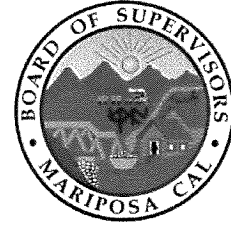




MARIPOSA COUNTY

Administration • 966-3222



RESOLUTION - ACTION REQUESTED 2021-92

MEETING: February 23, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Approve FY20-21 Mid-Year Budget Adjustments and Review Variance Explanations

RECOMMENDATION AND JUSTIFICATION:

Approve FY20-21 Mid-Year Budget Adjustments and Review Variance Explanations.

Please see the attached staff report, recommended mid-year adjustments, General Purpose Revenue spreadsheet, and revenue/appropriations analysis for additional information.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board has traditionally reviewed the County's financial position at mid-year and approved adjustments.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Budget adjustments could be denied or amended and revenues would not be recognized and additional appropriations would not be allowed.

FINANCIAL IMPACT:

General Fund revenue and appropriations are adjusted a net amount of \$319,672. Transient Occupancy Tax revenue increased to balance the general fund. Further explanation is in the staff memo.

ATTACHMENTS:

- FY21 Midyear Staff Memo (PDF)**
- FY21 General Purpose Revenue Mid Year Analysis (PDF)**
- FY21 Revenue Mid Year Analysis (PDF)**
- FY21 Appropriations Mid Year Analysis (PDF)**
- Mid Year Change Requests Budget Action FY21 Searchable (PDF)**
- Mid Year Change Requests Budget Action FY21 Signed Copy (PDF)**

RESULT: ADOPTED [UNANIMOUS]

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
001-0000-301.09-02	GENERAL PURPOSE REVENUE	TRANSIENT OCCUPANCY TAX	\$ (319,672)		\$ (8,048,666)	\$ (8,368,338)	Slight increase to balance general fund, reflecting Oct/Nov numbers when County is in Orange Tier translated to spring
001-0101-411.04-17	Board of Supervisors	Office Expense	\$ 4,000		\$ 5,500	\$ 9,500	Unanticipated expenses with retirements and new supervisor needs
001-0101-411.04-90	Board of Supervisors	Trainings & Seminars		\$ 1,500	\$ 16,550	\$ 15,050	Actual expenses less than anticipated due to use of virtual events
001-0101-411.04-96	Board of Supervisors	Private Vehicle Expense		\$ 2,500	\$ 3,000	\$ 500	No travel due to Covid-19
001-0102-412.01-68	ADMINISTRATION	EXECUTIVE ASSISTANT		\$ 13,842	\$ 63,278	\$ 49,436	Staff on loan to PW a few days a week
001-0107-421.02-30	AUDITOR	OVERTIME	\$ 6,797		\$ -	\$ 6,797	150 Overtime hours paid to Payroll Specialist
001-0107-421.02-44	AUDITOR	CONFIDENTIAL STIPEND	\$ 204		\$ 9,030	\$ 9,234	Confidential Stipend pay that calculates on OT hours paid.
001-0107-421.03-10	AUDITOR	SOCIAL SECURITY	\$ 478		\$ 42,541	\$ 43,019	Social Security that calculates on OT hours paid.
001-0107-421.03-11	AUDITOR	MEDICARE	\$ 112		\$ 10,298	\$ 10,410	Medicare that calculates on OT hours paid.
001-0107-421.03-18	AUDITOR	SDI	\$ 700		\$ 5,491	\$ 6,191	SDI that calculates on OT hours paid.
001-0108-422.04-30	TREASUER/TAX COLLECTOR	RENTS & LEASES-EQUIPMENT	\$ 6,000		\$ -	\$ 6,000	POSTAGE MACHINE
001-0108-422.04-36	TREASUER/TAX COLLECTOR	TAX DOC PRINTING	\$ 1,500		\$ 16,500	\$ 18,000	INCREASED COSTS
001-0109-423.03-03	ASSESSOR RECORDER	UNEMPLOYMENT	\$ 1,087		\$ -	\$ 1,087	
001-0113-431.03-03	COUNTY COUNSEL	UNEMPLOYMENT	\$ 7,050		\$ -	\$ 7,050	
001-0113-431.04-18	COUNTY COUNSEL	PROFESSIONAL SERVICES	\$ 26,063		\$ 28,000	\$ 54,063	To cover legal expenses associated with Yosemite
001-0115-441.04-18	HUMAN RESOURCES	PROFESSIONAL SERVICES	\$ 35,000		\$ 79,000	\$ 114,000	Additional services for Interim HR support
001-0120-452.02-45	COUNTY CLERK	OUT OF CLASS	\$ 4,400		\$ -	\$ 4,400	SR. ACCOUNT CLERK POSTION
001-0120-452.03-03	COUNTY CLERK	UNEMPLOYMENT	\$ 30		\$ -	\$ 30	
001-0121-305.62-13	ELECTIONS	ELECTIONS/REIMBURSEMENTS		\$ (32,000)	\$ (32,600)	\$ (600)	Budgeting error
001-0121-453.02-01	ELECTIONS	EXTRA HELP	\$ 738		\$ -	\$ 738	BALLOT PICK UP FOR GENERAL ELECTION
001-0121-453.02-30	ELECTIONS	OVERTIME	\$ 232		\$ -	\$ 232	GENERAL ELECTION OVERTIME
001-0121-453.04-33	ELECTIONS	ELECTION EXPENSE		\$ 12,870	\$ 60,000	\$ 47,130	SAVINGS ON HOST COMPLIANCE
001-0147-493.04-34	COMMUNITY CULTURAL	VISTOR CENTER OPS	\$ 17,334		\$ 164,000	\$ 181,334	
001-0150-308.11-00	Engineering	Miscellaneous Revenue	\$ (8,202)		\$ (1,000)	\$ (9,202)	Increase revenue and appropriations for reimbursement for having fronted Nature Bridge expense

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
001-0150-508.04-18	Engineering	Professional Services	\$ 8,202		\$ 20,000	\$ 28,202	
001-0151-506.03-03	TECHNICAL SERVICES	UNEMPLOYMENT	\$ 3,597		\$ -	\$ 3,597	
001-0151-506.04-81	TECHNICAL SERVICES	SOFTWARE	\$ 140,000		\$ 230,134	\$ 370,134	Phone upgrade will be covered through new software
001-0151-506.04-81	TECHNICAL SERVICES	SOFTWARE	\$ 70,000		\$ 230,134	\$ 300,134	Additional cost of ERP software - error in earlier calculation
001-0151-506.04-81	TECHNICAL SERVICES	SOFTWARE	\$ 1,488		\$ 230,134	\$ 231,622	Additional ZorroSign licenses for behavioral health and sheriff
001-0151-506.04-90	TECHNICAL SERVICES	TRAINING & SEMINARS	\$ 3,000		\$ 2,000	\$ 5,000	Additional training required to keep up with rapidly changing technology environment
001-0151-506.06-73	TECHNICAL SERVICES	PHONE SYSTEM UPGRADE VOIP		\$ 140,000	\$ 300,000	\$ 160,000	Phone upgrade will be covered through new software
001-0161-309.16-00	INTERFUND TRANSFERS	TRANSFER IN		\$ (146,674)	\$ 2,588,058	\$ 2,734,732	To reflect CARES Act Reporting
001-0161-427.07-87	INTERFUND TRANSFERS	TRANSFER OUT	\$ 25,000		\$ 17,460	\$ 42,460	LAFCo
001-0212-517.03-03	D.A./PROSECUTION	UNEMPLOYMENT	\$ 13,910		\$ -	\$ 13,910	
001-0212-517.03-04	D.A./PROSECUTION	ACCRUED BENEFITS	\$ 3,609		\$ -	\$ 3,609	
001-0212-517.04-14	D.A./PROSECUTION	Medical and Lab		\$ 2,000	\$ 6,000	\$ 4,000	Lack of normal lab expenses due to cases being continued, COVID
001-0212-517.04-18	D.A./PROSECUTION	Professional Services	\$ 2,000		\$ 10,000	\$ 12,000	High profile case expenditures on experts
001-0212-517.04-29	D.A./PROSECUTION	Publications/Legal Notice	\$ 9,000		\$ 15,000	\$ 24,000	Up front costs of asset foretore notice publication costs
001-0212-517.04-71	D.A./PROSECUTION	Copier Expense	\$ 1,500		\$ 4,500	\$ 6,000	Overage costs and increased monthly billing amount
001-0212-517.04-88	D.A./PROSECUTION	Fuel Expense		\$ 1,500	\$ 5,000	\$ 3,500	Vehicle in and out of shop, not attending trainings in person
001-0212-517.04-90	D.A./PROSECUTION	Training and Seminars		\$ 9,000	\$ 20,000	\$ 11,000	COVID impacts, unable to attend trainings as normal
001-0215-306.72-01	General Fund	VICTIM-WITNESS/OCJP "VW"	\$ (35,044)		\$ (299,671)	\$ (334,715)	Increase in federal funding between funding years see below revisions
001-0215-518.01-02	Victim Witness	D.A. CHIEF INVESTIGATOR		\$ 9,254	\$ 12,263	\$ 3,009	Only funded through 9/30/2020 per Grant Funding
001-0215-518.04-17	Victim Witness	OFFICE EXPENSES	\$ 29,071		\$ 30,000	\$ 59,071	Large office expense purchase in Q1 of the county fiscal year during federal grant close-out period. Increasing budget to allow for ongoing office expense purchases to meet program goals. Expenses incurred to date support Mass Victimization local needs goals (i.e. radio communcations, gear, portable printers, etc.)

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
001-0215-518.06-40	Victim Witness	VEHICLES	\$ 15,227		\$ 27,500	\$ 42,727	To purchase a car radio \$7,251 and a vehicle for our Courthouse Facility Dog Program \$35,476
001-0216-308.11-00	SHERIFF	MUTUAL AID CAMP FIRE	\$ (65,864)		\$ -	\$ (65,864)	
001-0216-521.01-55	SHERIFF	DEPUTY SHERIFF		\$ 110,973	\$ 1,252,773	\$ 1,141,800	Moving allowable School Resource Officer expense to grant fund & CARES Act
001-0216-521.02-35	SHERIFF	LONGEVITY PAY		\$ 1,680	\$ 96,220	\$ 94,540	
001-0216-521.02-56	SHERIFF	POST CERTIFICATE PAY		\$ 2,800	\$ 116,553	\$ 113,753	
001-0216-521.02-58	SHERIFF	UNIFORM ALLOWANCE		\$ 757	\$ 30,100	\$ 29,343	
001-0216-521.03-03	SHERIFF	UNEMPLOYMENT	\$ 28,516		\$ -	\$ 28,516	
001-0216-521.03-04	SHERIFF	ACCRUED BENEFITS	\$ 64,107		\$ 43,531	\$ 107,638	
001-0216-521.03-10	SHERIFF	SOCIAL SECURITY		\$ 4,095	\$ 244,460	\$ 240,365	
001-0216-521.03-11	SHERIFF	MEDICARE		\$ 958	\$ 58,856	\$ 57,898	
001-0216-521.03-13	SHERIFF	MEDICAL/DENTAL/VISION		\$ 6,385	\$ 490,052	\$ 483,667	
001-0216-521.03-14	SHERIFF	RETIREMENT-EMPLOYER		\$ 14,498	\$ 658,964	\$ 644,466	
001-0216-521.03-17	SHERIFF	LIFE INSURANCE		\$ 23	\$ 1,766	\$ 1,743	
001-0216-521.03-18	SHERIFF	SDI		\$ 654	\$ 37,942	\$ 37,288	
001-0216-521.03-19	SHERIFF	CASH-CAFETERIA PLAN		\$ 4,148	\$ 113,014	\$ 108,866	
001-0216-521.04-43	SHERIFF	SAFETY EQUIPMENT		\$ 18,000	\$ 110,000	\$ 92,000	Due to COVID mandated off-site jury trials requiring additional staffing
001-0216-521.04-80	SHERIFF	EQUIPMENT		\$ 17,000	\$ 75,000	\$ 58,000	Due to COVID mandated off-site jury trials requiring additional staffing
001-0216-521.04-88	SHERIFF	FUEL		\$ 18,000	\$ 195,000	\$ 177,000	Due to COVID mandated off-site jury trials requiring additional staffing
001-0216-521.07-91	SHERIFF	TRANSFER OUT TO FUND 440	\$ 53,000		\$ -	\$ 53,000	
001-0223-532.03-03	JUVENILE DETENTION	UNEMPLOYMENT	\$ 1,646		\$ -	\$ 1,646	
001-0228-542.03-03	FIRE	UNEMPLOYMENT	\$ 4,511		\$ -	\$ 4,511	
001-0249-307.87-02	PLANNING	PERMITTING SYSTEM	\$ (24,250)		\$ (28,750)	\$ (53,000)	
001-0249-575.01-63	PLANNING	OFFICE TECHNICIAN	\$ 11,709		\$ -	\$ 11,709	
001-0249-575.02-01	PLANNING	EXTRA HELP		\$ 13,249	\$ 56,000	\$ 42,751	
001-0249-575.03-03	PLANNING	UNEMPLOYMENT	\$ 6,266		\$ -	\$ 6,266	
001-0249-575.03-10	PLANNING	SOCIAL SECURITY	\$ 726		\$ 52,964	\$ 53,690	
001-0249-575.03-11	PLANNING	MEDICARE	\$ 170		\$ 12,387	\$ 12,557	
001-0249-575.03-13	PLANNING	MEDICAL/DENTAL/VISION	\$ 3,881		\$ 134,675	\$ 138,556	
001-0249-575.03-14	PLANNING	RETIREMENT-EMPLOYER	\$ 1,299		\$ 98,118	\$ 99,417	
001-0249-575.03-18	PLANNING	SDI	\$ 125		\$ 8,276	\$ 8,401	
001-0249-575.04-33	PLANNING	COMMISSION		\$ 2,880	\$ 7,110	\$ 4,230	
001-0249-575.04-35	PLANNING	FISH & GAME/CEQA		\$ 2,400	\$ 4,814	\$ 2,414	
001-0249-575.04-90	PLANNING	TRAINING & SEMINARS		\$ 3,000	\$ 6,340	\$ 3,340	
001-0249-579.04-90	PLANNING	TRAINING & SEMINARS		\$ 3,000	\$ 4,500	\$ 1,500	

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
001-0289-489.02-31	COVID 19	OVERTIME-RESPONSE	\$ 3,840			\$ 3,840	
001-0289-489.02-32	COVID 19	OVERTIME-EOC	\$ 9,679			\$ 9,679	
001-0289-489.02-35	COVID 19	OVERTIME-ADMIN	\$ 40			\$ 40	
001-0289-489.02-44	COVID 19	CONFIDENTIAL STIPEND	\$ 19			\$ 19	
001-0289-489.02-50	COVID 19	SHIFT DIFFERENTIAL	\$ 6			\$ 6	
001-0289-489.02-56	COVID 19	POST CERTIFICATE	\$ 100			\$ 100	
001-0289-489.03-10	COVID 19	SOCIAL SECURITY	\$ 2,072			\$ 2,072	
001-0289-489.03-11	COVID 19	MEDICARE	\$ 491			\$ 491	
001-0289-489.03-18	COVID 19	SDI	\$ 336			\$ 336	
001-0289-489.04-06	COVID 19	COMMUNICATIONS	\$ 167			\$ 167	
001-0289-489.04-07	COVID 19	FOOD-EOC QUARTERS	\$ -			\$ -	
001-0289-489.04-15	COVID 19	SUPPLIES-OTHER MEDICAL	\$ 829			\$ 829	
001-0289-489.04-17	COVID 19	SUPPLIES-OPERATING	\$ 17,124			\$ 17,124	
001-0289-489.04-18	COVID 19	SUPPLIES-EOC CENTER	\$ -			\$ -	
001-0289-489.04-33	COVID 19	SPECIAL DEPARTMENT	\$ -			\$ -	
001-0304-583.01-68	Public Works - Administration	EXECUTIVE ASSISTANT	\$ 13,842		\$ -	\$ 13,842	Staff loan from Administration
001-0304-583.01-98	Public Works - Administration	Account Clerk I		\$ 1,000	\$ 66,950	\$ 65,950	Decrease to allocate 0408 - Food expense (drinking water)
001-0304-583.04-08	Public Works - Administration	Food	\$ 1,000		\$ -	\$ 1,000	Allocate for purchase of drinking water expense due to contamination in PW well
001-0313-630.04-06	Public Works - Executive	Communications	\$ 600		\$ -	\$ 600	Allocate this account
001-0313-630.04-90	Public Works - Executive	Training & Seminars		\$ 600	\$ 5,000	\$ 4,400	Offset to 0406 - Communications
001-0317-307.07-46	Surveyor Services	Encroachment/Special Events		\$ (15,000)	\$ (15,000)	\$ -	Revenue earnings for encroachment fees and special events are now part of Engineering. The Engineering budget is allocated
001-0401-305.47-02	Public Health	AIDS BLOCK GRANT	\$ (3,000)		\$ -	\$ (3,000)	Prior year revenue
001-0401-305.48-00	Public Health	CCS/CALIF CHILDRENS SERVICES	\$ (25,181)		\$ -	\$ (25,181)	Prior year revenue
001-0401-305.50-14	Public Health	Medi-CAL FFP		\$ (110,000)	\$ (110,000)	\$ -	No anticipated Medi-Cal billing for this FY
001-0401-305.52-08	Public Health	CHDP	\$ (5,398)		\$ -	\$ (5,398)	Prior year revenue
001-0401-305.52-10	Public Health	MCAH	\$ (8,110)		\$ -	\$ (8,110)	Prior year revenue
001-0401-305.52-13	Public Health	IAP	\$ (2,177)		\$ -	\$ (2,177)	Prior year revenue
001-0401-305.52-23	Public Health	SNAP-ED/CAL FRESH	\$ (37,562)		\$ -	\$ (37,562)	Prior year revenue
001-0401-305.52-24	Public Health	COHP	\$ (58,191)		\$ -	\$ (58,191)	Prior year revenue
001-0401-305.52-25	Public Health	CLPPP	\$ (6,647)		\$ -	\$ (6,647)	Prior year revenue
001-0401-307.19-20	Public Health	Other Insurance		\$ (40,000)	\$ (40,000)	\$ -	Do not anticipate revenue from insurance billing this FY
001-0401-308.01-15	Public Health	Donations	\$ (10,077)			\$ (10,077)	Donation Revenue
001-0401-309.15-54	Public Health	Transfer in 428-0433-682-0787	\$ (16,759)		\$ -	\$ (16,759)	Prior year revenue

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
001-0401-309.15-66	Public Health	Transfer in 464-0424-567-0787	\$ (6,697)		\$ 253,723	\$ 247,026	Prior year revenue
001-0401-309.16-75	Public Health	Transfer in 402-0414-952-0787	\$ (32,227)		\$ -	\$ (32,227)	Prior year revenue
001-0401-621.01-03	Public Health	Deputy Director Public Health	\$ 8,466		\$ 21,940	\$ 30,406	To be transferred from fund 470
001-0401-621.01-36	Public Health	Nurse Practitioner	\$ 3,841		\$ -	\$ 3,841	FNP salary prior to FNP psych cert
001-0401-621.01-69	Public Health	Program Assistant II	\$ 10,740		\$ -	\$ 10,740	Position moved to health division
001-0401-621.01-93	Public Health	Psych M/H Nurse Practitioner		\$ 81,172	\$ 104,987	\$ 23,815	Moved to 0402
001-0401-621.02-01	Public Health	Extra Help	\$ 25,386		\$ 5,034	\$ 30,420	Increased hours due to Covid and Community Health coverage
001-0401-621.02-03	Public Health	Clinic Extra Help	\$ 30,000		\$ 32,018	\$ 62,018	Increased Clinic Extra Help hours for RN's for COVID vaccinations
001-0401-621.02-30	Public Health	Overtime	\$ 386		\$ -	\$ 386	
001-0401-621.02-34	Public Health	FLSA Adjust	\$ 11		\$ -	\$ 11	
001-0401-621.02-35	Public Health	Longevity	\$ 77		\$ 196	\$ 273	
001-0401-621.02-39	Public Health	Extra Straight Time Hours	\$ 165		\$ -	\$ 165	
001-0401-621.02-40	Public Health	Call Back Pay	\$ 1,147		\$ -	\$ 1,147	
001-0401-621.02-45	Public Health	Out of Class	\$ 1,476		\$ -	\$ 1,476	
001-0401-621.02-46	Public Health	Acting Assignment Pay	\$ 19		\$ -	\$ 19	
001-0401-621.03-02	Public Health	Group Health Retirees	\$ 8,909		\$ 63,211	\$ 72,120	Increased due to new retirees
001-0401-621.03-03	Public Health	Unemployment	\$ 9,282		\$ -	\$ 9,282	Increased due to unexpected UE benefits
001-0401-621.03-04	Public Health	Accrued Benefits	\$ 5,402		\$ 6,166	\$ 11,568	Increased due to vac accrual payments
001-0401-621.04-15	Public Health	Membership	\$ 344		\$ 4,496	\$ 4,840	Increased membership dues
001-0401-621.07-88	Public Health	Transfer-Out to fund 473	\$ 20,605		\$ -	\$ 20,605	
001-0402-305.50-14	Behavioral Health	MEDI-CAL FFP	\$ (331,882)		\$ (2,695,487)	\$ (3,027,369)	Transfer out share of ERP costs
001-0402-305.50-38	Behavioral Health	PRIOR YEAR REVENUE	\$ (374,999)		\$ (507,962)	\$ (882,961)	
001-0402-309.16-94	Behavioral Health	TF IN REALIGN FUND 393		\$ (568,681)	\$ (1,571,017)	\$ (1,002,336)	
001-0402-622.04-24	Behavioral Health	CONTACT SERV INPATIENT		\$ 72,000	\$ 758,008	\$ 686,008	
001-0402-622.09-10	Behavioral Health	Transfer out to fund 001-0507	\$ 210,200		\$ 1,363,600	\$ 1,573,800	
001-0501-661.01-33	Social Services	Social Worker IV		\$ 80,000	\$ 564,667	\$ 484,667	To align budget with anticipated expenditures
001-0501-661.02-01	Social Services	Extra Help		\$ 10,000	\$ 50,000	\$ 40,000	To align budget with anticipated expenditures
001-0501-661.02-30	Social Services	Overtime		\$ 10,000	\$ 50,000	\$ 40,000	To align budget with anticipated expenditures
001-0501-661.04-18	Social Services	Professional Services		\$ 52,300	\$ 150,000	\$ 97,700	To align budget with anticipated expenditures
001-0501-661.09-10	Social Services	Transfer out to fund 001-0507	\$ 152,300		\$ 1,996,887	\$ 2,149,187	Transfer out share of ERP costs
001-0506-308.11-04	Aid Programs	GA/GR Repayments	\$ (10,000)		\$ (10,000)	\$ (20,000)	To align budget with actual revenues
001-0506-671.05-55	Aid Programs	County Relief Non GR	\$ 10,000		\$ 10,000	\$ 20,000	To align budget with actual expenses
001-0507-308.11-00	Human Services Administration	Miscellaneous Revenue	\$ (90,000)		\$ -	\$ (90,000)	To align budget with anticipated revenues

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
001-0507-309.16-00	Human Services Administration	Transfer In	\$ (15,000)		\$ (20,500)	\$ (35,500)	from CMSP CERG COVID grant 481-0460-963.07-87
001-0507-672.01-09	Human Services Administration	Administrative Analyst II		\$ 3,464	\$ 92,963	\$ 89,499	To align budget with anticipated expenditures
001-0507-672.02-01	Human Services Administration	Extra Help	\$ 70,000		\$ 29,730	\$ 99,730	To align budget with anticipated expenditures
001-0507-672.02-45	Human Services Administration	Out of Class pay	\$ 5,000		\$ 5,000	\$ 10,000	To align budget with anticipated expenditures
001-0507-672.03-10	Human Services Administration	Social Security		\$ 215	\$ 160,563	\$ 160,348	To align budget with anticipated expenditures
001-0507-672.03-11	Human Services Administration	Medicare		\$ 50	\$ 39,308	\$ 39,258	To align budget with anticipated expenditures
001-0507-672.03-13	Human Services Administration	Medical/Dental/Vision		\$ 1,249	\$ 463,769	\$ 462,520	To align budget with anticipated expenditures
001-0507-672.03-14	Human Services Administration	Retirement-Employer		\$ 384	\$ 273,185	\$ 272,801	To align budget with anticipated expenditures
001-0507-672.03-18	Human Services Administration	SDI		\$ 35	\$ 23,268	\$ 23,233	To align budget with anticipated expenditures
001-0507-672.04-13	Human Services Administration	Building maintenance	\$ 15,000		\$ 40,000	\$ 55,000	To align budget with anticipated expenditures
001-0507-672.04-31	Human Services Administration	Building Rent	\$ 15,000		\$ 1,350,000	\$ 1,365,000	from CMSP CERG COVID grant 481-0460-963.07-87
001-0507-672.07-87	Human Services Administration	Transfer out	\$ 500,000		\$ -	\$ 500,000	Transfer out for ERP costs
001-0507-672.09-10	Human Services Administration	Transfer in fund 001-0501	\$ (152,300)		\$ (1,996,887)	\$ (2,149,187)	Transfer in for ERP costs
001-0507-672.09-12	Human Services Administration	Transfer in fund 001-0402	\$ (210,200)		\$ (1,363,600)	\$ (1,573,800)	Transfer in for ERP costs
001-0507-672.09-13	Human Services Administration	Transfer in fund 001-0528	\$ (137,500)		\$ (1,802,836)	\$ (1,940,336)	Transfer in for ERP costs
001-0528-677.03-04	Public Assistance	Accrued Benefits	\$ 5,000		\$ 5,520	\$ 10,520	To align budget with expenditures
001-0528-677.04-06	Public Assistance	Communications		\$ 15,000	\$ 30,000	\$ 15,000	To align budget with expenditures
001-0528-677.04-17	Public Assistance	Office Expense		\$ 15,000	\$ 27,321	\$ 12,321	To align budget with expenditures
001-0528-677.04-20	Public Assistance	Extended Subsidized Employment		\$ 30,000	\$ 65,000	\$ 35,000	To align budget with expenditures
001-0528-677.04-33	Public Assistance	Contracted Training		\$ 20,000	\$ 57,375	\$ 37,375	To align budget with expenditures
001-0528-677.04-35	Public Assistance	CalWORKs Contracts		\$ 12,500	\$ 30,000	\$ 17,500	To align budget with expenditures
001-0528-677.04-52	Public Assistance	C-IV Migration Costs		\$ 30,000	\$ 50,000	\$ 20,000	To align budget with expenditures
001-0528-677.04-90	Public Assistance	Travel/Training		\$ 20,000	\$ 40,000	\$ 20,000	To align budget with expenditures
001-0528-677.09-10	Public Assistance	Transfer out to fund 001-0507	\$ 137,500		\$ 1,802,836	\$ 1,940,336	Transfer out share of ERP costs
001-0606-731.02-01	LIBRARY	EXTRA HELP	\$ 20,000		\$ 13,800	\$ 33,800	
001-0606-731.03-03	LIBRARY	UNEMPLOYMENT	\$ 29,759		\$ -	\$ 29,759	
001-0606-731.04-35	LIBRARY	BOOKS/AUDIOS/VIDEOS/MAGS		\$ 20,000	\$ 38,000	\$ 18,000	
001-0701-307.06-04	Park and Recreation	Water Aquatics	\$ (500)		\$ (6,000)	\$ (6,500)	Recognize a citizens donation as an increase in revenue
001-0701-761.03-03	Park and Recreation	UNEMPLOYMENT	\$ 7,074		\$ -	\$ 7,074	

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
001-0701-761.04-35	Park and Recreation	Recreation Programs	\$ 500		\$ 8,000	\$ 8,500	Recognize a citizens donation as an increase in expense
		TOTAL	\$ (20,420)	\$ (20,420)			
033-0251-577.01-48	Transportation Planning	Transportation Planner	\$ 16,100		\$ -	\$ 16,100	Allocate two months expense for Transportation Planner
033-0251-577.03-02	Transportation Planning	Group Health - Retirees	\$ 7,200		\$ -	\$ 7,200	Allocate this account
033-0251-577.04-18	Transportation Planning	Contracts		\$ 23,300	\$ 297,537	\$ 274,237	Decrease as an offset
		TOTAL	\$ 23,300	\$ 23,300			
300-0301-581.01-61	Roads Maintenance	Maintenance Worker III		\$ 100,000	\$ 220,840	\$ 120,840	Decrease as an offset
300-0301-581.04-05	Roads Maintenance	Clothing		\$ 5,000	\$ 15,000	\$ 10,000	Decrease as an offset
300-0301-581.04-09	Roads Maintenance	Household		\$ 2,000	\$ 5,000	\$ 3,000	Decrease as an offset
300-0301-581.04-13	Roads Maintenance	Maintenance of Buildings		\$ 4,000	\$ 10,000	\$ 6,000	Decrease as an offset
300-0301-581.04-32	Roads Maintenance	Small Tools		\$ 5,000	\$ 15,000	\$ 10,000	Decrease as an offset
300-0301-581.04-33	Roads Maintenance	S/D Materials	\$ 100,000		\$ 267,112	\$ 367,112	Increase to approximate level of original request
300-0301-581.04-34	Roads Maintenance	S/D Materials - Sigh Shop	\$ 21,000		\$ 25,000	\$ 46,000	Increase required for updating Chevrons, theft replacement, new No Parking ordinance
300-0301-581.04-35	Roads Maintenance	Safety Equipment		\$ 5,000	\$ 20,000	\$ 15,000	Decrease as an offset
		TOTAL	\$ 121,000	\$ 121,000			
314-0903-852.04-12	Coulterville Service Area	Maintenance of Equipment	\$ 5,750		\$ 1,856	\$ 7,606	Increase for unanticpate pump repairs
314-0903-852.04-19	Coulterville Service Area	Labor	\$ 4,000		\$ 20,000	\$ 24,000	Increase for unanticpate pump repairs
314-0903-853.06-77	Coulterville Service Area	Fixed Asset - Sewer Pump		\$ 9,750	\$ 9,750	\$ -	Decrease as an offset
		TOTAL	\$ 9,750	\$ 9,750			
316-0905-309.16-00	Don Pedro Sewer	Transfer In	\$ (20)		\$ (12,200)	\$ (12,220)	Transfer in the last \$20.00 from the DPWWTP project
316-0905-855.04-06	Don Pedro Sewer	Communications	\$ 20		\$ 550	\$ 570	
		TOTAL	\$ -	\$ -			
341-0519-309.16-00	Senior Services	Transfer in 433-0530-684.07-88	\$ (10,000)		\$ (23,798)	\$ (33,798)	To balance budget
341-0519-716.04-31	Senior Services	Building rents and leases	\$ 10,000			\$ 10,000	To align budget with expenditures
		TOTAL	\$ -	\$ -			
342-0517-714.01-69	Senior Nutrition C-1	Program Assistant I-II		\$ 7,500	\$ 22,880	\$ 15,380	Position was vacant and extra help was used
342-0517-714.02-01	Senior Nutrition C-1	Extra Help	\$ 7,500		\$ 7,725	\$ 15,225	To align budget with expenditures
342-0518-715.01-69	Senior Nutrition C-2	Program Assistant I-II		\$ 7,500	\$ 22,880	\$ 15,380	Position was vacant and extra help was used
342-0518-715.02-01	Senior Nutrition C-2	Extra Help	\$ 7,500		\$ 3,700	\$ 11,200	To align budget with expenditures
		TOTAL	\$ 15,000	\$ 15,000			

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
370-0245-309.16-00	LAFCO	TRANSFERS IN	\$ (25,000)		\$ (5,178)	\$ (30,178)	
370-0245-574.04-18	LAFCO	PROFESSIONAL SERVICES	\$ 25,000		\$ -	\$ 25,000	
		TOTAL	\$ -	\$ -			
385-0409-628.01-15	Tobacco Trust Prop 99	PH Educator	\$ 2,196		\$ 34,936	\$ 37,132	Align to match state budget
385-0409-628.01-39	Tobacco Trust Prop 99	PS I/II	\$ 4,596		\$ 16,226	\$ 20,822	Align to match state budget
385-0409-628.01-39	Tobacco Trust Prop 99	PS I/II	\$ 4,328		\$ 16,226	\$ 20,554	Align to match state budget
385-0409-628.01-86	Tobacco Trust Prop 99	Admin Analyst	\$ 1,573		\$ 2,408	\$ 3,981	Align to match state budget
385-0409-628.01-88	Tobacco Trust Prop 99	Acct Tech II	\$ 1,094		\$ 1,590	\$ 2,684	Align to match state budget
385-0409-628.03-14	Tobacco Trust Prop 99	Retirement- benefits	\$ 6,177		\$ 7,917	\$ 14,094	Lump sum adjustment to benefits
385-0409-628.04-06	Tobacco Trust Prop 99	Communication	\$ 534		\$ 397	\$ 931	Align to match state budget
385-0409-628.04-15	Tobacco Trust Prop 99	Memberships		\$ 74	\$ 404	\$ 330	Align to match state budget
385-0409-628.04-16	Tobacco Trust Prop 99	Misc		\$ 41,852	\$ 47,341	\$ 5,489	Align to match state budget
385-0409-628.04-17	Tobacco Trust Prop 99	Office	\$ 558		\$ 2,121	\$ 2,679	Align to match state budget
385-0409-628.04-18	Tobacco Trust Prop 99	Prof Svc	\$ 8,401		\$ 9,376	\$ 17,777	Align to match state budget
385-0409-628.04-23	Tobacco Trust Prop 99	Media	\$ 12,868		\$ 5,864	\$ 18,732	Align to match state budget
385-0409-628.04-24	Tobacco Trust Prop 99	Behavior Mod		\$ 99	\$ 198	\$ 99	Align to match state budget
385-0409-628.04-34	Tobacco Trust Prop 99	Booth Rental		\$ 372	\$ 496	\$ 124	Align to match state budget
385-0409-628.04-71	Tobacco Trust Prop 99	Copier	\$ 793		\$ 320	\$ 1,113	Align to match state budget
385-0409-628.04-80	Tobacco Trust Prop 99	Equipment	\$ 734		\$ -	\$ 734	Align to match state budget
385-0409-628.04-90	Tobacco Trust Prop 99	Travel		\$ 1,455	\$ 1,830	\$ 375	Align to match state budget
		TOTAL	\$ 43,852	\$ 43,852			
392-0411-305.67-19	Health Realignment	Sales Tax revenue	\$ (51,324)		\$ (27,774)	\$ (79,098)	Actuals
392-0411-620.04-16	Health Realignment	Misc Expense	\$ 32,107		\$ 178,226	\$ 210,333	
392-0411-620.07-87	Health Realignment	Transfer out	\$ 19,217		\$ 579,020	\$ 598,237	Transfer in CCS Cert of Appropriation
		TOTAL	\$ -	\$ -			
393-0412-950.04-16	BEHAVIORAL HEALTH REALIGNM	MISCELLANEOUS EXPENSE	\$ 31,726		\$ 87,109	\$ 118,835	to correct previous balancing adj's imbalance
393-0412-950.07-87	BEHAVIORAL HEALTH REALIGNM	TRANSFERS OUT		\$ 31,726	\$ 2,064,385	\$ 2,032,659	to correct previous balancing adj's imbalance
		TOTAL	\$ 31,726	\$ 31,726			
402-0414-305.74-49	PHEP Trust	Public Health Emergency Rev		\$ (12,867)	\$ (12,867)	\$ -	MY adj to revenue
402-0414-306.72-69	PHEP Trust	Federal Revenue	\$ (35,885)		\$ (119,046)	\$ (154,931)	State revenue including prior year revenue \$32,227
402-0414-952.01-01	PHEP Trust	Health Officer	\$ 434		\$ 8,673	\$ 9,107	Align to match state budget
402-0414-952.01-16	PHEP Trust	PHEP Coord	\$ 23,937		\$ 52,298	\$ 28,361	Align to match state budget
402-0414-952.02-03	PHEP Trust	Clinic EH	\$ 16,632		\$ 4,437	\$ 21,069	Align to match state budget
402-0414-952.04-16	PHEP Trust	Misc	\$ 1,032		\$ 586	\$ 1,618	Align to match state budget
402-0414-952.04-17	PHEP Trust	Office		\$ 918	\$ 2,172	\$ 1,254	Align to match state budget
402-0414-952.04-71	PHEP Trust	Copier		\$ 500	\$ 1,110	\$ 610	Align to match state budget

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
402-0414-952.04-90	PHEP Trust	Travel		\$ 1,952	\$ 5,732	\$ 3,780	Align to match state budget
402-0414-952.07-87	PHEP Trust	Transfer-out	\$ 32,227		\$ 21,849	\$ 54,076	Prior year revenue transfer to 0401
		TOTAL	\$ 14,440	\$ 14,440			
404-0416-954.01-28	LEA Program	REHS	\$ 5,184		\$ -	\$ 5,184	Align to match state budget
404-0416-954.01-33	LEA Program	EH Senior Specialist	\$ 66		\$ 1,727	\$ 1,793	Align to match state budget
404-0416-954.03-04	LEA Program	Accrued benefits	\$ 2,901		\$ 1,235	\$ 4,136	Align to match state budget
404-0416-954.04-06	LEA Program	Communications		\$ 14	\$ 300	\$ 286	Align to match state budget
404-0416-954.04-16	LEA Program	Misc Exp		\$ 8,137	\$ 8,137	\$ -	Align to match state budget
		TOTAL	\$ 8,151	\$ 8,151			
410-0436-305.50-25	MHSA-CSS	STATE MHSA		\$ (496,681)	\$ (3,641,190)	\$ (3,144,509)	
410-0436-309.16-00	MHSA-CSS	TRANSFERS IN	\$ (496,681)		\$ (180,024)	\$ (676,705)	
		TOTAL	\$ (496,681)	\$ (496,681)			
411-0525-304.30-00	Public Authority	Interest		\$ (500)	\$ 200	\$ 700	To align budget with anticipated expense
411-0525-676.04-90	Public Authority	Travel and Training		\$ 500	\$ 1,000	\$ 500	To align budget with anticipated expense
		TOTAL	\$ -	\$ -			
427-0432-681.01-15	Prop 56 Tobacco Tax	PH Educator	\$ 2,794		\$ 34,936	\$ 37,730	Align to match state budget
427-0432-681.01-39	Prop 56 Tobacco Tax	PS I/II	\$ 9,592		\$ 32,452	\$ 42,044	Align to match state budget
427-0432-681.01-86	Prop 56 Tobacco Tax	Admin Analyst	\$ 1,637		\$ 2,408	\$ 4,045	Align to match state budget
427-0432-681.01-88	Prop 56 Tobacco Tax	Acct Tech II	\$ 1,138		\$ 1,590	\$ 2,728	Align to match state budget
427-0432-681.03-14	Prop 56 Tobacco Tax	Retirement- benefits	\$ 6,727		\$ 7,917	\$ 14,644	Lump sum adjustment for benefits
427-0432-681.04-15	Prop 56 Tobacco Tax	Memberships		\$ 76	\$ 411	\$ 335	Align to match state budget
427-0432-681.04-16	Prop 56 Tobacco Tax	Misc		\$ 55,970	\$ 61,941	\$ 5,971	Align to match state budget
427-0432-681.04-17	Prop 56 Tobacco Tax	Office	\$ 272		\$ 2,148	\$ 2,420	Align to match state budget
427-0432-681.04-18	Prop 56 Tobacco Tax	Prof Svc	\$ 7,056		\$ 11,007	\$ 18,063	Align to match state budget
427-0432-681.04-23	Prop 56 Tobacco Tax	Media	\$ 27,235		\$ 6,136	\$ 33,371	Align to match state budget
427-0432-681.04-24	Prop 56 Tobacco Tax	Behavior Mod		\$ 101	\$ 202	\$ 101	Align to match state budget
427-0432-681.04-34	Prop 56 Tobacco Tax	Booth Rental		\$ 378	\$ 504	\$ 126	Align to match state budget
427-0432-681.04-71	Prop 56 Tobacco Tax	Copier	\$ 807		\$ 325	\$ 1,132	Align to match state budget
427-0432-681.04-80	Prop 56 Tobacco Tax	Equipment	\$ 746		\$ -	\$ 746	Align to match state budget
427-0432-681.04-90	Prop 56 Tobacco Tax	Travel		\$ 1,479	\$ 1,860	\$ 381	Align to match state budget
		TOTAL	\$ 58,004	\$ 58,004			
428-0433-305.52-20	Pandemic Influenza Trust	State Revenue	\$ (12,517)		\$ (64,830)	\$ (77,347)	Adjust to align with state budget +\$16,759 prior year revenue
428-0433-682.01-01	Pandemic Influenza Trust	Health Officer	\$ 216		\$ 4,337	\$ 4,553	Adjust to align with state budget
428-0433-682.01-16	Pandemic Influenza Trust	PHEP Coordinator		\$ 4,374	\$ 26,149	\$ 21,775	Adjust to align with state budget
428-0433-682.02-03	Pandemic Influenza Trust	Clinic Extra Help	\$ 2,140		\$ 3,242	\$ 5,382	Adjust to align with state budget
428-0433-682.03-13	Pandemic Influenza Trust	M/D/V		\$ 890	\$ 4,710	\$ 3,820	Lump sum benefit adjustment
428-0433-682.03-14	Pandemic Influenza Trust	Retirement		\$ 965	\$ 2,938	\$ 1,973	Lump sum benefit adjustment
428-0433-682.04-52	Pandemic Influenza Trust	Mass Vacc. Supply & Rent		\$ 369	\$ 3,835	\$ 3,466	Adjust to align with state budget




MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
428-0433-682.07-87	Pandemic Influenza Trust	Transfer-out	\$ 16,759		\$ 10,988	\$ 27,747	Adjusted to align with state budget + prior year to 0401 of \$16,750 to 0401
		TOTAL	\$ 6,598	\$ 6,598			
433-0530-684.04-16	Social Service 2011 Realignment	Miscellaneous Expense		\$ 10,000	\$ 229,983	\$ 219,983	To balance budget
433-0530-684.07-88	Social Service 2011 Realignment	Transfer out to fund 341-0519	\$ 10,000		\$ 1,582,834	\$ 1,592,834	Increase transfer to cover anticipated expenses in fund 341-0519
		TOTAL	\$ 10,000	\$ 10,000			
437-0276-616.04-16	STATE PAROLE DA SEC 30027	Miscellaneous		\$ 7,650	\$ 32,997	\$ 25,347	Prosecutor by Karpel Annual dues balance
437-0276-616.04-81	STATE PAROLE DA SEC 30027	Software	\$ 13,175		\$ -	\$ 13,175	Moved to software expense
437-0276-616.04-81	STATE PAROLE DA SEC 30027	Software	\$ 7,650		\$ -	\$ 7,650	Prosecutor by Karpel Annual dues balance
437-0276-616.06-42	STATE PAROLE DA SEC 30027	DA Software		\$ 13,175	\$ 13,175	\$ -	Incorrectly budgeted in fixed asset line
		TOTAL	\$ 20,825	\$ 20,825			
440-0277-309.16-00	BAILIFF	TRANSFER IN	\$ (53,000)		\$ -	\$ (53,000)	
440-0277-618.02-02	BAILIFF	EH BAILIFF	\$ 35,000		\$ 94,186	\$ 129,186	Due to COVID mandated off-site jury trials requiring additional staffing
440-0277-618.02-03	BAILIFF	EH SECURITY	\$ 18,000		\$ 15,262	\$ 33,262	Due to COVID mandated off-site jury trials requiring additional staffing
		TOTAL	\$ -	\$ -			
450-0140-417.04-20	MID SETTLEMENT	MARIPOSA CREEK PARKWAY	\$ 20,000		\$ 200,400	\$ 220,400	To cover parking easements for the SHE housing project
450-0140-417.06-20	MID SETTLEMENT	PFREMMER PROPERTY		\$ 20,000	\$ 740,000	\$ 720,000	To cover parking easements for the SHE housing project
		TOTAL	\$ 20,000	\$ 20,000			
453-0282-305.56-33	TOBACCO LAW ENFORCEMENT	STATE REVENUE	\$ (121,047)		\$ -	\$ (121,047)	GRANT AWARD
453-0282-504.01-82	TOBACCO LAW ENFORCEMENT	SCHOOL RESOURCE OFFICER	\$ 56,002		\$ -	\$ 56,002	SALARY FOR FY 21
453-0282-504.02-30	TOBACCO LAW ENFORCEMENT	HOURLY & OTHER COMP	\$ 28,047		\$ -	\$ 28,047	OVERTIME AND BENEFITS
453-0282-504.02-35	TOBACCO LAW ENFORCEMENT	LONGEVITY	\$ 1,680		\$ -	\$ 1,680	
453-0282-504.02-56	TOBACCO LAW ENFORCEMENT	POST CERTIFICATE	\$ 2,800		\$ -	\$ 2,800	
453-0282-504.02-58	TOBACCO LAW ENFORCEMENT	UNIFORM ALLOWANCE	\$ 757		\$ -	\$ 757	
453-0282-504.03-10	TOBACCO LAW ENFORCEMENT	SOCIAL SECURITY	\$ 4,095		\$ -	\$ 4,095	
453-0282-504.03-11	TOBACCO LAW ENFORCEMENT	MEDICARE	\$ 958		\$ -	\$ 958	
453-0282-504.03-13	TOBACCO LAW ENFORCEMENT	MEDICAL/DENTAL/VISION	\$ 6,385		\$ -	\$ 6,385	
453-0282-504.03-14	TOBACCO LAW ENFORCEMENT	RETIREMENT-EMPLOYER	\$ 14,498		\$ -	\$ 14,498	
453-0282-504.03-17	TOBACCO LAW ENFORCEMENT	LIFE INSURANCE	\$ 23		\$ -	\$ 23	
453-0282-504.03-18	TOBACCO LAW ENFORCEMENT	SDI	\$ 654		\$ -	\$ 654	
453-0282-504.03-19	TOBACCO LAW ENFORCEMENT	CASH-CAFETERIA PLAN	\$ 4,148		\$ -	\$ 4,148	
453-0282-504.04-88	TOBACCO LAW ENFORCEMENT	FUEL	\$ 1,000		\$ -	\$ 1,000	FUEL
		TOTAL	\$ -	\$ -			

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
458-0539-306.72-86	RUS-DLT GRANT	FEDERAL REVENUE / DLT Grant	\$ (770,268)		\$ (252,647)	\$ (1,022,915)	Increases due to 2nd RUS-DLT grant award received
458-0539-427.04-18	RUS-DLT GRANT	PROFESSIONAL SERVICES	\$ 770,268		\$ 252,647	\$ 1,022,915	Increases due to 2nd RUS-DLT grant award received
		TOTAL	\$ -	\$ -			
464-0424-305.74-37	California Chidren's Services	State Revenue	\$ (5,093)		\$ (96,820)	\$ (101,913)	Adjust to align with state budget
464-0424-309.16-00	California Chidren's Services	Agency Funds from realignment	\$ (19,217)			\$ (19,217)	Agency funds for CCS per State Certification of Appropriation
464-0424-567.01-01	California Chidren's Services	Health Officer		\$ 39	\$ 2,168	\$ 2,129	Adjust to align with state budget
464-0424-567.01-07	California Chidren's Services	PHN Manager	\$ 1,861		\$ 2,480	\$ 4,341	Adjust to align with state budget
464-0424-567.01-25	California Chidren's Services	Social Worker Supervisor	\$ 5,154		\$ -	\$ 5,154	Adjust to align with state budget
464-0424-567.01-30	California Chidren's Services	Social Worker II	\$ 15,106		\$ -	\$ 15,106	Adjust to align with state budget
464-0424-567.01-63	California Chidren's Services	Office Technician		\$ 22,553	\$ 25,789	\$ 3,236	Adjust to align with state budget
464-0424-567.01-86	California Chidren's Services	Admin Analyst	\$ 2,408		\$ 4,013	\$ 6,421	Adjust to align with state budget
464-0424-567.01-88	California Chidren's Services	Acct Tech	\$ 1,679		\$ 2,651	\$ 4,330	Adjust to align with state budget
464-0424-567.01-99	California Chidren's Services	Office Assistant	\$ 9,866		\$ -	\$ 9,866	Adjust to align with state budget
464-0424-567.03-13	California Chidren's Services	M/D/V	\$ 4,131		\$ 8,674	\$ 12,805	Lump sum adjustment for benefits
464-0424-567.04-17	California Chidren's Services	Office	\$ 603		\$ 1,395	\$ 1,998	Adjust to align with state budget
464-0424-567.04-90	California Chidren's Services	Travel		\$ 603	\$ 603	\$ -	Adjust to align with state budget
464-0424-567.07-87	California Chidren's Services	Transfer-out	\$ 6,697		\$ 12,347	\$ 19,044	Adjust to align with state budget
		TOTAL	\$ 23,195	\$ 23,195			
465-0425-307.97-14	Air Pollution Subvention	Burn Permits	\$ (5,339)		\$ (19,569)	\$ (24,908)	
465-0425-568.01-32	Air Pollution Subvention	EH Mangr, David Conway	\$ 3,405		\$ 18,309	\$ 21,714	
465-0425-568.03-04	Air Pollution Subvention	Accrued Benefits	\$ 1,934		\$ -	\$ 1,934	
		TOTAL	\$ -	\$ -			
466-0426-305.74-39	Child Health and Disability Progr	State Revenue		\$ (7,772)	\$ (74,837)	\$ (67,065)	
466-0426-569.01-09	Child Health and Disability Progr	PHN I/II, Vacant		\$ 5,734	\$ 19,149	\$ 13,415	
466-0426-569.01-88	Child Health and Disability Progr	Acct Tech I/II, Dana White	\$ 67		\$ 3,181	\$ 3,248	
466-0426-569.03-13	Child Health and Disability Progr	M/D/V		\$ 2,105	\$ 6,749	\$ 4,644	
		TOTAL	\$ 67	\$ 67			
467-0427-570.04-16	Maternal, Child and Adolescent	Misc Expense	\$ 1,851		\$ -	\$ 1,851	Adjust to align with state budget
467-0427-570.04-17	Maternal, Child and Adolescent	Office		\$ 1,851	\$ 6,228	\$ 4,377	Adjust to align with state budget
		TOTAL	\$ 1,851	\$ 1,851			
471-0451-305.74-44	California Oral Health Program	State Revenue	\$ (16,648)	\$ -	\$ (144,088)	\$ (160,736)	
471-0451-593.01-03	California Oral Health Program	Dep Director Public Health		\$ 24,133	\$ 24,133	\$ -	To align budget with actual expenditures
471-0451-593.01-07	California Oral Health Program	PHN Manager		\$ 3,720	\$ 12,402	\$ 8,682	To align budget with actual expenditures
471-0451-593.01-09	California Oral Health Program	PHN I/II		\$ 7,173	\$ 8,692	\$ 1,519	To align budget with actual expenditures
471-0451-593.01-39	California Oral Health Program	Program Specialist	\$ 2,436		\$ -	\$ 2,436	To align budget with actual expenditures
471-0451-593.01-88	California Oral Health Program	Acct Tech I/II	\$ 87		\$ 4,241	\$ 4,328	To align budget with actual expenditures

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
471-0451-593.01-99	California Oral Health Program	Office Assistant		\$ 961	\$ 6,248	\$ 5,287	To align budget with actual expenditures
471-0451-593.02-01	California Oral Health Program	Extra Help	\$ 57,754	\$ -	\$ -	\$ 57,754	To align budget with actual expenditures
471-0451-593.03-13	California Oral Health Program	M/D/V	\$ 5,962		\$ 6,493	\$ 12,455	Lump sum adjustment for benefits
471-0451-593.03-14	California Oral Health Program	Retirement	\$ 5,961		\$ 6,898	\$ 12,859	Lump sum adjustment for benefits
471-0451-593.04-06	California Oral Health Program	Communication		\$ 550	\$ 600	\$ 50	To align budget with actual expenditures
471-0451-593.04-16	California Oral Health Program	Misc	\$ 9,590		\$ -	\$ 9,590	To align budget with actual expenditures
471-0451-593.04-17	California Oral Health Program	Office		\$ 2,592	\$ 4,096	\$ 1,504	To align budget with actual expenditures
471-0451-593.04-18	California Oral Health Program	Prof Svc		\$ 14,950	\$ 14,950	\$ -	To align budget with actual expenditures
471-0451-593.04-22	California Oral Health Program	Educational Materials		\$ 4,196	\$ 7,828	\$ 3,632	To align budget with actual expenditures
471-0451-593.04-24	California Oral Health Program	Behavior Mod		\$ 2,037	\$ 4,251	\$ 2,214	To align budget with actual expenditures
471-0451-593.04-26	California Oral Health Program	Printing		\$ 1,000	\$ 2,500	\$ 1,500	To align budget with actual expenditures
471-0451-593.04-34	California Oral Health Program	Booth Rental		\$ 500	\$ 800	\$ 300	To align budget with actual expenditures
471-0451-593.04-71	California Oral Health Program	Copier		\$ 200	\$ 400	\$ 200	To align budget with actual expenditures
471-0451-593.04-90	California Oral Health Program	Travel		\$ 3,130	\$ 3,130	\$ -	To align budget with actual expenditures
		TOTAL	\$ 65,142	\$ 65,142			
473-0453-309.16-00	Transfer-In Woodsmoke Reduction		\$ (20,605)		\$ -	\$ (20,605)	Adjust to align with state budget
473-0453-594.04-18	Professional Services		\$ 20,605		\$ 28,605	\$ 49,210	Adjust to align with state budget
		TOTAL	\$ -	\$ -			
479-0458-305.74-51	COVID-CDSS	State Revenue	\$ (32,340)		\$ (175,660)	\$ (208,000)	To align budget with anticipated revenues
479-0458-955.04-31	COVID-CDSS	Building Rents and Leases	\$ 32,340		\$ -	\$ 32,340	To align budget with actual expenditures
		TOTAL	\$ -	\$ -			
481-0460-305.74-53	CMSP COVID GRANT	STATE REVENUE / COVID-19 CMSP	\$ (100,000)			\$ (100,000)	new COVID CMSP CERG grant
481-0460-963.01-01	CMSP COVID GRANT	Health Officer	\$ 1,540		\$ -	\$ 1,540	
481-0460-963.01-02	CMSP COVID GRANT	Deputy Director of Administration	\$ 1,205		\$ -	\$ 1,205	
481-0460-963.01-03	CMSP COVID GRANT	Deputy Director Public Health	\$ 3,335		\$ -	\$ 3,335	
481-0460-963.01-06	CMSP COVID GRANT	Division Director for Administrative Ser	\$ 958		\$ -	\$ 958	
481-0460-963.01-07	CMSP COVID GRANT	PUB HEALTH NURSE SUP/MGR	\$ 939		\$ -	\$ 939	
481-0460-963.01-09	CMSP COVID GRANT	PUBLIC HEALTH NURSE I/II	\$ 3,760		\$ -	\$ 3,760	
481-0460-963.01-11	CMSP COVID GRANT	Division Director of Health	\$ 4,809		\$ -	\$ 4,809	
481-0460-963.01-31	CMSP COVID GRANT	Mental Health Assistant	\$ 10,378		\$ -	\$ 10,378	
481-0460-963.01-37	CMSP COVID GRANT	ADMINISTRATIVE ANALYST	\$ 1,577		\$ -	\$ 1,577	
481-0460-963.01-63	CMSP COVID GRANT	Office Technician	\$ 4,125		\$ -	\$ 4,125	
481-0460-963.01-91	CMSP COVID GRANT	SENIOR ADMIN ANALYST	\$ 3,001		\$ -	\$ 3,001	
481-0460-963.01-93	CMSP COVID GRANT	Psychiatric Nurse Practitioner	\$ 5,907		\$ -	\$ 5,907	
481-0460-963.02-01	CMSP COVID GRANT	EXTRA HELP	\$ 1,820		\$ -	\$ 1,820	
481-0460-963.02-30	CMSP COVID GRANT	OVERTIME	\$ 40		\$ -	\$ 40	
481-0460-963.02-35	CMSP COVID GRANT	Monthly Longevity	\$ 10		\$ -	\$ 10	
481-0460-963.03-10	CMSP COVID GRANT	Social Security	\$ 2,207		\$ -	\$ 2,207	
481-0460-963.03-11	CMSP COVID GRANT	Medicare	\$ 555		\$ -	\$ 555	
481-0460-963.03-13	CMSP COVID GRANT	Medical/Dental/Vision	\$ 1,417		\$ -	\$ 1,417	

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
481-0460-963.03-14	CMSP COVID GRANT	Retirement - Employer	\$ 3,807		\$ -	\$ 3,807	
481-0460-963.03-17	CMSP COVID GRANT	Life Insurance	\$ 22		\$ -	\$ 22	
481-0460-963.03-18	CMSP COVID GRANT	SDI	\$ 348		\$ -	\$ 348	
481-0460-963.03-19	CMSP COVID GRANT	Cash - Cafeteria Plan	\$ 1,364		\$ -	\$ 1,364	
481-0460-963.04-23	CMSP COVID GRANT	OPERATIONAL SUPPLIES	\$ 31,876		\$ -	\$ 31,876	
481-0460-963.07-87	CMSP COVID GRANT	TRANSFER OUT - HHSA ADMIN	\$ 15,000		\$ -	\$ 15,000	new COVID CMSP CERG grant
		TOTAL	\$ -	\$ -			
482-0461-308.11-00	CDPH COVID Grant	Miscellaneous Revenue	\$ (9,822)		\$ -	\$ (9,822)	To align budget with actual expenditures
482-0461-964.02-01	CDPH COVID Grant	Extra Help		\$ 10,000	\$ 10,000	\$ -	To align budget with actual expenditures
482-0461-964.02-30	CDPH COVID Grant	Overtime		\$ 4,000	\$ 4,000	\$ -	To align budget with actual expenditures
482-0461-964.03-11	CDPH COVID Grant	Medicare		\$ 281	\$ 281	\$ -	To align budget with actual expenditures
482-0461-964.04-30	CDPH COVID Grant	Equipment rents and leases	\$ 24,103			\$ 24,103	To align budget with actual expenditures
		TOTAL	\$ 14,281	\$ 14,281			
485-0464-305.52-56	Community Air Protection Progr	State Revenue		\$ (3,166)	\$ (15,924)	\$ (12,758)	Adjust to align with state budget
485-0464-969.01-28	Community Air Protection Progr	REHS		\$ 455	\$ 1,704	\$ 1,249	Adjust to align with state budget
485-0464-969.01-32	Community Air Protection Progr	EH Manager		\$ 1,295	\$ 4,971	\$ 3,676	Adjust to align with state budget
485-0464-969.01-86	Community Air Protection Progr	Admin Analyst		\$ 452	\$ 1,605	\$ 1,153	Adjust to align with state budget
485-0464-969.01-88	Community Air Protection Progr	Acct Tech II		\$ 398	\$ 2,121	\$ 1,723	Adjust to align with state budget
485-0464-969.03-13	Community Air Protection Progr	M/D/V		\$ 566	\$ 1,483	\$ 917	Adjust to align with state budget
		TOTAL	\$ -	\$ -			
487-0466-304.30-00	CARES Act	Interest Revenue	\$ (2,397)		\$ -	\$ (2,397)	To reflect CARES Act Reporting
487-0216-521.01-55	CARES Act	Deputy Sheriff	\$ 76,192		\$ -	\$ 76,192	To reflect CARES Act Reporting
487-0289-489.02-31	CARES Act	Overtime-Response	\$ 42,379		\$ -	\$ 42,379	To reflect CARES Act Reporting
487-0289-489.02-32	CARES Act	Overtime-EOC	\$ 23,206		\$ -	\$ 23,206	To reflect CARES Act Reporting
487-0289-489.02-35	CARES Act	Overtime-Admin	\$ 571		\$ -	\$ 571	To reflect CARES Act Reporting
487-0289-489.02-50	CARES Act	Shift Differential	\$ 5		\$ -	\$ 5	To reflect CARES Act Reporting
487-0289-489.02-56	CARES Act	POST Certificate	\$ 812		\$ -	\$ 812	To reflect CARES Act Reporting
487-0289-489.03-10	CARES Act	Social Security	\$ 2,963		\$ -	\$ 2,963	To reflect CARES Act Reporting
487-0289-489.03-11	CARES Act	Medicare	\$ 742		\$ -	\$ 742	To reflect CARES Act Reporting
487-0289-489.03-18	CARES Act	SDI	\$ 480		\$ -	\$ 480	To reflect CARES Act Reporting
487-0289-489.04-06	CARES Act	Communications	\$ 969		\$ -	\$ 969	To reflect CARES Act Reporting
487-0289-489.04-07	CARES Act	Food-EOC Headquarters	\$ 1,479		\$ -	\$ 1,479	To reflect CARES Act Reporting
487-0289-489.04-15	CARES Act	Supplies-Other Medical	\$ 6,655		\$ -	\$ 6,655	To reflect CARES Act Reporting
487-0289-489.04-17	CARES Act	Supplies-Operating	\$ 7,389		\$ -	\$ 7,389	To reflect CARES Act Reporting
487-0289-489.04-18	CARES Act	Supplies-EOC Center	\$ 3,842		\$ -	\$ 3,842	To reflect CARES Act Reporting
487-0289-489.04-33	CARES Act	Special Department	\$ 213		\$ -	\$ 213	To reflect CARES Act Reporting
487-0466-924.04-46	CARES Act	Small Business Grants		\$ 18,826	\$ 400,000	\$ 381,174	To reflect CARES Act Reporting
487-0466-924.07-87	CARES Act	Transfer Out		\$ 146,674	\$ 146,674	\$ -	To reflect CARES Act Reporting
		TOTAL	\$ 165,500	\$ 165,500			

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
520-1321-791.06-23	Fire House Projects	Fish Camp Fire Station		\$ 53,000	\$ 58,316	\$ 5,316	Decrease as an offset for higher priority fire house projects
520-1321-791.06-24	Fire House Projects	Midpines Fire Station		\$ 25,000	\$ 25,263	\$ 263	Decrease as an offset for higher priority fire house projects
520-1321-791.06-25	Fire House Projects	Mt. Bullion Fire Station	\$ 18,000		\$ -	\$ 18,000	Increase per higher priority designation by Fire Chief
520-1321-791.06-27	Fire House Projects	Cathey's Valley Fire Station		\$ 11,000	\$ 13,000	\$ 2,000	Decrease as an offset for higher priority fire house projects
520-1321-791.06-29	Fire House Projects	Coulterville Fire Station	\$ 25,000		\$ 8,000	\$ 33,000	Increase per higher priority designation by Fire Chief
520-1321-791.06-30	Fire House Projects	Lush Meadows Fire Station	\$ 46,000		\$ 15,000	\$ 61,000	Increase per higher priority designation by Fire Chief
		TOTAL	\$ 89,000	\$ 89,000			
540-1340-800.06-01	Don Pedro WWTP	Fixed Asset - Don Pedro WWTP		\$ 20	\$ 20	\$ -	Transfer out the last \$20.00 from this project to Don Pedro Sewer
540-1340-800.07-87	Don Pedro WWTP	Transfer Out	\$ 20		\$ 12,200	\$ 12,220	
		TOTAL	\$ 20	\$ 20			
575-1375-308.11-00	ORACLE ERP	MISCELLANEOUS REVENUE		\$ (500,000)	\$ (1,630,002)	\$ (1,130,002)	To balance fund
575-1375-309.16-00	ORACLE ERP	TRANSFERS IN	\$ (500,000)		\$ -	\$ (500,000)	Transfer in from HHSA to cover their portion of
		TOTAL	\$ (500,000)	\$ (500,000)			
601-0404-651.04-30	SOLID WASTE	RENTS & LEASES-EQUIPMENT		\$ 6,650	\$ 184,662	\$ 178,012	To balance the fund
601-0404-651.06-47	SOLID WASTE	BAILER	\$ 6,650		\$ -	\$ 6,650	Allocate for small bailer
		TOTAL	\$ 6,650	\$ 6,650			
606-0306-601.01-81	Transit	Bus Driver		\$ 20,000	\$ 117,279	\$ 97,279	To align budget with anticipated expenditures
606-0306-601.02-01	Transit	Extra Help		\$ 10,000	\$ 35,129	\$ 25,129	To align budget with anticipated expenditures
606-0306-601.02-02	Transit	Relief Bus Driver		\$ 5,600	\$ 28,277	\$ 22,677	To align budget with anticipated expenditures
606-0306-601.02-05	Transit	Extra Help-Office		\$ 1,500	\$ 2,500	\$ 1,000	To align budget with anticipated expenditures
606-0306-601.06-43	Transit	Fixed Assets-Vans	\$ 37,100		\$ 111,471	\$ 148,571	To align budget with anticipated expenditures
		TOTAL	\$ 37,100	\$ 37,100			
610-0303-591.04-81	Airport Operations	Software	\$ 1,000		\$ -	\$ 1,000	Funding for the MQ4000 was incorrectly requested in 0491
610-0303-591.04-91	Airport Operations	Private Vehicle Use		\$ 1,000	\$ 1,000	\$ -	Allocate for MQ4000
		TOTAL	\$ 1,000	\$ 1,000			

MID-YEAR CHANGE REQUESTS - ALL FUNDS							
FISCAL YEAR 2021							
ACCOUNT NUMBER	BUDGET UNIT	ACCOUNT NAME	INCREASE	DECREASE	BUDGET	REVISED	EXPLANATION
616-0308-580.03-03	PLANT OPERATIONS	UNEMPLOYMENT	\$ 3,597		\$ -	\$ 3,597	
616-0308-580.04-18	PLANT OPERATIONS	PROFESSIONAL SERVICES		\$ 3,597	\$ 20,741	\$ 17,144	
		TOTAL	\$ 3,597	\$ 3,597			
706-0146-307.17-01	WORKERS COMPENSATION INS.	WORKER COMP REIMBURSEMENT		\$ (700,000)	\$ (1,698,035)	\$ (998,035)	Workers Comp is super funded ~\$1.4M - Liability is under funded ~\$660K - so adjusting contributions to re-distribute funds accordingly
706-0146-502.04-33	WORKERS COMPENSATION INS.	WORKERS COMPENSATION		\$ 700,000	\$ 900,000	\$ 200,000	To balance fund
		TOTAL	\$ -	\$ -			
707-0149-307.17-02	LIABILITY INSURANCE	LIABILITY REIMBURSEMENT	\$ (700,000)		\$ (748,800)	\$ (1,448,800)	Workers Comp is super funded ~\$1.4M - Liability is under funded ~\$660K - so adjusting contributions to re-distribute funds accordingly
707-0149-505.04-33	LIABILITY INSURANCE	LIABILITY	\$ 700,000		\$ 548,500	\$ 1,248,500	To balance fund
		TOTAL	\$ -	\$ -		\$ -	
750-1500-309.16-00	HEALTH BUILDING	TF IN REALIGN FUND 393	\$ (72,000)		\$ -	\$ (72,000)	
750-1500-970.11-20	HEALTH BUILDING	Loan Principle Expense	\$ 61,011		\$ -	\$ 61,011	
750-1500-970.11-30	HEALTH BUILDING	Loan Interest Expense	\$ 10,989		\$ -	\$ 10,989	
		TOTAL	\$ -	\$ -		\$ -	
ACTION REQUESTED: (Check all that apply)							
<input type="checkbox"/> Budget appropriation is less than \$50,000 and involves shifting funds between categories in the same account and fund. Board of Supervisors reviews all budget actions of this nature on a monthly basis.							
<input checked="" type="checkbox"/> Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending revenues and expenses or transferring funds between funds or accounts within the General Fund or transferring appropriation from contingency.							
DEPARTMENT HEAD SIGNATURE						DATE	02/17/2021
AUDITOR SIGNATURE						DATE	02/17/2021
COUNTY ADMINISTRATIVE OFFICER SIGNATURE						DATE	
APPROVED BY RES NO. 2021-92	CLERK					DATE	
					AUDITOR'S USE ONLY		
DEPARTMENT					BA #		
NOTE							
* All revenue entries should be entered in parentheses and entered in the appropriate column to either increase or decrease revenue.							
* All expense entries should be positive and entered in the appropriate column to either increase or decrease the expense.							