DEPARTMENT: Administration

RECOMMENDED ACTION AND JUSTIFICATION:
Approve Mid-Year budget requests/recommendations reducing General Contingency by $230,119 (4/5ths vote); Allocate an Office Assistant I/II position to Administration effective April 1, 2007; Change the allocation of the Secretary position in Administration to .75 and allocate .25 of this position to County Counsel effective April 1, 2007; Allocate a .50 Permanent Part-Time Senior Office Assistant to Human Services Administration effective immediately; Allocate a Sergeant position and delete a Deputy Sheriff position in the Sheriff's Department effective immediately; Fund an allocated Engineer Technician Trainee position and unfund an Engineering Technician in the Road Department; Approve the purchase of two additional vehicles in the Vehicle Replacement fund.

Please see the attached memorandum, staff report, recommended Mid-Year adjustments, summary of revenue/expenditures, and department memorandums for information on the recommended actions.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
Historically the Board has reviewed the County's financial status at Mid-Year and approved appropriate adjustments to the adopted budget.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

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<th>Financial Impact? (X) Yes () No</th>
<th>Current FY Cost: $</th>
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<td>Budgeted In Current FY? (X) Yes ( ) No ( ) Partially Funded</td>
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<td>Source:</td>
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<td>Internal Transfer</td>
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List Attachments, number pages consecutively
Memorandum
Staff Report
Recommended Budget Adjustments
Revenue/Appropriations Analysis
Memorandums from Departments

CLERK'S USE ONLY:
Res. No.: 39 Ord. No. —
Vote – Ayes: 5 Noes: —
Absent: —
Approved ( ) Minute Order Attached ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.
Date:
Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: Deputy

Revised Dec. 2002

COUNTY ADMINISTRATIVE OFFICER:
✓ Requested Action Recommended
No Opinion
Comments:

CAO: EKG
COUNTY of MARIPOSA
P.O. Box 784, Mariposa, CA 95338 (209) 966-3222

JANET BIBBY, CHAIR
LYLE TURPIN, VICE CHAIR
BRAD ABORN
DIANNE A. FRITZ
BOB PICKARD

DISTRICT III
DISTRICT II
DISTRICT I
DISTRICT IV
DISTRICT V

MARIPOSA COUNTY BOARD OF SUPERVISORS
MINUTE ORDER

TO: RICHARD J. BENSON, CAO
FROM: MARGIE WILLIAMS, Clerk of the Board
SUBJECT: Approve Mid-year Budget Requests/Recommendations Reducing General Contingency by $230,119 (4/5ths Vote Required)
RESOLUTION 07-89

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA
ADOPTED THIS Order on March 13, 2007

ACTION AND VOTE:

10:00 a.m. Richard J. Benson, County Administrative Officer; Approve Mid-year Budget Requests/Recommendations Reducing General Contingency by $230,119 (4/5ths Vote Required); Allocate an Office Assistant I/II Position to Administration Effective April 1, 2007; Change the Allocation of the Secretary Position in Administration to .75 and Allocate .25 of this Position to County Counsel Effective April 1, 2007; Allocate a .50 Permanent Part Time Senior Office Assistant to Human Services Administration Effective Immediately; Allocate a Sergeant Position and Delete a Deputy Sheriff Position in the Sheriff’s Department Effective Immediately; Fund an Allocated Engineer Technician Trainee Position and Unfund an Engineering Technician Position in the Road Department; Approve the Purchase of Two Additional Vehicles in the Vehicle Replacement Fund Program

BOARD ACTION: Rick Benson presented the staff report for the mid-year budget and described the process of compiling the staff report, thanking Mary Hodson and the Department Heads for their efforts and hard work. He also thanked Mike Coffield for the budget he prepared. Discussion was held relative to transient occupancy tax (TOT) and sales tax activity. Supervisor Pickard thanked Rick Benson for the detail on the outline. Rick Benson advised that the request from the Probation Department for a new computer program at a cost of $69,000 was not recommended at this time. Further discussion was held. Supervisor Pickard requested that the Chief Probation Officer come back to the Board for discussion relative to the request; and he asked about the status of the funding in the budget for the GASBE-34 requirement. Chris Ebie, Auditor, advised that the funding is still in the budget, and that he has sent out requests for proposals for performing this evaluation. It is extensive and includes an evaluation of all facilities and roads and bridges, etc., and he does not feel that this work can be done in-house. Cindy Larca,
HSD/Fiscal Officer, provided input concerning their request for a senior office assistant position. Discussion was held relative to the allocation of an office assistant position to Administration and the allocation of 25% of the secretary position to County Counsel. Supervisor Pickard asked about the status of the purchase of the water tender. Jim Middleton, Deputy Fire Chief, advised that they are in the final stages of having the water tender plumbed and hope to take delivery in May. Chris Ebie expressed concern with the status of the old program in Probation, especially with taking on the revenue and recovery program for fines and fees; and the potential impact on his office if the system fails. He also stated he has concern with the way the revenue and recovery program will be set up. Chair Bibby stated she would like the Auditor to be involved with this issue to ensure that it is user friendly for both departments; and she noted that the Auditor cut a portion of a position in his office during the budget process. She asked whether the districts will reimburse the County for indirect costs for the cost allocation plan. Chris Ebie advised that they are working on this issue; however, at this time the districts’ budgets are very lean. Supervisor Bibby asked about the status of changing the Airport budget to an enterprise fund. Chris Ebie reviewed what would be required. Supervisor Bibby asked for clarification, and was advised, that the extra help in the Administration budget would be eliminated in FY 2007-08 with the addition of the office assistant position. She expressed concern with the rising costs in indigent defense and stated she would like information on how other counties are doing. Mary Hodson, Deputy County Administrator, provided information on the indigent defense costs. Supervisor Bibby asked when a separate report will come back on the Tourism budget, and asked that information be provided on the status of the balances in the line items. Rick Benson advised that he plans to have a report to the Board in about three weeks. Supervisor Bibby initiated discussion relative to the Probation budget and budget adjustment to continue a grant funded position to the end of this fiscal year; and she asked whether the status of the grant affects any other departments. Rick Benson responded that the Sheriff is absorbing the grant-funded employee in a vacant position, and the District Attorney will be bringing back a request. Supervisor Bibby noted that it needs to be very clear to employees that fill grant-funded positions, that they are not guaranteed positions – the Board has a policy that when the grant funding goes away, that the position goes away. Dana Hertfelder, Public Works Director, and Chris Ebie, responded to questions relative to the late receipt of Airport revenue. Supervisor Bibby agreed with asking the Chief Probation Officer to come back to the Board with an item for the computer program, and with coordinating this request with the County Administrative Officer and with the Auditor. Carl Casey, PWD/Public Works Administrator, responded to questions relative to the budget adjustment for Solid Waste.

Chair Bibby called for input from the public and none was received. (M) Pickard, (S) Fritz, Res. 07- 89 was adopted approving Mid-Year budget requests as recommended. Further discussion was held and commendations were made to the departments for staying within their budgets. Ayes: Unanimous.

Cc: Chris Ebie, Auditor
Mary Hodson, Deputy CAO
Sandi Laird, Personnel
Department Heads
File
March 5, 2007

To: Board of Supervisors

From: Richard J. Benson, County Administrative Officer

Subject: Fiscal Year 2006-07 Mid-Year Report

This report has been prepared to update your Board on the current status of the Fiscal Year 2006-07 County Budget through the mid-point of the fiscal year. It is based on staff analysis of actual expenditures and revenues for all departments and funds through December 31, 2006.

The County’s overall budget has performed well through December 31 in comparison with the budget estimates as originally adopted by your Board in September. On the revenue side of the budget, we have not identified any anomalies which could negatively impact the General Fund. On the expenditure side of the budget, all budget units appear to be within their authorized appropriations with the following exceptions.

Adjustments Required To Maintain Service Levels
Administration
The original estimate for benefits is insufficient and was not discovered during budget preparation. Additional funding is also requested for SB 90 claims processing. An increase in appropriations of $22,370 is requested, however it should be noted that unanticipated revenue of approximately $57,000, as a result of additional SB 90 claims is expected later this month.

District Attorney – Sund Pelosso
Per your Board’s direction, it is recommended that an additional $159,000 be transferred to allow for potential repayment of Sund-Pelosso trial costs.

Indigent Defense
Because the county has a compact criminal element and criminal filings have increased eight fold in the last year, conflict counsel needs have been increasing dramatically. This has resulted in conflict counsel outside of the contract being ordered by the Superior Court. Additionally, the contract does not provide defense for capital cases therefore, the recently concluded homicide trial also used conflict counsel outside of the contract. The complete cost of this trial has not yet been determined. There are two additional high profile trials also being prepared which are
expected to require additional resources. Additional funding in the amount of $52,000 is necessary to ensure adequate money is in the appropriate line items.

The Administrative Office is working with the judges in an effort to manage these costs.

Community Services
Both the Senior Nutrition – Congregate Meals and Home Delivered Meals funds will be receiving less money from Area 12 Agency on Aging and the USDA. The reduced funding coupled with the negotiated salary increase for SEIU employees has resulted in the need for additional General Fund support of $3,809 and $1,346 respectively.

Senior Services
A request for $1,010 of additional General Fund support is requested to offset the adjustments to salary/benefit line items due to the negotiated SEIU salary increase.

Probation-Juvenile Detention
An increase in juvenile bookings has resulted in an increased need in Extra-Help for 24-hour coverage and has also increased the funding spent on Pre-Employment background checks and physicals. The Superior Court Judges are ordering more juveniles into the electronic monitoring program and thereby increasing expenses in this line item. A recent order to send a juvenile to attend a boot camp coupled with the costs of juveniles being ordered to detention facilities has dramatically increased the Support & Care line item. Overall there is a net county cost increase of $52,775 in this budget.

Sheriff/Jail
Costs for inmates requiring medical care has risen dramatically and the inmate population has remained at close to maximum capacity causing this line item to now be seventy-five-percent (75%) expended. There are insufficient savings in other line items to offset this increase resulting in a net county cost increase of $40,000.

Miscellaneous
After reviewing the revenues and expenditures of the departments, adjustments have been made in a few departments reducing General Fund costs. There are also several changes recommended which do not change the General Fund cost but do address referrals to midyear made at budget hearings last September. Several other miscellaneous adjustments not affecting the General Fund cost are also recommended.

Requested Adjustments
In addition to the adjustments recommended above, the following staffing changes are requested to address needs identified at the September budget hearings.

Administration
In order to provide the proper level of service to the public, an extra help Office Assistant II has been utilized by the Administrative Office. There is an ongoing need
for this position, therefore, it is recommended that a permanent Office Assistant I/II position be allocated effective April 1, 2007.

County Counsel
At budget hearings County Counsel requested an extra help Office Assistant and associated office equipment. If your Board approves of the request for an Office Assistant in the Administrative Office, time will be made available for the secretary to redirect one quarter time to County Counsel. No additional equipment will be required. The additional cost to be allocated to County Counsel is approximately $3,200.

Item for Further Review/Action
Tourism
Due to the recent action to privatize tourism functions, there will be several adjustments made in the tourism and administrative budgets. A separate report with recommendations will be brought to your Board in the near future to address this change.

Summary
The approved budget included a contingency fund in the amount of $2,813,982. Previous adjustments have reduced that amount by $360,213. If all recommended budget adjustments are approved, general contingency would be reduced by an additional $230,119, leaving a balance of $2,223,650.

All of the referenced adjustments are itemized in the attached staff report.

Recommendation
It is recommended that your Board receive this report and approve the attached mid year budget adjustments.
To: Richard J. Benson, County Administrative Officer

From: Mary Hodson, Deputy County Administrative Officer

Subject: Fiscal Year 2006-07 Mid-Year Budget Adjustments

Listed below are narratives explaining the department requested mid-year budget adjustments.

Administration: The department is requesting an additional full-time Office Assistant I/II position in lieu of continuing to use Extra-Help. To offset the need for Extra-Help in County Counsel, the department has agreed to allow the Secretary position to assist for two hours a day with County Counsel clerical duties effective April 1, 2007. This will require a change in the allocation of the Secretary position to .75 in Administration and .25 in County Counsel if approved by the Board of Supervisors and is reflected in the decrease in the Secretary line item. There are savings in the Extra-Help line item due to less hours being used in the Interim County Administrative Officer’s contract than anticipated and no longer using Extra-Help. The original estimate for benefits is insufficient and staff did not notice this error during budget preparation. Additional funding is also requested for SB 90 claims processing which will result in approximately $57,000 in unanticipated revenue. The unanticipated revenue is expected from the State by the end of March so revenue is not yet adjusted. The financial impact is a $13,401 increase in net county cost.

Audits: The Transportation Planning fund pays for its portion of the cost of the annual outside audit, but last year this funding although budgeted was not posted. This error is now being corrected resulting in a net county cost decrease of $3,000.

Economic Development Strategy: Adjustments reflect a reduction in revenue and a corresponding reduction in appropriations due to a miscalculation in the amount of grant revenue the program will receive.

Indigent Defense: As a means to control the costs of conflict counsel, a third level was added to the most recent Public Defender contract at a cost of $6,000 per month. This funding was budgeted in the Conflict Counsel line item, but was actually being paid from the Professional Services line item with the other contracted costs. Because the county has a compact criminal element and criminal filings have increased eight fold
in the last year, conflict counsel needs have been exceeding the third level. This has resulted in conflict counsel outside of the contract being ordered by the Superior Court and the Conflict Counsel line item now being fifty-percent (50%) expended. The recently concluded homicide trial also used conflict counsel outside of the contract because capital cases are not included in the contract and the complete cost of this trial has not yet been determined. The Judges have identified savings in the Medical Evaluations and Child Defense line items, which will partially offset the increase in Conflict Counsel. Additional funding in the amount of $52,000 is necessary to ensure adequate money is in the appropriate line items.

Agricultural Commissioner: The Deputy Agricultural Commissioner position has been underfilled with an Agricultural Inspector II position due to recruitment difficulties. The incumbent has now obtained the necessary licenses to qualify for the Senior Agricultural Inspector classification and has been promoted. Remaining funding is transferred into the correct line item to accommodate this promotion. Increased demand for weights and measures inspections and particularly with vapor meters/LPG has resulted in an increase in Equipment Rental. The department is requesting to purchase portable HP printer to use in the pesticide enforcement program. Since the completion of the remodel last year, the department is now occupying more office space resulting in a slight increase in utilities. The camper shell purchased for the replacement vehicle does not have windows, which causes safety concerns when backing and additional money is needed in the fixed asset line item to install the necessary windows. Funding is transferred from other service line items whose expenses are less than anticipated to offset these increases.

Auditor: To account for the 2-percent reduction, the Auditor budgeted for only one full-time Account Clerk III position, but there were actually two employees in this position for the first couple months of the fiscal year resulting in the need to increase this line item. There are salary savings from the Account Clerk III (70%) will cover this shortfall.

Yosemite West COP Debt Service and Yosemite West Waste Water Treatment Plant adjustments reflect the Board’s action to pay back a portion of the USDA loan based upon the unanticipated sale of additional Equivalent Dwelling Units (EDU).

Building: Adjustments reflect necessary changes to salary and benefit line items to accommodate the negotiated salary increase for SEIU employees and to fund an unanticipated unemployment claim filed by a former county employee. Extra-Help, Overtime, and Office Expense are decreased to offset the increases.

Child Support Services: Salary and benefit adjustments reflect increases related to the negotiated salary increase for SEIU employees and to account for salary savings due to vacancies. Just prior to final budget deliberations the department received notice that additional revenue was available and because this program is subsidized the additional funding was placed in the Office Expense line item to keep the budget in balance. The Auditor has since then revised the Cost Allocation Plan resulting in
increased charges to this department and the Office Expense is recommended to be decreased to cover the shortfall.

Community Services: Both the Senior Nutrition – Congregate Meals and Home Delivered Meals funds will be receiving less money from Area 12 Agency on Aging and the USDA. The reduced funding coupled with the negotiated salary increase for SEIU employees has resulted in the need for additional General Fund support of $3,809 and $1,346 respectively.

Senior Nutrition – Restaurant: Expenses in service/supply line items were less than anticipated and are requested to offset the reduced revenue from the USDA and to accommodate the negotiated SEIU salary increase.

Senior Services: Additional revenue is available to start up Adult Day Care in Merced and revenue and appropriations are adjusted accordingly. Unused money from the Christmas See’s candy sales is transferred to County Events for a Senior Expo on the Northside. A request for $1,010 of additional General Fund support is requested to offset the adjustments to salary/benefit line items due to the negotiated SEIU salary increase.

Transit: Revenue is increased to reflect the unanticipated funding for the start up of Adult Day Care in Merced and is used to offset the salary/benefit adjustments necessary because of the negotiated SEIU salary increase.

County Counsel: Revenue for providing legal services on reimbursable county activities is greater than anticipated and is requested to offset an unexpected increase in travel to planning and housing development meetings. Because of an error by the company that provides the department’s law books, the updates were not received last fiscal year. Through a compromise the updates for last fiscal year and for this fiscal year were received, but at a slightly higher cost than what was budgeted. Salary savings due to a work related injury is used to offset this increase and the minor adjustments in Communications and Office Expense.

County Counsel is requesting that the Board give further consideration to his request for additional personnel. This request was submitted with the 06/07 budget and during final budget deliberations the Board gave direction for this matter to be reviewed during mid-year. The original request was for an Extra-Help Office Assistant II, computer and software. The Administration department has agreed to allow the use of their Secretary position to assist with clerical duties. No additional computer or software is necessary to accommodate the recommendation. The addition of the position and benefits has resulted in a net county cost increase of $3,194 for the remainder of this fiscal year. The change in allocation of the position would be effective April 1, 2007.

District Attorney: The District Attorney – Prosecution budget adjustments reflect minor adjustments between service/supply line items. Adjustments in the Family Violence Response Grant are to correct original salary projections. The Victim Witness budget
adjustments correct original salary/benefit projections and transfers money to line items whose expenditures have been greater than expected.

Sund-Peloso Advance: Per the Board’s direction on February 27, 2007, $159,000 is transferred in from the General Fund to allow the potential repayment to the State for unallowable trial costs as a result of the audit.

Fire: Revenue is increased for the VFA grant that the Board had previously approved but not yet adjusted the budget and will be used to purchase replacement hose. This grant required a county match which is offset by decreases in service/supply items whose expenses have been less than expected. Revenue is also increased from receiving reimbursement for assisting with structure protection and wild land fire suppression on state responsibility fires as well as receiving reimbursement from the local high school fire fighting program for providing training assistance. Appropriations are increased in Volunteer Fire Fighters and Fuel line items as a result of providing assistance on State fires and in Professional Services for the school fire fighting program. The cost of the replacement Water Tender the Board approved a couple of years ago is now greater than originally budgeted. Expenditures in Equipment Maintenance have been less than expected which allows for funding to be transferred out to the CIP Fire Vehicle Replacement fund. The Weapons of Mass Destruction grant requires a certain amount of funding to be spent on training and to accommodate this requirement money is transferred from the Vehicle line item to Training.

CIP Fire Vehicle Replacement: The originally estimate for the purchase of the Water Tender is now insufficient. Savings from equipment maintenance costs in the Fire budget are less than expected and this funding is transferred in to allow for the purchase of the Board approved Water Tender. Delays in the locating the appropriate cab and chassis caused the holdup in purchasing the Water Tender.

General Purpose Revenue: The majority of the budget adjustments are based on actual receipts that have been received or are based on notification from the State of the exact amount the County will receive. Revenue Stabilization was inadvertently double budgeted because it is now budgeted as a Transfer In line item due to trust funds being converted to special revenue funds, but it was still budgeted in the “old” line item. The Auditor revised the Cost Plan resulting in a decrease due to Facilities Maintenance billing the Superior Court directly, a larger portion of general administrative work being performed on departments that receive general fund support, and the inability of a few funds to pay increased charges.

Health: Budget adjustments in the DHS – West Nile Virus fund reflect an increase in State revenue for the program and a corresponding increase in appropriations.

Emergency Medical Services: Based on formula changes additional money is available for the local hospital and the budget adjustment reflects this change.
HRSA – Bioterrorism: Grant revenue is increased resulting in increases in appropriations for the local hospital and for the Health budget for this program.

Health – Air Pollution: Environmental Health Fees in the budget are decreased because the fees were unable to be revised “in-house” due to a staffing shortage. The department is requesting an increase in the Professional Services line item to hire an outside consultant to calculate a revised fee schedule. Local agencies have been unable to utilize the Moyer program (diesel engine conversion program) so grant revenue and appropriations are decreased accordingly and unused money for this program will be returned to the State. Other revenue adjustments reflect increased grant revenue or are based on actual receipts collected. Salary/benefit line items are adjusted to account for vacancies, correct initial salary projections, and to account for unemployment claims and vacation hour payoffs of previous county employees. Other service/supply line item adjustments are based on actual expenditures, revised grant revenue, estimated costs being greater than expected, or grant funded program costs are increased because of salary savings. The Board had previously approved additional general fund support to supply enhanced ambulance service to the El Portal area during the time period of the Highway 140 road closure. The enhanced ambulance service was less than budgeted and the department is returning a portion of this funding resulting in a net county cost decrease of $13,166.

Health Realignment, Moyer Program, and Public Health Emergency: Budget adjustments in these funds are a result of additional funding for programs that are budgeted in the Health budget, underutilization of program by local agencies, and increased grant revenue.

Attached is a detailed explanation from the department regarding these budget adjustments.

Human Services: The Alcohol & Drug and Behavioral Health budget adjustments reflect salary/benefit adjustments based on SEIU negotiated salary increase, vacancies, and an additional position approved by the Board prior to final budget deliberations. Service/supply line item adjustments account for actual expense trends to date, revised cost plan allocation charges supplied by the Auditor, and the delay of the purchase of a vehicle due to funding needs in other line items.

Assistance Advance: Budget adjustments are a result of revised funding ratios from the State and Federal governments, and the Transfers Out line items are now shown separately for easier accounting. To correct an accounting error made several years ago, general fund support of $894 is requested.

Community Action and Housing Authority: Budget adjustments account for negotiated SEIU salary increase and adjustments to service/supply line items based on actual expenses to date.

Human Services Administration: Budget adjustments reflect salary savings due to a vacancy, revised allocations of personnel hours, and a request for an additional .50
Permanent-Part-Time Senior Office Assistant position. There is no cost to the General Fund the additional position.

**Proposition 36 – Substance Abuse:** The budget adjustments in this fund reflect corrections to original salary projections and revisions to service/supply line items using actual expense trends.

**Realignment Mental Health and Realignment Social Services:** Budget adjustments account for revised revenue estimates and transferring out additional money for program expenses.

**Social Services:** The Board approved money in a contingency line item in this budget to offset potential salary increases for SEIU employees and this money is now being requested to offset the negotiated salary increase. The State recently implemented a Standardized Statewide Safety Systems for Child Welfare (AB 636) targeted at assessing and improving the lives of children and families in the welfare system. The new system measures and monitors the performance of county welfare programs and will allow the State to gauge its performance against national standards. Funding is transferred from the Child Welfare System Outcome Improvement Project to fund this new system. Other budget adjustments account for salary savings due to vacancies, actual expense trends, and revised cost plan allocations.

**Social Services Programs:** Budget adjustments in the budget account for revised revenue calculations and program costs.

**Interfund Transfers:** Budget adjustments reflect additional general fund support for the Senior Services, Senior Nutrition, Assistance Advance and the Sund-Pelosso Advance funds.

**Library:** Transfers between service/supply line items based on actual expenditures to date.

**Planning:** The department is requesting to hire a Contract Planner to assist with the large workload and because of the inability to fill vacant positions. The department is converting files to a digital format and additional funding is needed for the software license. There are several large impending development projects which will likely require added Planning Commission meetings and funding from the budgeted General Plan Planning Commission is used to offset this increase. Salary savings from the vacancies is proposed to offset the cost the Contract Planner and software license.

**Probation:** The Juvenile Detention department has experienced an increase in juvenile bookings resulting in an increased need in Extra-Help for 24-hour coverage and has also increased the funding spent on Pre-Employment background checks and physicals. County vehicle and fuel costs have also increased due to the need to transport juveniles to detention facilities and court hearings. The Superior Court Judges are ordering more juveniles into the electronic monitoring program and thereby increasing expenses in this line item. Recently a juvenile was ordered to
attend a boot camp and this coupled with the costs of juveniles being ordered to detention facilities has dramatically increased the Support & Care line item. The use of California Youth Authority (CYA) facilities has been minimal and some savings from this line item is being used to offset the increases in other line items. Overall there is a net county cost increase of $52,775 in this budget.

Probation: The department is requesting to use salary savings from a vacant position to fund a grant position through the remainder of the fiscal year. A new drug testing system that was implemented this fiscal year has reduced costs in this area and the State has purchased equipment directly for the department resulting in a savings in the Equipment line item. Other adjustments are based on actual expenses and overall there is a net county cost decrease of $4,775.

Juvenile Justice Crime Prevention Act (JJCPA): Budget adjustments in this fund reflect transfers to correct initial salary projections and actual expenditures to date.

Public Works: Airport Improvement: Revenue that was budgeted to be received in the previous fiscal year was actually received this fiscal year resulting in an increase in revenue and appropriations in the fund.

Airport Operations and Coulterville Service Area: Minor budget adjustments account for transfers between service/supply line items.

Don Pedro Sewer: Revenue is increased in this fund to realize actual receipts received and to increase appropriations for unanticipated repair costs.

Facilities Maintenance: Budget adjustments reflect salary savings from a vacant position and savings from a major repair project to offset increases in service/supply line items and to purchase a breathing apparatus and a replacement computer.

Fleet Maintenance: Revenue is increased to account for a greater number of vehicle repairs whose costs are charged to departments and this is used to offset the increase in the purchase of the repair parts, negotiated SEIU salary increase, and the unexpected increase in the cost of the Board approved steam cleaner and reclamation system. Additionally, savings from not attending a CAMS training conference is used to offset increases in other service/supply line items.

Mariposa Pines Sewer: Unexpected leach field maintenance and repairs have resulted in the need to decrease the fund’s contingency.

Parks & Recreation: Budget adjustments include realizing a small increase in revenue and transferring money between service/supply line items to purchase additional Day Camp supplies. Due to the freezing weather and low rainfall the weed abatement program at the cemetery and parks will not begin as early as anticipated resulting in a small savings.
Public Works Administration: The department is requesting to use salary savings from a vacant position to purchase back-up tapes for their server, a new desk for the Administrative Analyst position, and to allow the Director to attend the spring CEAC conference.

Road: The department is requesting to increase revenue based on actual receipts received. Salary/benefit adjustments include salary savings from vacant positions, corrections to original payroll projections, and negotiated SEIU salary increase. The department is also requesting to now fund an Engineering Technician Trainee position and to unfund an Engineering Technician I/II/III position. An existing employee has indicated an interest in applying for the Trainee position and to date the department has been unsuccessful in recruiting for an Engineering Technician. Service/supply line items are increased using the additional revenue and salary savings, in particular increasing Extra-Help for spring and winter projects, and increasing appropriations in Materials for spring maintenance work. It should be noted that the department is also transferring out funds to Vehicle Replacement to replace a wrecked vehicle that had insufficient depreciation accumulated.

Solid Waste & Recycling: Budget adjustments are made to revenue based on actual receipts collected. Salary/benefits are adjusted to account for vacancies and the negotiated SEIU salary increase. Overtime is increased due to start-up activities related to the compost facility. Recycling activity has been greater than expected and because the State has increased the redemption rate the department is requesting additional appropriations in Recycling Petty Cash. To offset a portion of these increases the department requesting to reduce the fund’s contingency.

Transportation Planning: A prior year transfer out was not posted for this fund’s portion of the cost of the annual outside audit and to correct this omission the fund’s contingency is reduced.

Vehicle Replacement: Budget adjustments in this fund reflect the transfers in from the Road fund and a corresponding increase in Fixed Assets – Vehicles to replace the wrecked Road fund vehicle.

Yosemite West Maintenance District: Revenue is increased to reflect actual receipts received. Along with recognizing the additional revenue the fund’s contingency is reduced to offset increases relating to unexpected repairs to equipment, to hire an environmental consultant to assess soil contamination at the road yard, and for outside specialized labor for sewer system repairs.

Sheriff: In the Boating Safety budget funds were originally budgeted in Extra-Help due to the staffing shortage. Since the time of final budget deliberations the department is now fully staffed and this funding is transferred into the appropriate full-time position line items.
COPS Grants: Budget adjustments are made to the Alcohol Decoy grant because this is a reimbursable grant and the department does not anticipate fully utilizing all of the funding this fiscal year.

Jail: Costs for inmates requiring medical care has risen dramatically and the inmate population has remained at close to maximum capacity causing this line item to now be seventy-five-percent (75%) expended. There are insufficient savings in other line items to offset this increase resulting in a net county cost increase of $40,000.

Sheriff: The department is requesting to replace a Deputy Sheriff position that is funded with Rural County Crime Prevention (RCCP) money with a Sergeant position. Due to the large number of inexperienced new hires there is an increased need for additional supervisory personnel to ensure that all shifts have adequate supervision. There will be no impact to the general fund since RCCP money will be used for this personnel change. The department had anticipated using our local telephone service provider for the grant funded 911 Upgrade, but the provider is not on the approved State vendor listing. Because of this, the State is contracting with and paying directly another vendor to accomplish the upgrade and revenue and appropriations are decreased accordingly. The remaining service/supply adjustments are based on actual expenditures to date and there is no increase to net county cost.

Treasurer/Tax Collector/County Clerk/Registrar of Voters: In the Elections budget unit revenue is to reflect the unanticipated reimbursement by the State for the special election expenses. Other budget adjustments include transfers in service/supply line items to account for actual expenses related to the last election, reimbursing the Lake Don Pedro Community Services District for their costs of the special election, correcting the omission of sales tax on the cost of voting equipment, and training for a newly hired employee. Overall the department is reducing their net county cost by $77,499.

Treasurer/Tax Collector: Minor budget adjustments reflect savings in the Longevity line item being used to offset increases other line items.

Financial Impact:

If all requested budget adjustments were recommended it would have the net effect of reducing General Contingency by $230,119. As of March 1, 2007, the balance of General Contingency is $2,453,769 from an original budgeted amount of $2,813,982. The requested mid-year adjustments would bring the balance to $2,223,650. For discussion purposes the requested adjustments having an impact on contingency are:

Increasing Net County Cost (Or Reducing General Contingency):
- Administration -- $14,531
  Adding a full-time Office Assistant I/II position effective April 1, 2007;
  Allocating ¼ of the Secretary position to County Counsel;
  Reducing Extra-Help;
  Maximus contract for SB 90 claim administration;
Original benefit calculation incorrect.

- Indigent Defense -- $52,000
  Conflict counsel costs.
- County Counsel -- $3,194
  Allocating 1/4 of the Administration Secretary position to this budget.
- Interfund Transfers -- $166,059
  Sund-Pelosso homicide trial State audit;
  Senior Services having reduced revenue and SEIU salary increase;
  Senior Nutrition having reduced revenue and SEIU salary increase;
  To correct Assistance Advance bookkeeping error from several years ago.
- Juvenile Detention -- $52,775
  Increased juvenile bookings/detention holdings and a boot camp sentencing.
- Jail -- $40,000
  Inmate medical care costs.

Decreasing Net County Cost (Or Increasing General Contingency):

- Audit -- $3,000
  Transportation Planning cost not transferred in last fiscal year.
- Health -- $13,166
  Enhanced ambulance service to El Portal area less than expected.
- Probation -- $4,775
  Equipment purchased by State.
- Elections -- $77,499
  State reimbursed counties for special election expenses.

Other Action/Discussion Matters:

There are several requested budget adjustments that while having no impact on increasing or decreasing net county cost require specific action by the Board or are matters that the Board should be made aware of. These include:

1. Human Services Administration is requesting to add a Permanent Part-Time Senior Office Assistant position.
2. The Sheriff is requesting to change a Deputy Sheriff position that is funded with RCCP money to a Sergeant position that will still be funded with RCCP money.
3. The Public Works Department is requesting to change the funding of allocated positions in the Road fund. They would like to fund an Engineering Technician Trainee position and unfund an Engineering Technician I/II/III position.
4. The Public Works Department is requesting to replace two additional vehicles this fiscal year. These are a 2002 Dodge Durango and a 1999 Ford Explorer both used by the Sheriff’s department and both having accumulated sufficient depreciation/replacement funding.
5. County Counsel is requesting the Board to reconsider his original budget request for an Extra-Help Office Assistant I/II position and a computer and
software for this position. The Board agreed with staff’s recommendation to review this request during mid-year.

6. Probation is using salary savings from a vacant position to complete the funding of a grant position for the remainder of this fiscal year. The Family Violence Response Team grant will be ending in April 2007.

7. The Road fund is transferring additional money to Vehicle Replacement to replace a wrecked vehicle that did not have sufficient depreciation/replacement funds accumulated.

8. The Board had directed that Probation’s request for a new software program would be revisited during mid-year. In speaking with the Chief Probation Officer the software has quit working on a few instances, but it still allows the department to continue with their work. The preferred vendor’s price has increased and the cost to replace the software system is now approximately $69,212. There are insufficient savings in the department’s budget to offset this cost.

9. The Board had requested an update on meeting the GASB 34 requirements that $40,000 was budgeted for in the Auditor’s budget.