

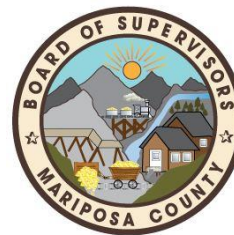


# MARIPOSA COUNTY

P.O. Box 784 Mariposa, CA 95338 (209) 966-3222

5100 Bullion Street

<http://www.mariposacounty.org/>



**ROSEMARIE SMALLCOMBE, CHAIR**  
**MILES MENETREY, VICE-CHAIR**  
**VACANT**  
**MARSHALL LONG**  
**WAYNE FORSYTHE**

**DISTRICT I**  
**DISTRICT V**  
**DISTRICT II**  
**DISTRICT III**  
**DISTRICT IV**

## ACTION SUMMARY MINUTES

**November 29, 2022**

### SPECIAL MEETING

#### A. 9:00 AM Called to Order

| Attendee Name        | Title                   | Status  | Arrived |
|----------------------|-------------------------|---------|---------|
| Rosemarie Smallcombe | District I Supervisor   | Present | 9:00 AM |
| Marshall Long        | District III Supervisor | Present | 9:00 AM |
| Wayne Forsythe       | District IV Supervisor  | Present | 9:00 AM |
| Miles Menetrey       | District V Supervisor   | Present | 9:00 AM |

#### B. Pledge of Allegiance

Chair Smallcombe led the pledge.

#### C. Regular Agenda

##### 1. Health and Human Services RES-2022-659

##### **Approve Homeless Housing, Assistance and Prevention (HHAP) Round 4 Guidance and Best Practices Commitment**

Joe Lynch/Health and Human Services Agency Director, gave the staff report and noted this is round number four. No public comment. Board discussion ensued.

**RESULT:** **ADOPTED [UNANIMOUS]**

**MOVER:** Wayne Forsythe, District IV Supervisor

**SECONDER:** Marshall Long, District III Supervisor

**AYES:** Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey

##### 2. Administration RES-2022-660

**Adopt Balancing Adjustments for Fiscal Year 2022-2023 Adopted Budget**

4/5ths Vote Required

Dallin Kimble/County Administrative Officer thanked the other departments for their cooperation and their assistance with getting this together, and he turned it over to Leigh Westerlund/Assistant County Administrative Officer, who gave the staff report and a PowerPoint Presentation.

Two attachments were received from Ms. Westerlund, the 1<sup>st</sup> was a spreadsheet of changes made after packet generation. The second spreadsheet was a second amendment that split the funds dedicated to the two Capital Improvement Projects into two separate accounts at the request of Supervisor Menetrey. The spreadsheets attached are labeled.

Public comment was received from Jonathan Noel/Community Member who asked how the County let the cost of the Utility Districts get so low and questioned why the County would be loaning money to get the districts out of the hole. Mr. Noel also noted if the County will be loaning money, there needs to be an assured re-payment plan.

Mike Bruso/Bear Valley questioned the extra \$500,000 for benefits, He asked if they were funded or unfunded. He also announced he disagreed that a county could invest, noting it's just expenditures.

Jacob Hawley/Mariposa Resident thanked staff for what they do. Mr. Hawley asked that contracts be kept to county businesses and noted in regard to the utility districts that the users of the districts understand they have to pay for what it costs.

Chair Smallcombe noted in regard to Mr. Noel's question, noting that previous boards did not take action for rate increases.

Dallin Kimble addressed Mr. Bruso's comment and noted that the \$500,000 is post-employment benefits for individuals who are retired and have worked for the County for over ten years. Luis Mercado/Auditor, jumped in and noted that the County does fund the pensions through Cal Pers, which includes unfunded liability.

**10:35 AM** Chair Smallcombe recessed for a brief break and reconvened at 10:41 AM.

Board discussion ensued.

***AMENDED: The Board adopted the balancing adjustments as amended with the corrections on the 2nd excel sheet included in the final budget.***

|                  |                                                                     |
|------------------|---------------------------------------------------------------------|
| <b>RESULT:</b>   | <b>ADOPTED AS AMENDED [UNANIMOUS]</b>                               |
| <b>MOVER:</b>    | Miles Menetrey, District V Supervisor                               |
| <b>SECONDER:</b> | Wayne Forsythe, District IV Supervisor                              |
| <b>AYES:</b>     | Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey |

**D. Closed Session**

**11:09 AM** Chair Smallcombe recessed the Board into closed session.

1. **County Counsel (ID # 13579)**

**CLOSED SESSION with Legal Counsel; Initializing of Litigation Pursuant to Subdivision (B) of Government Code Section 54956.9; Number of Cases to be Discussed: 1**

No public comment

**RESULT: CLOSED SESSION HELD**

**Report out**

**11:26 AM** Chair Smallcombe reconvened the meeting and reported that during closed session, information was received and direction given.

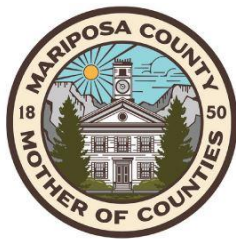
**E. Adjournment**

**11:26 PM** Chair Smallcombe adjourned the meeting.

Respectfully submitted,

Danielle Bondshu  
Clerk of the Board

Rosemarie Smallcombe  
Chair, Board of Supervisors



# MARIPOSA COUNTY

Health and Human Services • (209) 966-2000



## RESOLUTION - ACTION REQUESTED 2022-659

MEETING: November 29, 2022

TO: The Board of Supervisors

FROM: Joe Lynch, Health & Human Services Agency Director

RE: Approve Homeless Housing, Assistance and Prevention (HHAP) Guidance and Best Practices Commitment

### RECOMMENDATION AND JUSTIFICATION:

Authorize Board Chair to sign the Homeless Housing, Assistance and Prevention (HHAP) Guidance and Best Practices Commitment. In the spirit of Partnership, Mariposa County Health & Human Services Agency (HHSA) HHAP-4 plan will be objectively conditioned upon committing to further HHSA's HHAP-3 outcome goals by pursuing the following:

1. Establish more ambitious outcomes during the HHAP-4 consultation and review process.
2. Implementing as many of the best practices (see attachment for full list) as possible.

HHSA will commit to implementing the best practices provided by California Interagency Council on Homelessness (ICH).

During the HHAP-4 consultation process, HHSA will also provide to ICH, a written narrative that describes which of the best practices will be implemented or are already being implemented. If a specified best practice is not within the authority of HHSA, or HHSA is otherwise limited in implementing a specific best practice, HHSA will be asked to specify that limitation during the HHAP-4 consultation process.

Round 3 allocation: Amador, Calaveras, Mariposa, Tuolumne Counties CoC \$1,264,704.34 with an additional Mariposa County allocation of \$83,814.73. Round 4 will have a similar dollar amount. Our County share has been awarded approximately \$225,000 per year overall.

### BACKGROUND AND HISTORY OF BOARD ACTIONS:

Health and Human Services Agency has applied for and received HHAP-3 funding. HHSA has applied for HHAP round 4 money.

**ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:** Failure to sign the commitment letter could put HHAP round 3 and round 4 money at risk.

**ATTACHMENTS:**

**California Interagency Council on Homelessness\_HHAP-4 Guidance, Commitment and Best Practices (PDF)**

**RESULT: ADOPTED [UNANIMOUS]**

**MOVER:** Wayne Forsythe, District IV Supervisor

**SECONDER:** Marshall Long, District III Supervisor

**AYES:** Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey



## California Interagency Council on Homelessness

### HHAP-4 GUIDANCE

Thank you for your partnership in the development of the Homeless Housing, Assistance and Prevention Round 4 (HHAP-4) applications. Supporting robust goals that propose to reduce the number of people experiencing unsheltered homelessness and increase the number of people placed in permanent housing is a top priority for the state. We must also ensure that HHAP resources and solutions are advancing equity by reaching organizations, neighborhoods, and communities that have been marginalized and under-resourced.

#### *Commitment*

In the spirit of partnership, your HHAP-4 plan will be objectively conditioned upon committing to further your HHAP-3 outcome goals by pursuing the following:

1. Establish more ambitious outcomes for Goal 1B during the HHAP-4 consultation and review process.
2. Implement as many of the best practices listed below as possible.

#### *Best Practices*

- 1) Enter into regional Memoranda of Understanding (MOUs) with detailed commitments that focus on coordinating and integrating interim and permanent housing resources (both capital and rental subsidies), supportive services, and outreach and engagement strategies.
- 2) Streamline Coordinated Entry System processes to ensure that housing resources are being effectively matched to people based on need so that the right housing interventions are being targeted to the right people at the right time.
- 3) Utilize available land slated for supportive housing development for interim housing solutions during the entitlement process, where feasible.
- 4) Streamline multifamily affordable housing development, specifically housing Extremely Low and Very Low-Income housing, and further efforts to remove local barriers to development and accelerate the implementation of state laws that provide for streamlined approval of affordable housing.
- 5) Develop and strengthen relationships with local Public Housing Authorities (PHA) to increase voucher utilization and success rates, implement strategies to maximize emergency vouchers for households experiencing homelessness or at imminent risk of homelessness; explore prioritization for special populations; work with landlords to increase participation; and pair PHA



## California Interagency Council on Homelessness

resources, including vouchers, with services and housing units to create permanent supportive housing opportunities.

- 6) Leverage funding sources, including, but not limited to, CalAIM, Housing and Homelessness Incentive Program, Behavioral Health Bridge Housing, Homekey, Mental Health Services Act, Emergency Solutions Grants or other locally funded rental assistance opportunities.
- 7) Establish cross-system partnerships to enhance person-centered and effective homelessness response system outcomes. Examples include partnerships with local jails and/or sheriff departments, child welfare agencies, and/or institutions of higher education.

During the HHAP-4 consultation process, you will be asked to provide a written narrative that describes which of the best practices above will be implemented or are already being implemented. If a specified best practice is not within your authority, or you are otherwise limited in implementing a specific best practice, you will be asked to specify that limitation during the HHAP-4 consultation process.

Cal ICH requests that a program designee attest to the foregoing commitment and transmit a signed copy to Cal ICH at [HHAP@bcsh.ca.gov](mailto:HHAP@bcsh.ca.gov) as soon as possible, but no later than November 29, 2022.

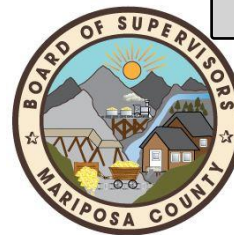
[APPLICANT]

Authorized Signatory: \_\_\_\_\_



# MARIPOSA COUNTY

Administration • 966-3222



## RESOLUTION - ACTION REQUESTED 2022-660

MEETING: November 29, 2022

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Adopt Balancing Adjustments for Fiscal Year 2022-2023 Adopted Budget

### RECOMMENDATION AND JUSTIFICATION:

Adopt Balancing Adjustments for Fiscal Year 2022-2023 Adopted Budget.

The Board of Supervisors approved the Fiscal Year 2022-2023 Budget using estimated fund balances. The Auditor has now calculated the actual year-end fund balances and adjustments are necessary prior to entering the budget into the County's financial system and printing the Final Budget.

In addition, adjustments have been made in response to a few changes to or errors and omissions in the adopted budget. The attached memo outlines notable adjustments.

Staff recommends the adjustments outlined in the attached documents with any revisions as directed by the Board.

### BACKGROUND AND HISTORY OF BOARD ACTIONS:

**Resolution 22-390:** Fiscal Year 2022-23 Final Budget Resolution

### ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Auditor will need to adjust the Contingency or the Reserve in each fund in order to balance the budget in each fund. The Board can decide to make changes to appropriations adjustments presented, but the balancing adjustments must be made.

### FINANCIAL IMPACT:

**A net increase in General Fund beginning fund balance (\$6,223,755) with allocations to a capital project reserve fund, utility district loans, and one-time projects. All funds are balanced based on actual beginning fund balances.**

### ATTACHMENTS:

**FY23 Balancing Adjustments Memo (PDF)**

**General Fund BA 11.21.22 (PDF)**

**Non General Fund Non HHSA Funds BA 11.21.22 (PDF)**

**HHSA Board Adjustments (PDF)**

**Corrections to budget item. (PDF)**

**FY23 Balancing Adjustments 11.29.22 (PDF)**



**RESULT:**     **ADOPTED AS AMENDED [UNANIMOUS]**

**MOVER:**     Miles Menetrey, District V Supervisor

**SECONDER:** Wayne Forsythe, District IV Supervisor

**AYES:** Rosemarie Smallcombe, Marshall Long, Wayne Forsythe, Miles Menetrey

DALLIN KIMBLE  
County Administrative Officer



5100 Bullion Street  
P.O. Box 784  
Mariposa, CA 95338  
209-966-3222  
1-800-736-1252  
dkimble@mariposacounty.org

To: Board of Supervisors

From: Dallin Kimble, County Administrative Officer  
Leigh Westerlund, Assistant County Administrative Officer

Date: November 21, 2022

Subject: Fiscal Year 2022-2023 (FY23) Balancing Adjustments

Submitted for your review and consideration are the Fiscal Year 22-23 (FY23) Balancing Adjustments. The Board of Supervisors approved the FY23 budget using estimated fund balances. The auditor has now calculated the actual year-end fund balances and adjustments are necessary prior to finalizing the FY23 budget.

As a reminder, fund balances are one-time revenues that should only be allocated to one-time expenses such as capital improvements and reserves (in contrast to ongoing expenses such as salaries or operations). This memo provides additional detail.

### **General Fund**

The adopted budget anticipated a General Fund balance of \$4.4 million to begin the fiscal year. Final auditor calculations report an actual fund balance of \$10.6 million, a difference of approximately \$6.2 million. This remainder may be allocated at the Board's discretion with a four-fifths vote.

Two major reasons for the larger-than-anticipated fund balance include higher transient occupancy tax revenue than budgeted and ongoing vacancies among County staff. The County received approximately \$4.8 million more than was budgeted in transient occupancy tax revenues during Fiscal Year 2021-2022 for a total of \$22.4 million. Similarly, between six and twelve percent of the County's more than 500 full-time positions have been vacant at any given time over the previous year.

Also counted in these balancing adjustments is a \$650,000 rebate made possible by the Inflation Reduction Act (IRA) and a \$1 million increase in projected transient occupancy tax revenue for FY23. Specifically, the IRA rebate acknowledges the installation of solar panels at several County sites that is now nearing completion. The modification in budgeted transient occupancy tax revenues still allows for a million-dollar difference or grace between the budgeted amount and FY22 receipts.

Mindful of the sources of additional revenue, including more than \$800,000 in funds related to Measure M, and the direction the Board has previously given regarding priorities and preparing for the future, staff recommends the following major allocations:

- \$2 million to establish a housing trust fund
- \$1.5 million to help pay for a new sheriff's facility
- \$1 million toward improving local roads
- \$1 million to increase reserves ahead of a forecasted economic slowdown
- \$500,000 for enforcement against illegal commercial marijuana operations
- \$500,000 to continue prefunding post-employment medical benefits

In addition, there are several important-but-smaller investments the County can make now to continue to advance the priorities of the Board and the work being done by staff. Rounding to make these numbers easier to read, these investments include:

- \$273,000 in loans for utilities in Coulterville, Don Pedro, and Yosemite West to support the cost of operations in those districts and an additional \$30,000 is needed for four years of Plant Operations services for County facilities;
- \$250,000 related to new software including land management development services software licenses used by planning, building, environmental health, and public works; closing the ERP implementation account; and a new TOT module for the Megabyte property tax system;
- \$177,000 to digitize decades of files for the assessor/recorder, county counsel, and the district attorney;
- \$144,000 to meet the County's obligation for the new water storage tanks;
- \$130,000 for new vehicles to support an additional district attorney investigator, the new fire advisor, and the technical services team;
- \$80,000 in additional legal services primarily related to assessment appeals;
- \$56,000 to upgrade the sound system in the board chambers;
- \$24,000 in previously unspent library literacy grant funds from the previous year; and
- \$11,000 for the permits needed for the Northern Mariposa County History Center.

Any other adjustments to the General Fund were minor – primarily corrections to adopted budget given the benefit of additional information.

### **Non-General Funds**

All other fund adjustments are presented primarily to re-balance the funds following the calculations of the actual fund balances at the close of FY21. Significant changes, rounded again for ease in reading, are noted below:

\$683,000 in reduced assessments from CSA3, which the Board ended a year early because the objectives initially sought had been obtained

\$150,000 to support parks and recreation facility maintenance and repairs

\$60,000 in a new fund for the CDAA High Frequency Grant pursued by the sheriff's office and approved earlier this year

Significant adjustments in the plant operations and utility districts budgets to accurately and appropriately redistribute costs

\$1,365,000 total in five new economic development grants for business loans and grants, broadband, and childcare and resort hotel feasibility studies

### **Conclusion**

Mariposa County is fortunate to have a positive cash flow situation to address key priorities of the Board and prepare for the unknown challenges that are certainly ahead. The recommended allocations presented here are focused on creating opportunities, addressing priorities, and reducing obligations ahead of a forecasted economic slowdown.

If approved, additional funds in prefunding and reserves will bring the balance of the total reserve to \$11.8 million—the highest it has ever been and nearly five percent (5%) above the minimum established in the General Fund Reserve Policy. Fund balances are recommended to start a housing trust fund, improve road quality, support public safety, modernize County operations, and meet commitments the Board has already made.

With extreme gratitude for the many staff who have helped prepare these adjustments, most notably the auditor's office and HHSA fiscal team, the attached adjustments are recommended for Board consideration.

# Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023

| Fund   | Department                          | Account                                         | Current Budget | Budget Adjustments | Proposed Budget | Notes                                                                    |
|--------|-------------------------------------|-------------------------------------------------|----------------|--------------------|-----------------|--------------------------------------------------------------------------|
| 1001 G | 100 General Purpose All Departments | 41102 Transient Occupancy Tax                   | 17,036,650     | 1,000,000          | 18,036,650      | TOT receipts higher than budgeted                                        |
| 1001 G | 100 General Purpose All Departments | 46052 General Revenue - Federal                 | -              | 650,000            | 650,000         | Inflation Reduction Act rebate for solar installation                    |
| 1001 G | 100 General Purpose All Departments | 48101 Rent                                      | 4,104          | 11,463             | 15,567          | Victim Witness Rent                                                      |
| 1001 G | 100 General Purpose All Departments | 49101 Transfer In - General                     | 75,000         | 4,318              | 79,318          |                                                                          |
| 1001 G | 100 General Purpose All Departments | 49999 Beginning Fund Balance                    | 4,621,487      | 6,223,755          | 10,845,242      |                                                                          |
| 1001 G | 100 General Purpose All Departments | 52101 Retirement - Employer                     | -              | 500,000            | 500,000         | Prefunding for OPEB benefits                                             |
| 1001 G | 100 General Purpose All Departments | 60301 General Professional Services             | -              | 500,000            | 500,000         | Illegal marijuana eradication                                            |
| 1001 G | 100 General Purpose All Departments | 60351 Fees and Permits                          | -              | 11,000             | 11,000          | Northern Mariposa County History Center building and grading permit fees |
| 1001 G | 100 General Purpose All Departments | 60451 Debt Issuance                             | -              | 273,290            | 273,290         | Coulterville, Don Pedro, and Yosemite West Utility District loans        |
| 1001 G | 100 General Purpose All Departments | 60507 Client - Community Partners Contributions | 252,550        | 38,325             | 290,875         | Failed to budget for Area 12 Agency on Aging                             |
| 1001 G | 100 General Purpose All Departments | 80111 Transfer Out - General                    | 1,444,777      | 4,877,593          | 6,322,370       |                                                                          |
| 1001 G | 100 General Purpose All Departments | 91001 Reserve Designation                       | 1,000,000      | 1,000,000          | 2,000,000       |                                                                          |
| 1001 G | 100 General Purpose All Departments | <b>Net Budget Adjustments</b>                   | 34,639,086     | <b>1,235,908</b>   | 35,874,994      |                                                                          |
| 1001 G | 101 Board Of Supervisors            | 60421 Equipment                                 | 1,500          | 56,000             | 57,500          | Sound system for the board chambers                                      |
| 1001 G | 101 Board Of Supervisors            | <b>Net Budget Adjustments</b>                   | (918,871)      | <b>(56,000)</b>    | (974,871)       |                                                                          |
| 1001 G | 102 Administration                  | 60307 Facilities Maintenance Services           | -              | 5,621              | 5,621           | Floor electrical outlets for office remodel                              |
| 1001 G | 102 Administration                  | 60421 Equipment                                 | -              | 8,000              | 8,000           | Making room for 3 more employees desks                                   |
| 1001 G | 102 Administration                  | <b>Net Budget Adjustments</b>                   | (1,085,405)    | <b>(13,621)</b>    | (1,099,026)     |                                                                          |
| 1001 G | 105 Assessment Appeals              | 60318 Legal Services                            | -              | 60,000             | 60,000          | Assessment appeals legal counsel                                         |
| 1001 G | 105 Assessment Appeals              | <b>Net Budget Adjustments</b>                   | (1,500)        | <b>(60,000)</b>    | (61,500)        |                                                                          |
| 1001 G | 108 Treasurer/Tax Collector         | 70511 Software Fixed Assets                     | -              | 28,000             | 28,000          | TOT module for Megabyte software                                         |
| 1001 G | 108 Treasurer/Tax Collector         | <b>Net Budget Adjustments</b>                   | (716,142)      | <b>(28,000)</b>    | (744,142)       |                                                                          |
| 1001 G | 109 Assessor/Recorder               | 60216 Storage - File, Furniture, and Equipment  | -              | 79,929             | 79,929          | Scanning, organizing, and shredding all historic records                 |
| 1001 G | 109 Assessor/Recorder               | 60421 Equipment                                 | 1,000          | 3,450              | 4,450           | 3 surface pro tablets for field work                                     |
| 1001 G | 109 Assessor/Recorder               | <b>Net Budget Adjustments</b>                   | (1,343,908)    | <b>(83,379)</b>    | (1,427,287)     |                                                                          |
| 1001 G | 113 County Counsel                  | 60216 Storage - File, Furniture, and Equipment  | -              | 11,179             | 11,179          | Scanning, organizing, and shredding all historic records                 |
| 1001 G | 113 County Counsel                  | 60301 General Professional Services             | 30,000         | 20,000             | 50,000          |                                                                          |
| 1001 G | 113 County Counsel                  | <b>Net Budget Adjustments</b>                   | (677,568)      | <b>(31,179)</b>    | (708,747)       |                                                                          |
| 1001 G | 128 Facility Maintenance            | 60601 Labor Compensation Expense                | -              | 17,715             | 17,715          | Plant Ops cost of maintaining County facilities                          |
| 1001 G | 128 Facility Maintenance            | 80111 Transfer Out - General                    | -              | 12,537             | 12,537          | Prior year Plant Ops costs not previously charged                        |
| 1001 G | 128 Facility Maintenance            | <b>Net Budget Adjustments</b>                   | (2,380,812)    | <b>(30,252)</b>    | (2,411,064)     |                                                                          |
| 1001 G | 143 Economic Development            | 49101 Transfer In - General                     | 93,702         | 28,617             | 122,319         | Administration portion of Economic Development grants                    |
| 1001 G | 143 Economic Development            | <b>Net Budget Adjustments</b>                   | (57,007)       | <b>28,617</b>      | (28,390)        |                                                                          |
| 1001 G | 151 Technical Services              | 60211 Copy Machine Expense                      | -              | 53,272             | 53,272          | Copy machine buyout and removal expenses                                 |
| 1001 G | 151 Technical Services              | 70411 Staff Vehicles                            | -              | 32,962             | 32,962          | Vehicle for supporting various offices in the community                  |

Attachment: General Fund BA 11.21.22 (RES-2022-660 : Adopt Balancing Adjustments for Fiscal Year

# Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023

| Fund   | Department                          | Account                                        | Current Budget | Budget Adjustments | Proposed Budget | Notes                                                     |
|--------|-------------------------------------|------------------------------------------------|----------------|--------------------|-----------------|-----------------------------------------------------------|
| 1001 G | 151 Technical Services              | Net Budget Adjustments                         | (2,093,762)    | (86,234)           | (2,179,996)     |                                                           |
| 1001 G | 212 District Attorney               | 60216 Storage - File, Furniture, and Equipment | 6,000          | 86,117             | 92,117          | Scanning, organizing, and shredding all historic records  |
| 1001 G | 212 District Attorney               | 70411 Staff Vehicles                           | 45,000         | 53,702             | 98,702          | DA Investigator vehicle replacement                       |
| 1001 G | 212 District Attorney               | Net Budget Adjustments                         | (1,602,567)    | (139,819)          | (1,742,386)     |                                                           |
| 1001 G | 216 Sheriff                         | 80111 Transfer Out - General                   | -              | 9,266              | 9,266           | 1001-216 to 3436-216 CalMMET fund balancing adjustment    |
| 1001 G | 216 Sheriff                         | Net Budget Adjustments                         | (7,810,914)    | (9,266)            | (7,820,180)     |                                                           |
| 1001 G | 220 Adult Detention                 | 48197 Insurance Proceeds                       | -              | 61,791             | 61,791          | Insurance claim reimbursement for inmate medical expenses |
| 1001 G | 220 Adult Detention                 | 60181 Medical and Laboratory Expenses          | 30,000         | 61,791             | 91,791          | Inmate medical                                            |
| 1001 G | 220 Adult Detention                 | Net Budget Adjustments                         | (4,164,159)    | 0                  | (4,164,159)     |                                                           |
| 1001 G | 228 Fire                            | 45547 One-Time State Grants - State            | 19,859         | 267,842            | 287,701         | Correcting budget action error for fire grant received    |
| 1001 G | 228 Fire                            | 70211 General Equipment                        | -              | 267,842            | 267,842         | Correcting budget action error for fire grant received    |
| 1001 G | 228 Fire                            | Net Budget Adjustments                         | (842,207)      | 0                  | (842,207)       |                                                           |
| 1001 G | 249 Planning                        | 60431 Software                                 | 16,500         | 34,102             | 50,602          | Tyler Tech land management software fees                  |
| 1001 G | 249 Planning                        | Net Budget Adjustments                         | (1,610,494)    | (34,102)           | (1,644,596)     |                                                           |
| 1001 G | 304 Public Works Administration     | 49101 Transfer In - General                    | 6,196          | (4,450)            | 1,746           | 5507-307 eliminated transfer out                          |
| 1001 G | 304 Public Works Administration     | 49161 Departmental Overhead Revenue            | 228,200        | (4,805)            | 223,395         |                                                           |
| 1001 G | 304 Public Works Administration     | Net Budget Adjustments                         | (492,350)      | (9,255)            | (501,605)       |                                                           |
| 1001 G | 317 Surveyor                        | 60431 Software                                 | 2,000          | 17,051             | 19,051          | Tyler Tech land management software fees                  |
| 1001 G | 317 Surveyor                        | Net Budget Adjustments                         | (320,895)      | (17,051)           | (337,946)       |                                                           |
| 1001 G | 350 Engineering                     | 60431 Software                                 | -              | 17,051             | 17,051          | Tyler Tech land management software fees                  |
| 1001 G | 350 Engineering                     | Net Budget Adjustments                         | (978,005)      | (17,051)           | (995,056)       |                                                           |
| 1001 G | 457 Environmental Health            | 60431 Software                                 | 3,468          | 34,102             | 37,570          | Tyler Tech land management software fees                  |
| 1001 G | 457 Environmental Health            | Net Budget Adjustments                         | (585,851)      | (34,102)           | (619,953)       |                                                           |
| 1001 G | 606 Library                         | 60153 Special Departmental Supplies            | 36,000         | 24,634             | 60,634          | Unspent library literacy grant funds FY22 carryover       |
| 1001 G | 606 Library                         | Net Budget Adjustments                         | (696,617)      | (24,634)           | (721,251)       |                                                           |
| 1001 G | 608 UC Cooperative Extension        | 70411 Staff Vehicles                           | -              | 44,000             | 44,000          | New truck for the Fire Advisor                            |
| 1001 G | 608 UC Cooperative Extension        | Net Budget Adjustments                         | (287,637)      | (44,000)           | (331,637)       |                                                           |
| 1001 G | 701 Parks And Recreation            | 49101 Transfer In - General                    | -              | 50,000             | 50,000          | HHSA support for Parks and Rec programs                   |
| 1001 G | 701 Parks And Recreation            | 60201 Miscellaneous Expense                    | -              | 50,000             | 50,000          |                                                           |
| 1001 G | 608 UC Cooperative Extension        | Net Budget Adjustments                         | (287,637)      | (44,000)           | (331,637)       |                                                           |
| 5505 C | 100 General Purpose All Departments | 49101 Transfer In - General                    | -              | 3,558,157          | 3,558,157       | Reserve fund for housing and Sheriff's headquarters       |
| 5505 C | 100 General Purpose All Departments | 70111 Community and Office Buildings           | -              | 3,558,157          | 3,558,157       | Reserve fund for housing and Sheriff's headquarters       |
| 5505 C | 100 General Purpose All Departments | Net Budget Adjustments                         |                | 0                  |                 |                                                           |

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                      | Department                      | Program             | Account                                | Current Budget | Budget Adjustments | Proposed Budget | Notes                                             |
|-------------------------------------------|---------------------------------|---------------------|----------------------------------------|----------------|--------------------|-----------------|---------------------------------------------------|
| 2304 Law Library                          | 102 Administration              | No Program          | 49999 Beginning Fund Balance           | 12,350         | 1,117              | 13,467          |                                                   |
| 2304 Law Library                          | 102 Administration              | No Program          | 60153 Special Departmental Supplies    | 21,610         | 1,117              | 22,727          |                                                   |
| <b>2304 Law Library</b>                   | <b>102 Administration</b>       | <b>No Program</b>   | <b>Net Budget Adjustments</b>          |                | <b>0</b>           |                 |                                                   |
| 3031 Local Transportation Fund            | 307 Local Transportation        | No Program          | 49999 Beginning Fund Balance           | 7,167          | 104,428            | 111,595         |                                                   |
| 3031 Local Transportation Fund            | 307 Local Transportation        | No Program          | 80111 Transfer Out - General           | 458,467        | 104,428            | 562,895         | 3031-307 to 3300-300                              |
| <b>3031 Local Transportation Fund</b>     | <b>307 Local Transportation</b> | <b>No Program</b>   | <b>Net Budget Adjustments</b>          |                | <b>0</b>           |                 |                                                   |
| 3032 State Transit Assistance Fund        | 307 Local Transportation        | No Program          | 49999 Beginning Fund Balance           | 0              | (3,966)            | (3,966)         |                                                   |
| 3032 State Transit Assistance Fund        | 307 Local Transportation        | No Program          | 80111 Transfer Out - General           | 201,423        | (3,966)            | 197,457         | 3032-307 to 6606-505                              |
| <b>3032 State Transit Assistance Fund</b> | <b>307 Local Transportation</b> | <b>No Program</b>   | <b>Net Budget Adjustments</b>          |                | <b>0</b>           |                 |                                                   |
| 3033 Transportation Planning Fund         | 307 Local Transportation        | No Program          | 49999 Beginning Fund Balance           | 230,753        | (208,927)          | 21,826          |                                                   |
| 3033 Transportation Planning Fund         | 307 Local Transportation        | No Program          | 60311 Transportation Services          | 704,274        | (208,927)          | 495,347         |                                                   |
| <b>3033 Transportation Planning Fund</b>  | <b>307 Local Transportation</b> | <b>No Program</b>   | <b>Net Budget Adjustments</b>          |                | <b>0</b>           |                 |                                                   |
| 3034 Pedestrian Bikeway Fund              | 307 Local Transportation        | No Program          | 49999 Beginning Fund Balance           | 175,275        | 806                | 176,081         |                                                   |
| 3034 Pedestrian Bikeway Fund              | 307 Local Transportation        | No Program          | 70331 Other Infrastructure             | 184,275        | 806                | 185,081         |                                                   |
| <b>3034 Pedestrian Bikeway Fund</b>       | <b>307 Local Transportation</b> | <b>No Program</b>   | <b>Net Budget Adjustments</b>          |                | <b>0</b>           |                 |                                                   |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 46112 Victim Witness OCJP - Federal    | 270,741        | 50,959             | 321,700         |                                                   |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 60213 Office Supplies                  | 18,194         | (663)              | 17,531          | Rent account adjustment                           |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 60215 Janitorial Supplies              | 3,937          | (3,937)            | 0               | Rent account adjustment                           |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 60307 Facilities Maintenance Services  | 4,734          | (4,734)            | 0               | Rent account adjustment                           |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 60392 Rents and Leases - Buildings     | 6,600          | 11,463             | 18,063          | Rent account adjustment                           |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 60412 Propane                          | 341            | (341)              | 0               | Rent account adjustment                           |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 60413 Water and Sewer                  | 288            | (288)              | 0               | Rent account adjustment                           |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MVW Mariposa        | 60414 Electricity                      | 1,500          | (1,500)            | 0               | Rent account adjustment                           |
| <b>3215 Victim Witness Fund</b>           | <b>215 Victim Witness</b>       | <b>MVW Mariposa</b> | <b>Net Budget Adjustments</b>          |                | <b>50,959</b>      | 50,959          |                                                   |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MXC Mariposa        | 46111 County Victim Services - Federal | 141,528        | 26,251             | 167,779         |                                                   |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | MXC Mariposa        | 60307 Facilities Maintenance Services  | -              | 0                  | 0               |                                                   |
| <b>3215 Victim Witness Fund</b>           | <b>215 Victim Witness</b>       | <b>MXC Mariposa</b> | <b>Net Budget Adjustments</b>          |                | <b>26,251</b>      | 26,251          |                                                   |
| 3215 Victim Witness Fund                  | 215 Victim Witness              | No Program          | 49999 Beginning Fund Balance           | -              | (77,210)           | (77,210)        |                                                   |
| <b>3215 Victim Witness Fund</b>           | <b>215 Victim Witness</b>       | <b>No Program</b>   | <b>Net Budget Adjustments</b>          |                | <b>(77,210)</b>    | (77,210)        |                                                   |
| 3300 Roads Fund                           | 300 Roads                       | No Program          | 49101 Transfer In - General            | 665,456        | 1,104,428          | 1,769,884       | General fund \$1M, Local Transportation \$104,428 |
| 3300 Roads Fund                           | 300 Roads                       | No Program          | 49999 Beginning Fund Balance           | 423,743        | 247,466            | 671,209         |                                                   |
| 3300 Roads Fund                           | 300 Roads                       | No Program          | 60156 Materials                        | 700,000        | 1,351,894          | 2,051,894       |                                                   |
| <b>3300 Roads Fund</b>                    | <b>300 Roads</b>                | <b>No Program</b>   | <b>Net Budget Adjustments</b>          | 426,456        | <b>0</b>           | 426,456         |                                                   |
| 3301 Fish And Game                        | 101 Board Of Supervisors        | No Program          | 49999 Beginning Fund Balance           | 18,189         | (46)               | 18,143          |                                                   |
| 3301 Fish And Game                        | 101 Board Of Supervisors        | No Program          | 60201 Miscellaneous Expense            | 19,339         | (46)               | 19,293          |                                                   |
| <b>3301 Fish And Game</b>                 | <b>101 Board Of Supervisors</b> | <b>No Program</b>   | <b>Net Budget Adjustments</b>          |                | <b>0</b>           |                 |                                                   |
| 3310 CSA 3 Fire Assessments               | 107 Auditor                     | No Program          | 49999 Beginning Fund Balance           | 698,619        | 14,921             | 713,540         |                                                   |
| 3310 CSA 3 Fire Assessments               | 107 Auditor                     | No Program          | 60201 Miscellaneous Expense            | 683,707        | (683,707)          | 0               |                                                   |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing



## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                    | Department                | Program            | Account                             | Current Budget   | Budget Adjustments | Proposed Budget  | Notes                                              |
|-----------------------------------------|---------------------------|--------------------|-------------------------------------|------------------|--------------------|------------------|----------------------------------------------------|
| 3310 CSA 3 Fire Assessments             | 107 Auditor               | No Program         | 60301 General Professional Services | 12,000           | (6,766)            | 5,234            |                                                    |
| 3310 CSA 3 Fire Assessments             | 107 Auditor               | No Program         | 80111 Transfer Out - General        | -                | 705,394            | 705,394          | 3310-107 to 4770-107                               |
| <b>3310 CSA 3 Fire Assessments</b>      | <b>107 Auditor</b>        | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                  | <b>0</b>           |                  |                                                    |
| 3311 CSA 1-Don Pedro Fire               | 107 Auditor               | No Program         | 49999 Beginning Fund Balance        | 114,564          | (73,081)           | 41,483           |                                                    |
| 3311 CSA 1-Don Pedro Fire               | 107 Auditor               | No Program         | 60304 Fire Management               | 178,964          | (73,081)           | 105,883          |                                                    |
| <b>3311 CSA 1-Don Pedro Fire</b>        | <b>107 Auditor</b>        | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                  | <b>0</b>           |                  |                                                    |
| 3312 Water Agency                       | 304 Public Works A        | No Program         | 49999 Beginning Fund Balance        | 185,326          | (3,607)            | 181,719          |                                                    |
| 3312 Water Agency                       | 304 Public Works A        | No Program         | 60301 General Professional Services | 192,372          | (3,607)            | 188,765          |                                                    |
| <b>3312 Water Agency</b>                | <b>304 Public Works A</b> | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                  | <b>0</b>           |                  |                                                    |
| 3313 Coulterville Lighting              | 304 Public Works A        | No Program         | 49999 Beginning Fund Balance        | 49,498           | 7,268              | 56,766           |                                                    |
| 3313 Coulterville Lighting              | 304 Public Works A        | No Program         | 60301 General Professional Services | 55,328           | 7,268              | 62,596           |                                                    |
| <b>3313 Coulterville Lighting</b>       | <b>304 Public Works A</b> | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                  | <b>0</b>           |                  |                                                    |
| 3314 Coulterville Service Area          | 408 Plant Operatio        | No Program         | 49999 Beginning Fund Balance        | 42,902           | 57,038             | 99,940           |                                                    |
| 3314 Coulterville Service Area          | 408 Plant Operatio        | No Program         | 80111 Transfer Out - General        | 8,229            | 88,158             | 96,387           | Prior year Plant Ops costs not previously charged  |
| <b>3314 Coulterville Service Area</b>   | <b>408 Plant Operatio</b> | <b>No Program</b>  | <b>Net Budget Adjustments</b>       | 192,651          | <b>(31,120)</b>    | 161,531          |                                                    |
| 3314 Coulterville Service Area          | 408 Plant Operatio        | SEW Sewer F        | 48231 Debt Proceeds                 | -                | 92,094             | 92,094           | General fund loan, debt repayment begin in FY24    |
| 3314 Coulterville Service Area          | 408 Plant Operatio        | SEW Sewer F        | 60601 Labor Compensation Expense    | 34,054           | 32,660             | 66,714           |                                                    |
| <b>3314 Coulterville Service Area</b>   | <b>408 Plant Operatio</b> | <b>SEW Sewer F</b> | <b>Net Budget Adjustments</b>       | <b>(112,204)</b> | <b>59,434</b>      | <b>(52,770)</b>  |                                                    |
| 3314 Coulterville Service Area          | 408 Plant Operatio        | WAT Water F        | 60601 Labor Compensation Expense    | 29,522           | 28,314             | 57,836           |                                                    |
| <b>3314 Coulterville Service Area</b>   | <b>408 Plant Operatio</b> | <b>WAT Water F</b> | <b>Net Budget Adjustments</b>       | <b>(80,447)</b>  | <b>(28,314)</b>    | <b>(108,761)</b> |                                                    |
| 3315 Don Pedro Equestrian Trails        | 304 Public Works A        | No Program         | 49999 Beginning Fund Balance        | 42,285           | (6,179)            | 36,106           |                                                    |
| 3315 Don Pedro Equestrian Trails        | 304 Public Works A        | No Program         | 60201 Miscellaneous Expense         | 44,785           | (6,179)            | 38,606           |                                                    |
| <b>3315 Don Pedro Equestrian Trails</b> | <b>304 Public Works A</b> | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                  | <b>0</b>           |                  |                                                    |
| 3316 Don Pedro Sewer                    | 408 Plant Operatio        | No Program         | 48231 Debt Proceeds                 | 95,000           | 47,912             | 142,912          | General fund loan, debt repayment begin in FY24    |
| 3316 Don Pedro Sewer                    | 408 Plant Operatio        | No Program         | 49101 Transfer In - General         | 0                | 18,000             | 18,000           | Transfer In from fund 3532 Utility Capital Reserve |
| 3316 Don Pedro Sewer                    | 408 Plant Operatio        | No Program         | 49999 Beginning Fund Balance        | (15,160)         | 44,604             | 29,444           |                                                    |
| 3316 Don Pedro Sewer                    | 408 Plant Operatio        | No Program         | 60301 General Professional Services | 15,800           | 8,000              | 23,800           | Increase allocation per Larry Harris' request      |
| 3316 Don Pedro Sewer                    | 408 Plant Operatio        | No Program         | 60413 Water and Sewer               | -                | 10,000             | 10,000           | Allocate to previously unallocated account         |
| 3316 Don Pedro Sewer                    | 408 Plant Operatio        | No Program         | 60601 Labor Compensation Expense    | 60,000           | 29,305             | 89,305           |                                                    |
| 3316 Don Pedro Sewer                    | 408 Plant Operatio        | No Program         | 80111 Transfer Out - General        | 18,540           | 63,211             | 81,751           | Prior year Plant Ops costs not previously charged  |
| <b>3316 Don Pedro Sewer</b>             | <b>408 Plant Operatio</b> | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                  | <b>0</b>           |                  |                                                    |
| 3317 Hornitos Lighting                  | 304 Public Works A        | No Program         | 49999 Beginning Fund Balance        | 42,850           | (1,457)            | 41,393           |                                                    |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing



## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                     | Department                 | Program            | Account                             | Current Budget | Budget Adjustments | Proposed Budget | Notes                                             |
|------------------------------------------|----------------------------|--------------------|-------------------------------------|----------------|--------------------|-----------------|---------------------------------------------------|
| 3317 Hornitos Lighting                   | 304 Public Works A         | No Program         | 60301 General Professional Services | 45,347         | (1,457)            | 43,890          |                                                   |
| <b>3317 Hornitos Lighting</b>            | <b>304 Public Works A</b>  | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                   |
| 3318 Mariposa Lighting                   | 304 Public Works A         | No Program         | 49999 Beginning Fund Balance        | 567,414        | (8,940)            | 558,474         |                                                   |
| 3318 Mariposa Lighting                   | 304 Public Works A         | No Program         | 60301 General Professional Services | 574,684        | (8,940)            | 565,744         |                                                   |
| <b>3318 Mariposa Lighting</b>            | <b>304 Public Works A</b>  | <b>No Program</b>  | <b>Net Budget Adjustments</b>       | 30,000         | <b>0</b>           | 30,000          |                                                   |
| 3319 Mariposa Parking                    | 304 Public Works A         | No Program         | 49999 Beginning Fund Balance        | 42,757         | (10,272)           | 32,485          |                                                   |
| 3319 Mariposa Parking                    | 304 Public Works A         | No Program         | 60301 General Professional Services | 45,108         | (10,272)           | 34,836          |                                                   |
| <b>3319 Mariposa Parking</b>             | <b>304 Public Works A</b>  | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                   |
| 3320 Mariposa Pines                      | 408 Plant Operatio         | No Program         | 49999 Beginning Fund Balance        | (5,316)        | 144,197            | 138,881         |                                                   |
| 3320 Mariposa Pines                      | 408 Plant Operatio         | No Program         | 60201 Miscellaneous Expense         | -              | 71,896             | 71,896          |                                                   |
| 3320 Mariposa Pines                      | 408 Plant Operatio         | No Program         | 60601 Labor Compensation Expense    | 14,755         | 36,220             | 50,975          |                                                   |
| 3320 Mariposa Pines                      | 408 Plant Operatio         | No Program         | 80111 Transfer Out - General        | 121,000        | 36,081             | 157,081         | Prior year Plant Ops costs not previously charged |
| <b>3320 Mariposa Pines</b>               | <b>408 Plant Operatio</b>  | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                   |
| 3321 Wawona Service Area                 | 304 Public Works A         | No Program         | 49999 Beginning Fund Balance        | (1,316)        | (4,805)            | (6,121)         |                                                   |
| 3321 Wawona Service Area                 | 304 Public Works A         | No Program         | 60301 General Professional Services | 95,098         | (95,098)           | 0               | Move allocation to originally intended 60415      |
| 3321 Wawona Service Area                 | 304 Public Works A         | No Program         | 60415 Garbage Disposal              | -              | 95,098             | 95,098          |                                                   |
| 3321 Wawona Service Area                 | 304 Public Works A         | No Program         | 80211 Departmental Overhead Transf  | 6,000          | (4,805)            | 1,195           |                                                   |
| <b>3321 Wawona Service Area</b>          | <b>304 Public Works A</b>  | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                   |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | No Program         | 48231 Debt Proceeds                 | -              | 133,284            | 133,284         | General fund loan, debt repayment begin in FY24   |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | No Program         | 49999 Beginning Fund Balance        | 368,758        | 165,604            | 534,362         |                                                   |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | No Program         | 80111 Transfer Out - General        | -              | 217,130            | 217,130         | Prior year Plant Ops costs not previously charged |
| <b>3322 Yosemite West Maint District</b> | <b>408 Plant Operatio</b>  | <b>No Program</b>  | <b>Net Budget Adjustments</b>       | 851,211        | <b>81,758</b>      | 932,969         |                                                   |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | RMA Road M         | 60201 Miscellaneous Expense         | 158,000        | (78,000)           | 80,000          | Budgeted for property purchase - no longer needed |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | RMA Road M         | 60601 Labor Compensation Expense    | 25,000         | 9,080              | 34,080          |                                                   |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | RMA Road M         | 80111 Transfer Out - General        | -              | 78,000             | 78,000          | Transfer to fund 3535 Capital Reserve fund        |
| <b>3322 Yosemite West Maint District</b> | <b>408 Plant Operatio</b>  | <b>RMA Road M</b>  | <b>Net Budget Adjustments</b>       | (293,461)      | <b>(9,080)</b>     | (302,541)       |                                                   |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | SEW Sewer F        | 60601 Labor Compensation Expense    | 100,000        | 36,339             | 136,339         |                                                   |
| <b>3322 Yosemite West Maint District</b> | <b>408 Plant Operatio</b>  | <b>SEW Sewer F</b> | <b>Net Budget Adjustments</b>       | (256,050)      | <b>(36,339)</b>    | (292,389)       |                                                   |
| 3322 Yosemite West Maint District        | 408 Plant Operatio         | WAT Water F        | 60601 Labor Compensation Expense    | 100,000        | 36,339             | 136,339         |                                                   |
| <b>3322 Yosemite West Maint District</b> | <b>408 Plant Operatio</b>  | <b>WAT Water F</b> | <b>Net Budget Adjustments</b>       | (301,700)      | <b>(36,339)</b>    | (338,039)       |                                                   |
| 3325 DA Asset Forfeiture                 | 212 District Attorn        | No Program         | 49999 Beginning Fund Balance        | 1,911          | 484                | 2,395           |                                                   |
| 3325 DA Asset Forfeiture                 | 212 District Attorn        | No Program         | 60103 Safety Equipment              | 936            | 484                | 1,420           |                                                   |
| <b>3325 DA Asset Forfeiture</b>          | <b>212 District Attorn</b> | <b>No Program</b>  | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                   |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                      | Department                     | Program           | Account                               | Current Budget | Budget Adjustments | Proposed Budget | Notes |
|-------------------------------------------|--------------------------------|-------------------|---------------------------------------|----------------|--------------------|-----------------|-------|
| 3327 Sheriff Asset Forfeiture             | 216 Sheriff                    | No Program        | 49999 Beginning Fund Balance          | 20,428         | 2,705              | 23,133          |       |
| 3327 Sheriff Asset Forfeiture             | 216 Sheriff                    | No Program        | 60201 Miscellaneous Expense           | 20,540         | 2,705              | 23,245          |       |
| <b>3327 Sheriff Asset Forfeiture</b>      | <b>216 Sheriff</b>             | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3329 SLESF Fund                           | 216 Sheriff                    | No Program        | 49999 Beginning Fund Balance          | 0              | 178,228            | 178,228         |       |
| 3329 SLESF Fund                           | 216 Sheriff                    | No Program        | 60201 Miscellaneous Expense           | -              | 178,228            | 178,228         |       |
| <b>3329 SLESF Fund</b>                    | <b>216 Sheriff</b>             | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3330 Housing Development Fund             | 111 Housing Development        | No Program        | 49999 Beginning Fund Balance          | 203,993        | 115                | 204,108         |       |
| 3330 Housing Development Fund             | 111 Housing Development        | No Program        | 60532 Client - Home Repairs           | 752,311        | 115                | 752,426         |       |
| <b>3330 Housing Development Fund</b>      | <b>111 Housing Development</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3345 Forest Reserve                       | 228 Fire                       | No Program        | 49999 Beginning Fund Balance          | 38,132         | 72,614             | 110,746         |       |
| 3345 Forest Reserve                       | 228 Fire                       | No Program        | 60301 General Professional Services   | 76,286         | 72,614             | 148,900         |       |
| <b>3345 Forest Reserve</b>                | <b>228 Fire</b>                | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3351 JCPA Fund                            | 224 Probation                  | No Program        | 49999 Beginning Fund Balance          | 146,967        | 9,092              | 156,059         |       |
| 3351 JCPA Fund                            | 224 Probation                  | No Program        | 60201 Miscellaneous Expense           | 41,223         | 9,092              | 50,315          |       |
| <b>3351 JCPA Fund</b>                     | <b>224 Probation</b>           | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3353 RCCP Fund                            | 216 Sheriff                    | No Program        | 49999 Beginning Fund Balance          | 98,068         | (81,116)           | 16,952          |       |
| 3353 RCCP Fund                            | 216 Sheriff                    | No Program        | 51202 Longevity Pay                   | 236,984        | (81,116)           | 155,868         |       |
| <b>3353 RCCP Fund</b>                     | <b>216 Sheriff</b>             | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3358 DNA Identification Fund              | 216 Sheriff                    | No Program        | 49999 Beginning Fund Balance          | 43,243         | 1,712              | 44,955          |       |
| 3358 DNA Identification Fund              | 216 Sheriff                    | No Program        | 60201 Miscellaneous Expense           | 44,143         | 1,712              | 45,855          |       |
| <b>3358 DNA Identification Fund</b>       | <b>216 Sheriff</b>             | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3360 Domestic Violence - Probation        | 224 Probation                  | No Program        | 49999 Beginning Fund Balance          | 0              | 495                | 495             |       |
| 3360 Domestic Violence - Probation        | 224 Probation                  | No Program        | 60201 Miscellaneous Expense           | 300            | 495                | 795             |       |
| <b>3360 Domestic Violence - Probation</b> | <b>224 Probation</b>           | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3361 County Inmate Welfare Fund           | 220 Adult Detention            | No Program        | 49999 Beginning Fund Balance          | 75,000         | 27,706             | 102,706         |       |
| 3361 County Inmate Welfare Fund           | 220 Adult Detention            | No Program        | 60201 Miscellaneous Expense           | 100,000        | 27,706             | 127,706         |       |
| <b>3361 County Inmate Welfare Fund</b>    | <b>220 Adult Detention</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3364 Cash Difference Tax Collector        | 108 Treasurer/Tax              | No Program        | 49999 Beginning Fund Balance          | 1,513          | (423)              | 1,090           |       |
| 3364 Cash Difference Tax Collector        | 108 Treasurer/Tax              | No Program        | 60361 General Taxes and Assessment    | 1,913          | (423)              | 1,490           |       |
| <b>3364 Cash Difference Tax Collector</b> | <b>108 Treasurer/Tax</b>       | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3365 Department Of Justice-DA             | 212 District Attorney          | No Program        | 49999 Beginning Fund Balance          | 8,538          | 785                | 9,323           |       |
| 3365 Department Of Justice-DA             | 212 District Attorney          | No Program        | 60181 Medical and Laboratory Expenses | 9,538          | 785                | 10,323          |       |
| <b>3365 Department Of Justice-DA</b>      | <b>212 District Attorney</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3366 Probation Drug Program               | 224 Probation                  | No Program        | 49999 Beginning Fund Balance          | 7,229          | 259                | 7,488           |       |
| 3366 Probation Drug Program               | 224 Probation                  | No Program        | 60201 Miscellaneous Expense           | 7,879          | 259                | 8,138           |       |
| <b>3366 Probation Drug Program</b>        | <b>224 Probation</b>           | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3369 Sund-Pelosso Advance                 | 212 District Attorney          | No Program        | 49999 Beginning Fund Balance          | 3,603          | (10,200)           | (6,597)         |       |
| 3369 Sund-Pelosso Advance                 | 212 District Attorney          | No Program        | 60201 Miscellaneous Expense           | 15,603         | (10,200)           | 5,403           |       |
| <b>3369 Sund-Pelosso Advance</b>          | <b>212 District Attorney</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                     | Department                   | Program           | Account                               | Current Budget | Budget Adjustments | Proposed Budget | Notes |
|------------------------------------------|------------------------------|-------------------|---------------------------------------|----------------|--------------------|-----------------|-------|
| 3370 LAFCO Fund                          | 249 Planning                 | No Program        | 49999 Beginning Fund Balance          | 67,594         | (48,954)           | 18,640          |       |
| 3370 LAFCO Fund                          | 249 Planning                 | No Program        | 60301 General Professional Services   | 45,844         | (45,844)           | 0               |       |
| 3370 LAFCO Fund                          | 249 Planning                 | No Program        | 60111 Training and Seminars           | 3,000          | (3,000)            | 0               |       |
| 3370 LAFCO Fund                          | 249 Planning                 | No Program        | 60191 Memberships                     | 1,250          | (110)              | 1,140           |       |
| <b>3370 LAFCO Fund</b>                   | <b>249 Planning</b>          | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3371 Child Support Services Fund         | 207 Child Support            | No Program        | 45401 Child Support Service - State   | 215,771        | (165,017)          | 50,754          |       |
| 3371 Child Support Services Fund         | 207 Child Support            | No Program        | 46122 Child Support Advance - Federal | 418,850        | (320,328)          | 98,522          |       |
| 3371 Child Support Services Fund         | 207 Child Support            | No Program        | 49999 Beginning Fund Balance          | -              | 485,345            | 485,345         |       |
| <b>3371 Child Support Services Fund</b>  | <b>207 Child Support</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3376 Finger Print Identification         | 216 Sheriff                  | No Program        | 49999 Beginning Fund Balance          | 74,869         | (4,760)            | 70,109          |       |
| 3376 Finger Print Identification         | 216 Sheriff                  | No Program        | 60201 Miscellaneous Expense           | 79,869         | (4,760)            | 75,109          |       |
| <b>3376 Finger Print Identification</b>  | <b>216 Sheriff</b>           | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3379 Recorders Modernization             | 109 Assessor/Recorder        | No Program        | 49999 Beginning Fund Balance          | 106,471        | (11,079)           | 95,392          |       |
| 3379 Recorders Modernization             | 109 Assessor/Recorder        | No Program        | 70511 Software Fixed Assets           | 105,471        | (11,079)           | 94,392          |       |
| <b>3379 Recorders Modernization</b>      | <b>109 Assessor/Recorder</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3382 Public Administrator                | 216 Sheriff                  | No Program        | 49999 Beginning Fund Balance          | 37,708         | (1,895)            | 35,813          |       |
| 3382 Public Administrator                | 216 Sheriff                  | No Program        | 60201 Miscellaneous Expense           | 41,908         | (1,895)            | 40,013          |       |
| <b>3382 Public Administrator</b>         | <b>216 Sheriff</b>           | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3386 Recorder Cash Difference            | 109 Assessor/Recorder        | No Program        | 49999 Beginning Fund Balance          | 1,644          | (637)              | 1,007           |       |
| 3386 Recorder Cash Difference            | 109 Assessor/Recorder        | No Program        | 60201 Miscellaneous Expense           | 2,299          | (637)              | 1,662           |       |
| <b>3386 Recorder Cash Difference</b>     | <b>109 Assessor/Recorder</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3387 Criminal Lab H&S 11372.5            | 216 Sheriff                  | No Program        | 49999 Beginning Fund Balance          | 20,532         | (166)              | 20,366          |       |
| 3387 Criminal Lab H&S 11372.5            | 216 Sheriff                  | No Program        | 60201 Miscellaneous Expense           | 20,832         | (166)              | 20,666          |       |
| <b>3387 Criminal Lab H&amp;S 11372.5</b> | <b>216 Sheriff</b>           | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3389 Micro Conversion-Recorder           | 109 Assessor/Recorder        | No Program        | 49999 Beginning Fund Balance          | 28,402         | 2,610              | 31,012          |       |
| 3389 Micro Conversion-Recorder           | 109 Assessor/Recorder        | No Program        | 70511 Software Fixed Assets           | 33,602         | 2,610              | 36,212          |       |
| <b>3389 Micro Conversion-Recorder</b>    | <b>109 Assessor/Recorder</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3390 Tax Collector's Cost                | 108 Treasurer/Tax            | No Program        | 49999 Beginning Fund Balance          | 116,915        | 35,299             | 152,214         |       |
| 3390 Tax Collector's Cost                | 108 Treasurer/Tax            | No Program        | 60201 Miscellaneous Expense           | 122,515        | 35,299             | 157,814         |       |
| <b>3390 Tax Collector's Cost</b>         | <b>108 Treasurer/Tax</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3399 Vitals - Recorder                   | 109 Assessor/Recorder        | No Program        | 49999 Beginning Fund Balance          | 61,686         | 2,237              | 63,923          |       |
| 3399 Vitals - Recorder                   | 109 Assessor/Recorder        | No Program        | 70511 Software Fixed Assets           | 65,286         | 2,237              | 67,523          |       |
| <b>3399 Vitals - Recorder</b>            | <b>109 Assessor/Recorder</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3400 Vitals - Clerk                      | 120 County Clerk             | No Program        | 49999 Beginning Fund Balance          | 2,187          | (81)               | 2,106           |       |
| 3400 Vitals - Clerk                      | 120 County Clerk             | No Program        | 60201 Miscellaneous Expense           | 1,307          | (81)               | 1,226           |       |
| <b>3400 Vitals - Clerk</b>               | <b>120 County Clerk</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |
| 3401 STC Fund                            | 224 Probation                | No Program        | 49999 Beginning Fund Balance          | 1,075          | 4,525              | 5,600           |       |
| 3401 STC Fund                            | 224 Probation                | No Program        | 60115 STC Training - Probation        | 10,747         | 4,525              | 15,272          |       |
| <b>3401 STC Fund</b>                     | <b>224 Probation</b>         | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |       |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                    | Department                      | Program           | Account                                       | Current Budget | Budget Adjustments | Proposed Budget | Notes                                        |
|-----------------------------------------|---------------------------------|-------------------|-----------------------------------------------|----------------|--------------------|-----------------|----------------------------------------------|
| 3409 Automated Warrant System           | 216 Sheriff                     | No Program        | 49999 Beginning Fund Balance                  | 40,818         | (1,947)            | 38,871          |                                              |
| 3409 Automated Warrant System           | 216 Sheriff                     | No Program        | 60201 Miscellaneous Expense                   | 45,018         | (1,947)            | 43,071          |                                              |
| <b>3409 Automated Warrant System</b>    | <b>216 Sheriff</b>              | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3413 Sheriff - Civil Matters            | 216 Sheriff                     | No Program        | 49999 Beginning Fund Balance                  | 8,793          | (1,300)            | 7,493           |                                              |
| 3413 Sheriff - Civil Matters            | 216 Sheriff                     | No Program        | 60431 Software                                | 12,193         | (1,300)            | 10,893          |                                              |
| <b>3413 Sheriff - Civil Matters</b>     | <b>216 Sheriff</b>              | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3416 Revenue And Recovery               | 224 Probation                   | No Program        | 49999 Beginning Fund Balance                  | 6,431          | 24,355             | 30,786          |                                              |
| 3416 Revenue And Recovery               | 224 Probation                   | No Program        | 60201 Miscellaneous Expense                   | 23,148         | 24,355             | 47,503          |                                              |
| <b>3416 Revenue And Recovery</b>        | <b>224 Probation</b>            | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3417 Youthful Offender                  | 224 Probation                   | No Program        | 49999 Beginning Fund Balance                  | 266,185        | (20,043)           | 246,142         |                                              |
| 3417 Youthful Offender                  | 224 Probation                   | No Program        | 60201 Miscellaneous Expense                   | 111,054        | (20,043)           | 91,011          |                                              |
| <b>3417 Youthful Offender</b>           | <b>224 Probation</b>            | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3419 SSN Truncation-Recorder            | 109 Assessor/Recorder           | No Program        | 49999 Beginning Fund Balance                  | 19,593         | 2,434              | 22,027          |                                              |
| 3419 SSN Truncation-Recorder            | 109 Assessor/Recorder           | No Program        | 60201 Miscellaneous Expense                   | 24,193         | 2,434              | 26,627          |                                              |
| <b>3419 SSN Truncation-Recorder</b>     | <b>109 Assessor/Recorder</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3420 Hazardous Material Clean Up        | 304 Public Works Agency         | No Program        | 49999 Beginning Fund Balance                  | 1,746          | 14                 | 1,760           |                                              |
| 3420 Hazardous Material Clean Up        | 304 Public Works Agency         | No Program        | 60201 Miscellaneous Expense                   | -              | 14                 | 14              |                                              |
| <b>3420 Hazardous Material Clean Up</b> | <b>304 Public Works Agency</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3423 Sheriff Civil GC26746              | 216 Sheriff                     | No Program        | 49999 Beginning Fund Balance                  | 1,959          | 1,608              | 3,567           |                                              |
| 3423 Sheriff Civil GC26746              | 216 Sheriff                     | No Program        | 60201 Miscellaneous Expense                   | 2,659          | 1,608              | 4,267           |                                              |
| <b>3423 Sheriff Civil GC26746</b>       | <b>216 Sheriff</b>              | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3424 Micro Assistance Loans             | 143 Economic Development        | No Program        | 46052 General Revenue - Federal               | 750,000        | (750,000)          | 0               | Creating new funds to track these two grants |
| 3424 Micro Assistance Loans             | 143 Economic Development        | No Program        | 49999 Beginning Fund Balance                  | 10,480         | 1,149              | 11,629          |                                              |
| 3424 Micro Assistance Loans             | 143 Economic Development        | No Program        | 60201 Miscellaneous Expense                   | 10,780         | 1,149              | 11,929          |                                              |
| 3424 Micro Assistance Loans             | 143 Economic Development        | No Program        | 60505 Client - Community Economic Development | 693,750        | (693,750)          | 0               | Creating new funds to track these two grants |
| 3424 Micro Assistance Loans             | 143 Economic Development        | No Program        | 80111 Transfer Out - General                  | 56,250         | (56,250)           | 0               | Creating new funds to track these two grants |
| <b>3424 Micro Assistance Loans</b>      | <b>143 Economic Development</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3425 Business Relief Program            | 143 Economic Development        | No Program        | 49999 Beginning Fund Balance                  | 32,698         | (1,544)            | 31,154          |                                              |
| 3425 Business Relief Program            | 143 Economic Development        | No Program        | 60505 Client - Community Economic Development | 32,698         | (1,544)            | 31,154          |                                              |
| <b>3425 Business Relief Program</b>     | <b>143 Economic Development</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3430 Library Private Donation           | 606 Library                     | No Program        | 49999 Beginning Fund Balance                  | 369,436        | (2,147)            | 367,289         |                                              |
| 3430 Library Private Donation           | 606 Library                     | No Program        | 60201 Miscellaneous Expense                   | 374,436        | (2,147)            | 372,289         |                                              |
| <b>3430 Library Private Donation</b>    | <b>606 Library</b>              | <b>No Program</b> | <b>Net Budget Adjustments</b>                 |                | <b>0</b>           |                 |                                              |
| 3432 Community Correct AB109            | 224 Probation                   | No Program        | 49999 Beginning Fund Balance                  | 1,771,793      | 245,010            | 2,016,803       |                                              |
| 3432 Community Correct AB109            | 224 Probation                   | No Program        | 60201 Miscellaneous Expense                   | 21,957         | 145,010            | 166,967         |                                              |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                        | Department                | Program           | Account                               | Current Budget   | Budget Adjustments | Proposed Budget  | Notes                                                     |
|---------------------------------------------|---------------------------|-------------------|---------------------------------------|------------------|--------------------|------------------|-----------------------------------------------------------|
| 3432 Community Correct AB109                | 224 Probation             | No Program        | 80111 Transfer Out - General          | 368,500          | 100,000            | 468,500          | \$50000 pool maintenance; \$50000 Coulterville playground |
| <b>3432 Community Correct AB109</b>         | <b>224 Probation</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3434 Community Correct SB678                | 224 Probation             | No Program        | 49999 Beginning Fund Balance          | 246,712          | (14,477)           | 232,235          |                                                           |
| 3434 Community Correct SB678                | 224 Probation             | No Program        | 60546 Client - Lab Data Monitoring Se | 40,000           | (14,477)           | 25,523           |                                                           |
| <b>3434 Community Correct SB678</b>         | <b>224 Probation</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3436 Cal-MMET Fund                          | 216 Sheriff               | No Program        | 45301 State Law Enforcement - State   | 122,600          | 30,549             | 153,149          |                                                           |
| 3436 Cal-MMET Fund                          | 216 Sheriff               | No Program        | 49101 Transfer In - General           | -                | 9,266              | 9,266            |                                                           |
| 3436 Cal-MMET Fund                          | 216 Sheriff               | No Program        | 49999 Beginning Fund Balance          | 16,813           | (39,815)           | (23,002)         |                                                           |
| <b>3436 Cal-MMET Fund</b>                   | <b>216 Sheriff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3437 State Parole DA                        | 212 District Attor        | No Program        | 49999 Beginning Fund Balance          | 71,866           | 19,733             | 91,599           |                                                           |
| 3437 State Parole DA                        | 212 District Attor        | No Program        | 60421 Equipment                       | 27,216           | 19,733             | 46,949           |                                                           |
| <b>3437 State Parole DA</b>                 | <b>212 District Attor</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3438 DJJ Realignment SB823                  | 224 Probation             | No Program        | 49999 Beginning Fund Balance          | 247,500          | 1,755              | 249,255          |                                                           |
| 3438 DJJ Realignment SB823                  | 224 Probation             | No Program        | 60201 Miscellaneous Expense           | 47,500           | 1,755              | 49,255           |                                                           |
| <b>3438 DJJ Realignment SB823</b>           | <b>224 Probation</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3439 DEA Grant Fund                         | 216 Sheriff               | No Program        | 49999 Beginning Fund Balance          | 184,935          | (16,394)           | 168,541          |                                                           |
| 3439 DEA Grant Fund                         | 216 Sheriff               | No Program        | 60308 Law Enforcement Services        | 62,901           | (16,394)           | 46,507           |                                                           |
| <b>3439 DEA Grant Fund</b>                  | <b>216 Sheriff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3440 Bailiff Fund                           | 277 Bailiff               | No Program        | 49101 Transfer In - General           | 65,903           | 78,060             | 143,963          | 1001-100 to 3440-277                                      |
| 3440 Bailiff Fund                           | 277 Bailiff               | No Program        | 49999 Beginning Fund Balance          | -                | (78,060)           | (78,060)         |                                                           |
| <b>3440 Bailiff Fund</b>                    | <b>277 Bailiff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3441 Youth Programs and Facilities G        | 224 Probation             | No Program        | 49999 Beginning Fund Balance          | -                | (51,790)           | (51,790)         |                                                           |
| 3441 Youth Programs and Facilities G        | 224 Probation             | No Program        | 70211 General Equipment               | 124,147          | (51,790)           | 72,357           |                                                           |
| <b>3441 Youth Programs and Facilities G</b> | <b>224 Probation</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>         | <b>(106,968)</b> | <b>0</b>           | <b>(106,968)</b> |                                                           |
| 3445 OES/HSGP Fund                          | 216 Sheriff               | No Program        | 49999 Beginning Fund Balance          | 100,000          | 10,399             | 110,399          |                                                           |
| 3445 OES/HSGP Fund                          | 216 Sheriff               | No Program        | 60103 Safety Equipment                | 193,535          | 10,399             | 203,934          |                                                           |
| <b>3445 OES/HSGP Fund</b>                   | <b>216 Sheriff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3452 Emergency Planning Grant               | 216 Sheriff               | No Program        | 45206 Emergency Planning Grant - Sta  | 128,688          | 128,688            | 257,376          |                                                           |
| 3452 Emergency Planning Grant               | 216 Sheriff               | No Program        | 49999 Beginning Fund Balance          | 80,000           | (124,515)          | (44,515)         |                                                           |
| 3452 Emergency Planning Grant               | 216 Sheriff               | No Program        | 60152 Emergency Response Supplies     | 10,904           | 4,173              | 15,077           |                                                           |
| <b>3452 Emergency Planning Grant</b>        | <b>216 Sheriff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3453 Tobacco Law Enforcement                | 216 Sheriff               | No Program        | 49999 Beginning Fund Balance          | 26,645           | 28,700             | 55,345           |                                                           |
| 3453 Tobacco Law Enforcement                | 216 Sheriff               | No Program        | 51115 Overtime                        | 5,000            | 28,700             | 33,700           |                                                           |
| <b>3453 Tobacco Law Enforcement</b>         | <b>216 Sheriff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3455 County Assessors' Grant                | 109 Assessor/Reco         | No Program        | 49999 Beginning Fund Balance          | 362,899          | 26,964             | 389,863          |                                                           |
| 3455 County Assessors' Grant                | 109 Assessor/Reco         | No Program        | 70511 Software Fixed Assets           | 389,899          | 26,964             | 416,863          |                                                           |
| <b>3455 County Assessors' Grant</b>         | <b>109 Assessor/Reco</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                  | <b>0</b>           |                  |                                                           |
| 3462 Public Safe Power Shutoff              | 216 Sheriff               | No Program        | 49999 Beginning Fund Balance          | -                | 34,675             | 34,675           |                                                           |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing



## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                         | Department                | Program           | Account                               | Current Budget | Budget Adjustments | Proposed Budget | Notes                                    |
|----------------------------------------------|---------------------------|-------------------|---------------------------------------|----------------|--------------------|-----------------|------------------------------------------|
| 3462 Public Safe Power Shutoff               | 216 Sheriff               | No Program        | 70211 General Equipment               | -              | 34,675             | 34,675          |                                          |
| <b>3462 Public Safe Power Shutoff</b>        | <b>216 Sheriff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3476 Detwiler Fire Fund                      | 271 Detwiler Fire         | No Program        | 49999 Beginning Fund Balance          | -              | 2,047              | 2,047           |                                          |
| 3476 Detwiler Fire Fund                      | 271 Detwiler Fire         | No Program        | 80111 Transfer Out - General          | -              | 2,047              | 2,047           | 3476-271 to 1001-100                     |
| <b>3476 Detwiler Fire Fund</b>               | <b>271 Detwiler Fire</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3477 Ferguson Fire                           | 286 Ferguson Fire         | No Program        | 49999 Beginning Fund Balance          | -              | 364                | 364             |                                          |
| 3477 Ferguson Fire                           | 286 Ferguson Fire         | No Program        | 80111 Transfer Out - General          | -              | 364                | 364             | 3477-286 to 1001-100                     |
| <b>3477 Ferguson Fire</b>                    | <b>286 Ferguson Fire</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3487 SLFRF—State and Local Fiscal Re         | 102 Administration        | No Program        | 49999 Beginning Fund Balance          | 1,670,741      | (30,281)           | 1,640,460       |                                          |
| 3487 SLFRF—State and Local Fiscal Re         | 102 Administration        | No Program        | 70321 Utility Infrastructure          | 1,000,000      | (30,281)           | 969,719         |                                          |
| <b>3487 SLFRF—State and Local Fiscal Re</b>  | <b>102 Administration</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3488 Terra Count                             | 249 Planning              | No Program        | 49999 Beginning Fund Balance          | -              | 11                 | 11              |                                          |
| 3488 Terra Count                             | 249 Planning              | No Program        | 60301 General Professional Services   | 89,912         | 11                 | 89,923          |                                          |
| <b>3488 Terra Count</b>                      | <b>249 Planning</b>       | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3532 DPSZ Utility Capital Reserve Fun        | 408 Plant Operatio        | No Program        | 60201 Miscellaneous Expense           | 18,540         | (18,000)           | 540             |                                          |
| 3532 DPSZ Utility Capital Reserve Fun        | 408 Plant Operatio        | No Program        | 80111 Transfer Out - General          | -              | 18,000             | 18,000          | 3532-408 to 3535-408                     |
| <b>3532 DPSZ Utility Capital Reserve Fun</b> | <b>408 Plant Operatio</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3535 Yosemite West Maintenance Dis           | 408 Plant Operatio        | No Program        | 49101 Transfer In - General           | 142,468        | 78,000             | 220,468         | 3532-408 to 3535-408                     |
| 3535 Yosemite West Maintenance Dis           | 408 Plant Operatio        | No Program        | 60201 Miscellaneous Expense           | 142,468        | 78,000             | 220,468         |                                          |
| <b>3535 Yosemite West Maintenance Dis</b>    | <b>408 Plant Operatio</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3545 Oak Fire Debris Removal                 | 102 Administration        | No Program        | 45201 CDAA California Disaster Assist | 6,597,409      | 49,500             | 6,646,909       |                                          |
| 3545 Oak Fire Debris Removal                 | 102 Administration        | No Program        | 49101 Transfer In - General           | -              | 10,500             | 10,500          | 1001-100 to 3545-102 EH monitoring match |
| 3545 Oak Fire Debris Removal                 | 102 Administration        | No Program        | 60301 General Professional Services   | 6,597,409      | 60,000             | 6,657,409       |                                          |
| <b>3545 Oak Fire Debris Removal</b>          | <b>102 Administration</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3601 Business Relief Grants 20-CDBG          | 143 Economic Dev          | No Program        | 49999 Beginning Fund Balance          | (150,162)      | (35,500)           | (185,662)       |                                          |
| 3601 Business Relief Grants 20-CDBG          | 143 Economic Dev          | No Program        | 60505 Client - Community Economic D   | 311,744        | (35,500)           | 276,244         |                                          |
| <b>3601 Business Relief Grants 20-CDBG</b>   | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3602 USDA Grant Countywide Marke             | 143 Economic Dev          | No Program        | 46052 General Revenue - Federal       | 40,000         | 8,620              | 48,620          |                                          |
| 3602 USDA Grant Countywide Marke             | 143 Economic Dev          | No Program        | 60505 Client - Community Economic D   | 40,000         | 8,620              | 48,620          |                                          |
| <b>3602 USDA Grant Countywide Marke</b>      | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3605 High Frequency Grant                    | 216 Sheriff               | No Program        | 45201 CDAA California Disaster Assist | -              | 60,000             | 60,000          | High Frequency Grant Res 22-56           |
| 3605 High Frequency Grant                    | 216 Sheriff               | No Program        | 70221 Technological Equipment         | -              | 60,000             | 60,000          | High Frequency Grant Res 22-56           |
| <b>3605 High Frequency Grant</b>             | <b>216 Sheriff</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3617 OSBA Micro Enterprise Grant             | 143 Economic Dev          | No Program        | 49999 Beginning Fund Balance          | -              | 21,065             | 21,065          |                                          |
| 3617 OSBA Micro Enterprise Grant             | 143 Economic Dev          | No Program        | 60505 Client - Community Economic D   | -              | 20,328             | 20,328          |                                          |
| 3617 OSBA Micro Enterprise Grant             | 143 Economic Dev          | No Program        | 80111 Transfer Out - General          | -              | 737                | 737             | 3617-143 to 1001-143                     |
| <b>3617 OSBA Micro Enterprise Grant</b>      | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                | <b>0</b>           |                 |                                          |
| 3620 Business Assistance Loan Fund 2         | 143 Economic Dev          | No Program        | 45547 One-Time State Grants - State   | -              | 500,000            | 500,000         |                                          |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                          | Department                | Program           | Account                             | Current Budget | Budget Adjustments | Proposed Budget | Notes                                                                                                                        |
|-----------------------------------------------|---------------------------|-------------------|-------------------------------------|----------------|--------------------|-----------------|------------------------------------------------------------------------------------------------------------------------------|
| 3620 Business Assistance Loan Fund 2          | 143 Economic Dev          | No Program        | 60505 Client - Community Economic D | -              | 465,000            | 465,000         |                                                                                                                              |
| 3620 Business Assistance Loan Fund 2          | 143 Economic Dev          | No Program        | 80111 Transfer Out - General        | -              | 35,000             | 35,000          |                                                                                                                              |
| <b>3620 Business Assistance Loan Fund</b>     | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 3621 Micro Enterprise Loan Fund 20-           | 143 Economic Dev          | No Program        | 45547 One-Time State Grants - State | -              | 250,000            | 250,000         |                                                                                                                              |
| 3621 Micro Enterprise Loan Fund 20-           | 143 Economic Dev          | No Program        | 60505 Client - Community Economic D | -              | 232,500            | 232,500         |                                                                                                                              |
| 3621 Micro Enterprise Loan Fund 20-           | 143 Economic Dev          | No Program        | 80111 Transfer Out - General        | -              | 17,500             | 17,500          |                                                                                                                              |
| <b>3621 Micro Enterprise Loan Fund 20-</b>    | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 3622 Resort Hotel Feasibility Study 21        | 143 Economic Dev          | No Program        | 45547 One-Time State Grants - State | -              | 40,000             | 40,000          |                                                                                                                              |
| 3622 Resort Hotel Feasibility Study 21        | 143 Economic Dev          | No Program        | 60301 General Professional Services | -              | 37,200             | 37,200          |                                                                                                                              |
| 3622 Resort Hotel Feasibility Study 21        | 143 Economic Dev          | No Program        | 80111 Transfer Out - General        | -              | 2,800              | 2,800           |                                                                                                                              |
| <b>3622 Resort Hotel Feasibility Study 21</b> | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 3623 Childcare Feasibility Study 21-C         | 143 Economic Dev          | No Program        | 45547 One-Time State Grants - State | -              | 75,000             | 75,000          |                                                                                                                              |
| 3623 Childcare Feasibility Study 21-C         | 143 Economic Dev          | No Program        | 60301 General Professional Services | -              | 70,170             | 70,170          |                                                                                                                              |
| 3623 Childcare Feasibility Study 21-C         | 143 Economic Dev          | No Program        | 80111 Transfer Out - General        | -              | 4,830              | 4,830           |                                                                                                                              |
| <b>3623 Childcare Feasibility Study 21-C</b>  | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 3624 CPUC LATA Broadband Network              | 143 Economic Dev          | No Program        | 45547 One-Time State Grants - State | -              | 500,000            | 500,000         |                                                                                                                              |
| 3624 CPUC LATA Broadband Network              | 143 Economic Dev          | No Program        | 60505 Client - Community Economic D | -              | 476,000            | 476,000         |                                                                                                                              |
| 3624 CPUC LATA Broadband Network              | 143 Economic Dev          | No Program        | 80111 Transfer Out - General        | -              | 24,000             | 24,000          |                                                                                                                              |
| <b>3624 CPUC LATA Broadband Network</b>       | <b>143 Economic Dev</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 4701 ERP Debt Service                         | 102 Administration        | No Program        | 49101 Transfer In - General         | 222,444        | 33                 | 222,477         | 1001-100 to 4701-102                                                                                                         |
| 4701 ERP Debt Service                         | 102 Administration        | No Program        | 49999 Beginning Fund Balance        | -              | (33)               | (33)            |                                                                                                                              |
| <b>4701 ERP Debt Service</b>                  | <b>102 Administration</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 4753 Yosemite West Bond 2004                  | 108 Treasurer/Tax         | No Program        | 49999 Beginning Fund Balance        | 115,659        | 319,441            | 435,100         |                                                                                                                              |
| 4753 Yosemite West Bond 2004                  | 108 Treasurer/Tax         | No Program        | 60201 Miscellaneous Expense         | -              | 319,441            | 319,441         |                                                                                                                              |
| <b>4753 Yosemite West Bond 2004</b>           | <b>108 Treasurer/Tax</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 4756 Don Pedro Bond 2006                      | 108 Treasurer/Tax         | No Program        | 49999 Beginning Fund Balance        | 314,666        | (279,437)          | 35,229          |                                                                                                                              |
| 4756 Don Pedro Bond 2006                      | 108 Treasurer/Tax         | No Program        | 60201 Miscellaneous Expense         | 200,000        | (200,000)          | 0               |                                                                                                                              |
| 4756 Don Pedro Bond 2006                      | 108 Treasurer/Tax         | No Program        | 91001 Reserve Designation           | 263,716        | (79,437)           | 184,279         |                                                                                                                              |
| <b>4756 Don Pedro Bond 2006</b>               | <b>108 Treasurer/Tax</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 4770 CSA 3 Fire Equipment                     | 107 Auditor               | No Program        | 49101 Transfer In - General         | -              | 705,394            | 705,394         | 3310-107 to 4770-107                                                                                                         |
| 4770 CSA 3 Fire Equipment                     | 107 Auditor               | No Program        | 49999 Beginning Fund Balance        | -              | (705,394)          | (705,394)       |                                                                                                                              |
| <b>4770 CSA 3 Fire Equipment</b>              | <b>107 Auditor</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>       |                | <b>0</b>           |                 |                                                                                                                              |
| 5501 Capital Improvement Fund                 | 350 Engineering           | No Program        | 49101 Transfer In - General         | -              | 150,000            | 150,000         | \$50000 pool maintenance; \$50000 Coulterville playground from Probation and \$50,000 from HHSA for Parks and Rec facilities |
| 5501 Capital Improvement Fund                 | 350 Engineering           | No Program        | 49999 Beginning Fund Balance        | 223,430        | 10,260             | 233,690         |                                                                                                                              |
| 5501 Capital Improvement Fund                 | 350 Engineering           | No Program        | 70111 Community and Office Building | 715,827        | 10,260             | 726,087         |                                                                                                                              |
| 5501 Capital Improvement Fund                 | 350 Engineering           | No Program        | 70331 Other Infrastructure          | 2,150,000      | 150,000            | 2,300,000       |                                                                                                                              |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing



## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                    | Department                 | Program           | Account                               | Current Budget  | Budget Adjustments | Proposed Budget | Notes                  |
|-----------------------------------------|----------------------------|-------------------|---------------------------------------|-----------------|--------------------|-----------------|------------------------|
| <b>5501 Capital Improvement Fund</b>    | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         | <b>(30,000)</b> | <b>0</b>           | <b>(30,000)</b> |                        |
| 5502 Courthouse Construction            | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | 319,838         | 34,086             | 353,924         |                        |
| 5502 Courthouse Construction            | 350 Engineering            | No Program        | 70111 Community and Office Building   | 337,338         | 34,086             | 371,424         |                        |
| <b>5502 Courthouse Construction</b>     | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5503 MCCJF Construction                 | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | 103,729         | 7,463              | 111,192         |                        |
| 5503 MCCJF Construction                 | 350 Engineering            | No Program        | 70111 Community and Office Building   | 107,329         | 7,463              | 114,792         |                        |
| <b>5503 MCCJF Construction</b>          | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5507 PTMISEA Fund                       | 307 Local Transport        | No Program        | 49999 Beginning Fund Balance          | 4,450           | (2,504)            | 1,946           |                        |
| 5507 PTMISEA Fund                       | 307 Local Transport        | No Program        | 60421 Equipment                       | -               | 1,946              | 1,946           | Cameras for Roads yard |
| 5507 PTMISEA Fund                       | 307 Local Transport        | No Program        | 80111 Transfer Out - General          | 4,450           | (4,450)            | 0               | 5507-307 to 1001-304   |
| <b>5507 PTMISEA Fund</b>                | <b>307 Local Transport</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5511 STIP Fund                          | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | 664             | (831)              | (167)           |                        |
| 5511 STIP Fund                          | 350 Engineering            | No Program        | 70311 Roads and Bridges               | 1,600,664       | (831)              | 1,599,833       |                        |
| <b>5511 STIP Fund</b>                   | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5512 Caltrans Hwy Bridge Program        | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | 280,078         | (3,398,729)        | (3,118,651)     |                        |
| 5512 Caltrans Hwy Bridge Program        | 350 Engineering            | No Program        | 70311 Roads and Bridges               | 4,020,078       | (3,398,729)        | 621,349         |                        |
| <b>5512 Caltrans Hwy Bridge Program</b> | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5522 Bridge Prevent Maint Prgrm         | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | 148,554         | (76)               | 148,478         |                        |
| 5522 Bridge Prevent Maint Prgrm         | 350 Engineering            | No Program        | 70311 Roads and Bridges               | 148,554         | (76)               | 148,478         |                        |
| <b>5522 Bridge Prevent Maint Prgrm</b>  | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5524 Disaster Capital Fund              | 350 Engineering            | No Program        | 45201 CDAA California Disaster Assist | 1,153,757       | (921,466)          | 232,291         |                        |
| 5524 Disaster Capital Fund              | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | (1,153,757)     | 921,466            | (232,291)       |                        |
| <b>5524 Disaster Capital Fund</b>       | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5527 Mpsa Creek Prkwy Restore           | 249 Planning               | No Program        | 49999 Beginning Fund Balance          | -               | (15,593)           | (15,593)        |                        |
| 5527 Mpsa Creek Prkwy Restore           | 249 Planning               | No Program        | 60301 General Professional Services   | 396,625         | (15,593)           | 381,032         |                        |
| <b>5527 Mpsa Creek Prkwy Restore</b>    | <b>249 Planning</b>        | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5536 Downtown Revitalization            | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | (351,482)       | (624)              | (352,106)       |                        |
| 5536 Downtown Revitalization            | 350 Engineering            | No Program        | 60201 Miscellaneous Expense           | 22,582          | (624)              | 21,958          |                        |
| <b>5536 Downtown Revitalization</b>     | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5537 Land Acquisitions                  | 102 Administration         | No Program        | 49999 Beginning Fund Balance          | -               | 1,907              | 1,907           |                        |
| 5537 Land Acquisitions                  | 102 Administration         | No Program        | 80111 Transfer Out - General          | -               | 1,907              | 1,907           | 5537-102 to 1001-100   |
| <b>5537 Land Acquisitions</b>           | <b>102 Administration</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5538 Energy Project CIP                 | 350 Engineering            | No Program        | 48231 Debt Proceeds                   | 2,838,826       | (2,268,645)        | 570,181         |                        |
| 5538 Energy Project CIP                 | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | (370,087)       | (200,094)          | (570,181)       |                        |
| 5538 Energy Project CIP                 | 350 Engineering            | No Program        | 70321 Utility Infrastructure          | 2,468,739       | (2,468,739)        | 0               |                        |
| <b>5538 Energy Project CIP</b>          | <b>350 Engineering</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>         |                 | <b>0</b>           |                 |                        |
| 5574 Water Storage Tanks                | 350 Engineering            | No Program        | 49101 Transfer In - General           | -               | 144,066            | 144,066         | 1001-100 to 5574-350   |
| 5574 Water Storage Tanks                | 350 Engineering            | No Program        | 49999 Beginning Fund Balance          | 203,800         | (347,866)          | (144,066)       |                        |
| 5574 Water Storage Tanks                | 350 Engineering            | No Program        | 70331 Other Infrastructure            | 203,800         | (203,800)          | 0               |                        |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                    | Department                | Program           | Account                              | Current Budget | Budget Adjustments | Proposed Budget | Notes                                    |
|-----------------------------------------|---------------------------|-------------------|--------------------------------------|----------------|--------------------|-----------------|------------------------------------------|
| <b>5574 Water Storage Tanks</b>         | <b>350 Engineering</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |
| 5575 ERP Software Implementation        | 102 Administration        | No Program        | 49101 Transfer In - General          | -              | 86,777             | 86,777          | 1001-100 to 5575-102                     |
| 5575 ERP Software Implementation        | 102 Administration        | No Program        | 49999 Beginning Fund Balance         | -              | (86,777)           | (86,777)        |                                          |
| <b>5575 ERP Software Implementation</b> | <b>102 Administration</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |
| 6600 Building                           | 236 Building              | No Program        | 49999 Beginning Fund Balance         | 590,500        | 151,907            | 742,407         |                                          |
| 6600 Building                           | 236 Building              | No Program        | 60431 Software                       | 25,000         | 34,102             | 59,102          | Tyler Tech land management software fees |
| 6600 Building                           | 236 Building              | No Program        | 92001 Contingency Designation        | 274,395        | 117,805            | 392,200         |                                          |
| <b>6600 Building</b>                    | <b>236 Building</b>       | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |
| 6601 Solid Waste                        | 404 Solid Waste           | No Program        | 49999 Beginning Fund Balance         | 0              | (53,994)           | (53,994)        |                                          |
| 6601 Solid Waste                        | 404 Solid Waste           | No Program        | 60301 General Professional Services  | 360,000        | (53,994)           | 306,006         |                                          |
| <b>6601 Solid Waste</b>                 | <b>404 Solid Waste</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |
| 6602 Solid Waste Closure                | 404 Solid Waste           | No Program        | 49999 Beginning Fund Balance         | 1,800,777      | (6,794)            | 1,793,983       |                                          |
| 6602 Solid Waste Closure                | 404 Solid Waste           | No Program        | 60201 Miscellaneous Expense          | 2,019,777      | (6,794)            | 2,012,983       |                                          |
| <b>6602 Solid Waste Closure</b>         | <b>404 Solid Waste</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |
| 6610 Airport                            | 303 Airport Operat        | No Program        | 48189 Miscellaneous Revenue Account  | 12,000         | 12,000             | 24,000          | FBO rent increase                        |
| 6610 Airport                            | 303 Airport Operat        | No Program        | 49999 Beginning Fund Balance         | 11,475         | (9,728)            | 1,747           |                                          |
| 6610 Airport                            | 303 Airport Operat        | No Program        | 60132 Maintenance - Buildings and In | 14,388         | (6,895)            | 7,493           |                                          |
| 6610 Airport                            | 303 Airport Operat        | No Program        | 80111 Transfer Out - General         | -              | 9,167              | 9,167           | 6610-303 to 6612-303                     |
| <b>6610 Airport</b>                     | <b>303 Airport Operat</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |
| 6612 Airport Rehabilitation             | 303 Airport Operat        | No Program        | 49101 Transfer In - General          | -              | 9,167              | 9,167           | 6610-303 to 6612-303                     |
| 6612 Airport Rehabilitation             | 303 Airport Operat        | No Program        | 49999 Beginning Fund Balance         | 24,574         | 183                | 24,757          |                                          |
| 6612 Airport Rehabilitation             | 303 Airport Operat        | No Program        | 60301 General Professional Services  | 24,574         | 9,350              | 33,924          | AIP match                                |
| <b>6612 Airport Rehabilitation</b>      | <b>303 Airport Operat</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 48231 Debt Proceeds                  | 330,000        | (330,000)          | 0               |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 49101 Transfer In - General          | 0              | 417,117            | 417,117         | Negative fund balance correction         |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 49162 Interdepartmental Services Rev | 565,000        | 24,304             | 589,304         |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 49999 Beginning Fund Balance         | (105,000)      | (312,118)          | (417,118)       |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 51111 Regular salaries and wages     | 408,041        | (136,488)          | 271,553         |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52101 Retirement - Employer          | 42,033         | (13,935)           | 28,098          |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52201 Medical - Active Employees     | 90,282         | (36,703)           | 53,579          |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52202 Dental - Active Employees      | 4,186          | (1,291)            | 2,895           |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52203 Vision - Active Employees      | 727            | (241)              | 486             |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52205 Life Insurance                 | 253            | (95)               | 158             |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52301 Social Security Total          | 27,313         | (8,463)            | 18,850          |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52302 Medicare Total                 | 6,387          | (1,980)            | 4,407           |                                          |
| 6616 Plant Operations                   | 408 Plant Operatio        | No Program        | 52303 SDI Total                      | 4,846          | (1,501)            | 3,345           |                                          |
| <b>6616 Plant Operations</b>            | <b>408 Plant Operatio</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |                                          |

Attachment: Non General Fund Non HHSA Funds BA 11.21.22 (RES-2022-660 : Adopt Balancing

## Mariposa County

## Balancing Adjustments Fiscal Year 2022-2023 Non General Fund, Non HHSA Funds

| Fund                                            | Department       | Program           | Account                        | Current Budget | Budget Adjustments | Proposed Budget | Notes                                  |
|-------------------------------------------------|------------------|-------------------|--------------------------------|----------------|--------------------|-----------------|----------------------------------------|
| 7700 Fleet Maintenance                          | 170 Fleet        | No Program        | 49201 Reserve Utilization      | 2,963,693      | 1,717,958          | 4,681,651       | 7702 and 7703 reestablishment of funds |
| 7700 Fleet Maintenance                          | 170 Fleet        | No Program        | 49999 Beginning Fund Balance   | 216,750        | (281,401)          | (64,651)        |                                        |
| 7700 Fleet Maintenance                          | 170 Fleet        | No Program        | 51112 Extra Help               | 20,000         | (20,000)           | 0               |                                        |
| 7700 Fleet Maintenance                          | 170 Fleet        | No Program        | 60131 Maintenance - Equipment  | 370,627        | (161,401)          | 209,226         |                                        |
| 7700 Fleet Maintenance                          | 170 Fleet        | No Program        | 60314 Vehicle Repair Services  | 243,894        | (100,000)          | 143,894         |                                        |
| 7700 Fleet Maintenance                          | 170 Fleet        | No Program        | 80111 Transfer Out - General   | 2,963,693      | 1,717,958          | 4,681,651       | 7702 and 7703 reestablishment of funds |
| <b>7700 Fleet Maintenance</b>                   | <b>170 Fleet</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>  |                | <b>0</b>           |                 |                                        |
| 7702 Fire Department Vehicle Replacement        | 170 Fleet        | No Program        | 49101 Transfer In - General    | 2,768,732      | 864,685            | 3,633,417       |                                        |
| 7702 Fire Department Vehicle Replacement        | 170 Fleet        | No Program        | 70412 Fire Vehicles            | 2,768,732      | 864,685            | 3,633,417       |                                        |
| <b>7702 Fire Department Vehicle Replacement</b> | <b>170 Fleet</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>  |                | <b>0</b>           |                 |                                        |
| 7703 Vehicle Replacement Fund                   | 170 Fleet        | No Program        | 49101 Transfer In - General    | 194,961        | 853,273            | 1,048,234       |                                        |
| 7703 Vehicle Replacement Fund                   | 170 Fleet        | No Program        | 70411 Staff Vehicles           | 194,961        | 853,273            | 1,048,234       |                                        |
| <b>7703 Vehicle Replacement Fund</b>            | <b>170 Fleet</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>  |                | <b>0</b>           |                 |                                        |
| 7704 Heavy Equipment Replacement                | 300 Roads        | No Program        | 49999 Beginning Fund Balance   | -              | 955,148            | 955,148         |                                        |
| 7704 Heavy Equipment Replacement                | 300 Roads        | No Program        | 70421 Heavy Equipment Vehicles | 631,088        | 955,148            | 1,586,236       |                                        |
| <b>7704 Heavy Equipment Replacement</b>         | <b>300 Roads</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>  |                | <b>0</b>           |                 |                                        |

# Mariposa County

## Health and Human Services Balancing Adjustments Fiscal Year 2022-2023

| Fund                                 | Department                                   | Program           | Account                                           | Current Budget     | Budget Adjustments | Proposed Budget    |
|--------------------------------------|----------------------------------------------|-------------------|---------------------------------------------------|--------------------|--------------------|--------------------|
| 1001 General Fund                    | 402 Behavioral Health                        | No Program        | 49101 Transfer In - General                       | 1,615,620          | (49,946)           | 1,565,674          |
| 1001 General Fund                    | 402 Behavioral Health                        | No Program        | 60301 General Professional Services               | 38,042             | 54                 | 38,096             |
| 1001 General Fund                    | 402 Behavioral Health                        | No Program        | 60542 Client - Board and Care                     | 86,889             | (50,000)           | 36,889             |
| <b>1001 General Fund</b>             | <b>402 Behavioral Health</b>                 | <b>No Program</b> | <b>Net Budget Adjustments</b>                     |                    | <b>0</b>           |                    |
| 1001 General Fund                    | 403 Alcohol And Drug                         | No Program        | 49101 Transfer In - General                       | 318,818            | 3,092              | 321,910            |
| 1001 General Fund                    | 403 Alcohol And Drug                         | No Program        | 60213 Office Supplies                             | 118                | 3,092              | 3,210              |
| <b>1001 General Fund</b>             | <b>403 Alcohol And Drug</b>                  | <b>No Program</b> | <b>Net Budget Adjustments</b>                     |                    | <b>0</b>           |                    |
| 1001 General Fund                    | 501 Social Services                          | No Program        | 49101 Transfer In - General                       | 2,315,749          | 0                  | 2,315,749          |
| <b>1001 General Fund</b>             | <b>501 Social Services</b>                   | <b>No Program</b> | <b>Net Budget Adjustments</b>                     | <b>(5,333,600)</b> | <b>0</b>           | <b>(5,333,600)</b> |
| 1001 General Fund                    | 528 Employment and Community Services        | No Program        | 49101 Transfer In - General                       | 310,586            | (200,000)          | 110,586            |
| 1001 General Fund                    | 528 Employment and Community Services        | No Program        | 80111 Transfer Out - General                      | 500,000            | (200,000)          | 300,000            |
| <b>1001 General Fund</b>             | <b>528 Employment and Community Services</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                     | <b>(5,457,836)</b> | <b>0</b>           | <b>(5,457,836)</b> |
| 3328 Comm Child Abuse Prevent        | 501 Social Services                          | No Program        | 49999 Beginning Fund Balance                      | 79,756             | (22,216)           | 57,540             |
| 3328 Comm Child Abuse Prevent        | 501 Social Services                          | No Program        | 60519 Client - Contracted Program Costs           | 110,066            | (22,216)           | 87,850             |
| <b>3328 Comm Child Abuse Prevent</b> | <b>501 Social Services</b>                   | <b>No Program</b> | <b>Net Budget Adjustments</b>                     |                    | <b>0</b>           |                    |
| 3334 Community Energy Grants         | 402 Behavioral Health                        | No Program        | 49999 Beginning Fund Balance                      | -                  | (73,919)           | (73,919)           |
| 3334 Community Energy Grants         | 402 Behavioral Health                        | No Program        | 60501 Client - Assistance Payments                | 229,560            | (73,919)           | 155,641            |
| <b>3334 Community Energy Grants</b>  | <b>402 Behavioral Health</b>                 | <b>No Program</b> | <b>Net Budget Adjustments</b>                     |                    | <b>0</b>           |                    |
| 3335 CSBG Fund                       | 402 Behavioral Health                        | No Program        | 49999 Beginning Fund Balance                      | -                  | (27,555)           | (27,555)           |
| 3335 CSBG Fund                       | 402 Behavioral Health                        | No Program        | 60519 Client - Contracted Program Costs           | 348,366            | (27,555)           | 320,811            |
| <b>3335 CSBG Fund</b>                | <b>402 Behavioral Health</b>                 | <b>No Program</b> | <b>Net Budget Adjustments</b>                     |                    | <b>0</b>           |                    |
| 3336 TANF Fund                       | 501 Social Services                          | No Program        | 49999 Beginning Fund Balance                      | 72,000             | 2,282              | 74,282             |
| 3336 TANF Fund                       | 501 Social Services                          | No Program        | 60508 Client - Community Education and Engagement | 72,000             | 2,282              | 74,282             |
| <b>3336 TANF Fund</b>                | <b>501 Social Services</b>                   | <b>No Program</b> | <b>Net Budget Adjustments</b>                     |                    | <b>0</b>           |                    |
| 3341 Senior Services Fund            | 519 Adults and Aging                         | No Program        | 49999 Beginning Fund Balance                      | -                  | 86                 | 86                 |
| 3341 Senior Services Fund            | 519 Adults and Aging                         | No Program        | 60213 Office Supplies                             | 1,065              | 86                 | 1,151              |
| <b>3341 Senior Services Fund</b>     | <b>519 Adults and Aging</b>                  | <b>No Program</b> | <b>Net Budget Adjustments</b>                     | <b>(30,082)</b>    | <b>0</b>           | <b>(30,082)</b>    |
| 3352 HUD Continuum of Care           | 402 Behavioral Health                        | No Program        | 49999 Beginning Fund Balance                      | -                  | 4,433              | 4,433              |
| 3352 HUD Continuum of Care           | 402 Behavioral Health                        | No Program        | 60301 General Professional Services               | 69,421             | 4,433              | 73,854             |
| <b>3352 HUD Continuum of Care</b>    | <b>402 Behavioral Health</b>                 | <b>No Program</b> | <b>Net Budget Adjustments</b>                     |                    | <b>0</b>           |                    |
| 3362 CalFRESH Overpay Incentives     | 506 Assistance Payments                      | No Program        | 49101 Transfer In - General                       | 1,200              | 2,000              | 3,200              |
| 3362 CalFRESH Overpay Incentives     | 506 Assistance Payments                      | No Program        | 49999 Beginning Fund Balance                      | -                  | 107                | 107                |
| 3362 CalFRESH Overpay Incentives     | 506 Assistance Payments                      | No Program        | 60201 Miscellaneous Expense                       | -                  | 2,107              | 2,107              |

Attachment: HHSA Board Adjustments (RES-2022-660 : Adopt Balancing Adjustments for Fiscal Year

# Mariposa County

## Health and Human Services Balancing Adjustments Fiscal Year 2022-2023

| Fund                                      | Department                     | Program                    | Account                                          | Current Budget | Budget Adjustments | Proposed Budget |
|-------------------------------------------|--------------------------------|----------------------------|--------------------------------------------------|----------------|--------------------|-----------------|
| <b>3362 CalFRESH Overpay Incentives</b>   | <b>506 Assistance Payments</b> | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    | 1,200          | 0                  | 1,200           |
| 3363 Human Services Assist Trust          | 506 Assistance Payments        | No Program                 | 45041 Public Assistance Programs - State         | -              | 588,149            | 588,149         |
| 3363 Human Services Assist Trust          | 506 Assistance Payments        | No Program                 | 46031 Public Assistance Programs - Federal       | -              | 588,149            | 588,149         |
| 3363 Human Services Assist Trust          | 506 Assistance Payments        | No Program                 | 49999 Beginning Fund Balance                     | -              | (1,176,298)        | (1,176,298)     |
| <b>3363 Human Services Assist Trust</b>   | <b>506 Assistance Payments</b> | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    | <b>(1,300)</b> | <b>0</b>           | <b>(1,300)</b>  |
| 3368 Human Services Admin Trust           | 506 Assistance Payments        | CWS Child Welfare Services | 46011 Public Assistance Administration - Federal | 1,860,081      | (1,323,803)        | 536,278         |
| 3368 Human Services Admin Trust           | 506 Assistance Payments        | No Program                 | 49999 Beginning Fund Balance                     | -              | 2,623,803          | 2,623,803       |
| 3368 Human Services Admin Trust           | 506 Assistance Payments        | No Program                 | 80111 Transfer Out - General                     | -              | 1,300,000          | 1,300,000       |
| <b>3368 Human Services Admin Trust</b>    | <b>506 Assistance Payments</b> | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    |                | <b>0</b>           |                 |
| 3372 CalFRESH Overpay Collect             | 506 Assistance Payments        | No Program                 | 49999 Beginning Fund Balance                     | -              | 3,115              | 3,115           |
| 3372 CalFRESH Overpay Collect             | 506 Assistance Payments        | No Program                 | 60527 Client - Assistance Collections Settlement | 2,400          | 1,115              | 3,515           |
| 3372 CalFRESH Overpay Collect             | 506 Assistance Payments        | No Program                 | 80111 Transfer Out - General                     | -              | 2,000              | 2,000           |
| <b>3372 CalFRESH Overpay Collect</b>      | <b>506 Assistance Payments</b> | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    | <b>(4,800)</b> | <b>0</b>           | <b>(4,800)</b>  |
| 3378 Emergency Medical Service            | 401 Health Division            | No Program                 | 49999 Beginning Fund Balance                     | 113,540        | 7,553              | 121,093         |
| 3378 Emergency Medical Service            | 401 Health Division            | No Program                 | 60507 Client - Community Partners Contributions  | 118,504        | 7,553              | 126,057         |
| <b>3378 Emergency Medical Service</b>     | <b>401 Health Division</b>     | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    |                | <b>0</b>           |                 |
| 3380 Drug & Alcohol Prevention            | 403 Alcohol And Drug           | No Program                 | 49999 Beginning Fund Balance                     | 959            | 799                | 1,758           |
| 3380 Drug & Alcohol Prevention            | 403 Alcohol And Drug           | No Program                 | 80111 Transfer Out - General                     | 1,607          | 799                | 2,406           |
| <b>3380 Drug &amp; Alcohol Prevention</b> | <b>403 Alcohol And Drug</b>    | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    |                | <b>0</b>           |                 |
| 3384 Alcohol Program Ment Hlth            | 403 Alcohol And Drug           | No Program                 | 49999 Beginning Fund Balance                     | 1,336          | 2,293              | 3,629           |
| 3384 Alcohol Program Ment Hlth            | 403 Alcohol And Drug           | No Program                 | 80111 Transfer Out - General                     | 2,021          | 2,293              | 4,314           |
| <b>3384 Alcohol Program Ment Hlth</b>     | <b>403 Alcohol And Drug</b>    | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    |                | <b>0</b>           |                 |
| 3385 Tobacco Cessation-Health             | 401 Health Division            | No Program                 | 49999 Beginning Fund Balance                     | 0              | 93,168             | 93,168          |
| 3385 Tobacco Cessation-Health             | 401 Health Division            | No Program                 | 60201 Miscellaneous Expense                      | 2,992          | 93,168             | 96,160          |
| <b>3385 Tobacco Cessation-Health</b>      | <b>401 Health Division</b>     | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    |                | <b>0</b>           |                 |
| 3392 1991 Health Realignment              | 401 Health Division            | No Program                 | 49999 Beginning Fund Balance                     | 582,834        | 903,585            | 1,486,419       |
| 3392 1991 Health Realignment              | 401 Health Division            | No Program                 | 60201 Miscellaneous Expense                      | 708,078        | 903,585            | 1,611,663       |
| <b>3392 1991 Health Realignment</b>       | <b>401 Health Division</b>     | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    |                | <b>0</b>           |                 |
| 3393 1991 Ment Hlth Realignment           | 402 Behavioral Health          | No Program                 | 49999 Beginning Fund Balance                     | -              | 744,170            | 744,170         |
| 3393 1991 Ment Hlth Realignment           | 402 Behavioral Health          | No Program                 | 60201 Miscellaneous Expense                      | -              | 594,159            | 594,159         |
| 3393 1991 Ment Hlth Realignment           | 402 Behavioral Health          | No Program                 | 80111 Transfer Out - General                     | 635,190        | 150,011            | 785,201         |
| <b>3393 1991 Ment Hlth Realignment</b>    | <b>402 Behavioral Health</b>   | <b>No Program</b>          | <b>Net Budget Adjustments</b>                    |                | <b>0</b>           |                 |

Attachment: HHSA Board Adjustments (RES-2022-660 : Adopt Balancing Adjustments for Fiscal Year

# Mariposa County

## Health and Human Services Balancing Adjustments Fiscal Year 2022-2023

| Fund                                        | Department                     | Program           | Account                                          | Current Budget | Budget Adjustments | Proposed Budget |
|---------------------------------------------|--------------------------------|-------------------|--------------------------------------------------|----------------|--------------------|-----------------|
| 3394 1991 Human Services Realign            | 506 Assistance Payments        | No Program        | 45141 Sales Tax 17602(A) - State                 | 2,300,000      | 500,000            | 2,800,000       |
| 3394 1991 Human Services Realign            | 506 Assistance Payments        | No Program        | 49999 Beginning Fund Balance                     | 3,300,000      | (2,742,572)        | 557,428         |
| 3394 1991 Human Services Realign            | 506 Assistance Payments        | No Program        | 60201 Miscellaneous Expense                      | 1,405,979      | (842,572)          | 563,407         |
| 3394 1991 Human Services Realign            | 506 Assistance Payments        | No Program        | 80111 Transfer Out - General                     | 2,684,335      | (1,400,000)        | 1,284,335       |
| <b>3394 1991 Human Services Realign</b>     | <b>506 Assistance Payments</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                    | 3,575,683      | 0                  | 3,575,683       |
| 3402 PHEP Fund                              | 401 Health Division            | No Program        | 45135 Public Health Emergency - State            | 119,200        | 75,133             | 194,333         |
| 3402 PHEP Fund                              | 401 Health Division            | No Program        | 49999 Beginning Fund Balance                     | -              | (75,133)           | (75,133)        |
| <b>3402 PHEP Fund</b>                       | <b>401 Health Division</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>                    |                | 0                  |                 |
| 3404 LEA Fund                               | 401 Health Division            | No Program        | 49999 Beginning Fund Balance                     | -              | 3,595              | 3,595           |
| 3404 LEA Fund                               | 401 Health Division            | No Program        | 60213 Office Supplies                            | -              | 3,595              | 3,595           |
| <b>3404 LEA Fund</b>                        | <b>401 Health Division</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>                    |                | 0                  |                 |
| 3406 First 5 Visiting Pub Hlth Nurse        | 401 Health Division            | No Program        | 49999 Beginning Fund Balance                     | -              | 3                  | 3               |
| 3406 First 5 Visiting Pub Hlth Nurse        | 401 Health Division            | No Program        | 60201 Miscellaneous Expense                      | -              | 3                  | 3               |
| <b>3406 First 5 Visiting Pub Hlth Nurse</b> | <b>401 Health Division</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>                    |                | 0                  |                 |
| 3411 Public Authority                       | 501 Social Services            | No Program        | 45021 Public Assistance Administration - State   | 104,274        | 13,257             | 117,531         |
| 3411 Public Authority                       | 501 Social Services            | No Program        | 46011 Public Assistance Administration - Federal | 100,022        | 13,256             | 113,278         |
| 3411 Public Authority                       | 501 Social Services            | No Program        | 49999 Beginning Fund Balance                     | (43,648)       | (26,513)           | (70,161)        |
| <b>3411 Public Authority</b>                | <b>501 Social Services</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>                    | 145,841        | 0                  | 145,841         |
| 3426 CMSP Fund                              | 401 Health Division            | No Program        | 49999 Beginning Fund Balance                     | -              | 358                | 358             |
| 3426 CMSP Fund                              | 401 Health Division            | No Program        | 60201 Miscellaneous Expense                      | -              | 358                | 358             |
| <b>3426 CMSP Fund</b>                       | <b>401 Health Division</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>                    |                | 0                  |                 |
| 3427 Prop 56 Tobacco Tax                    | 401 Health Division            | No Program        | 49999 Beginning Fund Balance                     | 0              | 86,699             | 86,699          |
| 3427 Prop 56 Tobacco Tax                    | 401 Health Division            | No Program        | 60201 Miscellaneous Expense                      | 3,069          | 86,699             | 89,768          |
| <b>3427 Prop 56 Tobacco Tax</b>             | <b>401 Health Division</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>                    |                | 0                  |                 |
| 3428 Pandemic Influenza State               | 401 Health Division            | No Program        | 45124 Pandemic Influenza - State                 | 60,590         | 19,129             | 79,719          |
| 3428 Pandemic Influenza State               | 401 Health Division            | No Program        | 49999 Beginning Fund Balance                     | -              | (19,129)           | (19,129)        |
| <b>3428 Pandemic Influenza State</b>        | <b>401 Health Division</b>     | <b>No Program</b> | <b>Net Budget Adjustments</b>                    |                | 0                  |                 |
| 3433 2011 Human Serv Realign                | 506 Assistance Payments        | No Program        | 45145 2011 Realignment - Social Services - State | 2,200,000      | 500,000            | 2,700,000       |
| 3433 2011 Human Serv Realign                | 506 Assistance Payments        | No Program        | 49999 Beginning Fund Balance                     | 1,300,000      | (205,128)          | 1,094,872       |
| 3433 2011 Human Serv Realign                | 506 Assistance Payments        | No Program        | 60201 Miscellaneous Expense                      | 536,117        | 294,872            | 830,989         |
| <b>3433 2011 Human Serv Realign</b>         | <b>506 Assistance Payments</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                    | 2,682,178      | 0                  | 2,682,178       |
| 3435 2011 Behav Hlth Realignment            | 402 Behavioral Health          | No Program        | 49999 Beginning Fund Balance                     | -              | 1,529,061          | 1,529,061       |
| 3435 2011 Behav Hlth Realignment            | 402 Behavioral Health          | No Program        | 60201 Miscellaneous Expense                      | -              | 1,458,513          | 1,458,513       |

Attachment: HHSA Board Adjustments (RES-2022-660 : Adopt Balancing Adjustments for Fiscal Year



# Mariposa County

## Health and Human Services Balancing Adjustments Fiscal Year 2022-2023

| Fund                                      | Department                      | Program           | Account                              | Current Budget | Budget Adjustments | Proposed Budget |
|-------------------------------------------|---------------------------------|-------------------|--------------------------------------|----------------|--------------------|-----------------|
| 3435 2011 Behav Hlth Realignment          | 402 Behavioral Health           | No Program        | 80111 Transfer Out - General         | 1,050,620      | 70,548             | 1,121,168       |
| <b>3435 2011 Behav Hlth Realignment</b>   | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3443 Mental Health Triage Grant           | 506 Assistance Payments         | No Program        | 49999 Beginning Fund Balance         | -              | 54                 | 54              |
| 3443 Mental Health Triage Grant           | 506 Assistance Payments         | No Program        | 80111 Transfer Out - General         | -              | 54                 | 54              |
| <b>3443 Mental Health Triage Grant</b>    | <b>506 Assistance Payments</b>  | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3449 Whole Person Care Fund               | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance         | -              | 85,273             | 85,273          |
| 3449 Whole Person Care Fund               | 402 Behavioral Health           | No Program        | 60201 Miscellaneous Expense          | -              | 85,273             | 85,273          |
| <b>3449 Whole Person Care Fund</b>        | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3454 JBCT Fund                            | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance         | 285,135        | 49,224             | 334,359         |
| 3454 JBCT Fund                            | 402 Behavioral Health           | No Program        | 60201 Miscellaneous Expense          | 405,636        | 49,224             | 454,860         |
| <b>3454 JBCT Fund</b>                     | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3457 CMSP Grant Fund                      | 402 Behavioral Health           | No Program        | 45126 CMSP Grant Revenue - State     | 8,181          | 98,113             | 106,294         |
| 3457 CMSP Grant Fund                      | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance         | -              | (98,113)           | (98,113)        |
| <b>3457 CMSP Grant Fund</b>               | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3458 Distance Learn & Tele-Med            | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance         | -              | 17,036             | 17,036          |
| 3458 Distance Learn & Tele-Med            | 402 Behavioral Health           | No Program        | 60301 General Professional Services  | 819,083        | 17,036             | 836,119         |
| <b>3458 Distance Learn &amp; Tele-Med</b> | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3459 Homeless Emergency Aid               | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance         | -              | 2,123              | 2,123           |
| 3459 Homeless Emergency Aid               | 402 Behavioral Health           | No Program        | 60301 General Professional Services  | -              | 2,123              | 2,123           |
| <b>3459 Homeless Emergency Aid</b>        | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3461 Homeless Housing - WPC               | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance         | 720,472        | 5,640              | 726,112         |
| 3461 Homeless Housing - WPC               | 402 Behavioral Health           | No Program        | 60301 General Professional Services  | 720,472        | 5,640              | 726,112         |
| <b>3461 Homeless Housing - WPC</b>        | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3463 AIDS/HIV Surveillance                | 401 Health Division             | No Program        | 45117 Aids Block Grant - State       | 2,026          | 1,385              | 3,411           |
| 3463 AIDS/HIV Surveillance                | 401 Health Division             | No Program        | 49999 Beginning Fund Balance         | -              | (1,385)            | (1,385)         |
| <b>3463 AIDS/HIV Surveillance</b>         | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3464 CCS CA Children's Services           | 401 Health Division             | No Program        | 45134 CCS - State                    | 111,873        | 7,191              | 119,064         |
| 3464 CCS CA Children's Services           | 401 Health Division             | No Program        | 49999 Beginning Fund Balance         | -              | (7,191)            | (7,191)         |
| <b>3464 CCS CA Children's Services</b>    | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3465 Air Pollution Subvention             | 457 Environmental Health        | No Program        | 49999 Beginning Fund Balance         | -              | (1,478)            | (1,478)         |
| 3465 Air Pollution Subvention             | 457 Environmental Health        | No Program        | 60301 General Professional Services  | 10,000         | (1,478)            | 8,522           |
| <b>3465 Air Pollution Subvention</b>      | <b>457 Environmental Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>        |                | <b>0</b>           |                 |
| 3466 CHDP Fund                            | 401 Health Division             | No Program        | 45115 CHDP Contract - Health - State | 66,462         | 7,312              | 73,774          |
| 3466 CHDP Fund                            | 401 Health Division             | No Program        | 49999 Beginning Fund Balance         | -              | (7,312)            | (7,312)         |

Attachment: HHSA Board Adjustments (RES-2022-660 : Adopt Balancing Adjustments for Fiscal Year

# Mariposa County

## Health and Human Services Balancing Adjustments Fiscal Year 2022-2023

| Fund                                 | Department                      | Program           | Account                                        | Current Budget | Budget Adjustments | Proposed Budget |
|--------------------------------------|---------------------------------|-------------------|------------------------------------------------|----------------|--------------------|-----------------|
| <b>3466 CHDP Fund</b>                | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3467 MCAH Fund                       | 401 Health Division             | No Program        | 45121 MCH Grant - Health - State               | 112,264        | (1,817)            | 110,447         |
| 3467 MCAH Fund                       | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | 1,817              | 1,817           |
| <b>3467 MCAH Fund</b>                | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3468 IAP Fund                        | 401 Health Division             | No Program        | 45116 Immunization Program - State             | 590,985        | 265,733            | 856,718         |
| 3468 IAP Fund                        | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | (265,733)          | (265,733)       |
| <b>3468 IAP Fund</b>                 | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3469 CUPA Fund                       | 457 Environmental Health        | No Program        | 49999 Beginning Fund Balance                   | -              | 64,002             | 64,002          |
| 3469 CUPA Fund                       | 457 Environmental Health        | No Program        | 60213 Office Supplies                          | 975            | 64,002             | 64,977          |
| <b>3469 CUPA Fund</b>                | <b>457 Environmental Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3470 Cal-Fresh Healthy Living        | 401 Health Division             | No Program        | 45021 Public Assistance Administration - State | 150,000        | 19,996             | 169,996         |
| 3470 Cal-Fresh Healthy Living        | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | (19,996)           | (19,996)        |
| <b>3470 Cal-Fresh Healthy Living</b> | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3471 COHP Fund                       | 401 Health Division             | No Program        | 45112 COHP - State                             | 144,088        | 40,043             | 184,131         |
| 3471 COHP Fund                       | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | (40,043)           | (40,043)        |
| <b>3471 COHP Fund</b>                | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3472 CLPPP Fund                      | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | 500                | 500             |
| 3472 CLPPP Fund                      | 401 Health Division             | No Program        | 60213 Office Supplies                          | 1,513          | 500                | 2,013           |
| <b>3472 CLPPP Fund</b>               | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3473 Woodsmoke Reduction             | 457 Environmental Health        | No Program        | 45122 Woodsmoke Reduction - State              | -              | 4,472              | 4,472           |
| 3473 Woodsmoke Reduction             | 457 Environmental Health        | No Program        | 49999 Beginning Fund Balance                   | -              | (4,472)            | (4,472)         |
| <b>3473 Woodsmoke Reduction</b>      | <b>457 Environmental Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3474 CARB Fund                       | 457 Environmental Health        | No Program        | 49999 Beginning Fund Balance                   | -              | 210,518            | 210,518         |
| 3474 CARB Fund                       | 457 Environmental Health        | No Program        | 60213 Office Supplies                          | -              | 210,518            | 210,518         |
| <b>3474 CARB Fund</b>                | <b>457 Environmental Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3475 HCPCFC Fund                     | 401 Health Division             | No Program        | 45034 HCPCFC - State                           | 35,574         | 4,643              | 40,217          |
| 3475 HCPCFC Fund                     | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | (4,643)            | (4,643)         |
| <b>3475 HCPCFC Fund</b>              | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3480 Covid-19 HHAP/COC Fund          | 401 Health Division             | No Program        | 49101 Transfer In - General                    | -              | 1                  | 1               |
| 3480 Covid-19 HHAP/COC Fund          | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | (1)                | (1)             |
| <b>3480 Covid-19 HHAP/COC Fund</b>   | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |
| 3481 Covid-19 CMSP                   | 401 Health Division             | No Program        | 49999 Beginning Fund Balance                   | -              | 19,688             | 19,688          |
| 3481 Covid-19 CMSP                   | 401 Health Division             | No Program        | 60301 General Professional Services            | -              | 19,688             | 19,688          |
| <b>3481 Covid-19 CMSP</b>            | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>                  |                | <b>0</b>           |                 |

Attachment: HHSA Board Adjustments (RES-2022-660 : Adopt Balancing Adjustments for Fiscal Year

# Mariposa County

## Health and Human Services Balancing Adjustments Fiscal Year 2022-2023

| Fund                                              | Department                      | Program           | Account                                  | Current Budget | Budget Adjustments | Proposed Budget |
|---------------------------------------------------|---------------------------------|-------------------|------------------------------------------|----------------|--------------------|-----------------|
| 3482 Covid-19 CDHP/PHEP Fund                      | 401 Health Division             | No Program        | 49101 Transfer In - General              | -              | 10                 | 10              |
| 3482 Covid-19 CDHP/PHEP Fund                      | 401 Health Division             | No Program        | 49999 Beginning Fund Balance             | -              | (10)               | (10)            |
| <b>3482 Covid-19 CDHP/PHEP Fund</b>               | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3483 IDP Fund                                     | 401 Health Division             | No Program        | 45129 Infectious Disease (IDP) - State   | 63,465         | 25,638             | 89,103          |
| 3483 IDP Fund                                     | 401 Health Division             | No Program        | 49999 Beginning Fund Balance             | -              | (25,638)           | (25,638)        |
| <b>3483 IDP Fund</b>                              | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3484 CAP Incentives Fund                          | 457 Environmental Health        | No Program        | 49999 Beginning Fund Balance             | -              | 129,456            | 129,456         |
| 3484 CAP Incentives Fund                          | 457 Environmental Health        | No Program        | 60213 Office Supplies                    | -              | 129,456            | 129,456         |
| <b>3484 CAP Incentives Fund</b>                   | <b>457 Environmental Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3485 CAPP Fund                                    | 457 Environmental Health        | No Program        | 49999 Beginning Fund Balance             | -              | 78,631             | 78,631          |
| 3485 CAPP Fund                                    | 457 Environmental Health        | No Program        | 60213 Office Supplies                    | -              | 78,631             | 78,631          |
| <b>3485 CAPP Fund</b>                             | <b>457 Environmental Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3490 ELC - Enhance Detection                      | 401 Health Division             | No Program        | 45067 ELC Enhancing Detection - State    | 1,021,222      | (181,520)          | 839,702         |
| 3490 ELC - Enhance Detection                      | 401 Health Division             | No Program        | 49999 Beginning Fund Balance             | -              | 181,520            | 181,520         |
| <b>3490 ELC - Enhance Detection</b>               | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3491 ELC Cares                                    | 401 Health Division             | No Program        | 45041 Public Assistance Programs - State | -              | 488                | 488             |
| 3491 ELC Cares                                    | 401 Health Division             | No Program        | 49999 Beginning Fund Balance             | -              | (488)              | (488)           |
| <b>3491 ELC Cares</b>                             | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3492 Targeted Case Management                     | 402 Behavioral Health           | No Program        | 46085 Targeted Case Management Program   | 730,784        | 466,508            | 1,197,292       |
| 3492 Targeted Case Management                     | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance             | -              | (466,508)          | (466,508)       |
| <b>3492 Targeted Case Management</b>              | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3493 Public Health Institute COVID Funding        | 401 Health Division             | No Program        | 45547 One-Time State Grants - State      | -              | 185,187            | 185,187         |
| 3493 Public Health Institute COVID Funding        | 401 Health Division             | No Program        | 49999 Beginning Fund Balance             | -              | (185,187)          | (185,187)       |
| <b>3493 Public Health Institute COVID Funding</b> | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3494 Crisis Care Mobile Units                     | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance             | -              | (8,103)            | (8,103)         |
| 3494 Crisis Care Mobile Units                     | 402 Behavioral Health           | No Program        | 60421 Equipment                          | 75,603         | (8,103)            | 67,500          |
| <b>3494 Crisis Care Mobile Units</b>              | <b>402 Behavioral Health</b>    | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3495 California Equitable Recovery Unit           | 401 Health Division             | No Program        | 49999 Beginning Fund Balance             | -              | 41,141             | 41,141          |
| 3495 California Equitable Recovery Unit           | 401 Health Division             | No Program        | 60301 General Professional Services      | -              | 41,141             | 41,141          |
| <b>3495 California Equitable Recovery Unit</b>    | <b>401 Health Division</b>      | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3536 MHSA Fund - ASOC/CSOC                        | 402 Behavioral Health           | No Program        | 45076 MHSA - State                       | 2,618,365      | 3,654,256          | 6,272,621       |
| 3536 MHSA Fund - ASOC/CSOC                        | 402 Behavioral Health           | No Program        | 49999 Beginning Fund Balance             | -              | (3,654,256)        | (3,654,256)     |

Attachment: HHSA Board Adjustments (RES-2022-660 : Adopt Balancing Adjustments for Fiscal Year

# Mariposa County

## Health and Human Services Balancing Adjustments Fiscal Year 2022-2023

| Fund                                        | Department                   | Program           | Account                                  | Current Budget | Budget Adjustments | Proposed Budget |
|---------------------------------------------|------------------------------|-------------------|------------------------------------------|----------------|--------------------|-----------------|
| <b>3536 MHSA Fund - ASOC/CSOC</b>           | <b>402 Behavioral Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3537 MHSA - PEI                             | 402 Behavioral Health        | No Program        | 45077 MHSA Project PEI - State           | 457,473        | 208,726            | 666,199         |
| 3537 MHSA - PEI                             | 402 Behavioral Health        | No Program        | 49999 Beginning Fund Balance             | -              | (208,726)          | (208,726)       |
| <b>3537 MHSA - PEI</b>                      | <b>402 Behavioral Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3539 MHSA Innovation                        | 402 Behavioral Health        | No Program        | 49999 Beginning Fund Balance             | -              | 112,044            | 112,044         |
| 3539 MHSA Innovation                        | 402 Behavioral Health        | No Program        | 60301 General Professional Services      | 34,809         | 112,044            | 146,853         |
| <b>3539 MHSA Innovation</b>                 | <b>402 Behavioral Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3542 MHSA Housing Development               | 402 Behavioral Health        | No Program        | 49101 Transfer In - General              | -              | 70,548             | 70,548          |
| 3542 MHSA Housing Development               | 402 Behavioral Health        | No Program        | 49999 Beginning Fund Balance             | -              | (70,548)           | (70,548)        |
| <b>3542 MHSA Housing Development</b>        | <b>402 Behavioral Health</b> | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 3603 DIS Workforce Development Grant        | 401 Health Division          | No Program        | 45041 Public Assistance Programs - State | -              | 598                | 598             |
| 3603 DIS Workforce Development Grant        | 401 Health Division          | No Program        | 49999 Beginning Fund Balance             | -              | (598)              | (598)           |
| <b>3603 DIS Workforce Development Grant</b> | <b>401 Health Division</b>   | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |
| 6606 Transit                                | 505 Transit                  | No Program        | 49101 Transfer In - General              | 216,890        | (3,966)            | 212,924         |
| 6606 Transit                                | 505 Transit                  | No Program        | 49999 Beginning Fund Balance             | 50,249         | 102,809            | 153,058         |
| 6606 Transit                                | 505 Transit                  | No Program        | 70411 Staff Vehicles                     | -              | 106,775            | 106,775         |
| <b>6606 Transit</b>                         | <b>505 Transit</b>           | <b>No Program</b> | <b>Net Budget Adjustments</b>            |                | <b>0</b>           |                 |

# Mariposa County

## Balancing Adjustment Corrections FY2022-2023

| Fund                              | Department                 | Account                                        | Current Budget | Budget Adjustments | Proposed Budget |
|-----------------------------------|----------------------------|------------------------------------------------|----------------|--------------------|-----------------|
| 1001 General Fund                 | 128 Facility Maintenance   | 49101 Transfer In - General                    | -              | 50,000             | 50,000          |
| 1001 General Fund                 | 128 Facility Maintenance   | 60132 Maintenance - Buildings and Improvements | 220,000        | 50,000             | 270,000         |
| 1001 General Fund                 | 701 Parks And Recreation   | 49101 Transfer In - General                    |                | -                  | -               |
| 1001 General Fund                 | 701 Parks And Recreation   | 60201 Miscellaneous Expense                    |                | -                  | -               |
| 1001 General Fund                 |                            | Net Budget Adjustments                         |                | -                  |                 |
| 3445 OES/HSGP Fund                | 216 Sheriff                | 49999 Beginning Fund Balance                   | 110,399        | (9,601)            | 100,798         |
| 3445 OES/HSGP Fund                | 216 Sheriff                | 60103 Safety Equipment                         | 203,934        | (9,601)            | 194,333         |
| 3445 OES/HSGP Fund                | 216 Sheriff                | Net Budget Adjustments                         |                | -                  |                 |
| 3478 SAFE Grant                   | 401 Health Division        | 49999 Beginning Fund Balance                   | -              | 5,686              | 5,686           |
| 3478 SAFE Grant                   | 401 Health Division        | 60213 Office Supplies                          | -              | 5,686              | 5,686           |
| 3478 SAFE Grant                   | 401 Health Division        | Net Budget Adjustments                         |                | -                  |                 |
| 3486 PBE Grant Fund               | 457 Environmental Health   | 45133 PBE - State                              | -              | 2,943              | 2,943           |
| 3486 PBE Grant Fund               | 457 Environmental Health   | 49999 Beginning Fund Balance                   | -              | (2,943)            | (2,943)         |
| 3486 PBE Grant Fund               | 457 Environmental Health   | Net Budget Adjustments                         |                | -                  |                 |
| 5501 Capital Improvement Fund     | 350 Engineering            | 49101 Transfer In - General                    | -              | 200,000            | 200,000         |
| 5501 Capital Improvement Fund     | 350 Engineering            | 70331 Other Infrastructure                     | 2,150,000      | 200,000            | 2,350,000       |
| 5501 Capital Improvement Fund     | 350 Engineering            | Net Budget Adjustments                         |                | -                  |                 |
| 5505 Capital Project Reserve Fund | 100 General Purpose All De | 49101 Transfer In - General                    | -              | 3,508,157          | 3,508,157       |
| 5505 Capital Project Reserve Fund | 100 General Purpose All De | 70111 Community and Office                     | -              | 3,508,157          | 3,508,157       |
| 5505 Capital Project Reserve Fund | 100 General Purpose All De | Net Budget Adjustments                         | -              | -                  | -               |



# Mariposa County

## Balancing Adjustment Corrections FY2022-2023

| Fund                              | Department                 | Account                                        | Current Budget | Budget Adjustments | Proposed Budget |
|-----------------------------------|----------------------------|------------------------------------------------|----------------|--------------------|-----------------|
| 1001 General Fund                 | 128 Facility Maintenance   | 49101 Transfer In - General                    | -              | 50,000             | 50,000          |
| 1001 General Fund                 | 128 Facility Maintenance   | 60132 Maintenance - Buildings and Improvements |                |                    |                 |
| 1001 General Fund                 | 701 Parks And Recreation   | 49101 Transfer In - General                    | 220,000        | 50,000             | 270,000         |
| 1001 General Fund                 | 701 Parks And Recreation   | 60201 Miscellaneous Expense                    |                | -                  | -               |
| 1001 General Fund                 |                            | Net Budget Adjustments                         |                | -                  | -               |
| 3445 OES/HSGP Fund                | 216 Sheriff                | 49999 Beginning Fund Balance                   | 110,399        | (9,601)            | 100,798         |
| 3445 OES/HSGP Fund                | 216 Sheriff                | 60103 Safety Equipment                         | 203,934        | (9,601)            | 194,333         |
| 3445 OES/HSGP Fund                | 216 Sheriff                | Net Budget Adjustments                         |                | -                  | -               |
| 3478 SAFE Grant                   | 401 Health Division        | 49999 Beginning Fund Balance                   | -              | 5,686              | 5,686           |
| 3478 SAFE Grant                   | 401 Health Division        | 60213 Office Supplies                          | -              | 5,686              | 5,686           |
| 3478 SAFE Grant                   | 401 Health Division        | Net Budget Adjustments                         |                | -                  | -               |
| 3486 PBE Grant Fund               | 457 Environmental Health   | 45133 PBE - State                              | -              | 2,943              | 2,943           |
| 3486 PBE Grant Fund               | 457 Environmental Health   | 49999 Beginning Fund Balance                   | -              | (2,943)            | (2,943)         |
| 3486 PBE Grant Fund               | 457 Environmental Health   | Net Budget Adjustments                         |                | -                  | -               |
| 5501 Capital Improvement Fund     | 350 Engineering            | 49101 Transfer In - General                    | -              | 200,000            | 200,000         |
| 5501 Capital Improvement Fund     | 350 Engineering            | 70331 Other Infrastructure                     | 2,150,000      | 200,000            | 2,350,000       |
| 5501 Capital Improvement Fund     | 350 Engineering            | Net Budget Adjustments                         |                | -                  | -               |
| 5505 Capital Project Reserve Fund | 100 General Purpose All De | 49101 Transfer In - General                    | -              | 2,008,157          | 2,008,157       |
| 5505 Capital Project Reserve Fund | 100 General Purpose All De | 70111 Community and Office                     | -              | 2,008,157          | 2,008,157       |
| 5505 Capital Project Reserve Fund | 100 General Purpose All De | Net Budget Adjustments                         | -              | -                  | -               |
| 5577 Sheriff Headquarters         | 350 Engineering            | 49101 Transfer In - General                    |                | 1,500,000          | 1,500,000       |
| 5577 Sheriff Headquarters         | 350 Engineering            | 70111 Community and Office Buildings           |                | 1,500,000          | 1,500,000       |
| 5577 Sheriff Headquarters         | 350 Engineering            | Net Budget Adjustments                         |                | -                  | -               |

\* Split the two Capital Improvement Project funds into two separate accounts

\* On the first Amendment the \* funds are in one accounts \$ 3,508,157





# FY23 BALANCING ADJUSTMENTS

November 29, 2022



# Agenda

- General purpose revenue increase
- Resulting proposed investments
- Plant Operations budget restructure
- Corrections

# Revenue Increase

| Significant General Purpose Revenue Categories                                                                                                                       | Current Budget | Recommended New |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------|
| Transient Occupancy Tax <ul style="list-style-type: none"> <li>FY22 total = \$22,158,199</li> <li>FY23 budget = \$20,443,979</li> </ul>                              | \$20,443,979   | \$21,443,979    |
| Inflation Reduction Act (IRA) solar rebate                                                                                                                           |                | \$650,000       |
| Beginning Fund Balance <ul style="list-style-type: none"> <li>FY22 TOT receipts ~ \$4.8M more than budgeted</li> <li>12% vacancy rate on FY22 allocations</li> </ul> | \$4,391,346    | \$10,845,242    |

|                                                             |             |
|-------------------------------------------------------------|-------------|
| Housing trust fund                                          | \$2,000,000 |
| Sheriff's facility fund                                     | \$1,500,000 |
| Roads improvements                                          | \$1,000,000 |
| Increase general fund reserves                              | \$1,000,000 |
| Enforcement against illegal commercial marijuana operations | \$500,000   |
| Continued pre-funding of post-employment benefits           | \$500,000   |

# PROPOSED INVESTMENTS

# Plant Operations

## Small Operation / Big Problem

- Serves 406 households or 5% of total households in the County
- Requesting a loan for \$425,000 annually for 5 years or 54% of operating budget

## Short-Term Actions

- Review and adjust the fully burdened hourly rate used to charge utility districts for Plant Operations services (~\$73/hour)
- Use a combination of ARPA funding, grants, and loans for infrastructure investments
- Decide on current operating budget loan request
  - Treasury loan
  - Bank loan
  - General fund operating loan
  - General fund reserves loan

## Long-Term Actions

- Raise rates to cover costs

|                             | Hours worked in Districts by Plant Ops |         |         |         |      |                                                          |                                                   |
|-----------------------------|----------------------------------------|---------|---------|---------|------|----------------------------------------------------------|---------------------------------------------------|
|                             | FY18-19                                | FY19-20 | FY20-21 | FY21-22 |      | Distribution of negative FY23 fund balance for Plant Ops | Distribution of FY23 Plant Ops operating expenses |
| Coulterville                | 959                                    | 1243    | 831     | 1045    | 21%  | \$ 88,158                                                | \$ 124,549                                        |
| Don Pedro                   | 591                                    | 780     | 631     | 922     | 15%  | \$ 63,211                                                | \$ 89,304                                         |
| Mariposa Pines              | 509                                    | 397     | 378     | 385     | 9%   | \$ 36,080                                                | \$ 50,974                                         |
| Yosemite West               | 2267                                   | 2491    | 2823    | 2463    | 52%  | \$ 217,130                                               | \$ 306,761                                        |
| County non-utility district |                                        | 545     |         | 35      | 3%   | \$ 12,538                                                | \$ 17,714                                         |
|                             |                                        |         |         |         | 100% | \$ 417,117                                               | \$ 589,303                                        |

## REDISTRIBUTION OF PLANT OPS EXPENSES



|                               |    |         |
|-------------------------------|----|---------|
| Coulterville                  | \$ | 92,094  |
| Don Pedro                     | \$ | 47,912  |
| Mariposa Pines                |    |         |
| Yosemite West                 | \$ | 133,284 |
| County / non-utility district |    |         |
|                               | \$ | 273,290 |

## Plant Operations

### Loan

- Estimated to be \$425,000
- Actual requested general fund loan \$273,290

### Long-Term Actions

- Raise rates to cover costs

# Corrections

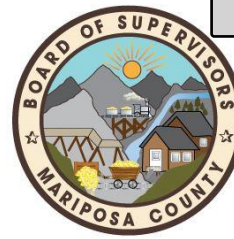
| Fund                              | Department               | Account                      | Current Budget | Budget Adjustments | Proposed Budget |
|-----------------------------------|--------------------------|------------------------------|----------------|--------------------|-----------------|
| 1001 General Fund                 | 128 Facility Maintenance | 49101 Transfer In - General  | -              | 50,000             | 50,000          |
| 1001 General Fund                 | 701 Parks And Recreation | 49101 Transfer In - General  | -              | -                  | -               |
| 3445 OES/HSGP Fund                | 216 Sheriff              | 49999 Beginning Fund Balance | 110,399        | (9,601)            | 100,798         |
| 3478 SAFE Grant                   | 401 Health Division      | 49999 Beginning Fund Balance | -              | 5,686              | 5,686           |
| 3486 PBE Grant Fund               | 457 Environmental Health | 49999 Beginning Fund Balance | -              | (2,943)            | (2,943)         |
| 5501 Capital Improvement          | 350 Engineering          | 49101 Transfer In - General  | -              | 200,000            | 200,000         |
| 5505 Capital Project Reserve Fund | 102 Administration       | 49101 Transfer In - General  | -              | 3,508,157          | 3,508,157       |

# QUESTIONS?



# MARIPOSA COUNTY

County Counsel • (209) 966-3222



MEETING: November 29, 2022

TO: The Board of Supervisors

FROM: Steve Dahlem, County Counsel

RE: Closed Session Conference with Legal Counsel; Anticipated Litigation

☒ **CONFERENCE WITH LEGAL COUNSEL:**

☐ **Existing Litigation:**

☐ Disclosure will jeopardize existing settlement negotiations.

☒ **Anticipated Litigation**

☐ Significant exposure to litigation pursuant to subdivision (b) of Government Code section 54956.9.

Number of cases to be discussed:

--See Claim for Personal Injury and/or Property Damage - C22-6 attached hereto.--

☒ Initiating of litigation pursuant to subdivision (c) of Government Code section 54956.9.

Number of cases to be discussed: 1

☐ **CONFERENCE WITH COUNTY LABOR NEGOTIATOR**

Name of Employee Organization: \_\_\_\_\_

Name of County Designated Representative: \_\_\_\_\_

Title(s) of unrepresented individuals with whom negotiations are being conducted: \_\_\_\_\_

☐ **PUBLIC EMPLOYEE EMPLOYMENT TITLE OR POSITION TO BE FILLED:**

(Government Code Section 54957 (b) (1))

\_\_\_\_\_

☐ **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

Position of employee under review: \_\_\_\_\_ (Government Code Section 54954.5)

☐ **PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE** (Government Code Section 54954.5)

☐ **CONFERENCE WITH REAL PROPERTY NEGOTIATOR**

Description of real property: \_\_\_\_\_

Agency negotiator: \_\_\_\_\_

Negotiating parties: (Specify name of party or parties (not agent)): \_\_\_\_\_

Closed session will concern: ( ) price; ( ) terms of payment; ( ) both.

☐ **THREAT TO PUBLIC SERVICE FACILITIES**

Name of law enforcement agency involved: \_\_\_\_\_

Title of officer of law enforcement agency: \_\_\_\_\_

☐ **LICENSE/PERMIT DETERMINATION**

License or Permit applied for: \_\_\_\_\_

Number of license or permit applicants: \_\_\_\_\_

Name of applicant(s): \_\_\_\_\_

## Agenda Item - No Resolution Requested

**RESULT:      CLOSED SESSION HELD**