTS					
752-1507-977.11-25 RTRMNT LONG TERM DEBT	177,000	172,000	193,400	193,400	
752-1507-977.11-30 INTEREST EXPENSE	35,665	43,146	14,913	14,913	
TOTAL DEBT PAYMENTS	212,665	215,146	208,313	208,313	
TOTAL EXPENDITURE	**311,895**	**215,146**	**208,313**	**208,313**	
GOVT CENTER - COP	**96,663**				

Budget Name: **Yosemite West Bond 2004** **Budget Unit #: 753-1501-971**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

This is the debt service fund for the Yosemite West Waste Water Treatment Plant. It accounts for the special assessment revenue generated from the secured property tax roll and the subsequent payment of principal and interest on the bonds issued for the construction of the treatment plant.

Requested Changes:

Revenue is adjusted based on anticipated receipts and appropriations are budgeted accordingly.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at Final Budget Hearings based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YOSEMITE WEST BOND 2004					
REVENUE					
INTEREST					
753-1501-304.30-00 INTEREST	-715	-800	-600	-600	
TOTAL INTEREST	-715	-800	-600	-600	
SPECIAL ASSESSMENTS					
753-1501-307.81-15 YOSE WEST BOND ASSESS	-162,528	-139,747	-161,907	-161,907	
TOTAL SPECIAL ASSESSMENTS	-162,528	-139,747	-161,907	-161,907	
BEGINNING FUND BALANCE					
753-1501-399.99-99 BEGINNING FUND BALANCE		-164,152	-165,548	-165,548	
TOTAL BEGINNING FUND BALANCE		-164,152	-165,548	-165,548	
TOTAL REVENUE	**-163,243**	**-304,699**	**-328,055**	**-328,055**	
EXPENDITURE					
YOSE WEST BOND 2004 SERV					
753-1501-971.04-16 MISCELLANEOUS		164,952	168,506	168,506	
TOTAL YOSE WEST BOND 2004 SERV		164,952	168,506	168,506	
DEBT PAYMENTS					
753-1501-971.11-20 BOND REDEMTPION	44,000	39,000	46,000	46,000	
753-1501-971.11-30 INTEREST EXPENSE	115,481	100,747	113,549	113,549	
TOTAL DEBT PAYMENTS	159,481	139,747	159,549	159,549	
TOTAL EXPENDITURE	**159,481**	**304,699**	**328,055**	**328,055**	
YOSEMITE WEST BOND 2004	**-3,762**				

Budget Name: **Yosemite West WWTP Reserve** **Budget Unit #: 754-1502-972**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

This is the bond reserve fund required to retain ten-percent of the assessment revenue as stipulated in the repayment terms of the bond issuance for the Yosemite West Wastewater Treatment Plant.

Requested Changes:

The revenue and appropriation adjustments are based on prior year actual collections and to balance the fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
YOSEMITE WEST BOND RESERVE					
REVENUE					
INTEREST					
754-1502-304.30-00 INTEREST	-829	-700	-700	-700	
TOTAL INTEREST	-829	-700	-700	-700	
SPECIAL ASSESSMENTS					
754-1502-307.81-16 YOS WEST BOND RESERVE	-16,253	-10,100	-16,191	-16,191	
TOTAL SPECIAL ASSESSMENTS	-16,253	-10,100	-16,191	-16,191	
BEGINNING FUND BALANCE					
754-1502-399.99-99 BEGINNING FUND BALANCE		-149,385	-165,261	-165,261	
TOTAL BEGINNING FUND BALANCE		-149,385	-165,261	-165,261	
TOTAL REVENUE	**-17,082**	**-160,185**	**-182,152**	**-182,152**	
EXPENDITURE					
RESERVE					
754-1502-999.99-99 BUDGETED RESERVE		160,185	182,152	182,152	
TOTAL RESERVE		160,185	182,152	182,152	
TOTAL EXPENDITURE		**160,185**	**182,152**	**182,152**	
YOSEMITE WEST BOND RESERVE	**-17,082**				

Budget Name: **Lake Don Pedro WWTP Bond** **Budget Unit #: 756-1504-974**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

This is the debt service fund for the Lake Don Pedro Waste Water Treatment Plant. It accounts for the special assessment revenue generated from the secured property tax roll and the subsequent payment of principal and interest on the bonds issued for the construction of the plant.

Requested Changes:

Revenue is adjusted based on anticipated receipts and funding transferred in from the Lake Don Pedro Waste Water Treatment Plant Bond Reserve fund and appropriations are budgeted accordingly.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DON PEDRO BOND 2006					
REVENUE					
INTEREST					
756-1504-304.30-00 INTEREST	-160				
TOTAL INTEREST	-160				
SPECIAL ASSESSMENTS					
756-1504-307.81-17 DON PEDRO BOND ASSESS	-333,560	-301,137	-301,137	-301,137	
TOTAL SPECIAL ASSESSMENTS	-333,560	-301,137	-301,137	-301,137	
TRANSFERS IN					
756-1504-309.16-00 TRANSFERS IN		-223,791	-223,791	-223,791	
TOTAL TRANSFERS IN		-223,791	-223,791	-223,791	
BEGINNING FUND BALANCE					
756-1504-399.99-99 BEGINNING FUND BALANCE		-84,936	-84,935	-84,935	
TOTAL BEGINNING FUND BALANCE		-84,936	-84,935	-84,935	
TOTAL REVENUE	**-333,720**	**-609,864**	**-609,863**	**-609,863**	
EXPENDITURE					
DON PEDRO BOND 2006 SERV					
756-1504-974.04-16 MISCELLANEOUS		308,727	305,606	305,606	
TOTAL DON PEDRO BOND 2006 SERV		308,727	305,606	305,606	
DEBT PAYMENTS					
756-1504-974.11-20 BOND REDEMPTION	90,500	85,000	93,000	93,000	
756-1504-974.11-30 INTEREST EXPENSE	212,298	216,137	211,257	211,257	
TOTAL DEBT PAYMENTS	302,798	301,137	304,257	304,257	
TOTAL EXPENDITURE	**302,798**	**609,864**	**609,863**	**609,863**	
DON PEDRO BOND 2006	**-30,922**				

Budget Name: **Lake Don Pedro WWTP Reserve** **Budget Unit #: 757-1505-975**
Department: **Treasurer/Tax Collector** **Department Head: Keith Williams**

Program Description:

This is the bond reserve fund required to retain ten-percent of the assessment revenue as stipulated in the repayment terms of the bond issuance for the Lake Don Pedro Waste Water Treatment Plant.

Requested Changes:

Revenue is adjusted based on prior year actual collections, and appropriations are requested to be transferred out to the Lake Don Pedro Waste Water Treatment Plant Bond fund.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
DON PEDRO BOND RESERVE					
REVENUE					
INTEREST					
757-1505-304.30-00 INTEREST	-1,096	-100	-100	-100	
TOTAL INTEREST	-1,096	-100	-100	-100	
SPECIAL ASSESSMENTS					
757-1505-307.81-18 DON PEDRO BOND RESERVE	-31,515	-30,000	-30,000	-30,000	
TOTAL SPECIAL ASSESSMENTS	-31,515	-30,000	-30,000	-30,000	
BEGINNING FUND BALANCE					
757-1505-399.99-99 BEGINNING FUND BALANCE		-193,691	-193,691	-193,691	
TOTAL BEGINNING FUND BALANCE		-193,691	-193,691	-193,691	
TOTAL REVENUE	**-32,611**	**-223,791**	**-223,791**	**-223,791**	
EXPENDITURE					
TRANSFERS OUT					
757-1505-975.07-87 TRANSFERS OUT		223,791	223,791	223,791	
TOTAL TRANSFERS OUT		223,791	223,791	223,791	
TOTAL EXPENDITURE		**223,791**	**223,791**	**223,791**	
DON PEDRO BOND RESERVE	**-32,611**				

Budget Name: **Debt Assessment CSA #3** **Budget Unit #: 770-1521-978**
Department: **Auditor** **Department Head: William Davis**

Program Description:

This debt service fund accounts for the payment of principal and interest for the new fire equipment approved with the passage of County Service Area (CSA) #3. It is funded by accumulated assessments transferred in from the CSA #3 fund (#310).

Requested Changes:

Revenue is requested in the amount necessary to satisfy the principal and interest amounts contained in the loan.

Recommendation:

This budget is recommended as submitted. Changes may be submitted at a later date based on the actual year-end fund balance.

NUMBER & DESCRIPTION	2013-14 YTD Actual	2013-14 ORIGINAL BUDGET	2014-15 REQ. BUDGET	2014-15 RECOM. BUDGET	DIFF. RECOM & REQ.
SP ASSESSMENT DEBT CSA #3					
REVENUE					
INTEREST					
770-1521-304.30-00 INTEREST	-395				
TOTAL INTEREST	-395				
TRANSFERS IN					
770-1521-309.16-00 TRANSFERS IN	-430,671	-430,671	-430,671	-430,671	
TOTAL TRANSFERS IN	-430,671	-430,671	-430,671	-430,671	
BEGINNING FUND BALANCE					
770-1521-399.99-99 BEGINNING FUND BALANCE		-454,268			
TOTAL BEGINNING FUND BALANCE		-454,268			
TOTAL REVENUE	**-431,066**	**-884,939**	**-430,671**	**-430,671**	
EXPENDITURE					
CSA #3 SERVICES					
770-1521-978.04-16 MISCELLANEOUS EXPENSE		454,268			
TOTAL CSA #3 SERVICES		454,268			
DEBT PAYMENTS					
770-1521-978.11-45 CAPITAL LEASE PRINCIPAL	215,649	215,650	229,645	229,645	
770-1521-978.11-46 CAPITAL LEASE INTEREST	215,021	215,021	201,026	201,026	
TOTAL DEBT PAYMENTS	430,670	430,671	430,671	430,671	
TOTAL EXPENDITURE	**430,670**	**884,939**	**430,671**	**430,671**	
SP ASSESSMENT DEBT CSA #3	**-396**				