

MARIPOSA COUNTY

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5100 Bullion Street
<http://www.mariposacounty.org/>



MARSHALL LONG, CHAIR
ROSEMARIE SMALLCOMBE, VICE-CHAIR
TOM SWEENEY
WAYNE FORSYTHE
MILES MENETREY

DISTRICT III
DISTRICT I
DISTRICT II
DISTRICT IV
DISTRICT V

ACTION SUMMARY MINUTES

April 27, 2021

A. 9:00 AM Called to Order and Roll Call

Attendee Name	Title	Status	Arrived
Rosemarie Smallcombe	District I Supervisor	Present	9:00 AM
Tom Sweeney	District II Supervisors	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 Long led the Pledge.

C. Introductions

Supervisor Forsythe introduced Danielle Wardale-Bondshu/Deputy Clerk of the Board II and announced her pregnancy.

D. Approval of Consent Agenda (Items designated by "CA")

No public input.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

CA1. **Health and Human Services** **RES-2021-223**

Resolution Continuing a Shelter Crisis Local Emergency in Mariposa County

CA2. **Health and Human Services** **RES-2021-224**

Resolution Continuing the Public Health Local Emergency Due to the COVID-19 Pandemic

CA3. Sheriff's Office RES-2021-225

Resolution Continuing the Local Emergency Due to the COVID-19 Global Pandemic

CA4. Sheriff's Office RES-2021-226

Resolution Continuing the Local Emergency Due to the 2021 Mono Wind Event

CA5. Sheriff's Office RES-2021-227

Resolution Continuing the Local Emergency Due to the 2021 Meteorological "Atmospheric River" Event

CA6. Administration/Human Resources RES-2021-228

Approve Amendments to the Victim/Witness Coordinator Job Description; Change the Title to Victim/Witness Services Supervisor; and Designate the Position as a Mariposa County Managerial and Confidential Organization (MCMCO) Classification

CA7. Board of Supervisors

Approve the Minutes of Tuesday, April 6, 2021

CA8. Board of Supervisors

Approve the Minutes of Tuesday, April 13, 2021

CA9. County Counsel RES-2021-229

Approve a 3-Year Agreement with LexisNexis to Provide Access to On-Line Legal Research; and Authorize the County Counsel to Sign the Agreement

CA10. Health and Human Services RES-2021-230

Adopt a Resolution Accepting the Transitional Housing Program Allocation; and Authorize the Health and Human Services Agency Director to Execute Any Documents Necessary to Accept the Award (Subject to Review by County Counsel as to Legal Form)

CA11. HHS/Employment and Community Services RES-2021-231

Approve an Agreement with Mother Lode Job Training (MLJT) to Provide Employment Placement Services for Individuals in the Subsidized Employment Program in an Amount Not to Exceed \$100,000; and Authorize the Board of Supervisors Chair to Sign the Agreement

E. Departmental Presentation

Eric Sergienko/Health Officer advised that there will be a mass vaccination clinic in El Portal on Thursday. He also noted that they will again be implementing the Johnson and Johnson vaccine since the CDC Advisory Committee did a review of the Johnson & Johnson vaccine and did not determine that the 15 cases of deep vein thrombosis that occurred among the 15.1 million vaccinations was caused by the vaccine. Dr. Sergienko also discussed the surge in cases and advised everyone to be

mindful of continuing to wear a mask when in public, to stay home when sick, and be aware that gatherings still pose a risk. He also noted that of the new county cases, 19 out of the 20 had been unvaccinated, and the one who had been vaccinated was only one day past his first Moderna shot. Board discussion ensued regarding the proliferation of the British variant in the State, speculation as to what the President may do with mask requirements, super spreader events in other states, the shift in the demographic of cases to 20 to 50 year old populations, and the effectiveness of the vaccines against the variants.

Shannon Gadd/Health and Human Services Agency Director provided an update regarding the individuals residing beside the creek, noting that roughly ten individuals have been residing there but, after extensive outreach and collaboration among multiple agencies, there are now only four remaining beside the creek and they have plans of where they would go.

Mike Healy/Public Works Director advised that residents should expect delays on Darrah Road Bridge as work commences. He also noted that the orange fencing along the highways is to protect environmental or culturally sensitive areas. Mr. Healy also reminded that his department is accepting applications for summer jobs; and he noted that his department is working with Dr. Sergienko on ways to safely allow the usual summer events to occur. Mr. Healy also extended thanks to the FFA for the recent dinner that they put on; and discussed the traffic that may be experienced on Highway 49 South.

Matthew Matthiessen/John C. Fremont Healthcare District CEO noted that they continue to be proud partners on providing vaccine clinics to county residents. He also announced that clinic services will be resumed in Greeley Hill on Monday, May 3rd, after a ribbon cutting ceremony at 10:00 AM, and noted that Robin Frye has agreed to return as the provider. He also advised that they will be holding their annual Women's Dinner at the Fairgrounds on May 20th; noted that everyone is invited but that seating is limited to 80 people; and advised that those wishing to attend can reserve a spot by calling Therese Williams at the district. Mr. Matthiessen also announced that the Ewing Wing has once again received a five-star rating which is the best possible rating.

Steve Ward/Cal Fire - Mariposa County Fire announced that Battalion Chief John Morgan has been promoted to Assistant Fire Chief in one of the programs within the State Fire Marshall office and that he reports to his new position on May 17th. Chief Ward advised that he is currently working on a plan for a temporary substitute for the capacities that Chief Morgan addresses. He also advised, for transparency, that it is promotional season and he also applied for a position and has been interviewed but is still waiting to hear back. Chief Ward also noted that on the Cal Fire side, burn permits will again be required statewide as of May 1st.

Mike Healy noted his appreciation of Chief Morgan, and extended congratulations on the promotion on behalf of himself and all of the department heads.

F. Public Comment on Non-Agenda Items

None.

Recess Board of Supervisors

9:37 AM Chair Long recessed the Board of Supervisors, followed by the Clerk of the Board reading the Government Code announcement.

G. LOCAL TRANSPORTATION COMMISSION

9:37 AM Chair Long convened the Local Transportation Commission (LTC) with all members present.

Public Comment Period

None.

LTC Regular Agenda

1. Public Works LTC-2021-14

Adopt a Resolution Approving the Application and Necessary Documents Pertaining to the Federal Transit Administration (FTA) Section 5311 Program (Operating Assistance) Funds; and Authorize the Local Transportation Commission Executive Director to Sign the Application and Necessary Documents to Implement the Section 5311 Grant (Subject to Approval as to Form by County Counsel)

Mike Healy/LTC Executive Director gave the staff report. No public input.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. Auditor (ID # 11678)

Receive the Final Reports for Transit and Local Transportation Commission Audits for the Fiscal Year 2019-2020

Luis Mercado/County Auditor gave a PowerPoint presentation that provided an overview of the audit. He also noted a correction to page 95 of the independent auditor's report. No public input. Board clarification was sought regarding the OPEB decrease, and the difference in figures between CAMS and the General Ledger. Mike Healy advised that they just received delivery of two buses with handicap equipment, but that they will wait to send the old buses to auction pending a shakeout period for the new ones.

CORRECTION:

The year-ended date noted in the independent auditors report issued by Smith & Newell, which starts on packet page 95, should be June 30, 2020, rather than June 30, 2019.

RESULT: INFORMATION RECEIVED

Adjourn LTC

10:06 AM Chair Long adjourned the LTC meeting.

Reconvene as Board of Supervisors

10:06 AM Chair Long reconvened the Board of Supervisors meeting.

H. Regular Agenda Items

1. Health and Human Services RES-2021-232

Approve an Agreement with Collaborative Safety, LLC for Training Services in an Amount Not to Exceed \$110,100; and Authorize the Board of Supervisors Chair to Sign the Agreement

Shannon Gadd gave the staff report and showed a video from www.casey.org/safety-science-child-welfare/ and introduced Scott Modell and Noel Hengelbrok of Collaborative Safety, LLC who gave a report telephonically. Board discussion ensued. No public input.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Tom Sweeney, District II Supervisors

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Recessed

10:34 AM Chair Long recessed the meeting for a brief break and reconvened at 10:39 AM.

2. Probation RES-2021-235

Accept Recommendations of Juvenile Justice Coordinating Council Sub-Committee Regarding the Local Plan and Budget for Local Justice Involved Youth as a Result of SB 823 Directing the Closure of the California Department of Juvenile Justice (DJJ)

Pete Judy/Chief Probation Officer gave the staff report. No public input.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Miles Menetrey, District V Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

3. Treasurer-Tax Collector-County Clerk RES-2021-233

Approve the Note Purchase Contract, the Mariposa County Note 2021 (\$1,100,000), and a Letter of Representations for the Sale of the Note to the County Treasurer for the Enterprise Resource Planning (ERP) System Conversion Costs; and Authorize the Board of Supervisors Chair to Sign All Documents Pertaining to the Financing Thereof (Subject to Approval as to Legal Form by County Counsel)

Keith Williams/Treasurer - Tax Collector - County Clerk gave the staff report,

advising that this is like the note that we used to refinance the Public Health building, but has a different payment schedule on it. No public input.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

4. Administration RES-2021-234

Approve an Agreement to Sell \$2,992,327 in California Public Utility Commission (CPUC) Rule 20A Pacific Gas and Electric (PG&E) Credits to the Town of Los Altos Hills for the Amount of \$1,346,547; and Authorize the Board of Supervisors Chair to Sign the Agreement

Dallin Kimble/County Administrative Officer gave the staff report. Supervisor Long required confirmation that this is not money but, rather, credits to use for projects undergrounding utilities, and that we have no projects right now where we could use them. Mr. Kimble affirmed, noting that they did look at the Downtown Revitalization and the Creekside Terrace projects. No public input.

Supervisor Menetrey requested confirmation that the CAO will bring an item back to the Board to decide what to do with the funds if we get them. Mr. Kimble confirmed.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

5. Board of Supervisors (ID # 11664)

Discussion and Direction Regarding the Department Head Performance Evaluation Process (Supervisor Sweeney)

Supervisor Sweeney gave the staff report, noting that he has seen a variety of materials for the department head evaluations and suggested a structured approach. He noted that it would not be implemented during this current evaluation period, and suggested that the Board could establish objectives for each department for the next appraisal which would focus on elements of the strategic plan, and that the department heads could meet with the Board liaisons to help them work on that, while the department heads would be tasked with keeping track of, and reporting on, their accomplishments throughout the year. Supervisor Sweeney also suggested that 360 reviews might be part of the process, as well. No public input. Board discussion ensued regarding the process.

DIRECTION:

The Board will ask the department heads during their evaluation if they would like a more robust, more structured evaluation. After all evaluations have been completed, the Board will revisit the 2010 policy to see if any changes are necessary.

RESULT: DIRECTION GIVEN**I. Items removed from Consent Agenda**

None.

J. Closed Session**1. Board of Supervisors (ID # 11548)**

CLOSED SESSION: Public Employee Performance Evaluation; Position of Employee Under Review: Planning Director

No public input.

RESULT: CLOSED SESSION HELD

Recess

11:49 AM Chair Long moved the Board into Closed Session.

K. 2:00 PM Reconvene***Report Out***

Chair Long reported that Information was Received during Closed Session.

1. Administration (ID # 11660)

Receive Fiscal Year 2021-22 Budget Requests from Administration, Agricultural Commissioner, UC Cooperative Extension, Assessor, Auditor, Building, Child Support Services, Clerk of the Board, County Counsel, District Attorney, and Treasurer Departments

Dallin Kimble provided a PowerPoint overview regarding the Budget Process. Leigh Westerlund/Assistant County Administrative Officer presented the requested budgets for Administration. Monica Nielson/Senior Agricultural and Standards Inspector presented the requested budget for the Agricultural Commissioner/Sealer of Weights and Measures. Vince Kehoe/Assessor - Recorder presented the requested budget for his department. Luis Mercado/Auditor presented the requested budget for his department. No public comment on the budgets discussed to this point.

Mike Kinslow/Building Director presented the requested budget for his department. Dallin Kimble submitted the requested budget for Child Support Services. René LaRoche/Clerk of the Board submitted the budget for the Board of Supervisors noting that, while not reflected in the written budget request, additional funding is also requested for the 2021 redistricting process. Steven W. Dahlem/County Counsel presented the requested budget for his department, noting that he is requesting the return of the legal secretary position. Walter Wall/District Attorney presented the requested budget for his department. Keith Williams/Treasurer - Tax Collector - County Clerk presented the requested budget for his departments, noting that he wants to restore the position that was vacant going into the COVID-19 pandemic.

4:06 PM Chair Long recessed the meeting for a brief break and reconvened at 4:13 PM.

Fadzayi Mashiri gave the report for the UC Cooperative Extension telephonically. No public input.

RESULT: INFORMATION RECEIVED

L. Board Information

Supervisor Smallcombe announced upcoming vaccination clinics in El Portal.

Supervisor Forsythe noted that he has submitted a written report covering April 20 - 27, 2021.

1. **Clerk of the Board of Supervisors (ID # 11756)**

Reports and Handouts from the Board Information Portion of the April 27, 2020 Meeting

RESULT: INFORMATION RECEIVED

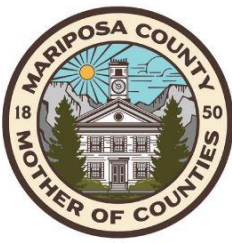
M. Adjournment

4:36 PM Chair Long adjourned the meeting in memory of Debra Beth Smith, and Judy Van Winkle.

Respectfully submitted,

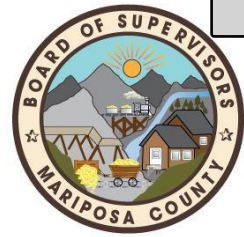
René LaRoche
Clerk of the Board

Marshall Long
Chair, Board of Supervisors



MARIPOSA COUNTY

Health and Human Services • (209) 966-2000



D.1

RESOLUTION - ACTION REQUESTED 2021-223

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Continue a Shelter Crisis Local Emergency in Mariposa County

RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing a Shelter Crisis Local Emergency in Mariposa County.

California Government Code 8698, 8698.1 and 8698.2 allows for the governing body of a city or county to declare a shelter crisis. A shelter crisis declaration relaxes standards for building occupancy, limits liability and provides a legal basis for the use of certain facilities designated by the County as a shelter for the duration of the crisis.

In order to declare the shelter crisis, the County made findings at a public meeting and adopted Resolution 18-518 that (1) a significant number of persons within the county's jurisdiction are without the ability to obtain shelter; and (2) the situation has resulted in a threat to the health and safety of those persons.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

On November 5, 2018, the Board of Supervisors adopted Resolution 18-518 declaring the existence of a Shelter Crisis Local Emergency in Mariposa County to allow Mariposa County to proceed with temporary homeless shelter solutions to meet the needs of our homeless community members.

Recognizing the prevalence of homelessness in California and the health and safety risks facing homeless persons, California law authorizes counties to declare a "shelter crisis" and avail themselves to attendant protections and powers. Specifically, upon declaring a "shelter crisis":

- A county may allow persons unable to obtain housing to occupy designated public facilities during the duration of the emergency (public facilities include parks, schools, and vacant or underutilized facilities which are owned, operated, leased, or maintained by the county);
- A county is immune from liability for ordinary negligence in the provision of emergency housing for all conditions, acts, or omissions directly related to, and which would not occur but for, the provision of emergency housing; and

- The provisions of any state or local law or regulation prescribing standards of housing, health, and safety are suspended to the extent that strict compliance would prevent, hinder, or delay the mitigation of the effects of the crisis.

If the County desires to construct and operate an emergency homeless shelter, it is recommended that the County Board of Supervisors first declare a “shelter crisis” in order to avail itself of the associated powers and liability protections.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not continue the local emergency and the County may not be eligible for possible State or Federal assistance, or proceed with temporary homeless shelter solutions.

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

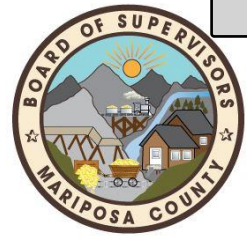
SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey



MARIPOSA COUNTY

Health and Human Services • (209) 966-2000



D.2

RESOLUTION - ACTION REQUESTED 2021-224

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Continue the COVID-19 Public Health Local Emergency

RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing the Public Health Local Emergency Due to the COVID-19 Pandemic.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

On March 13, 2020, Mariposa County Public Health Officer, Dr. Eric Sergienko declared a local public health emergency in response to the COVID-19 Pandemic. On March 17th, 2020 the Mariposa County Board of Supervisors adopted a Resolution ratifying a Local Health Emergency.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

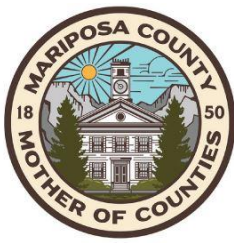
Do not continue the local emergency and the County will not be eligible for possible State or Federal disaster assistance.

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

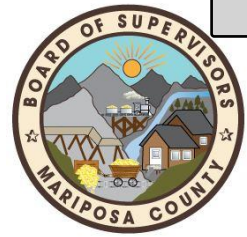
SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey



MARIPOSA COUNTY

Sheriff's Office • 209 966-3615



D.3

RESOLUTION - ACTION REQUESTED 2021-225

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Jeremy Brieese, Sheriff

RE: Continue the Local Emergency Due to COVID-19

RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing the Local Emergency Due to the COVID-19 Global Pandemic.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

March 24, 2020: The Board ratified the March 17, 2020 Local Emergency Proclamation Due to the COVID-19 Global Pandemic. Additionally, the Board has ratified similar proclamations in the past during other emergencies.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board does not continue the proclamation, the County will not be eligible for possible State or Federal disaster assistance.

FINANCIAL IMPACT:

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RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

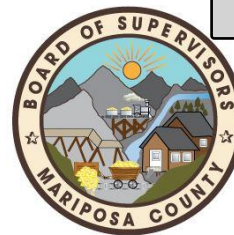
SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey



MARIPOSA COUNTY

Sheriff's Office • 209 966-3615



RESOLUTION - ACTION REQUESTED 2021-226

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Jeremy Brieese, Sheriff

RE: Continue the Local Emergency Due to Mono Wind Event

RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing the Local Emergency Due to the 2021 Mono Wind Event.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

January 22nd, 2021: The Board ratified the January 19th, 2021 Local Emergency Proclamation Due to the Mono Wind Event. Additionally, the Board has ratified similar proclamations in the past during other emergencies.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board does not continue the proclamation, the County will not be eligible for possible State or Federal disaster assistance.

FINANCIAL IMPACT:

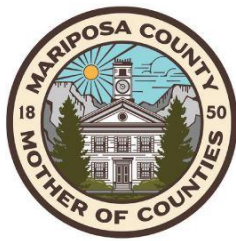
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RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

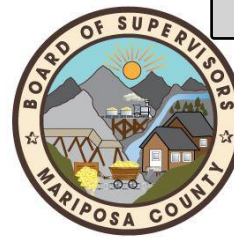
SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey



MARIPOSA COUNTY

Sheriff's Office • 209 966-3615



D.5

RESOLUTION - ACTION REQUESTED 2021-227

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Jeremy Briesse, Sheriff

RE: Continue the Local Emergency Due to Meteorological "Atmospheric River" Event

RECOMMENDATION AND JUSTIFICATION:

Resolution Continuing the Local Emergency Due to the 2021 Meteorological "Atmospheric River" Event.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

February 9th, 2021: The Board ratified the February 3rd, 2021 Local Emergency Proclamation Due to the Meteorological "Atmospheric River" Event. Additionally, the Board has ratified similar proclamations in the past during other emergencies.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If the Board does not continue the proclamation, the County will not be eligible for possible State or Federal disaster assistance.

FINANCIAL IMPACT:

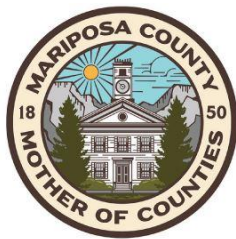
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RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

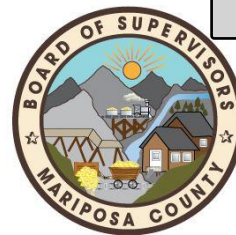
SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey



MARIPOSA COUNTY

Administration/Human Resources • 966-3222



RESOLUTION - ACTION REQUESTED 2021-228

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Amend the Victim/Witness Coordinator Job Description, Change Title, and Reassign to MCMCO

RECOMMENDATION AND JUSTIFICATION:

Approve amendments to the Victim/Witness Coordinator job description; change the title to Victim/Witness Services Supervisor; and designate the position as a Mariposa County Managerial and Confidential Organization (MCMCO) classification.

Based on a recent review of the Victim/Witness Coordinator job description, the Human Resources staff in concurrence with the District Attorney, has determined that revisions are necessary to accurately reflect the current functions and requirements of the classification. This review was consistent with the County's standard practice of periodically updating existing job descriptions for accuracy, completeness, and current practice, in accordance with the Board-approved County-wide Job Classification Plan.

Proposed changes include updating the Title, Definition, Supervision Received, and Essential Functions to correctly reflect the current duties of the position. This classification works directly under the District Attorney, leads the Victim/Witness division of the department and directly supervises its staff, and is heavily involved in grant writing, programs, and administration. Further changes include adding language to broaden the Minimum Qualifications to allow for a larger candidate pool when recruiting for this position in the future.

The Victim/Witness Coordinator position is currently assigned to the Service Employees International Union (SEIU), but with the recommended revisions to this classification, it is appropriate to reassign the Victim/Witness Coordinator to MCMCO. Both employee unions have been notified of this change and are in agreement.

No change in salary is requested at this time.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

From time to time the Board approves amendments to job descriptions.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not approve, and continue with the current job description and union designation, which do not accurately reflect the current functions and needs of the classification.

ATTACHMENTS:

Victim-Witness Coordinator - Revised(PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

County of Mariposa

VICTIM / WITNESS SERVICES SUPERVISORCOORDINATOR**DEFINITION**

~~To coordinate and provide comprehensive services and support to crime victims and witnesses; to coordinate and facilitate victim and witness appearances in court; to assist in the coordination of program grants; to provide referrals for victims and family members to public and private agencies for assistance; Under general direction, plans, coordinates and supervises the Victim/Witness Program, administers special grant programs within the District Attorney's Office, develops program characteristics to ensure compliance with legislative requirements; prepares annual budget and account for expenditures; participates in client work when needed, and to perform~~s related duties and responsibilities as required.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from the Legal Executive Assistant and District Attorney.

Exercises general supervision over Victim / Witness Advocates and clerical office support staff as assigned.

EXAMPLES OF ESSENTIAL FUNCTIONS

Plans and coordinates the Victim / Witness Services Program for the Mariposa County District Attorney's Office, ensuring compliance with all applicable laws, regulations, policies, procedures, and program requirements.

Develops, and implements program policies and procedures. ~~implements, and evaluates program services and service delivery methods; develops standards and procedures to ensure program effectiveness.~~

Prepares and manages the program budget; solicits and manages program donations and grant funds; manages program accounts.

Researches and prepares grant applications and proposals; administers grants and prepares related reports.

Trains, supervises and evaluates the performance of Victim / Witness Advocates and clerical staff as assigned; provides advice and assistance as needed.

Participates in the selection of staff; trains, supervises, and evaluates the performance of Victim/Witness Advocates and office support staff as assigned; provides employee counseling on work issues; recommends disciplinary action to the District Attorney when warranted.

Reviews all documentation and correspondence completed by Victim Advocates for accuracy, compliance, and completion; ensures the maintenance of accurate and up-to-date program records.

Coordinates and participates in promoting awareness and support of the Victim/Witness Services Program, crime prevention and other topics throughout the community through public speaking engagements, media interviews, and distribution of printed materials to the public.

Identifies and informs crime victims of their legal rights and ensures their rights are protected; assists victims in completing victim impact statements.

Notifies family members when a person has been a victim of crime; notifies employers of the victimization of an employee or need for court appearance.

Arranges crisis counseling for victims of crime; assesses victims' immediate material needs such as shelter, food, transportation, clothing and medical care.

Photographs victims' injuries as needed for case prosecution.

Provides emotional and moral support to victims of crimes; refers victims to other agencies in cases of physical, social and/or psychological injuries or anxieties.

Works with the Attorney General's Office as directed to make arrangements for witness and victim protection in potentially dangerous situations; assists with the preparation and filing of restraining orders as needed.

Serves as liaison between the victim, witnesses, law enforcement officers, investigators, court personnel and other government and community organizations; intervenes with creditors as necessary.

Keeps victims and witnesses informed of bond hearings, jail releases, court hearings, etc.; provides courtroom orientation to victims and witnesses, and accompanies them to court when support is requested.

Assists in preparing victims and witnesses for court testimony.

Attends all court proceedings from arraignment through sentencing and will read victims impact statements as necessary.

Assists victims of crime in re-claiming items that may have been retained by law enforcement personnel for evidence purposes.

Assists victims in filing applications with the State Board of Control for financial assistance with medical expenses, lost wages, counseling expenses, funeral expenses, etc.

Assists families with funeral arrangements as necessary.

Develops and implements programs to educate law enforcement officers and citizens about crime victimization and other crime-related issues; coordinates and conducts related training.

Plans and gives presentations to school, community and civic groups as requested to increase public awareness and support of the Victim-Witness Services Program.

Coordinates program activities with those of other social service and government agencies as appropriate to better serve victims and witnesses.

Receives and responds to citizens' inquiries, concerns and complaints concerning program activities.

Performs routine administrative and clerical work as required, including but not limited to preparing reports and correspondence, compiling data for reports, entering and retrieving computer data, copying and filing documents, sending and receiving faxes, answering the telephone, etc.

EMPLOYMENT STANDARDS

Knowledge of:

Pertinent federal, state and local laws, codes, ordinances and regulations.

County organization, policies and procedures.

Budget development and financial record-keeping.

Grant writing and administration as directed.

Principles and practices of staff supervision, training and performance evaluation.

Legal rights of crime victims.

Structure, functions and processes of the criminal justice system.

Crisis intervention and interviewing techniques.

Basic psychology and sociology as they relate to victims of crimes and their needs.

Related agencies, organizations, volunteer programs or individuals providing assistance to victims and/or witnesses of crime in Mariposa County.

Modern office practices and technology, including the use of computers for word processing and records management.

English usage, spelling, grammar and punctuation.

Safe work practices.

Community relations and public speaking methods.

Ability to:

Understand, interpret, and apply pertinent federal, state and local laws, rules and regulations, policies and procedures.

Use initiative and sound, independent judgment within established guidelines.

Train, supervise and evaluate the performance of others.

Analyze problems, identify alternative solutions, determine consequences of proposed actions, and make and implement recommendations in support of goals.

Prepare and administer assigned budgets and maintain accurate financial records.

Effectively administer grant programs and funds.

Provides referrals for crisis intervention, trauma reduction and follow-up counseling assistance.

Work effectively in a calm and effective manner under conditions of limited supervision, high stress, and rapidly changing circumstances with emotionally distraught, traumatized and/or disorderly individuals or groups.

Deal tactfully and effectively with the public and with others contacted in the course of work.

Demonstrate sensitivity to the cultural and ethnic diversity of the population served, and to the special needs of victims and witnesses.

Plan and implement activities to educate and gain the support of the public for the Victim-Witness Services program.

Communicate clearly and concisely, both orally and in writing.

Understand and execute written and oral instructions.

Maintain the security and confidentiality of specified records, information and files.

Work with sensitive and graphic topics.

Use computers effectively for word and data processing and records management.

Safely operate office and special equipment.

Perform mathematical computations with accuracy.

Critical Response Team member: In the event of a Mass Victimization incident advocates/coordinates inside or outside the county to assist victims and their families as part of the mutual aid agreements with neighboring counties.

TYPICAL WORKING CONDITIONS

Most work is performed in a normal office environment; work involves some travel within the County to various locations. Incumbent may be exposed to adverse weather conditions and violence, and must be willing to work irregular hours as required.

TYPICAL PHYSICAL REQUIREMENTS

Requires the ability to sit at a desk for long periods of time and intermittently walk, stand, stoop, kneel, crouch and reach while performing office duties; to drive a motor vehicle; to lift and/or move light weights; use hands to finger, handle or feel objects, tools or controls. Must be able to maintain effective audio-visual discrimination and perception needed for making observations, communicating with others, reading and writing, and operating office and camera equipment. Must be able to use a telephone to communicate verbally and a keyboard to communicate through written means, to review information and enter/retrieve data, to see and read characters on a computer screen.

MINIMUM QUALIFICATIONS

Any combination of experience and education that would provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities would be:

Experience:

Two years of increasingly responsible para-professional or professional victim services social services or related experience, including at least one year in a lead or supervisory capacity and some experience working with grant preparation and administration.

Education:

Graduation from an accredited college or university with an Associates or a Bachelor's degree with a minimum of 15 units in behavioral science, psychology, sociology, criminal justice or a closely related field.

Substitution:

~~Additional qualifying experience performing the essential job functions may be substituted on a year for year basis for up to two years of the required education.~~

Additional Requirements:

Ability to obtain an Entry Level Advocate certificate issued under the appropriate Victim/Witness Services Program curriculum within one year of employment.

Ability to obtain a ~~Coordinator an Advanced Advocate~~ certificate issued under the appropriate Victim/Witness Services Program curriculum within two years of employment.

Must have the ability to pass the California State Department of Justice fingerprinting clearance.

Possession of a valid California driver's license. Under certain circumstances, ~~the~~ Human Resources ~~Director~~ may accept a valid driver's license from another state if applicant acknowledges his/her intent to acquire a California driver's license within three months by signing an acknowledgement form.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document.

Creation Date: 04/04 (B/S 04-171)

Revision Date: 02/06 (B/S Res. 06-73); 03/11 (B/S Res. 11-97); 04/14 (B/S Res. 14-137); 06/14 (B/S Res. 14-274); 05/16 (B/S Res. 16-235);
04/21 (B/S Res. 21-)



MARIPOSA COUNTY

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D.7

MARSHALL LONG, CHAIR
ROSEMARIE SMALLCOMBE, VICE-CHAIR
TOM SWEENEY
WAYNE FORSYTHE
MILES MENETREY

DISTRICT III
DISTRICT I
DISTRICT II
DISTRICT IV
DISTRICT V

ACTION SUMMARY MINUTES

April 6, 2021

A. 9:00 AM Called to Order and Roll Call

Attendee Name	Title	Status	Arrived
Rosemarie Smallcombe	District I Supervisor	Present	9:00 AM
Tom Sweeney	District II Supervisors	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 Long led the Pledge.

C. Introductions

Amanda Krull/4-H Public Speaking Leader introduced members, Lucy Krull (12 yrs), Sara Blalock (9 yrs), and Ellyson Krull (6 yrs). Susie Cliff/Program Co-Chair was also introduced.

Shannon Gadd/Health and Human Services Agency (HHSA) Director extended kudos to the 4-H members, and introduced Joshua Skunca, the new HHSA Division Director of Administrative Services.

D. Approval of Consent Agenda (Items designated by "CA")

No public comment. Regarding CA9, Shannon Gadd and Michael Cornwell/HHSA Deputy Director Administrative Services advised that this item is an amendment to a \$20 modem, but that the contract will be up soon and that they are working with technical services to investigate alternatives.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

CA1. Health and Human Services RES-2021-156

Resolution Continuing a Shelter Crisis Local Emergency in Mariposa County

CA2. Health and Human Services RES-2021-157

Resolution Continuing the Public Health Local Emergency Due to the COVID-19 Pandemic

CA3. Sheriff's Office RES-2021-158

Resolution Continuing the Local Emergency Due to the COVID-19 Global Pandemic

CA4. Sheriff's Office RES-2021-159

Resolution Continuing the Local Emergency Due to the 2021 Mono Wind Event

CA5. Sheriff's Office RES-2021-160

Resolution Continuing the Local Emergency Due to the 2021 Meteorological "Atmospheric River" Event

CA6. Administration RES-2021-161

Approve an Amendment to the Renewal Agreement with Tangent for 85 Additional Microsoft 365 Licenses; Premium Support Services; and Migration Support for Health and Human Services Agency (HHS); in an Amount Not to Exceed \$36,655 with a Term of July 5, 2020 through July 5, 2021; and Authorize the Board of Supervisors Chair to Sign the Amendment

CA7. Fire RES-2021-162

Approve Amended Agreement with Professional Health Services, Inc. to Extend the Term of the Original Agreement from March 7, 2021 to September 8, 2021; and Authorize the Fire Chief to Sign the Amendment

CA8. Health and Human Services 2021-38

Accept the Resignation of Angelina Brouillette as Member at Large; Appoint Kimberley Martin as Community Member at Large for a Term Expiring April 6, 2024; Appoint Lydia Lower as the MCUSD Superintendent's Designee for a Term Expiring April 6, 2024; and Appoint Katherine Baker as the HHS Director's Designee to the Mariposa County First 5 Commission with a Term Expiring April 6, 2024

CA9. HHS/Behavioral Health & Recovery Services RES-2021-163

Approve an Amendment to the Three Year Agreement with TeleQuality Communications, Inc., Including Required Cost Information in the Agreement; and Authorize the Board of Supervisors Chair to Sign the Amendment

CA10. HHS/Behavioral Health & Recovery Services RES-2021-164

Approve the Second Amendment to Agreement with CF Merced LLC. for Psychiatric Hospitalizations Increasing the Amount by \$15,000 to a New

Amount Not to Exceed \$155,000; and Authorize the Board of Supervisors Chair to Sign the Amendment

CA11. HHS/Behavioral Health & Recovery Services RES-2021-165

Approve an Agreement with Aurora Behavioral Health Care to Provide Inpatient Psychiatric Services for Mariposa County Behavioral Health in an Amount Not to Exceed \$150,000; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA12. HHS/Public Health RES-2021-166

Approve an Increase in Extra-Help Hours from 999 Hours to 1,300 Hours for an Administrative Analyst I Extra-Help Position in the Health & Human Services Public Health Branch

CA13. HHS/Public Health RES-2021-167

Approve an Amendment to the California Department of Public Health (CDPH) Immunization Local Assistance Grant Agreement Number 17-10329, A02 to Increase the Grant Funding by \$39,696 for a New Amount Not to Exceed of \$73,771 for Fiscal Year 2020-2021 and Increases the Total 2017-2022 Grant Funding to the New Amount Not to Exceed \$214,421; and Authorize the Health and Human Services Agency Director to Sign the Amendment

CA14. Public Works RES-2021-168

Approve an Agreement with Caltrans for 2020/2021 Optional Federal Apportionment Exchange and State Match Program for the Regional Surface Transportation Program (RSTP) Funds; and Authorize the Public Works & Transportation Director to Sign the Agreement

CA15. Sheriff's Office RES-2021-169

Approve an Increase of Hours in a Not-To-Exceed Amount of 1,195 Hours for One (1) Extra-Help Court Security Officer for the Sheriff's Office

E. Board Recognitions

1. Health and Human Services 2021-39

Proclaim April 10-16, 2021 as "Week of the Young Child"

Shannon Gadd gave the staff report. No public input.

Chair Long presented the Proclamation to Shannon Gadd and several young audience members.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. Board of Supervisors 2021-40

Proclaim the Month of April 2021, as "California Friday Night Live Month" (Board Chair)

Megan Atkinson/Mariposa Safe Families (MSF) Executive Director introduced Heather Livingston/MSF Youth Coordinator who discussed her involvement with the program starting in 6th grade. During public comment, Shannon Gadd noted that HHSA has been contracting with MSF to provide the Friday Night Live for over 10 years, and discussed the increase in youth engagement via Zoom.

Chair Long presented the Proclamation to Megan Atkinson, and other MSF staff.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

3. Board of Supervisors 2021-41

Proclaim the Month of April 2021, as "Alcohol Awareness Month" (Board Chair)

Megan Atkinson gave the staff report, noting the many programs that Mariposa Safe Families provides. During public comment, Baljit Hundal/HHSA Health Services Division spoke in support of the item.

Chair Long presented the Proclamation to Megan Atkinson and MSF staff.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

4. Board of Supervisors 2021-42

Proclaim the Month of April 2021, as "Child Abuse Awareness Month" (Board Chair)

Megan Atkinson gave the staff report, discussed the mission of the Mariposa Safe Families, and advised that they are the designated Child Abuse Prevention Council for the County of Mariposa. Ms. Atkinson also discussed last month's Safe at Home Fun Fair and advised of upcoming events. No public input.

Chair Long presented the Proclamation to Megan Atkinson and MSF staff.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

5. Board of Supervisors 2021-43

Proclaim the Month of April, 2021, as "Sexual Assault Awareness Month" and April 28, 2021, as "Denim Day" (Board Chair)

Shannon Bridges/Mountain Crisis Services Peer Counselor gave the report by discussing the prevalence of sexual abuse in society. During public comment, Shannon Gadd spoke in support of the item by discussing the prevalence of sexual assault as well as the genesis of Denim Day.

Chair Long presented the Proclamation to Shannon Bridges and Kristin Fiester from Mountain Crisis Services.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Miles Menetrey, District V Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

F. Departmental Presentation

Mike Kinslow/Building Director advised that issuance of the permit for the Creekside Terrace Project is currently waiting on approval from three departments and Mariposa Public Utility District. He also noted approving the onsite structures, reported that they have received the first submittals for fire sprinklers, fire alarm, and monitoring systems, and noted that more work is needed on the playground equipment. Board discussion ensued.

John Morgan/CAL FIRE Battalion Chief - Mariposa County Fire advised that they are in active recruitment mode and are looking for new volunteers, and noted that there was a marked increase in their training numbers which signifies that more people are becoming engaged in this. Chief Morgan also noted that while their overall membership numbers are lower, participation is higher. He also reported that they are noticing an increase in escaped control burns and requested that people keep their burn piles small; and reminded everyone that now is the time to work on defensible spaces.

Kristina Allen/Deputy Director of Public Health reported that at least 30% of the county's population has been vaccinated with at least one dose; advised of upcoming vaccine clinics; and noted that Rite Aid has received 100 doses of the Johnson & Johnson vaccine which they are giving out by appointment only. Dr. Allen also reported that they conducted their first MyTurn clinic last Friday night, noting that they will not do another until after April 9th when a county resident only feature can be turned on. She also advised that the county is still in the Orange Tier but that the hope is that we will be moving into yellow next Tuesday. She also noted that it is National Public Health Week and recognized the hard work and dedication of the Public Health staff.

Shannon Gadd noted she cannot imagine a time in history when public health was more important, and extended thanks to Public Health staff and to Dr. Sergienko and Dr. Allen for their efforts. Ms. Gadd also reported that Project Room Key officially closed at the end of the last month, and provided the numbers of people served through it.

Mike Healy/Public Works Director extended kudos to Public Health, and reported that there are some new considerations regarding Antone Road for the Mariposa Creek Project Terrace but noted that he anticipates they will be able to work through them soon. He also announced receipt of a CalRecycle grant which will provide for a tire amnesty day for residents on May 7th and 8th at the Landfill, and on May 7th at the Coulterville Transfer station. Mr. Healy cautioned that this is not for businesses, and that there is a limit of nine tires per visit. He also announced that the survey work on

the downtown project has been completed and advised that notices should go out within the next month for some of the public outreach sessions. Mr. Healy also referred to Chief Morgan's report and noted that brush and trees are accepted at the landfill, if people choose to not burn. Mr. Healy also advised that Low Carbon Transit Operations Program money has again been authorized for YARTS to use towards a clean fleet; noted that the Darrah Road Bridge construction meeting is this week; and advised of the opening of the Indian Gulch Road temporary bridge. Board discussion ensued regarding the bridge and its design.

Recess

10:39 AM Chair Long recessed the meeting and reconvened at 10:45 AM.

G. Public Comment on Non-Agenda Items

Candy O'Donel-Browne/John C. Fremont Healthcare District (JCFHD) Board Chair welcomed the two new supervisors. She also advised of the healthcare district's intent to pursue another ballot measure for the June 7, 2022 election for the purpose of establishing a new sales tax to benefit JCFHD. She also suggested that another joint meeting would be good, and the Board members indicated their concurrence.

Recess Board of Supervisors

10:38 AM Chair Long recessed the Board of Supervisors meeting, followed by the Clerk's reading of the Government Code announcement.

H. AIR POLLUTION CONTROL DISTRICT

10:53 AM Chair Menetrey convened the Air Pollution Control District (APCD) Board with all members present.

Public Comment Period

None.

APCD Regular Agenda

1. Clerk of the Board of Supervisors APCD-2021-1

Selection of the 2021 Mariposa County Air Pollution Control District Board Chair

René LaRoche/Clerk of the Board gave the staff report for this item and the next. No public input.

ACTION: Miles Menetrey was selected as the 2021 Air Pollution Control District Board Chair.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Marshall Long, District III Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. Clerk of the Board of Supervisors APCD-2021-2

Selection of the 2021 Mariposa County Air Pollution Control District Board Vice-Chair

No public input.

ACTION: *Marshall Long was selected as the 2021 Air Pollution Control District Board Vice-Chair.*

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

3. Air Pollution Control Officer APCD-2021-3

Ratify the Application Signed by the Air Pollution Control District Officer; Approve Grant Agreement California Air Resources Board Carl Moyer Memorial Air Quality Standards Attainment Program for Fiscal Year 2020-2021 (Year 23); and Authorize the Air Pollution Control Board Chair to Sign the Grant Agreement (Subject to Approval as to Legal Form by County Counsel)

Dave Conway/Deputy APCD Officer gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Marshall Long, District III Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Adjourn APCD

11:06 AM Chair Menetrey adjourned the APCD Board meeting.

I. LOCAL TRANSPORTATION COMMISSION

11:06 AM Chair Long convened the Local Transportation Commission (LTC) meeting with all members present.

Public Comment Period

None.

LTC Regular Agenda

1. **Public Works LTC-2021-10**

Approve a Grant Agreement with Caltrans to Fund the Local Roadway Safety Plan for an Amount Not to Exceed \$80,000.00; and Authorize the Local Transportation Commission Chair to Sign the Agreement

Mike Healy/LTC Executive Director gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Adjourn LTC

11:09 AM Chair Long adjourned the LTC meeting.

J. WATER AGENCY BOARD

11:09 AM Vice-Chair Smallcombe convened the Mariposa County Water Agency Board of Directors with all members present.

Public Comment Period

None.

Water Agency Board Regular Agenda

1. **Clerk of the Board of Supervisors WA-2021-1**

Selection of Water Agency Board Chair for 2021

René LaRoche/Clerk of the Board gave the staff report for this item and the next. No public input.

ACTION: *Tom Sweeney was selected as the 2021 Water Agency Board Chair.*

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Marshall Long, District III Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

11:12 AM Director Smallcombe passed the gavel to Chair Sweeney.

2. **Clerk of the Board of Supervisors WA-2021-2**

Selection of Water Agency Board Vice-Chair for 2021

No public input.

ACTION: *Marshall Long was selected as the 2021 Water Agency Board*

Minutes Acceptance: Minutes of Apr 6, 2021 9:00 AM (Approval of Consent Agenda (Items designated by "CA"))

Vice-Chair.**RESULT: ADOPTED [UNANIMOUS]****MOVER:** Wayne Forsythe, District IV Supervisor**SECONDER:** Miles Menetrey, District V Supervisor**AYES:** Smallcombe, Sweeney, Long, Forsythe, Menetrey**3. Administration WA-2021-3**

Approve an Agreement to Sell 0.04 Acres of Real Property at APN 008-080-067 (\$1,242); Approve a Parcel Merger to Restore the Parcel to Its Original Shape and Size (To be Completed with the Filing of a Certificate of Compliance and Declaration of Waiver and Merger); and Authorize the Water Agency Board Chair to Sign All Associated Forms Necessary to Complete the Sale (Subject to Approval as to Legal Form by County Counsel)

Dallin Kimble/County Administrative Officer gave the staff report. No public comment.

RESULT: ADOPTED [UNANIMOUS]**MOVER:** Marshall Long, District III Supervisor**SECONDER:** Wayne Forsythe, District IV Supervisor**AYES:** Smallcombe, Sweeney, Long, Forsythe, Menetrey***Adjourn Water Agency***

11:18 AM Chair Sweeney adjourned the Water Agency meeting.

K. YOSEMITE WEST MAINTENANCE DISTRICT

11:18 AM Chair Smallcombe convened the Yosemite West Maintenance District (YWMD) Board meeting with all members present.

Public Comment Period

None.

Yosemite West Maintenance District Regular Agenda**1. Clerk of the Board of Supervisors YWMD-2021-1****Selection of Yosemite West Maintenance District Board Chair for 2021**

René LaRoche/Clerk of the Board gave the staff report for this item and the next. No public input.

ACTION: Rosemarie Smallcombe was selected as the 2021 Yosemite West Maintenance District Board Chair.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Marshall Long, District III Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. Clerk of the Board of Supervisors YWMD-2021-2

Selection of Yosemite West Maintenance District Board Vice-Chair for 2021

No public input.

ACTION: *Miles Menetrey was selected as the 2021 Yosemite West Maintenance District Board Vice-Chair.*

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Tom Sweeney, District II Supervisors
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

3. Public Works YWMD-2021-3

Approve the First Amendment with Provost & Pritchard for Engineering Services to Increase Compensation by \$12,000 for a New Amount Not to Exceed \$52,000; and Authorize the Yosemite West Maintenance District Chair to Sign the Amendment

Mike Healy/Public Works Director gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Marshall Long, District III Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Adjourn Yosemite West Maintenance District

11:29 AM Chair Smallcombe adjourned the YWMD Board meeting.

Reconvene as Board of Supervisors

11:29 AM Chair Long reconvened the Board of Supervisors meeting.

L. Regular Agenda Items

1. Public Works RES-2021-171

Approve Change Order 2 for the Interim Indian Gulch Bridge Storm Disaster Project with AM Development to Increase Compensation by \$191,258 for a New Amount Not to Exceed of \$1,493,349; and Authorize the Public Works & Transportation Director to Sign the Change Order

Mike Healy gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Wayne Forsythe, District IV Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. Planning RES-2021-172

Approve an Agreement with Sierra Foothill Conservancy to Complete the Mariposa Creek Parkway Restoration Project in an Amount Not to Exceed \$400,000; Authorize the Board of Supervisors Chair to Sign the Agreement; and Approve Budget Action Receiving Unanticipated Revenue from Grant Award (\$415,000) 4/5ths Vote Required

Sarah Williams/Planning Director gave the staff report. Board discussion ensued. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Miles Menetrey, District V Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

3. County Counsel (ID # 11577)

Waive the First Reading and Introduce an Ordinance Titled "An Ordinance Amending Section 10.08.140 of the Mariposa County Code Entitled 'Violation - Penalty'"

Steven W. Dahlem/County Counsel introduced Kevin Briggs/Assistant County Counsel who gave the staff report. No public input. Board discussion ensued.

RESULT: **INTRODUCED [UNANIMOUS] Next: 4/20/2021 9:00 AM**
MOVER: Tom Sweeney, District II Supervisors
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

4. Administration RES-2021-173

Approve an Agreement with Stradling Yocca Carlson & Rauth for Bond Counsel and Disclosure Counsel Services (Up to \$130,000); and Authorize the County Administrative Officer to Sign the Agreement

Dallin Kimble gave the staff report. During public comment, Mike Healy spoke in support of the item.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

5. Administration RES-2021-174

Approve 39-Month Contract for the Operation of the Mariposa Visitor Center with the Mariposa County Chamber of Commerce in an Amount Not to Exceed \$765,000; Authorize the Board of Supervisors Chair to Sign the Agreement; and Approve a Budget Action Reducing General Fund Contingency to Ensure Sufficient Funds for This Agreement in the Current Fiscal Year (\$16,000) 4/5ths Vote Required

Dallin Kimble gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Miles Menetrey, District V Supervisor
SECONDER: Rosemarie Smallcombe, District I Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

6. Administration RES-2021-175

Approve the Issuance of Three Below Market Rate Loans to Self Help Enterprises for the 42-Unit Creekside Terrace Project (\$2,809,000); Approve the Use of State Grants to Fund the Loan; and Authorize the Board of Supervisors Chair to Sign All Loan Documents Pertaining to the Three Loans (Subject to Approval as to Legal Form by County Counsel)

Dallin Kimble introduced Ben Goger/Housing Development Specialist who gave the staff report. Board discussion ensued. No public input.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Wayne Forsythe, District IV Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Lunch Recess

12:40 PM Chair Long recessed the meeting for lunch.

M. Items removed from Consent Agenda

None.

N. 2:00 PM Reconvened

1. Administration RES-2021-176

Conduct a Public Hearing to Solicit Citizen Input on the County's Proposed Five Year Permanent Local Housing Allocation (PLHA) Plan Activities; Adopt a Resolution Approving Plan Activities and Authorize the County Administrative Officer to Submit the Approved Plan; and Authorize the Board of Supervisors Chair to Sign an Agreement and Any Subsequent Amendments or Modifications Thereto, as Well as Any Other Documents Which Are Related to This Program or the PLHA Grant Award (Subject to Approval as to Legal Form by County Counsel)

2:00 PM Public Hearing Opened.

Dallin Kimble introduced Ben Goger who gave the staff report with a PowerPoint presentation. During public comment, the item was urged by Lydia Arre. Board discussion ensued.

2:30 PM Chair Long closed the Public Hearing.

RESULT: **ADOPTED [UNANIMOUS]**
MOVER: Rosemarie Smallcombe, District I Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

O. Board Information

Information received.

P. Adjournment

2:52 PM Chair Long adjourned the meeting in memory of Craig Campbell, Tre Ford, June Marlene Burke, Jimmy Moore, Virginia Parrott, and Lou Jean Bogusch.

Respectfully submitted,

René LaRoche
Clerk of the Board

Marshall Long
Chair, Board of Supervisors



MARIPOSA COUNTY

P.O. Box 784 Mariposa, CA 95338 (209) 966-3222
5100 Bullion Street
<http://www.mariposacounty.org/>



D.8

MARSHALL LONG, CHAIR
ROSEMARIE SMALLCOMBE, VICE-CHAIR
TOM SWEENEY
WAYNE FORSYTHE
MILES MENETREY

DISTRICT III
DISTRICT I
DISTRICT II
DISTRICT IV
DISTRICT V

ACTION SUMMARY MINUTES

April 13, 2021

A. 9:00 AM Called to Order and Roll Call

Attendee Name	Title	Status	Arrived
Rosemarie Smallcombe	District I Supervisor	Present	9:00 AM
Tom Sweeney	District II Supervisors	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 Long led the Pledge.

C. Introductions

None.

D. Approval of Consent Agenda (Items designated by "CA")

No public input.

ACTION:

CA18: Revised agreement approved.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

CA1. Health and Human Services RES-2021-177

Resolution Continuing a Shelter Crisis Local Emergency in Mariposa County

CA2. Health and Human Services RES-2021-178

Resolution Continuing the Public Health Local Emergency Due to the COVID-19 Pandemic

CA3. Sheriff's Office RES-2021-179

Resolution Continuing the Local Emergency Due to the COVID-19 Global Pandemic

CA4. Sheriff's Office RES-2021-180

Resolution Continuing the Local Emergency Due to the 2021 Mono Wind Event

CA5. Sheriff's Office RES-2021-181

Resolution Continuing the Local Emergency Due to the 2021 Meteorological "Atmospheric River" Event

CA6. Administration RES-2021-182

Approve an Agreement for a Program as a Service (PaaS) Add-On with DLT Solutions for Oracle Enterprise Resource Planning (ERP) Software in an Amount Not to Exceed \$5,584.66; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA7. Administration RES-2021-183

Approve Amendment to Agreement for a Program as a Service (PaaS) Add-On with Graviton for Oracle Enterprise Resource Planning (ERP) Implementation Consulting Services in an Amount Not to Exceed \$12,400; Authorize the Board of Supervisors Chair to Sign the Amendment; and Approve Budget Action Transferring Funds Between Health and Human Services Agency (HHS) and the ERP Implementation Capital Improvement Fund to Cover Cost of Agreement (\$12,400) 4/5ths Vote Required

CA8. Auditor (ID # 11574)

Receive Quarterly Audit Reports for Treasury Funds for the Third Quarter of Fiscal Year 2020-21 (February 2021)

CA9. Board of Supervisors

Approve the Minutes of Tuesday, March 9, 2021

CA10. Board of Supervisors

Approve the Minutes of Tuesday, March 16, 2021

CA11. Clerk of the Board of Supervisors (ID # 11625)

Receive Tracking List of Open Minute Orders

CA12. HHS/Public Health RES-2021-184

Approve the Allocation of One Additional Full Time Staff Services Analyst I/II Position in the Health and Human Services Administration Budget Effective Immediately

CA13. HHS/Social Services RES-2021-185

Approve an Agreement with Infant/Child Enrichment Services (ICES) to Provide Child Care Services in an Amount Not to Exceed \$85,000; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA14. HHS/Social Services RES-2021-186

Approve an Agreement with Berliner-Cohen Attorneys at Law, to Represent Mariposa County Health and Human Services Agency (HHSA) in Juvenile Dependency and Public Guardian/Conservatorship Cases and Any Other Matter County Counsel Deems Appropriate in an Amount Not to Exceed \$100,000; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA15. Public Works RES-2021-187

Approve Budget Action Reducing General Fund Contingency and Transfer Additional Funds Within the Public Works Department Budget to Increasing Appropriations in the Parks & Recreation Budget (\$15,521) 4/5ths Vote Required

CA16. Public Works RES-2021-188

Approve an Agreement with Kroeker Inc. to Provide a Wood Grinder and Excavator to the Landfill for Brush Grinding in the Amount Not to Exceed \$15,000; and Authorize the Director of Public Works & Transportation to Sign the Agreement

CA17. Sheriff's Office RES-2021-189

Approve an Agreement with the California Department of Parks and Recreation, Division of Boating and Waterways to Participate in Boating Safety and Enforcement Financial Aid Program for Fiscal Year 2021-2022; and Authorize the Board of Supervisors Chair to Sign the Agreement

CA18. Treasurer-Tax Collector-County Clerk RES-2021-190

Approve an Agreement with Granicus in the Amount of \$24,650.25 to Regulate Vacation Rentals and Enforce Collection of Transient Occupancy Taxes; and Authorize the Board of Supervisors Chair to Sign the Agreement

E. Departmental Presentation

Eric Sergienko/County Health Officer reported that they are continuing to vaccinate but are shifting to MyTurn, and that the County-maintained registry will close this Friday at Noon. Dr. Sergienko advised that appointment no-shows remain a problem but that he is hoping that MyTurn will help with that. He also reported on two more vaccination clinics and noted that 44% of the target population has been vaccinated with at least one shot and 60% is the number that has been demonstrated to show a decline in the rates of transmission. Dr. Sergienko also noted that the UK variant has been found in wastewater samples from El Portal, but the amount suggests it was from a visitor. He also advised that the State has announced that it will be moving forward with absolute numbers in the near future; noted that when that goes into implementation, we will be set to move in the Yellow Tier; noted that we are still seeing 2 to 5 cases a week with about half of those being from community transmission which suggests that we do have a background rate in our community.

Board discussion ensued regarding reported data and the disparities there. Dr. Sergienko noted that it is hoped that the glitch will be corrected with the move to MyTurn which is a centralized database.

Mike Kinslow/Building Department Director noted that since last week, three of the outstanding departments have contacted him regarding the Creekside Terrace Project and have stated they are prepared to go forward with the project. Mr. Kinslow also noted that, given that, his department expects to be able to issue the permit on Wednesday.

Matthew Matthiessen/John C. Fremont Healthcare District advised that Gonzalo TaFoya has accepted the position of the Chief Nursing Officer, and that Paula Rhodes has been named the Interim Med Surge Manager. He also noted that Mariposa Physical Therapy is closed right now due renovations; discussed the Big Dill, their new customer service program, and its apparent success and acknowledged local businesses who are partners; noted that they have received their Occupancy Permit for the Northside Clinic; and advised that they are in final talks with a provider for that clinic which will have its grand reopening schedule for May 3rd.

Jeremy Brieese/Sheriff - Coroner - Public Administrator noted that this is National Telecommunicators Week and highlighted the jobs that our dispatchers do. He also advised that he will soon be bringing an item to the Board to present a new digital evacuation planning device that other counties are considering.

Mike Healy/Public Works Director extended kudos to our emergency dispatchers.

F. Public Comment on Non-Agenda Items

Supervisor Menetrey noted the receipt of public comment via the website regarding Koon Hollar off of Forest Drive in Wawona. He advised that he contacted the person and is referring the matter to the Wawona Planning Advisory. Supervisor Menetrey also noted that Koon is also a German surname. Supervisor Long advised that Tom Phillips or Ed Mee may be able to provide background regarding the name as they have connections to that community.

1. Clerk of the Board of Supervisors (ID # 11663)

Input for Public Comment on Non-Agenda Items Portion of the April 13, 2021, Meeting

RESULT: INFORMATION RECEIVED

Recess Board of Supervisors

9:30 AM Chair Long recessed the Board of Supervisors meeting, followed by the Clerk's reading of the Government Code announcement.

G. LOCAL TRANSPORTATION COMMISSION

9:30 AM Chair Long convened the Local Transportation Commission (LTC) with all members present.

Public Comment Period

None.

LTC Regular Agenda

1. **Public Works** **LTC-2021-11**

Approve the Federal Fiscal Year 2021 Certifications and Assurances for Federal Transit Administration Assistance (FTA); and Authorize County Counsel and the LTC Executive Director to Sign the Certifications and Assurances

Mike Healy/LTC Executive Director gave the staff report. During public comment, Karen Glendenning inquired if the exchange of money between the State and Federal government can be used to support or subsidize YARTS along the Highway 140 corridor or on the Southern edge of Highway 41. Mr. Healy responded that it sounds like Ms. Glendenning is referring to the next item on the agenda and noted that, if that is the case, the surface transportation of item 2 is our annual apportionment which goes into the County's normal roads funding. Mr. Healy also suggested that if Ms. Glendenning would email him her questions, he could go into the matter more.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. **Public Works** **LTC-2021-12**

Approve an Agreement with Caltrans for the FY 20/21 Optional Federal Apportionment Exchange and State Match Program for the Regional Surface Transportation Program (RSTP) Funds; and Authorize the LTC Executive Director to Sign the Agreement

Mike Healy gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Adjourn LTC

9:40 AM Chair Long adjourned the LTC meeting.

Reconvene as Board of Supervisors

9:40 AM Chair Long reconvened the Board of Supervisors meeting.

H. Regular Agenda Items

1. **HHS/Behavioral Health & Recovery Services** **RES-2021-191**

Approve Implementation of Assembly Bill (AB) 1976: Mental Health Services Assisted Outpatient Treatment (AOT)

Baljit Hundal/Health and Human Services Agency (HHSA) Division Director of Health Services passed out an information factsheet and gave the staff report. During

public comment, Mike Healy/citizen urged the item by discussing his connection with the Wilcox family in Nevada County.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

2. Public Works RES-2021-192

Approve an Agreement with GPA Consulting for Environmental Support Services for the Darrah Rd Bridge in the Amount Not to Exceed \$199,976; and Authorize the Board of Supervisors Chair to Sign the Agreement

Mike Healy gave the staff report. No public input.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Miles Menetrey, District V Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

3. Public Works RES-2021-193

Adopt a Resolution Authorizing the Director, Public Works & Transportation to Conduct All Negotiations, Sign and Submit a Grant Application to Apply for Proposition 68 Per Capita Parks Funds for Specific Park Improvement Funds; and Sign the Grant Agreement, Certifications, Amendments, and Payment Requests Necessary for Completion of the Grant Scope (Subject to Approval as to Legal Form by County Counsel)

Mike Healy gave the staff report. No public input. Board discussion ensued regarding the grant timing and the order in which issues will be addressed.

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Miles Menetrey, District V Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

4. Public Works RES-2021-194

Authorize the Director, Public Works and Transportation to Award and Sign Various Trade Services, as Needed Agreements, for the Amount Not to Exceed \$50,000 Annually for an Initial Term Ending on December 31, 2022; Each Agreement Will Include a County Option to Extend the Agreement for Up to Four (4) One (1) Year Extensions (Subject to Approval as to Legal Form by County Counsel)

Mike Healy gave the staff report. No public input.

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

I. Items removed from Consent Agenda

None.

J. Board Information

Information received.

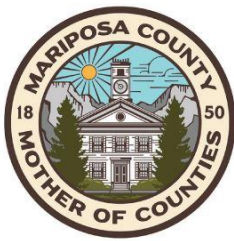
K. Adjournment

10:33 AM Chair Long adjourned the meeting in memory of John "Randy" Henkle, and Walter "Tom" Strickland.

Respectfully submitted,

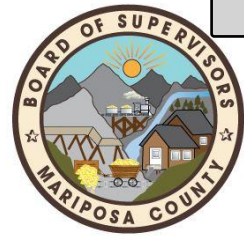
René LaRoche
Clerk of the Board

Marshall Long
Chair, Board of Supervisors



MARIPOSA COUNTY

County Counsel · (209) 966-3222



D.9

RESOLUTION - ACTION REQUESTED 2021-229

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Steve Dahlem, County Counsel

RE: Approve a 3-Year Agreement with LexisNexis

RECOMMENDATION AND JUSTIFICATION:

Approve a 3-Year Agreement with LexisNexis to Provide Access to On-Line Legal Research; and Authorize the County Counsel to Sign the Agreement.

This Agreement will allow County Counsel to continue to have on-line legal research abilities at a reduced cost.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

County Counsel currently has an Agreement with Thomson Reuters West Law for on-line legal research through the end of the Agreement term on June 30, 2021.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

If this Agreement is not approved then County Counsel will have to remain with Thomson Reuters with a significantly higher monthly payment than what is currently being offered through LexisNexis. A cost difference of \$564/month.

FINANCIAL IMPACT:

\$200/month-cost savings of \$564/month

ATTACHMENTS:

LexisNexis Agreement (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey



**LEXIS® SUBSCRIPTION AGREEMENT
FOR STATE/LOCAL GOVERNMENT**
(NEW SUBSCRIBER VERSION)

"Subscriber" Name: Mariposa County, CA County Counsel

Account Number: 100001SRC

"LN": LexisNexis, a division of RELX Inc.

1. Subscription Agreement

LexisNexis, a division of RELX Inc. ("LN") grants Subscriber a non-exclusive, non-transferable limited license to access and use Lexis® and the materials available therein ("Materials") pursuant to terms set forth in the LexisNexis General Terms and Conditions ("General Terms") and the pricing set forth in the Price Schedule ("Price Schedule") (the General Terms together with the Price Schedule is collectively referred to as the "Subscription Agreement"), both of which are incorporated herein by reference. Subscriber may view and print the Subscription Agreement at: <https://www.lexisnexis.com/en-us/terms/GovtAcademic/terms.page>.

2. Certification

2.1 Subscriber certifies that the number of government professionals in Subscriber's organization is as set forth below. A "Government Professional User" is defined as an attorney, judge, librarian, researcher, investigator or analyst who is employed by the Subscriber.

Number of Government Professional Users:	<u>2</u>

2.2 A "Support Staff User" is defined as a person who supports the Government Professional User, including, but not limited to: paralegals, interns, legal secretaries or other administrative support members. 3 ID's may be issued to support staff for each Government Professional User accounted for above.

Number of Support Staff Users:	<u>6</u>

2.3 Each LN ID must be issued for individual use by the Government Professional User or Support Staff User.

2.4 If Subscriber, at the time of signing this Agreement has 11 or more Government Professional Users, then Subscriber is required to notify LN if the number of Government Professional Users falls below 11. Subscriber shall, within 30 days of the staffing change, notify LN in writing.

2.5 Subscriber acknowledges that the pricing and menus provided to Subscriber in this Agreement depend in part on the number of Government Professional Users in Subscriber's organization. Subscriber certifies that as of the date Subscriber signs this Agreement there are the number of Government Professional Users in Subscriber's organization (the "Reference Number") as Subscriber has specified above.

(i) At LN's request from time to time, Subscriber will certify in writing the then-current Reference Number.

(ii) If there is a change in the Reference Number during the Term, LN may, in its sole discretion on at least 30 days prior written notice to Subscriber, increase or decrease the Monthly Commitment by an amount that does not exceed, on a percentage basis, the change in the Reference Number.

3. Lexis Product and Charges

3.1 This Section 3 amends the Subscription Agreement with respect to the Lexis product offering described below. The term of Subscriber's commitment for the Lexis product offering will begin upon the date Subscriber's billing account ("Account Number") is activated ("Activation") and will continue for the last period set forth in Section 3.2 below (the "Committed Term"). Subscriber may not terminate this Agreement for convenience under General Terms during the Committed Term. Notwithstanding the foregoing, Subscriber may terminate this Agreement during the Committed Term for a material breach by LN that remains uncured for more than 30 days after LN receives written notice from Subscriber identifying a specific breach.



**LEXIS® SUBSCRIPTION AGREEMENT
FOR STATE/LOCAL GOVERNMENT**
(NEW SUBSCRIBER VERSION)

If Subscriber terminates this Agreement pursuant to this Section, then Subscriber will pay all charges incurred up to the date of termination.

Lexis Content & Features		
Product	SKU Number	Number of Users
National Primary Plus	1011510	2
Verdicts & Settlements - National	1010609	2
City and County Attorney Premium Library	1011966	2
CA Practice Library	1010630	2
All Legislative Bill Histories	1509667	2
Trial Court Orders - National	1512258	2
All Briefs, Pleadings, & Motions	1010612	2

3.2 In exchange for access to the Lexis Content, Feature and/or Service set forth in Section 3.1 above, Subscriber will pay to LN the following amount (the "Monthly Commitment") during the periods set forth below.

Committed Term	Monthly Commitment
6/1/21-6/30/21	0
7/1/21-6/30/22	200
7/1/22-6/30/23	206
7/1/23-6/30/24	213

3.3 During the Term, LN may make content and features available to Subscriber that are not included in the Lexis Content described above which will be offered to Subscriber at an additional charge ("Alternate Materials"). Subscriber will be under no obligation to access and use the Alternate Materials, or to incur additional fees beyond the Monthly Installment. If Subscriber elects to access the Alternate Materials by initialing below, Subscriber will be notified that additional charges will apply before the Alternate Materials is displayed. If Subscriber proceeds to access the Alternate Materials, Subscriber will pay the then current, transactional charge(s) for the Alternate Materials that is displayed at the time of access.

Subscriber elects access to the Alternate Materials

(Initial)

3.4 Use of Lexis under this Agreement is available to Subscriber and its Authorized Users (defined in the General Terms).

3.5 LN may temporarily suspend access to Lexis until all unpaid amounts are paid in full. No claims directly or indirectly related to this Agreement with respect to amounts billed or payments made under this Agreement may be initiated by Subscriber more than 6 months after such amounts were first billed to Subscriber.

4. Closed Offer

The prices and other terms are subject to change if Subscriber has not submitted a signed original or copy on or before 4/30/21.

5. Confidential Information

Subject to any state open records or freedom of information statutes, this Agreement contains confidential pricing information of LN. Subscriber understands that disclosure of the pricing information contained herein could cause competitive harm to LN, and will receive and maintain this Agreement in trust and confidence and take reasonable precautions against such disclosure to any third person. This Section 5 will survive the termination or expiration of this Agreement.



**LEXIS® SUBSCRIPTION AGREEMENT
FOR STATE/LOCAL GOVERNMENT**
(NEW SUBSCRIBER VERSION)

6. Support and Training

During the Term, Subscriber, with the support of LN, agrees to encourage the effective use of Lexis through:

- (a) Meaningful participation in additional ongoing programs presented by LN to update and train Authorized Users;
- (b) Authorize the periodic distribution of memos or other communications by LN and/or Subscriber to Authorized Users; and
- (c) The periodic review with LN of Subscriber's Authorized User's use of materials and training under this Agreement.

7. Miscellaneous

7.1 This Agreement does not bind either party until it has been accepted by both parties. Subscriber may accept this Agreement by signing below. LN will accept this Agreement by providing Subscriber with access to Lexis or by signing below.

7.2 If Subscriber issues a purchase order in connection with the Agreement, Subscriber acknowledges and agrees that the purchase order shall be for Subscriber's internal purposes only and shall not modify or affect any of the other terms or conditions for access to the Online Services.

LEXISNEXIS WILL NOT ACCEPT ANY CHANGES, CORRECTIONS OR ADDITIONS TO THIS AGREEMENT UNLESS SUCH CHANGES ARE EXPRESSLY ACCEPTED BY LN IN WRITING. SUCH CHANGES WILL HAVE NO LEGAL EFFECT.

AGREED TO AND ACCEPTED BY:

Subscriber: Mariposa County, CA County Counsel	
[MUST BE COMPLETED BY SUBSCRIBER]	
Authorized Subscriber Signature:	
Printed Name:	<u>Steven W. Dahlem</u>
Job Title:	<u>County Counsel</u>
Date:	
Number of Professional Users:	<u>2</u>

LexisNexis, a division of RELX Inc.

[COMPLETED BY LEXISNEXIS]

Authorized Signature:	
Name:	<u>Josh Rusten</u>
Job Title:	<u>Pricing Analyst</u>
Date:	<u>4-9-21</u>



**LEXIS® SUBSCRIPTION AGREEMENT
FOR STATE/LOCAL GOVERNMENT**
(NEW SUBSCRIBER VERSION)

CUSTOMER INFORMATION (Please type or print):		
Organization Name: (Full Legal Name)	Mariposa County, CA County Counsel	
Billing Frequency:	☒ Monthly	☐ Annually
	Physical Address	Invoice Address
Street Address:	5100 Bullion Street	P.O. Box 189
City:	Mariposa	Mariposa
State:	California	California
Zip:	95338	95338
County:	Mariposa	Mariposa
Telephone:	(209) 966-3222	(209) 742-1233
Fax:	(209) 966-5147	
Parent Company: (if applicable)		

Type of Organization:

☒ Legislative ☐ Judicial ☐ Executive

Professional User: 2 Practicing Area of Law: Civil

Support Staff: 6 Employer Identification Number: 94-6000-880

Bar No: 135498 Issuing State: California

Date Issued/Expiration Date: 8/25/1988 Organization Web Address: mariposacounty.org

Tax Exempt: ☐ Yes (attach Sales Tax Exemption Certificate) MSA: ☐ Yes ☐ No

☒ No

Tax ID No:
94-6000-880

State Contract No:
(If applicable)
PO No:
(If applicable)

Contacts:

	Name	Telephone	Email
Installation:	Rhonda Scherf	(209) 742-1233	rscherf@mariposacounty.org
Billing:	Rhonda Scherf		
Policy/Legal Notification:	Steven W. Dahlem	(209) 742-1233	sdahlem@mariposacounty.org
Scheduling/Training:	Rhonda Scherf		

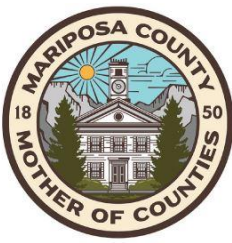


**LEXIS® SUBSCRIPTION AGREEMENT
FOR STATE/LOCAL GOVERNMENT**
(NEW SUBSCRIBER VERSION)

Name _____ Telephone _____
 Super Admin: _____
 Email _____ IP Address _____

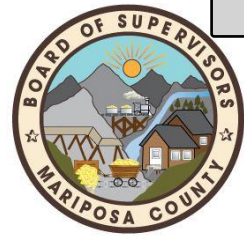
CUSTOMER ID INFORMATION (Please type or print)			
ID HOLDERS' NAMES (additional sheet attached ☐)	ID HOLDERS' TITLES/POSITIONS	ID HOLDERS' EMAIL ADDRESSES	LOCATION/ADDRESS

Attachment: LexisNexis Agreement (RES-2021-229 : Approve a 3-Year Agreement with LexisNexis)



MARIPOSA COUNTY

Health and Human Services • (209) 966-2000



RESOLUTION - ACTION REQUESTED 2021-230

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: THP Allocation Acceptance Resolution

RECOMMENDATION AND JUSTIFICATION:

Adopt a Resolution Accepting the Transitional Housing Program Allocation; and authorize the Health and Human Services Agency Director to execute any documents necessary to accept the award (Subject to Review by County Counsel as to Legal Form).

Pursuant to Budget Act of 2019, the Department of Housing and Community Development (HCD) has allocated \$5 million in funding to counties for the support of Transitional Housing Program (THP). Through calculations from HCD, Mariposa County Health and Human Services Agency (HHSA) will receive \$4,700 for THP.

The purpose of THP is to help young adults 18 to 25 years secure and maintain housing, with priority given to young adults formerly in the foster care or probation systems.

THP was realigned in 2011 and has since been completely funded with realignment dollars. This housing allocation is new and in addition to the realignment dollars.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

On May 5, 2020, Board of Supervisors authorized Health and Human Services Director to sign acceptance allocation forms for THP through Resolution No. 2020-228.

On August 4, 2020, Board of Supervisors adopted the Transitional Housing Program Allocation Acceptance Resolution through Resolution No. 2020-475.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Refusing this allocation will prevent HHSA from seeking reimbursement funding for dollars spent on providing housing for young adults.

FINANCIAL IMPACT:

Additional funding for THP will be allocated towards Health and Human Services Agency (HHSA) budget.

ATTACHMENTS:

THP R2 Resolution April 19 2021 (PDF)

RESULT: **ADOPTED BY CONSENT VOTE [UNANIMOUS]**

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Transitional Housing Program Allocation Acceptance Resolution for Counties

BEFORE THE BOARD OF SUPERVISORS

COUNTY OF MARIPOSA, STATE OF CALIFORNIA

MARIPOSA

IN THE MATTER OF: TRANSITIONAL HOUSING PROGRAM (THP) ALLOCATION
RESOLUTION NUMBER: _____

A RESOLUTION AUTHORIZING APPLICATION FOR AND ACCEPTANCE OF THE
COUNTY ALLOCATION AWARD UNDER THE TRANSITIONAL HOUSING PROGRAM

WHEREAS, the State of California, Department of Housing and Community Development (“Department”) issued an Allocation Acceptance form, dated July 27, 2020 under the Transitional Housing Program (“THP” or “Program”) for \$8 million authorized by item 2240-102-0001 of section 2.00 of the Budget Act of 2020 (Chapter 6 of the Statutes of 2020) and Chapter 11.7 (commencing with Section 50807) of part 2 of Division 31 of the Health and Safety Code.

WHEREAS, the Allocation Acceptance form relates to the availability of the
TRANSITIONAL HOUSING PROGRAM Allocation funds; and

WHEREAS, the MARIPOSA COUNTY HEALTH AND HUMAN SERVICES AGENCY (“Applicant”), was listed as an eligible applicant in the Allocation Acceptance form, dated July 27, 2020.

NOW, THEREFORE, BE IT RESOLVED, that the BOARD OF SUPERVISORS for
MARIPOSA COUNTY (“County”) does hereby determine and declare as follows:

SECTION 1. That Applicant is hereby authorized and directed to apply for and accept their TRANSITIONAL HOUSING PROGRAM Allocation award, as detailed in the Allocation Acceptance form, up to the amount authorized on the Allocation Acceptance form and applicable state law.

SECTION 2. That DIRECTOR of MARIPOSA COUNTY HEALTH AND HUMAN SERVICES AGENCY is hereby authorized and directed to act on behalf of County in connection with the TRANSITIONAL HOUSING PROGRAM Allocation award, and to enter into, execute, and deliver any and all documents required or deemed necessary or appropriate to be awarded the TRANSITIONAL HOUSING PROGRAM Allocation award, and all amendments thereto (collectively, the “TRANSITIONAL HOUSING

Attachment: THP R2 Resolution April 19 2021 (RES-2021-230 : THP Allocation Acceptance Resolution)

PROGRAM Allocation Award Documents”).

SECTION 3. That Applicant shall be subject to the terms and conditions that are specified in the TRANSITIONAL HOUSING PROGRAM Allocation Award Documents, and that Applicant will use the TRANSITIONAL HOUSING PROGRAM Allocation award funds in accordance with the Allocation Acceptance form, other applicable rules and laws, the THP Program Documents, and any and all THP requirements.

PASSED AND ADOPTED this _____ day of _____, 20____, by the following vote:

AYES _____

NOES _____

ABSTENTIONS _____

ABSENT _____

Marshall Long, Chair
Mariposa County Board of Supervisors

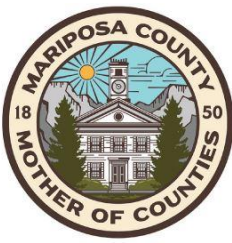
ATTEST:

René LaRoche
Clerk of the Board of Supervisors

APPROVED AS TO LEGAL FORM:

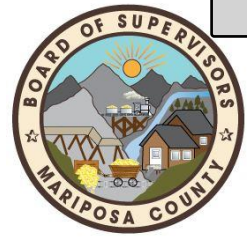
Steven W. Dahlem
County Counsel

RESOLUTION CHECKLIST	
Minimum Requirements	
☐	Entity name (state identity of the contracting party or borrower) and Entity type (i.e. Corporation, Non-Profit, LLC, etc.)
☐	Name & Title of Signatory(ies) Note: Name and title of authorized signatory(ies) is preferred. In instances pertaining to municipalities (when title only is acceptable), supporting documentation evidencing the individual who currently holds the position must be provided.
☐	Reference to Allocation Acceptance Form date
☐	Standard Agreement or Loan & Grant Agreement language (authorizes signatory(ies) to sign Loan & Grant Contract/Standard Agreement)
☐	Amendment provision included
☐	Dollar amount (Includes a dollar amount that is equal to or greater than the award amount)
☐	Person attesting validity of resolution (must be someone other than person authorized to sign agreements)
☐	Meeting Date, All Votes (Ayes, No's, Absent, Vacant), and signature(s) included
☐	Resolution number(s) OR Project Site Name (Required to differentiate multiple contracts issued to same contractor)
Authorized Signatory(ies) – And vs. Or	
And – CEO and Director Both individuals named must sign the Standard Agreement. Example: “The Board hereby authorizes <u>CEO</u> and <u>Director</u> to execute the Standard Agreement in an amount not to exceed...”	
Or – CEO or Director Either individual may sign--only one signature is required. Example: “The Board hereby authorizes the <u>CEO</u> or <u>his/her designee</u> to execute the Standard Agreement in an amount not to exceed...”	
And/Or – CEO and/or Director Effective December 9, 2014, HCD’s Legal Assistance Division (LAD) declared this language legally insufficient. Resolutions with this language will not be accepted. Example: “The Board hereby authorizes the <u>CEO</u> and/or <u>Director</u> to execute the Standard Agreement in an amount not to exceed...”	



MARIPOSA COUNTY

HHS/Employment and Community Services • (209) 966-2000



RESOLUTION - ACTION REQUESTED 2021-231

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: MLJT Employment Placement Services Contract 2021/22

RECOMMENDATION AND JUSTIFICATION:

Approve an agreement with Mother Lode Job Training (MLJT) to provide employment placement services for individuals in the subsidized employment program in an amount not to exceed \$100,000; and authorize the Board of Supervisors Chair to sign the agreement.

The goal of this program is to place ten participants into work experience for 26 weeks at 29 hours per week. Ongoing placements continue to successfully prepare and train participants for employment opportunities. This program is fully funded by State and federal funds and has no impact to the County General Fund.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board approved the Fiscal Year 2020/21 agreement on September 1, 2020 by Resolution 2020-534.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The professional services of this agency would not be available to assist clients in job placement.

FINANCIAL IMPACT:

This contract is incorporated in the FY21/22 budget for the Human Services Division. There is no impact to the General Fund.

ATTACHMENTS:

MLJT ESE Agreement 2022 - Wcsignature (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

AGREEMENT FOR EMPLOYMENT SERVICES

THIS AGREEMENT ("Agreement") is made and entered into this ____ day of _____, 20 __, by and between the County of Mariposa, a political subdivision of the State of California, ("County"), and Mother Lode Job Training ("Contractor"), pursuant to the following terms and conditions.

W I T N E S S E T H:

1. TERM

The term of this Agreement shall commence on July 1, 2021 and terminate on June 30, 2022 unless extended as provided by this Agreement.

2. SERVICES

Contractor shall perform employment services as described in Exhibit A, "Scope of Work," which is attached hereto and incorporated herein by reference. Contractor shall provide all staffing and materials necessary to perform the Scope of Work.

3. COMPENSATION

Contractor shall be compensated for services performed in an amount not to exceed \$100,000. Contractor's rates are listed in Exhibit B, "Cost Proposal." County shall pay Contractor within thirty (30) of receipt of an approved invoice.

4. INSURANCE

Contractor shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by Contractor, its agents, representatives, or employees.

A. MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

(1) Commercial General Liability (CGL): Insurance Services Office (ISO) Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal and advertising injury with limits no less than \$2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

(2) Automobile Liability: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired (Code 8) and non-owned autos (Code 9), with limits no less than \$1,000,000 per accident for bodily injury and property damage.

(3) Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with a limit of no less than \$1,000,000 per accident for bodily injury or disease.

(4) Professional Liability (Errors and Omissions): Insurance appropriate to Contractor's profession, with a limit of no less than \$2,000,000 per occurrence or claim, \$2,000,000 aggregate.

If Contractor maintains broader coverage and/or higher limits than the minimums shown above, County requires and shall be entitled to the broader coverage and/or higher limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to County.

B. OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

(1) Additional Insured Status: County, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 forms if a later edition is used).

(2) Primary Coverage: For any claims related to this Agreement, Contractor's insurance coverage shall be primary insurance as respects County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by County, its officers, officials, employees, or volunteers shall be excess of Contractor's insurance and shall not contribute with it.

(3) Notice of Cancellation: Each insurance policy required above shall state that coverage shall not be canceled, except with at least thirty (30) calendar days' notice to County.

(4) Waiver of Subrogation: Contractor hereby grants to County a waiver of any right to subrogation which any insurer of said Contractor may acquire against County by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not County has received a waiver of subrogation endorsement from the insurer.

(5) Deductibles and Self-Insured Retentions: Any deductibles or self-insured retentions must be declared to and approved by County. County may require Contractor to

purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

(6) Acceptability of Insurers: Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to County.

(7) Verification of Coverage: Contractor shall furnish County with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive Contractor's obligation to provide them. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

(8) Subcontractors: Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that County is an additional insured on insurance required from subcontractors.

(9) Special Risks or Circumstances: County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

5. HOLD HARMLESS/INDEMNIFICATION

To the fullest extent permitted by law, Contractor shall hold harmless, defend at its own expense, and indemnify County, its officers, employees, agents, and volunteers, against any and all liability, claims, losses, damages, or expenses, including reasonable attorney's fees, arising from all acts or omissions of Contractor or its officers, agents, or employees in rendering services under this Agreement; excluding however such liability, claims, losses, damages, or expenses arising from County's sole negligence of willful acts.

6. INDEPENDENT CONTRACTOR

It is the expressed intention of the parties that Contractor is an independent contractor and not an employee, agent, joint venturer or partner of County. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between County and Contractor or any employee or agent of Contractor. Both parties acknowledge that Contractor is not an employee for state or federal tax purposes. Contractor shall retain the right to perform services for others during the term of this Agreement.

7. PUBLIC EMPLOYEES RETIREMENT SYSTEM (CALPERS)

In the event that Contractor or any employee, agent, or subcontractor of Contractor providing services under this Agreement is determined by a court of competent jurisdiction or the Public Employees Retirement System (CalPERS) to be eligible for enrollment in CalPERS as an employee of County, Contractor shall indemnify, defend, and hold harmless County for the payment of any employee and/or employer contributions for CalPERS benefits on behalf of

Contractor or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of County.

8. STATE AND FEDERAL TAXES

As Contractor is not County's employee, Contractor is responsible for paying all required state and federal taxes. In particular:

- a. County will not withhold FICA (Social Security) from Contractor's payments;
- b. County will not make state or federal unemployment insurance contributions on behalf of Contractor;
- c. County will not withhold state or federal income tax from payment to Contractor;
- d. County will not make disability insurance contributions on behalf of Contractor;
- e. County will not obtain workers' compensation insurance on behalf of Contractor.

9. AUDITS AND INSPECTIONS

Contractor shall at any time during business hours, and as often as County may deem necessary, make available to County for examination all of its records and data with respect to the matters covered by this Agreement. Contractor shall, upon the request of County, permit County to audit and inspect all of such records and data necessary to ensure Contractor's compliance with the terms of this Agreement. If compensation to be paid by County under this Agreement exceeds Ten Thousand Dollars (\$10,000), Contractor shall be subject to the examination and audit of the California State Auditor, as provided in Government Code section 8546.7, for a period of three (3) years after final payment under this Agreement. This section survives the termination of this Agreement.

10. ASSIGNMENT

It is understood and agreed that this Agreement contemplates personal performance by Contractor and is based upon a determination of its unique personal competence and experience and upon its specialized personal knowledge. Assignments of any or all rights, duties or obligations of Contractor under this Agreement will be permitted only with the express written consent of County.

11. NOTICE

Any and all notices, reports or other communications to be given to County or Contractor shall be given to the persons representing the respective parties at the following addresses:

CONTRACTOR:

Mother Lode Job Training
197 Mono Way, Suite B
Sonora, CA 95370

COUNTY:

County of Mariposa
5362 Lemee Lane
P.O. Box 99
Mariposa, CA 95338
Fax: (209) 966-8251

12. COMPLIANCE

Contractor shall comply with all federal, state and local laws, codes, ordinances and regulations applicable to Contractor's performance under this Agreement, including, but not limited to, laws related to prevailing wages. Specifically, Contractor shall not engage in unlawful employment discrimination, including, but not limited to, discrimination based upon a person's race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, gender, citizenship or sexual orientation, as prohibited by state or federal law.

13. PUBLIC RECORDS ACT

Contractor is aware that this Agreement and any documents provided to County may be subject to the California Public Records Act and may be disclosed to members of the public upon request. It is the responsibility of Contractor to clearly identify information in those documents that it considers to be confidential under the California Public Records Act. To the extent that County agrees with that designation, such information will be held in confidence whenever possible. All other information will be considered public.

14. ENTIRE AGREEMENT AND MODIFICATION

This Agreement contains the entire agreement of the parties relating to the subject matter of this Agreement and supersedes all prior agreements and representations with respect to the subject matter hereof. This Agreement may only be modified by a written amendment hereto, executed by both parties. If there are exhibits attached hereto, and a conflict exists between the terms of this Agreement and any exhibit, the terms of this Agreement shall control.

15. ENFORCEABILITY AND SEVERABILITY

The invalidity or enforceability of any term or provisions of this Agreement shall not, unless otherwise specified, affect the validity or enforceability of any other term or provision, which shall remain in full force and effect.

16. TERMINATION AND RIGHTS UPON TERMINATION

A. This Agreement may be terminated upon mutual written consent of the parties, or as a remedy available at law or in equity. In the event of the termination of this Agreement, Contractor shall be entitled to compensation for services performed acceptably up to the effective date of termination as set forth in Exhibit B.

B. Either party may terminate this Agreement for convenience upon 30 calendar days' written notice to the other party. Upon termination for convenience, Contractor shall be entitled to compensation for services performed acceptably up to the effective date of termination, as set forth in Exhibit B.

C. Should Contractor default in the performance of this Agreement or materially breach any of its provisions, County, at its option, may terminate this Agreement by giving written notification to Contractor. The termination date shall be the effective date of the notice. For the purposes of this subsection, default or material breach of this Agreement shall include,

but not be limited to, any of the following: failure to perform required services in a timely manner, willful destruction of County property, dishonesty, or theft.

17. NO WAIVER

The failure to exercise any right to enforce any remedy contained in this Agreement shall not operate as to be construed to be a waiver or relinquishment of the exercise of such right or remedy, or of any other right or remedy herein contained.

18. DISPUTES

Should it become necessary for a party to this Agreement to bring an action in connection with this Agreement, the prevailing party in any such action shall be entitled to reimbursement for all expenses so incurred, including reasonable attorney's fees.

It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Mariposa, State of California.

19. CAPTIONS

The captions of this Agreement are for convenience and reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

20. NUMBER AND GENDER

In this Agreement, the neutral gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

21. MANDATORY AND PERMISSIVE

"Shall" is mandatory. "May" is permissive.

22. SUCCESSORS AND ASSIGNS

All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

23. COUNTERPARTS/ELECTRONIC, FACSIMILE, AND PDF SIGNATURES

This agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument. Each Party of this agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act ("CUETA"), Cal. Civ. Code §§ 1633.1 to 1633.17), for executing this Agreement. The parties further agree that the electronic signatures of

the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record pursuant to the CUETA, as amended from time to time. The CUETA authorizes use of an electronic signature for transactions and contracts among parties in California, including a government agency. Digital signature means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the parties. For purposes of this section, a digital signature is a type of "electronic signature" as defined in subdivision (i) of Section 1633.2 of the Civil Code. Facsimile signatures or signatures transmitted via pdf document shall be treated as originals for all purposes.

24. OTHER DOCUMENTS

The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

25. CONTROLLING LAW

The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

26. AUTHORITY

Each party and each party's signatory warrant and represent that each has full authority and capacity to enter into this Agreement in accordance with all requirements of law. The parties also warrant that any signed amendment or modification to this Agreement shall comply with all requirements of law, including capacity and authority to amend or modify this Agreement.

27. NEGOTIATED AGREEMENT

This Agreement has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this Agreement within the meaning of California Civil Code section 1654. Each party represents and warrants that in executing this Agreement it does so with full knowledge of the rights and duties it may have with respect to the other party. Each party also warrants and represents that it has received independent legal advice from its attorney with respect to the matters set forth in this Agreement and the rights and duties arising out of this Agreement, or that such party willingly foregoes any such consultation.

28. NO RELIANCE ON REPRESENTATIONS

Each party warrants and represents that it is not relying and has not relied upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this Agreement, have been independently verified. Each party further understands that it is responsible for verifying the representations of law or fact provided by the other party.

29. WARRANTY

County has relied upon the professional ability and training of Contractor as a material inducement to enter into this Agreement. Contractor hereby warrants that all work shall be performed in accordance with generally accepted professional practices and standards as well as the requirements of applicable federal, state and local laws, it being understood that acceptance of Contractor's work by County shall not operate as a waiver or release.

30. FUNDING AVAILABILITY

It is mutually agreed that if the County budget of the current fiscal year and/or any subsequent fiscal year covered under this Agreement does not appropriate sufficient funds for this Agreement, this Agreement shall terminate and be of no further force and effect upon the day notice is provided by County to Contractor of such event. Upon termination of this Agreement, County shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement except for services rendered prior to such termination and Contractor shall not be obligated to perform any provisions of this Agreement. Contractor's assumption of risk of possible non-appropriation is part of the consideration for this Agreement. County budget decisions are subject to the discretion of the Board of Supervisors.

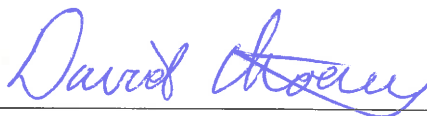
If funding for any fiscal year is reduced or deleted by the County budget for purposes of this Agreement, the County shall have the option to either cancel this Agreement with no liability occurring to the County, except County must reimburse Contractor for services rendered prior to such reduction or modification of the County budget, or offer an amendment to this Agreement to Contractor to reflect the reduced amount.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

COUNTY OF MARIPOSA

CONTRACTOR

Marshall Long, Chair
Board of Supervisors



(Signature)

COUNTERSIGNED:
(Government Code §25103)

APPROVED AS TO FORM:

Rene LaRoche
Clerk of the Board

Steven W. Dahlem
County Counsel

Exhibit A
SCOPE OF WORK

A. Mariposa County Health and Human Services Agency Human Services (HS) Division shall:

1. Refer Welfare to Work (WTW) clients to MLJT who meet the criteria for placement in Expanded Subsidized Employment (ESE)
2. Collaborate with MLJT to develop and provide ESE placements within the private or public employment sector for WTW referred clients; collaborate monitoring of the activity placements with MLJT staff once they have begun.
3. Mutually agree with MLJT to establish satisfactory methods for the exchange of information, as may be necessary, to ensure that each party may perform its duties and functions under this Agreement. Procedures shall be instituted to ensure that all information is safeguarded from improper disclosure in accordance with applicable State and Federal laws and regulations.
4. Pay invoices submitted by MLJT for services rendered on a monthly basis.

B. MLJT shall:

1. Support and coordinate with HS staff to provide referred WTW clients with work readiness training and ESE placement oversight.
2. Provide operational support for the delivery of employment related services for WTW clients, including but not limited to, guidance and coaching for job search and employment related activities, use of computer based labor market information and labor exchange systems, resume development and job search skills.
3. Provide outreach to employers to create job placement and development opportunities for ESE participants.
4. Provide six (6) ESE placements within private, public and non-profit employment sector, and collaborate monitoring of the placements with HS staff once they have begun. Placements will be subject to a six (6) month limit. MLJT will provide monthly detailed narratives describing the progress for each ESE placement.
5. Apart from the Vendor Detailed Worksheet, provide monthly reports (within 10 days of the prior month ending) including employment progress and hours worked, hours of attendance in work readiness training, client successes and services provided.

6. Mutually agree with HS to establish satisfactory methods for the exchange of information, as may be necessary, to ensure that each party may perform its duties and functions under this Agreement. Procedures shall be instituted to ensure that all information is safeguarded from improper disclosure in accordance with applicable State and Federal laws and regulations.
7. Reimburse the HS for any and all sums received by MLJT as payment of services, where those services are not rendered by MLJT prior to the end of fiscal year 2021/2022.

Exhibit B COST PROPOSAL

The maximum compensation under this contract shall not exceed **\$100,000**, subject to availability of government funding (see Contract Article 7.04). MLJT shall submit monthly invoices for services rendered. Mariposa County Health and Human Services Agency Human Services (HS) Division shall review monthly invoices and issue payments for allowable costs listed below.

- 1) Up Front Costs: **\$5,400** for worksite outreach, development, and administration for establishing 6 worksites.
- 2) Pre Placement Costs: up to **\$4,200** for work readiness training and placement management over 26 weeks.
- 3) Placement Administrative Costs: up to **\$31,200** (26 hours @ \$100 per hour) for administrative costs associated with the placements.
- 4) Wages and Benefits: up to **\$53,800.49** for 6 workers 29 hours per week @ \$14/\$15 per hour for 26 weeks, FICA, and Worker's Compensation Coverage.
- 5) Payroll Services: up to **\$5,380.05** (10% of Wages and Benefits above) to manage the payroll process, audit costs, and to monitor sick leave hours.
- 6) Support Services: Up to **\$19.46** support services for participants
- 7) The current minimum wage is **\$14.00 per hour** and will increase to **\$15.00 per hour** on January 1, 2022.
- 8) The amount of working hours is not to exceed **29 per week**.

Please refer to Exhibit B.1 for detailed budget information in tabular form.

MLJT shall bill HS monthly for actual services rendered reflecting the total cost for each eligible CalWORKs client using the Vendor Service Detail Worksheet (Exhibit B.2). The invoice shall include an itemization of the total cost for each client served, incorporating the service cost, administration costs, and salaries and benefits. In addition, the invoice shall include ESE wages, FICA taxes and benefits, and direct support service costs (i.e. vocational training).

MLJT shall reimburse HS for any and all sums received by MLJT as payment of services, where those services are not rendered by MLJT prior to the end of fiscal year 2021/2022.

Exhibit B.1

****See MLJT Spreadsheet from Sonora****

Exhibit B.2

WTW VENDOR SERVICE DETAIL WORKSHEET

**VENDOR ASSURANCE OF COMPLIANCE WITH
THE MARIPOSA COUNTY
WELFARE DEPARTMENT**

NONDISCRIMINATION IN STATE AND FEDERALLY ASSISTED PROGRAMS

NAME OF VENDOR/RECIPIENT: MOTHER LODE JOB TRAINING

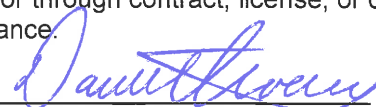
HEREBY AGRESS THAT it will comply with Title VI and VII of the Civil Rights Act of 1964 as amended; Section 504 of the Rehabilitation Act of 1973 as amended; the Age discrimination Act of 1975 as amended; the Food Stamp Act of 1977, as amended and in particular section 272.6; Title II of the Americans with Disabilities Act of 1990; California Civil Code Section 51 et seq. as amended; California Government Code section 11135-11139.5, as amended; California Government Code section 12940 ©, (h) (1), (i), and (j); California Government Code section 4450; Title 22, California Code of Regulations section 98000-98413; (California Government Code Section 7290-7299.8); Section 1808 of the Removal of Barriers to Interethnic Adoption Act of 1996; and other applicable federal and state laws, as well as their implementing regulations [including 45 Code of Federal Regulation (CFR) Parts 80, 84, and 91, 7 CFR Part 15, and 28 CFR Part 42], by ensuring that employment practices and the administration of public assistance and social services programs are nondiscriminatory, to the effect that no person shall because of ethnic group identification, age, sex, color, disability, medical condition, national origin, race, ancestry, marital status, religion, religious creed or political belief be excluded from participation in or be denied the benefits of, or be otherwise subject to discrimination under any program or activity receiving federal or state financial assistance; and HEREBY GIVE ASSURANCE THAT it will immediately take any measures necessary to effectuate this agreement.

THIS ASSURANCE is given in consideration of and for the purpose of obtaining any and all federal and state assistance; and THE VENDOR/RECIPIENT HEREBY GIVES ASSURANCE THAT administrative methods/procedures which have the effect of subjecting individuals to discrimination or defeating the objectives of the California Department of Social Services (CDSS) Manual of Policies and Procedures (MPP) Chapter 21, will be prohibited.

BY ACCEPTING THIS ASSURANCE, the vendor/recipient agrees to compile data, maintain records and submit reports as required, to permit effective enforcement of the aforementioned laws, rules and regulations and permit authorized CDSS and/or federal government personnel, during normal work hours, to review such records, books and accounts as needed to ascertain compliance. If there are any violations of this assurance, CDSS shall have the right to invoke fiscal sanctions or other legal remedies in accordance with Welfare and Institutions Code section 10605, or Government Code section 11135-11139.5, or any other laws, or the issue may be referred to the appropriate federal agency for further compliance action and enforcement of this assurance.

THIS ASSURANCE is binding on the vendor/recipient directly or through contract, license, or other provider services, as long as it receives federal or state assistance.

DATE


DIRECTOR'S SIGNATURE

ADDRESS OF VENDOR/RECIPIENT
197 Mono Way, Suite B
Sonora, CA 95370

CR50-Vendor Assurance of Compliance

Attachment: MLJT ESE Agreement 2022 - Wcsignature (RES-2021-231 : MLJT Employment Placement Services Contract 2021/22)

Mother Lode Job Training and Mariposa CalWORKS ESE Contract (July 2021 - June 2022)

PURPOSE/GOAL: Place 6 participants into WEX, approximately 26 weeks at approximately 29 hrs/wk at \$14.00/\$15.00 per hour

Worksite Costs

Item	Hours	Number	Weeks	Rate	Total
Worksite Outreach	2	6		\$ 100.00	\$ 1,200.00
Worksite Development	3	6		\$ 100.00	\$ 1,800.00
Worksite Management	4	6		\$ 100.00	\$ 2,400.00
Total Worksite Costs					\$ 5,400.00

Placement Costs

Work Readiness Training	3	6		\$ 100.00	\$ 1,800.00
Participant Oversight	2	6	26	\$ 100.00	\$ 31,200.00
Placement Management	4	6		\$ 100.00	\$ 2,400.00
Total Placement Costs					\$ 35,400.00

Wages & Benefits (July - Dec. 2021) / See details below*

WEX Hours		\$ 14.00	\$ 23,530.00
WEX FICA			\$ 1,370.88
WEX Workers Comp			\$ 3,497.71
WEX Administration (Payroll Services)			\$ 2,839.86
Total Wages & Benefits			\$31,238.45

Wages & Benefits (Jan. - June 2022) / See details below**

WEX Hours		\$ 15.00	\$ 19,020.00
WEX FICA			\$ 1,455.03
WEX Workers Comp			\$ 4,926.87
WEX Administration (Payroll Services)			\$ 2,540.19
Total Wages & Benefits			\$27,942.09

Support Services \$ 19.46

TOTAL COSTS \$ 100,000.00**MLJT:**

Identify businesses to host, train and supervise workers
 Develop worksite contract, safety inspection, supervisor orientation
 Manage business relationships, worksite development support

MLJT:

Prepare participants for worksite
 Provide ongoing job coaching, receive and verify time sheets
 Manage worksite agreements, monitoring and compliance

MLJT:

Pay WEX wages
 Pay Employer Taxes
 Provide Workers Comp Coverage
 Process payroll bi-weekly
 Manage sick leave accrual and use

***Wages & Benefits Details**

		Hourly Rate		\$14.00							
		# clients	reg hrs	o/t hrs	gross	fica	w/c	total			
*July - Dec. 2021		wc code									
Florists-cultivating/Gardening	0035-1				\$ -	\$ -	\$ -	\$ -			
Vineyards	0040-1				\$ -	\$ -	\$ -	\$ -			
Landscaping/Gardening	0042-1	1	420		\$ 5,880.00	\$ 449.82	\$ 2,499.18	\$ 8,829.00			
Clerical	8810-1	1	430		\$ 6,020.00	\$ 460.53	\$ 108.66	\$ 6,589.19			
Libraries	8812-1				\$ -	\$ -	\$ -	\$ -			
DayCare Centers	9059-1				\$ -	\$ -	\$ -	\$ -			
Restaurants	9079-1	1	430		\$ 6,020.00	\$ 460.53	\$ 889.88	\$ 7,370.41			
Road Districts	9422-1				\$ -	\$ -	\$ -	\$ -			
Garbage or refuse landfill	9424-1				\$ -	\$ -	\$ -	\$ -			
				1280	\$ 23,530.00	\$ 1,370.88	\$ 3,497.71	\$ 28,398.59			

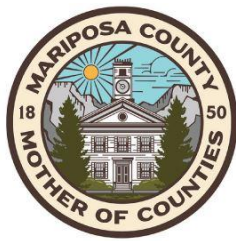
****Wages & Benefits Details**

		Hourly Rate		\$15.00							
		# clients	reg hrs	o/t hrs	gross	fica	w/c	total			
**Jan. - June 2022		wc code									
Florists-cultivating/Gardening	0035-1				\$ -	\$ -	\$ -	\$ -			
Vineyards	0040-1				\$ -	\$ -	\$ -	\$ -			
Landscaping/Gardening	0042-1				\$ -	\$ -	\$ -	\$ -			
Clerical	8810-1	1	430		\$ 6,450.00	\$ 493.43	\$ 116.42	\$ 7,059.85			
Libraries	8812-1				\$ -	\$ -	\$ -	\$ -			
DayCare Centers	9059-1				\$ -	\$ -	\$ -	\$ -			
Restaurants	9079-1	1	430		\$ 6,450.00	\$ 493.43	\$ 953.44	\$ 7,896.86			
Road Districts	9422-1				\$ -	\$ -	\$ -	\$ -			
Garbage or refuse landfill	9424-1	1	408		\$ 6,120.00	\$ 468.18	\$ 3,857.01	\$ 10,445.19			
				1268	\$ 19,020.00	\$ 1,455.03	\$ 4,926.87	\$ 25,401.90			

Exhibit B.2

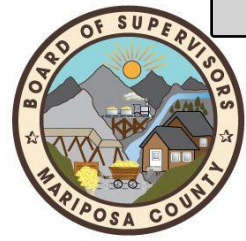
WTW VENDOR SERVICE DETAIL WORKSHEET

#	Client Name	Agency	Service/Activity	Service/Activity	Service/Activity	Service/Activity	Service/Activity	Service Cost	Admin Cost	Total Cost
1	CONDO									\$0.00
2										\$0.00
3										\$0.00
4										\$0.00
5										\$0.00
6										\$0.00
7										\$0.00
8										\$0.00
9										\$0.00
10										\$0.00
11										\$0.00
12										\$0.00
13										\$0.00
14										\$0.00
15										\$0.00
16										\$0.00
17										\$0.00
18										\$0.00
19										\$0.00
20										\$0.00
21										\$0.00
22										\$0.00
23										\$0.00
24										\$0.00
25										\$0.00
26										\$0.00
27										\$0.00
28										\$0.00
29										\$0.00
30										\$0.00
Total # of Vendors										\$0.00
OUTCOMES AND SUCCESS:										
ADDITIONAL NOTES:										
EMPLOYED:										



MARIPOSA COUNTY

Public Works • 209 966 5356



G.1

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Mike Healy, Public Works Director

RE: Approve Section FTA 5311 Grant for Submission

RECOMMENDED ACTION AND JUSTIFICATION:

Adopt a Resolution Approving the Application and Necessary Documents Pertaining to the Federal Transit Administration (FTA) Section 5311 Program (Operating Assistance) Funds; and Authorize the Local Transportation Commission Executive Director to Sign the Application and Necessary Documents to Implement the Section 5311 Grant (Subject to Approval as to Form by County Counsel).

Staff has prepared a grant application request to the Federal Transit Administration (FTA) for operating assistance funds for Mariposa County Transit for rural transit services. A resolution is required authorizing the filing of grant applications and is valid for three (3) years and for the Executive Director to file the grant applications and all documents related to the grant.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Each fiscal year, Section 5311 funds are provided by the Federal Transit Administration (FTA) for operating assistance funds for Mariposa County Transit.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Should the Board decide not to approve this request we will be ineligible for Federal Funding for Transit.

ATTACHMENTS:

FTA Section 5311 Apportionment (PDF)
Project Description 4-6-21 (PDF)
Resolution Draft 2021 (PDF)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Tom Sweeney, District II Supervisors

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

FTA Section 5311 Apportionment - FFY 2021
Division of Rail and Mass Transportation
Grants Management Branch

<u>D</u>	<u>County/Region</u>	<u>FFY21 Apportionment</u>
4	MTC	\$ 1,784,344
3	SACOG	\$ 842,239
10	Alpine	\$ 48,000
10	Amador	\$ 239,425
3	Butte	\$ 765,737
10	Calaveras	\$ 286,485
3	Colusa	\$ 134,631
1	Del Norte	\$ 179,831
3	El Dorado	\$ 558,840
6	Fresno	\$ 1,733,707
3	Glenn	\$ 176,764
1	Humboldt	\$ 846,187
11	Imperial	\$ 413,875
9	Inyo	\$ 116,573
6	Kern	\$ 1,642,208
6	Kings	\$ 408,822
1	Lake	\$ 406,458
2	Lassen	\$ 219,336
7	Los Angeles	\$ 471,137
6	Madera	\$ 455,404
10	Mariposa	\$ 114,719
1	Mendocino	\$ 552,134
10	Merced	\$ 591,073
2	Modoc	\$ 60,882
9	Mono	\$ 89,268
5	Monterey	\$ 684,885
3	Nevada	\$ 620,791
12	Orange	\$ -
3	Placer	\$ 523,465
2	Plumas	\$ 125,756
8	Riverside	\$ 1,049,432
5	San Benito	\$ 347,399
8	San Bernardino	\$ 1,527,326

11	San Diego	\$	820,064
10	San Joaquin	\$	470,402
5	San Luis Obispo	\$	586,252
5	Santa Barbara	\$	290,759
5	Santa Cruz	\$	198,556
2	Shasta	\$	373,943
3	Sierra	\$	48,000
2	Siskiyou	\$	282,224
10	Stanislaus	\$	510,171
2	Tehama	\$	398,903
2	Trinity	\$	86,653
6	Tulare	\$	958,259
10	Tuolumne	\$	348,002
7	Ventura	\$	443,437
TOTAL		\$	<u>23,832,758</u>



Project Description

General Project Details:

Please type your agency name:

Mariposa County Local Transportation Commission

Please select Project Types below for which your agency is applying and complete the relevant section of this form (Check all that apply).

☒	Operating Assistance
☐	Capital and Equipment Purchases
☐	Preventative Maintenance
☐	Construction or Real Estate Requests *if your agency plans on applying for <i>Construction or Real Estate Requests</i> please contact your Liaison for more information
☐	Planning Assistance Requests *if your agency plans on applying for <i>Planning Assistance</i> please contact your Liaison for more information

General Information

Question 1: Indicate the type(s) of public transportation service for the proposed projects funded by FTA Section 5311. (Check all that apply)

☐	Fixed Route - Vehicles will travel on specific roads and stop at pre-designated locations according to a schedule.
☒	Demand Response - Vehicles will pick people up when they need a ride (Must be open to the general public).
☐	Deviated Fixed Route - Vehicles will travel from point A to point B but go out of the way to pick up or drop off passengers if necessary (Deviations must be open to the general public).

Attachment: Project Description 4-6-21 (LTC-2021-14 : Approve Section FTA 5311 Grant for Submission)



☐	Blended Paratransit - Complementary Paratransit Provided on the Same Vehicle as the Fixed Route Service. Please upload your Blended Paratransit Plan in your Organization's Profile under the Important Documents Section.
☐	ADA Paratransit Service - Please upload your ADA Paratransit Service Plan in your Organization's Profile under the Important Documents Section.
☐	Commuter Service - Fixed route bus service characterized by service predominantly in one direction during peak periods, and with limited stops and routes of extended length, usually between the central business district and outlying suburbs.
☐	University Service - An institution of higher education has a formal arrangement with the transit operator to provide university transportation service.
☐	Charter Service

List all cities and counties served by your project(s):
 Mariposa, Madera, and Tuolumne Counties

Question 2: At a minimum, transportation service will be provided between the hours of:

A.M.	8:30	P.M.	4:00

At a minimum, transportation service will be provided on the days of:

From:	Monday	To:	Friday

Question 3: For the FY you are applying for, did your agency receive any other <i>Federal funds</i> that would be utilized on this project(s)? (Check all that apply and provide standard agreement number(s) and the dollar amount). For 5307, the term "receive" means funds have been obligated.	No



If you answered YES above, which Program(s) were utilized:					
☐	5307	Dollar Amount:			
☐	5310	Dollar Amount:		Standard Agreement #	
☐	5311(f)	Dollar Amount:		Standard Agreement #	
☐	Other:	Dollar Amount:		Standard Agreement #	
Total Amount of Funds:			\$ 0		

Question 4: Does your agency receive more than \$750,000 in <i>Federal funds</i> ? Use Question 3 to help answer:	No	
If you marked YES above, has your agency submitted the annual Single Audit Report to the State Controller's Office (SCO) ? The report is due to the SCO on March 31st of each fiscal year.		
Your agency must upload a pdf copy of the Single Audit Report along with this application in BlackCat in your Organizations tab under the Important Documents section in the Fiscal Responsibility category.		

Question 5: Has your agency changed fares in the last year?	No		
If you marked YES above, how did you notify the public of the fare change? (Check all that apply below):			
Agency Website ☐	Newspaper ☐	Radio ☐	Flyers ☐
Public Hearings ☐	TV/Cable ☐	Other ☐	Describe Other:
If fares were changed, was an equity analysis done on the impact of fare changes on the disadvantage population? If YES , please upload a copy of the analysis to your application in the Documents Section.			



Question 6: Which one of the following describes the project(s) for which you are applying?
(Check all that apply)

☐	Add new service
☐	Expand existing service to additional areas, please explain planned expansions?
☒	Maintain service at current level

Question 7: How is your project(s) service marketed? (Check all that apply):

Agency Website ☒	Newspaper ☐	Radio ☐	Flyers ☐
Public Hearings ☐	TV/Cable ☐	Other ☐	Describe Other:

Question 8: Does your agency employ between 50-99 transit-related employees, and requests or receives Capital or Operating Assistance in excess of \$1,000,000 in the previous Federal Fiscal Year, or requests or receives Planning Assistance in excess of \$250,000 in the previous Federal Fiscal Year.

No



If **YES**, your agency must upload its abbreviated EEO plan along with this application in BlackCat in your Organizations tab under the Important Documents section in the Civil Rights category.

Employs 100 or more transit-related employees, and requests or receives Capital or Operating Assistance in excess of \$1,000,000 in the previous Federal Fiscal Year, or requests or receives Planning Assistance in excess of \$250,000 in the previous Federal Fiscal Year.

No



If **YES**, your agency must submit its EEO plan along with this application in BlackCat in your Organizations tab under the Important Documents section in the Civil Rights category.

Question 9: Does your agency use General Transit Feed Specification GTFS?

No





Operating Assistance (Complete ONLY if applying for Operating Assistance Projects)

Question 1: Please describe the Operating services:

Mari-Go, Mariposa County Transit, is a Dial-A-Ride Service. Mari-Go operates Monday through Friday 8:30 A.M. - 4:00 P.M., except County Holiday's. Rider's must call in advance to schedule rides. All buses are equipped with a wheelchair lift and tie-down straps for wheelchair passengers. Mariposa County Transit also operates a curb-to-curb non-medical transportation service, Medi-Trans, to Seniors (60 years of age and older) for scheduled medical appointments and/or in office procedures in Mariposa, Merced, Oakhurst and Fresno. All Medi-Trans are ADA accessible with a ramp and tie-down straps for wheelchair passengers.

Question 2: What is the Operating Period for this project?

Begin Date: 07/01/2020

End Date: 06/30/2021

Question 3: Is your Operating Service directly operated by your agency in-house?



Yes, Operating service is directly operated in-house.



No, Operating service is not directly operated in-house.

If you answered **YES** above, then you are done with this Section. If you answered **NO**, please answer the remaining questions in this Section.

Question 4: Is your Operating Service performed through a third-party contract, Intergovernmental Agreement (IGA), or Joints Powers Authority (JPA) agreement and **APPROVED** by Caltrans DRMT?

No

If **YES**, your agency must upload a pdf copy of Caltrans DRMT approval letter in BlackCat in your Organizations tab under the Important Documents section in the Third-Party Contracting category.

Attachment: Project Description 4-6-21 (LTC-2021-14 : Approve Section FTA 5311 Grant for Submission)


What is the base period of the operating service third-party contract or IGA?

Contractor:	Base Period Begin Date:	Base Period End Date:	List all Optional Periods Available:
Example: We Operate, Inc.	7/1/2015	6/30/2020	Yr. 1: 7/1/2020 - 6/30/2021 Yr. 2: 7/1/2021 - 6/30/2022

If you answered **NO** above, please contact your assigned Liaison to get your 3rd Party Contract approved by DRMT.

*If your 3rd Party Contract is expiring soon and you are not exercising your option years, then you must submit a Request For Proposal (RFP) Package within the next **12** months for review and approval by DRMT. Please contact your Liaison for more information.

Question 5: Has the Operating Service third-party contract, IGA, or JPA agreement been **modified** and received approval from Caltrans DRMT? (i.e. amended, and or optional period of performance have been exercised).

If you answered **YES** above, your agency must upload a pdf copy of Caltrans DRMT approval letter in BlackCat in your Organizations tab under the Important Documents section in the Third-Party Contracting category.

If you answered **NO** above, please contact your assigned Liaison to get your 3rd Party Contract amendment approved by DRMT.



Capital Vehicle or Equipment Request Details (Complete only if purchasing vehicles and or equipment)

PRE-AWARD AUTHORITY IS STRICTLY FORBIDDEN FOR ALL CAPITAL PURCHASES

Receiving an executed Standard Agreement (DOT-213A)
is **NOT** procurement authorization

Question 1: The proposed Capital purchase(s) is for (check all that apply):

☐	Vehicle(s)
☐	Information Technology (IT) or Intelligent Transportation Systems (ITS) Equipment (i.e. Hardware, Software, Fareboxes, GPS, AVL, Smart Cards, Security Cameras, and Vehicle Maintenance System).
☐	Non- ITS Equipment

Vehicle(s): If you are purchasing a vehicle; Identify the procurement contract or method below:

☐	State ZEB Vehicle Contracts:	(For contract information go to this Link and enter "ZEB" in the description field).
☐	CalACT/MBTA Joint Procurement:	CalACT requires: a vehicle quote and floorplan to approve contract utilization. Do NOT submit final Purchase Orders to vendors or CalACT prior to formal Caltrans procurement authorization.
☐	Piggyback:	Specify the contract the piggyback assignment will be requested from and the year the contract was awarded: <i>Piggyback procurement will not be authorized from contracts awarded prior to October 1, 2015.</i>
☐	Other Local Procurement:	Please Specify:



Information Technology (IT) or Intelligent Transportation Systems (ITS) Equipment (i.e. Hardware, Software, Fareboxes, GPS, AVL, Smart Cards, Security Cameras, and Vehicle Maintenance System: If you are purchasing IT or ITS equipment; Fill out the **ITS Compliance Form** section of this application for Caltrans review and approval.

Attach a PDF of the **Independent Cost Estimate (ICE)** of the equipment with this application. ICE guidance is available on BlackCat's Resources Tab in the Global Resources section under the Procurement folder.

If a **Single Source** will be solicited for this purchase, complete the Non-Competitive Procurement Justification form available on BlackCat's Resources Tab in the Global Resources section under the Procurement folder.

Non- ITS Equipment

Attach a PDF of the **Independent Cost Estimate (ICE)** of the equipment with this application. ICE guidance is available on BlackCat's Resources Tab in the Global Resources section under the Procurement folder.

If a **Single Source** will be solicited for this purchase, complete the Non-Competitive Procurement Justification form available on BlackCat's Resources Tab in the Global Resources section under the Procurement folder.

Question 2: Indicate the proposed vehicle purchase(s) (check all that apply):

☐

Vehicle Replacement (Complete Questions #3 and #4)

☐

Service Expansion [\(Skip ahead to Question #4\)](#)



Question 3: List the current vehicle(s) that will be replaced

Full VIN#	Vehicle Year	Make/Model or Vehicle Description	Fuel type	Length	Passenger Capacity	Actual Mileage	Date Placed in Revenue Service	Date Taken Out of Revenue Service	Total Federal Share Spent on Original Purchase


Question 4: List the vehicle(s) your agency proposes to purchase

Quantity	Vehicle (bus, minivan, trolley, etc.)	Chassis Type (Ford E-450, GM4500, etc.)	Fuel type	Length	Passenger Capacity	Useful Life in Years	Useful Life in Miles	Unit Price	Total Price
									\$ 0
									\$ 0
									\$ 0
									\$ 0
									\$ 0
									\$ 0
									\$ 0
									\$ 0
									\$ 0

***Manufactured vehicles shall not exceed the Original Equipment Manufacturers Gross Vehicle Weight Rating**



Question 5: How does your agency intend to meet federal rollingstock (vehicle) requirements to certify post-delivery compliance for Buy-America, Purchaser's Requirements, and FMVSS?

☐	Qualified in-house inspector	
☐	Third-party inspector	
☐	Other (specify):	

Question 6: List the equipment your agency proposes to purchase:

Quantity	Description of the equipment (Fareboxes, AVL, GPS, etc.)	Unit Price*	Total Price
			\$ 0
			\$ 0
			\$ 0
			\$ 0
			\$ 0
			\$ 0
			\$ 0

*Unit price must correspond to the competitive range that is determined in the ICE. ICE guidance is on BlackCat's Resources Tab in the Global Resources section under the Procurement folder.



Question 7: What is the need for this vehicle(s) or equipment? How did you select the project?

Question 7a: Describe what service improvements would be addressed by acquiring the equipment and or vehicle(s)?

Question 7b: If your agency is requesting vehicle(s) replacement, explain why the vehicle(s) needs replacement.

Question 7c: If the request for vehicle(s) or equipment is for service expansion, how was the need for the expansion determined?

Question 7d: If funding for this project is approved, how will the surrounding community benefit?



Question 8: Complete the proposed procurement schedule:

Procurement Schedule:	Date:
RFP/IFB Issue Date:	
Contract Award Date:	
Initial Delivery Date:	
Final Delivery Date:	

Question 9: If you are requesting reimbursement for Capital Cost of Contracting, please indicate the type of contract below (Contract must have been reviewed and approved by Caltrans DRMT Federal Procurement Management Branch's staff).

☐	Service Contract (contractor provides maintenance and transit service; subrecipient provides vehicles)
☐	Service Contract (contractor provides transit service only; subrecipient provides vehicles and maintenance)
☐	Vehicle Maintenance Contract (contractor provides maintenance; subrecipient provides vehicles and transit service)
☐	Vehicle Lease Contract (contractor provides vehicles; subrecipient provides maintenance and transit service) *
☐	Maintenance and or Lease Contract (contractor provides vehicles and maintenance; subrecipient provides transit service) *
☐	Turnkey Contract (contractor provides vehicles, maintenance, and transit service) *
☐	Vehicle or Service Contract (contractor provides vehicles and transit service; subrecipient provides maintenance) *

* Please note that the types of contracts assume that contractor provides the assets.



Question 10: Is any FTA funded equipment (vehicles, fare boxes, AVL, radios, computers, cameras, etc.) operated by your agency under warranty?

If **YES**, your agency must submit the warranty form along with this application in BlackCat.

If you answered **YES**, what is the system for recovering warranty claims?

Question 11: Are claims pursued satisfactorily?



Preventative Maintenance (Complete ONLY if applying for Preventative Maintenance Projects)

Question 1: Please indicate the type of Preventative Maintenance for the proposed project. (Check all that apply):

☐	Inspections	
☐	Repairs or Replacements	
☐	Overhauls or Refurbish	
☐	Other (specify):	

Question 2: Please describe the Preventative Maintenance activities:

Question 3: Will the proposed Preventative Maintenance project be completed by your agency in-house?



Question 4: Is your Preventative Maintenance performed through a third-party contract and **APPROVED** by Caltrans DRMT?

If **YES**, your agency must upload a pdf copy of Caltrans DRMT approval letter in BlackCat in your Organizations tab under the Important Documents section in the Third-Party Contracting category.

What is the base period of the Preventative Maintenance third-party contract?

Contractor:	Base Period Begin Date:	Base Period End Date:	List all Optional Periods Available:
Example: We Operate, Inc.	7/1/2015	6/30/2020	Yr. 1: 7/1/2020 - 6/30/2021 Yr. 2: 7/1/2021 - 6/30/2022

If you answered **NO** above, please contact your assigned Liaison to get your 3rd Party Contract approved by DRMT.

Question 5: Has your Preventative Maintenance third-party contract been **modified** and received approval from Caltrans DRMT? (i.e. amended, and or optional period of performance have been exercised).

If you answered **YES** above, your agency must upload a pdf copy of Caltrans DRMT approval letter in BlackCat in your Organizations tab under the Important Documents section in the Third-Party Contracting category

If you answered **NO** above, please contact your assigned Liaison to get your 3rd Party Contract amendment approved by DRMT.

**MARIPOSA COUNTY
LOCAL TRANSPORTATION COMMISSION**

Resolution Number 21-_____

**A Resolution authorizing filing a grant application with the Federal Transit Agency for Section 5311
“Rural Transit Operating Assistance” Funds.**

WHEREAS, the Mariposa County Local Transportation Commission (LTC) is the Regional Transportation Planning Agency (RTPA) for Mariposa County; and

WHEREAS, the LTC has prepared an application under Section 5311 Federal Rural Transit Operating Assistance in the amount of \$114,719 for transit services in rural Mariposa County; and

WHEREAS, the State Department of Transportation is designated as the reviewing agency by the Federal Transit Administration (FTA) for matters pertaining to this grant application; and

WHEREAS, the grant for federal financial assistance will impose certain obligations upon the Mariposa County Local Transportation Commission and may require the Mariposa County Local Transportation Commission to provide the local share of the project cost; and

WHEREAS, the Executive Director is authorized to execute and file all certifications, assurances and other documents which the FTA requires before awarding a federal assistance grant.

NOW THEREFORE BE IT RESOLVED that the Mariposa County Local Transportation Commission hereby authorizes the Executive Director to execute and file an application with the Federal Transit Administration for Section 5311 Federal Rural Transit Operating Assistance for Mariposa County.

BE IT FURTHER RESOLVED that the Executive Director is authorized to sign all documentation necessary to implement the Section 5311 grant.

ON MOTION BY Commissioner _____, seconded by Commissioner _____, this resolution is duly passed and adopted this 27th day of April, 2021, by the following vote:

AYES:

NOES:

EXCUSED:

ABSTAIN:

ATTEST:

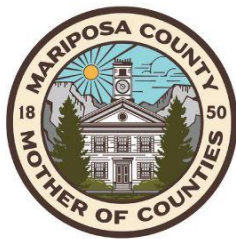
Rene LaRoche, Clerk of the Board

Marshall Long, Chair
Local Transportation Commission

APPROVED AS TO FORM:

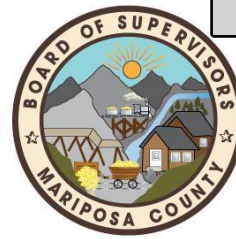
Steven W. Dahlem, County Counsel

Attachment: Resolution Draft 2021 (LTC-2021-14 : Approve Section FTA 5311 Grant for Submission)



MARIPOSA COUNTY

Auditor · (209) 966-7606



MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Luis Mercado, Auditor

RE: Submission of Final Reports for Transit and Transportation Commission Audits for FY 19-20

RECOMMENDATION AND JUSTIFICATION:

Receive the Final Reports for Transit and Local Transportation Commission Audits for the Fiscal Year 2019-2020.

These audit reports were completed by Smith & Newell, CPAs in conjunction with County of Mariposa staff and have been submitted to the California State Controller in accordance with the Transportation Development Act (TDA), Sections 6661, 6662, and 6751.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

These audits are conducted each year and submitted to the Board for their information. The Fiscal Year 2018-2019 Mariposa County Transportation Commission and Transit audit reports were presented to the Board on May 19, 2020.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

No action by the Board is required.

ATTACHMENTS:

Mariposa County Transit Fund Financial Statements for the Year Ended June 30, 2020 (PDF)

Mariposa County Transportation Commission Financial Statements for the Year Ended June 30, 2020 (PDF)

Mariposa County Transportation Commission Management Letter (PDF)

PowerPoint Presentation - FISCAL YEAR 2019-20 - Transit and Trans Co (PDF)

RESULT: INFORMATION RECEIVED

MARIPOSA COUNTY TRANSIT FUND, CALIFORNIA



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2020**

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MARIPOSA COUNTY TRANSIT FUND
Annual Financial Report
For the Year Ended June 30, 2020

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**

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INDEPENDENT AUDITOR'S REPORT

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the proprietary fund of the Mariposa County Transit Fund of the County of Mariposa, California (Transit Fund), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Transit Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the proprietary fund of the Transit Fund as of June 30, 2020, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Mariposa County Transit Fund and do not purport to, and do not, present fairly the financial position of the County of Mariposa, California, as of June 30, 2020, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

As more fully described in Note 10A to the financial statements, citizens and the economies of the United States and other countries have been significantly impacted by the coronavirus (COVID) pandemic. While it is premature to accurately predict how the coronavirus will ultimately affect County's operations because the disease severity and duration are uncertain, we expect the 2020 financial results too will be significantly impacted and the implications beyond 2020, while unclear, could also be adversely impacted. Our opinion is not modified with respect to this matter and no pandemic implications are accounted for in these financial statements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Summarized Comparative Information

The financial statements include summarized prior year comparative information. Such information does not include all of the information required to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Transit Fund's financial statements for the year ended June 30, 2019, from which such partial information was derived.

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

We have previously audited the Transit Fund's June 30, 2019 financial statements and our report, dated December 31, 2019, expressed an unmodified opinion on the financial statements of the proprietary fund. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Transit Fund's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 28, 2020, on our consideration of the Transit Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Transit Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Transit Fund's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
December 28, 2020

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Management's Discussion and Analysis (Unaudited)

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**County of Mariposa
Transit Fund
Fiscal Year 2019-20
Management's Discussion and Analysis**

This management's discussion and analysis of the Mariposa County Transit District presents a narrative and overview of the Transit District's financial performance during the fiscal year ended June 30, 2020. The Transit District provides curb to curb transportation services to residents through a Dial-A-Ride reservation system. The buses are equipped to be accessible to those who are handicapped. Medical transportation is available to seniors and veterans traveling to appointments in Mariposa, Fresno, Merced, and Oakhurst.

FINANCIAL HIGHLIGHTS

At 2019/20 fiscal year-end the assets and deferred outflows of the Transit District exceeded liabilities and deferred inflows by \$3,884. Cash in the Transit fund increased \$84,187 as compared to the previous fiscal year-end; mainly due to a reduction in salaries/benefits paid to employees in the amount of \$16,940 as well as an increase in cash transferred from the Local Transportation Commission and State Transit Assistance in the amount of \$59,570. Total Net Position is \$3,884, and of this amount, (\$19,655) is unrestricted. The Transit District experienced an increase in net position of \$427,403 during fiscal year 2019/20 due to an increase in recognized non-operating revenue in the amount of \$176,598 as well as a prior period adjustment reducing unearned revenue in the amount of \$171,784. Both were the result of a change in how the County calculates earned revenue for the Transit Fund. The County has adjusted the calculation of earned revenue based on prior year changes in the net pension liability and other postemployment benefit (OPEB) liability being considered as eligible personnel expenses in considering non-operating revenue transfers as earned. This change also contributed to the decrease in operating loss in the amount of \$106,070 as compared to the prior fiscal year, which also contributed significantly to the increase in net position.

The Transit District normally operates at a loss prior to the non-operating revenues it receives from LTC, STAP, and FTA Section 5311 funding as well as interest revenue. The total deferred outflows and inflows of resources are a result of reporting requirements established by GASB 68 and GASB 75, which require governments providing defined benefit pension plans and OPEB to recognize the corresponding long-term obligations. Current liabilities decreased \$177,433, primarily due to the change in unearned revenue previously mentioned. Unearned revenue is recorded in the Transit fund as a result of previously mentioned non-operating transfers that are received from LTC and STAP funds. Revenue is recognized as operating expenses occur in the Transit fund. Of note in the schedule of long-term liabilities is the fact that the net OPEB decreased by \$221,161. This is primarily due to lower full-time Transit salaries paid in FY 19/20, which is the basis that the County uses for allocating the net OPEB liability.

**County of Mariposa
Transit Fund
Fiscal Year 2019-20
Management's Discussion and Analysis**

Statement of Net Position

	Transit	
	2020	2019
Assets:		
Current Assets	\$ 207,337	\$ 122,052
Capital Assets	23,539	31,704
Total Assets	230,876	153,756
Deferred Outflows of Resources:		
Pension Adjustments	31,645	46,221
OPEB Adjustments	696	13,241
Total Deferred Outflows of Resources	32,341	59,462
Liabilities:		
Current Liabilities	7,431	184,864
Non-Current Liabilities	246,864	448,724
Total Liabilities	254,295	633,588
Deferred Inflows of Resources:		
Pension Adjustments	3,567	3,149
OPEB Adjustments	1,471	-
Total Deferred Inflows of Resources	5,038	3,149
Net Position:		
Investment in capital assets	23,539	31,704
Unrestricted	(19,655)	(455,223)
Total Net Position	\$ 3,884	\$ (423,519)

Statement of Revenues, Expenses and Changes in Net Position

	2020	2019
Operating Revenues	\$ 59,563	\$ 72,956
Operating Expenses	106,918	226,381
Operating Income (Loss)	(47,355)	(153,425)
Non-Operating Revenues	302,974	126,376
Change in Net Position	255,619	(27,049)
Total Net Position - Beginning	(423,519)	(396,470)
Prior Period Adjustment	171,784	-
Total Net Position - Beginning	(251,735)	(396,470)
Total Net Position - Ending	\$ 3,884	\$ (423,519)

OVERVIEW OF THE FINANCIAL STATEMENTS

The District's basic financial statements are prepared using proprietary fund (enterprise fund) accounting that uses the same basis of accounting as private-sector business enterprises. The District is operated under one enterprise fund.

**County of Mariposa
Transit Fund
Fiscal Year 2019-20
Management's Discussion and Analysis**

The basic financial statements include a statement of net position, a statement of revenues, expenses and changes in net position and a statement of cash flows. These are followed by notes to the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION

In FY 2019-20 the Mariposa County Transit District, after accounting for \$8,165 in depreciation, showed a decrease in Net Capital Assets Being Depreciated.

Capital assets as of June 30, 2020 are as follows:

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020
Capital Assets, Being Depreciated:				
Equipment	\$ 444,281	\$ -	\$ -	\$ 444,281
Structures and Improvements	10,280	-	-	10,280
Total Capital Assets, Being Depreciated	454,561	-	-	454,561
Less Accumulated Depreciation for:				
Equipment	(419,944)	(7,994)	-	(427,938)
Structures and Improvements	(2,913)	(171)	-	(3,084)
Total Accumulated Depreciation	(422,857)	(8,165)	-	(431,022)
Total Capital Assets Being Depreciated, Net	<u>\$ 31,704</u>	<u>\$ (8,165)</u>	<u>\$ -</u>	<u>\$ 23,539</u>

The Mariposa County Transit District has three types of long-term liabilities: Compensated Absences, OPEB and Pension Liability. Following is a summary of changes in the long-term liabilities.

	Balance June 30, 2019	Additions/ Adjustments	Retirements	Balance June 30, 2020	Amounts Due Within One Year
Compensated Absences	\$ 8,622	\$ 2,765	\$ (1,705)	\$ 9,682	\$ 1,705
Net Pension Liability	221,897	66,601	(54,939)	233,559	-
Net OPEB Liability	226,489	1,129	(222,290)	5,328	-
Total Long-Term Liabilities	<u>\$ 457,008</u>	<u>\$ 70,495</u>	<u>\$ (278,934)</u>	<u>\$ 248,569</u>	<u>\$ 1,705</u>

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

The Transit department will continue to claim a significant amount of Local Transportation monies in Mariposa County to fund operations. Transit also receives operating subsidies under Section 5311 of the Federal Transportation Act. There is \$111,471 budgeted in the capital asset category of the Transit budget for the purchase of vans to serve the senior citizen population of Mariposa County. Operating expenses are expected to increase in FY 20/21 due to an increase in the personnel budget of approximately \$102,387.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview to the taxpayers of the finances of the Mariposa County Transit District. Questions regarding any information provided in this report or requests for additional information should be addressed to the Mariposa County Department of Public Works at 4639 Ben Hur Road, Mariposa, California 95338 or the County Auditor's Office at P.O. Box 729, Mariposa, California 95338.

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Basic Financial Statements

- Fund Financial Statements

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MARIPOSA COUNTY TRANSIT FUND
Statement of Net Position
June 30, 2020
(With Summarized Comparative Totals for June 30, 2019)

	Totals	
	2020	2019
ASSETS		
Current Assets:		
Cash and investments	\$ 102,519	\$ 18,332
Receivables:		
Accounts	-	2,318
Intergovernmental	104,553	100,716
Prepaid costs	265	686
Total Current Assets	207,337	122,052
Noncurrent Assets:		
Capital assets:		
Depreciable, net	23,539	31,704
Total Noncurrent Assets	23,539	31,704
Total Assets	230,876	153,756
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension adjustments	31,645	46,221
Deferred OPEB adjustments	696	13,241
Total Deferred Outflows of Resources	32,341	59,462
LIABILITIES		
Current Liabilities:		
Accounts payable	4,275	3,669
Salaries and benefits payable	1,451	1,127
Unearned revenues	-	171,784
Compensated absences payable	1,705	8,284
Total Current Liabilities	7,431	184,864
Noncurrent Liabilities:		
Compensated absences payable	7,977	338
Net pension liability	233,559	221,897
Net OPEB liability	5,328	226,489
Total Noncurrent Liabilities	246,864	448,724
Total Liabilities	254,295	633,588
DEFERRED INFLOWS OF RESOURCES		
Deferred pension adjustments	3,567	3,149
Deferred OPEB adjustments	1,471	-
Total Deferred Inflows of Resources	5,038	3,149
NET POSITION		
Investment in capital assets	23,539	31,704
Unrestricted	(19,655)	(455,223)
Total Net Position	\$ 3,884	\$ (423,519)

The notes to the basic financial statements are an integral part of this statement.

MARIPOSA COUNTY TRANSIT FUND
Statement of Revenues, Expenses
And Changes in Net Position
For the Year Ended June 30, 2020
(With Summarized Comparative Totals for June 30, 2019)

	Totals	
	2020	2019
OPERATING REVENUES		
Passenger fares	\$ 59,563	\$ 72,956
Total Operating Revenues	<u>59,563</u>	<u>72,956</u>
OPERATING EXPENSES		
Salaries and benefits	20,328	133,656
Services and supplies	78,425	65,676
Depreciation	8,165	27,049
Total Operating Expenses	<u>106,918</u>	<u>226,381</u>
Operating Income (Loss)	<u>(47,355)</u>	<u>(153,425)</u>
NON-OPERATING REVENUES		
Local transportation funds	15,000	9,455
State transit assistance funds	181,586	16,157
FTA Section 5311	104,553	100,716
Interest income	272	48
Other revenues	1,563	-
Total Non-Operating Revenues	<u>302,974</u>	<u>126,376</u>
Change in Net Position	<u>255,619</u>	<u>(27,049)</u>
Total Net Position - Beginning	<u>(423,519)</u>	<u>(396,470)</u>
Prior period adjustment	171,784	-
Total Net Position - Beginning, Restated	<u>(251,735)</u>	<u>(396,470)</u>
Total Net Position - Ending	<u>\$ 3,884</u>	<u>\$ (423,519)</u>

The notes to the basic financial statements are an integral part of this statement.

MARIPOSA COUNTY TRANSIT FUND
Statement of Cash Flows
For the Year Ended June 30, 2020
(With Summarized Comparative Totals for June 30, 2019)

	Totals	
	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$ 61,881	\$ 70,643
Payments to suppliers	(77,398)	(65,155)
Payments to employees	(199,433)	(220,695)
Net Cash Provided (Used) by Operating Activities	(214,950)	(215,207)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Local transportation funds	15,000	9,455
State transit assistance funds	181,586	127,561
FTA Section 5311	100,716	-
Other revenues	1,563	-
Net Cash Provided (Used) by Noncapital Financing Activities	298,865	137,016
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on investments	272	48
Net Cash Provided (Used) by Investing Activities	272	48
Net Increase (Decrease) in Cash and Cash Equivalents	84,187	(78,143)
Balances - Beginning	18,332	96,475
Balances - Ending	\$ 102,519	\$ 18,332
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating income (loss)	\$ (47,355)	\$ (153,425)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	8,165	27,049
Decrease (increase) in:		
Accounts receivable	2,318	(2,313)
Prepaid costs	421	(124)
Pension adjustments - deferred outflows	14,576	27,549
OPEB adjustments - deferred outflows	12,545	(13,241)
Increase (decrease) in:		
Accounts payable	606	645
Salaries and benefits payable	324	791
Compensated absences payable	1,060	(3,728)
Net pension liability	11,662	385
Net OPEB liability	(221,161)	(101,944)
Pension adjustments - deferred inflows	418	3,149
OPEB adjustments - deferred inflows	1,471	-
Net Cash Provided (Used) by Operating Activities	\$ (214,950)	\$ (215,207)

The notes to the basic financial statements are an integral part of this statement.

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Basic Financial Statements

- Notes to Basic Financial Statements

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MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Legislature of the State of California enacted the Transportation Development Act (TDA) (SB325) represented by Chapter 1400, Statutes of 1971, effective July 1, 1972. The TDA provides for state funding to the counties for public transportation expenditures. The principal source of funding is derived from 1/4 cent of the state sales tax collected statewide. The 1/4 cent is returned by the State Board of Equalization to each county according to the amount of sales tax collected in the county.

The TDA requires that each county have a transportation planning agency. The Mariposa County Transportation Commission (MCTC) fulfills this requirement and is reported on under a separate report.

The transfers from the MCTC to the Transit Fund are to meet the excess of expenses over revenues of the transit system, which are deemed unmet transit needs of the County.

The financial statements are intended to present the financial position and results of operations and cash flows of only the transactions attributable to the Mariposa County Transit Fund. They are not intended to present the financial position, results of operations or cash flows of the County of Mariposa taken as a whole.

The Transit Fund is presented as an enterprise fund within the County of Mariposa financial statements.

B. Basis of Presentation

Fund financial statements of the Transit Fund are organized into one fund, which is considered to be a separate accounting entity. The Transit Fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenses. The fund is organized into the proprietary category and is treated as a major fund.

C. Basis of Accounting and Measurement Focus

The proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Transit Fund gives (or receives) value without directly receiving (or giving) equal value in exchange include, local transportation revenue and state transit assistance revenues. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of enterprise funds are charges to customers for services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Cash and Cash Equivalents

For purposes of the accompanying statement of cash flows, the Transit Fund considers all highly liquid investments, with original maturity of three months or less and amounts held in the County's investment pool to be cash and cash equivalents.

E. Investments

The Transit Fund pools all cash and investments with the County of Mariposa. The Transit Fund's share in the pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participants deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants. During the fiscal year ended June 30, 2020, the County Treasurer has not entered into any legally binding guarantees to support the value of participant equity in the investment pool.

F. Receivables

Receivables consist mainly of charges for services and intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Prepaid Costs

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The cost of prepaid items is recorded as an expense when consumed rather than when purchased.

H. Capital Assets

Capital assets are defined by the Transit Fund as assets with a cost of more than \$5,000 and an estimated useful life of more than three years. Capital assets are recorded at historical cost or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	3 to 25 years
Structures and Improvements	3 to 60 years

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Capital Assets (Continued)

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of capital assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

I. Unearned Revenue

Under the accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

J. Compensated Absences

The Transit Fund is a fund of Mariposa County and as such their employees are covered under the compensated absences policy of the County of Mariposa. It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation leave. The liability for these compensated absences is recorded as long-term liabilities in the financial statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, proprietary funds report the liability as it is incurred. The Transit Fund includes its share of social security and medicare taxes payable on behalf of the employees in the accrual for compensated absences.

K. Pensions

The Transit Fund is a fund of Mariposa County and a portion of the County's retirement plan costs have been allocated to the Transit Fund. For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pension, and pension expense, information about the fiduciary net position of the County of Mariposa's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Other Postemployment Benefits (OPEB)

The Transit Fund is a fund of Mariposa County and a portion of the County's OPEB costs have been allocated to the Transit Fund. For purposes of measuring the net OPEB liability, deferred outflows/inflows of resources, related to OPEB and OPEB expense, information about the fiduciary net position of the County Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Transit Fund has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Transit Fund has one item that qualifies for reporting in this category. This item relates to the inflows from changes in the net pension liability and is reportable on the Statement of Net Position.

N. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

O. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statement has been implemented, if applicable, in the current financial statements.

Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments. The GASB Statements effected by this statement include Statement No. 84 - Fiduciary Activities, Statement No. 87 – Leases, Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, Statement No. 90 - Majority Equity Interests, Statement No. 91 – Conduit Debt Obligations, Statement No. 92 – Omnibus 2020, and Statement No. 93 – Replacement of Interbank Offered Rates.

P. Future Accounting Pronouncements

The following GASB Statements will be implemented in future financial statements:

Statement No. 84 “Fiduciary Activities”	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 87 “Leases”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. Future Accounting Pronouncements (Continued)

Statement No. 89 “Accounting for Interest Cost Incurred Before the End of a Construction Period”	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)
Statement No. 90 “Majority Equity Interests”	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 91 “Conduit Debt Obligations”	The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
Statement No. 92 “Omnibus 2020”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 93 “Replacement of Interbank Offered Rates”	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 94 “Public-Private and Public-Public Partnerships and Availability Payment Arrangements”	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
Statement No. 96 “Subscription-Based Information Technology	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Restatement of Net Position

Adjustments resulting from errors or a change to comply with provisions of the accounting standards are treated as adjustments to prior periods. Accordingly, the Transit Fund reports these changes as restatements of beginning net position. During the current year a prior period adjustment was recorded to reflect an overstatement of unearned revenues.

The impact of the restatement on the net position of the proprietary fund financial statements as previously reported is presented below:

Net Position, June 30, 2019, as previously reported	(\$ 423,519)
Adjustment associated with:	
Unearned revenue	<u>171,784</u>
Total Adjustments	<u>171,784</u>
Net Position, July 1, 2019 as restated	(\$ <u>251,735</u>)

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 3: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2020, the Transit Fund's cash and investments consisted of the following:

Cash and Investments:

Mariposa County Treasurer's pool	\$ 102,519
Total Cash and Investments	<u>\$ 102,519</u>

B. Cash

Custodial Credit Risk for Deposits - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Transit Fund will not be able to recover its deposits or collateral securities that are in the possession of an outside party. The Transit Fund complies with the requirements of the California Government Code. Under this code, deposits of more than \$250,000 must be collateralized at 105 percent to 150 percent of the value of the deposit to guarantee the safety of the public funds.

C. Investments

The Transit Fund does not have a formal investment policy. At June 30, 2020, all investments of the Transit Fund were in the County of Mariposa investment pool. Under the provisions of the County's investment policy and the California Government Code, the County may invest or deposit in the following:

- United States Treasury Securities
- United States Government Agency Securities
- Municipal Securities of Local and State Entities Within the State of California
- Bankers' Acceptances
- Certificates of Deposit
- Commercial Paper
- Medium-Term Notes
- Asset Backed Securities
- Repurchase/Reverse Repurchase Agreements
- Local Agency Investment Fund (LAIF)

Fair Value of Investments - The Transit Fund measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

As of June 30, 2020, the Transit Fund held no individual investments. Accordingly, the measurement of fair value for the Transit Fund's proportionate share of investments in the County investment pool is based on uncategorized inputs not defined as Level 1, Level 2, or Level 3. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County of Mariposa's financial statements may be obtained by contacting the County of Mariposa Auditor-Controller's office at 4982 10th Street, Mariposa, CA 95538.

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 3: CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses resulting from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2020, the Transit Fund's investments were all held with the County of Mariposa investment pool which is not rated by a nationally recognized statistical rating organization.

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the Transit Fund will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Transit Fund's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. All investments of the Transit Fund were in the Mariposa County investment pool which contains a diversification of investments.

NOTE 4: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Capital Assets, Being Depreciated:				
Equipment	\$ 444,281	\$ -	\$ -	\$ 444,281
Structures and improvements	10,280	-	-	10,280
Total Capital Assets, Being Depreciated	454,561	-	-	454,561
Less Accumulated Depreciation For:				
Equipment	(419,944)	(7,994)	-	(427,938)
Structures and improvements	(2,913)	(171)	-	(3,084)
Total Accumulated Depreciation	(422,857)	(8,165)	-	(431,022)
Total Capital Assets, Net	\$ 31,704	\$ 8,165	\$ -	\$ 23,539

Total depreciation expense of \$8,165 was charged to operations for the year ended June 30, 2020.

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 5: UNEARNED REVENUES

The Mariposa County Transportation Commission allocates State Transit Assistance (STA) funds and Local Transportation Fund (LTF) funds to the Transit Fund to fund its operations. The Transportation Development Act (TDA) requires that any funds not used must be returned to their source. STA and LTF allocations are considered earned when they are properly spent for operations by the Transit Fund. Allocations received but not earned are recorded as unearned revenue. The following table summarizes the changes in the unearned revenue - TDA for the fiscal year ended June 30, 2020:

	Unearned Revenue – TDA
Unearned Revenue – TDA, Beginning of Year, as adjusted	\$ -
LTF Revenues Received	15,000
STA Revenues Received	181,586
TDA Revenues Recognized	(196,586)
Unearned Revenue – TDA, End of Year	\$ -

NOTE 6: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

Type of Indebtedness	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020	Amounts Due Within One Year
Compensated Absences	\$ 8,622	\$ 2,765	(\$ 1,705)	\$ 9,682	\$ 1,705
Total	\$ 8,622	\$ 2,765	(\$ 1,705)	\$ 9,682	\$ 1,705

NOTE 7: NET POSITION

The proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 8: EMPLOYEE BENEFITS

A. Employee's Retirement Plan

The Transit Fund is a fund of the County of Mariposa and as such the Transit Fund's employees are covered under the retirement plan of the County of Mariposa.

The County of Mariposa contributes to the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by statute. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

A portion of the County's retirement plan costs have been allocated to the Transit Fund as follows:

Net Pension Liability at Fiscal Year Ending June 30, 2019	\$ 221,897
Changes for the year:	
Service costs	15,847
Interest on total pension liability	41,702
Differences between expected and actual experience	8,758
Contributions – employer	(20,578)
Contributions – employee	(7,172)
Net investment income	(27,189)
Administrative expense	<u>294</u>
Net Changes	<u>11,662</u>
Net Pension Liability at Fiscal Year Ending June 30, 2020	<u>\$ 233,559</u>

Required disclosure information regarding the employee's retirement plan can be found in the County's audited financial statements.

B. Other Postemployment Benefits (OPEB)

The Transit Fund is a fund of the County of Mariposa and as such the Transit Fund's employees are covered under the single-employer defined-benefit plan of the County of Mariposa.

The County of Mariposa provides integrated medical/prescription drug coverage through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA). Employees may choose from one of six medical plan options: Blue Shield HMO, Blue Shield Net Value, Kaiser, PERSChoice, PERSSelect, or PERSCare; a seventh option, PORAC, is also available to safety employees.

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 8: EMPLOYEE BENEFITS (CONTINUED)

B. Other Postemployment Benefits (OPEB) (Continued)

A portion of the County's postemployment benefit costs have been allocated to the Transit Fund as follows:

Net OPEB Liability at Fiscal Year Ending June 30, 2019	\$ 226,489
Changes for the year:	
Service costs	423
Interest on total OPEB liability	225
Differences between expected and actual experience	(1,736)
Change in assumptions	481
Benefit payments, including refunds of employee contributions	(174)
Implicit rate subsidy fulfilled	(3)
Change in allocation	(220,377)
Net Changes	(221,161)
Net OPEB Liability at Fiscal Year Ending June 30, 2020	<u>\$ 5,328</u>

NOTE 9: RISK MANAGEMENT

The Transit Fund is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Transit Fund is covered under the County of Mariposa's risk management programs.

NOTE 10: OTHER INFORMATION

A. Subsequent Events

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Transit Fund could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The Transit Fund has not included any contingencies in the financial statements specific to this issue.

Management has evaluated events subsequent to June 30, 2020 through December 28, 2020 the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

MARIPOSA COUNTY TRANSIT FUND
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 10: OTHER INFORMATION (CONTINUED)

B. Fare Revenue Ratio

The County is required by the Transportation Development Act (TDA) to maintain a fare revenue ratio to operating expenses of 10 percent or more. During the year ended June 30, 2020, the fare revenue ratio was 60.32 percent. The calculation of the fare revenue ratio for fiscal year ending June 30, 2020, is as follows:

	<u>June 30, 2020</u>
Fare Revenue	<u>\$ 59,563</u>
Total Operating Expenses	\$ 106,918
Allowable TDA Adjustments:	
Depreciation	(<u>8,165</u>)
Net Operating Expenses	<u>\$ 98,753</u>
Fare Revenue Ratio	<u>60.32%</u>

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OTHER REPORT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS AND THE RULES AND
REGULATIONS OF THE TRANSPORTATION DEVELOPMENT ACT**

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and the applicable fiscal audit requirements of the Transportation Development Act including Public Utilities Code Section 99245 and the California Code of Regulations Title 21, Section 6664, the financial statements of the proprietary fund of the Mariposa County Transit Fund of the County of Mariposa, California (Transit Fund), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Transit Fund's basic financial statements and have issued our report thereon dated December 28, 2020.

As discussed in Note 1, the financial statements present only the County of Mariposa Transit Fund and are not intended to present fairly the financial position of the County of Mariposa, California and the changes in financial position and cash flows of its proprietary fund types in conformity with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Transit Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Transit Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Transit Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

Internal Control Over Financial Reporting

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and recommendations, that we consider to be a material weakness.
(2020-001)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Transit Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

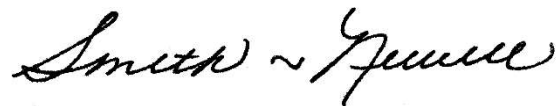
Additionally, we performed tests of the Transit Fund's compliance with the specific tasks identified in the California Code of Regulations Title 21, Section 6667 that are applicable to the Transit Fund. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported.

Transit Fund's Responses to Findings

The Transit Fund's response to the finding identified in our audit is described in the accompanying management's corrective action plan. The Transit Fund's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
December 28, 2020

MARIPOSA COUNTY TRANSIT FUND
Schedule of Findings and Recommendations
For the Year Ended June 30, 2020

2020-001 Prior Period Adjustment (Material Weakness)

Criteria

Good internal control over financial reporting requires that all assets and liabilities of the Transit Fund be reviewed for accuracy and reported in the financial statements.

Condition

During our audit we noted the Transit Fund made a material prior period adjustment to correct a prior year overstatement of unearned revenues.

Cause

During the year, the Transit Fund noted that the prior year unearned revenue calculation was incorrect and needed to be adjusted.

Effect of Condition

Beginning net position was misstated and required adjustment.

Question Cost

No questioned costs were identified as a result of our procedures.

Context

Not applicable.

Repeat Finding

Not a repeat finding.

Recommendation

We recommend that all assets and liabilities of the Transit Fund be reviewed for accuracy and reported on the financial statements.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

MARIPOSA COUNTY TRANSIT FUND
Management's Corrective Action Plan
For the Year Ended June 30, 2020

2020-001 Prior Period Adjustment (Material Weakness)

We recommend that all assets and liabilities of the Transit Fund be reviewed for accuracy and reported on the financial statements.

Managements Response: Management concurs with the finding.

Responsible Individual: Luis Mercado, Auditor

Corrective Action Plan: The Auditor's office will conduct a thorough review of all assets and liabilities of the Transit Fund prior to completion of the financial statements. The review will include a calculation of unearned revenue for the Transit fund that incorporates all expense activity, including all pension and other postemployment benefit (OPEB) related expenses.

Anticipated Completion Date: End of fiscal year 2020/21.

**MARIPOSA COUNTY
TRANSPORTATION COMMISSION**
(A Component Unit of the County of Mariposa, California)



**FINANCIAL STATEMENTS
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT
FOR THE YEARS ENDED
JUNE 30, 2020**

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Annual Financial Report
For the Year Ended June 30, 2020

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FINANCIAL SECTION

- **Independent Auditor's Report**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Supplementary Information**

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INDEPENDENT AUDITOR'S REPORT

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Mariposa County Transportation Commission (Commission), a component unit of the County of Mariposa, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Mariposa County Transportation Commission
 County of Mariposa
 Mariposa, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each the major fund of the Commission as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As more fully described in Note 10A to the financial statements, citizens and the economies of the United States and other countries have been significantly impacted by the coronavirus (COVID-19) pandemic. While it is premature to accurately predict how the coronavirus will ultimately affect the Commission's operations because the diseases severity and duration are uncertain, we expect the 2020 financial results too will be significantly impacted and the implications beyond 2020, while unclear, could also be adversely impacted. Our opinion is not modified with respect to this matter and no pandemic implications are accounted for in these financial statements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Commission's basic financial statements. The introductory section and Schedules of Allocations and Expenditures are presented for purposes of additional analysis and are not a required part of the basic financial statements.

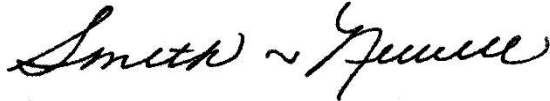
The Schedules of Allocations and Expenditures are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedules of Allocations and Expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated December 28, 2020 on our consideration of the Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Commission's internal control over financial reporting and compliance.



Smith & Newell CPAs
Yuba City, California
December 28, 2020

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Management's Discussion and Analysis (Unaudited)

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**County of Mariposa
Transportation Commission
Fiscal Year 2019-20
Management's Discussion and Analysis**

This report of the Mariposa County Transportation Commission presents a narrative and overview of the Transportation Commission's financial performance during the fiscal year ended June 30, 2020. The Local Transportation Commission exists pursuant to the Transportation Development Act and supports transportation planning, transit services, pedestrian and bicycle projects, road maintenance and construction and a regional transit system.

FINANCIAL HIGHLIGHTS

The assets of the Transportation Commission exceeded liabilities by \$921,146. Current assets total \$1,012,400 of which \$837,754 is cash and \$174,646 are receivables. Cash held by the Transportation Commission increased by \$160,401 as compared to the previous fiscal year. A big reason for this increase in cash is approximately \$251,227 in State Rural Planning Assistance revenue that reimbursed the Transportation Commission for expenses paid during the prior fiscal year for the Mariposa Creek Parkway master plan and the Mariposa Town Transportation Center feasibility study. Proposition 1B revenue deposited in the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA) during the prior fiscal year for the purpose of making improvements to the Roads and Transportation maintenance yard remained unspent during fiscal year 2019/20. Deferred outflows related to pension and other postemployment benefits (OPEB) totaled \$54,861. Deferred inflows related to pension and OPEB totaled \$70,072. Net OPEB obligation decreased by \$32,534, mainly due to a difference between expected and actual experience resulting from a change in premiums and assumed claims costs. The County of Mariposa allocates OPEB liability based on current salary data. Net pension liability increased by \$8,455 mainly due to an increase in service costs and interest on total pension liability offset by contributions and net investment income. The County of Mariposa allocates pension liability based on employer contributions paid to CalPERS. The \$238,544 decrease in expenditures from the prior year is primarily due to a reduction in activity relating to the Mariposa Creek Parkway master plan and to conduct a Mariposa Town Transportation Center feasibility study funded in Transportation Planning.

**County of Mariposa
Transportation Commission
Fiscal Year 2019-20
Management's Discussion and Analysis**

Summary of the Statement of Net Position

Statement of Net Position

	Transportation Commission	
	2020	2019
Assets:		
Current Assets	\$ 1,012,400	\$ 1,126,193
Capital Assets	216,326	263,856
Total Assets	1,228,726	1,390,049
Deferred Outflows of Resources:		
Pensions adjustments	22,942	26,329
OPEB adjustments	31,919	16,189
Total Deferred Outflows of Resources	54,861	42,518
Liabilities:		
Current Liabilities	37,168	107,511
Non-Current Liabilities	255,201	288,220
Total Liabilities	292,369	395,731
Deferred Inflows of Resources:		
Pensions adjustments	2,586	1,794
OPEB adjustments	67,486	-
Total Deferred Inflows of Resources	70,072	1,794
Net Position:		
Investment in capital assets	216,326	263,856
Restricted for PTMISEA	392,492	385,335
Restricted for Transportation	312,328	385,851
Total Net Position	\$ 921,146	\$ 1,035,042

Summary of the Statement of Activities

Statement of Revenues, Expenses and Changes in Net Position

	2020	2019
Expenses	\$ 1,188,834	\$ 1,427,378
Operating Grants & Contributions	1,055,684	1,023,532
Capital Grants & Contributions	-	591,405
Net (Expense) Revenue	(133,150)	187,559
General Revenues	19,254	65,931
Change in Net Position	(113,896)	253,490
Total Net Position - Beginning	1,035,042	781,552
Total Net Position - Ending	\$ 921,146	\$ 1,035,042

**County of Mariposa
Transportation Commission
Fiscal Year 2019-20
Management's Discussion and Analysis**

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements include a statement of net position, statement of activities, balance sheet and a statement of revenues, expenditures and changes in fund balances. These are followed by notes to the financial statements.

The statement of net position presents information on assets and liabilities, with the difference between the two reported as net position. The net position figure, examined over a period of years, can be used as an indicator of the financial stability of the Transportation Commission.

The statement of activities presents the expenses and revenues and the effect on the net position of the Transportation Commission.

Finally, we present the balance sheet and revenues, expenditures and changes in fund balance for each of these governmental funds that make up the Transportation Commission. They are the Local Transportation Commission, State Transit Assistance, Transportation Planning, Bicycle/Pedestrian Fund and the PTMISEA Projects Fund.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Following is a statement of the capital assets held by the commission.

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020
Capital Assets, Being Depreciated:				
Improvements	\$ 320,381	\$ -	\$ -	\$ 320,381
Equipment	193,659	-	-	193,659
Total Capital Assets, Being Depreciated	514,040	-	-	514,040
Less Accumulated Depreciation for:				
Improvements	(111,061)	(24,963)	-	(136,024)
Equipment	(139,123)	(22,567)	-	(161,690)
Total Accumulated Depreciation	(250,184)	(47,530)	-	(297,714)
Total Capital Assets Being Depreciated, Net	311,949	(47,530)	-	216,326
Total Capital Assets	<u>\$ 311,949</u>	<u>\$ (47,530)</u>	<u>\$ -</u>	<u>\$ 216,326</u>

The Mariposa County Transportation Commission has three types of long-term liabilities: Compensated Absences, Other Post-Employment Benefits (OPEB) and Pension Liability. All of these liabilities are personnel related and are a change from the prior fiscal year due to the Transportation Planner position being moved from the Public Works Administration division to Transportation Planning. Following is a summary of changes in the long-term liabilities.

	Balance June 30, 2019	Additions	Retirements	Balance June 30, 2020	Amounts Due Within One Year
Capital Assets, Being Depreciated:					
Compensated absences	\$ 13,459	\$ 5,577	\$ (8,447)	\$ 10,589	\$ 8,447
Net pension liability	219	48,285	(39,830)	8,674	-
Net OPEB liability	276,919	\$ 54,893	(87,427)	244,385	-
Total Capital Assets, Being Depreciated	<u>\$ 290,597</u>	<u>\$ 108,755</u>	<u>\$ (135,704)</u>	<u>\$ 263,648</u>	<u>\$ 8,447</u>

**County of Mariposa
Transportation Commission
Fiscal Year 2019-20
Management's Discussion and Analysis**

ECONOMIC OUTLOOK AND NEXT YEAR'S BUDGET

Revenues for the Local Transportation Commission Fund are from a portion of sales tax collected within Mariposa County. The money is used to support transportation planning, transit services, pedestrian and bicycle path projects, and road maintenance and construction.

The State Transit Assistance Fund receives money from a statewide sales tax on gasoline and diesel fuel. These monies are used to finance the operations of the Transit Department.

Transportation Planning is funded by a combination of State subvention, Local Transportation funds, and federal grants.

The Pedestrian Bikeway Fund is authorized by Section 99233.3 of the Public Utilities Code to accumulate contributions from the Local Transportation Fund. Two percent of the sales tax revenue collected in the Local Transportation Fund is appropriated to this fund.

The Public Transportation Modernization Improvement and Service Account (PTMISA) is funded primarily by State grants for the purpose of completing various transportation related capital improvement projects.

Funding for Transportation Commission related funds remained relatively stable during fiscal year 2019/20 due to a continuation in the Commission's rural planning communities' program. The Local Transportation Commission entered into an agreement in the amount of \$230,091 with Wallace, Roberts, and Todd, LLC to conduct a Mariposa Creek Parkway master plan. The Local Transportation Commission also entered into an agreement in the amount of \$239,729 with Opticos Design, Inc. to conduct a Mariposa Town Transportation Center feasibility study. Work for both projects continued in FY 2019/20 and are near complete. Also budgeted in fiscal year 2020/21 is \$394,191 in the PTMISEA fund to pave the Public Works Road maintenance yard using Proposition 1B funds received during fiscal year 2018/19.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview to the taxpayers of the finances of the Mariposa County Transportation Commission. Questions regarding any information provided in this report or requests for additional information should be addressed to the Mariposa County Department of Public Works at 4639 Ben Hur Road, Mariposa, California 95338 or the County Auditor's Office at P.O. Box 729, Mariposa, California 95338.

Basic Financial Statements

- **Government-Wide Financial Statements**

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Statement of Net Position
June 30, 2020

	Total Governmental Activities
ASSETS	
Cash and investments	\$ 837,754
Receivables:	
Intergovernmental	174,646
Capital assets:	
Depreciable, net	216,326
Total capital assets	<u>216,326</u>
Total Assets	<u>1,228,726</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension adjustments	22,942
Deferred OPEB adjustments	<u>31,919</u>
Total Deferred Outflows of Resources	<u>54,861</u>
LIABILITIES	
Accounts payable	28,721
Long-term liabilities:	
Due within one year	8,447
Due in more than one year	2,142
Net pension liability	8,674
Net OPEB liability	<u>244,385</u>
Total Liabilities	<u>292,369</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred pension adjustments	2,586
Deferred OPEB adjustments	<u>67,486</u>
Total Deferred Inflows of Resources	<u>70,072</u>
NET POSITION	
Investment in capital assets	216,326
Restricted for PTMISEA	392,492
Restricted for transportation	<u>312,328</u>
Total Net Position	<u>\$ 921,146</u>

The notes to the basic financial statements are an integral part of this statement.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Statement of Activities
For the Year Ended June 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental activities:				
Transportation	\$ 1,188,834	\$ -	\$ 1,055,684	\$ -
				\$ (133,150)
Total Governmental Activities	1,188,834	-	1,055,684	-
				(133,150)
Total	\$ 1,188,834	\$ -	\$ 1,055,684	\$ -
				(133,150)
General revenues:				
Interest and investment earnings				19,254
				<u>19,254</u>
Total General Revenues				<u>19,254</u>
				<u>19,254</u>
Change in Net Position				(113,896)
Net Position - Beginning				<u>1,035,042</u>
				<u>1,035,042</u>
Net Position - Ending				<u>\$ 921,146</u>
				<u>\$ 921,146</u>

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements

- Fund Financial Statements

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Balance Sheet
Governmental Funds
June 30, 2020

	Local Transportation Commission	State Transit Assistance	Transportation Planning	Bicycle/ Pedestrian Fund
ASSETS				
Cash and investments	\$ 33,441	\$ 24,902	\$ 229,959	\$ 156,960
Receivables:				
Intergovernmental	66,892	43,691	64,063	-
Total Assets	<u>\$ 100,333</u>	<u>\$ 68,593</u>	<u>\$ 294,022</u>	<u>\$ 156,960</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 28,721	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>28,721</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenues	-	-	64,063	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>64,063</u>	<u>-</u>
FUND BALANCES				
Restricted	100,333	68,593	201,238	156,960
Total Fund Balances	<u>100,333</u>	<u>68,593</u>	<u>201,238</u>	<u>156,960</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 100,333</u>	<u>\$ 68,593</u>	<u>\$ 294,022</u>	<u>\$ 156,960</u>

The notes to the basic financial statements are an integral part of this statement.

PTMISEA Projects	Total
\$ 392,492	\$ 837,754
-	174,646
<u>\$ 392,492</u>	<u>\$ 1,012,400</u>
 \$ -	 \$ 28,721
 -	 28,721
 -	 64,063
 -	 64,063
 392,492	 919,616
 392,492	 919,616
 <u>\$ 392,492</u>	 <u>\$ 1,012,400</u>

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Reconciliation of the Governmental Funds Balance Sheet to the
Government-Wide Statement of Net Position - Governmental Activities
June 30, 2020

Total Fund Balance - Total Governmental Funds	\$ 919,616
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the governmental funds balance sheet.	216,326
Other long-term assets are not available to pay for current expenditures and therefore, are reported as unavailable revenues in the governmental funds.	64,063
Deferred outflows of resources related to pension are not reported in the governmental funds	54,861
Deferred inflows of resources related to pension are not reported in the governmental funds	(70,072)
Certain liabilities are not due and payable in the current period and therefore, are not reported in the governmental funds.	
Compensated absences	(10,589)
Net pension liability	(8,674)
Net OPEB liability	(244,385)
Net Position of Governmental Activities	<u><u>\$ 921,146</u></u>

The notes to the basic financial statements are an integral part of this statement.

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2020

	Local Transportation Commission	State Transit Assistance	Transportation Planning	Bicycle/ Pedestrian Fund
REVENUES				
Intergovernmental:				
Local Transportation fund allocation	\$ 505,971	\$ -	\$ 125,000	\$ -
State Transit Assistance allocation	-	155,638	-	-
State of Good Repair	-	25,293	4,113	-
Rural Planning Assistance	-	-	413,648	-
STIP PPM	-	-	185	-
Unmet needs	-	-	5,000	-
Bicycle/pedestrian	-	-	-	8,000
Use of money	7,183	1,771	424	2,719
Total Revenues	513,154	182,702	548,370	10,719
EXPENDITURES				
Current:				
Regional transit services	191,000	-	-	-
Streets and roads	291,705	-	-	-
Mariposa Transit Agency	15,000	181,586	-	-
Bicycle/pedestrian pathways	8,000	-	-	-
Unmet needs	5,000	-	-	-
Transportation planning services	125,000	-	295,027	-
Total Expenditures	635,705	181,586	295,027	-
Net Change in Fund Balances	(122,551)	1,116	253,343	10,719
Fund Balances - Beginning	222,884	67,477	(52,105)	146,241
Fund Balances - Ending	\$ 100,333	\$ 68,593	\$ 201,238	\$ 156,960

The notes to the basic financial statements are an integral part of this statement.

PTMISEA Projects	Total
\$ -	\$ 630,971
-	155,638
-	29,406
-	413,648
-	185
-	5,000
-	8,000
7,157	19,254
7,157	1,262,102
-	191,000
-	291,705
-	196,586
-	8,000
-	5,000
-	420,027
-	1,112,318
7,157	149,784
385,335	769,832
\$ 392,492	\$ 919,616

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the
Government-Wide Statement of Activities - Governmental Activities
For the Year Ended June 30, 2020

Net Change in Fund Balances - Total Governmental Funds	\$ 149,784
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Less current year depreciation	(47,530)
Some revenues reported in the statement of activities will not be collected for several months after the Commission's year end and do not provide current financial resources and therefore, are not reported as revenues in the governmental funds.	
Change in unavailable revenue	(187,164)
Certain changes in deferred outflows and deferred inflows of resources reported in the statement of activities relate to long-term liabilities and are not reported in the governmental funds.	
Change in deferred outflows of resources related to pension	(3,387)
Change in deferred inflows of resources related to pension	(792)
Change in deferred outflows of resources related to OPEB	15,730
Change in deferred inflows of resources related to OPEB	(67,486)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds.	
Change in compensated absences	2,870
Change in net pension liability	(8,455)
Change in net OPEB liability	32,534
Change in Net Position of Governmental Activities	<u><u>\$ (113,896)</u></u>

The notes to the basic financial statements are an integral part of this statement.

Basic Financial Statements

- **Notes to Basic Financial Statements**

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Mariposa County Transportation Commission, the regional transportation planning agency for the County of Mariposa, was created pursuant to Title 3 of Government Code Section 29535. The Commission is responsible for transportation planning activities as well as administration of the Local Transportation Fund, State Transit Assistance Fund, Transportation Planning fund, the Bicycle/Pedestrian fund and the Prop 1B PTMISEA fund.

The Commission receives monies and allocates these monies for the planning, management, and operation of public transportation systems within the County of Mariposa. The Commission also has the authority to allocate monies for other transportation related activities including street and road projects.

The Commission is considered to be a component unit of the County of Mariposa. The Commission and County of Mariposa are legally separate entities for which the County is considered to be financially accountable and for which the nature and significance of the Commission's relationship with the County is such that exclusion would cause the combined financial statements to be misleading.

The Mariposa County Transportation Commission is presented as nonmajor governmental funds within the County of Mariposa's financial statements and when combined with all other component units, constitutes the reporting entity as defined in the County's annual financial report.

B. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and statement of activities display information on all the activities of the Commission. These statements include only the financial activities of the Commission. Certain revenues and expenditures reported in the Commission financial statements were reclassified as interfund transfers on the County financial statements to minimize double counting of internal activities. These statements report the governmental activities of the Commission, which are normally supported by taxes and intergovernmental revenues. The Commission had no business-type activities at June 30, 2020.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Commission's governmental activities. Direct expenses are those that are specifically associated with a program or function and therefore are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods and services offered by the program, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are presented instead as general revenues.

Fund Financial Statements

Fund financial statements of the Commission are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures. The funds of the Commission are organized into the governmental category. The emphasis is placed on major funds, each is displayed in a separate column.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements (Continued)

The Commission reports the following major governmental funds:

- The Local Transportation Commission fund is a special revenue fund used to account for local transportation activities. Funding comes primarily from local transportation fund allocations.
- The State Transit Assistance fund is a special revenue fund used to account for the receipt and expenditure of State Transit Assistance funds. Funding comes primarily from state transit assistance fund allocations.
- The Transportation Planning fund is a special revenue fund used to account for monies expended in relation to the overall work program. Funding comes primarily from rural planning assistance and STIP grants.
- The Bicycle/Pedestrian fund is a special revenue fund used to account for activity related to pedestrian and bicycle pathways and bicycle education safety. Funding comes primarily from Commission allocations of local transportation funds.
- The PTMISEA Projects fund is a capital projects fund used to account for the receipt and expenditure of Prop 1B PTMISEA funds.

C. Basis of Accounting and Measurement Focus

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Commission gives (or receives) value without directly receiving (or giving) equal value in exchange, include sales tax, grants, entitlements, and donations. Under the accrual basis, revenues from sales tax are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Sales taxes, interest, and certain state and federal grants are considered susceptible to accrual and are accrued when their receipt occurs within sixty days after the end of the fiscal year. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to claims and judgments are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

D. Non-Current Governmental Assets/Liabilities

Non-current governmental assets and liabilities, such as capital assets and long-term liabilities, are reported in the governmental activities column in the government-wide statement of net position.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Investments

The Commission pools all cash and investments with the County of Mariposa. The Mariposa County Treasury is an external investment pool for the Commission and the Commission is considered an involuntary participant. The Commission's share in this pool is displayed in the accompanying financial statements as cash and investments.

Participant's equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Interest payments, accrued interest, accreted discounts, amortized premiums, and realized capital gains and losses, net of administrative fees, are apportioned to pool participants every quarter. This method differs from the fair value method used to value investments in these financial statements as unrealized gains or losses are not apportioned to pool participants.

F. Receivables

Receivables consist mainly of intergovernmental revenues. Management believes its receivables are fully collectible and, accordingly, no allowance for doubtful accounts is required.

G. Inventory

Inventories are recorded as expenditures at the time the inventory is purchased rather than when consumed. Records are not maintained of inventory and supplies on hand, although these amounts are not considered material.

H. Capital Assets

Capital assets, including public domain infrastructure, are defined by the Commission as an asset with a cost of more than \$5,000 and an estimated useful life of more than three years. Capital assets are recorded at historical, or estimated historical cost if actual historical cost is unavailable. Contributed capital assets are recorded at their acquisition value at the date of donation.

Capital assets used in operations are depreciated or amortized using the straight-line method over the assets' estimated useful lives in the government-wide financial statements. The range of estimated useful lives by type of asset is as follows:

<u>Depreciable Asset</u>	<u>Estimated Lives</u>
Equipment	3 to 25 years

I. Interfund Transactions

Interfund transactions are reflected as either loans, services provided or used, reimbursements or transfers.

Loans reported as receivables and payables are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans) as appropriate and are subject to elimination upon consolidation. Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable governmental funds to indicate that they are not in spendable form.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Interfund Transactions (Continued)

Services provided or used, deemed to be at market or near market rates, are treated as revenues and expenditures or expenses. These services provide information on the net cost of each government function and therefore are not eliminated in the process of preparing the government-wide statement of activities.

Reimbursements occur when the funds responsible for particular expenditures or expenses repay the funds that initially paid for them. Such reimbursements are reflected as expenditures or expenses in the reimbursing fund and reductions to expenditures or expenses in the reimbursed fund.

All other interfund transactions are treated as transfers. Transfers between funds are netted as part of the reconciliation to the government-wide presentation.

J. Unearned Revenue

Under the accrual and modified accrual basis of accounting, revenue may be recognized only when it is earned. When assets are recognized in connection with a transaction before the earnings process is complete, those assets are offset by a corresponding liability for unearned revenue.

K. Compensated Absences

The Commission funds are funds of Mariposa County and as such their employees are covered under the compensated absences policy of the County of Mariposa. It is the County's policy to permit employees to accumulate a limited amount of earned but unused vacation leave. In the government-wide financial statements, the accrued compensated absences is recorded as an expense and related liability, with the current portion estimated based on historical trends. In the governmental fund financial statements, the expenditures and liabilities related to those obligations are recognized only when they mature. The Commission includes its share of payroll tax payable on behalf of the employee in the accrual for compensated absences.

L. Pensions

The Commission funds are funds of Mariposa County and a portion of the County's retirement plan costs have been allocated to the Commission. For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the County of Mariposa's California Public Employees' Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Other Postemployment Benefits (OPEB)

The Commission funds are funds of Mariposa County and a portion of the County's OPEB costs have been allocated to the Commission. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources, related to OPEB and OPEB expense information about the fiduciary net position of the County Retiree Benefits Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

N. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The Commission has two items that qualify for reporting in this category. These items relate to the outflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The Commission has three items that qualify for reporting in this category. One item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues for receivables that have not been received within the modified accrual period. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The other items relate to inflows from changes in the net pension liability and net OPEB liability and are reportable on the Statement of Net Position.

O. Estimates

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

P. Implementation of Governmental Accounting Standards Board (GASB) Statements

The following Governmental Accounting Standards Board (GASB) Statement has been implemented, if applicable, in the current financial statements.

Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. This Statement extends the effective dates of certain accounting and financial reporting provisions in the Statements and Implementation Guides that were first effective for reporting periods beginning after June 15, 2018. The requirements of this Statement apply to the financial statements of all state and local governments. The GASB Statements effected by this statement include Statement No. 84 - Fiduciary Activities, Statement No. 87 – Leases, Statement No. 89 - Accounting for Interest Cost Incurred before the End of a Construction Period, Statement No. 90 - Majority Equity Interests, Statement No. 91 – Conduit Debt Obligations, Statement No. 92 – Omnibus 2020, and Statement No. 93 – Replacement of Interbank Offered Rates.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Q. Future Accounting Pronouncements (Continued)

The following GASB Statements will be implemented in future financial statements:

Statement No. 84 "Fiduciary Activities"	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 87 "Leases"	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 89 "Accounting for Interest Cost Incurred Before the End of a Construction Period"	The requirements of this statement are effective for periods beginning after December 15, 2020. (FY 21/22)
Statement No. 90 "Majority Equity Interests"	The requirements of this statement are effective for periods beginning after December 15, 2019. (FY 20/21)
Statement No. 91 "Conduit Debt Obligations"	The requirements of this statement are effective for periods beginning after December 15, 2021. (FY 22/23)
Statement No. 92 "Omnibus 2020"	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 93 "Replacement of Interbank Offered Rates"	The requirements of this statement are effective for periods beginning after June 15, 2021. (FY 21/22)
Statement No. 94 "Public-Private and Public-Public Partnerships and Availability Payment Arrangements"	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)
Statement No. 96 "Subscription-Based Information Technology Arrangements"	The requirements of this statement are effective for periods beginning after June 15, 2022. (FY 22/23)

NOTE 2: CASH AND INVESTMENTS

A. Financial Statement Presentation

As of June 30, 2020, the Commission's cash and investments consisted of the following:

Investments:	
Mariposa County Treasurer's pool	\$ 837,754
Total Investments	<u>\$ 837,754</u>

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Investments

The Commission does not have a formal investment policy. At June 30, 2020, all investments of the Commission were in the County of Mariposa investment pool. Under the provisions of the County's investment policy and the California Government Code, the County may invest or deposit in the following:

- United States Treasury Securities
- United States Government Agency Securities
- Municipal Securities of local and state entities within the State of California
- Banker's Acceptances
- Certificates of Deposit
- Commercial Paper
- Medium-Term Notes
- Asset Backed Securities
- Repurchase and Reverse Repurchase Agreements
- Local Agency Investment Fund (LAIF)

Fair Value of Investments - The Commission measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy as follows:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs

As of June 30, 2020, the Commission held no individual investments. Accordingly, the measurement of fair value for the Commission's proportionate share of investments in the County investment pool is based on uncategorized inputs not defined as Level 1, Level 2, or Level 3. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The County of Mariposa's financial statements may be obtained by contacting the County of Mariposa Auditor-Controller's office at 4982 10th Street, Mariposa, CA 95338.

Interest Rate Risk - Interest rate risk is the risk of loss due to the fair value of an investment falling due to interest rates rising. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. To limit exposure to fair value losses from increases in interest rates, the County's investment policy limits investment maturities to a term appropriate to the need for funds so as to permit the County to meet all projected obligations.

Credit Risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The County's investment policy sets specific parameters by type of investment to be met at the time of purchase. As of June 30, 2020, the Commission's investments were all held with the County of Mariposa investment pool which is not rated by a nationally recognized statistical rating organization.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 2: CASH AND INVESTMENTS (CONTINUED)

B. Investments (Continued)

Custodial Credit Risk - Custodial credit risk for investments is the risk that, in the event of the failure of a depository financial institution, the Commission will not be able to recover its deposits or collateral securities that are in the possession of an outside party. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investments in securities through the use of mutual funds or government investment pools.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributed to the magnitude of the Commission's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. State law and the investment policy of the County contain limitations on the amount that can be invested in any one issuer. All investments of the Commission were in the Mariposa County investment pool which contains a diversification of investments.

NOTE 3: CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2020, was as follows:

	Balance July 1, 2019	Additions	Retirements	Balance June 30, 2020
Capital Assets, Being Depreciated:				
Improvements	\$ 320,381	\$ -	\$ -	\$ 320,381
Equipment	<u>193,659</u>	<u>-</u>	<u>-</u>	<u>193,659</u>
Total Capital Assets, Being Depreciated	<u>514,040</u>	<u>-</u>	<u>-</u>	<u>514,040</u>
Less Accumulated Depreciation For:				
Improvements	(111,061)	(24,963)	-	(136,024)
Equipment	<u>(139,123)</u>	<u>(22,567)</u>	<u>-</u>	<u>(161,690)</u>
Total Accumulated Depreciation	<u>(250,184)</u>	<u>(47,530)</u>	<u>-</u>	<u>(297,714)</u>
Total Capital Assets, Being Depreciated, Net	<u>263,856</u>	<u>(47,530)</u>	<u>-</u>	<u>216,326</u>
Total Capital Assets, Net	<u>\$ 263,856</u>	<u>(\$ 47,530)</u>	<u>\$ -</u>	<u>\$ 216,326</u>

Depreciation

Depreciation expense was charged to governmental functions as follows:

Transportation	<u>\$ 47,530</u>
Total Depreciation Expense	<u>\$ 47,530</u>

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 4: LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities for the year ended June 30, 2020:

<u>Type of Indebtedness</u>	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance June 30, 2020</u>	<u>Amounts Due Within One Year</u>
Compensated Absences	\$ 13,459	\$ 5,577	(\$ 8,447)	\$ 10,589	\$ 8,447
Total	<u>\$ 13,459</u>	<u>\$ 5,577</u>	<u>(\$ 8,447)</u>	<u>\$ 10,589</u>	<u>\$ 8,447</u>

NOTE 5: NET POSITION

The government-wide financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- **Net investment in capital assets** - consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- **Restricted net position** - consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - all other net position that does not meet the definition of “restricted” or “net investment in capital assets”.

Net Position Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted net position are available, it is considered that restricted resources are used first, followed by the unrestricted resources.

NOTE 6: FUND BALANCES

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the Commission is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. As of June 30, 2020, fund balance for governmental funds is made up of the following:

- **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example: inventories and prepaid amounts.
- **Restricted fund balance** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation..

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 6: FUND BALANCES (CONTINUED)

- **Committed fund balance** - amounts that can only be used for the specific purposes determined by formal action of the Commission's highest level of decision-making authority. The Board of Commissioners is the highest level of decision making authority for the Commission that can, by Board action commit fund balance. Once adopted, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.
- **Assigned fund balance** - amounts that are constrained by the Commission's intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose.
- **Unassigned fund balance** - the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The fund balances for all governmental funds as of June 30, 2020, were distributed as follows:

	Local Transportation Commission	State Transit Assistance	Transportation Planning	Bicycle/ Pedestrian Fund	PTMISEA Projects	Total
Restricted for:						
PTMISEA	\$ -	\$ -	\$ -	\$ -	\$ 392,492	\$ 392,492
Transportation	<u>100,333</u>	<u>68,593</u>	<u>201,238</u>	<u>156,960</u>	<u>-</u>	<u>527,124</u>
Total Restricted	<u>100,333</u>	<u>68,593</u>	<u>201,238</u>	<u>156,960</u>	<u>392,492</u>	<u>919,616</u>
Total	<u>\$ 100,333</u>	<u>\$ 68,593</u>	<u>\$ 201,238</u>	<u>\$ 156,960</u>	<u>\$ 392,492</u>	<u>\$ 919,616</u>

Fund Balance Flow Assumption

When a government funds outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance), a flow assumption must be made about the order in which the resources are considered to be applied. When both restricted and unrestricted fund balance are available, it is considered that restricted fund balance is depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Fund Balance Policy

The Board of Commissioners adopted a fund balance policy for financial statement reporting in June 2012. The policy establishes procedures for reporting fund balance classifications.

NOTE 7: EMPLOYEE BENEFITS

A. Employee's Retirement Plan

The Commission funds are funds of the County of Mariposa and as such the Commission's employees are covered under the retirement plan of the County of Mariposa.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: EMPLOYEE BENEFITS (CONTINUED)

A. Employee's Retirement Plan (Continued)

The County of Mariposa contributes to the California Public Employees Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by statute. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

A portion of the County's retirement plan costs have been allocated to the Commission as follows:

Net Pension Liability at Fiscal Year Ending June 30, 2019	\$ 219
Changes for the year:	
Service costs	11,489
Interest on total pension liability	30,233
Differences between expected and actual experience	6,350
Contributions – employer	(14,919)
Contributions – employee	(5,199)
Net investment income	(19,712)
Administrative expense	<u>213</u>
Net Changes	<u>8,455</u>
Net Pension Liability at Fiscal Year Ending June 30, 2020	<u>\$ 8,674</u>

Required disclosure information regarding the employee's retirement plan can be found in the County's audited financial statements.

B. Other Postemployment Benefits (OPEB)

The Commission funds are funds of the County of Mariposa and as such the Commission's employees are covered under the postemployment benefit plan of the County of Mariposa.

The County of Mariposa provides integrated medical/prescription drug coverage through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA). Employees may choose from one of six medical plan options: Blue Shield HMO, Blue Shield Net Value, Kaiser, PERSChoice, PERSSelect, or PERSCare; a seventh option, PORAC, is also available to safety employees.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 7: EMPLOYEE BENEFITS (CONTINUED)

B. Other Postemployment Benefits (OPEB) (Continued)

A portion of the County's postemployment benefit costs have been allocated to the Commission as follows:

Net OPEB Liability at Fiscal Year Ending June 30, 2019	\$ 276,919
Changes for the year:	
Service costs	19,442
Interest on total OPEB liability	11,344
Differences between expected and actual experience	(79,516)
Change in assumptions	22,032
Benefit payments, including refunds of employee contributions	(7,910)
Implicit rate subsidy fulfilled	(1)
Change in allocation	<u>2,075</u>
Net Changes	(<u>32,534</u>)
Net OPEB Liability at Fiscal Year Ending June 30, 2020	<u>\$ 244,385</u>

NOTE 8: RISK MANAGEMENT

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission is covered under the County of Mariposa's risk management programs.

NOTE 9: RELATED PARTY TRANSACTIONS

The County of Mariposa provides various administrative functions for the Commission. Employee cost from the County of Mariposa is charged at a calculated rate which includes all benefits and overhead. The total charges for the year ended June 30, 2020 were \$111,821.

NOTE 10: OTHER INFORMATION

A. Subsequent Events

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the Commission could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The Commission has not included any contingencies in the financial statements specific to this issue.

Management has evaluated events subsequent to June 30, 2020 through December 28, 2020, the date on which the financial statements were available for issuance. Management has determined no subsequent events requiring disclosure have occurred.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Notes to Basic Financial Statements
For the Year Ended June 30, 2020

NOTE 10: OTHER INFORMATION (CONTINUED)

B. PTMISEA

The Public Transportation Modernization, Improvement, and Service Enhancement Account Program (PTMISEA) was created by Proposition 1B, the Highway Safety, Traffic Reduction, Air Quality, and Port Security Bond Act of 2006. Of the 19.925 billion available to Transportation, \$3.6 billion dollars was used for transit rehabilitation, safety or modernization improvements, capital service enhancements or expansions, new capital projects, bus rapid transit improvements, or rolling stock (buses and rail cars) procurement, rehabilitation or replacement. Funds in this account are appropriated annually by the Legislature to the State Controller's Office (SCO) for allocation in accordance with Public Utilities Code formula distributions.

During the year ended June 30, 2020, the Commission had a carryover balance of \$385,332 plus interest earnings of \$7,157 for a total amount available of \$392,492. For the year ended June 30, 2020, no qualifying expenditures were incurred and the remaining carryover balance of \$392,492 was recorded as restricted fund balance/net position.

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Required Supplementary Information (Unaudited)

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Required Supplementary Information
Budgetary Comparison Schedule
Local Transportation Commission - Major Special Revenue Fund
For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental:				
Local transportation fund allocation	\$ 450,000	\$ 450,000	\$ 505,971	\$ 55,971
Use of money	1,500	1,500	7,183	5,683
Total Revenues	<u>451,500</u>	<u>451,500</u>	<u>513,154</u>	<u>61,654</u>
EXPENDITURES				
Current:				
Regional Transit Services	191,000	191,000	191,000	-
Streets and roads	330,384	330,384	291,705	38,679
Mariposa Transit Agency	12,244	12,244	15,000	(2,756)
Bicycle/pedestrian pathways	8,000	8,000	8,000	-
Unmet needs	5,000	5,000	5,000	-
Transportation planning services	127,756	127,756	125,000	2,756
Total Expenditures	<u>674,384</u>	<u>674,384</u>	<u>635,705</u>	<u>38,679</u>
Net Change in Fund Balances	<u>(222,884)</u>	<u>(222,884)</u>	<u>(122,551)</u>	<u>100,333</u>
Fund Balances - Beginning	<u>222,884</u>	<u>222,884</u>	<u>222,884</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,333</u>	<u>\$ 100,333</u>

Attachment: Mariposa County Transportation Commission Financial Statements for the Year Ended June 30, 2020 (11678 : Submission of Final

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Required Supplementary Information
Budgetary Comparison Schedule
State Transit Assistance - Major Special Revenue Fund
For the Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES				
Intergovernmental:				
State Transit Assistance allocation	\$ 181,586	\$ 181,586	\$ 155,638	\$ (25,948)
State of Good Repair	25,297	25,297	25,293	(4)
Use of money	400	400	1,771	1,371
Total Revenues	<u>207,283</u>	<u>207,283</u>	<u>182,702</u>	<u>(24,581)</u>
EXPENDITURES				
Current:				
Mariposa Transit Agency	<u>274,760</u>	<u>274,760</u>	<u>181,586</u>	<u>93,174</u>
Total Expenditures	<u>274,760</u>	<u>274,760</u>	<u>181,586</u>	<u>93,174</u>
Net Change in Fund Balances	<u>(67,477)</u>	<u>(67,477)</u>	<u>1,116</u>	<u>68,593</u>
Fund Balances - Beginning	<u>67,477</u>	<u>67,477</u>	<u>67,477</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,593</u>	<u>\$ 68,593</u>

Attachment: Mariposa County Transportation Commission Financial Statements for the Year Ended June 30, 2020 (11678 : Submission of Final

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Required Supplementary Information
Budgetary Comparison Schedule
Transportation Planning - Major Special Revenue Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental:				
Local Transportation fund allocation	\$ 127,756	\$ 127,756	\$ 125,000	\$ (2,756)
State of Good Repair	-	-	4,113	4,113
Rural Planning Assistance	383,145	383,145	413,648	30,503
STIP-PPM	35,000	35,000	185	(34,815)
Unmet needs	5,000	5,000	5,000	-
FTA 5311	100,716	100,716	-	(100,716)
Use of money	1,000	1,000	424	(576)
Total Revenues	<u>652,617</u>	<u>652,617</u>	<u>548,370</u>	<u>(104,247)</u>
EXPENDITURES				
Current:				
Transportation planning services	<u>600,512</u>	<u>600,512</u>	<u>295,027</u>	<u>305,485</u>
Total Expenditures	<u>600,512</u>	<u>600,512</u>	<u>295,027</u>	<u>305,485</u>
Net Change in Fund Balances	52,105	52,105	253,343	201,238
Fund Balances - Beginning	<u>(52,105)</u>	<u>(52,105)</u>	<u>(52,105)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,238</u>	<u>\$ 201,238</u>

Attachment: Mariposa County Transportation Commission Financial Statements for the Year Ended June 30, 2020 (11678 : Submission of Final

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Required Supplementary Information
Budgetary Comparison Schedule
Bicycle/Pedestrian Fund - Major Special Revenue Fund
For the Year Ended June 30, 2020

	Original Budget	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Intergovernmental:				
Bicycle /pedestrian	\$ 8,000	\$ 8,000	\$ 8,000	\$ -
Use of money	2,000	2,000	2,719	719
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>10,719</u>	<u>719</u>
EXPENDITURES				
Current:				
Bicycle/pedestrian pathways	156,241	156,241	-	156,241
Total Expenditures	<u>156,241</u>	<u>156,241</u>	<u>-</u>	<u>156,241</u>
Net Change in Fund Balances	(146,241)	(146,241)	10,719	156,960
Fund Balances - Beginning	<u>146,241</u>	<u>146,241</u>	<u>146,241</u>	<u>-</u>
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 156,960</u>	<u>\$ 156,960</u>

Attachment: Mariposa County Transportation Commission Financial Statements for the Year Ended June 30, 2020 (11678 : Submission of Final

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Required Supplementary Information
Note to Budgetary Comparison Schedules
For the Year Ended June 30, 2020

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

Formal budgetary integration is employed as a management control device during the year. The Commission presents a comparison of annual budget to actual results for all special revenue funds. The amounts reported on the budgetary basis are generally on a basis consistent with accounting principles generally accepted in the United States of America (GAAP).

The following procedures are performed by the Commission in establishing the budgetary data reflected in the financial statements:

- (1) The Transportation Planner submits to the Board of Commissioners a recommended budget for the fiscal year commencing the following July 1. The budget includes recommended expenditures and the means of financing them.
- (2) The Board of Commissioners reviews the recommended budget at regularly scheduled meetings, which are open to the public. The Board also conducts a public hearing on the recommended budget to obtain comments from interested persons.
- (3) Prior to July 1, the budget is adopted through the passage of a resolution.
- (4) The Board of Commissioners may amend the budget by motion during the fiscal year.

The Commission does not use encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation.

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Supplementary Information

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Schedule of Allocations and Expenditures
Local Transportation Fund
For the Year Ended June 30, 2020

	Beginning Allocations	Allocated	Expended	Ending Allocations
Mariposa County Transportation Commission				
99233.2	\$ -	\$ 125,000	\$ 125,000	\$ -
99233.3	-	8,000	8,000	-
99401.5	-	5,000	5,000	-
Total Mariposa County Transportation Commission	-	138,000	138,000	-
County of Mariposa				
99400c	-	191,000	191,000	-
99402	-	291,705	291,705	-
Total County of Mariposa	-	482,705	482,705	-
Mariposa Transit Agency				
99275	-	15,000	15,000	-
Total Mariposa Transit Agency	-	15,000	15,000	-
Total	<u>\$ -</u>	<u>\$ 635,705</u>	<u>\$ 635,705</u>	<u>\$ -</u>

Attachment: Mariposa County Transportation Commission Financial Statements for the Year Ended June 30, 2020 (11678 : Submission of Final

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Schedule of Allocations and Expenditures
State Transit Assistance Fund
For the Year Ended June 30, 2020

Mariposa Transit Agency
99313.3

<u>Beginning Allocations</u>	<u>Allocated</u>	<u>Expended</u>	<u>Ending Allocations</u>
\$ -	\$ 181,586	\$ 181,586	\$ -

Attachment: Mariposa County Transportation Commission Financial Statements for the Year Ended June 30, 2020 (11678 : Submission of Final

OTHER REPORT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS AND THE RULES AND
REGULATIONS OF THE TRANSPORTATION DEVELOPMENT ACT**

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States and the applicable fiscal audit requirements of the Transportation Development Act including Public Utilities Code Section 99245 and the California Code of Regulations Title 21, Section 6662, the financial statements of the governmental activities and each major fund of the Mariposa County Transportation Commission (Commission), a component unit of the County of Mariposa, California, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated December 28, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

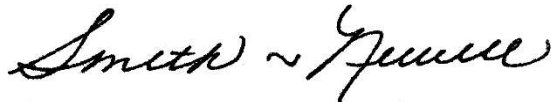
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Additionally, we performed tests to determine that allocations made and expenditures paid by the Commission were made in accordance with the allocation instructions and resolutions of the Commission and in conformance with the California Transportation Development Act. Specifically, we performed each of the specific tasks identified in the California Code of Regulations Title 21, Section 6666 that are applicable to the Commission and tests to determine that certain state funds were received and expended in accordance with applicable bond act and state accounting requirements. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Smith & Newell CPAs
Yuba City, California
December 28, 2020

INDEPENDENT AUDITOR'S MANAGEMENT LETTER

To the Mariposa County Transportation Commission
County of Mariposa
Mariposa, California

In planning and performing our audit of the financial statements of the Mariposa County Transportation Commission, (Commission) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the Commission's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The appendix that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated December 28, 2020, on the financial statements of the Commission.

This communication is intended solely for the information and use of management and others within the Commission and is not intended to be, and should not be, used by anyone other than these specified parties.



Smith & Newell CPAs
Yuba City, California
December 28, 2020

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MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Appendix A: Management Letter Comments
For the Year Ended June 30, 2020

CURRENT YEAR FINDING AND RECOMMENDATION

Reconciliation of OWP Expenditures

Condition

During our audit, we noted that the amounts shown on the FY 19-20 Overall Work Program 4th Quarter Progress Report did not agree to the general ledger.

Cause

The FY 19-20 Overall Work Program 4th Quarter Progress Report was not reconciled to the expenditures reported in Fund 33. There was an unresolved difference of \$31,668.

Criteria

Good internal control over reporting requires that amounts reported for OWP expenditures agree to or are reconciled to amounts shown in the general ledger.

Effect

There was an unresolved difference between the general ledger and the FY 19-20 Overall Work Program 4th Quarter Progress Report of \$31,668.

Repeat Finding

This is a repeat finding.

Recommendation

We recommend that amounts shown on the Overall Work Program Progress Report agree or are reconciled to expenditures shown in the general ledger.

Views of Responsible Officials and Planned Corrective Action

Refer to separate Management's Corrective Action Plan for views of responsible officials and management's responses.

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Appendix B: Status of Prior Year Recommendations
For the Year Ended June 30, 2020

STATUS OF PRIOR YEAR RECOMMENDATION

Budget

Recommendation

We recommend that amounts shown on the overall Work Program Progress Report agree or are reconciled to expenditures shown in the general ledger.

Status

Not Implemented

MARIPOSA COUNTY TRANSPORTATION COMMISSION
(A Component Unit of the County of Mariposa, California)
Appendix C: Management's Corrective Action Plan
For the Year Ended June 30, 2020

Reconciliation of OWP Expenditures

We recommend that amounts show on the Overall Work Program Progress Report agree or are reconciled to expenditures shown in the general ledger.

Management's Response: The Commission concurs with the finding.

Responsible Individual: Michael Healy, Director of Public Works

Corrective Action Plan: The Auditor's office will work with the fiscal department in Public Works prior to the end of the fiscal year to prepare a reconciliation of the amounts reported on the overall Work Program Progress Report to the expenditures in the general ledger. The Auditor's office will prepare journal entries if necessary, to ensure that transactions are being recorded correctly in the County's general ledger.

Anticipated Completion Date: Prior to the end of fiscal year 2020/21.

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County of Mariposa
Overview of the Transit and Transportation
Commission Financial Statements

FISCAL YEAR 2019-20

AGENDA

- Highlights
 - Revenue
 - Expense
 - Capital Assets
 - Net Pension & OPEB
 - Audit Findings
- ❖ This presentation provides an overview of the Mariposa County Transit Fund and Mariposa County Transportation Commission as of fiscal year-end 2019-20.

HIGHLIGHTS - TRANSIT

	Fiscal Year 2019-20	Fiscal Year 2018-19
Total Assets	230,876	153,750
Total Liabilities	254,295	633,580
Deferred Outflows of Resources	32,341	59,460
Deferred Inflows of Resources	5,038	3,140
Net Position	3,884	(423,510)
Total Revenue	362,537	199,330
Total Expenses	106,918	226,380
Prior Period Adjustment – Unearned Revenue	171,784	
Change in Net Position	255,619	(27,040)

REVENUE - TRANSIT

<u>Revenue Type</u>	<u>Amount</u>	<u>Percentage</u>
Operating Revenues:		
Passenger Fares	\$59,563	16.43%
Subtotal Operating Revenues	\$59,563	16.43%
Non-Operating Revenues:		
Local Transportation Funds	\$15,000	4.14%
State Transit Assistance Funds	\$181,586	50.08%
FTA Section 5311	\$104,553	28.84%
Interest Revenue	\$272	0.08%
Miscellaneous Revenue	1,563	0.43%
Subtotal Non-Operating Revenues	\$302,974	83.57%
TOTAL	\$362,537	100%

EXPENSE - TRANSIT

<u>Expense Type</u>	<u>Amount</u>	<u>Percentage</u>
Salaries and Benefits	\$20,328	19.01
Services and Supplies	\$78,425	73.35
Depreciation	\$8,165	7.64
TOTAL	\$106,918	100

CAPITAL ASSETS - TRANSIT

<u>Capital Assets</u>	<u>Balance as of June 30, 2019</u>	<u>Accumulated Depreciation</u>	<u>FY 19-20 Depreciation</u>	<u>Balance as of Ju 30, 2020</u>
Capital Assets, Being Depreciated:				
Equipment	\$444,281	(\$419,944)	(\$7,994)	\$16,343
Structures and Improvements	\$10,280	(\$2,913)	(\$171)	\$7,196
Total Governmental Activities	\$454,561	(\$422,857)	(\$8,165)	\$23,539

Structure – Retaining Wall and Fence
Equipment – 9 Vehicles

NET PENSION LIABILITY & OPEB - TRANSIT

- GASB 68 – Estimated Net Pension Liability for the Transit Fund increased \$11,662 to a total of \$233,559. The Transit Fund's estimated Net Other Postemployment Benefits (OPEB) Obligation decreased \$221,161 during FY 19/20 to a total of \$5,328 at year-end.
- The portion of OPEB Liability allocated to the Transit Fund was lower due to the fact that the allocation basis is salaries and Transit salaries and benefits were drastically lower during FY 19/20.

AUDIT FINDINGS – TRANSIT CURRENT YEAR

- Prior Period Adjustment for Unearned Revenue: Prior Fiscal Year calculations for Unearned Revenue in the Transit Fund did not take into account the cumulative effect of OPEB Liability, which had the effect of overstating Unearned Revenue in prior years. This has been corrected and recorded as a prior year adjustment in the FY 19/20 financial statements. Calculations for Unearned Revenue in future fiscal years will take into account the change in OPEB Liability.

HIGHLIGHTS – TRANSPORTATION COMMISSION

	Fiscal Year 2019-20	Fiscal Year 2018-19
Total Assets	1,228,726	1,390,040
Total Liabilities	292,369	395,730
Deferred Outflows of Resources	54,861	42,510
Deferred Inflows of Resources	70,072	1,790
Net Position	921,146	1,035,040
Total Revenue	1,074,938	1,680,860
Total Expenses	1,188,834	1,427,370
Change in Net Position	(113,896)	253,490

REVENUE – TRANSPORTATION COMMISSION

<u>Revenue Type</u>	<u>Amount</u>	<u>Percentage</u>
Local Transportation Commission	\$513,154	47.74%
State Transit Assistance	\$182,702	17.00%
Transportation Planning	\$361,206	33.60%
Bicycle/Pedestrian Fund	\$10,719	1.00%
PTMISEA Projects	\$7,157	0.66%
TOTAL	\$1,074,938	100%

EXPENSE – TRANSPORTATION COMMISSION

<u>Expense Type</u>	<u>Amount</u>	<u>Percentage</u>
Local Transportation Commission	\$635,705	53.47
State Transit Assistance	\$181,586	15.27
Transportation Planning	\$324,013	27.26
Bicycle/Pedestrian Fund	\$0	0
PTMISEA Projects	\$0	0
Depreciation	\$47,530	4.00
TOTAL	\$1,188,834	100

CAPITAL ASSETS – TRANSPORTATION COMMISSION

<u>Capital Assets</u>	<u>Balance as of June 30, 2019</u>	<u>Accumulated Depreciation</u>	<u>FY 19-20 Depreciation</u>	<u>Balance as of June 30, 2020</u>
Capital Assets, Being Depreciated:				
Improvements	\$320,381	(\$111,061)	(\$24,963)	\$184,357
Equipment	\$193,659	(\$139,123)	(\$22,567)	\$31,969
Total Governmental Activities	\$514,040	(\$250,184)	(\$47,530)	\$216,326

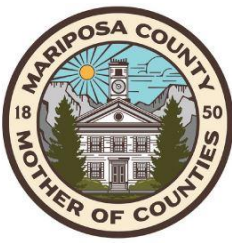
Improvements – Maintenance Yard, Park & Ride Restroom
Equipment – GPS Receiver, Map Machine, Generators

NET PENSION LIABILITY & OPEB – TRANS CO

- In FY 18/19, the Transportation Planner position was moved from General Fund to the Transportation Planning Fund. A byproduct of this change is that the Transportation Commission now has an allocated portion of the County's pension and OPEB liabilities. For FY 19/20, net pension liability for the Transportation Commission was \$8,674 and Net OPEB liability was \$244,385.

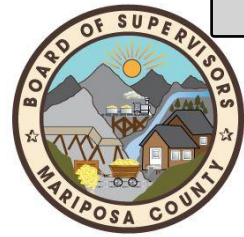
AUDIT FINDINGS – TRANSPORTATION COMMISSION CURRENT YEAR

- Reconciliation of Overall Work Program Expenditures – The FY 19-20 Overall Work Program 4th Quarter Progress Report was not reconciled to the expenditures reported in the Transportation Planning fund. There was an unresolved difference of \$31,668. The Auditor's Office will work with Public Works fiscal staff to ensure that Overall Work Program project expenses in CAMS software reconciles to the County's general ledger.



MARIPOSA COUNTY

Health and Human Services • (209) 966-2000



H.1

RESOLUTION - ACTION REQUESTED 2021-232

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Shannon Gadd, Health and Human Services Agency Director

RE: Health and Human Services Agency Training Agreement with Collaborative Safety, LLC

RECOMMENDATION AND JUSTIFICATION:

Approve an Agreement with Collaborative Safety, LLC for Training Services in an Amount Not to Exceed \$110,100; and Authorize the Board of Supervisors Chair to Sign the Agreement.

Collaborative Safety is dedicated to working with human services agencies to embrace a systems approach to learning and improvement. For HHSA, Collaborative Safety has developed a training curriculum that will be delivered in two phases. Phase I is designed to provide agency leadership and management with a high level understanding of safety science and is comprised of the following courses - *Human Factors and System Safety*, *Supporting Culture Transformation*, and *Language and Practical Applications/Integrating Safety Science into Leadership*. Phase 2 involves the Systems Review Model, which is designed to support participants in developing an in-depth understanding of safety science and how to review work from a systems approach.

It is intended to also include key county leadership in the first phase of training, space permitting.

BACKGROUND:

When failure occurs in any agency, the common response is to use reactionary approaches such as firing employees, writing new policies, or retraining staff. These approaches have poor results when it comes to making systems safer. In fact, they may have an opposite effect. Using reactionary approaches, evidence suggests agencies may be less safe because true accounts of how the system operates and how it can be improved are kept underground. Employees are less likely to account for how things may go wrong and are less likely share how these issues can be avoided in the future because of fear they may be sanctioned or even fired. This may leave agencies with the false impression that they have dealt with a problem, when in fact it may have become worse. Furthermore, these reactionary approaches are detrimental to staff.

Agencies must evolve from outdated models of safety commonly used today. Current models of safety engage employees in safety related efforts, establish comprehensive

approaches to analyzing adverse events and promptly act upon identified areas of improvement. These models have been championed by safety critical industries such as aviation, healthcare and nuclear power. The industries that use these updated models of safety depart from surface level understandings of how systems fail and seek out the complex interplay of systemic factors. When typical underlying systemic factors are addressed, an agency can begin to make critical advancements in promoting safe outcomes for their employees and the people and customers they serve.

In order to promote the shift to a systemic and proactive culture of safety, agencies need to be supported to make three key transitions:

From a culture of blame to a culture of accountability,
 From continuously applying quick fixes to addressing underlying systemic issues, and
 From seeing employees as a problem to control to a solution to harness.

The current HHSA Department Head, Shannon Gadd, received training in her last position with the state of Kentucky from Collaborative Safety, LLC. This training was transformative for staff and leadership.

HISTORY OF BOARD ACTIONS

The Board does not have a prior history with Collaborative Safety, LLC.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Should the Board decide not to approve this contract, the Agency would not be able to develop a science-based culture of accountability that is statistically proven to reduce turnover in staff and improve outcomes for individuals and families engaging with government systems.

FINANCIAL IMPACT:

This contract has been incorporated in the FY21/22 budget for Health and Human Services Agency. There is no impact to the County General Fund.

ATTACHMENTS:

Collaborative Safety Agreement 2022 - Wcsignature (PDF)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Tom Sweeney, District II Supervisors

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

AGREEMENT FOR TRAINING SERVICES

THIS AGREEMENT ("Agreement") is made and entered into this ____ day of _____, 20__, by and between the County of Mariposa, a political subdivision of the State of California, ("County"), and Collaborative Safety, LLC ("Contractor"), pursuant to the following terms and conditions.

WITNESSETH:

1. TERM

The term of this Agreement shall commence on July 1, 2021 and terminate on June 30, 2022 unless extended as provided by this Agreement.

2. SERVICES

Contractor shall perform training services as described in Exhibit A, "Scope of Work," which is attached hereto and incorporated herein by reference. Contractor shall provide all staffing and materials necessary to perform the Scope of Work.

3. COMPENSATION

Contractor shall be compensated for services performed in an amount not to exceed \$110,100. Contractor's rates are listed in Exhibit B, "Cost Proposal." County shall pay Contractor within thirty (30) of receipt of an approved invoice.

4. INSURANCE

Contractor shall procure and maintain for the duration of this Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by Contractor, its agents, representatives, or employees.

A. MINIMUM SCOPE AND LIMIT OF INSURANCE

Coverage shall be at least as broad as:

(1) Commercial General Liability (CGL): Insurance Services Office (ISO) Form CG 00 01 covering CGL on an "occurrence" basis, including products and completed operations, property damage, bodily injury and personal and advertising injury with limits no less than \$2,000,000 per occurrence. If a general aggregate limit applies, either the general aggregate limit shall apply separately to this project/location (ISO CG 25 03 or 25 04) or the general aggregate limit shall be twice the required occurrence limit.

(2) Automobile Liability: ISO Form Number CA 00 01 covering any auto (Code 1), or if Contractor has no owned autos, hired (Code 8) and non-owned autos (Code 9), with limits no less than \$1,000,000 per accident for bodily injury and property damage.

(3) Workers' Compensation insurance as required by the State of California, with Statutory Limits, and Employer's Liability Insurance with a limit of no less than \$1,000,000 per accident for bodily injury or disease.

(4) Professional Liability (Errors and Omissions): Insurance appropriate to Contractor's profession, with a limit of no less than \$2,000,000 per occurrence or claim, \$2,000,000 aggregate.

If Contractor maintains broader coverage and/or higher limits than the minimums shown above, County requires and shall be entitled to the broader coverage and/or higher limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to County.

B. OTHER INSURANCE PROVISIONS

The insurance policies are to contain, or be endorsed to contain, the following provisions:

(1) Additional Insured Status: County, its officers, officials, employees, and volunteers are to be covered as additional insureds on the CGL policy with respect to liability arising out of work or operations performed by or on behalf of Contractor including materials, parts, or equipment furnished in connection with such work or operations. General liability coverage can be provided in the form of an endorsement to Contractor's insurance (at least as broad as ISO Form CG 20 10 11 85 or if not available, through the addition of both CG 20 10 and CG 20 37 forms if a later edition is used).

(2) Primary Coverage: For any claims related to this Agreement, Contractor's insurance coverage shall be primary insurance as respects County, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by County, its officers, officials, employees, or volunteers shall be excess of Contractor's insurance and shall not contribute with it.

(3) Notice of Cancellation: Each insurance policy required above shall state that coverage shall not be canceled, except with at least thirty (30) calendar days' notice to County.

(4) Waiver of Subrogation: Contractor hereby grants to County a waiver of any right to subrogation which any insurer of said Contractor may acquire against County by virtue of the payment of any loss under such insurance. Contractor agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not County has received a waiver of subrogation endorsement from the insurer.

(5) Deductibles and Self-Insured Retentions: Any deductibles or self-insured retentions must be declared to and approved by County. County may require Contractor to

purchase coverage with a lower deductible or retention or provide proof of ability to pay losses and related investigations, claim administration, and defense expenses within the retention.

(6) **Acceptability of Insurers:** Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to County.

(7) **Verification of Coverage:** Contractor shall furnish County with original certificates and amendatory endorsements or copies of the applicable policy language effecting coverage required by this clause. All certificates and endorsements are to be received and approved by County before work commences. However, failure to obtain the required documents prior to the work beginning shall not waive Contractor's obligation to provide them. County reserves the right to require complete, certified copies of all required insurance policies, including endorsements required by these specifications, at any time.

(8) **Subcontractors:** Contractor shall require and verify that all subcontractors maintain insurance meeting all the requirements stated herein, and Contractor shall ensure that County is an additional insured on insurance required from subcontractors.

(9) **Special Risks or Circumstances:** County reserves the right to modify these requirements, including limits, based on the nature of the risk, prior experience, insurer, coverage, or other special circumstances.

5. HOLD HARMLESS/INDEMNIFICATION

To the fullest extent permitted by law, Contractor shall hold harmless, defend at its own expense, and indemnify County, its officers, employees, agents, and volunteers, against any and all liability, claims, losses, damages, or expenses, including reasonable attorney's fees, arising from all acts or omissions of Contractor or its officers, agents, or employees in rendering services under this Agreement; excluding however such liability, claims, losses, damages, or expenses arising from County's sole negligence of willful acts.

6. INDEPENDENT CONTRACTOR

It is the expressed intention of the parties that Contractor is an independent contractor and not an employee, agent, joint venturer or partner of County. Nothing in this Agreement shall be interpreted or construed as creating or establishing the relationship of employer and employee between County and Contractor or any employee or agent of Contractor. Both parties acknowledge that Contractor is not an employee for state or federal tax purposes. Contractor shall retain the right to perform services for others during the term of this Agreement.

7. PUBLIC EMPLOYEES RETIREMENT SYSTEM (CALPERS)

In the event that Contractor or any employee, agent, or subcontractor of Contractor providing services under this Agreement is determined by a court of competent jurisdiction or the Public Employees Retirement System (CalPERS) to be eligible for enrollment in CalPERS as an employee of County, Contractor shall indemnify, defend, and hold harmless County for the payment of any employee and/or employer contributions for CalPERS benefits on behalf of

Contractor or its employees, agents, or subcontractors, as well as for the payment of any penalties and interest on such contributions, which would otherwise be the responsibility of County.

8. STATE AND FEDERAL TAXES

As Contractor is not County's employee, Contractor is responsible for paying all required state and federal taxes. In particular:

- a. County will not withhold FICA (Social Security) from Contractor's payments;
- b. County will not make state or federal unemployment insurance contributions on behalf of Contractor;
- c. County will not withhold state or federal income tax from payment to Contractor;
- d. County will not make disability insurance contributions on behalf of Contractor;
- e. County will not obtain workers' compensation insurance on behalf of Contractor.

9. AUDITS AND INSPECTIONS

Contractor shall at any time during business hours, and as often as County may deem necessary, make available to County for examination all of its records and data with respect to the matters covered by this Agreement. Contractor shall, upon the request of County, permit County to audit and inspect all of such records and data necessary to ensure Contractor's compliance with the terms of this Agreement. If compensation to be paid by County under this Agreement exceeds Ten Thousand Dollars (\$10,000), Contractor shall be subject to the examination and audit of the California State Auditor, as provided in Government Code section 8546.7, for a period of three (3) years after final payment under this Agreement. This section survives the termination of this Agreement.

10. ASSIGNMENT

It is understood and agreed that this Agreement contemplates personal performance by Contractor and is based upon a determination of its unique personal competence and experience and upon its specialized personal knowledge. Assignments of any or all rights, duties or obligations of Contractor under this Agreement will be permitted only with the express written consent of County.

11. NOTICE

Any and all notices, reports or other communications to be given to County or Contractor shall be given to the persons representing the respective parties at the following addresses:

CONTRACTOR:

Collaborative Safety, LLC
8161 Hwy 100 #206
Nashville, TN 37221

COUNTY:

County of Mariposa
5362 Lemee Lane
P.O. Box 99
Mariposa, CA 95338

12. COMPLIANCE

Contractor shall comply with all federal, state and local laws, codes, ordinances and regulations applicable to Contractor's performance under this Agreement, including, but not limited to, laws related to prevailing wages. Specifically, Contractor shall not engage in unlawful employment discrimination, including, but not limited to, discrimination based upon a person's race, religion, color, national origin, ancestry, physical handicap, medical condition, marital status, gender, citizenship or sexual orientation, as prohibited by state or federal law.

13. PUBLIC RECORDS ACT

Contractor is aware that this Agreement and any documents provided to County may be subject to the California Public Records Act and may be disclosed to members of the public upon request. It is the responsibility of Contractor to clearly identify information in those documents that it considers to be confidential under the California Public Records Act. To the extent that County agrees with that designation, such information will be held in confidence whenever possible. All other information will be considered public.

14. ENTIRE AGREEMENT AND MODIFICATION

This Agreement contains the entire agreement of the parties relating to the subject matter of this Agreement and supersedes all prior agreements and representations with respect to the subject matter hereof. This Agreement may only be modified by a written amendment hereto, executed by both parties. If there are exhibits attached hereto, and a conflict exists between the terms of this Agreement and any exhibit, the terms of this Agreement shall control.

15. ENFORCEABILITY AND SEVERABILITY

The invalidity or enforceability of any term or provisions of this Agreement shall not, unless otherwise specified, affect the validity or enforceability of any other term or provision, which shall remain in full force and effect.

16. TERMINATION AND RIGHTS UPON TERMINATION

A. This Agreement may be terminated upon mutual written consent of the parties, or as a remedy available at law or in equity. In the event of the termination of this Agreement, Contractor shall be entitled to compensation for services performed acceptably up to the effective date of termination as set forth in Exhibit B.

B. Either party may terminate this Agreement for convenience upon 30 calendar days' written notice to the other party. Upon termination for convenience, Contractor shall be entitled to compensation for services performed acceptably up to the effective date of termination, as set forth in Exhibit B.

C. Should Contractor default in the performance of this Agreement or materially breach any of its provisions, County, at its option, may terminate this Agreement by giving written notification to Contractor. The termination date shall be the effective date of the notice. For the purposes of this subsection, default or material breach of this Agreement shall include,

but not be limited to, any of the following: failure to perform required services in a timely manner, willful destruction of County property, dishonesty, or theft.

17. NO WAIVER

The failure to exercise any right to enforce any remedy contained in this Agreement shall not operate as to be construed to be a waiver or relinquishment of the exercise of such right or remedy, or of any other right or remedy herein contained.

18. DISPUTES

Should it become necessary for a party to this Agreement to bring an action in connection with this Agreement, the prevailing party in any such action shall be entitled to reimbursement for all expenses so incurred, including reasonable attorney's fees.

It is agreed by the parties hereto that unless otherwise expressly waived by them, any action brought to enforce any of the provisions hereof or for declaratory relief hereunder shall be filed and remain in a court of competent jurisdiction in the County of Mariposa, State of California.

19. CAPTIONS

The captions of this Agreement are for convenience and reference only and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

20. NUMBER AND GENDER

In this Agreement, the neutral gender includes the feminine and masculine, the singular includes the plural, and the word "person" includes corporations, partnerships, firms or associations, wherever the context so requires.

21. MANDATORY AND PERMISSIVE

"Shall" is mandatory. "May" is permissive.

22. SUCCESSORS AND ASSIGNS

All representations, covenants and warranties specifically set forth in this Agreement, by or on behalf of, or for the benefit of any or all of the parties hereto, shall be binding upon and inure to the benefit of such party, its successors and assigns.

23. COUNTERPARTS/ELECTRONIC, FACSIMILE, AND PDF SIGNATURES

This agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one instrument. Each Party of this agreement agrees to the use of electronic signatures, such as digital signatures that meet the requirements of the California Uniform Electronic Transactions Act ("CUETA"), Cal. Civ. Code §§ 1633.1 to 1633.17), for executing this Agreement. The parties further agree that the electronic signatures of

the parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic signature means an electronic sound, symbol, or process attached to or logically associated with an electronic record and executed or adopted by a person with the intent to sign the electronic record pursuant to the CUETA, as amended from time to time. The CUETA authorizes use of an electronic signature for transactions and contracts among parties in California, including a government agency. Digital signature means an electronic identifier, created by computer, intended by the party using it to have the same force and effect as the use of a manual signature, and shall be reasonably relied upon by the parties. For purposes of this section, a digital signature is a type of "electronic signature" as defined in subdivision (i) of Section 1633.2 of the Civil Code. Facsimile signatures or signatures transmitted via pdf document shall be treated as originals for all purposes.

24. OTHER DOCUMENTS

The parties agree that they shall cooperate in good faith to accomplish the object of this Agreement and, to that end, agree to execute and deliver such other and further instruments and documents as may be necessary and convenient to the fulfillment of these purposes.

25. CONTROLLING LAW

The validity, interpretation and performance of this Agreement shall be controlled by and construed under the laws of the State of California.

26. AUTHORITY

Each party and each party's signatory warrant and represent that each has full authority and capacity to enter into this Agreement in accordance with all requirements of law. The parties also warrant that any signed amendment or modification to this Agreement shall comply with all requirements of law, including capacity and authority to amend or modify this Agreement.

27. NEGOTIATED AGREEMENT

This Agreement has been arrived at through negotiation between the parties. Neither party is to be deemed the party which prepared this Agreement within the meaning of California Civil Code section 1654. Each party represents and warrants that in executing this Agreement it does so with full knowledge of the rights and duties it may have with respect to the other party. Each party also warrants and represents that it has received independent legal advice from its attorney with respect to the matters set forth in this Agreement and the rights and duties arising out of this Agreement, or that such party willingly foregoes any such consultation.

28. NO RELIANCE ON REPRESENTATIONS

Each party warrants and represents that it is not relying and has not relied upon any representation or statement made by the other party with respect to the facts involved or its rights or duties. Each party understands and agrees that the facts relevant, or believed to be relevant to this Agreement, have been independently verified. Each party further understands that it is responsible for verifying the representations of law or fact provided by the other party.

29. WARRANTY

H.1.a

County has relied upon the professional ability and training of Contractor as a material inducement to enter into this Agreement. Contractor hereby warrants that all work shall be performed in accordance with generally accepted professional practices and standards as well as the requirements of applicable federal, state and local laws, it being understood that acceptance of Contractor's work by County shall not operate as a waiver or release.

30. FUNDING AVAILABILITY

It is mutually agreed that if the County budget of the current fiscal year and/or any subsequent fiscal year covered under this Agreement does not appropriate sufficient funds for this Agreement, this Agreement shall terminate and be of no further force and effect upon the day notice is provided by County to Contractor of such event. Upon termination of this Agreement, County shall have no liability to pay any funds whatsoever to Contractor or to furnish any other considerations under this Agreement except for services rendered prior to such termination and Contractor shall not be obligated to perform any provisions of this Agreement. Contractor's assumption of risk of possible non-appropriation is part of the consideration for this Agreement. County budget decisions are subject to the discretion of the Board of Supervisors.

If funding for any fiscal year is reduced or deleted by the County budget for purposes of this Agreement, the County shall have the option to either cancel this Agreement with no liability occurring to the County, except County must reimburse Contractor for services rendered prior to such reduction or modification of the County budget, or offer an amendment to this Agreement to Contractor to reflect the reduced amount.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the day and year first written above.

COUNTY OF MARIPOSA

CONTRACTOR

Marshall Long, Chair
Board of Supervisors

(Signature)

COUNTERSIGNED:
(Government Code §25103)

APPROVED AS TO FORM:

Rene LaRoche
Clerk of the Board

Steven W. Dahlem
County Counsel

Attachment: Collaborative Safety Agreement 2022 - Wcsignature (RES-2021-232 : Health and Human Services Agency Training Agreement with

Exhibit A SCOPE OF WORK

Proposal Timeline: July 1st, 2021 – June 30th, 2022

This proposal is designed to meet the needs of the Mariposa Department of Health and Human Services (HHS). The following scope of work addresses the needs of Mariposa HHS with respect to capacity building across the agency as well as building sustainability for a safety culture. The proposal is broken down into two Phases.

Detailed Description of Work – Phase 1

Executive Safety Institute

The Executive Safety Institute is designed to provide agency leadership with an executive level understanding of safety science. The Executive Safety Institute engages leadership on how to support safety advancement and system change as well as how to ethically respond to failure in a way that promotes organizational learning and improvement. Additionally, the training provides senior leadership with practical methods to address the media, public and other key stakeholders during high profile cases. It is critical for senior leadership to demonstrate their commitment to driving transformation. Training for all senior leaders delivers the greatest impact in terms of developing an agency culture that embraces accountability, while also ensuring that all stakeholders are aligned on both strategy and execution of agency priorities.

The Executive Safety Institute is comprised of three courses:

- Human Factors and System Safety
- Supporting Culture Transformation
- Language and Practical Applications

Course I: Human Factors and System Safety

This course lays the groundwork for the participants' knowledge about safety. The course provides a framework of system safety and is designed to engage participants with a comprehensive and holistic introduction to Human Factors and System Safety from an executive perspective. It also provides current models of accountability and ethics. Concepts and learning objectives are presented in a way that enables participants to make information

meaningful. Throughout the session, information is strategically and thoughtfully connected to scope of position and political influence.

Course II: Supporting Culture Transformation

This course lays the foundation for the importance of leadership in supporting the advancement of safety within an agency. It also focuses on the role of leadership to successfully advance their agency into the 21st century of safety and system improvement. The course additionally highlights the importance of sharing advancements within their respective agency.

Course III: Language and Practical Applications

This course provides executives with the ability to integrate safety science into everyday leadership. It will focus on the use of language to support staff performance, promoting teamwork, and the identification additional strategies and supports that are useful for everyday leadership, management and supervision.

Safety Leadership Institute

The Safety Leadership Institute is designed to provide agency management with a high-level understanding of safety science. The SLI engages leaders, managers and supervisors on how to integrate safety science into everyday work to support a culture of safety and accountability and to enhance communications between staff.

The Safety Leadership Institute is comprised of three courses:

- Human Factors and Systems Safety Management Course
- Supporting Culture Transformation
- Integrating Safety Science into Leadership

Course I: Human Factors and System Safety Management Course

This course lays the groundwork for the participants' knowledge about safety. The course provides a framework of system safety and is designed to engage participants with a comprehensive and holistic introduction to Human Factors

and System Safety from an organizational leadership perspective. It also provides current models of accountability and ethics. Concepts and learning objectives are presented in a way that enables participants to make information meaningful. Throughout the session, information is strategically and thoughtfully connected to scope of position.

Course II: Supporting Culture Transformation

This course lays the foundation for the importance of management in supporting the advancement of safety within an agency. It also focuses on the role of management to successfully advance their agency into the 21st century of safety and system improvement. The course additionally highlights the importance of sharing advancements within their respective agency.

Course III: Integrating Safety Science into Leadership

This course provides leaders, managers and supervisors with the ability to integrate safety science into everyday management and supervision. It will focus responding to and supporting worker performance, promoting teamwork, and the identification additional strategies and supports that are useful for everyday leadership, management and supervision.

Orientations

Orientation Meetings are designed for frontline staff, supervisors and/or community partners to introduce safety science concepts, old views and new views of safety and how the agency is going to conduct critical incident reviews in the new model. These meetings support the agency's commitment to engaging all staff in the safety culture of the organization. The Orientation Meetings serve a substantial purpose in creating agency alignment and increasing staff engagement.

Leadership Labs

Leadership Labs are designed to engage leaders, managers and supervisors who have completed the Executive Safety Institute or the Safety Leadership Institute. Each Leadership Lab has 2 cohorts of up to 15 staff (total 30 staff per Leadership Lab). Content is provided virtually through biweekly engagements in activities that include readings, videos, podcasts. Quarterly, there are virtual live Leadership Labs followed by live video conferencing Cohort meetings. Leadership Labs incorporate specific tools and strategies to promote a safety culture in everyday practice, leadership, and management.

Detailed Description of Work – Phase 2

Systems Review Model

The Systems Review Model (SRM) is designed to support participants to develop an in depth understanding of safety science and how to review work from a systems approach. The SRM is derived from systems mapping techniques commonly used in safety analysis and is used to study practice areas of interest. The goal of the SRM is to understand decision making within the organization and identify systemic barriers to everyday work that can be addressed through system wide change and improvement. Distance based training and support will be provided to users of the SRM with focus on skill building, implementation, and sustainability. Additionally, SRM includes access to our SCIR Management System (SMS)*.

***SCIR Management System (SMS)**

The SCIR Management System is a cloud-based software support for the Systems Review Model that is accessed by supported users via web application and includes two components: Systems Mapping Tool (SMT) and SCIR Reporting System (SRS). The SMT allows agencies to review critical incidents using evidence-based Safety Science. The tool is user-friendly and designed to capture systemic influences within and outside of the agency. The SMT is web-based and can be used during in-person or distance-based review meetings. Users can create, save, and edit systems maps and generate PDF copies as a part of their review process. The SRS allows agencies to develop online forms unique to their critical incident review process. The SRS further allows users to complete forms online and easily capture and access data

specific to the critical incident review process. The SRS functionality includes management of systemic critical incident review data (including demographics, systems maps, systems analysis tool and other critical incident data).

eLearn Year 1

The eLearn Year 1 is to maximize training of up to 250 staff using interactive modules. Frontline staff are provided access to 4 modules that include Moving to a Safety Culture, Old View and New View of Safety, Language and Psychological Safety, and Telling Your Second Story.

Leaders, Managers, and Supervisors are provided access to 6 modules that include Moving to a Safety Culture, Old View and New View of Safety, Language and Psychological Safety, Telling Your Second Story, Accessing the Second Story, Worker Accountability and Safety Culture, and Metrics in a Safety Culture.

Exhibit B
COST PROPOSAL

Phase 1

July 1st, 2021 – December 31st, 2021

1. Conduct one (1) Executive Safety Institute
2. Conduct one (1) Safety Leadership Institute
3. Conduct four (4) Orientations
4. Provide one (1) Leadership Lab 6 months

Training/Item Title	Cost
Executive Safety Institute	\$13,250.00
Safety Leadership Institute	\$11,250.00
Orientations (4 x \$2,650)	\$10,600.00
Leadership Labs (up to 30 staff total) – 6 Months	\$22,500.00
Total	\$57,600.00

Phase 2

January 1st, 2022 – June 30th, 2022

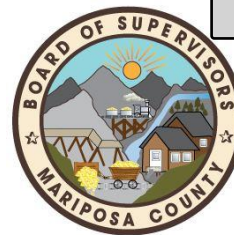
1. Provide one (1) Leadership Lab 6 months
2. Systems Review Model (SRM)
3. Provide eLearn Year 1

Training/Item Title	Cost
Leadership Labs (up to 30 staff total) – 6 Months	\$22,500.00
Systems Review Model – 12 Month License	\$24,000.00
eLearn Year 1* up to 250 users	\$6,000.00
Total	\$52,500.00



MARIPOSA COUNTY

Probation • (209) 966 3612



RESOLUTION - ACTION REQUESTED 2021-235

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Pete Judy, Chief Probation Officer

RE: Accept Recommendations of Juvenile Justice Coordinating Council
Regarding Plan and Budget for SB 823

RECOMMENDATION AND JUSTIFICATION:

Accept Recommendations of the Juvenile Justice Coordinating Council Sub-Committee (JCCSC) Regarding the SB 823 Local Plan and Budget For Local Justice Involved Youth as a Result of the pending closure of the California Department of Juvenile Justice (DJJ).

BACKGROUND AND HISTORY OF BOARD ACTIONS:

SB 823 directs the closure of DJJ effective July 1, 2021. DJJ is reserved for the most serious and violent offenders within the juvenile justice system who are committed to the State for rehabilitation services and programs. Typically youth committed to DJJ spend several years in custody due to the severity of their offenses and behavioral health needs. SB 823 shifts the responsibility of providing DJJ type custodial and rehabilitative services of these youth to the county of commitment. SB 823 allocates funding to counties based on their average rate of commitment. Mariposa County will receive the minimum allocation of \$250,000 per year.

Mariposa County has not committed a youth to DJJ in over 10 years as historically our youth involved in the justice system are not serious or violent offenders needing long term custodial programs and services. However, there is now way to predict when and if we will need DJJ type programs in the future.

As required by SB 823 the Mariposa County JCCSC has met and their first year plan and budget recommendations are attached. Membership of said group is also provided in the report.

In summary the report recommends creating a SB 823 Budget in the Probation Department and allocating funds across several line items. The funds would then be available if a DJJ type youth enters juvenile system in the 2021-22 budget years. If not then fund balance would roll over into our plan for 2022-23. By the 2022-23 budget cycle many of the issues regarding what programs and services counties will offer for contract counties like ours will be known and a more comprehensive plan can

be explored. Having a sufficient fund balance ultimately will be beneficial should Mariposa County need one or more long term rehabilitative beds in the future.

Historically the Board of Supervisors has relied heavily on recommendations made by the professionals and community members who work with youth in our community to make decisions regarding services provided in the juvenile justice system.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

The Board can refuse the recommendations and give further direction regarding alternatives to explore.

ATTACHMENTS:

SB 823 recommended plan 2021-22 (PDF)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Wayne Forsythe, District IV Supervisor

SECONDER: Miles Menetrey, District V Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

Juvenile Justice Realignment Block Grant Annual Plan

Date: 3/30/2021

County Name: Mariposa County

Contact Name: Pete Judy, Chief Probation Officer

Telephone Number: 209-966-3612

E-mail Address: pjudy@mariposacounty.org

Background and Instructions:

Welfare & Institutions Code Section(s) 1990-1995 establish the Juvenile Justice Realignment Block Grant program for the purpose of providing county-based care, custody, and supervision of youth who are realigned from the state Division of Juvenile Justice or who would otherwise be eligible for commitment to the Division of Juvenile Justice prior to its closure.

To be eligible for funding allocations associated with this grant program, counties shall create a subcommittee of the multiagency juvenile justice coordinating council to develop a plan describing the facilities, programs, placements, services, supervision and reentry strategies that are needed to provide appropriate rehabilitative services for realigned youth.

County plans are to be submitted and revised in accordance with WIC 1995, and may be posted, as submitted, to the Office of Youth and Community Restoration website.

Part 1: Subcommittee Composition (WIC 1995 (b))

List the subcommittee members, agency affiliation where applicable, and contact information:

Agency	Name and Title	Email	Phone Number
Chief Probation Officer (Chair)	Pete Judy, Chief	pjudy@mariposacounty.org	209-966-3612
District Attorney's Office Representative	Walter Wall, DA	wwall@mariposacounty.org	209-966-3626
Public Defender's Office Representative	Eugene Action, PD	eugeneaction@hotmail.com	209-966-3612
Department of Social Services Representative	Katherine Baker	kbaker@mariposacounty.org	209-966-2000
Department of Mental Health	Katherine Baker	kbaker@mariposacounty.org	209-966-2000
Office of Education Representative	Jeff Aranguena	jaranguena@mcusd.org	209-742-0250
Court Representative	Michael Fagalde Judge	honmfagalde@mariposacourt.org	209-966-2005
Community Member	Tyson Welcome	twelcome@alliance4you.org	209-742-6496
Community Member	Megan Atkinson	matkinson@mariposasaferfamilies.org	209-966-2211
Community Member	Donald Smith	donaldgsmith@gmail.com	209-966-3612
Additional Subcommittee Participants			

Part 2: Target Population (WIC 1995 (C) (1))

Briefly describe the County's realignment target population supported by the block grant:

Targeted population would be serious juvenile offenders requiring longer term treatment and custodial care.

Demographics of identified target population, including anticipated numbers of youth served, disaggregated by factors including age, gender, race or ethnicity, and offense/offense history:

We have not had a juvenile offender in over 12 years that has fit the criterion for a Department of Juvenile Justice Commitment. We anticipate we will continue to be a low need user of long term care services. There is no record of a female juvenile offender from Mariposa ever being sent to a long term commitment facility operated by the State.

Mariposa County will continue to contract with Tuolumne County Juvenile Detention Facility for most of our lower level rehabilitation services and programs. Should a more serious offender enter the local justice system that facility would be used while the youth goes through the court process. Depending on the gravity and circumstance of the offense it may be necessary to contract with another county providing specialized detention programming. What programs and services that other counties may offer is at this time still being developed.

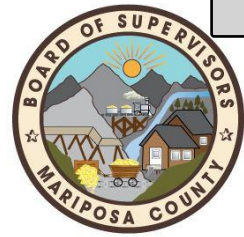
Part 3: Budget Discussion:

Mariposa County will receive the SB823 Block Grant minimum of \$250,000 per year. It is the recommendation of the Mariposa County Juvenile Justice Coordinating Council Subcommittee that a budget unit be created in the Probation Department and that the funds are allocated in case there is a need for support and care of a youth needing a long term rehabilitation program during fiscal year 2021-22.



MARIPOSA COUNTY

Treasurer-Tax Collector-County Clerk ·



H.3

RESOLUTION - ACTION REQUESTED 2021-233

MEETING: April 27, 2021
TO: The Board of Supervisors
FROM: Keith Williams, Treasurer/Tax Collector
RE: Note for Financing ERP Conversion

RECOMMENDATION AND JUSTIFICATION:

Approve the Note Purchase Contract, the Mariposa County Note 2021 (\$1,100,000), and a Letter of Representations for the Sale of the Note to the County Treasurer for the Enterprise Resource Planning (ERP) System Conversion Costs; and Authorize the Board of Supervisors Chair to Sign All Documents Pertaining to the Financing Thereof (Subject to Approval as to Legal Form by County Counsel).

Staff has discussed financing the conversion costs with a loan from the Treasury during budget meetings.

To finance the conversion, staff recommends selling a note to the County Treasury for \$1,100,000. The note would carry an interest rate of 1.25% and a term of Forty-Eight (48) months. The annual payment would be approximately \$231,000.

The interest rate available through this note is positive for both the County and the treasury. For the County, the rate is lower and more affordable than staff was able to secure from a private institution. For the treasury, the rate is higher than most of its other investments are able to achieve.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board has previously approved the sale of notes to the Treasury

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not approve the note and use cash for the payment.

FINANCIAL IMPACT:

The County will incur debt in the amount of \$1,100,000 an interest rate of 1.25% as specified in the attached Note.

ATTACHMENTS:

Note 2021 Purchase and Letter of Representations (PDF)

RESULT: **ADOPTED [UNANIMOUS]**

MOVER: Rosemarie Smallcombe, District I Supervisor

SECONDER: Wayne Forsythe, District IV Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

NOTE PURCHASE CONTRACT

This NOTE PURCHASE CONTRACT, dated April 27, 2021 (the “Note Purchase Contract”), between the County of Mariposa (the “County”), a Local Government, duly organized and existing under the laws of the State of California (the “State”), and the Mariposa County Treasurer (the “Note Holder”).

WITNESSETH:

WHEREAS, the County is responsible for housing various departments for the benefit of the people of the County; and

WHEREAS, the County has incurred costs in connection with the purchase of the ERP System (the “System”), and desires to finance these costs; and

WHEREAS, the County has resolved to issue a note, the Mariposa County Note 2021 (the “Note”) and has offered to sell the Note to the Note Holder; and

WHEREAS, the Note Holder has determined that the Note is an appropriate investment for the funds held in the Mariposa County Treasurer’s Investment Pool and is willing to purchase the Note on the terms and conditions set forth herein; and

WHEREAS, in order to induce the Note Holder to purchase the Note on such terms and conditions, the County has delivered to the Note Holder that certain Letter of Representations of the County (the “Letter of Representations”), dated hereof;

NOW, THEREFORE, in consideration of the premises and of the mutual agreements and covenants contained herein and for other valuable consideration, the parties hereto do hereby agree as follows:

1. Definitions. Unless the context otherwise requires, capitalized terms used herein and not otherwise defined shall have the meaning set forth in Appendix A attached hereto.
2. Terms of Note. The Note shall be issued in physical form in a face amount of \$1,100,000 and shall mature on July 1, 2025. The Note is attached hereto as Appendix B and shall be executed by an authorized representative of the Board of Supervisors, and attested by the Clerk of the Board.

The principal amount of the Note as of any given date shall be equal to (i) the total amount advanced by the Note Holder less any Principal Prepayment in accordance with the terms of this Note Purchase Contract, provided the principal amount shall at no time exceed \$1,100,000.00. The Note Holder shall maintain accurate records with respect to the principal amount of the Note from time to time outstanding.

3. Representations, Warranties, Covenants and Agreements of the County. The County hereby represents, warrants and covenants to and agrees with the Note Holder that:
- (a) The County is duly organized and existing under the laws of the State of California, and has full legal right, power and authority to (i) execute and deliver this Note Purchase Contract, (ii) issue the Note and sell and deliver the Note to the Note Holder on the terms and conditions set forth in this Note Purchase Contract, (iii) perform its obligations under this Note Purchase Contract, and (iv) the person or persons signing any and all documents associated with this agreement has full authority to sign on behalf of the County;
 - (b) On May 5, 2020, the Board of Supervisors of the County approved the Enterprise Resource Planning (ERP) Agreement with Gravitron Consulting and duly authorized the Chairperson to sign all documents pertaining to the consulting services necessary for the implementation of the new ERP system in Oracle . This grant of authority authorized the Chairperson to approve the issuance, sale and delivery of the Note, duly authorize and approve the execution and delivery of this Note Purchase Contract, duly authorize and approve the performance by the County of its obligations contained in, and the taking of any and all actions as may be necessary to carry out, give effect to and consummate the transactions contemplated by, the Note and this Note Purchase Contract;
 - (c) The Note has been duly and validly issued by the County and this Note Purchase Contract has been duly executed and delivered by the County and the Note and this Note Purchase Contract constitute valid and binding obligations of the County, enforceable in accordance with their respective terms, subject to bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting the enforcement of creditors' rights generally and to general principals of equity;
 - (d) The County is not in breach of or default under any applicable law or administrative regulation of the State, the United States of America, or of any department, division, agency or instrumentality of either thereof, or any applicable court or administrative decree or order or any loan agreement, note, resolution, certificate, contract, agreement or other instrument to which the County is a party or is otherwise subject; the execution and delivery of this Note Purchase Contract, the Note and the other instrument contemplated by any of such documents to which the County is or will be a party and compliance with the provisions of each thereof will not conflict with or constitute a breach of or default under any applicable law or administrative regulation of the State, the United States of America, or of any department, division, agency or instrumentality of either thereof, or any applicable court or administrative decree or order or any loan agreement, note, resolution, certificate, contract, agreement or other instrument to which the County is a party or is otherwise subject or bound;
 - (e) No litigation is pending in any court or before any tribunal or administrative agency or, to the knowledge of the County, threatened in any way affecting the

existence of the County or the titles of the members of its Board or officers of the County to their respective offices, or seeking to restrain or enjoin the issuance, sale or delivery of the Note, the pledge of the County's finances or in any way contesting or affecting the validity or enforceability of the Note or this Note Purchase Contract or the powers of the County or its authority to perform its duties under this Note Purchase Contract;

- (f) All of the information provided by the County to the Note Holder in connection with the negotiation of the terms and the execution and delivery of the Note Purchase Contract is true, correct and complete in all material respects;
- (g) The County will punctually pay the principal of and interest on the Note in strict conformity with the terms thereof, and will faithfully observe and perform all the agreements, conditions, covenants and terms contained in the Note and in this Note Purchase Contract required to be observed and performed by it, and will not terminate this Note Purchase Contract for any cause whatsoever, including, without limiting the generality of the foregoing, any acts or circumstances that may constitute failure of consideration, commercial frustration of purpose, any change in the tax or other laws of the United States of America or of the State or any political subdivision of either or any failure of the Note Holder to observe or perform any agreement, conditions, covenant or term contained herein required to be observed and performed by it, whether express or implied;
- (h) The County will preserve and protect the security hereof and the rights of the Note Holder to the payment of principal of and interest on the Note and will warrant and defend such rights against all claims and demands of all persons;
- (i) The County will, so long as the Note remains outstanding, apply amounts as provided herein;
- (j) The County will keep appropriate accounting records in which complete and correct entries shall be made of all transactions relating to repayment of the Note, which records shall be available for inspection by the Note Holder at reasonable hours and under reasonable conditions;
- (k) Promptly upon learning of such occurrence, the County shall provide written notice to the Note Holder of the occurrence of any of the following:
 - i. Discovery that a representation or warranty made by the County in this Note Purchase Contract or the Letter of Representations is inaccurate in any material respect;
 - ii. Any material breach by the County under this Note Purchase Contract or the Letter of Representations;

- iii. The filing of any claim or suit, or the threat of any litigation, or the commencing of any administrative proceedings against the County respecting the Note, this Note Purchase Contract, the Letter of Representations or (if such claim, suit, litigation, or proceeding could materially adversely affect the interest of the Note Holder or the security for the Note) or the Project; or
- (l) The County will adopt, deliver, execute and make any and all further assurances, instruments and resolutions as may be reasonably necessary or proper to carry out the intention or to facilitate the performance hereof and for the better assuring and confirming unto the Note Holder of the rights and benefits provided to it herein; and
- (m) Any certificate signed by the Chairman of the Board of Supervisors, the County Administrative Office or Clerk of the Board, or any other authorized representative of the County shall be deemed a representation and warranty by the County to the Note Holder as to the statements made therein.

4. Annual Appropriations

Notwithstanding anything contained in this agreement to the contrary, in the event the funds appropriated by County's governing body or otherwise available by any means whatsoever in any fiscal period of County for payments or other amounts due under this agreement are insufficient therefor, this agreement shall terminate on the last day of the fiscal period for which appropriations were received without penalty or expense to the Lessee of any kind whatsoever, except to the portions of payments or other amounts herein agreed upon for which funds shall have been appropriated and budgeted or are otherwise available. The County will immediately notify the Note Holder of such occurrence. In the event of such termination, the County acknowledges and expressly agrees that the Note Holder may, nonetheless, exercise its remedies set forth in Section 5 of this Note Purchase Contract.

5. Default, Events and Remedies.

- (a) The following shall constitute an Event of Default of the County's obligations under the Note, the Note Purchase Contract and the Letter of Representations:
 - i. Nonpayment of interest and/or principal when due;
 - ii. Default shall be made by the County in the performance of any of the other agreements or covenants contained in the Note or in this Note Purchase Contract, or the Letter of Representations, which shall have continued for a period of thirty days after the County shall have been given notice in writing of such default by the Note Holder;
 - iii. Any representation or warranty made by the County in this Note Purchase Contract, or the Letter of Representations shall be untrue or incorrect in any material respect when made or deemed made, and not promptly corrected; or

- iv. If the County shall file a petition or answer seeking arrangement or reorganization under the federal bankruptcy laws or any other applicable law of the United States of America or any state therein, or if a court or competent jurisdiction shall approve a petition filed with or without the consent of the County seeking arrangement or reorganization under the federal bankruptcy laws or any other applicable law of the United States of America or any state therein, or if under the provisions of any other law for the relief or aid of debtors any court of competent jurisdiction shall assume custody or control of the County or of the whole or any substantial part of its property.

(b) Upon the occurrence of default the Note Holder may:

- i. Present a claim against the County's account against the County's current fiscal year revenues held in the County Treasury, to direct the Auditor to make such distributions to the Note Holder as may be required to satisfy any defaulted amount;
 - ii. Attach the County's account of any of the County's Funds held in the County Treasury, and direct the Auditor and/or the Treasurer to make such distributions to the Note Holder as may be required to satisfy any defaulted amounts;
 - iii. Bring suit by mandamus or other action or proceeding or suit at law or in equity to enforce its rights against the County or any member of the County, Board of Supervisors, officer or employee, in their official capacity with the County, thereof, and to compel the County or any such member of the County, Board of Supervisors, officer or employee to perform and carry out its duties under agreements and covenants required to be performed by it or him or her contained herein;
 - iv. Bring suit in equity to enjoin any acts or things which are unlawful or violate the rights of the Note Holder.
- (c) Nothing in this Section 5 or in any other provision hereof shall affect or impair the obligation of the County, which is absolute and unconditional, to pay the principal of and interest on the Note when due as provided herein, or shall affect or impair the right of the Note Holder, which is also absolute and unconditional, to institute suit to enforce such payment by virtue of the contract embodied herein.

A waiver of any default or breach of duty or contract by the Note Holder shall not affect any subsequent default or breach of duty or contract or impair any rights or remedies on any such subsequent default or breach of duty or contract, and no delay or omission by the County to exercise any right or remedy accruing upon any default or breach of duty or contract shall impair any such right or remedy accruing or shall be construed to be a waiver of any such default or breach of duty or contract or an

acquiescence therein, and every right or remedy conferred upon the Note Holder by applicable law or by this article may be enforced and exercised from time to time and as often as shall be deemed expedient by the Note Holder.

(d) No remedy herein conferred upon or reserved to the Note Holder is intended to be exclusive of any other remedy, and each such remedy shall be cumulative and shall be in addition to every other remedy given hereunder or now or hereafter existing in law or in equity or by statute or otherwise and may be exercised without exhausting and without regard to any other remedy conferred by applicable law.

(e) If an Event of Default shall exist under the Note or this Note Purchase Contract and the Note Holder employs attorneys or consultants or incurs other expenses for the collection of any amounts due on the Note or hereunder, or for the enforcement of performance of any obligation or agreement on the part of the County under the Letter of Representations, the County shall upon demand pay to the Note Holder reasonable fees, whether suit be brought or not, of such attorneys or consultants and such other expenses so incurred.

6. Expenses. The Note Holder shall have no obligation to pay, and the County shall pay or cause to be paid, all expenses incident to the execution and delivery of this Note Purchase Contract, the Note issuance, sale, and delivery of the Note, and all expenses incident to the performance of the County's obligations under this Note Purchase Contract.

7. Amendment; Emergency.

(a) Except as otherwise specifically provided in this Note Purchase Contract, this Note Purchase Contract may not be amended, changed, modified, altered or terminated without the written consent of both the Note Holder and the County.

(b) Upon the occurrence of an Emergency, the Note Holder and the County will negotiate in good faith such amendments to this Note Purchase Contract and the Note as shall be necessary to address such Emergency; provided, no such amendment shall materially adversely affect the interests of the Note Holder or the security for the Note without the consent of the Note Holder, which consent shall be given in the Note Holder's sole and absolute discretion.

8. Miscellaneous.

(a) No member of the Board of Supervisors, officer or employee of the County, in their individual capacity with the County shall be personally liable for the payment of the principal of or interest on the Note, but nothing contained herein shall relieve any member of the Board of Supervisors, officer or employee of the County from the performance of any official duty provided by any applicable provisions of law or hereby.

- (a) The headings or titles of the several articles and sections hereof and the table of contents appended hereto shall be solely for convenience of reference and shall not affect the meaning, convenience or effect hereof, and works of any gender shall be deemed and construed to include all genders. All references herein to “Sections” and paragraphs are to the corresponding sections or paragraphs hereof; and the words “hereby,” “herein,” “hereto,” “herewith,” “hereunder,” and words of similar import refer to this Note Purchase Contract as a whole and not to any particular article, section, subdivision or clause hereof.
- (d) Whenever either the Note Holder or the County is named or referred to herein, such reference shall be deemed to include the successor to the powers, duties and functions that are presently vested in the Note Holder or the County, and all agreements and covenants required hereby to be performed by or on behalf of the Note Holder or the County shall bind and inure to the benefit of the respective successors thereof whether so express or not.
- (e) Except as provided in paragraph (d), nothing contained herein, express or implied, is intended to give to any person other than the Note Holder, the County and their assigns any right, remedy or claim under or pursuant hereto, and any agreement or covenant required herein to be performed by or on behalf of the Note Holder, the County and their assigns.
- (f) This Note Purchase Contract and the Note constitute the entire agreement and supersede all prior agreements and understandings, both written and oral, between the Note Holder and the County with respect to the subject matter hereof.
- (g) If any one or more of the agreements or covenants or portions thereof required hereby to be performed by or on the part of the Note Holder or the County shall be contrary to law, then such agreement or agreements, such covenant or covenants or such portions thereof shall be null and void and shall be deemed separable from the remaining agreements and covenants or portions thereof and shall in no way affect the validity hereof, and the Note Holder and the County hereby declare that they would have executed this Note purchase Contract and each and every other article, section, paragraph, subdivision, sentence, clause and phrase hereof irrespective of the fact that any one or more articles, sections, paragraphs, subdivisions, sentences, clauses or phrases hereof or the application thereof to any person or circumstance may be held to be unconstitutional, unenforceable or invalid.
- (h) Note Holder’s approval of any matter in connection with this Note Purchase Contract and the Note is for the sole purpose of protecting the security and rights of the Note Holder. No such approval will result in a waiver of any default of the County. In no event may the Note Holder’s approval be a representation of any kind with regard to the matter being approved.
- (i) Any payment or act required to be done or made on a day that is not a Business Day shall be done or made on the next succeeding day that is a Business

Day with the same force and effect as if it had been done on the date originally scheduled for such payment or act.

- (j) This Note Purchase Contract shall be governed exclusively by and construed in accordance with the applicable laws of the State of California.
- (k) All written notices to be given hereunder shall be given by mail to the party entitled thereto at its address set forth below, or at such other address as such party may provide to the other part in writing from time to time, namely:

If to the Note Holder:

Mariposa County Treasurer-Tax Collector
Keith M. Williams
PO Box 36
Mariposa, CA 95338

If to the County:

County Administrative Officer
Dallin Kimble
PO Box 784
Mariposa, CA 95338

- (l) It is agreed and acknowledged by the parties hereto that the provisions of this Note Purchase Contract have been arrived at through negotiation and that each of the parties has had a full and fair opportunity to review the provisions of this Note Purchase Contract and to have such provisions reviewed by legal counsel. Therefore, any rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting this Note Purchase Contract.
- (m) This Note Purchase Contract shall be in full force and effect from the date hereof until such time as the Note shall have been fully paid. Time is of the essence in the Note Purchase Contract.
- (n) The Note Holder will keep appropriate records regarding the Note, this Note Purchase Contract and the transactions hereunder, which records shall be available for inspection by the County at reasonable hours and under reasonable conditions.

IN WITNESS WHEREOF, the County and Note Holder have executed this Note Purchase Contract as of the date first written above.

NOTE HOLDER

By: _____
Keith M. Williams
Mariposa County Treasurer

COUNTY of Mariposa

By: _____
Marshall Long, Chairperson

Appendix A

Business Day

“Business Day” means any day that both the County and the County of Mariposa are normally open for business as declared by their respective governing boards, and the Federal Banking System open for money transactions.

Closing Date

“Closing Date” means April 27, 2021

Dated Date

“Dated Date” means April 27, 2021

Event of Default

“Event of Default” means the failure by the County to pay interest or to pay scheduled principal on the Note on the maturity date, or any event defined in Section 5.

Maturity Date

“Maturity Date” means July 1, 2025

Principal Prepayment Date

“Principal Prepayment Date” means any date prior to July 1, 2025, wherein the County makes a payment to the Note Holder applicable to repayment of principal advanced in whole or in part.

APPENDIX B

Name of: County Note, 2021

Dated Date: April 27, 2021 Maturity Date: July 1, 2025

Registered Owner: Mariposa County Treasurer

Face Amount (Maximum Principal Amount): One Million One Hundred one Thousand Dollars (\$1,100,000)

The County of Mariposa (the “County”) is a Local Government, duly organized and existing under the laws of the State of California (the “State”), for value received, hereby promises to pay, subject only to the provisions of that certain Note Purchase Contract dated April 27, 2021. (the “Note Purchase Contract”), between the County and the Mariposa County Treasurer (the “Note Holder”), providing for the allocation and application of amounts received and held by the County, by wire transfer or deposit to an account specified by the Note Holder, the principal amount hereof, on the date described below, with interest on the unpaid principal balance hereof at the rates determined as described below and on the dates described below (each date as “Maturity Date”), in lawful money of the United States of America. Unless defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Note Purchase Contract.

Pledge; Limited Obligation

To secure the payment of principal of and interest on this Note, the County hereby agrees that it will promptly pay its obligations hereunder subject to annual appropriation of funds. Notwithstanding anything contained in this Agreement to the contrary, in the events the funds appropriated by the County’s governing body or otherwise available by any means whatsoever in any fiscal period of County for payments or other amounts due under this agreement are insufficient therefore, this agreement shall terminate on the last day of the fiscal period for which appropriations were received. The County will immediately notify the Note Holder of such occurrence. The County acknowledges that the Note Holder will have the right to pursue its remedies to recover any amounts remaining unpaid, as described more fully in the Note Purchase Contract dated April 27, 2021

Neither the faith and credit nor the taxing powers of the State, any public agency or any political subdivision of the State is pledged for the purpose of repayment of the principal or interest on this Note. Neither the Board of Supervisors, nor any person executing this Note shall be personally liable on this Note by reason of its issuance. The County Board of Supervisors members, and any officer or employee of the County, in their individual capacity with the County, shall not be personally liable for any obligations set forth herein, including the repayment of principal of or interest on this Note, or in respect of any undertakings by the County under the Note Purchase Contract.

Interest

Interest on the Note shall be due and payable at the interest rate determined as set forth in Table 1 below, which is attached hereto and incorporated fully into the Note.

From the Dated Date of this Note through the Maturity Date, the Note shall bear interest on the outstanding principal balance at the rate of 1.25%. The amount of interest due and payable on the Maturity Date will be computed on the actual/360 day count basis for the number of days elapsed.

In the event the County prepays any or all principal due under the Note, the County shall also pay interest from the Dated Date to the date such prepayment is made. Interest will continue to accrue on any unpaid principal thereafter outstanding.

Principal

The principal amount of this Note as of any given date shall be equal to the total amount advanced by the Note Holder less any Principal Prepayment in accordance with the terms of the Note Purchase Contract as principal on this Note.

Principal on this Note shall be due and payable as set forth in Table 1, below.

Prepayment of Principal

Principal on this Note may be prepaid at the option of the County, in whole or in part, without premium or penalty, on any date upon the County giving a minimum of two business days' advance written notice to the Note Holder that the County shall make a prepayment. The amount available for prepayment of principal and accrued interest on the prepayment amount shall be specified in such written notice. Prepayment of principal by the County shall be in the amount of \$1000.00 or greater, unless the amount is the remaining balance for payment in full.

Upon written receipt of such notice, the Note Holder shall calculate the amount to be applied to outstanding principal and the amount of accrued interest and thereby notify the County of such amounts within one business day of receipt of the notice of prepayment from the County.

Incorporation of Note Purchase Contract

All of the agreements, covenants, conditions, limitations, provisions and stipulations contained in the Note Purchase Contract are hereby made a part of this Note to the same extent and with the same effect as if they were fully set forth herein.

Actions and Remedies Upon Default

Upon the occurrence of a Default, the Note Holder may take any or all of the actions authorized by the Note Purchase Contract. In the event of a Default, all principal and interest amounts due together with any attorney's fees incurred by the Note Holder in collecting or enforcing payment hereof, whether suit be brought or not, and all other sums due hereunder or under the Note Purchase Contract, notwithstanding anything to the contrary therein and payment thereof may be enforced and recovered in whole or in part, at any time, by one or more of the remedies provided in this Note or the Note Purchase Contract.

The remedies of the Note Holder, as provided herein and in the Note Purchase Contract, may be pursued at the sole discretion of the Note Holder and may be exercised as often as occasion therefore shall occur. The failure to exercise any such right or remedy shall in no event be construed as a waiver or release thereof.

The Note Holder shall not be deemed, by any act of omission or commission, to have waived any of its rights or remedies hereunder unless such waiver is in writing and signed by the Note Holder and then only to the extent specifically set forth in the waiver.

A waiver with reference to one event shall not be construed as a continuing waiver or as a bar to or waiver of any right or remedy as to a subsequent event.

Registration; Transfer Only to Legal Successor

This Note is transferable upon the books of the County by the registered Note Holder hereof in person or by its attorney duly authorized in writing, upon surrender of this Note together with a written instrument of transfer satisfactory to the County, duly executed by the registered Note Holder or its duly authorized attorney; provided, this Note may be transferred only to a legal successor of the Note Holder. Upon such transfer, the County will note the date of registration and the name and address of the newly registered Note Holder on the books of the County. The County may deem and treat the person in whose name this Note is last registered upon the books of the County as the absolute owner hereof for the purpose of payments so made to the registered Note Holder or upon such Note Holder's order shall be valid sums so paid, and the County shall not be affected by any notice to the contrary.

It is intended that this Note is made with reference to and shall be construed as a contract governed by the laws of the State of California.

IT IS HEREBY CERTIFIED AND RECITED that all conditions, acts and things required to exist, happen and be performed precedent to or in the issuance of this Note do exist, have happened and have been performed in regular and due form as required by law.

IN WITNESS WHEREOF, the County has caused this Note to be executed and attested on its behalf by the manual signatures of its duly authorized officers, all as of the date first set forth above.

By: _____
Marshall Long, Chairperson

ATTEST:

Clerk of the Board

TABLE 1
DEBT SERVICE SCHEDULE

<u>Principal Amount Due</u>	<u>Due Date</u>	<u>Interest Amount Due</u>	<u>Principle/Int Due Sept</u>
\$220,000.00	7/1/2021	\$2,410.88	\$222,410.88
220,000.00	7/1/2022	11,000.00	231,000.00
220,000.00	7/1/2023	8,250.00	228,250.00
220,000.00	7/1/2024	5,500.00	225,500.00
220,000.00	7/1/2025	2,750.00	222,750.00
\$1,100,000.00		\$29,910.88	\$1,129,910.88

APPENDIX C

Letter of Representations

April 27, 2021

Keith M. Williams
Mariposa County Treasurer
PO Box 36
Mariposa, CA 95338

Re: Mariposa County Note 2021

Dear Mr. Williams:

We hereby deliver this letter to you in connection with your execution of a Note Purchase Contract (the “Note Purchase Contract”), dated April 27, 2021, pursuant to which the County has agreed to sell the above referenced Note (the “Note”) to you, as Note Holder, which Note will be held as an investment in the Mariposa County Treasurer’s Investment Pool in which are invested the funds of a number of public agencies, including school districts, the County and special districts, serving the residents of Mariposa County.

The County has read and is familiar with the terms of the Note Purchase Contract, and, unless otherwise defined in this letter, capitalized terms used herein which are defined in this Note Purchase Contract shall have the respective meanings therein specified.

In order to induce you to enter into this Note Purchase Contract, and to purchase the Note as therein contemplated, and to provide assurances to the investors in the Mariposa County Treasurer’s Investment Pool, the undersigned, Chairperson of the Board of Supervisors (the “County”), hereby represents, warrants and covenants to you that:

- (a) The County is a political subdivision of the State, and has full legal right, power and authority to (i) execute and deliver this Letter of Representations, and (ii) perform its obligations under this Letter of Representations;
- (b) The County has duly authorized and approved the performance by the County of its obligations contained in, and the taking of any and all action as may be necessary to carry out, give effect to and consummate the transactions contemplated by, this Letter of Representations;
- (c) This Letter of Representations has been duly executed and delivered by the County and constitutes valid and binding obligations of the County, enforceable in accordance with their respective terms, subject to bankruptcy, insolvency, reorganization, moratorium and other

similar laws affecting the enforcement of creditors' rights generally and to general principles of equity;

- (d) The County is not in breach of or default under any applicable law or administrative regulation of the State, the United States of America, or of any department, division, agency or instrumentality of either thereof, or any applicable court or administrative instrument to which the County is a party or is otherwise subject, which breach or default could materially adversely affect the ability of the County to perform its obligations under this Letter of Representations; the execution and delivery of this Letter of Representations is or will be a party and compliance with the provisions of each thereof will not conflict with or constitute a breach of or default under any applicable law or administrative instrumentality of either thereof, or any applicable court or administrative decree or order or any loan agreement, note resolution, certificate, contract, agreement or other instrument to which the County is a party or is otherwise subject or bound;
- (e) All approvals, consents, authorizations, elections and orders of or filings or registrations with any governmental authority, board, agency or commission having jurisdiction that would constitute a condition precedent to the performance by the County of its obligations under this Letter of Representations have been obtained and are in full force and effect;
- (f) The County is in compliance, in all material respects, with the County Resolution, and this Letter of Representations;
- (g) No litigation is pending in any court or before any tribunal or administrative agency or, to the knowledge of the County, threatened in any way affecting the existence of the County or the title of the members of its Board of Supervisors, or officers of the County to their respective office, or seeking to restrain or enjoin the issuance, sale or delivery of the Note or the application of the proceeds of the Note or in any way contesting or affecting the validity or enforceability of this Letter of Representations or the powers of the County or its authority to perform its duties under this Letter of Representations;
- (h) All of the information provided by the County to the Note Holder in connection with the negotiation of the terms and the execution and delivery of the Note Purchase Contract is true, correct and complete in all material respects;
- (i) The County will comply with, keep, observe and perform all agreements, conditions, covenants and terms, express or implied, required to be kept, observed and performed by it contained in all contracts affecting or involving the Project to the extent that the County is a party thereto;
- (j) Promptly upon learning of such occurrence, the County shall provide written notice to the Note Holder of the occurrence of any of the following:
 - a. Discovery that a representation or warranty made by the County in this Letter of Representations is inaccurate in any material respect;
 - b. Any material breach by the County under this Letter of Representations; or

- c. The filing of any claim or suit, or the threat of any litigation, or the commencing of any administrative proceedings against the County respecting the Note, or this Letter of Representations;
- (k) The County will adopt, deliver, execute and make any and all further assurances, instruments and resolutions as may be reasonably necessary or proper to carry out the intention or to facilitate the performance hereof and for the better assuring and conforming unto the Note Holder of the rights and benefits provided to it herein; and
- (l) Any certificate signed by the Board of Supervisors, or of the County Administrative Officer, or any other authorized representative of the County shall be deemed a representation and warranty by the County to the Note Holder as to the statements made therein.

The words “hereby,” “herein,” “hereto,” “herewith,” hereunder” and other words of similar import refer to this Letter of Representations as a whole and not to any particular paragraph hereof.

Whenever either the Note Holder or the County is named or referred to herein, such reference shall be deemed to include the successor to the powers, duties and functions that are presently vested in the Note Holder or the County and all agreements and covenants required hereby to be performed by or on behalf of the Note Holder or the County with respect to the Note shall bind and inure to the benefit of the respective successors thereof whether so expressed or not.

Except as provided in the preceding paragraph, nothing contained herein, express or implied, is intended to give to any person other than the Note Holder and the Note Holder’s assigns any right, remedy or claim under or pursuant hereto, and any agreement or covenant required herein to be performed by or on behalf of the County shall be for the sole and exclusive benefit of the Note Holder and the Note Holder’s assigns.

The Note Purchase Contract and this Letter of Representations constitute the entire agreement and supersede all prior agreements and understandings, both written and oral, between the Note Holder and the County with respect to the subject matter hereof.

Note Holder’s approval of any matter in connection with this Note Purchase Contract and the Note is for the sole purpose of protecting the security and rights of the Note Holder. No such approval will result in a waiver of any default of the County. In no event may Note Holder’s approval be a representation of any kind with regard to the matter being approved.

All written notices to be given by the County under the terms of the Note Purchase Contract shall be given by mail to the party entitled thereto at its address set forth below, or at such other address as the County may provide to the Note Holder in writing from time to time, namely:

Mariposa County Treasurer
PO Box 36
Mariposa, CA 95338

It is agreed and acknowledged by the County that the provisions of the Note Purchase Contract and this Letter of Representations have been arrived at through negotiation and that each of the parties has had a full and fair opportunity to review the provisions of the Note Purchase Contract and this Letter of Representations and to have such provisions reviewed by legal counsel. Therefore, any rule of construction that any ambiguities are to be resolved against the drafting party shall not apply in construing or interpreting the Note Purchase Contract and this Letter of Representations.

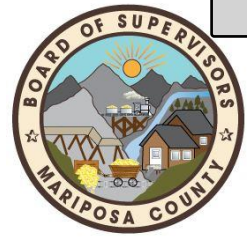
This Letter of Representations shall be in full force and effect from the date hereof until such time as the Note shall have been fully paid.

By: _____
Marshall Long, Chairperson



MARIPOSA COUNTY

Administration • 966-3222



H.4

RESOLUTION - ACTION REQUESTED 2021-234

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Sale of Rule 20A Credits to Los Altos Hills

RECOMMENDATION AND JUSTIFICATION:

Approve an Agreement to Sell \$2,992,327 in California Public Utility Commission (CPUC) Rule 20A Pacific Gas and Electric (PG&E) Credits to the Town of Los Altos Hills for the Amount of \$1,346,547; and Authorize the Board of Supervisors Chair to Sign the Agreement.

This agreement will transfer \$2,992,327 in CPUC Rule 20A PG&E credits to the Town of Los Altos Hills for a payment of \$1,346,547 (a rate of \$0.45/\$1.00). The agreement also provides an option for the Town of Los Altos Hills to purchase additional credits at the same rate.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The CPUC Rule 20A program provides credits for local governments for the planning, design and construction elements necessary to relocate overhead infrastructure, such as power lines, to an underground trench. The utility is compensated for project costs by collecting the jurisdiction's accumulated credits and including them in subsequent general rate cases so that the electric rates charged to all customers within their service territory will cover the submitted Rule 20A expenses.

On April 7, 2021, the CPUC issued a proposed decision stating that, if approved at the May 6, 2021, meeting of the CPUC, the Rule 20A credit program should be ended by December 2022 and all sale or transfer of credits should be immediately banned. PG&E has already ceased recognizing proposed sales or transfers.

Mariposa County currently has approximately \$3.6 million in Rule 20A credits. With this agreement, if approved, the County will have negotiated and executed the sale of all of those credits to support vital undergrounding projects in other communities. Revenues from the sales, if they are permitted to proceed, will help fund the \$4.2 million energy savings pilot project.

Rule 20A credits have been sold or traded between jurisdictions with some frequency in the past. In Fall 2020, County Administration received an offer from the City of

Burlingame offering to purchase credits for 25% of their face value. The County did not sell its credits at that time.

On January 26, 2021, the Board directed staff to solicit offers from other jurisdictions and move forward with the sale of the County's remaining Rule 20A credits. That activity has led to the current agreement and ongoing negotiation with other jurisdictions.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not approve. The County will not sell credits to the Town of Los Altos Hills.

FINANCIAL IMPACT:

Approval of this item will generate \$1,346,547 in revenue to be allocated in a future Board meeting.

ATTACHMENTS:

Purchase of Rule 20A Credits_ Los Altos Hills (DOCX)

RESULT: ADOPTED [UNANIMOUS]

MOVER: Miles Menetrey, District V Supervisor

SECONDER: Rosemarie Smallcombe, District I Supervisor

AYES: Smallcombe, Sweeney, Long, Forsythe, Menetrey

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is entered into as of _____, 2021, by and between the County of Mariposa ("County") and the Town of Los Altos Hills ("Los Altos Hills"). Los Altos Hills and County are sometimes individually referred to herein as "Party" and collectively as "Parties."

RECITALS

A. Electric utilities collect and annually allocate funds to communities to convert overhead electric facilities to underground electric facilities ("Rule 20A Credits"). The amount of said credits allocated by Pacific Gas and Electric Company ("PG&E") to the County is hereafter referred to as the "County Allocation."

B. Los Altos Hills has identified a qualifying project for which it would utilize available Rule 20A Credits ("Project").

C. Los Altos Hills desires to purchase a portion of the County Allocation to use in connection with their Project and County desires to transfer a portion of the County Allocation to enable the Rule 20A Credits to be used for their intended purpose of undergrounding electric facilities. The portion of said credits is valued at \$2,992,327 and is hereafter referred to as the "Undergrounding Allocation."

AGREEMENT

NOW, THEREFORE, the Parties hereto agree as follows:

1. County agrees to transfer and assign its rights and interest in the Undergrounding Allocation to Los Altos Hills and Los Altos Hills agrees to purchase the Undergrounding Allocation in accordance with the terms of this MOU. County agrees to reserve, and subject to Los Altos Hills's option, transfer and assign its rights and interest in additional Undergrounding Allocation credits that may be available beyond those initially identified in this Agreement (the "Option Allocation") to Los Altos Hills and agrees that Los Altos Hills may, but is not required to, execute its option to purchase the Option Allocation credits in accordance with the terms of this MOU.
2. This MOU shall be subject to the approval of the Parties and shall become effective on the date when both such approvals have been obtained (the "Effective Date").
3. Los Altos Hills shall purchase the Undergrounding Allocation, and may purchase Option Allocation credits, at a purchase price of \$0.45 per \$1.00 of County Allocation Credits.
4. Within one (1) business day of the Effective Date, Los Altos Hills shall furnish funds in the amount of \$1,346,547 ("Purchase Price") for the purchase of the Undergrounding

Allocation credits valued at \$2,992,327. The Purchase Price shall be deposited into an interest-bearing escrow account ("Escrow") to be opened by County, with interest accruing to County. Subject to the provisions of this Agreement, the Purchase Price shall constitute full consideration for the transfer and assignment of the foregoing Undergrounding Allocation credits.

5. Within one (1) business day of the Purchase Price being deposited in Escrow, County shall deliver a written request to PG&E, with a copy to Los Altos Hills, making a formal request to transfer and assign the Undergrounding Allocation to and for the benefit of Los Altos Hills. County shall cooperate in good faith with Los Altos Hills to provide any additional documentation or information that is reasonably requested by PG&E to complete the transfer. In the event that PG&E is unable to complete, or does not approve, the transfer, County shall provide written notice to Los Altos Hills as soon as practical thereafter of PG&E's written notification to County that PG&E will not complete the transfer. Within ten (10) business days of County's notice, the Escrow Agent shall return/pay the Purchase Price to Los Altos Hills from Escrow.
6. County shall not make or be permitted to make a draw on any amount of the Purchase Price from Escrow until after PG&E has approved and completed the transfer of credits for use in Los Altos Hills' qualifying Project. In addition, in the event that PG&E changes or rescinds such approval, or that any ruling, order, or action from the California Public Utilities Commission (CPUC) applies to overrule or restrict PG&E's completion of the transfer or the transfer of credits generally such that Los Altos Hills is not able to utilize the credits for the qualifying Project it identified, County shall return any Purchase Price funds drawn from Escrow to Los Altos Hills within ten (10) business days of the date of the CPUC ruling, order or action. Any Purchase Price funds remaining in Escrow at such time shall also be returned to Los Altos Hills.
7. Los Altos Hills acknowledges and agrees that it has conducted its own investigation as to the applicability and transferability of the County Allocation subject to this MOU for use in the Project and that County has not made any representation or warranty to Los Altos Hills with respect to same. The actual use of the County Allocation by Los Altos Hills shall be subject to the rules and procedures adopted by PG&E, the California Public Utilities Commission and such other conditions or requirements as are set forth in the Public Utilities Code. Notwithstanding this section 7, the Parties agree that in the event that Los Altos Hills is not able to utilize the credits for the qualifying Project due to any determination by PG&E or the CPUC, the refund provisions set forth in Sections 5 and 6 shall continue to apply.
8. Each Party shall hold harmless, defend, and indemnify the other Party and its governing body, officers, employees, and agents from and against any and all liability, loss, damage, expense and costs (including without limitation costs and fees of litigation) of every nature arising out of or in connection with the failure to comply with any of the

obligations in this MOU, except such loss or damage caused by the sole negligence or willful misconduct of the other Party.

9. Disputes between the Parties in connection with any matter relating to the terms or provisions of this MOU shall first be considered jointly by the City Manager of Los Altos Hills and the County Administrative Officer for County. Prior to taking any judicial action to interpret or enforce provisions of this MOU, the Parties agree to first submit the matter to a mediator, to be mutually agreed upon by the Parties hereto, in concert with a representative of each Party. Each Party shall pay one-half of the cost of the mediator. However, pending resolution, the existence of any dispute will not absolve either Party of the responsibility for timely performance of its agreed upon obligations to the other.
10. Each Party agrees to timely prepare accurate and complete financial and performance records relating to the transactions contemplated hereunder, and to maintain and preserve said records for at least three (3) years from the date of final payment under this MOU, except that if any litigation, claim, negotiation, audit or other action is pending, the records shall be retained until completion and resolution of all issues arising therefrom.

Pursuant to California Government Code Section 8546.7, all records, documents, conditions and activities of either Party, related to the services provided hereunder, shall be subject to the examination and audit of the California State Auditor and other duly authorized agents of the State of California for a period of three (3) years after final payment under this MOU. Each Party hereby agrees to make such records available during normal business hours for inspection, audit and reproduction by any duly authorized agents of the State of California or the federal government. Each Party further agrees to allow interviews of any of its employees who might reasonably have information related to such records by any duly authorized agents of the State of California or the federal government. All examinations and audits conducted under this section shall be strictly confined to those matters connected with the performance of this MOU, including the costs of administering this MOU.

11. In the event that either Party is in breach of its obligations as set forth in this MOU, then the non-defaulting Party shall have the right to terminate this MOU on ten (10) business day's written notice to the defaulting Party unless the default is cured within the notice period. Upon termination for breach, the non-defaulting Party may exercise any right or remedy which it may have under applicable law. If Los Altos Hills has made a payment for the Purchase Price and/or an Option Price to Escrow, and the associated credits have not been transferred at the time this MOU is terminated, the funds in Escrow shall be returned to Los Altos Hills within ten (10) business days of the termination.
12. All notices to be given pursuant to this MOU shall be delivered in person, by U.S. Mail, or by commercial overnight delivery to the address of the Party and shall be effective

upon receipt. All notices shall be sent and addressed to the representative of the Party as set forth below. Notice may further be given by electronic means, provided, however, that such notice shall not be deemed effective unless it is acknowledged in writing by the recipient of such notice.

Town of Los Altos Hills Attn: Carl Cahill, City Manager 26379 Fremont Road Los Altos Hills, CA 94022	County of Mariposa Attn: Dallin Kimble 5100 Bullion Street Post Office Box 784 Mariposa, CA 95338

13. County and Los Altos Hills are independent contractors with respect to each other. This MOU is not intended to, and shall not be construed to, create the relationship of agent, servant, employee, partnership, joint venture, or any other similar association. Nothing in this MOU shall be construed to create an employment relationship between County and any employee of Los Altos Hills or between Los Altos Hills and any employee of County. Each Party shall be solely responsible for the acts or omissions of its officers, agents, employees, and subcontractors.
14. This MOU shall constitute the entire agreement between the Parties relating to the subject matter of this MOU, and shall supersede any previous agreements, promises, representations, understanding and negotiation, whether oral or written, concerning the same subject matter.
15. This MOU shall be governed and construed in accordance with laws of the State of California.
16. Each Party shall at its own cost and expense comply with all statutes, ordinances, regulations and requirements of all governmental entities, including federal, state, county or municipal, whether now in force or hereinafter enacted.
17. A waiver by either Party of any breach of any term, covenant, or conditions contained herein shall not be deemed to be a waiver of any subsequent breach of the same or any other term, covenant, or condition contained herein, whether of the same or a different character.
18. The terms of this MOU shall be construed in accordance with the meaning of the language used and shall not be construed for or against either Party by reason of the authorship of the MOU or any other rule of construction which might otherwise apply. No addition to, or alteration of, the terms of this MOU shall be valid unless made in writing and signed by the Parties.

19. If any term or portion of this MOU is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this MOU shall continue in full force and effect.
20. In the event of any dispute or legal action arising under this MOU, the prevailing Party shall not be entitled to attorney's fees.
21. This MOU may be executed by electronic means and in two or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the Parties hereby have executed this MOU as of the Effective Date.

CITY OF LOS ALTOS HILLS

COUNTY OF MARIPOSA

Kavita Tankha
Mayor

Marshall Long, Chair
Mariposa County Board of Supervisors

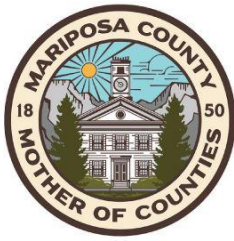
APPROVED AS TO FORM:

APPROVED AS TO FORM:

Steve Mattas
City Attorney

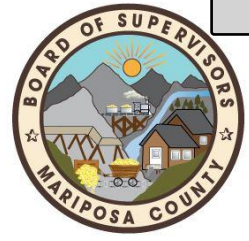
Steven W. Dahlem
County Counsel

3739169.2



MARIPOSA COUNTY

Board of Supervisors • (209) 966-3222



H.5

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Tom Sweeney, District II Supervisors

RE: Discussion and Direction Regarding Department Head Evaluations

RECOMMENDATION AND JUSTIFICATION:

Discussion and Direction Regarding the Department Head Performance Evaluation Process. (Supervisor Sweeney)

The existing Department Head performance review process does not have a specified format and is highly variable. This item is to discuss the possibility of creating a defined format with objectives, criteria, accomplishments, numerical ratings, development objectives and a mechanism for 360 degree feedback.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board originally instituted the Department Head reviews in 2010 with Resolution 2010-406.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

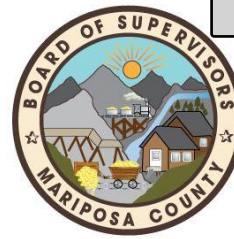
No action is being requested at this time.

RESULT: DIRECTION GIVEN



MARIPOSA COUNTY

Board of Supervisors • 209-966-3222



MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Marshall Long, District III Supervisor

RE: Performance Evaluation - Planning Director

☐ **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:

☐ 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: Planning Director (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: _____

Closed session will concern: () price; () terms of lease/purchase.

☐ **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



MARIPOSA COUNTY

Administration • 966-3222



K.1

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Dallin Kimble, County Administrative Officer

RE: Requested Fiscal Year 2021-22 (FY22) Budget Study Session

RECOMMENDATION AND JUSTIFICATION:

Receive Fiscal Year 2021-22 Budget Requests from Administration, Agricultural Commissioner, UC Cooperative Extension, Assessor, Auditor, Building, Child Support Services, Clerk of the Board, County Counsel, District Attorney, and Treasurer Departments.

California Government Code (CGC) §29088 requires the Board of Supervisors to adopt a balanced budget no later than June 30 of each year. Prior to this time, department directors are invited to share their requests for the coming fiscal year and the County Administrative Officer (CAO) is required, per CGC §29062, to submit a balanced recommended budget for Board consideration.

The Mariposa County Budget Control and Financial Management Policy directs departments to present their requests in April; the CAO to prepare the recommended budget in May; the recommended budget to be noticed and publicly available at least ten (10) days prior to Board consideration; and compliance with state regulations in adopting a balanced budget prior to June 30. This approach is more transparent and meaningful than prior budget processes and encourages more public and Board input earlier and more often.

This is the first of two budget study sessions to hear department budget requests. Departments not included in this study session will be included in a study session scheduled for May 11, 2021.

At the direction of the CAO, budget requests continue to include most austerity measures adopted during COVID-19 such as maintaining vacant positions and reduced spending on travel. While there are some positive indicators in our local economy, status quo budgeting is motivated by three main drivers:

- 1) Uncertainty with respect to the virus, including its variants, remains. With some states seeing spiking case numbers and hospitalizations, and despite what everyone would prefer to see happen, future closures of Yosemite

Agenda Item - No Resolution Requested

National Park and other aspects of our economy are still possible.

- 2) Depleted reserves are a major concern. Mariposa County has had fifteen (15) proclaimed local emergencies in the last five (5) years. Reserves, which now amount to less than half of one month of our payroll, must be rebuilt before the County rehires for frozen positions, starts new projects, or returns to pre-COVID operation funding levels that will rely on those reserves in case of the emergencies that are sure to come.
- 3) Implementation of a new Enterprise Resource Planning (ERP) system is benefitted by a relatively stable budget from one year to the next. Once the data is transferred and confirmed to be accurate, staff will be better able and better equipped to consider the next normal that follows the pandemic.

Despite the desire for a status quo budget at this time, a thorough review of the budget and additional adjustments are scheduled for October. At that time, more information should be available regarding pandemic effects, revenues from the peak visitation period, the effects of our peak disaster season, federal and state recovery plans and possible revenues, and the ERP transition.

While budgets are largely status quo, it should be noted that staff has not yet balanced the General Fund budget and difficult decisions regarding priorities and resource allocations will still need to be made throughout the budget process.

Department heads, as the professionals assigned to direct vital County operations and manage associated County resources, will present in brief what they believe is needed to deliver the best possible services within current financial constraints. They will highlight priorities and areas where they see a need for more resources. The County will not likely be able to afford all of the requests that are made, but the presentations allow the Board as a whole to understand the needs of the organization and desires of the community. When departments have presented and community input has been received, staff welcomes Board member comments and guidance that will benefit the effort to align resources with priorities and balance all County budgets.

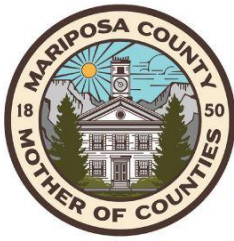
As noted above, the CAO will use received input and ongoing discussions with department heads to develop a balanced recommended budget. A public hearing will be held in June to continue the discussion and reach a consensus on the budget before it is considered for adoption.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board considers budget requests and recommendations on an annual basis.

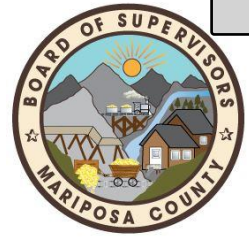
ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

No action is requested.



MARIPOSA COUNTY

Administration • 966-3222



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ATTACHMENTS:

Budget Study Session 4.27.21 (PDF)

PowerPoint Presentatin for FY22 Budget Study Session 4.27.21 (PDF)

RESULT: INFORMATION RECEIVED



DATE: April 27, 2021
TO: Board of Supervisors
FROM: Dallin Kimble, County Administrative Officer
RE: Budget Study Session Supporting Documentation

In addition to the information provided in the board agenda, we offer the following guidance to help the Board and public to understand the differences in the information provided this year as compared to previous years.

We are using the new Enterprise Resource Planning (ERP) software to produce the spreadsheets in the board packet.

- Information is organized according to department or division first. All funds a department oversees are included in the departmental report and can be seen by scrolling down the spreadsheet page. Funds are separated using a darker grey color.
- A few accounts have supporting detail or a list of specific revenue or expense items that comprise the amount included in that budget account. When that is the case, the list appears in italics just under the account being referenced.
- It is also important to note that not all historical comparisons will be parallel. In revising the Chart of Accounts (COA), we consolidated some funds, primarily because the new ERP software allows for easier tracking and analysis that the previous ERP system did not. This forced financial managers to create special revenue funds in the past that are no longer necessary.
- The narratives which are included represent the central function, covering the activities of the department or division exclusively. In the past, narratives have been produced and shared for each fund as well. In the future, we will consolidate all fund narratives into one departmental/divisional narrative. We may or may not have time to do that prior to the recommended budget presentation in June.

Please do not hesitate to ask for help in understanding the information, given how differently the information is being presented. Hopefully you will find, as most budget managers have, that this new way of understanding County financials is a much better reflection of actual activity and significantly easier to comprehend.

Program Description:

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

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

Tobacco settlement funds received as a result of a national lawsuit against major tobacco companies may be used at the Board of Supervisors discretion and are included here. In the past, this money has been used to fund plans for a Regional Recreation Complex, the Arts Park, after-school busses, construction of fire stations, etc. The County continues to spend this money on one-time purchases that support the delivery of County services and benefit the community.

Merced Irrigation District settlement funds were received in Fiscal Year 2019 and set aside to support large investments in legacy projects. The majority of the funds were appropriated in Fiscal Year 2021 and have been spent. Remaining funds to be set aside will be put into an MID reserve account until additional needs have been identified.

Measure M Transient Occupancy Tax 2% funding was originally set aside in a separate fund, however, those revenues can be tracked in the new Enterprise Resource Planning system to ensure they are spent on their intended purpose - public safety, fire preparedness and response, and roads and infrastructure. For this reason, they will be recognized as general purpose revenue in the General Fund going forward.

Contingency - General: The County Budget Act allows the Board of Supervisors to set aside an amount not to exceed 15% of the total appropriations of a fund as a contingency. General best practice involves setting aside a minimum of 1%. Appropriations for contingencies provide for expenditures that cannot be anticipated at the time the annual budget is adopted. Use of these appropriations requires a four-fifths vote of the Board of Supervisors.

Interfund Transfers: Interfund Transfers are done to address the maintenance of effort or match funds required by non-general fund programs and activities. These contributions are made based on the availability of local discretionary funding. The SB1 maintenance of effort for the Road fund, the match for the Emergency Planning Grant that funds the Office of Emergency Services, and the Building fund contribution are included.

Community Contributions: The Board of Supervisors determines which non-profit agencies and organizations providing services in support of tourism, the arts, education, and culture in Mariposa County will receive contributions each year. Contributions are made based on the availability of local discretionary funding. The County Administrative Officer has oversight of the contracts and agreements associated with these activities.

Requested Changes:

Organization: General Purpose All Departments / Administration**Budget Unit #: 1001-100**

General Purpose Revenues: Transient Occupancy Tax revenue is budgeted at 70% of "normal" receipts. We intend to return to the Board in October following the close of Fiscal Year 20-21 (FY21), the end of the peak tourism season, the return to normal following the COVID-19 pandemic closures, and at least halfway through wildfire season with a more optimistic view on TOT revenue and a plan to appropriate the additional revenue.

Sales tax revenue is budgeted at 75% of "normal" as a reflection of COVID-19 sales tax trends and may be adjusted at balancing adjustments as well.

Historical information in miscellaneous revenue, transfers, and beginning fund balances is partially a reflection of the consolidation of funds (Tobacco Settlement, Measure M, MID Settlement) and "divisions" within the general fund (Interfund Transfers, Community Contributions, and Contingency). There are also a number of one-time events like transfers from non-general fund reserves during COVID that account for the lack of consistency in the historic data in accounts.

The ERP system financing payments are included (\$220,000 and interest \$3,438) this year. The loan is a 5-year loan.

There is a \$1,000,000 reserve designation included. This should be much higher, but until we know more about COVID-relief funding and projected TOT revenue the \$1M is a placeholder.

Recommended Changes:

Final Budget Changes:

Revenues and Expenses:



Mariposa County

Lineitem Worksheet - 100 - General Purpose All Departments

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	41101 Sales Tax	No Program	1,800,000	-	1,650,000	1,124,626	2,026,392	2,164,6
1001 General Fund	41102 Transient Occupancy Tax	No Program	12,268,177	-	10,360,005	7,587,651	14,765,667	15,067,7
1001 General Fund	41103 Property Transfer Tax	No Program	150,000	-	150,000	179,144	150,827	135,8
1001 General Fund	41104 Timber Tax	No Program	6,000	-	6,000	1,431	4,937	7,4
1001 General Fund	41105 Franchise Tax	No Program	175,000	-	174,703	181,088	175,204	155,2
1001 General Fund	41111 Current Secured	No Program	6,303,721	-	6,241,308	3,810,188	5,955,593	5,620,5
1001 General Fund	41112 Current Unsecured	No Program	400,000	-	400,000	385,103	394,116	397,1
1001 General Fund	41113 Delinquent Secured	No Program	100,000	-	180,000	81,213	60,119	144,7
1001 General Fund	41114 Delinquent Unsecured	No Program	10,000	-	10,000	7,227	9,521	13,2
1001 General Fund	41115 Supplemental	No Program	130,000	-	134,000	82,788	108,913	287,4
1001 General Fund	41116 Property Tax in Lieu of VLF	No Program	2,329,283	-	2,329,283	1,164,642	2,210,790	2,115,9
1001 General Fund	41117 Penalties and Interest	No Program	180,000	-	180,000	108,641	224,520	246,7
1001 General Fund	R41000 Tax Revenues	No Program	23,852,181	-	21,815,299	14,713,742	26,086,599	26,356,8
1001 General Fund	43001 PC1463.001 Criminal Fines	No Program	10,000	-	10,000	4,572	9,132	11,7
1001 General Fund	43018 PC1464 Penalty (30%)	No Program	30,000	-	30,000	11,479	29,898	34,6
1001 General Fund	43019 PC 1463.001/Courts	No Program	25	-	100	0	0	
1001 General Fund	43020 PC 1463.11 Red Light Violations	No Program	75	-	100	94	95	
1001 General Fund	43023 PC 1464 County Penalty Assessment	No Program	500	-	600	403	689	8
1001 General Fund	R43000 Fines Forfeitures and Penalty Revenues	No Program	40,600	-	40,800	16,548	39,814	46,9
1001 General Fund	44104 Interest From Loans	No Program	600	-	600	0	572	6
1001 General Fund	44201 Interest From Investments	No Program	171,500	-	171,500	92,834	250,627	198,0
1001 General Fund	R44000 Interest Revenues	No Program	172,100	-	172,100	92,834	251,199	198,6
1001 General Fund	45015 VI In Excess-11001.5(B) - State	No Program	10,000	-	12,500	11,200	12,156	7,2
1001 General Fund	45213 Property Tax Relief Disaster - State	No Program	-	-	-	(1,224)	48,469	
1001 General Fund	45216 Homeowners' Exemption - State	No Program	70,000	-	70,000	33,733	69,136	70,8
1001 General Fund	45217 SB90 Reimbursement - State	No Program	1,000	-	1,000	0	7,419	3
1001 General Fund	45548 Tobacco Settlement - BOS - State	No Program	155,000	-	155,000	0	179,505	187,2
1001 General Fund	R45000 State Revenues	No Program	236,000	-	238,500	43,709	316,685	265,7
1001 General Fund	46073 PILT Payment In-Lieu of Taxes - Federal	No Program	1,342,953	-	1,342,953	0	1,311,591	1,344,5
1001 General Fund	46091 Grazing Fees - Federal	No Program	160	-	600	0	162	8
1001 General Fund	R46000 Federal Revenues	No Program	1,343,113	-	1,343,553	0	1,311,753	1,345,3
1001 General Fund	47255 Supplemental Administrative/State Redemption Fee	No Program	10,000	-	10,000	3,470	28,523	23,9
1001 General Fund	47322 Court Fees - Dept 2	No Program	50	-	100	11	49	1
1001 General Fund	47324 Traffic School VC42007 Uniform	No Program	85,000	-	85,000	50,574	105,445	97,5
1001 General Fund	47325 Trans Fee VC40611 66%	No Program	2,500	-	2,500	898	2,060	2,8
1001 General Fund	47326 \$24 Traffic School VC42007.1	No Program	13,000	-	13,000	6,740	13,756	14,4
1001 General Fund	47329 Public Defender PC987.5	No Program	2,000	-	2,000	817	1,369	2,2
1001 General Fund	47331 Adm Screen PC1463.07	No Program	3,000	-	3,000	1,041	2,589	3,3
1001 General Fund	R47000 Fees For Service Revenues	No Program	115,550	-	115,600	63,551	153,791	144,5
1001 General Fund	48101 Rent	No Program	2,604	-	2,604	4,103	2,602	6,4
1001 General Fund	48162 Child Supp Recoupment	No Program	6,000	-	6,000	5,786	10,601	6,2
1001 General Fund	48183 Other Revenue - General	No Program	-	-	286,835	2,410	10,096	4
1001 General Fund	48187 Medicare Part D Subsidy	No Program	-	-	-	257	423	48,329

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 100 - General Purpose All Departments

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	200,000	0	100,639
1001 General Fund	48195 Public Surplus Auction	No Program	-	-	-	0	0
1001 General Fund	48201 Dental Stabilization	No Program	-	-	-	77,059	55,900
1001 General Fund	48202 Unclaimed Property - State	No Program	-	-	-	0	1,292
1001 General Fund	48251 Gain On Sale Of Fixed Assets	No Program	-	-	-	0	2,900
1001 General Fund	R48000 Miscellaneous Revenues	No Program	8,604	-	495,439	89,615	184,453
1001 General Fund	49101 Transfer In - General	No Program	-	-	2,925,840	2,257,672	1,777,622
1001 General Fund	49131 Cost Allocation	No Program	2,511,070	-	1,990,445	1,492,843	1,456,967
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	-	-	5,000	2,864	4,835
1001 General Fund	R49000 Transfer In Revenues	No Program	2,511,070	-	4,921,285	3,753,379	3,239,424
1001 General Fund	49999 Beginning Fund Balance	No Program	2,000,000	-	5,263,298	-	-
1001 General Fund	Revenues Total Revenue	No Program	30,279,218	-	34,405,874	18,773,378	31,583,718
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	3,302	0	20,000
1001 General Fund	60301 General Professional Services	No Program	168,400	-	166,630	9,280	52,545
1001 General Fund	60306 Appraisal and Land Acquisition Services	No Program	20,000	-	340,052	316,389	34,348
1001 General Fund	60361 General Taxes and Assessments	No Program	-	-	181,611	98,709	171,594
1001 General Fund	60362 Sales Tax Remittance	No Program	181,611	-	-	-	-
1001 General Fund	60453 Capital Lease Principal	No Program	220,000	-	-	-	-
1001 General Fund	60454 Capital Lease Interest	No Program	3,438	-	-	-	-
1001 General Fund	60507 Community Partners Contributions	No Program	395,382	-	543,844	301,472	1,096,410
1001	60507	Mariposa Arts Council	47,570	-	-	-	-
1001	60507	Visitors Center Operations	211,992	-	-	-	-
1001	60507	Yosemite Renaissance	6,700	-	-	-	-
1001	60507	North County History Center	5,025	-	-	-	-
1001	60507	Mineral Exhibit	52,455	-	-	-	-
1001	60507	Yosemite Mariposa Tourism Bureau	50,000	-	-	-	-
1001	60507	Fair Parade	550	-	-	-	-
1001	60507	Coulterville Visitors Center	20,090	-	-	-	-
1001	60507	Yosemite Gateway Partners	1,000	-	-	-	-
1001 General Fund	E60000 Operating Expenses	No Program	988,831	-	1,235,439	725,850	1,374,897
1001 General Fund	70011 Land	No Program	-	-	1,164,409	659,804	0
1001 General Fund	E70000 Fixed Asset Expenses	No Program	-	-	1,164,409	659,804	0
1001 General Fund	80111 Transfer Out - General	No Program	867,795	-	3,248,158	986,674	4,558,269
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	867,795	-	3,248,158	986,674	4,558,269
1001 General Fund	91001 Reserve Designation	No Program	1,000,000	-	-	-	-
1001 General Fund	92001 Contingency Designation	No Program	640,000	-	371,473	-	-
1001 General Fund	E90000 Appropriations for Reserves and Contingencies Expenses	No Program	1,640,000	-	371,473	-	-
1001 General Fund	Expenses Total Expense	No Program	3,496,626	-	6,019,479	2,372,328	5,933,166
1001 General Fund	MPC Budget Net Balance	No Program	26,782,592	-	28,386,395	16,401,050	25,650,552
7705 General Insurance	44201 Interest From Investments	No Program	-	-	-	(5,317)	(4,432)
7705 General Insurance	R44000 Interest Revenues	No Program	-	-	-	(5,317)	(4,432)
7705 General Insurance	46031 Public Assistance Programs - Federal	No Program	-	-	-	48	0
7705 General Insurance	R46000 Federal Revenues	No Program	-	-	-	48	0
7705 General Insurance	48261 Insurance Cost Allocation	No Program	235,101	-	128,267	96,201	95,328
7705 General Insurance	48262 Group Health for Retirees Medical Reimbursement – County	No Program	2,059,926	-	1,778,025	1,434,634	1,740,038
7705 General Insurance	48263 Unemployment Reimbursement	No Program	-	-	-	308,897	96,541
7705 General Insurance	R48000 Miscellaneous Revenues	No Program	2,295,027	-	1,906,292	1,839,732	1,931,907

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 100 - General Purpose All Departments

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
7705 General Insurance	Revenues Total Revenue	No Program	2,295,027	-	1,906,292	1,834,463	1,927,475
7705 General Insurance	52209 Group Health for Retirees Expense	No Program	2,059,926	-	1,778,025	1,434,634	1,740,038
7705 General Insurance	E50000 Salary and Benefit Expenses	No Program	2,059,926	-	1,778,025	1,434,634	1,740,038
7705 General Insurance	60191 Memberships	No Program	17,168	-	17,169	14,905	16,716
7705 General Insurance	60251 General Liability and Property	No Program	99,500	-	78,900	602,607	55,725
7705 General Insurance	60261 Unemployment Insurance	No Program	-	-	-	356,515	96,784
7705 General Insurance	60271 Special Departmental Insurance	No Program	106,033	-	19,340	6,472	9,057
7705 General Insurance	60281 Pollution Insurance	No Program	2,400	-	1,858	1,858	1,859
7705 General Insurance	60319 Employee Relations Legal Professional Services	No Program	10,000	-	10,000	1,451	5,044
7705 General Insurance	60381 Publications and Legal Notices	No Program	-	-	1,000	-	-
7705 General Insurance	E60000 Operating Expenses	No Program	235,101	-	128,267	983,808	185,185
7705 General Insurance	Expenses Total Expense	No Program	2,295,027	-	1,906,292	2,418,442	1,925,223
7705 General Insurance	MPC Budget Net Balance	No Program	0	-	0	583,979	2,252
7706 Workers Compensation Fund Duplicate Fund and Acct	44201 Interest From Investments	No Program	100,000	-	100,000	65,976	110,228
7706 Workers Compensation Fund Duplicate Fund and Acct	R44000 Interest Revenues	No Program	100,000	-	100,000	65,976	110,228
7706 Workers Compensation Fund Duplicate Fund and Acct	48167 CSAC Reimbursement	No Program	-	-	-	61,743	22,716
7706 Workers Compensation Fund Duplicate Fund and Acct	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	572
7706 Workers Compensation Fund Duplicate Fund and Acct	48261 Insurance Cost Allocation	No Program	1,202,595	-	998,035	1,273,527	1,660,960
7706 Workers Compensation Fund Duplicate Fund and Acct	R48000 Miscellaneous Revenues	No Program	1,202,595	-	998,035	1,335,270	1,684,248
7706 Workers Compensation Fund Duplicate Fund and Acct	Revenues Total Revenue	No Program	1,302,595	-	1,098,035	1,401,246	1,794,476
7706 Workers Compensation Fund Duplicate Fund and Acct	60181 Medical and Laboratory Expenses	No Program	49,995	-	-	55,255	141,699
7706 Workers Compensation Fund Duplicate Fund and Acct	60241 Workers Compensation	No Program	900,000	-	200,000	205,358	330,139
7706 Workers Compensation Fund Duplicate Fund and Acct	60242 Workers Compensation Fund Assessment	No Program	28,000	-	50,000	21,347	28,693
7706 Workers Compensation Fund Duplicate Fund and Acct	60243 Workers Compensation Administration	No Program	79,600	-	78,035	58,141	76,125
7706 Workers Compensation Fund Duplicate Fund and Acct	60244 Excess Workers Compensation	No Program	195,000	-	170,000	144,398	167,439
7706 Workers Compensation Fund Duplicate Fund and Acct	60245 Worker's Compensation Bill Review and Medical Management	No Program	50,000	-	-	15,000	216,000
7706 Workers Compensation Fund Duplicate Fund and Acct	60701 Prior Period Adjustments	No Program	-	-	-	0	0
7706 Workers Compensation Fund Duplicate Fund and Acct	E60000 Operating Expenses	No Program	1,302,595	-	498,035	499,499	960,095
7706 Workers Compensation Fund Duplicate Fund and Acct	91001 Reserve Designation	No Program	-	-	600,000	-	-
7706 Workers Compensation Fund Duplicate Fund and Acct	E90000 Appropriations for Reserves and Contingencies Expenses	No Program	-	-	600,000	-	-
7706 Workers Compensation Fund Duplicate Fund and Acct	Expenses Total Expense	No Program	1,302,595	-	1,098,035	499,499	960,095
7706 Workers Compensation Fund Duplicate Fund and Acct	MPC Budget Net Balance	No Program	0	-	0	901,747	834,381
7707 General Liability Fund Duplicate Fund and Acct	44201 Interest From Investments	No Program	-	-	-	(3,814)	(2,679)
7707 General Liability Fund Duplicate Fund and Acct	R44000 Interest Revenues	No Program	-	-	-	(3,814)	(2,679)
7707 General Liability Fund Duplicate Fund and Acct	48166 Restitution - TOT	No Program	-	-	-	3,500	6,000
7707 General Liability Fund Duplicate Fund and Acct	48167 CSAC Reimbursement	No Program	-	-	-	0	0
7707 General Liability Fund Duplicate Fund and Acct	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	0
7707 General Liability Fund Duplicate Fund and Acct	48261 Insurance Cost Allocation	No Program	1,123,201	-	1,448,800	561,600	629,700
7707 General Liability Fund Duplicate Fund and Acct	R48000 Miscellaneous Revenues	No Program	1,123,201	-	1,448,800	565,100	635,700
7707 General Liability Fund Duplicate Fund and Acct	49101 Transfer In - General	No Program	-	-	-	0	0
7707 General Liability Fund Duplicate Fund and Acct	R49000 Transfer In Revenues	No Program	-	-	-	0	0
7707 General Liability Fund Duplicate Fund and Acct	Revenues Total Revenue	No Program	1,123,201	-	1,448,800	561,286	633,021
7707 General Liability Fund Duplicate Fund and Acct	60111 Training and Seminars	No Program	-	-	16,800	15,922	0
7707 General Liability Fund Duplicate Fund and Acct	60252 Liability Insurance Premium	No Program	619,700	-	1,248,500	8,583	427,270
7707 General Liability Fund Duplicate Fund and Acct	60253 Liability Insurance Administration	No Program	3,501	-	3,500	3,500	3,500
7707 General Liability Fund Duplicate Fund and Acct	60318 Legal Services	No Program	-	-	-	217,570	738,098
7707 General Liability Fund Duplicate Fund and Acct	E60000 Operating Expenses	No Program	623,201	-	1,268,800	245,575	1,168,868

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 100 - General Purpose All Departments

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
7707 General Liability Fund Duplicate Fund and Acct	91001 Reserve Designation	No Program	500,000	-	180,000	-	-	
7707 General Liability Fund Duplicate Fund and Acct	E90000 Appropriations for Reserves and Contingencies Expenses	No Program	500,000	-	180,000	-	-	
7707 General Liability Fund Duplicate Fund and Acct	Expenses Total Expense	No Program	1,123,201	-	1,448,800	245,575	1,168,868	730,1
7707 General Liability Fund Duplicate Fund and Acct	MPC Budget Net Balance	No Program	0	-	0	315,711	535,847	54,6
Total Funds	MPC Net Balance	Total Program	26,782,592	-	28,386,395	17,034,529	25,951,338	28,710,9

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Board of Supervisors**Budget Unit #: 1001-101****Program Description:**

The Board of Supervisors is the governing body for the County of Mariposa and consists of five members, each elected from one of the five supervisorial districts in the County for a term of office of four years. In exercising the powers of County government, the Board acts as both the legislative and the executive authority of the county, as well as having quasi-judicial authorities. Specific legislative responsibilities include adoption of the annual County budget, establishment of appropriation levels for all County agencies and departments, appointment of non-elected department heads, the establishment of salaries for all County officials and employees, and approving and supervising the policies and operations of the County of Mariposa.

The Board also serves as the governing body of the Mariposa Air Pollution Control District, the Mariposa County Local Transportation Commission, the In-Home Supportive Services (IHSS) Board, the governing body of the Mariposa County Public Finance Corporation, as well as a number of special districts, service areas, and zones of benefit including County Service Area 1M (Don Pedro), Mariposa Pines Sewer Zone, Sewer Zone (Don Pedro), Coulterville Sewer and Water Zone, Vehicle Parking District No. 1 of Mariposa County, Wawona County Services Area 2-W, Hornitos Lighting District, Mariposa Lighting District, Coulterville Lighting District, Yosemite West Maintenance District, Mariposa County Water Agency, and Countywide Service Area.

This budget is administered by the Clerk of the Board, whose function and department are also included.

Requested Changes:

The majority of this budget is requested at a status quo level. However, due to the phasing out of MinuteTraq, the Board's legislative management software, an additional \$30,000 is being requested in the Software line to build out and implement a replacement service.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 101 - Board Of Supervisors

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	51111 Regular salaries and wages	No Program	467,821	-	458,805	342,817	427,107	375,5
1001 General Fund	51112 Extra Help	No Program	-	-	-	0	0	6,8
1001 General Fund	51202 Longevity Pay	No Program	850	-	850	639	426	7
1001 General Fund	51204 Confidential Stipend	No Program	3,432	-	3,242	2,414	2,603	1,5
1001 General Fund	52101 Retirement - Employer	No Program	32,982	-	45,851	31,271	43,553	37,0
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	47,198	-	62,484	63,419	45,775	39,2
1001 General Fund	52103 Retirement - Employee	No Program	-	-	4,497	2,250	4,409	6,5
1001 General Fund	52201 Medical - Active Employees	No Program	43,728	-	55,616	41,416	55,166	51,2
1001 General Fund	52202 Dental - Active Employees	No Program	5,758	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	988	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	916	-	916	663	864	7
1001 General Fund	52206 Cash Cafeteria Plan	No Program	41,154	-	35,429	28,382	32,769	27,8
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	122	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	31,838	-	30,059	22,792	27,881	24,4
1001 General Fund	52302 Medicare Total	No Program	7,446	-	7,030	5,327	6,521	5,8
1001 General Fund	52303 SDI Total	No Program	1,530	-	1,204	951	949	5
1001 General Fund	52502 Group Health for Retirees	No Program	51,508	-	55,329	36,493	51,677	54,9
1001 General Fund	52503 Unemployment	No Program	-	-	-	0	0	3,1
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	737,271	-	761,312	578,834	699,700	636,2
1001 General Fund	60111 Training and Seminars	No Program	16,000	-	15,050	3,772	15,027	17,9
1001 General Fund	60123 Mileage	No Program	3,000	-	500	0	1,246	2,5
1001 General Fund	60131 Maintenance - Equipment	No Program	600	-	600	-	-	
1001 General Fund	60191 Memberships	No Program	650	-	650	339	650	6
1001 General Fund	60211 Copy Machine Expense	No Program	4,000	-	4,000	2,811	4,256	6,2
1001 General Fund	60213 Office Supplies	No Program	6,000	-	9,500	7,282	2,382	5,4
1001 General Fund	60301 General Professional Services	No Program	20,000	-	18,600	7,966	26,193	19,5
1001 General Fund	60381 Publications and Legal Notices	No Program	1,000	-	1,000	0	594	3
1001 General Fund	60421 Equipment	No Program	1,500	-	1,500	0	1,790	2,1
1001 General Fund	60431 Software	No Program	46,300	-	16,300	16,280	15,500	14,2
1001 General Fund	60441 Fuel	No Program	200	-	200	-	-	
1001 General Fund	60508 Community Education and Engagement	No Program	0	-	-	0	299	
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	500	0	145	6
1001 General Fund	E60000 Operating Expenses	No Program	99,250	-	68,400	38,450	68,082	69,7
1001 General Fund	80231 General Insurance	No Program	17,427	-	15,498	11,625	11,052	9,4
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	17,427	-	15,498	11,625	11,052	9,4

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 101 - Board Of Supervisors

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	Expenses Total Expense	No Program	853,948	-	845,210	628,909	778,834	715,5
1001 General Fund	MPC Budget Net Balance	No Program	853,948	-	845,210	628,909	778,834	715,5
3301 Fish And Game	43002 Fines Forfeitures and Penalties	No Program	1,000	-	1,200	648	1,201	1,1
3301 Fish And Game	R43000 Fines Forfeitures and Penalty Revenues	No Program	1,000	-	1,200	648	1,201	1,1
3301 Fish And Game	44201 Interest From Investments	No Program	150	-	160	153	277	2
3301 Fish And Game	R44000 Interest Revenues	No Program	150	-	160	153	277	2
3301 Fish And Game	49999 Beginning Fund Balance	No Program	16,059	-	15,635	-	-	
3301 Fish And Game	Revenues Total Revenue	No Program	17,209	-	16,995	801	1,478	1,3
3301 Fish And Game	60201 Miscellaneous Expense	No Program	17,209	-	16,995	-	-	
3301 Fish And Game	E60000 Operating Expenses	No Program	17,209	-	16,995	-	-	
3301 Fish And Game	Expenses Total Expense	No Program	17,209	-	16,995	-	-	
3301 Fish And Game	MPC Budget Net Balance	No Program	0	-	0	801	1,478	1,3
Total Funds	MPC Net Balance	Total Program	(853,948)	-	(845,210)	(628,108)	(777,356)	(714,19

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: General Administration**Budget Unit #: 1001-102****Program Description:**

County Administration is responsible for implementing the policy directives of the Board of Supervisors, including assisting and advising on matters of County budget, finance, strategy, legislation, purchasing, organization and operations. Administration coordinates and collaborates with other county departments in these matters and interacts with State and federal officials, partner agencies at all levels, local businesses and the people of our county. Ultimately Administration works to ensure that decisions are made and actions are taken that are in the best interest of the County as a whole, rather than any one department, community or citizen.

Goals and Objectives for Fiscal Year:

The Mariposa County Strategic Plan, approved in February of 2019 (Resolution 2019-113), outlines five major objectives to which all work plans and resource allocations should be related: Stewardship, Infrastructure, Prosperity, Wellness, and Safety. The Administration Department is working to support each in concrete ways while continuing to manage the challenges posed by the COVID-19 pandemic as well as ongoing natural disasters.

Safety

- Leverage Measure M dollars to support additional investments in Fire prevention and management, a new Criminal Justice center for Sheriff and Probation offices, and training and support for all Safety personnel.

Wellness

- Seek funding and support for technical training and distance learning to increase self-reliance in the community
- See Infrastructure goal below

Stewardship

- Work to identify ways in which business processes and systems can be optimized to increase efficiency and effectiveness of County operations, for example bulk procurement and an analysis of County facilities / space needs.
- Enterprise Resource Planning (ERP) system replacement – a consultant has been engaged and the County is currently working towards a target implementation date of July 1, 2021.
- Technical services restructuring to capitalize on the synergies of the two departments to better serve the county

Infrastructure

- Seek funding to build a recreational facility, trails, and an aquatic facility in the town of Mariposa.
- Leverage Measure M dollars to support County Road infrastructure improvements.
- Pursue private-public partnerships to expand cellular service and broadband countywide

Prosperity

- Seek the support of consultants to facilitate development of housing inventory for people of all socio-economic backgrounds in Mariposa
- Identify economic relief opportunities for local businesses and provide support for the application and engagement process

Requested Changes:

A beginning fund balance is reflected due to the fact that the Technical Services Reserve fund was absorbed into this budget during the Chart of Accounts (COA) transition.

Organization: General Administration**Budget Unit #: 1001-102**

The Grant Writer and Public Information Officer positions continue to remain vacant and unfunded due to the financial challenges associated with the COVID-19 pandemic. These positions will be reassessed in October during balancing adjustments. The Housing Development Specialist position has been moved to a new division created for that effort - 111 Housing Development.

Professional services increased to cover anticipated studies, including a triannual citizen survey (\$15K), an organizational structure study to follow the implementation of the ERP and the return to normal following COVID austerity measures (\$200K), and a strategic plan update (\$40K).

Recommended Changes:

Final Budget Changes:



Mariposa County

Lineitem Worksheet - 102 - Administration

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	45125 MAT - State	No Program	-	-	-	0	1,062	
1001 General Fund	R45000 State Revenues	No Program	-	-	-	0	1,062	
1001 General Fund	48101 Rent	No Program	32,982	-	32,982	20,427	6,794	
1001 General Fund	48231 Debt Proceeds	No Program	-	-	-	0	0	425,0
1001 General Fund	R48000 Miscellaneous Revenues	No Program	32,982	-	32,982	20,427	6,794	425,0
1001 General Fund	49101 Transfer In - General	No Program	-	-	-	0	0	27,1
1001 General Fund	R49000 Transfer In Revenues	No Program	-	-	-	0	0	27,1
1001 General Fund	49999 Beginning Fund Balance	No Program	-	-	981,051	-	-	
1001 General Fund	Revenues Total Revenue	No Program	32,982	-	1,014,033	20,427	7,856	452,1
1001 General Fund	51111 Regular salaries and wages	No Program	402,968	-	441,895	346,667	468,849	330,6
1001 General Fund	51115 Overtime	No Program	-	-	-	0	1,762	
1001 General Fund	51204 Confidential Stipend	No Program	2,063	-	1,898	898	1,854	1,6
1001 General Fund	52101 Retirement - Employer	No Program	34,657	-	43,029	31,151	49,349	35,0
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	49,595	-	61,111	62,026	59,674	32,4
1001 General Fund	52103 Retirement - Employee	No Program	-	-	-	0	48	
1001 General Fund	52201 Medical - Active Employees	No Program	27,498	-	48,051	34,854	43,621	26,7
1001 General Fund	52202 Dental - Active Employees	No Program	4,525	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	738	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	338	-	418	313	431	3
1001 General Fund	52206 Cash Cafeteria Plan	No Program	7,975	-	7,975	5,985	14,816	16,6
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	21,743	-	24,940	18,405	28,337	21,3
1001 General Fund	52302 Medicare Total	No Program	5,874	-	6,627	5,036	7,021	4,9
1001 General Fund	52303 SDI Total	No Program	860	-	1,340	878	1,614	8
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	1,899	
1001 General Fund	52502 Group Health for Retirees	No Program	2,951	-	6,364	3,473	5,946	5,7
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	561,846	-	643,648	509,686	685,221	476,3
1001 General Fund	60102 Food	No Program	-	-	250	0	4	4
1001 General Fund	60111 Training and Seminars	No Program	8,000	-	8,000	35	12,123	23,9
1001 General Fund	60123 Mileage	No Program	1,000	-	1,000	0	2,191	1,2
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	-	-	-	20,605	0	
1001 General Fund	60191 Memberships	No Program	1,200	-	1,000	1,512	2,442	1,3
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	0	1,920	5
1001 General Fund	60213 Office Supplies	No Program	1,500	-	2,000	523	2,108	1,4
1001 General Fund	60301 General Professional Services	No Program	285,000	-	30,000	29,482	63,334	121,0
1001	60301	Townsend Public Affairs	30,000	-	-	-	-	
1001	60301	Citizen Survey	15,000	-	-	-	-	

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 102 - Administration

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested 2021-2022	Recommen- ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
1001	60301	Organizational Structure Study	200,000	-	-	-	-
1001	60301	Strategic Plan Update	40,000	-	-	-	-
1001 General Fund	60363 Property Tax Remittance	No Program	-	-	-	0	274
1001 General Fund	60381 Publications and Legal Notices	No Program	5,000	-	3,000	10,274	4,205
1001 General Fund	60411 Telephone and Internet	No Program	4,500	-	4,000	3,674	4,394
1001 General Fund	60421 Equipment	No Program	0	-	-	0	6
1001 General Fund	60431 Software	No Program	5,500	-	5,500	1,251	6,192
1001 General Fund	60441 Fuel	No Program	150	-	100	0	85
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	750	0	995
1001 General Fund	E60000 Operating Expenses	No Program	311,850	-	55,600	67,356	100,273
1001 General Fund	70111 Community and Office Buildings	No Program	-	-	-	0	37,771
1001 General Fund	70511 Software Fixed Assets	No Program	-	-	-	0	0
1001 General Fund	E70000 Fixed Asset Expenses	No Program	-	-	-	0	37,771
1001 General Fund	80111 Transfer Out - General	No Program	-	-	981,051	981,051	0
1001 General Fund	80231 General Insurance	No Program	10,489	-	8,298	6,225	5,364
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	10,489	-	989,349	987,276	5,364
1001 General Fund	Expenses Total Expense	No Program	884,185	-	1,688,597	1,564,318	828,629
1001 General Fund	MPC_Budget Net Balance	No Program	851,203	-	674,564	1,543,891	820,773
2304 Law Library	44201 Interest From Investments	No Program	60	-	60	32	77
2304 Law Library	R44000 Interest Revenues	No Program	60	-	60	32	77
2304 Law Library	47321 Court Fees - General	No Program	9,200	-	9,200	7,920	7,596
2304 Law Library	R47000 Fees For Service Revenues	No Program	9,200	-	9,200	7,920	7,596
2304 Law Library	49101 Transfer In - General	No Program	-	-	-	0	0
2304 Law Library	R49000 Transfer In Revenues	No Program	-	-	-	0	0
2304 Law Library	49999 Beginning Fund Balance	No Program	2,000	-	1,558	-	-
2304 Law Library	Revenues Total Revenue	No Program	11,260	-	10,818	7,952	7,673
2304 Law Library	60153 Special Departmental Supplies	No Program	11,260	-	10,818	5,051	9,599
2304 Law Library	E60000 Operating Expenses	No Program	11,260	-	10,818	5,051	9,599
2304 Law Library	Expenses Total Expense	No Program	11,260	-	10,818	5,051	9,599
2304 Law Library	MPC_Budget Net Balance	No Program	0	-	0	2,901	1,926
3312 Water Agency	44104 Interest From Loans	No Program	-	-	400	0	0
3312 Water Agency	44201 Interest From Investments	No Program	1,500	-	1,500	1,753	3,220
3312 Water Agency	R44000 Interest Revenues	No Program	1,500	-	1,900	1,753	3,220
3312 Water Agency	48165 Loan Repayments	No Program	-	-	5,546	0	0
3312 Water Agency	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	301,918
3312 Water Agency	R48000 Miscellaneous Revenues	No Program	-	-	5,546	0	301,918
3312 Water Agency	49101 Transfer In - General	No Program	5,946	-	-	-	-
3312 Water Agency	R49000 Transfer In Revenues	No Program	5,946	-	-	-	-
3312 Water Agency	49999 Beginning Fund Balance	No Program	179,981	-	182,351	-	-
3312 Water Agency	Revenues Total Revenue	No Program	187,427	-	189,797	1,753	305,138
3312 Water Agency	60301 General Professional Services	No Program	182,826	-	186,203	2,032	1,200

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 102 - Administration

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3312 Water Agency	E60000 Operating Expenses	No Program	182,826	-	186,203	2,032	1,200	1,3
3312 Water Agency	80111 Transfer Out - General	No Program	-	-	-	0	40,000	
3312 Water Agency	80211 Departmental Overhead Transfer	No Program	1,583	-	-	-	-	
3312 Water Agency	80221 Cost Allocation Overhead Transfer	No Program	3,018	-	3,594	2,697	4,892	
3312 Water Agency	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	4,601	-	3,594	2,697	44,892	
3312 Water Agency	Expenses Total Expense	No Program	187,427	-	189,797	4,729	46,092	1,3
3312 Water Agency	MPC Budget Net Balance	No Program	0	-	0	2,976	259,046	2,2
3345 Forest Reserve	44201 Interest From Investments	No Program	600	-	200	417	898	7
3345 Forest Reserve	R44000 Interest Revenues	No Program	600	-	200	417	898	7
3345 Forest Reserve	46071 Forest Reserve - Federal	No Program	37,654	-	37,654	0	34,746	50,6
3345 Forest Reserve	R46000 Federal Revenues	No Program	37,654	-	37,654	0	34,746	50,6
3345 Forest Reserve	49101 Transfer In - General	No Program	-	-	-	0	0	49,7
3345 Forest Reserve	R49000 Transfer In Revenues	No Program	-	-	-	0	0	49,7
3345 Forest Reserve	49999 Beginning Fund Balance	No Program	43,351	-	43,051	-	-	
3345 Forest Reserve	Revenues Total Revenue	No Program	81,605	-	80,905	417	35,644	101,1
3345 Forest Reserve	60301 General Professional Services	No Program	81,605	-	80,905	0	70,408	70,8
3345 Forest Reserve	E60000 Operating Expenses	No Program	81,605	-	80,905	0	70,408	70,8
3345 Forest Reserve	Expenses Total Expense	No Program	81,605	-	80,905	0	70,408	70,8
3345 Forest Reserve	MPC Budget Net Balance	No Program	0	-	0	417	34,764	30,3
3448 Tree Mortality	45201 CDAA California Disaster Assistance Act - State	No Program	98,182	-	168,057	69,875	1,793,248	1,659,4
3448 Tree Mortality	45202 CalFire - State	No Program	-	-	-	0	128,605	474,6
3448 Tree Mortality	R45000 State Revenues	No Program	98,182	-	168,057	69,875	1,921,853	2,134,0
3448 Tree Mortality	46164 Tree Mortality Forest Grant - Federal	No Program	-	-	-	0	443,272	
3448 Tree Mortality	R46000 Federal Revenues	No Program	-	-	-	0	443,272	
3448 Tree Mortality	49999 Beginning Fund Balance	No Program	(98,182)	-	(168,057)	-	-	
3448 Tree Mortality	Revenues Total Revenue	No Program	0	-	0	69,875	2,365,125	2,134,0
3448 Tree Mortality	60301 General Professional Services	No Program	-	-	-	0	2,055,498	2,552,9
3448 Tree Mortality	E60000 Operating Expenses	No Program	-	-	-	0	2,055,498	2,552,9
3448 Tree Mortality	Expenses Total Expense	No Program	-	-	-	0	2,055,498	2,552,9
3448 Tree Mortality	MPC Budget Net Balance	No Program	0	-	0	69,875	309,627	418,9
3487 Cares Act	44201 Interest From Investments	No Program	-	-	2,397	2,953	0	
3487 Cares Act	R44000 Interest Revenues	No Program	-	-	2,397	2,953	0	
3487 Cares Act	46064 CARES Act - Federal	No Program	-	-	1,842,000	1,842,097	0	
3487 Cares Act	R46000 Federal Revenues	No Program	-	-	1,842,000	1,842,097	0	
3487 Cares Act	49999 Beginning Fund Balance	No Program	-	-	(1,295,326)	-	-	
3487 Cares Act	Revenues Total Revenue	No Program	-	-	549,071	1,845,050	0	
3487 Cares Act	60201 Miscellaneous Expense	No Program	-	-	381,174	381,174	0	
3487 Cares Act	E60000 Operating Expenses	No Program	-	-	381,174	381,174	0	
3487 Cares Act	Expenses Total Expense	No Program	-	-	381,174	381,174	0	
3487 Cares Act	MPC Budget Net Balance	No Program	-	-	167,897	1,463,876	0	
5537 Land Acquisitions	49101 Transfer In - General	No Program	-	-	-	0	114,464	

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
5537 Land Acquisitions	R49000 Transfer In Revenues	No Program	-	-	-	0	114,464	
5537 Land Acquisitions	49999 Beginning Fund Balance	No Program	114,464	-	-	-	-	
5537 Land Acquisitions	Revenues Total Revenue	No Program	114,464	-	-	0	114,464	
5537 Land Acquisitions	70011 Land	No Program	114,464	-	-	-	-	
5537 Land Acquisitions	70331 Other Infrastructure	No Program	-	-	-	0	114,464	
5537 Land Acquisitions	E70000 Fixed Asset Expenses	No Program	114,464	-	-	0	114,464	
5537 Land Acquisitions	Expenses Total Expense	No Program	114,464	-	-	0	114,464	
5537 Land Acquisitions	MPC_Budget Net Balance	No Program	0	-	-	0	0	
5575 ERP Software Implementation	48189 Miscellaneous Revenue Account	No Program	-	-	1,130,002	-	-	
5575 ERP Software Implementation	R48000 Miscellaneous Revenues	No Program	-	-	1,130,002	-	-	
5575 ERP Software Implementation	49101 Transfer In - General	No Program	-	-	500,000	-	-	
5575 ERP Software Implementation	R49000 Transfer In Revenues	No Program	-	-	500,000	-	-	
5575 ERP Software Implementation	49999 Beginning Fund Balance	No Program	1,133,743	-	-	-	-	
5575 ERP Software Implementation	Revenues Total Revenue	No Program	1,133,743	-	1,630,002	-	-	
5575 ERP Software Implementation	70511 Software Fixed Assets	No Program	1,133,743	-	1,630,002	496,259	0	
5575 ERP Software Implementation	E70000 Fixed Asset Expenses	No Program	1,133,743	-	1,630,002	496,259	0	
5575 ERP Software Implementation	Expenses Total Expense	No Program	1,133,743	-	1,630,002	496,259	0	
5575 ERP Software Implementation	MPC_Budget Net Balance	No Program	0	-	0	496,259	0	
Total Funds	MPC_Net Balance	Total Program	(851,203)	-	(506,667)	(506,057)	(288,790)	(1,254,790)

Organization: Auditor**Budget Unit #: 1001-0107****Program Description:**

The Auditor is the Chief Financial Officer of the County. The Auditor's Office is responsible for overseeing all financial activity in the County. Some of the main duties of the Auditor's Office include assisting in the preparation of the County budget, processing receipts and disbursements for all departments, maintaining property tax rolls and apportioning tax collections to various entities, submitting annual reports to the State Controller, and assisting in the preparation of the County's financial statements.

Accomplishments:

- Training of a newly hired employee
- Timely and accurate financial reporting to State and Federal agencies - received Award for Counties Financial Transactions Reporting from the State Controller's Office
- Implemented digital signatures for payroll certifications to combat possible transmission of Covid 19
- Assisted with tracking of expenses and cost recovery efforts for Covid 19
- Co-managed the implementation process for a new Enterprise Resource Planning system

Goals and Objectives for Fiscal Year:

- Continued analysis and possible revision of County payroll procedures
- Continued revision of the County's credit card policy
- Continue to work with the Assessor and Tax Collector to finish the upgrade the County's property tax software into Megabyte and receive training in the new system
- Send out requests for proposal for an independent CPA firm to perform an annual audit on the Countywide financials in anticipation of the current contract expiring
- Successfully complete the set up and conversion of Oracle Cloud as the county's new Enterprise Resource Planning system

Requested Changes:

Estimated Auditor revenues are \$44,000 and consist of cost plan allocation fees charged to the Mariposa County Superior Court, property tax fees charged to various entities for administration of the property tax roll, fees charged to First Five and MCRCD for accounting services, and rebates from US Bank generated by Cal-Card usage. There is an overall increase to salaries and benefits due to step increases and COLA adjustments for Auditor employees.

Recommended Changes:



Mariposa County

Lineitem Worksheet - 107 - Auditor

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen ded	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	47251 Auditor's Fees	No Program	34,000	-	34,000	27,086	34,188	34,9
1001 General Fund	47253 Returned Check Fees	No Program	-	-	-	0	0	-
1001 General Fund	R47000 Fees For Service Revenues	No Program	34,000	-	34,000	27,086	34,188	34,9
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	34	-
1001 General Fund	R48000 Miscellaneous Revenues	No Program	-	-	-	0	34	-
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	10,000	-	10,000	9,788	9,702	10,1
1001 General Fund	R49000 Transfer In Revenues	No Program	10,000	-	10,000	9,788	9,702	10,1
1001 General Fund	Revenues Total Revenue	No Program	44,000	-	44,000	36,874	43,924	45,1
1001 General Fund	51111 Regular salaries and wages	No Program	674,400	-	637,734	461,883	592,867	556,5
1001 General Fund	51112 Extra Help	No Program	10,000	-	37,162	18,758	10,573	-
1001 General Fund	51115 Overtime	No Program	5,000	-	6,797	1,310	1,965	9
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	2	2	-
1001 General Fund	51202 Longevity Pay	No Program	2,352	-	2,300	1,728	647	2,0
1001 General Fund	51204 Confidential Stipend	No Program	9,584	-	9,234	6,744	8,572	8,0
1001 General Fund	52101 Retirement - Employer	No Program	72,752	-	71,988	52,164	70,817	61,9
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	104,111	-	76,786	77,935	69,532	58,9
1001 General Fund	52103 Retirement - Employee	No Program	-	-	-	0	235	-
1001 General Fund	52201 Medical - Active Employees	No Program	75,560	-	71,207	57,835	72,521	74,6
1001 General Fund	52202 Dental - Active Employees	No Program	7,266	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	1,130	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	553	-	547	414	520	4
1001 General Fund	52206 Cash Cafeteria Plan	No Program	34,016	-	39,620	27,849	35,605	32,3
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	214	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	44,889	-	43,019	31,164	39,899	37,0
1001 General Fund	52302 Medicare Total	No Program	10,661	-	10,410	7,573	9,475	8,6
1001 General Fund	52303 SDI Total	No Program	7,009	-	6,191	4,205	5,021	4,8
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	3,702	3,577	3,4
1001 General Fund	52502 Group Health for Retirees	No Program	78,196	-	76,986	55,273	75,055	90,5
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	1,137,693	-	1,089,981	808,539	996,883	940,5
1001 General Fund	60107 CalPERS Fees and Penalties	No Program	1,500	-	-	2,081	1,500	3
1001 General Fund	60111 Training and Seminars	No Program	1,500	-	1,500	135	1,348	3,1
1001 General Fund	60123 Mileage	No Program	-	-	-	0	0	-
1001 General Fund	60191 Memberships	No Program	700	-	696	396	696	6
1001 General Fund	60211 Copy Machine Expense	No Program	1,600	-	2,000	1,054	1,518	2,0
1001 General Fund	60213 Office Supplies	No Program	8,000	-	8,000	4,353	7,120	9,3
1001 General Fund	60301 General Professional Services	No Program	4,000	-	3,800	3,650	3,680	3,6
1001 General Fund	60371 Bank Fees	No Program	-	-	-	0	0	-
1001 General Fund	60381 Publications and Legal Notices	No Program	1,000	-	1,000	931	918	1,0

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 107 - Auditor

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date	2019-2020	2018-2019
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	60392 Rents and Leases - Buildings	No Program	750	-	696	580	696	6
1001 General Fund	60411 Telephone and Internet	No Program	1,300	-	1,200	840	1,064	9
1001 General Fund	60421 Equipment	No Program	-	-	-	0	0	1,3
1001 General Fund	60431 Software	No Program	28,582	-	45,031	27,213	25,351	24,3
1001 General Fund	60441 Fuel	No Program	100	-	100	0	0	!
1001 General Fund	60621 County Vehicle Expense	No Program	100	-	100	0	69	4
1001 General Fund	E60000 Operating Expenses	No Program	49,132	-	64,123	41,233	43,960	48,1
1001 General Fund	80231 General Insurance	No Program	11,701	-	12,440	9,330	13,164	13,5
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	11,701	-	12,440	9,330	13,164	13,5
1001 General Fund	Expenses Total Expense	No Program	1,198,526	-	1,166,544	859,102	1,054,007	1,002,1
1001 General Fund	MPC Budget Net Balance	No Program	1,154,526	-	1,122,544	822,228	1,010,083	957,0
3310 CSA 3 Fire Assessments	41117 Penalties and Interest	No Program	6,000	-	6,000	4,370	8,011	8,7
3310 CSA 3 Fire Assessments	R41000 Tax Revenues	No Program	6,000	-	6,000	4,370	8,011	8,7
3310 CSA 3 Fire Assessments	44201 Interest From Investments	No Program	16,000	-	12,000	11,630	17,645	17,4
3310 CSA 3 Fire Assessments	R44000 Interest Revenues	No Program	16,000	-	12,000	11,630	17,645	17,4
3310 CSA 3 Fire Assessments	47231 Special Assessment	No Program	587,000	-	584,000	586,640	590,288	572,5
3310 CSA 3 Fire Assessments	R47000 Fees For Service Revenues	No Program	587,000	-	584,000	586,640	590,288	572,5
3310 CSA 3 Fire Assessments	49999 Beginning Fund Balance	No Program	1,565,000	-	1,049,327	-	-	-
3310 CSA 3 Fire Assessments	Revenues Total Revenue	No Program	2,174,000	-	1,651,327	602,640	615,944	598,7
3310 CSA 3 Fire Assessments	60201 Miscellaneous Expense	No Program	1,784,932	-	964,784	7,617	9,004	7,5
3310 CSA 3 Fire Assessments	60301 General Professional Services	No Program	12,000	-	16,023	1,016	11,445	-
3310 CSA 3 Fire Assessments	60304 Fire Management (CalFire)	No Program	14,700	-	14,500	14,676	14,622	14,4
3310 CSA 3 Fire Assessments	E60000 Operating Expenses	No Program	1,811,632	-	995,307	23,309	35,071	22,0
3310 CSA 3 Fire Assessments	80111 Transfer Out - General	No Program	361,020	-	656,020	0	361,020	511,0
3310 CSA 3 Fire Assessments	80211 Departmental Overhead Transfer	No Program	1,348	-	-	-	-	-
3310 CSA 3 Fire Assessments	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	362,368	-	656,020	0	361,020	511,0
3310 CSA 3 Fire Assessments	Expenses Total Expense	No Program	2,174,000	-	1,651,327	23,309	396,091	533,0
3310 CSA 3 Fire Assessments	MPC Budget Net Balance	No Program	0	-	0	579,331	219,853	65,7
3311 CSA 1-Don Pedro Fire Protection	41117 Penalties and Interest	No Program	1,500	-	1,700	1,089	(428)	(17
3311 CSA 1-Don Pedro Fire Protection	R41000 Tax Revenues	No Program	1,500	-	1,700	1,089	(428)	(17
3311 CSA 1-Don Pedro Fire Protection	44201 Interest From Investments	No Program	1,200	-	1,300	935	2,516	2,7
3311 CSA 1-Don Pedro Fire Protection	R44000 Interest Revenues	No Program	1,200	-	1,300	935	2,516	2,7
3311 CSA 1-Don Pedro Fire Protection	47231 Special Assessment	No Program	62,200	-	62,200	62,268	62,200	62,0
3311 CSA 1-Don Pedro Fire Protection	R47000 Fees For Service Revenues	No Program	62,200	-	62,200	62,268	62,200	62,0
3311 CSA 1-Don Pedro Fire Protection	49999 Beginning Fund Balance	No Program	50,000	-	70,638	-	-	-
3311 CSA 1-Don Pedro Fire Protection	Revenues Total Revenue	No Program	114,900	-	135,838	64,292	64,288	64,5
3311 CSA 1-Don Pedro Fire Protection	60304 Fire Management (CalFire)	No Program	113,962	-	135,838	4,629	92,370	83,5
3311 CSA 1-Don Pedro Fire Protection	E60000 Operating Expenses	No Program	113,962	-	135,838	4,629	92,370	83,5
3311 CSA 1-Don Pedro Fire Protection	80211 Departmental Overhead Transfer	No Program	938	-	-	-	-	-
3311 CSA 1-Don Pedro Fire Protection	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	938	-	-	-	-	-
3311 CSA 1-Don Pedro Fire Protection	Expenses Total Expense	No Program	114,900	-	135,838	4,629	92,370	83,5
3311 CSA 1-Don Pedro Fire Protection	MPC Budget Net Balance	No Program	0	-	0	59,663	28,082	18,9

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Fund	Account	Program	Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
4750 Health Building	49101 Transfer In - General	No Program	72,000	-	72,000	0	72,000	
4750 Health Building	R49000 Transfer In Revenues	No Program	72,000	-	72,000	0	72,000	
4750 Health Building	Revenues Total Revenue	No Program	72,000	-	72,000	0	72,000	
4750 Health Building	60453 Capital Lease Principal	No Program	63,023	-	61,011	45,571	59,061	
4750 Health Building	60455 Interest Expense	No Program	8,977	-	10,989	8,429	12,939	
4750 Health Building	E60000 Operating Expenses	No Program	72,000	-	72,000	54,000	72,000	
4750 Health Building	Expenses Total Expense	No Program	72,000	-	72,000	54,000	72,000	
4750 Health Building	MPC Budget Net Balance	No Program	0	-	0	54,000	0	
4770 CSA 3 Fire Equipment	44201 Interest From Investments	No Program	500	-	2,600	552	2,674	2
4770 CSA 3 Fire Equipment	R44000 Interest Revenues	No Program	500	-	2,600	552	2,674	2
4770 CSA 3 Fire Equipment	49101 Transfer In - General	No Program	361,020	-	361,020	0	361,020	361,0
4770 CSA 3 Fire Equipment	R49000 Transfer In Revenues	No Program	361,020	-	361,020	0	361,020	361,0
4770 CSA 3 Fire Equipment	49999 Beginning Fund Balance	No Program	189,576	-	189,576	-	-	
4770 CSA 3 Fire Equipment	Revenues Total Revenue	No Program	551,096	-	553,196	552	363,694	361,3
4770 CSA 3 Fire Equipment	60201 Miscellaneous Expense	No Program	190,078	-	192,177	-	-	
4770 CSA 3 Fire Equipment	60453 Capital Lease Principal	No Program	347,118	-	332,878	254,274	332,877	325,9
4770 CSA 3 Fire Equipment	60454 Capital Lease Interest	No Program	13,900	-	28,141	16,489	28,140	35,0
4770 CSA 3 Fire Equipment	E60000 Operating Expenses	No Program	551,096	-	553,196	270,763	361,017	361,0
4770 CSA 3 Fire Equipment	Expenses Total Expense	No Program	551,096	-	553,196	270,763	361,017	361,0
4770 CSA 3 Fire Equipment	MPC Budget Net Balance	No Program	0	-	0	270,211	2,677	2
Total Funds	MPC Net Balance	Total Program	(1,154,526)	-	(1,122,544)	(507,445)	(833,844)	(909,91)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Treasurer Tax Collector**Budget Unit #: 1001-108****Program Description:**

The office of Treasurer – Tax Collector is committed to providing exceptional customer service to the taxpayers. The staff is dedicated to providing assistance in a professional and friendly manner using their many years of experience to resolve taxpayer issues. As County Treasurer, I am committed to the safe investment of county funds using safety, liquidity and yield as guidelines.

The Treasurer is responsible for the banking and safekeeping of County funds and receives deposits from all County departments. Funds deposited in the County Treasury are pooled for investment purposes. The Treasurer is responsible for over 100 million in funds that pass through the Treasury annually and an investment portfolio that averages \$64 million a year.

The Tax Collector is responsible for billing and collecting secured, unsecured, and supplemental taxes. Approximately 14,000 tax bills are mailed annually. In addition, the office manages the collection for over 700 active Transient Tax Occupancy tax certificates each month.

Accomplishments:

- Successfully completed conversion to the new Megabyte tax system
- Effectively conducted a property tax collection cycle while closed to the public due to Covid-19

Goals and Objectives for Fiscal Year:

- Staffing reorganization plan.
- Purchase RTL system to automate property tax payments
- Restore funding for the Chief Deputy Treasurer/Tax Collector position.
- Hire Audit firm for auditing of TOT operators.
- Explore options for new TOT software

Requested Changes:

Revenue is going down slightly primarily due to elimination of transfers from special revenue funds made to supplement General Fund revenue losses due to COVID-19 economic downturn in FY21. Equipment leases increased by \$6,000 to cover postage machine lease. Professional Services increased \$25,000 to begin process of auditing Transient Occupancy Tax (TOT) collection. The cost of auditing all TOT collections is much higher, but we believe an incremental approach is affordable and provides us with the confidence we need to ensure TOT calculations and payments are accurate.



Mariposa County

Lineitem Worksheet - 108 - Treasurer/Tax Collector

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	47243 Fee Recovery Revenue	No Program	0	-	10,000	0	0	4,000
1001 General Fund	47252 Investment Fees	No Program	168,000	-	158,740	124,655	161,810	139,000
1001 General Fund	47253 Returned Check Fees	No Program	1,500	-	1,500	660	1,430	1,000
1001 General Fund	47254 Tourism Improvement 1% Admin	No Program	33,000	-	33,000	6,710	15,680	14,000
1001 General Fund	47311 Tax Collector Fees	No Program	20,000	-	20,000	21,332	23,674	21,000
1001 General Fund	R47000 Fees For Service Revenues	No Program	222,500	-	223,240	153,357	202,594	181,000
1001 General Fund	49101 Transfer In - General	No Program	-	-	97,712	0	9,000	-
1001 General Fund	R49000 Transfer In Revenues	No Program	-	-	97,712	0	9,000	-
1001 General Fund	Revenues Total Revenue	No Program	222,500	-	320,952	153,357	211,594	181,000
1001 General Fund	51111 Regular salaries and wages	No Program	242,675	-	235,363	175,915	251,274	286,000
1001 General Fund	51112 Extra Help	No Program	-	-	-	0	0	-
1001 General Fund	51115 Overtime	No Program	1,500	-	1,500	673	1,044	1,000
1001 General Fund	51202 Longevity Pay	No Program	600	-	650	450	50	1,000
1001 General Fund	51205 Out of Class Pay	No Program	3,900	-	3,900	-	-	-
1001 General Fund	51207 Standby Call Back Pay	No Program	150	-	150	0	139	-
1001 General Fund	52101 Retirement - Employer	No Program	25,787	-	26,176	19,559	28,125	31,000
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	36,902	-	35,546	36,078	35,849	35,000
1001 General Fund	52201 Medical - Active Employees	No Program	37,904	-	40,453	30,815	45,061	54,000
1001 General Fund	52202 Dental - Active Employees	No Program	3,570	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	310	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	184	-	184	135	192	1,000
1001 General Fund	52206 Cash Cafeteria Plan	No Program	4,891	-	5,454	3,907	5,535	5,000
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	92	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	15,010	-	14,506	10,678	15,333	17,000
1001 General Fund	52302 Medicare Total	No Program	3,510	-	3,392	2,498	3,585	3,000
1001 General Fund	52303 SDI Total	No Program	1,570	-	1,289	1,003	1,434	1,000
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	2,385	-
1001 General Fund	52502 Group Health for Retirees	No Program	34,887	-	36,072	25,536	34,042	32,000
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	413,442	-	404,635	307,247	424,048	469,000
1001 General Fund	60111 Training and Seminars	No Program	0	-	-	0	0	-
1001 General Fund	60123 Mileage	No Program	100	-	100	-	-	-
1001 General Fund	60131 Maintenance - Equipment	No Program	1,000	-	859	923	859	1,000
1001 General Fund	60191 Memberships	No Program	700	-	700	1,162	250	-
1001 General Fund	60211 Copy Machine Expense	No Program	0	-	-	0	357	-
1001 General Fund	60212 Printing Expenses	No Program	18,500	-	18,000	17,260	14,769	15,000
1001 General Fund	60213 Office Supplies	No Program	6,600	-	6,600	3,021	4,613	6,000
1001 General Fund	60214 Postage	No Program	500	-	500	0	0	-

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 108 - Treasurer/Tax Collector

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date		
			2021-2022	ded 2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	60301 General Professional Services	No Program	25,000	-	-	0	39,815	39,815
1001 General Fund	60371 Bank Fees	No Program	550	-	550	2,002	1,135	1,135
1001 General Fund	60372 Investment Charges	No Program	36,500	-	33,874	23,764	28,898	22,411
1001 General Fund	60381 Publications and Legal Notices	No Program	14,500	-	14,500	4,452	10,614	14,500
1001 General Fund	60391 Rents and Leases - Equipment	No Program	6,000	-	6,000	4,480	4,494	5,111
1001 General Fund	60392 Rents and Leases - Buildings	No Program	174	-	174	149	179	179
1001 General Fund	60411 Telephone and Internet	No Program	450	-	450	372	473	473
1001 General Fund	60421 Equipment	No Program	-	-	-	0	2,629	2,629
1001 General Fund	60431 Software	No Program	48,900	-	51,360	24,669	24,330	22,411
1001	60431	H.T.E.	19,200	-	-	-	-	-
1001	60431	Synesis	600	-	-	-	-	-
1001	60431	Invoice Cloud	2,100	-	-	-	-	-
1001	60431	Granicus/Host Comp.	27,000	-	-	-	-	-
1001 General Fund	60441 Fuel	No Program	-	-	75	0	46	46
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	500	0	0	0
1001 General Fund	E60000 Operating Expenses	No Program	159,474	-	134,242	82,254	133,461	129,411
1001 General Fund	80231 General Insurance	No Program	6,024	-	7,810	5,859	7,832	8,111
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	6,024	-	7,810	5,859	7,832	8,111
1001 General Fund	Expenses Total Expense	No Program	578,940	-	546,687	395,360	565,341	607,411
1001 General Fund	MPC Budget Net Balance	No Program	356,440	-	225,735	242,003	353,747	426,411
3364 Cash Difference Tax Collector	48241 Cash Difference-Tax Collector	No Program	400	-	400	643	614	614
3364 Cash Difference Tax Collector	R48000 Miscellaneous Revenues	No Program	400	-	400	643	614	614
3364 Cash Difference Tax Collector	49999 Beginning Fund Balance	No Program	1,982	-	1,394	-	-	-
3364 Cash Difference Tax Collector	Revenues Total Revenue	No Program	2,382	-	1,794	643	614	614
3364 Cash Difference Tax Collector	60361 General Taxes and Assessments	No Program	2,382	-	1,794	535	618	618
3364 Cash Difference Tax Collector	E60000 Operating Expenses	No Program	2,382	-	1,794	535	618	618
3364 Cash Difference Tax Collector	Expenses Total Expense	No Program	2,382	-	1,794	535	618	618
3364 Cash Difference Tax Collector	MPC Budget Net Balance	No Program	0	-	0	108	4	4
3390 Tax Collector's Cost	44201 Interest From Investments	No Program	100	-	1,000	945	1,687	1,687
3390 Tax Collector's Cost	R44000 Interest Revenues	No Program	100	-	1,000	945	1,687	1,687
3390 Tax Collector's Cost	47311 Tax Collector Fees	No Program	28,000	-	28,000	1,359	33,560	31,411
3390 Tax Collector's Cost	R47000 Fees For Service Revenues	No Program	28,000	-	28,000	1,359	33,560	31,411
3390 Tax Collector's Cost	49999 Beginning Fund Balance	No Program	2,836	-	92,812	-	-	-
3390 Tax Collector's Cost	Revenues Total Revenue	No Program	30,936	-	121,812	2,304	35,247	32,411
3390 Tax Collector's Cost	60111 Training and Seminars	No Program	6,000	-	6,000	1,065	5,151	4,111
3390 Tax Collector's Cost	60123 Mileage	No Program	900	-	900	191	567	567
3390 Tax Collector's Cost	60201 Miscellaneous Expense	No Program	6,836	-	-	-	-	-
3390 Tax Collector's Cost	60214 Postage	No Program	2,500	-	2,500	0	23,000	2,411
3390 Tax Collector's Cost	60381 Publications and Legal Notices	No Program	13,000	-	13,000	3,778	4,884	4,884
3390 Tax Collector's Cost	60421 Equipment	No Program	1,700	-	1,700	-	-	-
3390 Tax Collector's Cost	E60000 Operating Expenses	No Program	30,936	-	24,100	5,034	33,602	7,411

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 108 - Treasurer/Tax Collector

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
3390 Tax Collector's Cost	80111 Transfer Out - General	No Program	-	-	97,712	0	9,000	
3390 Tax Collector's Cost	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	97,712	0	9,000	
3390 Tax Collector's Cost	Expenses Total Expense	No Program	30,936	-	121,812	5,034	42,602	7,111
3390 Tax Collector's Cost	MPC Budget Net Balance	No Program	0	-	0	2,730	7,355	25,111
4753 Yosemite West Bond 2004	44201 Interest From Investments	No Program	4,422	-	4,422	4,653	8,514	7,111
4753 Yosemite West Bond 2004	R44000 Interest Revenues	No Program	4,422	-	4,422	4,653	8,514	7,111
4753 Yosemite West Bond 2004	47241 Debt Service Reserve Assessments	No Program	15,900	-	16,900	16,677	17,729	17,111
4753 Yosemite West Bond 2004	47242 Debt Service Fee Assessments	No Program	159,006	-	158,155	173,793	174,037	174,111
4753 Yosemite West Bond 2004	47297 Assessment Fees	No Program	11,938	-	-	163	96	
4753 Yosemite West Bond 2004	R47000 Fees For Service Revenues	No Program	186,844	-	175,055	190,633	191,862	192,111
4753 Yosemite West Bond 2004	49101 Transfer In - General	No Program	-	-	9,000	4,795	9,000	9,111
4753 Yosemite West Bond 2004	R49000 Transfer In Revenues	No Program	-	-	9,000	4,795	9,000	9,111
4753 Yosemite West Bond 2004	49999 Beginning Fund Balance	No Program	-	-	508,117	-	-	-
4753 Yosemite West Bond 2004	Revenues Total Revenue	No Program	191,266	-	696,594	200,081	209,376	208,111
4753 Yosemite West Bond 2004	60201 Miscellaneous Expense	No Program	-	-	214,192	-	-	
4753 Yosemite West Bond 2004	60301 General Professional Services	No Program	9,600	-	11,938	4,827	8,751	8,111
4753 Yosemite West Bond 2004	60381 Publications and Legal Notices	No Program	-	-	-	2,087	0	
4753 Yosemite West Bond 2004	60452 Retiring Long Term Debt	No Program	-	-	58,000	58,000	56,000	55,111
4753 Yosemite West Bond 2004	60455 Interest Expense	No Program	-	-	100,155	101,006	103,480	105,111
4753 Yosemite West Bond 2004	E60000 Operating Expenses	No Program	9,600	-	384,285	165,920	168,231	169,111
4753 Yosemite West Bond 2004	80111 Transfer Out - General	No Program	-	-	9,000	4,795	9,000	9,111
4753 Yosemite West Bond 2004	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	9,000	4,795	9,000	9,111
4753 Yosemite West Bond 2004	91001 Reserve Designation	No Program	-	-	303,309	-	-	
4753 Yosemite West Bond 2004	E90000 Appropriations for Reserves and Contingencies Expenses	No Program	-	-	303,309	-	-	-
4753 Yosemite West Bond 2004	Expenses Total Expense	No Program	9,600	-	696,594	170,715	177,231	178,111
4753 Yosemite West Bond 2004	MPC Budget Net Balance	No Program	181,666	-	0	29,366	32,145	30,111
4756 Don Pedro Bond 2006	44201 Interest From Investments	No Program	100	-	-	819	769	
4756 Don Pedro Bond 2006	R44000 Interest Revenues	No Program	100	-	-	819	769	
4756 Don Pedro Bond 2006	47241 Debt Service Reserve Assessments	No Program	29,665	-	29,665	30,743	20,108	21,111
4756 Don Pedro Bond 2006	47242 Debt Service Fee Assessments	No Program	296,043	-	296,043	307,437	201,078	214,111
4756 Don Pedro Bond 2006	47297 Assessment Fees	No Program	9,000	-	-	36	0	
4756 Don Pedro Bond 2006	R47000 Fees For Service Revenues	No Program	334,708	-	325,708	338,216	221,186	236,111
4756 Don Pedro Bond 2006	48189 Miscellaneous Revenue Account	No Program	-	-	5,248	-	-	
4756 Don Pedro Bond 2006	R48000 Miscellaneous Revenues	No Program	-	-	5,248	-	-	
4756 Don Pedro Bond 2006	49101 Transfer In - General	No Program	-	-	49,218	12,046	21,398	26,111
4756 Don Pedro Bond 2006	R49000 Transfer In Revenues	No Program	-	-	49,218	12,046	21,398	26,111
4756 Don Pedro Bond 2006	49999 Beginning Fund Balance	No Program	-	-	83,909	-	-	-
4756 Don Pedro Bond 2006	Revenues Total Revenue	No Program	334,808	-	464,083	351,081	243,353	263,111
4756 Don Pedro Bond 2006	60201 Miscellaneous Expense	No Program	-	-	99,574	-	-	
4756 Don Pedro Bond 2006	60301 General Professional Services	No Program	9,000	-	19,248	6,675	13,780	8,111
4756 Don Pedro Bond 2006	60452 Retiring Long Term Debt	No Program	-	-	110,500	62,000	39,392	104,111

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 108 - Treasurer/Tax Collector

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested	Recommended	Current	Year to Date	
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020 2018-2019
4756 Don Pedro Bond 2006	60455 Interest Expense	No Program	-	-	185,543	50,120	88,900 163,411
4756 Don Pedro Bond 2006	E60000 Operating Expenses	No Program	9,000	-	414,865	118,795	142,072 276,411
4756 Don Pedro Bond 2006	80111 Transfer Out - General	No Program	-	-	49,218	12,046	21,398 26,411
4756 Don Pedro Bond 2006	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	49,218	12,046	21,398 26,411
4756 Don Pedro Bond 2006	Expenses Total Expense	No Program	9,000	-	464,083	130,841	163,470 302,411
4756 Don Pedro Bond 2006	MPC Budget Net Balance	No Program	325,808	-	0	220,240	79,883 39,411
Total Funds	MPC Net Balance	Total Program	151,034	-	(225,735)	4,981	(249,078) (410,911)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Assessor-Recorder**Budget Unit #: 1001-109****Program Description:**

The County Assessor, an elected official, is governed by the California Constitution, the laws passed by the State Legislature, and the rules adopted by the Board of Equalization (BOE).

The County Assessor must annually assess all taxable property in the county, except for state-assessed property, to the person, business, or legal entity owning, claiming, possessing, or controlling the property on January 1. The duties of the County Assessor are to discover all assessable property, to inventory and list all taxable property, to value the property, and to enroll the property on the local assessment roll. The assessor's primary responsibility is to annually determine the proper taxable value for each property, so the owner is assured of paying the correct amount of property tax for the support of local government.

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

Goals and Objectives for Fiscal Year:

Implement Megabyte Property Tax Management system.

Requested Changes:

There are few changes between the revised budget for the 2020-21 fiscal year for the Assessor – Recorder's office and projections for 2021-22. The Software budget in the general fund decreased because annual software license fees will be paid out of Fund 3455 County Assessor's Grant to clearly demonstrate that the County is contributing the required match for the funds contributed for the new property tax management software - Megabyte. The grant requires that the County spend \$1 for every \$2 donated. By paying the annual license fees, the County will satisfy that requirement in three years, at the end of FY24.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 109 - Assessor/Recorder

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2021
1001 General Fund	47292 Recording Fees GC27361	No Program	56,000	-	52,000	59,191	58,312	48,312
1001 General Fund	47295 SB2 Administration Fees	No Program	13,000	-	14,000	10,218	16,049	13,049
1001 General Fund	47296 Each Additional Page GC27361	No Program	16,000	-	12,000	16,568	15,783	12,783
1001 General Fund	47298 Open Every Business Day	No Program	4,800	-	4,500	4,730	4,692	3,692
1001 General Fund	47299 Indexed Within Two Days	No Program	4,800	-	4,500	4,730	4,692	3,692
1001 General Fund	47301 Assessor's Fees	No Program	8,500	-	-	8,721	7,944	10,944
1001 General Fund	47401 Miscellaneous Fees	No Program	17,000	-	17,000	14,313	18,124	21,124
1001 General Fund	R47000 Fees For Service Revenues	No Program	120,100	-	104,000	118,471	125,596	113,596
1001 General Fund	Revenues Total Revenue	No Program	120,100	-	104,000	118,471	125,596	113,596
1001 General Fund	51111 Regular salaries and wages	No Program	643,077	-	611,622	452,757	600,002	603,002
1001 General Fund	51112 Extra Help	No Program	12,765	-	-	0	12,765	-
1001 General Fund	51202 Longevity Pay	No Program	7,587	-	7,161	5,206	6,359	7,161
1001 General Fund	52101 Retirement - Employer	No Program	68,970	-	68,630	50,793	67,852	67,852
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	98,699	-	79,539	80,729	84,622	66,622
1001 General Fund	52201 Medical - Active Employees	No Program	64,629	-	71,832	54,378	78,350	89,350
1001 General Fund	52202 Dental - Active Employees	No Program	7,308	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	1,194	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	430	-	430	324	430	-
1001 General Fund	52206 Cash Cafeteria Plan	No Program	31,539	-	31,858	23,787	31,646	32,646
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	214	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	42,135	-	40,139	29,722	39,877	39,877
1001 General Fund	52302 Medicare Total	No Program	10,039	-	10,405	6,950	9,512	9,512
1001 General Fund	52303 SDI Total	No Program	6,740	-	5,268	4,158	5,161	5,161
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	12,585	1,585
1001 General Fund	52502 Group Health for Retirees	No Program	76,708	-	80,443	55,502	74,647	65,647
1001 General Fund	52503 Unemployment	No Program	-	-	1,087	1,087	0	-
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	1,072,034	-	1,008,414	765,393	1,023,808	987,808
1001 General Fund	60111 Training and Seminars	No Program	2,400	-	2,500	20,150	9,785	3,785
1001 General Fund	60123 Mileage	No Program	250	-	1,500	0	526	1,526
1001 General Fund	60131 Maintenance - Equipment	No Program	1,800	-	1,800	1,671	1,593	1,593
1001 General Fund	60191 Memberships	No Program	2,300	-	1,800	1,925	1,879	1,879
1001 General Fund	60211 Copy Machine Expense	No Program	3,400	-	3,400	3,641	5,162	3,162
1001 General Fund	60213 Office Supplies	No Program	21,500	-	19,800	8,362	14,608	17,608
1001 General Fund	60301 General Professional Services	No Program	5,000	-	15,000	-	-	-
1001 General Fund	60371 Bank Fees	No Program	20	-	20	0	20	-
1001 General Fund	60411 Telephone and Internet	No Program	2,400	-	2,400	1,849	2,304	2,304
1001 General Fund	60421 Equipment	No Program	-	-	1,200	41	414	1,214
1001 General Fund	60431 Software	No Program	3,200	-	49,200	3,118	2,840	2,840
1001 General Fund	60441 Fuel	No Program	700	-	1,000	206	559	-
1001 General Fund	60621 County Vehicle Expense	No Program	1,500	-	2,500	1,104	2,219	4,219
1001 General Fund	E60000 Operating Expenses	No Program	44,470	-	102,120	42,067	41,909	38,909
1001 General Fund	80231 General Insurance	No Program	12,032	-	12,770	9,579	10,840	11,840
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	12,032	-	12,770	9,579	10,840	11,840
1001 General Fund	Expenses Total Expense	No Program	1,128,536	-	1,123,304	817,039	1,076,557	1,037,734

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 109 - Assessor/Recorder

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested	Recommen ded	Current	Year to Date	
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020 2018-2019
1001 General Fund	MPC Budget Net Balance	No Program	1,008,436	-	1,019,304	698,568	950,961 924,111
3379 Recorders Modernization Fund Duplicate Fund and Acct	44201 Interest From Investments	No Program	700	-	700	778	1,434 1,434
3379 Recorders Modernization Fund Duplicate Fund and Acct	R44000 Interest Revenues	No Program	700	-	700	778	1,434 1,434
3379 Recorders Modernization Fund Duplicate Fund and Acct	47291 Recorders Modernization	No Program	18,000	-	16,500	21,957	20,937 16,500
3379 Recorders Modernization Fund Duplicate Fund and Acct	R47000 Fees For Service Revenues	No Program	18,000	-	16,500	21,957	20,937 16,500
3379 Recorders Modernization Fund Duplicate Fund and Acct	49101 Transfer In - General	No Program	-	-	-	0	0 1,434
3379 Recorders Modernization Fund Duplicate Fund and Acct	R49000 Transfer In Revenues	No Program	-	-	-	0	0 1,434
3379 Recorders Modernization Fund Duplicate Fund and Acct	49999 Beginning Fund Balance	No Program	74,026	-	80,059	-	-
3379 Recorders Modernization Fund Duplicate Fund and Acct	Revenues Total Revenue	No Program	92,726	-	97,259	22,735	22,371 18,566
3379 Recorders Modernization Fund Duplicate Fund and Acct	60131 Maintenance - Equipment	No Program	22,000	-	19,700	19,073	18,566 17,400
3379 Recorders Modernization Fund Duplicate Fund and Acct	60201 Miscellaneous Expense	No Program	70,726	-	77,559	-	-
3379 Recorders Modernization Fund Duplicate Fund and Acct	E60000 Operating Expenses	No Program	92,726	-	97,259	19,073	18,566 17,400
3379 Recorders Modernization Fund Duplicate Fund and Acct	Expenses Total Expense	No Program	92,726	-	97,259	19,073	18,566 17,400
3379 Recorders Modernization Fund Duplicate Fund and Acct	MPC Budget Net Balance	No Program	0	-	0	3,662	3,805 1,113
3386 Recorder Cash Difference	48221 Recorder - Liens	No Program	125	-	200	12	(102)
3386 Recorder Cash Difference	48222 Recorder - Over & Short	No Program	30	-	-	0	30
3386 Recorder Cash Difference	48241 Cash Difference-Tax Collector	No Program	500	-	1,100	564	1,185 1,113
3386 Recorder Cash Difference	R48000 Miscellaneous Revenues	No Program	655	-	1,300	576	1,113 1,113
3386 Recorder Cash Difference	49999 Beginning Fund Balance	No Program	2,666	-	2,067	-	-
3386 Recorder Cash Difference	Revenues Total Revenue	No Program	3,321	-	3,367	576	1,113 1,113
3386 Recorder Cash Difference	60201 Miscellaneous Expense	No Program	3,321	-	3,367	356	1,335 1,335
3386 Recorder Cash Difference	E60000 Operating Expenses	No Program	3,321	-	3,367	356	1,335 1,335
3386 Recorder Cash Difference	Expenses Total Expense	No Program	3,321	-	3,367	356	1,335 1,335
3386 Recorder Cash Difference	MPC Budget Net Balance	No Program	0	-	0	220	222
3389 Micro Conversion-Recorder	44201 Interest From Investments	No Program	200	-	200	209	429
3389 Micro Conversion-Recorder	R44000 Interest Revenues	No Program	200	-	200	209	429
3389 Micro Conversion-Recorder	47294 Micro Conversion Fees	No Program	4,700	-	4,500	4,909	4,928 4,928
3389 Micro Conversion-Recorder	R47000 Fees For Service Revenues	No Program	4,700	-	4,500	4,909	4,928 4,928
3389 Micro Conversion-Recorder	49999 Beginning Fund Balance	No Program	23,192	-	20,004	-	-
3389 Micro Conversion-Recorder	Revenues Total Revenue	No Program	28,092	-	24,704	5,118	5,357 4,928
3389 Micro Conversion-Recorder	60301 General Professional Services	No Program	0	-	18,704	0	5,382 6,249
3389 Micro Conversion-Recorder	60421 Equipment	No Program	28,092	-	6,000	1,596	867 3,946
3389 Micro Conversion-Recorder	E60000 Operating Expenses	No Program	28,092	-	24,704	1,596	6,249 10,000
3389 Micro Conversion-Recorder	Expenses Total Expense	No Program	28,092	-	24,704	1,596	6,249 10,000
3389 Micro Conversion-Recorder	MPC Budget Net Balance	No Program	0	-	0	3,522	892 5,357
3399 Vitals - Recorder	44201 Interest From Investments	No Program	400	-	500	556	1,003
3399 Vitals - Recorder	R44000 Interest Revenues	No Program	400	-	500	556	1,003
3399 Vitals - Recorder	47401 Miscellaneous Fees	No Program	0	-	3,000	2,312	2,943 3,946
3399 Vitals - Recorder	R47000 Fees For Service Revenues	No Program	0	-	3,000	2,312	2,943 3,946
3399 Vitals - Recorder	49999 Beginning Fund Balance	No Program	57,926	-	56,281	-	-
3399 Vitals - Recorder	Revenues Total Revenue	No Program	58,326	-	59,781	2,868	3,946 4,928
3399 Vitals - Recorder	60201 Miscellaneous Expense	No Program	58,326	-	59,781	-	-
3399 Vitals - Recorder	E60000 Operating Expenses	No Program	58,326	-	59,781	-	-
3399 Vitals - Recorder	Expenses Total Expense	No Program	58,326	-	59,781	-	-
3399 Vitals - Recorder	MPC Budget Net Balance	No Program	0	-	0	2,868	3,946 4,928
3419 SSN Truncation-Recorder	44201 Interest From Investments	No Program	75	-	50	117	141
3419 SSN Truncation-Recorder	R44000 Interest Revenues	No Program	75	-	50	117	141
3419 SSN Truncation-Recorder	47293 SS# Truncation Fee	No Program	4,500	-	4,500	4,747	4,745 4,063

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 109 - Assessor/Recorder

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date		
			2021-2022	ded 2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3419 SSN Truncation-Recorder	R47000 Fees For Service Revenues	No Program	4,500	-	4,500	4,747	4,745	4,745
3419 SSN Truncation-Recorder	49999 Beginning Fund Balance	No Program	13,093	-	10,055	-	-	-
3419 SSN Truncation-Recorder	Revenues Total Revenue	No Program	17,668	-	14,605	4,864	4,886	4,886
3419 SSN Truncation-Recorder	60201 Miscellaneous Expense	No Program	17,668	-	14,605	-	-	-
3419 SSN Truncation-Recorder	E60000 Operating Expenses	No Program	17,668	-	14,605	-	-	-
3419 SSN Truncation-Recorder	80111 Transfer Out - General	No Program	-	-	-	0	0	0
3419 SSN Truncation-Recorder	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	-	0	0	0
3419 SSN Truncation-Recorder	Expenses Total Expense	No Program	17,668	-	14,605	0	0	0
3419 SSN Truncation-Recorder	MPC Budget Net Balance	No Program	0	-	0	4,864	4,886	4,886
3455 County Assessors' Grant	44201 Interest From Investments	No Program	2,000	-	1,000	4,030	5,415	5,415
3455 County Assessors' Grant	R44000 Interest Revenues	No Program	2,000	-	1,000	4,030	5,415	5,415
3455 County Assessors' Grant	45545 SSCAP State Supplementation for County Assessors Program - State	No Program	0	-	225,000	225,000	225,000	225,000
3455 County Assessors' Grant	R45000 State Revenues	No Program	0	-	225,000	225,000	225,000	225,000
3455 County Assessors' Grant	49101 Transfer In - General	No Program	98,400	-	-	-	-	-
3455 County Assessors' Grant	R49000 Transfer In Revenues	No Program	98,400	-	-	-	-	-
3455 County Assessors' Grant	49999 Beginning Fund Balance	No Program	520,531	-	295,531	-	-	-
3455 County Assessors' Grant	Revenues Total Revenue	No Program	620,931	-	521,531	229,030	230,415	227,415
3455 County Assessors' Grant	60431 Software	No Program	98,400	-	-	-	-	-
3455 County Assessors' Grant	E60000 Operating Expenses	No Program	98,400	-	-	-	-	-
3455 County Assessors' Grant	70511 Software Fixed Assets	No Program	522,531	-	521,531	0	162,625	162,625
3455 County Assessors' Grant	E70000 Fixed Asset Expenses	No Program	522,531	-	521,531	0	162,625	162,625
3455 County Assessors' Grant	Expenses Total Expense	No Program	620,931	-	521,531	0	162,625	162,625
3455 County Assessors' Grant	MPC Budget Net Balance	No Program	0	-	0	229,030	67,790	227,415
Total Funds	MPC Net Balance	Total Program	(1,008,436)	-	(1,019,304)	(454,402)	(871,648)	(692,536)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Housing Development / Administration**Budget Unit #: 1001-111****Program Description:**

The Housing Division seeks to increase production and preservation of housing in partnership with private and nonprofit developers and builders. The Housing Division will also secure funding sources, conduct outreach and education, administer housing programs, including loans for development, rehabilitation, rental assistance, and other financial assistance to eligible individuals.

Goals

- Administer housing rehabilitation program, the funds for which include \$203,000 in existing funds, \$250,000 in federal funds from the HOME program, and \$300,000 in federal funds from CDBG for a total of \$753,000.
- Administer the first-time homebuyer down payment assistance program, the funds for which include \$250,000 in federal funds from the HOME program and \$300,000 in federal funds from CDBG Homebuyer Assistance program.
- Engage in housing planning and policy discussions and potentially adjust as needed.
- Administer other grants if proposals are successful, including the Miwuk Planning Grant \$250,000, Mother Load ADU project (REAP) \$60,000, and Land Management Development Services software project \$65,000.

Requested Changes:

This is a new division in Mariposa County. The budget will be refined as experience and opportunity dictate.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 111 - Housing Development

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date		
			2021-2022	ded 2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	51111 Regular salaries and wages	No Program	74,757	-	-	-	-	
1001 General Fund	52101 Retirement - Employer	No Program	7,924	-	-	-	-	
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	11,340	-	-	-	-	
1001 General Fund	52201 Medical - Active Employees	No Program	14,449	-	-	-	-	
1001 General Fund	52202 Dental - Active Employees	No Program	1,508	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	103	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	80	-	-	-	-	
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	4,636	-	-	-	-	
1001 General Fund	52302 Medicare Total	No Program	1,084	-	-	-	-	
1001 General Fund	52303 SDI Total	No Program	908	-	-	-	-	
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	116,820	-	-	-	-	
1001 General Fund	Expenses Total Expense	No Program	116,820	-	-	-	-	
1001 General Fund	MPC Budget Net Balance	No Program	116,820	-	-	-	-	
3330 Housing Development Fund	44201 Interest From Investments	No Program	1,800	-	1,800	1,955	3,328	2,500
3330 Housing Development Fund	R44000 Interest Revenues	No Program	1,800	-	1,800	1,955	3,328	2,500
3330 Housing Development Fund	46052 General Revenue - Federal	No Program	550,000	-	-	-	-	
3330 Housing Development Fund	R46000 Federal Revenues	No Program	550,000	-	-	-	-	
3330 Housing Development Fund	48171 Settlements	No Program	-	-	-	0	0	47,650
3330 Housing Development Fund	R48000 Miscellaneous Revenues	No Program	-	-	-	0	0	47,650
3330 Housing Development Fund	49999 Beginning Fund Balance	No Program	205,265	-	201,665	-	-	
3330 Housing Development Fund	Revenues Total Revenue	No Program	757,065	-	203,465	1,955	3,328	50,150
3330 Housing Development Fund	60201 Miscellaneous Expense	No Program	-	-	-	0	27,000	
3330 Housing Development Fund	60301 General Professional Services	No Program	-	-	203,465	-	-	
3330 Housing Development Fund	60532 Home Repairs	No Program	757,065	-	-	-	-	
3330 Housing Development Fund	E60000 Operating Expenses	No Program	757,065	-	203,465	0	27,000	
3330 Housing Development Fund	Expenses Total Expense	No Program	757,065	-	203,465	0	27,000	
3330 Housing Development Fund	MPC Budget Net Balance	No Program	0	-	0	1,955	23,672	50,150
3331 First Time Homebuyer Loans	46052 General Revenue - Federal	No Program	550,000	-	-	-	-	
3331 First Time Homebuyer Loans	R46000 Federal Revenues	No Program	550,000	-	-	-	-	
3331 First Time Homebuyer Loans	Revenues Total Revenue	No Program	550,000	-	-	-	-	



Mariposa County

Lineitem Worksheet - 111 - Housing Development

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
3331 First Time Homebuyer Loans	60532 Home Repairs	No Program	550,000	-	-	-	-	
3331 First Time Homebuyer Loans	E60000 Operating Expenses	No Program	550,000	-	-	-	-	
3331 First Time Homebuyer Loans	Expenses Total Expense	No Program	550,000	-	-	-	-	
3331 First Time Homebuyer Loans	MPC Budget Net Balance	No Program	0	-	-	-	-	
Total Funds	MPC Net Balance	Total Program	(116,820)	-	0	1,955	(23,672)	50,15

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description:

County Counsel provides legal services to the Board of Supervisors and County officials. County Counsel is a statutory officer appointed by the Board of Supervisors and serves a four-year term. Legal services include providing legal opinions and advice, and preparing or reviewing contracts, leases, ordinances and resolutions. As legal advisor to the Board of Supervisors, County Counsel attends all Board meetings, both public and closed sessions. County Counsel handles civil litigation involving the County or its officers either directly, or by supervising outside counsel hired by the County. Legal services are provided to outside agencies that the Board of Supervisors serve on – Yosemite Area Regional Transportation System (YARTS), First 5 of Mariposa County, Area 12 Agency on Aging and the Mariposa County Water Agency.

The County Counsel's Risk Management Team is charged with protecting the County's assets (employees, physical and fiscal assets). Risk management services include administering the County's general liability, insurance and safety programs, coordinating the defense of bodily injury and property damage suits, and reviewing County contracts for compliance with the County's insurance requirements.

Accomplishments:

- Reviewed all ordinances, resolutions and contracts entered into by the County for legal sufficiency.
- Managed all litigation filed by or against the County.
- Administered all claims filed against the County.
- Handled all code compliance cases referred by Development Services.
- Reactivated the Safety Committee.
- Established a Department Safety Representative (DSR) Committee, pursuant to the Illness & Injury Prevention Program (IIPP).
- Developed and implemented a standardized department safety plan template for all departments to use.
- Negotiated the purchase of AEDs at a savings of \$6,500; purchased AEDs for every County facility and each Public Works Road Division crew; and provided CPR/First Aid/AED training for 54 County employees.
- Coordinated the updates to the evacuation plans for all County buildings.
- Updated the IIPP with a COVID-19 Prevention Program to comply with Cal-OSHA standards.
- Worked with all other County departments to establish annual trainings for all County employees regarding fire extinguishers, active shooters, civil unrest, situational awareness, conflict de-escalation techniques and evacuation drills.

Goals and Objectives for Fiscal Year:

- Provide responsible legal advice and client service.
- Provide critical assistance to the Board and to County offices to enable them to carry out the County's policy goals.
- Provide assertive representation in civil litigation and administrative hearings.
- Provide prompt and effective assistance in the negotiation and drafting of contracts and other legal documents.

Organization: County Counsel**Budget Unit #: 1001-113**

- Provide training and resources to enable the Office to achieve its goals.
- Provide active leadership that enables the County to protect the health, safety and welfare of its employees and the general public.
- Ensure that the physical and financial assets of the County are protected.
- Control County risks in the most efficient and cost-effective manner.

Requested Changes:

An increase in revenue is anticipated as a result of the implementation of direct billing with the Health and Human Services Agency for legal services by the County Counsel/Risk Management Office. A significant decrease is anticipated in on-line legal books and research by switching providers (\$8,500). The reinstatement of the extra help Legal Secretary position (\$18,106) and minor adjustments in other line items are requested based on historical trends and expectations for the coming year.

Recommended Changes:

Final Budget Changes:



Mariposa County

Lineitem Worksheet - 113 - County Counsel

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	24,000	-	34,133	23,876	20,560	1,2
1001 General Fund	R49000 Transfer In Revenues	No Program	24,000	-	34,133	23,876	20,560	1,2
1001 General Fund	Revenues Total Revenue	No Program	24,000	-	34,133	23,876	20,560	1,2
1001 General Fund	51111 Regular salaries and wages	No Program	394,557	-	381,620	280,235	365,100	218,6
1001 General Fund	51112 Extra Help	No Program	18,168	-	2,000	2,144	12,020	4,9
1001 General Fund	51202 Longevity Pay	No Program	6,653	-	6,428	4,802	6,213	6,0
1001 General Fund	51204 Confidential Stipend	No Program	6,574	-	6,352	4,594	5,948	2,0
1001 General Fund	51206 Acting Assignment Pay	No Program	-	-	-	0	0	2,5
1001 General Fund	52101 Retirement - Employer	No Program	40,945	-	41,789	31,125	43,128	24,9
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	58,594	-	45,343	46,023	38,721	27,7
1001 General Fund	52103 Retirement - Employee	No Program	-	-	-	0	27	
1001 General Fund	52201 Medical - Active Employees	No Program	34,919	-	37,245	28,180	37,138	30,2
1001 General Fund	52202 Dental - Active Employees	No Program	2,548	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	418	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	289	-	289	216	279	1
1001 General Fund	52206 Cash Cafeteria Plan	No Program	8,215	-	8,215	6,165	8,220	
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	92	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	22,529	-	21,727	15,894	22,048	11,8
1001 General Fund	52302 Medicare Total	No Program	6,215	-	5,764	4,268	5,685	3,3
1001 General Fund	52303 SDI Total	No Program	2,545	-	2,029	1,594	2,183	7
1001 General Fund	52502 Group Health for Retirees	No Program	5,799	-	6,983	4,618	6,672	6,5
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	609,060	-	565,784	429,858	553,382	339,6
1001 General Fund	60111 Training and Seminars	No Program	8,000	-	5,000	70	4,223	7,1
1001 General Fund	60123 Mileage	No Program	2,300	-	800	0	883	1,5
1001 General Fund	60153 Special Departmental Supplies	No Program	4,080	-	12,630	7,754	10,343	6,7
1001 General Fund	60191 Memberships	No Program	5,315	-	5,315	4,975	4,768	4,0
1001 General Fund	60213 Office Supplies	No Program	3,000	-	3,000	1,629	4,036	3,0
1001 General Fund	60261 Unemployment Insurance	No Program	-	-	7,050	5,903	0	
1001 General Fund	60301 General Professional Services	No Program	30,000	-	54,063	4,128	20,157	78,1
1001 General Fund	60318 Legal Services	No Program	-	-	-	0	78,956	16,6
1001 General Fund	60421 Equipment	No Program	-	-	-	0	0	2,0
1001 General Fund	60431 Software	No Program	-	-	-	0	0	1,3
1001 General Fund	60441 Fuel	No Program	-	-	200	-	-	
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	250	0	38	
1001 General Fund	E60000 Operating Expenses	No Program	52,695	-	88,308	24,459	123,404	120,6

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 113 - County Counsel

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	80231 General Insurance	No Program	19,660	-	23,462	17,598	23,416	25,2
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	19,660	-	23,462	17,598	23,416	25,2
1001 General Fund	Expenses Total Expense	No Program	681,415	-	677,554	471,915	700,202	485,5
1001 General Fund	MPC Budget Net Balance	No Program	657,415	-	643,421	448,039	679,642	484,3
Total Funds	MPC Net Balance	Total Program	(657,415)	-	(643,421)	(448,039)	(679,642)	(484,35

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Human Resources

Budget Unit #: 1001-115

Program Description:

The County's Human Resources Division is responsible for: maintaining and updating the County's classification and compensation system; overseeing employee and labor relations, including collective bargaining; administering the County's recruitment process; developing, administering and conducting Countywide training programs; maintaining and processing employee personnel records; and making recommendations to the Board of Supervisors regarding operational, policy guidance and other personnel matters. Mariposa County's Human Resources programs are operated to provide equal employment opportunities to all applicants and employees.

Accomplishments:

- Navigated through changing legislation related to COVID-19 and ensured that the County remained in compliance with all laws pertaining to County employment including leaves.
- Worked with unions on employment-related issues.
- Concluded various personnel investigations.

Goals and Objectives:

- Transition to the new Enterprise Resource Planning (ERP) system for several HR programs.
- Expand Intranet presence, move more HR resources online, and reduce administrative burdens on County offices through continued process improvements.
- Review classifications and job descriptions to gain consistency in career ladders and minimum qualifications respectively.
- Conduct a County-wide structure review, post COVID19.
- Create Human Resource metrics to communicate overall HR health for Mariposa County.

Requested Changes:

An increase is requested for employee relations to begin negotiations with two bargaining units, and a decrease for software due to the elimination of the Trakstar program for performance management. The new ERP system will contain a performance management module.

Continued funding is requested for consultation costs for classification work and on-site and online County-wide professional development training.

Recommendation:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 115 - Human Resources

K.1.a

Fund	Account	Program	Budget		Actual			
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	48189 Miscellaneous Revenue Account	No Program	-	-	-	0	15	
1001 General Fund	R48000 Miscellaneous Revenues	No Program	-	-	-	0	15	
1001 General Fund	Revenues Total Revenue	No Program	-	-	-	0	15	
1001 General Fund	51111 Regular salaries and wages	No Program	297,666	-	239,916	110,781	293,091	258,3
1001 General Fund	51112 Extra Help	No Program	-	-	-	0	21,110	7,7
1001 General Fund	51202 Longevity Pay	No Program	1,100	-	1,100	828	11,605	8,6
1001 General Fund	51204 Confidential Stipend	No Program	4,710	-	4,474	3,323	5,402	5,2
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	742	0	
1001 General Fund	52101 Retirement - Employer	No Program	30,831	-	27,227	12,750	36,575	29,6
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	44,120	-	34,991	35,514	32,868	30,5
1001 General Fund	52103 Retirement - Employee	No Program	-	-	-	0	180	
1001 General Fund	52201 Medical - Active Employees	No Program	28,098	-	31,957	12,379	35,251	43,5
1001 General Fund	52202 Dental - Active Employees	No Program	3,059	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	506	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	289	-	160	117	282	2
1001 General Fund	52206 Cash Cafeteria Plan	No Program	8,215	-	8,215	6,165	8,928	7,1
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	19,222	-	15,657	7,585	21,974	17,3
1001 General Fund	52302 Medicare Total	No Program	4,496	-	3,661	1,773	5,455	4,1
1001 General Fund	52303 SDI Total	No Program	2,076	-	1,629	1,300	1,992	1,8
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	1,561	38,389	4,7
1001 General Fund	52502 Group Health for Retirees	No Program	23,609	-	4,439	14,717	4,278	4,2
1001 General Fund	52503 Unemployment	No Program	-	-	-	3,641	10,349	1,3
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	468,058	-	373,426	213,176	527,729	424,8
1001 General Fund	60105 Employee Appreciation	No Program	8,000	-	8,000	2,974	4,598	4,9
1001 General Fund	60111 Training and Seminars	No Program	2,500	-	2,500	0	800	2,5
1001 General Fund	60113 Training In Service	No Program	6,500	-	6,500	0	5,607	5,4
1001 General Fund	60123 Mileage	No Program	500	-	500	0	0	5
1001 General Fund	60191 Memberships	No Program	1,000	-	1,000	0	0	
1001 General Fund	60211 Copy Machine Expense	No Program	2,400	-	2,400	1,473	2,352	2,0
1001 General Fund	60213 Office Supplies	No Program	4,000	-	4,000	711	3,421	4,0
1001 General Fund	60301 General Professional Services	No Program	79,000	-	114,000	72,104	19,814	42,4
1001 General Fund	60319 Employee Relations Legal Professional Services	No Program	75,000	-	20,000	6,106	101,444	67,9
1001 General Fund	60323 Recruitment Services	No Program	2,500	-	2,500	0	0	3,9
1001 General Fund	60371 Bank Fees	No Program	-	-	-	0	0	

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 115 - Human Resources

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	60381 Publications and Legal Notices	No Program	7,120	-	7,120	2,623	4,726	3,0
1001 General Fund	60392 Rents and Leases - Buildings	No Program	15,000	-	15,000	11,153	13,056	12,7
1001 General Fund	60411 Telephone and Internet	No Program	720	-	720	466	593	5
1001 General Fund	60414 Electricity	No Program	3,000	-	3,000	1,247	1,702	2,0
1001 General Fund	60421 Equipment	No Program	-	-	-	0	163	1
1001 General Fund	60431 Software	No Program	12,400	-	36,000	35,976	37,090	28,8
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	-	0	0	
1001 General Fund	E60000 Operating Expenses	No Program	219,640	-	223,240	134,833	195,366	181,6
1001 General Fund	80231 General Insurance	No Program	9,363	-	6,098	4,575	4,616	5,5
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	9,363	-	6,098	4,575	4,616	5,5
1001 General Fund	Expenses Total Expense	No Program	697,061	-	602,764	352,584	727,711	612,0
1001 General Fund	MPC Budget Net Balance	No Program	697,061	-	602,764	352,584	727,696	612,0
Total Funds	MPC Net Balance	Total Program	(697,061)	-	(602,764)	(352,584)	(727,696)	(612,02

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: County Clerk / Treasurer Tax Collector**Budget Unit #: 1001-120****Program Description:**

The County Clerk's mission is to provide exceptional customer service when assisting the public. The staff is dedicated to providing this assistance in a professional and friendly manner, using their many years of experience to ensure the best in effective customer service.

The Mariposa County Clerk Department is responsible for a large array of public services. Marriage licenses, U.S. passport applications, Fictitious Business Name Statements, Notary Public Filings, and Statements of Economic Interests are all processed and maintained at the County Clerk's office.

Accomplishments:

- Provided support to the Elections Department during the November Presidential General Election.
- Completed the transition to online filing for Statement of Economic Interests (Form 700).

Goals and Objectives for Fiscal Year:

- Gain approval for department staffing reorganization plan.
- Provide support to the Elections Department for the June Primary Election in 2022 and for a potential special recall election late in 2021.
- Conduct a fee study in order to offset costs of obtaining new software for County Clerk functions

Requested Changes:

The overall budget is increasing slightly due to insurance and salaries.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 120 - County Clerk

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
1001 General Fund	47371 Clerk Fees General	No Program	28,000	-	28,000	15,281	21,829
1001	47371	FBN, Marr Fees	4,000	-	-	-	-
1001	47371	Marr Fees	24,000	-	-	-	-
1001 General Fund	47374 Passport Express Mailing	No Program	300	-	300	105	129
1001 General Fund	R47000 Fees For Service Revenues	No Program	28,300	-	28,300	15,386	21,958
1001 General Fund	Revenues Total Revenue	No Program	28,300	-	28,300	15,386	21,958
1001 General Fund	51111 Regular salaries and wages	No Program	93,770	-	88,708	66,042	84,176
1001 General Fund	51112 Extra Help	No Program	-	-	-	0	729
1001 General Fund	51115 Overtime	No Program	600	-	-	594	639
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	-	0	191
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	1	2
1001 General Fund	51202 Longevity Pay	No Program	850	-	600	450	500
1001 General Fund	51205 Out of Class Pay	No Program	4,400	-	4,400	3,251	1,708
1001 General Fund	52101 Retirement - Employer	No Program	10,030	-	9,905	7,376	9,473
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	14,353	-	11,027	11,194	9,916
1001 General Fund	52201 Medical - Active Employees	No Program	26,157	-	28,253	21,430	27,963
1001 General Fund	52202 Dental - Active Employees	No Program	2,506	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	260	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	61	-	61	45	57
1001 General Fund	52206 Cash Cafeteria Plan	No Program	-	-	-	0	0
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	5,576	-	4,959	3,920	4,834
1001 General Fund	52302 Medicare Total	No Program	1,305	-	1,160	916	1,141
1001 General Fund	52303 SDI Total	No Program	1,149	-	893	750	873
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	0
1001 General Fund	52502 Group Health for Retirees	No Program	8,840	-	8,879	6,331	8,567
1001 General Fund	52503 Unemployment	No Program	-	-	30	30	0
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	169,918	-	158,875	122,330	150,769
1001 General Fund	60111 Training and Seminars	No Program	-	-	-	0	0
1001 General Fund	60123 Mileage	No Program	-	-	-	0	0
1001 General Fund	60191 Memberships	No Program	450	-	400	450	400
1001 General Fund	60211 Copy Machine Expense	No Program	2,400	-	2,100	2,025	3,058
1001 General Fund	60213 Office Supplies	No Program	1,000	-	1,000	481	767
1001 General Fund	60214 Postage	No Program	1,900	-	1,850	0	0
1001 General Fund	60216 File, Furniture, and Equipment Storage	No Program	750	-	750	750	750

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 120 - County Clerk

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	60301 General Professional Services	No Program	-	-	-	0	0	
1001 General Fund	60392 Rents and Leases - Buildings	No Program	174	-	174	149	179	1
1001 General Fund	60411 Telephone and Internet	No Program	40	-	40	0	6	
1001 General Fund	60431 Software	No Program	9,025	-	9,025	3,000	9,025	5,7
1001 General Fund	E60000 Operating Expenses	No Program	15,739	-	15,339	6,855	14,185	13,3
1001 General Fund	80231 General Insurance	No Program	1,813	-	1,614	1,212	1,740	1,6
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	1,813	-	1,614	1,212	1,740	1,6
1001 General Fund	Expenses Total Expense	No Program	187,470	-	175,828	130,397	166,694	141,9
1001 General Fund	MPC Budget Net Balance	No Program	159,170	-	147,528	115,011	144,736	112,2
3400 Vitals - Clerk	44201 Interest From Investments	No Program	20	-	20	19	34	
3400 Vitals - Clerk	R44000 Interest Revenues	No Program	20	-	20	19	34	
3400 Vitals - Clerk	47371 Clerk Fees General	No Program	100	-	100	54	114	1
3400 Vitals - Clerk	47373 Clerk-Vital H&S 103526	No Program	20	-	20	8	19	
3400 Vitals - Clerk	R47000 Fees For Service Revenues	No Program	120	-	120	62	133	1
3400 Vitals - Clerk	49999 Beginning Fund Balance	No Program	1,981	-	1,904	-	-	
3400 Vitals - Clerk	Revenues Total Revenue	No Program	2,121	-	2,044	81	167	1
3400 Vitals - Clerk	60201 Miscellaneous Expense	No Program	1,121	-	1,044	-	-	
3400 Vitals - Clerk	60421 Equipment	No Program	1,000	-	1,000	-	-	
3400 Vitals - Clerk	E60000 Operating Expenses	No Program	2,121	-	2,044	-	-	
3400 Vitals - Clerk	Expenses Total Expense	No Program	2,121	-	2,044	-	-	
3400 Vitals - Clerk	MPC Budget Net Balance	No Program	0	-	0	81	167	1
Total Funds	MPC Net Balance	Total Program	(159,170)	-	(147,528)	(114,930)	(144,569)	(112,11)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Elections / County Clerk**Budget Unit #: 1001-121****Program Description:**

The Elections Office is dedicated to ensuring that all eligible voters are able to exercise their right to vote and strives for the highest degree of integrity to ensure public confidence in the election process.

The Election Department is a division of the County Clerk's office and is overseen by the Registrar of Voters. The staff of the Elections Department is responsible for all aspects of voting and elections, including: registering new voters, updating voter information, maintaining the voter registration file, arranging for all polling locations recruiting and training polling place workers, administering federal, state, and local elections, informing candidates of nomination processes and campaign reporting laws, and processing filed candidate and campaign statements.

Accomplishments:

- Conducted a successful November Presidential General Election in 2020, during Covid-19 restrictions.
- Verified and reported to the California Secretary of State over signatures on California Governor Recall petitions.

Goals and Objectives for Fiscal Year:

- Department staffing reorganization plan.
- Conduct the June Primary Election in 2022 and prepare for a potential special recall election late in 2021.
- Continue to explore best practices and most effective outreach methods as a Voter Choice Act (VCA) County.

Requested Changes:

Elections reimbursement is increased by \$60,000 in anticipation of the Gubernatorial Recall Election. Offsetting this revenue is a \$60,000 increase in Special Departmental Supplies for conducting the election.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 121 - Elections

K.1.a

Fund	Account	Program	Budget		Actual			
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	45542 Elections/Reimbursements - State	No Program	61,200	-	600	114	1,117	8
1001 General Fund	45546 Voting Modernization - State	No Program	52,000	-	52,000	0	102,411	
1001 General Fund	45552 HAVA - Elections Grant - State	No Program	-	-	32,255	23,452	0	
1001 General Fund	R45000 State Revenues	No Program	113,200	-	84,855	23,566	103,528	8
1001 General Fund	49162 Interdepartmental Services Revenue	No Program	3,500	-	3,000	3,350	5,312	3,0
1001 General Fund	R49000 Transfer In Revenues	No Program	3,500	-	3,000	3,350	5,312	3,0
1001 General Fund	Revenues Total Revenue	No Program	116,700	-	87,855	26,916	108,840	3,9
1001 General Fund	51111 Regular salaries and wages	No Program	125,659	-	120,094	86,104	101,587	75,2
1001 General Fund	51112 Extra Help	No Program	800	-	738	736	4,428	16,0
1001 General Fund	51115 Overtime	No Program	250	-	232	232	107	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	1	1	
1001 General Fund	51202 Longevity Pay	No Program	850	-	850	639	142	7
1001 General Fund	52101 Retirement - Employer	No Program	13,410	-	13,414	9,622	11,381	8,4
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	19,190	-	14,980	15,203	12,244	8,0
1001 General Fund	52201 Medical - Active Employees	No Program	22,343	-	24,085	18,307	20,618	15,2
1001 General Fund	52202 Dental - Active Employees	No Program	2,062	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	349	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	104	-	104	81	101	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	341	-	511	284	596	
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	7,566	-	7,216	5,169	6,025	4,3
1001 General Fund	52302 Medicare Total	No Program	1,781	-	1,688	1,220	1,484	1,2
1001 General Fund	52303 SDI Total	No Program	1,540	-	1,215	935	1,023	7
1001 General Fund	52502 Group Health for Retirees	No Program	9,236	-	9,301	6,627	8,970	8,9
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	205,542	-	194,428	145,160	168,707	139,0
1001 General Fund	60111 Training and Seminars	No Program	2,000	-	2,000	12	458	2,0
1001 General Fund	60123 Mileage	No Program	300	-	300	154	199	4
1001 General Fund	60153 Special Departmental Supplies	No Program	120,000	-	47,130	44,305	70,664	45,5
1001 General Fund	60213 Office Supplies	No Program	2,000	-	2,000	398	657	1,2
1001 General Fund	60214 Postage	No Program	5,000	-	5,000	0	0	3,7
1001 General Fund	60301 General Professional Services	No Program	-	-	31,455	19,490	0	
1001 General Fund	60391 Rents and Leases - Equipment	No Program	52,000	-	52,000	0	52,187	60,6
1001 General Fund	60392 Rents and Leases - Buildings	No Program	2,667	-	2,667	2,250	2,574	2,4
1001 General Fund	60411 Telephone and Internet	No Program	450	-	450	372	473	4
1001 General Fund	60421 Equipment	No Program	-	-	-	0	1,640	1,3

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 121 - Elections

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	60431 Software	No Program	14,071	-	14,071	9,800	15,087	15,9
1001 General Fund	60441 Fuel	No Program	-	-	80	-	-	
1001 General Fund	E60000 Operating Expenses	No Program	198,488	-	157,153	76,781	143,939	134,0
1001 General Fund	80231 General Insurance	No Program	2,266	-	2,135	1,602	1,684	1,5
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	2,266	-	2,135	1,602	1,684	1,5
1001 General Fund	Expenses Total Expense	No Program	406,296	-	353,716	223,543	314,330	274,6
1001 General Fund	MPC Budget Net Balance	No Program	289,596	-	265,861	196,627	205,490	270,7
Total Funds	MPC Net Balance	Total Program	(289,596)	-	(265,861)	(196,627)	(205,490)	(270,7)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Organization: Economic Development / Administration**Budget Unit #: 1001-143****Program Description:**

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

Requested Changes:

Requested budget reflects ongoing austerity measures in place across the county due to the economic impacts of the COVID-19 pandemic.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 143 - Economic Development

K.1.a

			Budget			Actual		
			Requested	Recommen	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
Fund	Account	Program						
1001 General Fund	48141 PG&E Grant	No Program	-	-	-	0	2,100	5,00
1001 General Fund	R48000 Miscellaneous Revenues	No Program	-	-	-	0	2,100	5,00
1001 General Fund	49101 Transfer In - General	No Program	-	-	-	0	0	58,29
1001 General Fund	R49000 Transfer In Revenues	No Program	-	-	-	0	0	58,29
1001 General Fund	Revenues Total Revenue	No Program	-	-	-	0	2,100	63,29
1001 General Fund	51111 Regular salaries and wages	No Program	83,062	-	80,257	59,960	77,601	75,22
1001 General Fund	51115 Overtime	No Program	-	-	-	1,278	0	
1001 General Fund	52101 Retirement - Employer	No Program	8,805	-	8,901	6,650	8,680	8,34
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	12,600	-	9,227	9,364	9,132	7,94
1001 General Fund	52201 Medical - Active Employees	No Program	14,906	-	15,649	11,884	15,473	15,22
1001 General Fund	52202 Dental - Active Employees	No Program	997	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	157	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	80	-	80	63	81	7
1001 General Fund	52206 Cash Cafeteria Plan	No Program	0	-	-	-	-	
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	31	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	5,120	-	4,942	3,772	4,781	4,61
1001 General Fund	52302 Medicare Total	No Program	1,197	-	1,156	880	1,119	1,07
1001 General Fund	52303 SDI Total	No Program	1,009	-	803	654	772	74
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	127,964	-	121,015	94,505	117,639	113,24
1001 General Fund	60111 Training and Seminars	No Program	2,000	-	2,000	0	4,441	8,41
1001 General Fund	60123 Mileage	No Program	-	-	-	0	1,170	1,91
1001 General Fund	60191 Memberships	No Program	350	-	300	350	400	1,50
1001 General Fund	60213 Office Supplies	No Program	200	-	300	0	217	51
1001 General Fund	60301 General Professional Services	No Program	-	-	4,000	0	2,153	57,05
1001 General Fund	60381 Publications and Legal Notices	No Program	1,000	-	1,500	871	0	73
1001 General Fund	60392 Rents and Leases - Buildings	No Program	-	-	-	0	464	69
1001 General Fund	60431 Software	No Program	5,500	-	3,725	5,043	3,725	4,72
1001 General Fund	60441 Fuel	No Program	0	-	100	0	0	6
1001 General Fund	60505 Community Economic Development Contributions	No Program	-	-	-	0	2,586	12,40
1001 General Fund	60508 Community Education and Engagement	No Program	-	-	-	0	110	
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	400	-	-	
1001 General Fund	E60000 Operating Expenses	No Program	9,050	-	12,325	6,264	15,266	88,00
1001 General Fund	80231 General Insurance	No Program	1,493	-	1,706	1,281	1,524	1,53
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	1,493	-	1,706	1,281	1,524	1,53
1001 General Fund	Expenses Total Expense	No Program	138,507	-	135,046	102,050	134,429	202,78
1001 General Fund	MPC Budget Net Balance	No Program	138,507	-	135,046	102,050	132,329	139,49

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 143 - Economic Development

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
3424 Micro Assistance Loans	44101 Interest - Pearce	No Program	223	-	223	0	0	10
3424 Micro Assistance Loans	44102 Interest - Lawson	No Program	109	-	100	109	41	41
3424 Micro Assistance Loans	44103 Interest - Beesley	No Program	-	-	-	0	0	7
3424 Micro Assistance Loans	44201 Interest From Investments	No Program	-	-	-	789	1,429	1,20
3424 Micro Assistance Loans	R44000 Interest Revenues	No Program	332	-	323	898	1,470	1,79
3424 Micro Assistance Loans	46052 General Revenue - Federal	No Program	500,000	-	-	-	-	-
3424 Micro Assistance Loans	R46000 Federal Revenues	No Program	500,000	-	-	-	-	-
3424 Micro Assistance Loans	49999 Beginning Fund Balance	No Program	762	-	78,612	-	-	-
3424 Micro Assistance Loans	Revenues Total Revenue	No Program	501,094	-	78,935	898	1,470	1,79
3424 Micro Assistance Loans	60201 Miscellaneous Expense	No Program	1,094	-	435	0	377	-
3424 Micro Assistance Loans	60505 Community Economic Development Contributions	No Program	500,000	-	-	-	-	-
3424 Micro Assistance Loans	E60000 Operating Expenses	No Program	501,094	-	435	0	377	-
3424 Micro Assistance Loans	80111 Transfer Out - General	No Program	-	-	78,500	-	-	-
3424 Micro Assistance Loans	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	78,500	-	-	-
3424 Micro Assistance Loans	Expenses Total Expense	No Program	501,094	-	78,935	0	377	-
3424 Micro Assistance Loans	MPC Budget Net Balance	No Program	0	-	0	898	1,093	1,79
3425 Business Relief Program	46052 General Revenue - Federal	No Program	250,000	-	-	-	-	-
3425 Business Relief Program	R46000 Federal Revenues	No Program	250,000	-	-	-	-	-
3425 Business Relief Program	49101 Transfer In - General	No Program	-	-	78,500	-	-	-
3425 Business Relief Program	R49000 Transfer In Revenues	No Program	-	-	78,500	-	-	-
3425 Business Relief Program	Revenues Total Revenue	No Program	250,000	-	78,500	-	-	-
3425 Business Relief Program	60201 Miscellaneous Expense	No Program	-	-	78,500	333	0	-
3425 Business Relief Program	60505 Community Economic Development Contributions	No Program	250,000	-	-	-	-	-
3425 Business Relief Program	E60000 Operating Expenses	No Program	250,000	-	78,500	333	0	-
3425 Business Relief Program	Expenses Total Expense	No Program	250,000	-	78,500	333	0	-
3425 Business Relief Program	MPC Budget Net Balance	No Program	0	-	0	333	0	-
Total Funds	MPC Net Balance	Total Program	(138,507)	-	(135,046)	(101,485)	(131,236)	(137,69)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description:

The Technical Services Division, under direction of the Administrative Department, is responsible for the management and delivery of Information Technology: hardware; software; services; and supporting infrastructure, for the departments of the County. Technical Services collaborates with departments to identify technological enhancements needed to obtain goals aligned with County strategy.

Technical Services further promotes County and Department objectives through providing support for central file and application servers, telecommunications, workstations, and technology services provided by vendors or contractors. Services provided by Technical Services include centralized procurement, backup and recovery services, and Help Desk.

Goals and Objectives for Fiscal Year:

- Continue to maintain system availability
- Support the adoption and utilization of:
 - Microsoft 365
 - Enterprise and MegaByte ERP systems
- Support of mobile workforce
- Harden security posture of County technology

Requested Changes:

Training and seminars increased to support training of technical staff needed to continue the support of newly implemented solutions (\$12,000). Professional Services used in the support of the many systems used through the county. These services include support and maintenance, hardware replacements, and user support of systems critical to the daily business of the County (\$86,300). Equipment funds are needed to continue providing centralized procurement activities including five-year refresh cycle of hardware (\$77,500). Software at includes the costs for license renewals and agreements to continue use of the many software solutions used by the County, and reflects a consolidation of costs in the budget, a change over previous practices in the last two years (\$425,945). County-wide software costs are then distributed using the cost allocation plan, a state-approved methodology based on number of computers, number of employees, and square footage of dedicated office space.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 151 - Technical Services

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
1001 General Fund	49101 Transfer In - General	No Program	-	-	-	0	50,000 12,5
1001 General Fund	R49000 Transfer In Revenues	No Program	-	-	-	0	50,000 12,5
1001 General Fund	Revenues Total Revenue	No Program	-	-	-	0	50,000 12,5
1001 General Fund	51111 Regular salaries and wages	No Program	422,978	-	402,839	303,406	360,546 254,7
1001 General Fund	51112 Extra Help	No Program	-	-	3,000	-	-
1001 General Fund	51115 Overtime	No Program	-	-	4,000	1,322	3,297 1,0
1001 General Fund	51116 Extra Straight Time Hours	No Program	-	-	500	781	162
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	22	37
1001 General Fund	51202 Longevity Pay	No Program	1,700	-	1,512	1,060	750 1,2
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	0	1,232
1001 General Fund	51207 Standby Call Back Pay	No Program	16,000	-	16,000	12,208	16,921 14,8
1001 General Fund	52101 Retirement - Employer	No Program	45,016	-	44,850	33,774	40,430 28,4
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	64,419	-	64,193	65,156	62,865 42,6
1001 General Fund	52201 Medical - Active Employees	No Program	60,951	-	65,129	49,431	63,033 37,5
1001 General Fund	52202 Dental - Active Employees	No Program	5,053	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	732	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	202	-	202	153	192 1
1001 General Fund	52206 Cash Cafeteria Plan	No Program	1,642	-	1,761	1,283	1,476 5,2
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	153	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	25,096	-	24,297	18,174	21,819 16,6
1001 General Fund	52302 Medicare Total	No Program	5,869	-	5,726	4,250	5,102 3,8
1001 General Fund	52303 SDI Total	No Program	5,177	-	4,265	3,430	3,844 2,7
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	0 10,5
1001 General Fund	52502 Group Health for Retirees	No Program	38,134	-	36,444	26,430	30,838 22,1
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	693,122	-	674,718	520,880	612,544 441,7
1001 General Fund	60111 Training and Seminars	No Program	12,000	-	5,000	93	0
1001 General Fund	60123 Mileage	No Program	300	-	300	-	-
1001 General Fund	60131 Maintenance - Equipment	No Program	4,000	-	6,850	8,069	12,368 2,7
1001 General Fund	60213 Office Supplies	No Program	3,000	-	3,000	612	1,600 3,4
1001 General Fund	60261 Unemployment Insurance	No Program	-	-	3,597	2,243	0
1001 General Fund	60301 General Professional Services	No Program	86,300	-	-	0	40,500 6
1001	60301	DLB Associates	6,000	-	-	-	-
1001	60301	Tangent Email Filter	3,000	-	-	-	-
1001	60301	VMWare Support	1,600	-	-	-	-
1001	60301	Ruckus Support	1,700	-	-	-	-

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 151 - Technical Services

K.1.a

Fund	Account	Program	Budget			Actual	
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
1001	60301	Palo Alto Renewals	9,000	-	-	-	-
1001	60301	Acronis Support	5,000	-	-	-	-
1001	60301	Contracted Services	60,000	-	-	-	-
1001 General Fund	60305 Technical Services	No Program	-	-	50,000	5,800	50,538 71,4
1001 General Fund	60411 Telephone and Internet	No Program	43,000	-	43,000	27,309	40,185 28,2
1001 General Fund	60421 Equipment	No Program	77,500	-	52,800	41,100	52,463 34,3
1001	60421	Inventory Renewal and Replacement	52,000	-	-	-	-
1001	60421	Switch Refresh	12,500	-	-	-	-
1001	60421	Battery Backup Refresh	5,000	-	-	-	-
1001	60421	Server Refresh	8,000	-	-	-	-
1001 General Fund	60431 Software	No Program	425,945	-	441,622	250,572	19,332 9,6
1001	60431	Oracle contract	278,845	-	-	-	-
1001	60431	Symantec License Renewal	10,000	-	-	-	-
1001	60431	MS 365 License Renewal	120,000	-	-	-	-
1001	60431	ZorroSign	15,000	-	-	-	-
1001	60431	GoToMeeting	1,500	-	-	-	-
1001	60431	DRV Technologies	600	-	-	-	-
1001 General Fund	60621 County Vehicle Expense	No Program	-	-	500	0	76
1001 General Fund	E60000 Operating Expenses	No Program	652,045	-	606,669	335,798	217,062 150,4
1001 General Fund	70221 Technological Equipment	No Program	-	-	280,000	0	0 12,5
1001 General Fund	70511 Software Fixed Assets	No Program	-	-	-	0	17,009
1001 General Fund	E70000 Fixed Asset Expenses	No Program	-	-	280,000	0	17,009 12,5
1001 General Fund	80231 General Insurance	No Program	7,723	-	5,954	4,467	6,424 8,3
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	7,723	-	5,954	4,467	6,424 8,3
1001 General Fund	Expenses Total Expense	No Program	1,352,890	-	1,567,341	861,145	853,039 613,1
1001 General Fund	MPC Budget Net Balance	No Program	1,352,890	-	1,567,341	861,145	803,039 600,6
Total Funds	MPC Net Balance	Total Program	(1,352,890)	-	(1,567,341)	(861,145)	(803,039) (600,60)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description:

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

The Mariposa County Department of Child Support Services regionalized with the Merced County Department of Child Support Services effective May 1, 2016 to create the Merced-Mariposa Regional Department of Child Support Services.

Accomplishments:

- Performance - Met or exceeded state DCSS averages for the federal performance measures in:
 - Paternities established
 - Child support orders established
 - Collection of current support obligations
 - Cost effectiveness (overall cost effectiveness of \$3.53)
- Trainings
 - Partner with other counties in shared trainings to maintain a well trained staff.
 - Each year staff attends the Annual Statewide Training Conference in the spring.
 - The director attends statewide, regional and directors association meetings to stay abreast of current matters and has served on committees at the state level.
 - Our staff also does trainings for other county departments to help them understand our services and how we interact with them.
- Customer Service
 - Calls are answered in a timely manner and customers are seen on a walk in basis – no appointments necessary.
 - Customers are able to access their cases through a web portal, Customer Connect, and can communicate with their caseworker by phone, text or e-mail.
 - Quarterly meetings with the Superior Courts of California, Mariposa County to address processes and facilitate a smooth interaction between the Department and the Courts.

Goals and Objectives for Fiscal Year:

- Continue the high level of customer service that has been provided in previous years.
- Increase the overall caseload to provide child support services to more families in the community.
- Increase the number of families in our caseload receiving child support.
- Increase the reliability of child support payments to families.
- Expand our methods to assist non-custodial parents in meeting their obligation.

Organization: Child Support Services**Budget Unit #: 1001-207**

- Work cooperatively with the court and other county agencies to meet our mutual goals.
- Maintain a professional and skilled workforce.
- Continually improve our standings in the federal performance measurements.

Requested Changes:

The cost of rent, janitorial, and telephone and internet for the new offices transitioned into the cost allocation plan in FY22, reducing those corresponding lines from previous years. Revenue is currently fixed at \$604,101, so appropriations for expenses have been adjusted to work within that number.

The cost allocation plan is currently \$33,135 higher than it should be. At the time of this budget printing, the adjustment had not been made. CSS budgets will balance when the recommended budget is submitted.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 207 - Child Support Services

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	44201 Interest From Investments	No Program	1,000	-	1,000	2,192	4,553	3,000
1001 General Fund	R44000 Interest Revenues	No Program	1,000	-	1,000	2,192	4,553	3,000
1001 General Fund	49101 Transfer In - General	No Program	-	-	604,101	0	641,146	557,000
1001 General Fund	R49000 Transfer In Revenues	No Program	-	-	604,101	0	641,146	557,000
1001 General Fund	Revenues Total Revenue	No Program	1,000	-	605,101	2,192	645,699	560,000
1001 General Fund	51111 Regular salaries and wages	No Program	310,800	-	281,591	174,080	281,086	278,000
1001 General Fund	51112 Extra Help	No Program	-	-	-	0	0	-
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	0	8	-
1001 General Fund	51202 Longevity Pay	No Program	-	-	-	0	1,000	-
1001 General Fund	51205 Out of Class Pay	No Program	-	-	-	0	48	-
1001 General Fund	52101 Retirement - Employer	No Program	32,945	-	31,231	19,306	31,566	30,000
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	47,145	-	36,240	36,783	35,578	30,000
1001 General Fund	52201 Medical - Active Employees	No Program	19,995	-	14,408	16,999	20,773	37,000
1001 General Fund	52202 Dental - Active Employees	No Program	6,091	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	944	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	196	-	190	144	186	-
1001 General Fund	52206 Cash Cafeteria Plan	No Program	19,985	-	25,168	15,035	26,390	22,000
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	61	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	20,647	-	19,209	11,783	20,160	18,000
1001 General Fund	52302 Medicare Total	No Program	4,829	-	4,492	2,758	4,714	4,000
1001 General Fund	52303 SDI Total	No Program	4,014	-	3,068	2,006	3,084	3,000
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	14,919	-
1001 General Fund	52502 Group Health for Retirees	No Program	46,158	-	46,849	33,061	39,474	37,000
1001 General Fund	52503 Unemployment	No Program	-	-	-	0	0	-
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	513,810	-	462,446	311,955	478,986	463,000
1001 General Fund	60111 Training and Seminars	No Program	2,000	-	7,000	595	897	5,000
1001 General Fund	60123 Mileage	No Program	-	-	1,000	-	-	-
1001 General Fund	60131 Maintenance - Equipment	No Program	3,000	-	5,000	-	-	-
1001 General Fund	60132 Maintenance - Buildings and Improvements	No Program	-	-	10,000	4,324	2,931	-
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	-	-	-	0	0	1,000
1001 General Fund	60191 Memberships	No Program	2,000	-	2,500	1,553	1,650	1,000
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	27,430	-	-	-
1001 General Fund	60211 Copy Machine Expense	No Program	2,500	-	2,500	1,434	2,520	1,000
1001 General Fund	60213 Office Supplies	No Program	6,481	-	8,000	2,347	11,360	3,000
1001 General Fund	60301 General Professional Services	No Program	1,000	-	2,540	80	270	-
1001 General Fund	60381 Publications and Legal Notices	No Program	500	-	500	0	55	-
1001 General Fund	60411 Telephone and Internet	No Program	-	-	9,800	58	695	704

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 207 - Child Support Services

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
1001 General Fund	60414 Electricity	No Program	-	-	-	0	0
1001 General Fund	60421 Equipment	No Program	5,000	-	5,000	6,856	34,856
1001 General Fund	60431 Software	No Program	-	-	500	-	-
1001 General Fund	60441 Fuel	No Program	1,000	-	1,500	0	399
1001 General Fund	60508 Community Education and Engagement	No Program	1,000	-	1,000	0	189
1001 General Fund	60621 County Vehicle Expense	No Program	800	-	800	392	632
1001 General Fund	E60000 Operating Expenses	No Program	25,281	-	85,070	17,639	56,454
1001 General Fund	70111 Community and Office Buildings	No Program	-	-	-	0	45,943
1001 General Fund	E70000 Fixed Asset Expenses	No Program	-	-	-	0	45,943
1001 General Fund	80111 Transfer Out - General	No Program	-	-	29,994	18,000	47,710
1001 General Fund	80221 Cost Allocation Overhead Transfer	No Program	93,083	-	20,350	15,264	28,668
1001 General Fund	80231 General Insurance	No Program	6,062	-	7,241	5,430	9,372
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	99,145	-	57,585	38,694	85,750
1001 General Fund	Expenses Total Expense	No Program	638,236	-	605,101	368,288	667,133
1001 General Fund	MPC Budget Net Balance	No Program	637,236	-	0	366,096	21,434
3371 Child Support Services Fund	45401 Child Support Service - State	No Program	201,367	-	201,367	158,246	232,388
3371 Child Support Services Fund	R45000 State Revenues	No Program	201,367	-	201,367	158,246	232,388
3371 Child Support Services Fund	46122 Child Support Advance - Federal	No Program	402,734	-	402,734	278,771	374,260
3371 Child Support Services Fund	R46000 Federal Revenues	No Program	402,734	-	402,734	278,771	374,260
3371 Child Support Services Fund	Revenues Total Revenue	No Program	604,101	-	604,101	437,017	606,648
3371 Child Support Services Fund	80111 Transfer Out - General	No Program	-	-	604,101	0	641,146
3371 Child Support Services Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	604,101	0	641,146
3371 Child Support Services Fund	Expenses Total Expense	No Program	-	-	604,101	0	641,146
3371 Child Support Services Fund	MPC Budget Net Balance	No Program	604,101	-	0	437,017	34,498
Total Funds	MPC Net Balance	Total Program	(33,135)	-	0	70,921	(55,932)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description:

The Office of the District Attorney was established by the Constitution of the State of California, Government Code Section 26500, to provide prosecution and enforcement services in adult and juvenile criminal matters.

By law, the District Attorney is the chief law enforcement officer in the county. California law provides the District Attorney's most essential duty is prosecuting criminal offenses on behalf of the People.

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

Accomplishments:

- Continued enhancement of the criminal case management system for increased versatility.
- Increase of electronic storage to reduce paper waste, including digitalization of historic paper files.
- Development of policies and procedures to increase work product efficiencies and more effective service to the public.
- Relocated to a new facility creating greater continuity, synergy, and unity between all staff that are now operating as a unit out of one building.
- Began implementation of policies and procedures to increase work product efficiencies and effectiveness.
- Facilitated the procurement of an electronic case management system for collaborated use by and between the District Attorney's Office and Public Defenders.

Goals and Objectives for Fiscal Year:

- See that justice is achieved, that criminal laws are fully and fairly enforced, and that victims are well-served and made whole.
- Continue to enhance our criminal case management system to include eDiscovery and Statewide options along with the continued implementation of the record retention/archival project by scanning old cases into digital form to reduce the need for storage space.
- Finalize an interface between the District Attorney and Sheriff's office systems for increased efficiency.
- Continue to fully participate in ongoing education and promotion of professionalism among staff by implementing continued education through the California District Attorneys Association (CDAA) and other educational formats.
- Successfully mitigate the workload impacts due to COVID-19 postponements in the criminal justice system.

Requested Changes:

Additional funds are requested in this budget to support: digitization of paper files, an alarm system for additional office security, office and trial related costs incurred as a result of deferment of criminal prosecution due to the impact of COVID-19, and professional development. Continued use of additional revenue from State Parole Fund to cover software licensing expense will offset those costs in the general fund.



Mariposa County

Lineitem Worksheet - 212 - District Attorney

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	49101 Transfer In - General	No Program	4,900	-	100,860	33,640	32,426	1,9
1001 General Fund	R49000 Transfer In Revenues	No Program	4,900	-	100,860	33,640	32,426	1,9
1001 General Fund	Revenues Total Revenue	No Program	4,900	-	100,860	33,640	32,426	1,9
1001 General Fund	51111 Regular salaries and wages	No Program	737,295	-	774,967	551,235	758,869	709,1
1001 General Fund	51112 Extra Help	No Program	0	-	-	0	13,309	3,5
1001 General Fund	51115 Overtime	No Program	0	-	-	120	1,218	1
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	31	11	1
1001 General Fund	51202 Longevity Pay	No Program	850	-	1,050	639	142	7
1001 General Fund	51205 Out of Class Pay	No Program	4,500	-	-	1,024	4,503	-
1001 General Fund	51211 Post Certificate Pay	No Program	-	-	-	0	0	2,8
1001 General Fund	51213 Uniform Allowance	No Program	515	-	438	366	318	4
1001 General Fund	52101 Retirement - Employer	No Program	77,332	-	84,595	59,086	84,134	79,7
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	95,021	-	95,474	96,904	82,925	77,9
1001 General Fund	52105 CALPERS Replacement Benefit Plan	No Program	-	-	-	3,889	0	-
1001 General Fund	52201 Medical - Active Employees	No Program	59,647	-	72,626	52,730	89,056	69,6
1001 General Fund	52202 Dental - Active Employees	No Program	6,336	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	1,111	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	467	-	549	370	523	4
1001 General Fund	52206 Cash Cafeteria Plan	No Program	26,843	-	32,827	21,329	29,621	39,6
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	184	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	46,970	-	49,295	35,176	48,969	45,9
1001 General Fund	52302 Medicare Total	No Program	11,233	-	11,807	8,434	11,874	11,2
1001 General Fund	52303 SDI Total	No Program	7,156	-	6,381	4,750	6,283	5,9
1001 General Fund	52401 Accrued Benefits	No Program	-	-	3,609	3,609	6,647	4,9
1001 General Fund	52502 Group Health for Retirees	No Program	60,110	-	62,018	43,537	59,568	56,7
1001 General Fund	52503 Unemployment	No Program	-	-	13,910	7,248	6,750	3,6
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	1,135,570	-	1,209,546	890,477	1,204,720	1,112,8
1001 General Fund	60103 Safety Equipment	No Program	3,000	-	2,500	1,381	2,954	6
1001 General Fund	60111 Training and Seminars	No Program	11,000	-	11,000	1,961	22,169	29,9
1001 General Fund	60112 Post Training	No Program	3,000	-	3,000	835	0	-
1001 General Fund	60123 Mileage	No Program	2,000	-	2,000	546	2,827	3,0
1001 General Fund	60153 Special Departmental Supplies	No Program	-	-	-	0	0	7
1001 General Fund	60154 Jury and Witness Expense	No Program	2,000	-	1,000	0	483	5
1001 General Fund	60181 Medical and Laboratory Expenses	No Program	11,000	-	9,000	2,307	3,729	7,3
1001 General Fund	60191 Memberships	No Program	9,500	-	7,500	5,764	6,972	5,3
1001 General Fund	60201 Miscellaneous Expense	No Program	-	-	-	0	0	17,3

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 212 - District Attorney

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001 General Fund	60211 Copy Machine Expense	No Program	6,500	-	6,000	3,976	6,835	4,500
1001 General Fund	60213 Office Supplies	No Program	10,000	-	8,000	3,787	9,548	7,100
1001 General Fund	60216 File, Furniture, and Equipment Storage	No Program	6,000	-	-	-	-	-
1001 General Fund	60301 General Professional Services	No Program	15,000	-	12,000	5,744	6,431	4,400
1001 General Fund	60381 Publications and Legal Notices	No Program	22,000	-	24,000	16,301	16,606	11,100
1001 General Fund	60392 Rents and Leases - Buildings	No Program	0	-	-	0	0	-
1001 General Fund	60411 Telephone and Internet	No Program	4,200	-	4,178	2,579	3,952	4,100
1001 General Fund	60421 Equipment	No Program	15,000	-	6,000	3,115	1,760	-
1001	60421	Office furniture replacement	10,000	-	-	-	-	-
1001	60421	Office security	5,000	-	-	-	-	-
1001 General Fund	60431 Software	No Program	7,700	-	7,100	6,598	7,395	5,900
1001	60431	Karpel	5,500	-	-	-	-	-
1001	60431	Software Licenses	2,200	-	-	-	-	-
1001 General Fund	60441 Fuel	No Program	3,000	-	3,500	1,207	2,046	3,600
1001 General Fund	60621 County Vehicle Expense	No Program	10,000	-	9,000	6,448	10,040	10,800
1001 General Fund	E60000 Operating Expenses	No Program	140,900	-	115,778	62,549	103,747	116,800
1001 General Fund	70111 Community and Office Buildings	No Program	-	-	-	0	69,249	7,100
1001 General Fund	E70000 Fixed Asset Expenses	No Program	-	-	-	0	69,249	7,100
1001 General Fund	80111 Transfer Out - General	No Program	-	-	-	0	0	1,100
1001 General Fund	80231 General Insurance	No Program	15,283	-	16,502	12,378	14,284	13,800
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	15,283	-	16,502	12,378	14,284	15,000
1001 General Fund	Expenses Total Expense	No Program	1,291,753	-	1,341,826	965,404	1,392,000	1,251,800
1001 General Fund	MPC Budget Net Balance	No Program	1,286,853	-	1,240,966	931,764	1,359,574	1,249,800
3325 DA Asset Forfeiture	44201 Interest From Investments	No Program	50	-	50	52	89	-
3325 DA Asset Forfeiture	R44000 Interest Revenues	No Program	50	-	50	52	89	-
3325 DA Asset Forfeiture	48189 Miscellaneous Revenue Account	No Program	5,419	-	-	0	1,311	-
3325 DA Asset Forfeiture	R48000 Miscellaneous Revenues	No Program	5,419	-	-	0	1,311	-
3325 DA Asset Forfeiture	49101 Transfer In - General	No Program	-	-	-	0	0	2,100
3325 DA Asset Forfeiture	R49000 Transfer In Revenues	No Program	-	-	-	0	0	2,100
3325 DA Asset Forfeiture	49999 Beginning Fund Balance	No Program	52	-	5,357	-	-	-
3325 DA Asset Forfeiture	Revenues Total Revenue	No Program	5,521	-	5,407	52	1,400	2,100
3325 DA Asset Forfeiture	60103 Safety Equipment	No Program	2,710	-	-	0	1,951	-
3325 DA Asset Forfeiture	60201 Miscellaneous Expense	No Program	2,811	-	-	0	0	-
3325 DA Asset Forfeiture	E60000 Operating Expenses	No Program	5,521	-	-	0	1,951	-
3325 DA Asset Forfeiture	80111 Transfer Out - General	No Program	-	-	5,407	-	-	-
3325 DA Asset Forfeiture	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	5,407	-	-	-
3325 DA Asset Forfeiture	Expenses Total Expense	No Program	5,521	-	5,407	0	1,951	-
3325 DA Asset Forfeiture	MPC Budget Net Balance	No Program	0	-	0	52	551	2,100
3365 Department Of Justice-DA	43008 PC1463.14(A) Lab Collection	No Program	690	-	1,000	601	1,076	1,400
3365 Department Of Justice-DA	R43000 Fines Forfeitures and Penalty Revenues	No Program	690	-	1,000	601	1,076	1,400

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Fund	Account	Program	Budget			Actual		
			Requested	Recommended	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3365 Department Of Justice-DA	49999 Beginning Fund Balance	No Program	7,385	-	6,694	-	-	
3365 Department Of Justice-DA	Revenues Total Revenue	No Program	8,075	-	7,694	601	1,076	1,4
3365 Department Of Justice-DA	60181 Medical and Laboratory Expenses	No Program	8,075	-	7,694	0	900	
3365 Department Of Justice-DA	E60000 Operating Expenses	No Program	8,075	-	7,694	0	900	
3365 Department Of Justice-DA	Expenses Total Expense	No Program	8,075	-	7,694	0	900	
3365 Department Of Justice-DA	MPC Budget Net Balance	No Program	0	-	0	601	176	1,4
3369 Sund-Pelosso Advance	48189 Miscellaneous Revenue Account	No Program	12,000	-	9,000	0	17,804	1,8
3369 Sund-Pelosso Advance	R48000 Miscellaneous Revenues	No Program	12,000	-	9,000	0	17,804	1,8
3369 Sund-Pelosso Advance	49999 Beginning Fund Balance	No Program	-	-	4,282	-	-	
3369 Sund-Pelosso Advance	Revenues Total Revenue	No Program	12,000	-	13,282	0	17,804	1,8
3369 Sund-Pelosso Advance	60201 Miscellaneous Expense	No Program	12,000	-	13,282	11,800	8,670	10,9
3369 Sund-Pelosso Advance	E60000 Operating Expenses	No Program	12,000	-	13,282	11,800	8,670	10,9
3369 Sund-Pelosso Advance	Expenses Total Expense	No Program	12,000	-	13,282	11,800	8,670	10,9
3369 Sund-Pelosso Advance	MPC Budget Net Balance	No Program	0	-	0	11,800	9,134	9,1
3437 State Parole DA	44201 Interest From Investments	No Program	1,400	-	1,400	688	1,431	9
3437 State Parole DA	R44000 Interest Revenues	No Program	1,400	-	1,400	688	1,431	9
3437 State Parole DA	45306 Parole Revocation Proceed - State	No Program	10,000	-	18,000	13,155	20,451	19,5
3437 State Parole DA	R45000 State Revenues	No Program	10,000	-	18,000	13,155	20,451	19,5
3437 State Parole DA	49999 Beginning Fund Balance	No Program	40,672	-	67,612	-	-	
3437 State Parole DA	Revenues Total Revenue	No Program	52,072	-	87,012	13,843	21,882	20,5
3437 State Parole DA	60201 Miscellaneous Expense	No Program	24,072	-	25,347	-	-	
3437 State Parole DA	60431 Software	No Program	28,000	-	356,989	325	0	
3437 State Parole DA	E60000 Operating Expenses	No Program	52,072	-	382,336	325	0	
3437 State Parole DA	80111 Transfer Out - General	No Program	-	-	40,840	0	24,468	
3437 State Parole DA	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	-	-	40,840	0	24,468	
3437 State Parole DA	Expenses Total Expense	No Program	52,072	-	423,176	325	24,468	
3437 State Parole DA	MPC Budget Net Balance	No Program	0	-	336,164	13,518	2,586	20,5
Total Funds	MPC Net Balance	Total Program	(1,286,853)	-	(1,577,130)	(929,393)	(1,353,401)	(1,235,0

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description Mariposa Victim Witness MVW:

This grant-funded program provides assistance to crime victims and witnesses of crime including the following mandatory services: crisis intervention, emergency assistance, referral counseling, follow-up counseling, property return, orientation to the California Criminal Justice System, court escort/support, cases status, and notifications. Optional services that can be provided include: employer and creditor intervention, transportation assistance, referrals for child care, restitution assistance, witness notification, crime prevention and restraining order assistance.

Accomplishments:

- Continued implementation with budget funds for a Mass Victimization Advocate (MVA).
- Successfully hired and trained a new Victim Witness Advocate.
- Sent Advocates to the Entry-level Victim Witness Advocate Academy and the California Forensic Interview Team Training.
- Procured a new vehicle for the Victim Witness Program for the Courthouse Facility Dog Program and continued to offer transportation for victims of crime when applicable and when staff resources were available.
- Expanded the Victim Witness Office and combined offices with the District Attorney's Office with a separate offsite room that offers privacy for victims of crime as well as waiting areas for victims and witnesses who are testifying in criminal cases.
- Transitioned services to digital platforms: Zoom, web conferencing services and continuous calls to victims during COVID-19.
- Made intentional contacts with victims during times of court case continuances and made routine check-ins with isolated and vulnerable victims during statewide COVID-19 stay-at-home orders and restrictive tiers.
- Continued the development and training of the Mass Victimization Advocate. The Mass Victimization Advocate (MVA) took regional initiative and continued to move goals forward through virtual quarterly meetings with neighboring county's MVA units.
- Accepted a proclamation from the Board of Supervisors for "Crime Victims' Rights Week" and held a virtual ceremony honoring the county's victims of crime.
- Began the implementation of a Courthouse Facility Dog Program as well as the development of protocols and best practices that will accompany the on-site placement of a working Courthouse Facility Dog.
- Advocates continued honing trauma-informed skills through online forums and trainings as COVID-19 changed all training plans.
- Used reallocated training funds to upgrade communication equipment and deployment packs in the event a mass crisis event occurs within Mariposa County.

Goals and Objectives for Fiscal Year:

- Continue to reduce trauma to survivors and witnesses through crisis intervention
- Help victims and witnesses cope with trauma using resources and referrals and helping them navigate through the Criminal Justice System.

Budget Name: DA Victim Witness / District Attorney**Budget Unit #: 3215-215**

- Increase access for victims of crime to resources within Victim Witness Services through increased transportation to court and criminal justice-related appointments.
- Continue to provide services at the same level of service and professionalism the program is at now.
- Maintain ongoing education and promotion of professionalism among staff by engaging staff in continued education through the California District Attorneys Association (CDAA) and other
- Create an organizational plan within the program that helps retain qualified professional staff and allows for further advancement in victim services.
- Necessary policies and procedures are to be created, updated, and implemented within the program.
- Continue and hone the required steps to make the Courthouse Facility Dog Program successful.
- Continue to find ways to address technological gaps in services and encourage staff teleworking when allowable.

Requested Changes:

Keep fund appropriations as requested to support achievement of project goals through the end of the grant cycle (September 30th, 2021).

Recommended Changes:**Final Budget Changes:**

Budget Name: DA Victim Witness / District Attorney**Budget Unit #: 3215-215****Program Description County Victim Services Grant (MXC):****Accomplishments:**

- Successfully hired a qualified Victim Witness Advocate at part-time and then successfully promoted to full-time.
- Used unused funds to create a trauma-informed room that victims and witnesses can use while meeting with prosecutors and/or waiting to testify.
- Staff dedicated resources to creating and developing a Victim Witness Manual and translated our Program Services Brochure for Spanish-speaking victims of crime.

Goals and Objectives:

- Continue to reduce trauma to survivors and witnesses through crisis intervention and trauma-informed services.
- Help victims and witnesses cope with trauma using resources and referrals and helping them navigate through the Criminal Justice System.
- Increase access for victims to resources within Victim Witness Services through increased transportation to court and criminal justice-related appointments.
- Continue to provide services as the same level of service and professionalism the program is at now.
- Maintain ongoing education and promotion of professionalism among staff by implementing continued education through the California District Attorneys Association (CDAA).
- Continue to find gaps in services in underserved victims of crime in Mariposa County.

Requested Changes:

Keep appropriations as normal, to support achievement of project goals through the end of the grant cycle (December 31st, 2021).

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 215 - Victim Witness

K.1.a

Fund	Account	Program	Budget		Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020 2018-2019
3215 Victim Witness Fund	45241 Victim Witness Programs - State	No Program	0	-	-	0	2,554
3215 Victim Witness Fund	R45000 State Revenues	No Program	0	-	-	0	2,554
3215 Victim Witness Fund	46111 County Victim Services - Federal	No Program	134,496	-	139,670	91,041	84,930
3215 Victim Witness Fund	46112 Victim Witness OCJP - Federal	No Program	288,032	-	334,715	138,094	332,986
3215 Victim Witness Fund	46124 VV17050220 2017-18 - Federal	No Program	-	-	-	0	0
3215 Victim Witness Fund	R46000 Federal Revenues	No Program	422,528	-	474,385	229,135	417,916
3215 Victim Witness Fund	49101 Transfer In - General	No Program	-	-	-	0	0
3215 Victim Witness Fund	R49000 Transfer In Revenues	No Program	-	-	-	0	0
3215 Victim Witness Fund	Revenues Total Revenue	No Program	422,528	-	474,385	229,135	420,470
3215 Victim Witness Fund	51111 Regular salaries and wages	MVW Mariposa Victim Witness Grant	114,696	-	103,873	82,053	101,439
3215 Victim Witness Fund	51111 Regular salaries and wages	MXC Mariposa County Victim Grant	82,826	-	76,551	56,849	44,923
3215 Victim Witness Fund	51112 Extra Help	MVW Mariposa Victim Witness Grant	0	-	-	0	3,858
3215 Victim Witness Fund	51115 Overtime	MVW Mariposa Victim Witness Grant	0	-	-	0	5,870
3215 Victim Witness Fund	51115 Overtime	MXC Mariposa County Victim Grant	0	-	-	0	1,228
3215 Victim Witness Fund	51116 Extra Straight Time Hours	MXC Mariposa County Victim Grant	0	-	-	0	167
3215 Victim Witness Fund	51201 FLSA Adjustment	MVW Mariposa Victim Witness Grant	-	-	-	12	5
3215 Victim Witness Fund	51201 FLSA Adjustment	MXC Mariposa County Victim Grant	-	-	-	0	0
3215 Victim Witness Fund	51213 Uniform Allowance	MVW Mariposa Victim Witness Grant	-	-	77	18	6
3215 Victim Witness Fund	52101 Retirement - Employer	MVW Mariposa Victim Witness Grant	12,158	-	12,787	9,158	11,509
3215 Victim Witness Fund	52101 Retirement - Employer	MXC Mariposa County Victim Grant	8,780	-	8,490	6,303	5,027
3215 Victim Witness Fund	52102 Unfunded Liability Payment Total	MVW Mariposa Victim Witness Grant	-	-	11,596	11,771	10,751
3215 Victim Witness Fund	52102 Unfunded Liability Payment Total	MXC Mariposa County Victim Grant	-	-	8,786	8,917	5,170
3215 Victim Witness Fund	52102 Unfunded Liability Payment Total	No Program	29,962	-	-	-	-
3215 Victim Witness Fund	52201 Medical - Active Employees	MVW Mariposa Victim Witness Grant	15,271	-	17,293	12,697	16,190
3215 Victim Witness Fund	52201 Medical - Active Employees	MXC Mariposa County Victim Grant	8,841	-	4,384	5,799	2,763
3215 Victim Witness Fund	52202 Dental - Active Employees	MVW Mariposa Victim Witness Grant	1,353	-	-	-	-
3215 Victim Witness Fund	52202 Dental - Active Employees	MXC Mariposa County Victim Grant	2,770	-	-	-	-
3215 Victim Witness Fund	52203 Vision - Active Employees	MVW Mariposa Victim Witness Grant	245	-	-	-	-
3215 Victim Witness Fund	52203 Vision - Active Employees	MXC Mariposa County Victim Grant	453	-	-	-	-
3215 Victim Witness Fund	52205 Life Insurance	MVW Mariposa Victim Witness Grant	53	-	51	36	51
3215 Victim Witness Fund	52205 Life Insurance	MXC Mariposa County Victim Grant	58	-	64	45	33
3215 Victim Witness Fund	52206 Cash Cafeteria Plan	MVW Mariposa Victim Witness Grant	4,132	-	4,168	3,143	4,260
3215 Victim Witness Fund	52206 Cash Cafeteria Plan	MXC Mariposa County Victim Grant	4,759	-	9,291	5,458	5,581
3215 Victim Witness Fund	52208 Medical Insurance Administrative Fee	MVW Mariposa Victim Witness Grant	58	-	-	-	-
3215 Victim Witness Fund	52208 Medical Insurance Administrative Fee	MXC Mariposa County Victim Grant	34	-	-	-	-

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 215 - Victim Witness

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
3215 Victim Witness Fund	52301 Social Security Total	MVW Mariposa Victim Witness Grant	7,482	-	7,350	5,339	6,989	5,2
3215 Victim Witness Fund	52301 Social Security Total	MXC Mariposa County Victim Grant	5,544	-	5,376	3,904	3,251	2,6
3215 Victim Witness Fund	52302 Medicare Total	MVW Mariposa Victim Witness Grant	1,750	-	1,719	1,249	1,634	1,2
3215 Victim Witness Fund	52302 Medicare Total	MXC Mariposa County Victim Grant	1,297	-	1,257	914	761	6
3215 Victim Witness Fund	52303 SDI Total	MVW Mariposa Victim Witness Grant	1,442	-	1,174	908	1,116	8
3215 Victim Witness Fund	52303 SDI Total	MXC Mariposa County Victim Grant	1,063	-	858	664	518	4
3215 Victim Witness Fund	52401 Accrued Benefits	MVW Mariposa Victim Witness Grant	-	-	-	0	0	4
3215 Victim Witness Fund	52503 Unemployment	MVW Mariposa Victim Witness Grant	-	-	-	0	1,716	2,1
3215 Victim Witness Fund	E50000 Salary and Benefit Expenses	MVW Mariposa Victim Witness Grant	158,640	-	160,088	126,384	165,394	135,8
3215 Victim Witness Fund	E50000 Salary and Benefit Expenses	MXC Mariposa County Victim Grant	116,425	-	115,057	88,853	69,422	53,0
3215 Victim Witness Fund	E50000 Salary and Benefit Expenses	No Program	29,962	-	-	-	-	-
3215 Victim Witness Fund	60111 Training and Seminars	MVW Mariposa Victim Witness Grant	23,335	-	23,335	2,011	15,994	12,9
3215 Victim Witness Fund	60111 Training and Seminars	MXC Mariposa County Victim Grant	2,556	-	2,646	0	783	-
3215 Victim Witness Fund	60123 Mileage	MVW Mariposa Victim Witness Grant	5,610	-	8,610	0	1,907	1,7
3215 Victim Witness Fund	60123 Mileage	MXC Mariposa County Victim Grant	1,790	-	1,710	-	-	-
3215 Victim Witness Fund	60191 Memberships	MVW Mariposa Victim Witness Grant	400	-	400	300	300	6
3215 Victim Witness Fund	60201 Miscellaneous Expense	MVW Mariposa Victim Witness Grant	8,150	-	10,000	0	0	12,7
3215 Victim Witness Fund	60211 Copy Machine Expense	MVW Mariposa Victim Witness Grant	1,100	-	1,500	561	930	1,2
3215 Victim Witness Fund	60213 Office Supplies	MVW Mariposa Victim Witness Grant	33,834	-	59,071	40,694	57,579	42,0
3215 Victim Witness Fund	60213 Office Supplies	MXC Mariposa County Victim Grant	4,179	-	6,157	6,113	2,577	-
3215 Victim Witness Fund	60301 General Professional Services	MVW Mariposa Victim Witness Grant	0	-	-	0	482	-
3215 Victim Witness Fund	60392 Rents and Leases - Buildings	MVW Mariposa Victim Witness Grant	6,299	-	5,700	4,750	15,800	13,1
3215 Victim Witness Fund	60411 Telephone and Internet	MVW Mariposa Victim Witness Grant	4,200	-	6,000	2,566	5,587	3,2
3215 Victim Witness Fund	60414 Electricity	MVW Mariposa Victim Witness Grant	2,150	-	6,000	414	2,358	2,3
3215 Victim Witness Fund	60414 Electricity	MXC Mariposa County Victim Grant	0	-	-	238	2,050	-
3215 Victim Witness Fund	60431 Software	MVW Mariposa Victim Witness Grant	2,200	-	7,000	0	0	5,0
3215 Victim Witness Fund	60441 Fuel	MVW Mariposa Victim Witness Grant	4,200	-	1,200	31	553	3
3215 Victim Witness Fund	60514 Animal Caretaking	MXC Mariposa County Victim Grant	12,000	-	12,000	11,228	0	-
3215 Victim Witness Fund	60621 County Vehicle Expense	MVW Mariposa Victim Witness Grant	2,400	-	3,000	528	1,007	7
3215 Victim Witness Fund	60701 Prior Period Adjustments	MVW Mariposa Victim Witness Grant	0	-	-	0	0	(1,98)
3215 Victim Witness Fund	E60000 Operating Expenses	MVW Mariposa Victim Witness Grant	93,878	-	131,816	51,855	102,497	94,1
3215 Victim Witness Fund	E60000 Operating Expenses	MXC Mariposa County Victim Grant	20,525	-	22,513	17,579	5,410	-
3215 Victim Witness Fund	70411 Staff Vehicles	MVW Mariposa Victim Witness Grant	0	-	42,727	7,251	0	-
3215 Victim Witness Fund	E70000 Fixed Asset Expenses	MVW Mariposa Victim Witness Grant	0	-	42,727	7,251	0	-
3215 Victim Witness Fund	80111 Transfer Out - General	MVW Mariposa Victim Witness Grant	-	-	-	0	0	27,8
3215 Victim Witness Fund	80231 General Insurance	MVW Mariposa Victim Witness Grant	2,226	-	2,184	1,638	1,304	2,3
3215 Victim Witness Fund	80231 General Insurance	MXC Mariposa County Victim Grant	872	-	-	-	-	-
3215 Victim Witness Fund	E80000 Transfers and Appropriations for Contingencies Expenses	MVW Mariposa Victim Witness Grant	2,226	-	2,184	1,638	1,304	30,1
3215 Victim Witness Fund	E80000 Transfers and Appropriations for Contingencies Expenses	MXC Mariposa County Victim Grant	872	-	-	-	-	-

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 215 - Victim Witness

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date	2019-2020	2018-2019
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
3215 Victim Witness Fund	Expenses Total Expense	MVW Mariposa Victim Witness Grant	254,744	-	336,815	187,128	269,195	260,2
3215 Victim Witness Fund	Expenses Total Expense	MXC Mariposa County Victim Grant	137,822	-	137,570	106,432	74,832	53,0
3215 Victim Witness Fund	Expenses Total Expense	No Program	29,962	-	-	-	-	-
3215 Victim Witness Fund	MPC_Budget Net Balance	MVW Mariposa Victim Witness Grant	254,744	-	336,815	187,128	269,195	260,2
3215 Victim Witness Fund	MPC_Budget Net Balance	MXC Mariposa County Victim Grant	137,822	-	137,570	106,432	74,832	53,0
3215 Victim Witness Fund	MPC_Budget Net Balance	No Program	392,566	-	474,385	229,135	420,470	328,2
Total Funds	MPC_Net Balance	Total Program	0	-	0	(64,425)	76,443	14,9

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description:

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

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

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

Accomplishments:

- Control, mapping, and integrated pest management of invasive noxious weed species.
- Continued the use of the state-wide CalAgPermits system for the issuance of both restricted and non-restricted pesticide permits, enhanced mapping, and electronic pesticide use reporting.
- Continued the use of CalPEATS, a web based pesticide inspection program.
- Implemented targeted detection trapping for exotic insect pests.
- Increased funding to Apiary, Pest Detection, weed program and Pest Exclusion.

Goals and Objectives for Fiscal Year:

- Once COVID Restrictions are lifted, continue to provide two continuing education workshops per year.
- Monitor for new and emerging agricultural pests which might impact our agricultural industry.
- Update and streamline departmental procedures and policies and continue the departmental transition.
- Assist with training and development of staff to promote increased awareness and knowledge of state programs and with staff licenses.
- Work with State and Federal legislators for increased funding for USDA/APHIS/Wildlife Services, the Land Conservation (Williamson) Act, marketplace equity and consumer protection (Weights & Measures), invasive species programs, and invasive noxious weed management funding as program funding decreases.
- Work toward implementing GIS mapping of invasive noxious weed species throughout the County and continue to work with our various agency partners and stakeholders on integrated weed management and control programs.
- Continue to review current and proposed contracts for opportunities to increase funding and services to the County.
- Work with Public Works Roads Department for treatment of leading edge areas of noxious weeds.

Organization: Agricultural Commissioner

Budget Unit #: 1001-235

Requested Changes:

Minor adjustments in line items are requested based on historical trends, service fee increases, and expectations for the coming year. Extra Help line is requested at FY21 levels and comes with a corresponding commitment to increased service levels. Salaries and wages reflect a fully staffed department. Increased funding for integrated weed management program by \$25,000 for the Noxious Weed Contract.

Recommended Changes:

Final Budget Changes:



Mariposa County

Lineitem Worksheet - 235 - Agricultural Commissioner

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	45161 Sealer Of Weights - State	No Program	1,075	-	-	613	550	32
1001	45161	WM Petroleum Labeling	975	-	-	-	-	
1001	45161	Service Agent	100	-	-	-	-	
1001 General Fund	45162 Agricultural Commission - State	No Program	351,014	-	377,764	68,608	332,449	277,75
1001	45162	Bee Safe	0	-	-	-	-	
1001	45162	Pest Detection GWSS	11,663	-	-	-	-	
1001	45162	Pest Detection High Risk	2,900	-	-	-	-	
1001	45162	Nursery Inspection	500	-	-	-	-	
1001	45162	Organic Inspection	1,955	-	-	-	-	
1001	45162	Farmers Market Inspection	0	-	-	-	-	
1001	45162	Pest Manaagement Weeds	32,000	-	-	-	-	
1001	45162	Pest Detection General	29,193	-	-	-	-	
1001	45162	Seeds Inspection	100	-	-	-	-	
1001	45162	Unclaimed Gas Tax Carry Over	21,703	-	-	-	-	
1001	45162	Unclaimed Gas Tax 224a DPR	50,000	-	-	-	-	
1001	45162	Unclaimed Gas Tax 224d County Admin/224g CDFA	6,000	-	-	-	-	
1001	45162	PUE Mill Tax	80,000	-	-	-	-	
1001	45162	Unclaimed Gas Tax 224g C50000.DFA	115,000	-	-	-	-	
1001 General Fund	R45000 State Revenues	No Program	352,089	-	377,764	69,221	332,999	278,00
1001 General Fund	46092 AARA - Invasive Weeds - Federal	No Program	0	-	-	0	0	1,30
1001 General Fund	R46000 Federal Revenues	No Program	0	-	-	0	0	1,30
1001 General Fund	47357 Fees And Supplies	No Program	2,300	-	-	2,607	2,652	2,60
1001	47357	PUE Registrations	1,460	-	-	-	-	
1001	47357	PUR Entry/CACASA	50	-	-	-	-	
1001	47357	PUE Fines	0	-	-	-	-	
1001	47357	Apiary Registration	50	-	-	-	-	
1001	47357	Bait Sales	500	-	-	-	-	
1001	47357	Bait Surcharge	200	-	-	-	-	
1001	47357	Untitled	40	-	-	-	-	
1001 General Fund	R47000 Fees For Service Revenues	No Program	2,300	-	-	2,607	2,652	2,60
1001 General Fund	Revenues Total Revenue	No Program	354,389	-	377,764	71,828	335,651	282,00
1001 General Fund	51111 Regular salaries and wages	No Program	281,677	-	249,139	89,628	170,940	148,44
1001 General Fund	51112 Extra Help	No Program	25,000	-	25,000	11,276	9,625	12,62
1001 General Fund	51115 Overtime	No Program	0	-	175	-	-	
1001 General Fund	51201 FLSA Adjustment	No Program	0	-	-	0	3	
1001 General Fund	51202 Longevity Pay	No Program	-	-	-	0	750	75
1001 General Fund	51205 Out of Class Pay	No Program	0	-	-	319	3,666	

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 235 - Agricultural Commissioner

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	52101 Retirement - Employer	No Program	29,858	-	20,881	9,938	17,690	16,55
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	42,728	-	33,167	33,664	10,337	26,72
1001 General Fund	52201 Medical - Active Employees	No Program	27,987	-	21,633	7,127	19,775	18,52
1001 General Fund	52202 Dental - Active Employees	No Program	2,338	-	-	-	-	-
1001 General Fund	52203 Vision - Active Employees	No Program	401	-	-	-	-	-
1001 General Fund	52205 Life Insurance	No Program	65	-	169	31	66	€
1001 General Fund	52206 Cash Cafeteria Plan	No Program	5,885	-	5,944	4,435	5,950	5,8€
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	77	-	-	-	-	-
1001 General Fund	52301 Social Security Total	No Program	10,300	-	11,903	5,694	11,204	9,1€
1001 General Fund	52302 Medicare Total	No Program	2,772	-	3,147	1,496	2,776	2,32
1001 General Fund	52303 SDI Total	No Program	2,081	-	1,100	1,025	1,838	1,54
1001 General Fund	52401 Accrued Benefits	No Program	0	-	-	0	3,160	-
1001 General Fund	52502 Group Health for Retirees	No Program	23,652	-	9,723	15,577	9,383	10,04
1001 General Fund	52503 Unemployment	No Program	-	-	-	84	3,631	4,43
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	454,821	-	381,981	180,294	270,794	257,0€
1001 General Fund	60101 Uniforms / Clothing	No Program	300	-	300	0	150	10
1001 General Fund	60111 Training and Seminars	No Program	1,500	-	1,500	95	533	74
1001 General Fund	60123 Mileage	No Program	1,000	-	1,000	0	396	60
1001 General Fund	60131 Maintenance - Equipment	No Program	500	-	500	0	27	3€
1001 General Fund	60153 Special Departmental Supplies	No Program	26,000	-	500	876	538	4€
1001	60153	Integrated Weed Management	25,000	-	-	-	-	-
1001	60153	Organic Inspection Expenses	100	-	-	-	-	-
1001	60153	Bee Safe Expenses	100	-	-	-	-	-
1001	60153	Agricultural Bait	800	-	-	-	-	-
1001 General Fund	60155 Small Tools	No Program	100	-	100	11	22	€
1001 General Fund	60191 Memberships	No Program	2,885	-	2,885	2,483	2,349	2,5€
1001 General Fund	60211 Copy Machine Expense	No Program	2,000	-	2,000	1,083	2,008	1,72
1001 General Fund	60213 Office Supplies	No Program	2,500	-	2,500	1,446	1,006	2,5€
1001 General Fund	60215 Janitorial Supplies	No Program	550	-	550	243	336	3€
1001 General Fund	60301 General Professional Services	No Program	0	-	15,564	24,000	144,960	139,20
1001 General Fund	60312 Agricultural Commissioner Services	No Program	80,793	-	87,686	48,325	81,997	87,84
1001 General Fund	60381 Publications and Legal Notices	No Program	100	-	100	30	0	20
1001 General Fund	60391 Rents and Leases - Equipment	No Program	6,000	-	6,000	154	3,310	5,54
1001 General Fund	60392 Rents and Leases - Buildings	No Program	22,240	-	22,240	12,816	20,592	20,01
1001 General Fund	60411 Telephone and Internet	No Program	13,302	-	13,302	7,558	11,819	12,00
1001 General Fund	60412 Propane	No Program	1,000	-	-	-	-	-
1001 General Fund	60414 Electricity	No Program	2,000	-	3,000	1,687	2,568	2,54
1001 General Fund	60421 Equipment	No Program	1,000	-	1,000	393	46	5€
1001 General Fund	60431 Software	No Program	0	-	-	0	0	4€
1001 General Fund	60441 Fuel	No Program	3,000	-	3,000	1,362	1,954	2,84
1001 General Fund	60621 County Vehicle Expense	No Program	16,696	-	7,000	4,358	6,426	7,0€

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 235 - Agricultural Commissioner

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested	Recommen	Current	Year to Date		
			2021-2022	2021-2022	2020-2021	2020-2021	2019-2020	2018-2019
1001	60621	FS-2	4,102	-	-	-	-	
1001	60621	AC-3	2,592	-	-	-	-	
1001	60621	AC-6	3,411	-	-	-	-	
1001	60621	Operating and Maintenance	6,016	-	-	-	-	
1001	60621	Depreciation	575	-	-	-	-	
1001 General Fund	E60000 Operating Expenses	No Program	183,466	-	170,727	106,920	281,037	287,92
1001 General Fund	80231 General Insurance	No Program	3,745	-	3,874	2,907	4,104	5,42
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	3,745	-	3,874	2,907	4,104	5,42
1001 General Fund	Expenses Total Expense	No Program	642,032	-	556,582	290,121	555,935	550,43
1001 General Fund	MPC Budget Net Balance	No Program	287,643	-	178,818	218,293	220,284	268,43
Total Funds	MPC Net Balance	Total Program	(287,643)	-	(178,818)	(218,293)	(220,284)	(268,43)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description:

The Building Department is operated as an Enterprise Fund which does not affect the General Fund. The Building Department enforces State laws, Building Codes, and County ordinances concerning the safe construction of structures. Enforcement includes inspecting structures to verify that construction or alteration work is performed according to approved plans and in accordance with the provisions of applicable codes; issuing orders required in enforcement; and issuing all permits required in the enforcement of the building and grading codes. Among the permits issued by this department are residential and commercial building construction, alteration or remodel work, repairs, mobile home installation, and grading permits.

Goals and Objectives for Fiscal Year:

It is the goal of the Building Department to reasonably ensure the minimum standards to safeguard life, limb, health, property and public welfare are met by regulating the design, construction, use and occupancy, and location of all building and structures within this jurisdiction according to the state building codes and local regulations.

Objectives for this year include introducing a new building permit program, preparing for the transition from the existing program to the new program, and provide training on the new program during and after the implementation. Another key objective is to bring the position of Deputy Director to the Building Department.

Continue to recover from the impact of Covid 19. Covid 19 has significantly impacted the way permit applications are received and inspections are done, adding an additional layer of work to the process.

Continue to provide opportunities for Building staff to attend seminars and training programs designed to provide information on updated laws, regulations, and changes in the industry. This improves the staff's level of expertise and facilitates improved dialog with the public on permit and construction requirements. The seminars and training are also necessary for staff to meet the Continuing Education Units (C.E.U.s) required to maintain certifications.

Requested Changes:

Building is continuing to recover from an understaffed situation as a result of massive layoffs (approximately 66% layoff of Building Department) during the last recession. The number of permits issued continues to increase each year. Personnel allocations have not kept pace with the number of permits issued and the overall workload.

Revenue from construction permits remains approximately the same based on anticipated projects occurring during the fiscal year and to account for an increase in building permit activity due to the Mono Wind event. Interest increase is based on previous fiscal year collection amount. Miscellaneous Revenue is based on the previous year's actual collections. General Fund support is requested in the fee study determined and board approved amount to offset public good activities. Extra-Help remains the same to allow temporary, part time help as needed. Overtime is expected to increase to allow existing personnel

Organization: Building and Permits / Building**Budget Unit #: 6600-236**

additional time as needed to limit the backlog occurring from the current rate of permit applications. Professional Services is reduced to cover expected costs for Professional Service Agreements. Books line remains low for the purchase of fewer required Building Code reference books. The County Vehicle and Fuel expense lines are based on anticipated increased demand for inspections and expected higher fuel costs.

Recommended Changes:**Final Budget Changes:**



Mariposa County

Lineitem Worksheet - 236 - Building

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
6600 Building	44201 Interest From Investments	No Program	8,700	-	4,500	3,760	5,475	4,3
6600 Building	R44000 Interest Revenues	No Program	8,700	-	4,500	3,760	5,475	4,3
6600 Building	47203 Construction Permits	No Program	647,000	-	615,000	575,414	716,382	487,0
6600 Building	47214 Reinspection and Additional Planning Check	No Program	18,000	-	15,000	7,792	1,374	
6600 Building	47216 Vacation Rental	No Program	17,000	-	11,700	17,751	4,656	
6600 Building	47217 Violation Fees	No Program	10,100	-	15,000	3,892	3,373	
6600 Building	47224 Appeal	No Program	1,164	-	1,164	-	-	
6600 Building	47225 Fire Fees	No Program	3,000	-	1,000	485	0	
6600 Building	R47000 Fees For Service Revenues	No Program	696,264	-	658,864	605,334	725,785	487,0
6600 Building	48189 Miscellaneous Revenue Account	No Program	15,000	-	20,000	7,408	11,267	10,8
6600 Building	48193 Continuing Education Fee	No Program	0	-	-	42	2,061	2,4
6600 Building	R48000 Miscellaneous Revenues	No Program	15,000	-	20,000	7,450	13,328	13,2
6600 Building	49101 Transfer In - General	No Program	142,251	-	106,688	0	142,251	142,2
6600 Building	R49000 Transfer In Revenues	No Program	142,251	-	106,688	0	142,251	142,2
6600 Building	49999 Beginning Fund Balance	No Program	495,000	-	379,753	-	-	
6600 Building	Revenues Total Revenue	No Program	1,357,215	-	1,169,805	616,544	886,839	646,8
6600 Building	51111 Regular salaries and wages	No Program	476,270	-	462,483	339,568	404,598	336,0
6600 Building	51112 Extra Help	No Program	7,000	-	16,000	1,619	14,267	10,8
6600 Building	51115 Overtime	No Program	3,500	-	4,000	2,740	3,645	
6600 Building	51116 Extra Straight Time Hours	No Program	1,300	-	500	770	190	
6600 Building	51201 FLSA Adjustment	No Program	100	-	-	32	14	
6600 Building	51202 Longevity Pay	No Program	1,950	-	1,950	1,325	1,026	1,5
6600 Building	52101 Retirement - Employer	No Program	50,691	-	50,624	37,808	45,386	37,4
6600 Building	52102 Unfunded Liability Payment Total	No Program	72,541	-	55,011	55,835	47,145	37,6
6600 Building	52104 GASB 68 Net Pension Liability Expense	No Program	-	-	-	0	54,611	40,8
6600 Building	52201 Medical - Active Employees	No Program	75,410	-	77,667	59,264	76,540	77,1
6600 Building	52202 Dental - Active Employees	No Program	7,936	-	-	-	-	
6600 Building	52203 Vision - Active Employees	No Program	1,143	-	-	-	-	
6600 Building	52205 Life Insurance	No Program	314	-	307	234	282	2
6600 Building	52206 Cash Cafeteria Plan	No Program	8,326	-	9,700	6,816	5,312	1,9
6600 Building	52207 GASB 75 Net OPEB Liability	No Program	-	-	-	0	201,054	188,8
6600 Building	52208 Medical Insurance Administrative Fee	No Program	191	-	-	-	-	
6600 Building	52301 Social Security Total	No Program	29,377	-	28,135	21,212	24,910	19,5
6600 Building	52302 Medicare Total	No Program	6,972	-	6,812	4,960	6,046	4,7
6600 Building	52303 SDI Total	No Program	4,292	-	3,407	2,735	2,896	2,4

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Mariposa County

Lineitem Worksheet - 236 - Building

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
6600 Building	52401 Accrued Benefits	No Program	500	-	-	2,189	9,032	8,6
6600 Building	52502 Group Health for Retirees	No Program	22,801	-	25,362	16,978	25,471	28,5
6600 Building	52503 Unemployment	No Program	-	-	-	0	0	5,1
6600 Building	E50000 Salary and Benefit Expenses	No Program	770,614	-	741,958	554,085	922,425	801,6
6600 Building	60101 Uniforms / Clothing	No Program	500	-	400	75	150	1
6600 Building	60111 Training and Seminars	No Program	1,000	-	1,000	390	458	1,8
6600 Building	60123 Mileage	No Program	200	-	500	0	0	
6600 Building	60153 Special Departmental Supplies	No Program	2,000	-	25,850	3,940	1,116	2,0
6600 Building	60191 Memberships	No Program	1,000	-	1,500	530	645	1,1
6600 Building	60211 Copy Machine Expense	No Program	2,000	-	2,000	1,890	3,170	1,7
6600 Building	60213 Office Supplies	No Program	4,000	-	4,000	3,558	2,849	5,3
6600 Building	60301 General Professional Services	No Program	2,000	-	2,000	678	1,034	1,7
6600 Building	60371 Bank Fees	No Program	40	-	50	40	20	
6600 Building	60381 Publications and Legal Notices	No Program	300	-	1,000	261	722	
6600 Building	60411 Telephone and Internet	No Program	900	-	800	653	827	7
6600 Building	60431 Software	No Program	25,000	-	25,000	13,029	15,340	13,0
6600 Building	60441 Fuel	No Program	4,500	-	7,000	3,620	6,517	7,5
6600 Building	60621 County Vehicle Expense	No Program	15,500	-	20,000	15,321	19,371	20,3
6600 Building	E60000 Operating Expenses	No Program	58,940	-	91,100	43,985	52,219	55,9
6600 Building	70701 Depreciation	No Program	-	-	-	0	450	4
6600 Building	E70000 Fixed Asset Expenses	No Program	-	-	-	0	450	4
6600 Building	80221 Cost Allocation Overhead Transfer	No Program	77,951	-	80,714	60,537	81,565	73,7
6600 Building	80231 General Insurance	No Program	10,792	-	9,767	7,326	8,580	8,8
6600 Building	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	88,743	-	90,481	67,863	90,145	82,5
6600 Building	92001 Contingency Designation	No Program	438,918	-	246,266	-	-	
6600 Building	E90000 Appropriations for Reserves and Contingencies Expenses	No Program	438,918	-	246,266	-	-	
6600 Building	Expenses Total Expense	No Program	1,357,215	-	1,169,805	665,933	1,065,239	940,6
6600 Building	MPC Budget Net Balance	No Program	0	-	0	49,389	178,400	293,8
Total Funds	MPC Net Balance	Total Program	0	-	0	(49,389)	(178,400)	(293,8)

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study

Program Description:

The University of California Cooperative Extension (UCCE) program in Mariposa operates under a cooperative agreement between the University of California and the County of Mariposa to provide teaching, research and public service programs to county residents. The close partnership is developed to ensure that extension and educational programs are focused on addressing local issues in the areas of livestock, field crops, horticultural crops, home gardens and orchards, natural resources, and 4-H youth development. This is accomplished through research trials, experiments, workshops, seminars, social media, training and informational videos, publications, consultations, and 4-H club and afterschool activities. The UCCE Mariposa office has a Livestock and Natural Resources Advisor that also serves as the UC County Director / Department Head. There is a 4-H Advisor based in Merced, and a Viticulture Advisor based in Madera, who also serve Mariposa County. Two grant funded Fire Ecology Educator positions coordinate work to encourage use of prescribed fire. One grant funded Healthy Habits Educator to promote healthy living at Mariposa County Elementary Schools. The 4-H Coordinator is county funded and coordinates youth activities and is responsible for conducting, managing, and developing a progressive 4-H youth program in conjunction with the 4-H Advisor. This position also manages the adult volunteer leadership, youth members, and clubs. The Master Gardener Coordinator is county funded and coordinates the training of MG volunteers, the public, and manages the MG gardener volunteer program for the County. The full time Office Technician shared 50/50 with the Department of Agriculture is funded by the county and is responsible for all the UCCE office management and administrative duties. The part time Office Assistant is county funded and supports the different programs with web-site updates, maintaining email lists, recording, editing and uploading various video program, as well as supporting the Office Technician with program administrative duties.

Overall UCCE Program Goals:

- Strengthen the relationship between UCCE, county and the community, and promote a better understanding of the UCCE programs within the community.
- Disseminate useful, science-based information to address identified community needs and promote environmental sustainability.
- Develop new, and expand current extension educational programs in livestock, field crops, horticultural crops, home gardens and orchards, natural resources, and 4-H youth development program.
- Increase UCCE footprint by applying for grants to funds strategic positions and programs.

Accomplishments:

- The Promoting Prescribed Fire Program held one in person workshop and one day of prescribed fire demonstration attended by 64 people. Attended a cultural burn demonstration hosted by Ron Goode of North Folk Mono. Produced a 5-webinar series which attracted 680 participants from Mariposa and beyond. Started facilitating Prescribed Burn Association (PBA) meetings. So far 75 people have been attending, and regional PBA is being proposed. We created a UCCE YouTube channel where we upload educational and demonstration videos on prescribed fire and to date the videos have been viewed more than 1500 times. We are doing research to evaluate the benefits of grazing on fire fuels reduction. We have begun trials to assess timing of prescribed fire that optimizes control of the weed medusahead.

- Livestock and Natural Resources program plans to increase and diversify agriculture production and value-adding opportunities while ensuring sustainable management of natural resources. Research investigating benefits of Payment of Ecosystems Services for soil health, carbon setting and improve returns for ranching communities. Research evaluated clover most suited to growth under local ecological conditions. Research investigating changes to ecosystem function and factors driving rangeland conversion – with the goal to reduce negative impact and improve agriculture productivity.
- The Master Gardener Program has provided over 25 years of service to Mariposa County residents, offering more than 72,000 hours of volunteer service to the community. In lieu of in-person events, the Master Gardeners produced 20 short educational videos for both youth and adults on gardening topics from tomatoes to oak tree care as well as a wildflower tour and milkweed tour of Mariposa County, totaling 1,360 views. The Master Gardeners produced 5 Master Gardener training videos that have been added to the Statewide Master Gardener repository for training new volunteers. Master Gardeners continue to provide a weekly radio show on KRYZ Mariposa with an average listening audience of nearly 1200 listeners/month on the radio and online. Two educational articles are produced each month and disseminated to the public via local media and online outlets as well as to our 585-person email listserv. Our very active Master Gardener Facebook page garnered 93,704 impressions this year. In spite of closures, our volunteers answered 292 gardening and landscaping questions at the Farmer's Market and 214 questions through our Helpline.
- 4-H Youth Development Program developed and delivered the State's first virtual summer camp that was 2 weeks in length and contained over 60 stand-alone interactive activities and received the California 4-H Golden Clover Award. Delivered AG in the classroom school enrichment curriculum to County schools for distance learning and recruited new members and project leaders. Participated in numerous virtual professional development seminars and workshops and successfully adapted to virtual and distance platforms. (e.g.: On-line livestock auction), and had a successful fundraising events.

Goals and Objectives for Fiscal Year:

Prescribed Fire Program

- Offer quarterly workshops and/or presentations on prescribed fire, cultural burning, implementation process and the Fireworks curriculum to multiple audiences: youth, landowners, Native Americans and PBA members.
- Provide field opportunities to train on practical skills necessary to conduct prescribed burns.
- Continue to provide coordination for the SSPFC as well as continue our participation in the Mariposa Fire Advisory Council and support any local vegetation management programs.
- Continue the production and delivery of prescribed fire and integrated fire management information and resources through various media: websites, Facebook pages, Twitter, and YouTube channel.
- Develop at least 10 Fireworks videos, 12 prescribed fire ecology and management videos, the majority being on field practices.
- In-person teacher-training on Fireworks curriculum to promote fire education in the K-12 system using both the Sierra Nevada and Oak Woodlands Fireworks curriculum, in-school demonstrations and continue to provide teacher training and assistance in delivery when group meeting restrictions are lifted.
- Provide links to locally relevant resources for other fire mitigation aspects including defensible space, home hardening, and vegetation management to complement our Rx fire efforts.

Livestock and Natural Resources Program

- Organize 2 Integrated weed management workshops in collaboration with Department of Agriculture.
- Organize 2 livestock and rangeland management workshops.

Organization: UC Cooperative Extension**Budget Unit #: 1001-608**

- Continue research investigating changes to ecosystem function and factors driving rangeland conversion – with the goal to reduce negative impact and improve agriculture productivity.
- Continue research on using remote sensing to estimate forage production, which will allow for more efficient rangeland productivity assessment which can help in making decision about changing stocking rate during droughts.
- Research on prevalence of the disease anaplasmosis in the region in order to develop viable prevention strategies.

Master Gardener Program

- Continue to develop relevant educational programs and digital resources in home horticulture, pest management, and sustainable landscaping in keeping with issues identified by community residents.
- Expand our digital and social media presence with instructional videos on home gardening topics and an increased presence on the Master Gardener and UCCE Mariposa Facebook pages.
- Continue to support and collaborate with county and local agencies to provide gardening, composting, school gardening, community gardens and green spaces in Mariposa County and continued support to the Cal Fire Demonstration Garden and the Mariposa Parkway Project.
- Expand research-based training and outreach, including training in local issues such as post-fire restoration, defensible space, vegetable gardening, native plants and plant propagation.
- Continue to collaborate with Plant-a-Row programs to provide fresh produce to low-income families.

4-H Youth Development Program

- Retain clubs and members throughout pandemic.
- Receive County approval for facility use.
- Collaborate on UCANR Healthy Living Grant.
- Develop and deliver State-wide virtual summer camp.
- Maintain relationships with County media outlets and organizations.
- Adapt events and delivery to virtual platforms.
- Work in-person with Teachers, Students, and School District to deliver additional 4-H curriculum.

Requested Changes:

The budget reflects only modest increases due to inflation factors and the continuation of extra help office support to cover employee leave and increased demand due to successful grant achievement and associated execution.

Recommended Changes:



Mariposa County

Lineitem Worksheet - 608 - UC Cooperative Extension

K.1.a

Fund	Account	Program	Budget		Actual			
			Requested 2021-2022	Recommended 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	51111 Regular salaries and wages	No Program	79,865	-	74,879	55,511	67,439	72,1
1001 General Fund	51112 Extra Help	No Program	35,000	-	43,300	23,511	33,079	22,9
1001	51112	Master Gardener Coordinator	20,000	-	-	-	-	
1001	51112	Office Assistant	15,000	-	-	-	-	
1001 General Fund	51115 Overtime	No Program	-	-	-	0	560	
1001 General Fund	51201 FLSA Adjustment	No Program	-	-	-	61	1	
1001 General Fund	51202 Longevity Pay	No Program	-	-	-	0	0	1,0
1001 General Fund	52101 Retirement - Employer	No Program	8,466	-	8,305	6,156	7,543	8,1
1001 General Fund	52102 Unfunded Liability Payment Total	No Program	12,115	-	8,520	8,646	9,679	8,2
1001 General Fund	52201 Medical - Active Employees	No Program	4,019	-	4,880	3,707	10,624	16,7
1001 General Fund	52202 Dental - Active Employees	No Program	830	-	-	-	-	
1001 General Fund	52203 Vision - Active Employees	No Program	155	-	-	-	-	
1001 General Fund	52205 Life Insurance	No Program	40	-	40	27	30	
1001 General Fund	52206 Cash Cafeteria Plan	No Program	5,885	-	5,944	4,435	2,574	8
1001 General Fund	52208 Medical Insurance Administrative Fee	No Program	15	-	-	-	-	
1001 General Fund	52301 Social Security Total	No Program	5,376	-	5,061	3,762	4,744	4,1
1001 General Fund	52302 Medicare Total	No Program	1,765	-	1,692	1,231	1,599	1,2
1001 General Fund	52303 SDI Total	No Program	1,041	-	808	639	705	7
1001 General Fund	52401 Accrued Benefits	No Program	-	-	-	0	9,351	
1001 General Fund	52502 Group Health for Retirees	No Program	11,968	-	12,552	8,826	7,269	3,8
1001 General Fund	E50000 Salary and Benefit Expenses	No Program	166,540	-	165,981	116,512	155,197	140,1
1001 General Fund	60111 Training and Seminars	No Program	1,500	-	500	35	143	6
1001 General Fund	60122 Lodging	No Program	1,000	-	500	0	573	4
1001 General Fund	60123 Mileage	No Program	2,000	-	500	59	1,222	1,7
1001 General Fund	60131 Maintenance - Equipment	No Program	300	-	150	0	147	1
1001 General Fund	60153 Special Departmental Supplies	No Program	1,000	-	-	0	665	1,9
1001 General Fund	60155 Small Tools	No Program	50	-	50	26	60	
1001 General Fund	60191 Memberships	No Program	40	-	40	39	39	
1001 General Fund	60211 Copy Machine Expense	No Program	3,000	-	3,000	1,626	2,929	2,5
1001 General Fund	60213 Office Supplies	No Program	3,500	-	3,250	764	3,104	4,1
1001 General Fund	60215 Janitorial Supplies	No Program	400	-	400	242	352	2
1001 General Fund	60392 Rents and Leases - Buildings	No Program	20,205	-	17,205	12,865	18,856	19,0
1001 General Fund	60411 Telephone and Internet	No Program	1,400	-	1,350	1,083	1,395	1,3
1001 General Fund	60412 Propane	No Program	1,000	-	-	-	-	
1001 General Fund	60414 Electricity	No Program	1,500	-	2,300	1,687	2,568	2,6

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Mariposa County

Lineitem Worksheet - 608 - UC Cooperative Extension

K.1.a

Fund	Account	Program	Budget			Actual		
			Requested 2021-2022	Recommen ded 2021-2022	Current 2020-2021	Year to Date 2020-2021	2019-2020	2018-2019
1001 General Fund	60421 Equipment	No Program	400	-	300	366	335	3
1001 General Fund	60431 Software	No Program	100	-	100	0	30	
1001 General Fund	60441 Fuel	No Program	1,000	-	500	27	180	6
1001 General Fund	60508 Community Education and Engagement	No Program	5,450	-	3,250	696	4,115	5,4
1001	60508	4-H Travel	1,000	-	-	-	-	
1001	60508	4-H Outreach	1,500	-	-	-	-	
1001	60508	4-H AG in the Classroom	1,750	-	-	-	-	
1001	60508	Master Gardener Travel	1,000	-	-	-	-	
1001	60508	Master Gardener Supplies	200	-	-	-	-	
1001 General Fund	60621 County Vehicle Expense	No Program	4,000	-	4,000	2,544	4,065	4,8
1001 General Fund	E60000 Operating Expenses	No Program	47,845	-	37,395	22,059	40,778	46,2
1001 General Fund	80231 General Insurance	No Program	1,930	-	2,055	1,542	1,960	1,8
1001 General Fund	E80000 Transfers and Appropriations for Contingencies Expenses	No Program	1,930	-	2,055	1,542	1,960	1,8
1001 General Fund	Expenses Total Expense	No Program	216,315	-	205,431	140,113	197,935	188,2
1001 General Fund	MPC_Budget Net Balance	No Program	216,315	-	205,431	140,113	197,935	188,2
Total Funds	MPC_Net Balance	Total Program	(216,315)	-	(205,431)	(140,113)	(197,935)	(188,27

Attachment: Budget Study Session 4.27.21 (11660 : Requested Fiscal Year 2021-22 (FY22) Budget Study



Budget Study Session April 27, 2021

Administration, Agricultural
Commissioner, Assessor, Auditor,
Building, Child Support Services, Clerk
of the Board, County Counsel, District
Attorney, Treasurer, UC Cooperative
Extension



Objectives

- Review budgeting requirements and best practices
- Review new format / presentation of information
- Review requested departmental priorities and budgets

Board Feedback

- Budget format – how the information is presented
- Departmental priorities
- Budget requests
- Budget assumptions



Budgeting Requirements and Best Practices



Budget Process

- January 31: Administration provides guidance for requested budgets
- March 31: Requested budgets submitted to administration
- April 30: Requested budgets presented to the Board of Supervisors
- **June 10: Recommended budget published (must be at least 10 days before public hearing)**
- **June 30: Board holds a public hearing and adopts the budget in the following meeting**
- October: Board approves balancing adjustments
- **December 1: Auditor submits final budget to State Controller's office**
- February: Board approves mid-year adjustments



Budget Principles

- Link budgets to long-range plans
- Regularly examine past spending
- Prioritize community services
- Assign costs specifically to service users
- Ongoing revenues for ongoing expense
- Fund at least current portion of liabilities
- Resolve structural deficits
- Evaluate new priorities with net cost, strategic priority, measurable results, and fund source

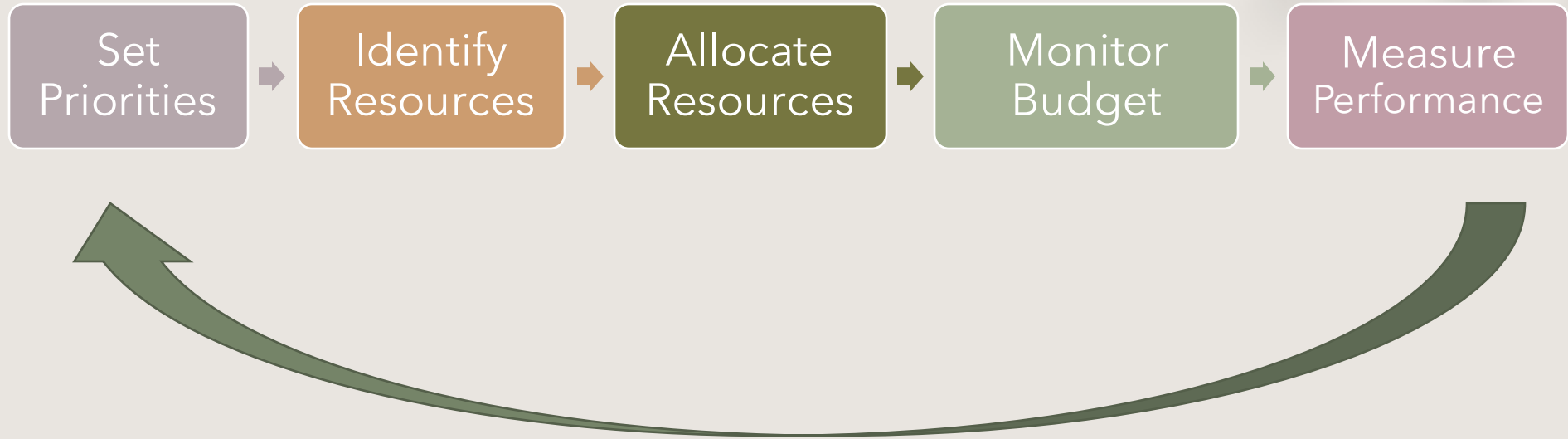


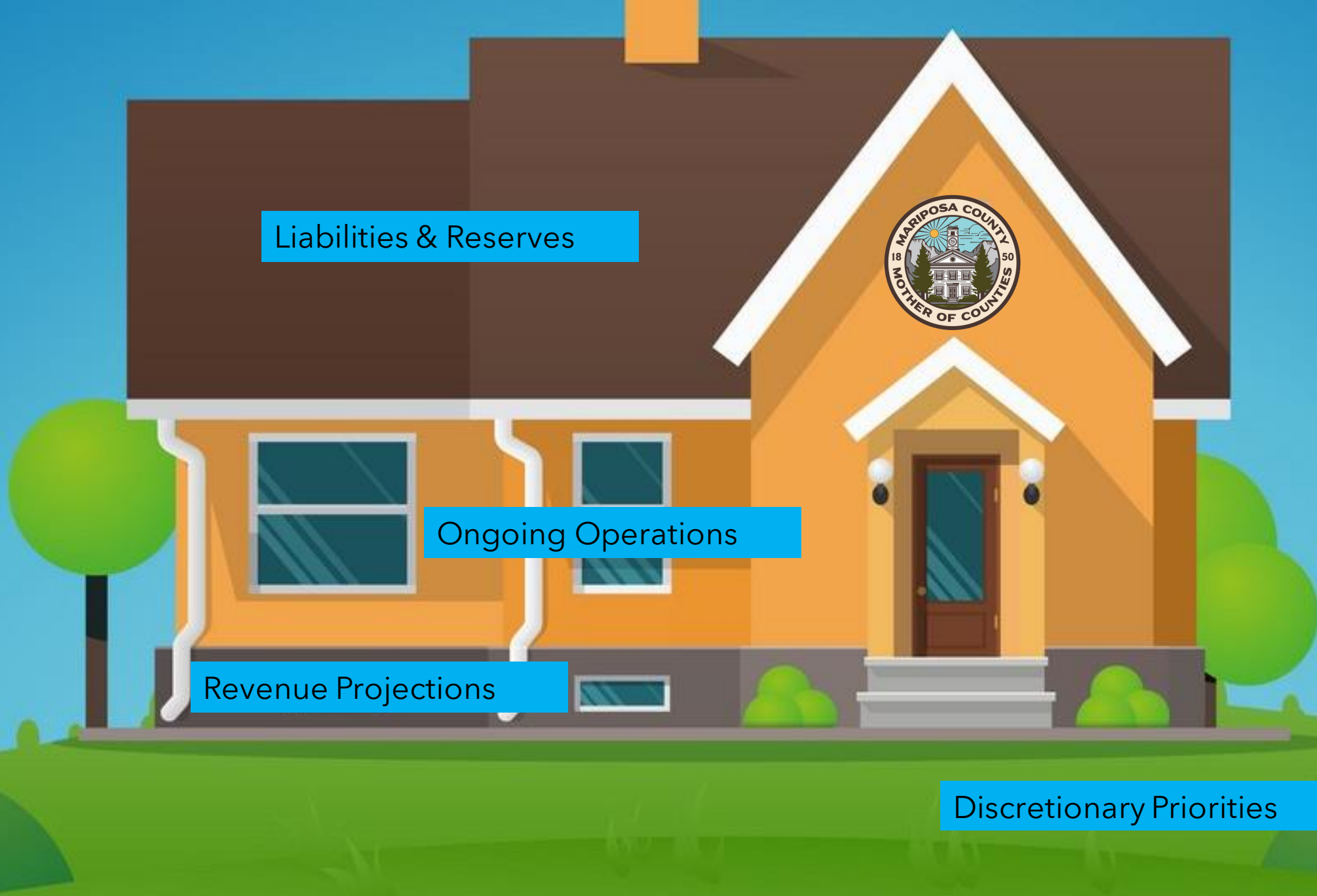
Budget Principles

- Develop performance measures for all programs including community impact (effectiveness, efficiency, equity) and customer service (quality)
- New positions considered only after evaluating technology, shared support options and contracting for service
- Fund reserves consistent with Reserve Policy with a minimum of 1% of General Fund operating budget in contingency



Budget Process





Liabilities & Reserves

Ongoing Operations

Revenue Projections

Discretionary Priorities

Prioritization of Balancing Strategies

- When deciding on budget cuts:
 - a. Eliminate services with low contribution to long-term goals
 - b. Reduce expenditures by improving productivity
 - c. Eliminate proposed new initiatives with high net County cost
 - d. Seek grant funding and postpone expenditures until obtained
 - e. Postpone reserve contributions for asset maintenance and replacement costs, etc.
 - f. Employee furloughs or salary reductions
 - g. Employee lay offs (part-time first then full-time employees)
 - h. Emergency inter-fund loans
 - i. Use of General Fund reserve



General Fund Reserve Policy

- Recommends reserve levels at 22.7% - 31% of General Fund (~\$14M)
 - 2-3 months of operating expenses
 - Accounts for frequent disasters and unstable revenue sources
- Used for emergencies and temporary revenue loss
- Allows for up to 30% to be held in a trust fund
- Recommends replenishment in five years
- Requires replenishment in no less than ten years



A Few More Things

- Most operating funds belong in General Fund
- All funds are under the discretion of the Board
- Internal Service Funds should be self-supporting
- One-time, non-recurring revenue (including fund balance) should be used for one-time (usually capital) expenses or to boost reserves/prefunding
- Internal controls and quarterly updates to the Board



New Format Presentation of Information



New format

Presentation of information

DEPARTMENTAL ORIENTATION

- Organized around departmental activities
- Focused on priorities and goals first, funds second
- Condensed while still providing supporting details

CHART OF ACCOUNTS

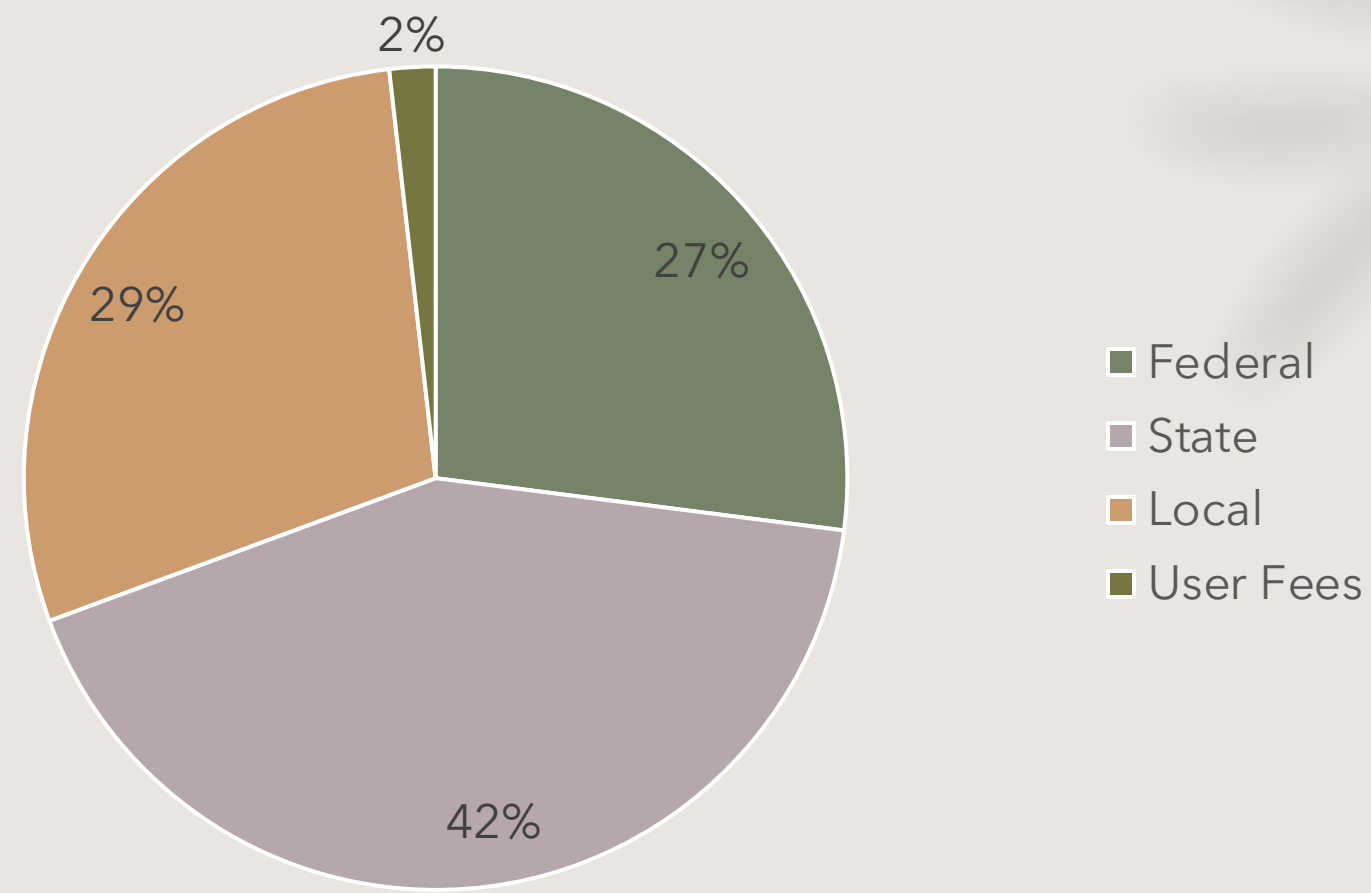
- Salaries consolidated – better information in employee allocation schedule
- Consistent accounts across all departments
- Following general accounting best practices using “natural classification”



Department Budgets Overview

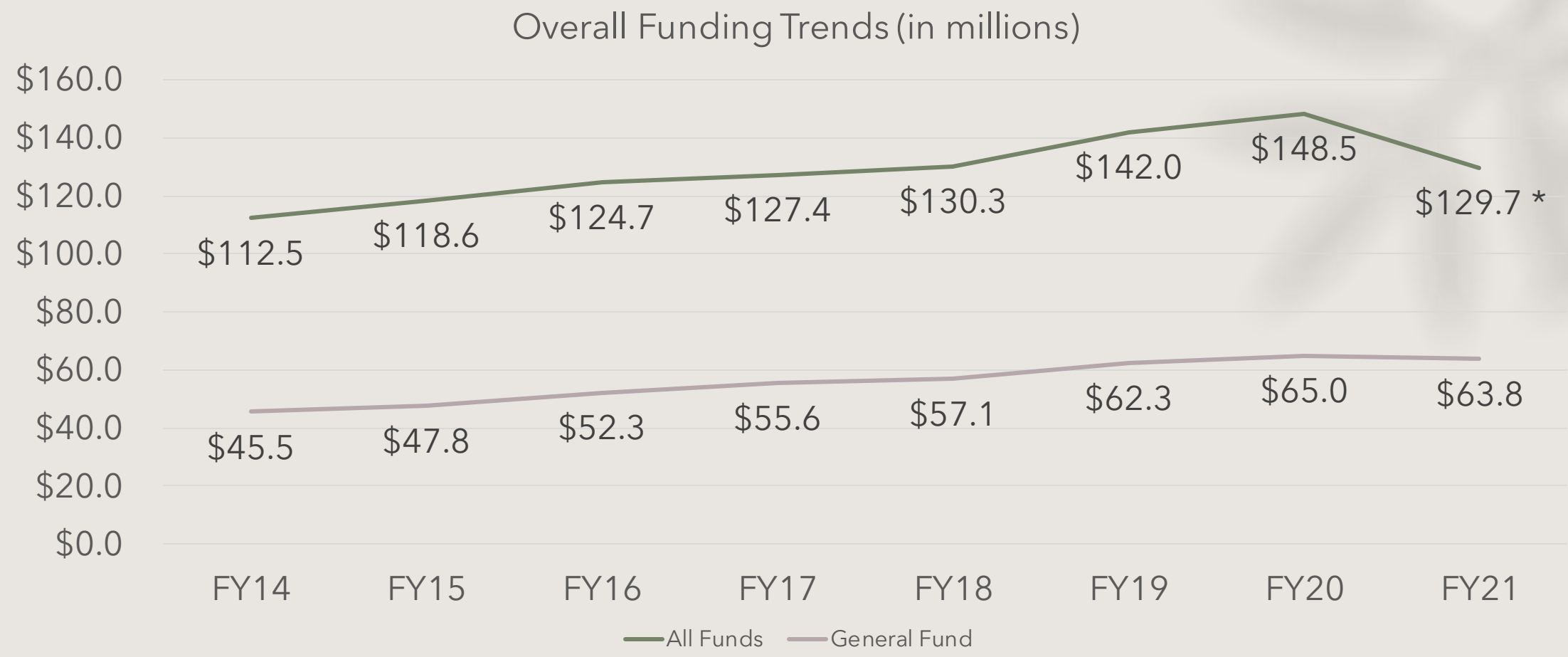


Sources of Revenue





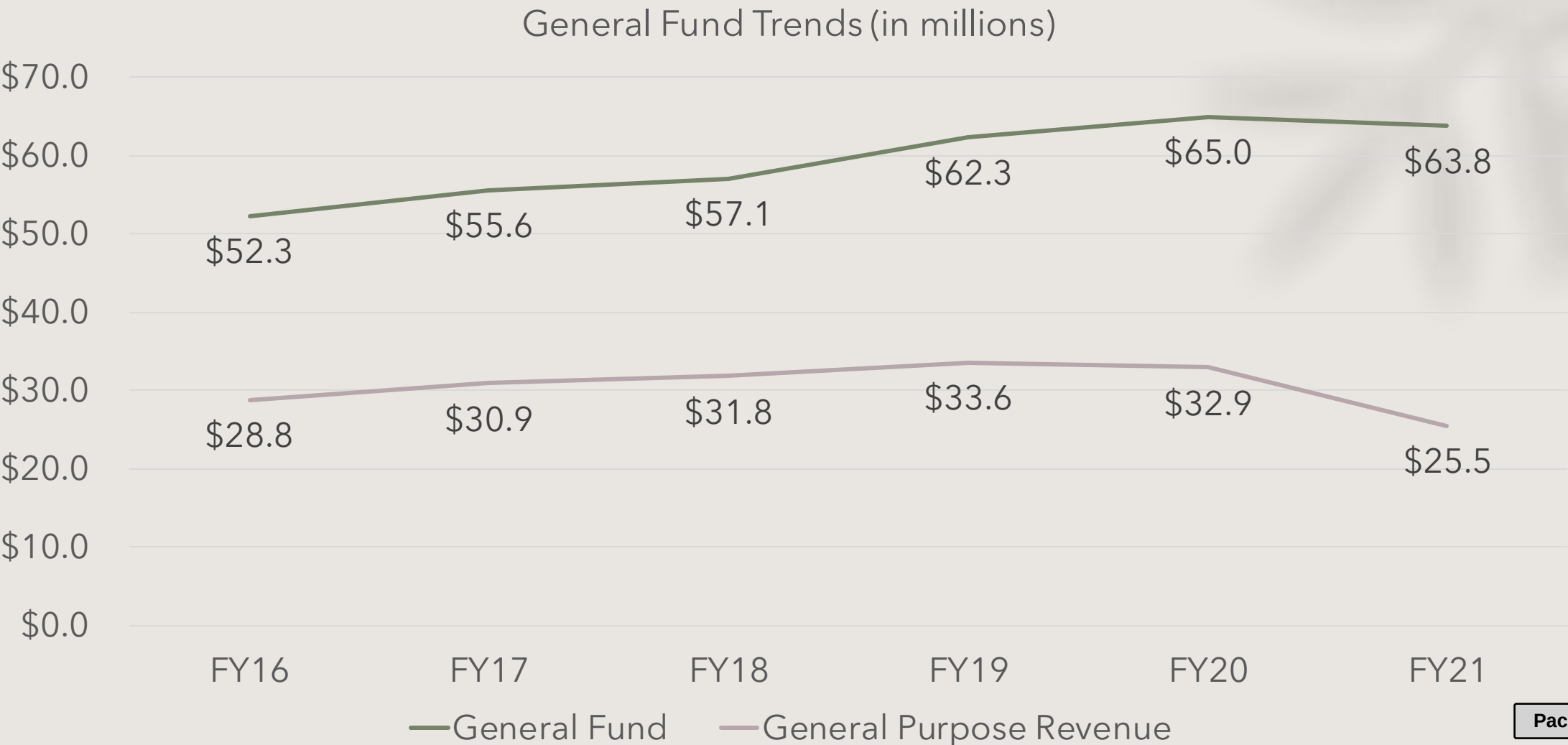
Overview



*FY21 shown without transfers (which artificially inflate). With transfers, total budget is \$169 million.



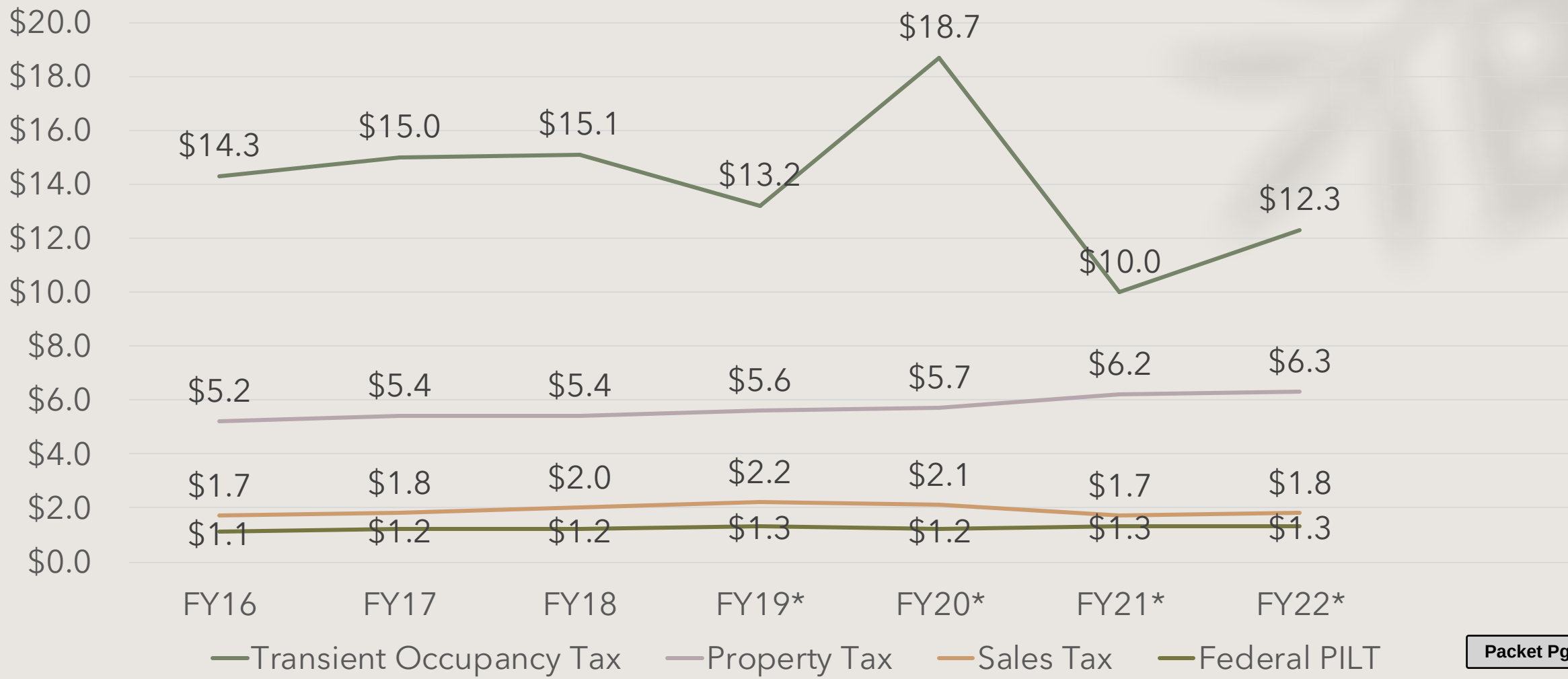
General Fund Overview





General Purpose Revenue

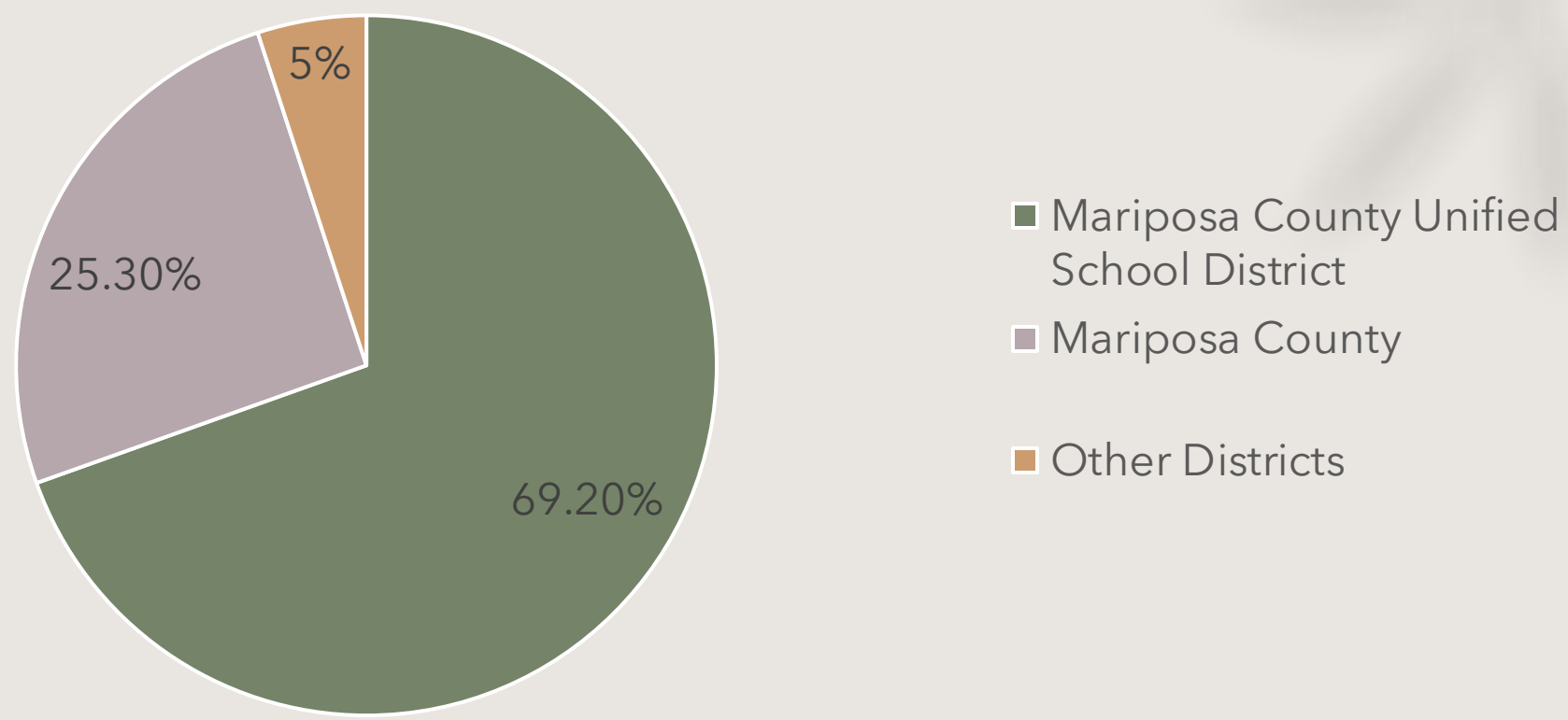
General Purpose Revenue (in millions)





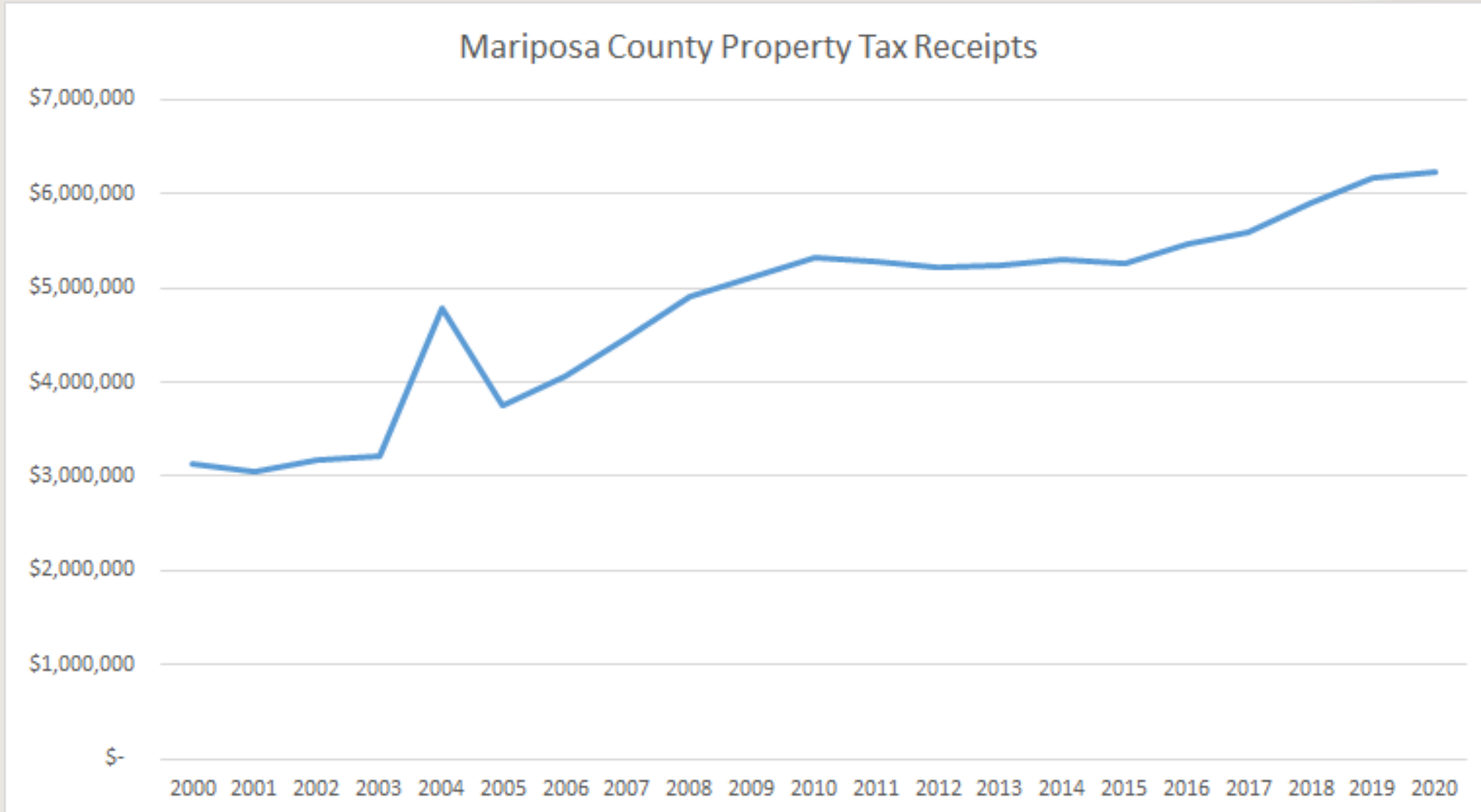
Property Tax

Property Tax Breakdown





Property Tax

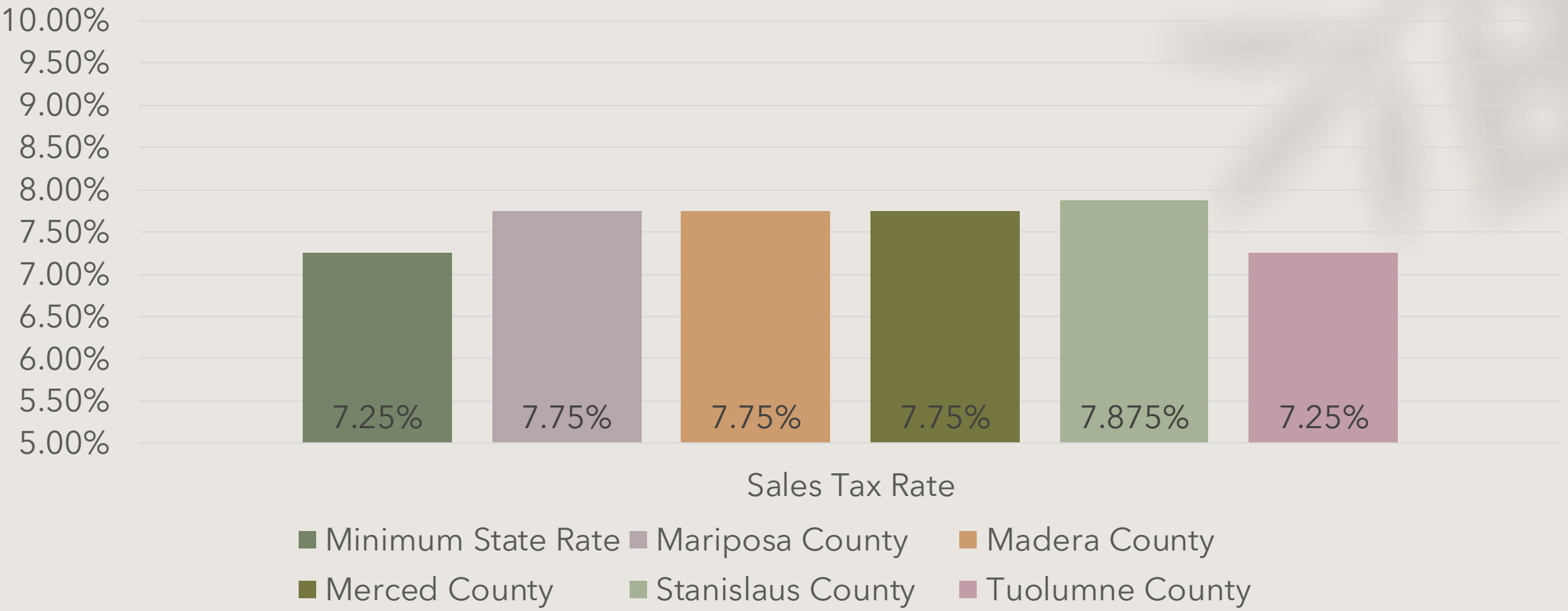


- 2004: Spike in delinquent receipts
- 2009 Recession: dipped 1.7%
- Recommend 1% increase in FY22



Sales Tax

A Comparison of Sales Tax Rates

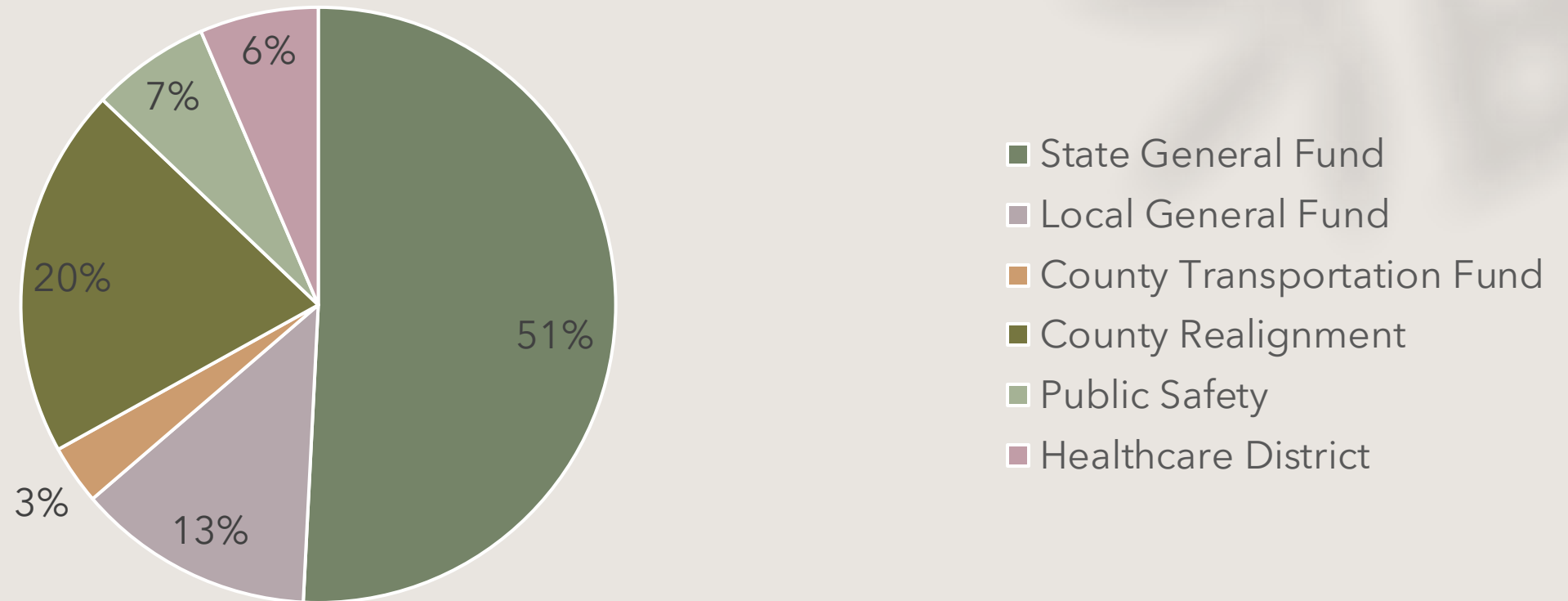




Sales Tax

K.1.1.b

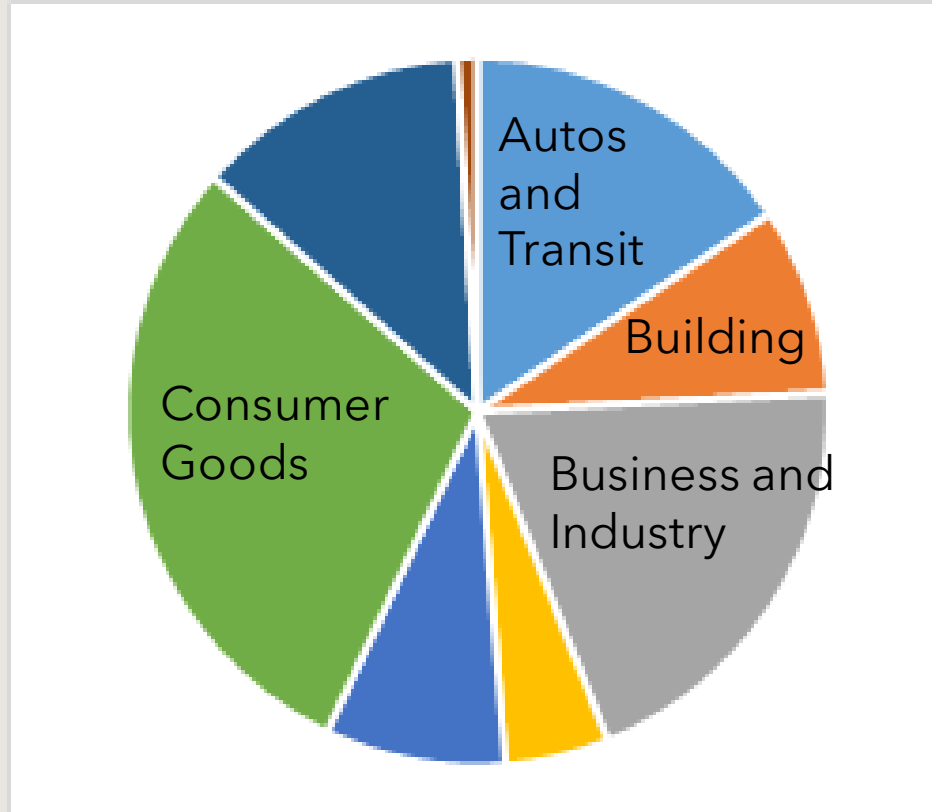
Sales Tax Breakdown



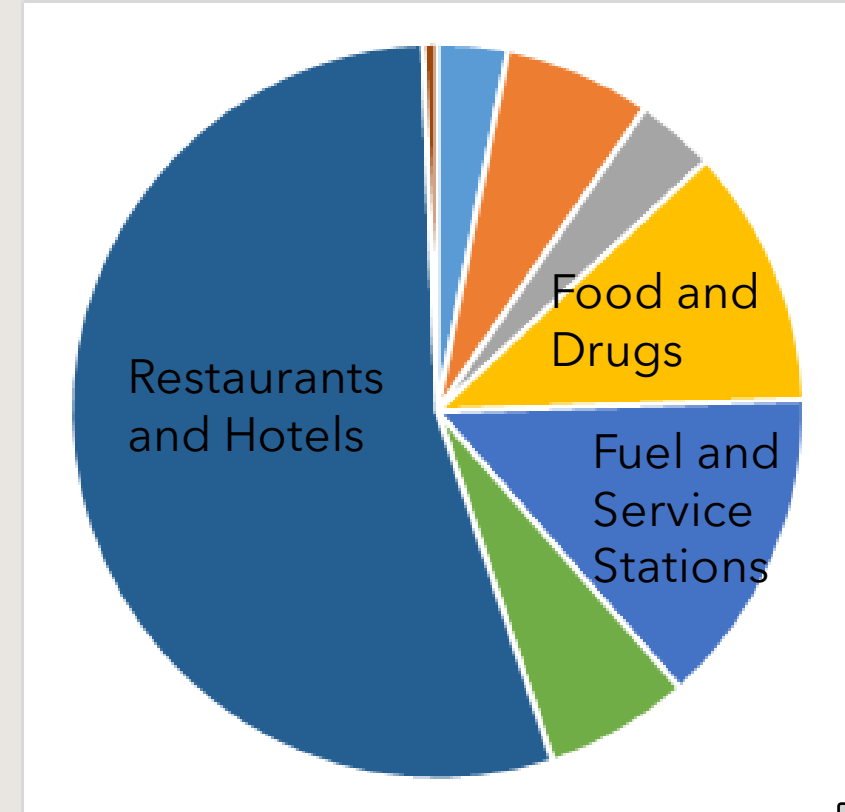


Sales Tax: Our Markets are Different

California Sales Tax

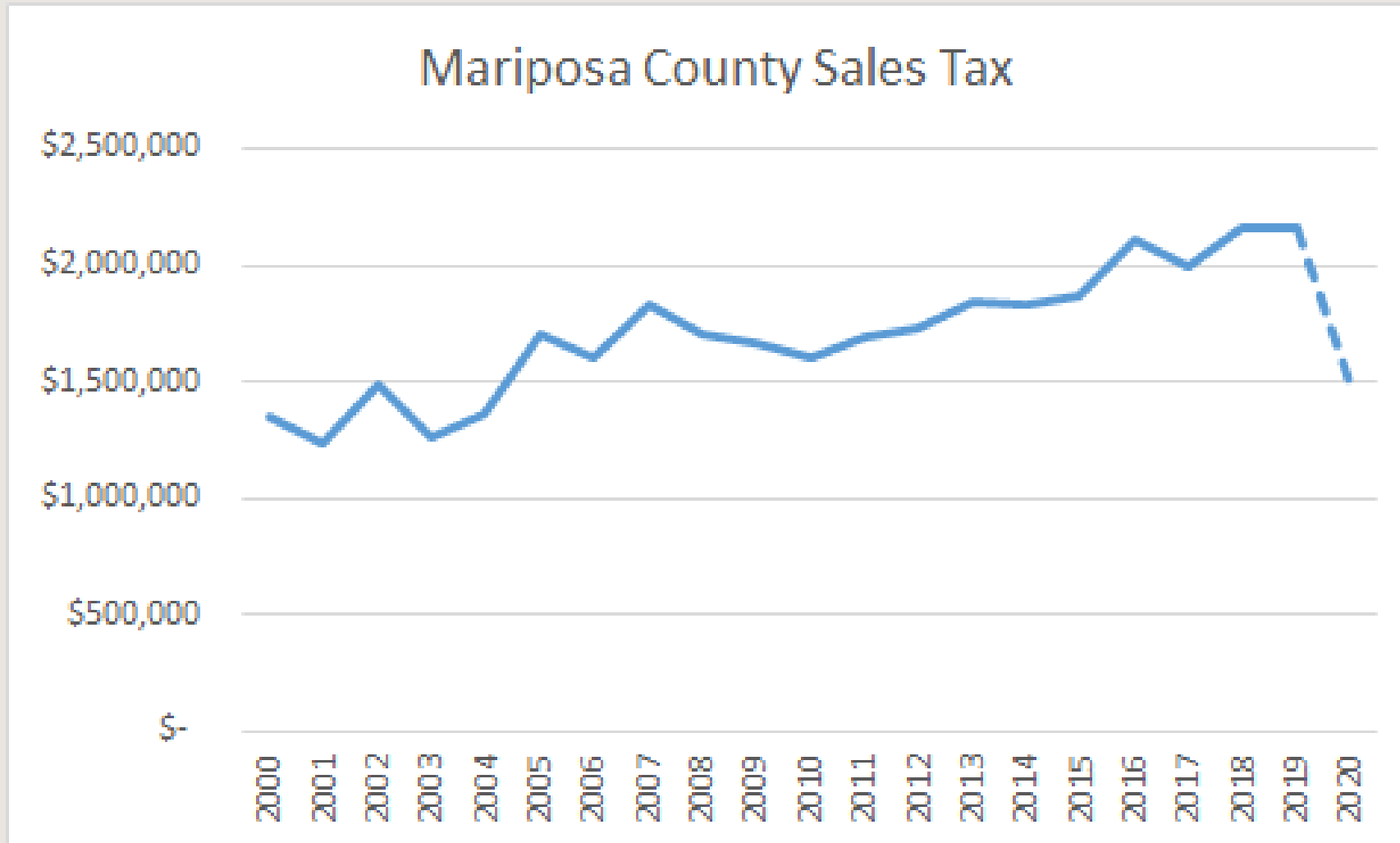


Mariposa Sales Tax





Sales Tax: An Overview



- 2005 – 2016 includes "Triple Flip"
- Some volatility
- Most likely to receive state assistance



Sales Tax: Forecasting Options

High: 95%

General Purpose:
\$2,056,470

Realignment: \$3,632,350

Transportation: \$427,500

Safety: \$997,500

Middle: 85%

General Purpose:
\$1,840,000

Realignment: \$3,250,000

Transportation: \$382,500

Safety: \$892,500

Low: 75%

General Purpose:
\$1,625,000

Realignment: \$2,860,000

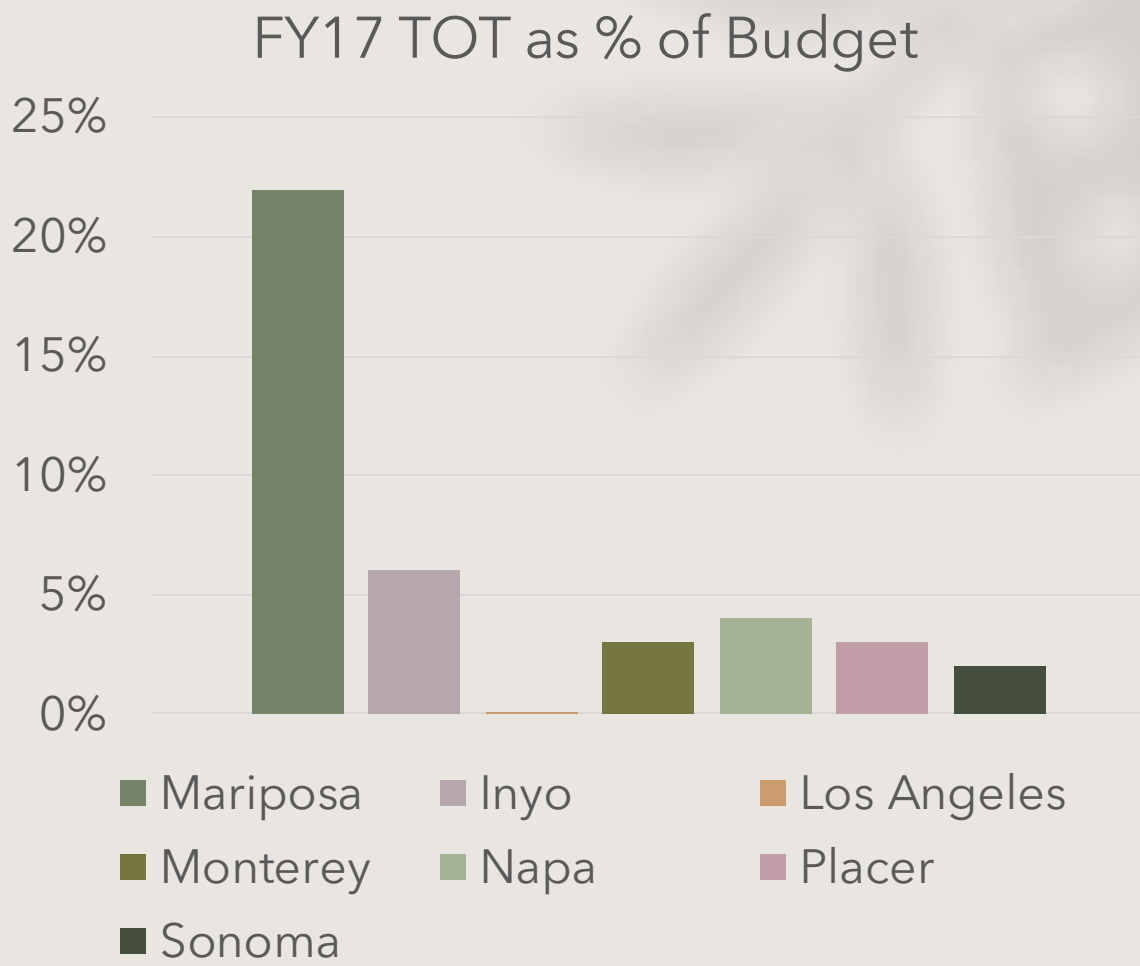
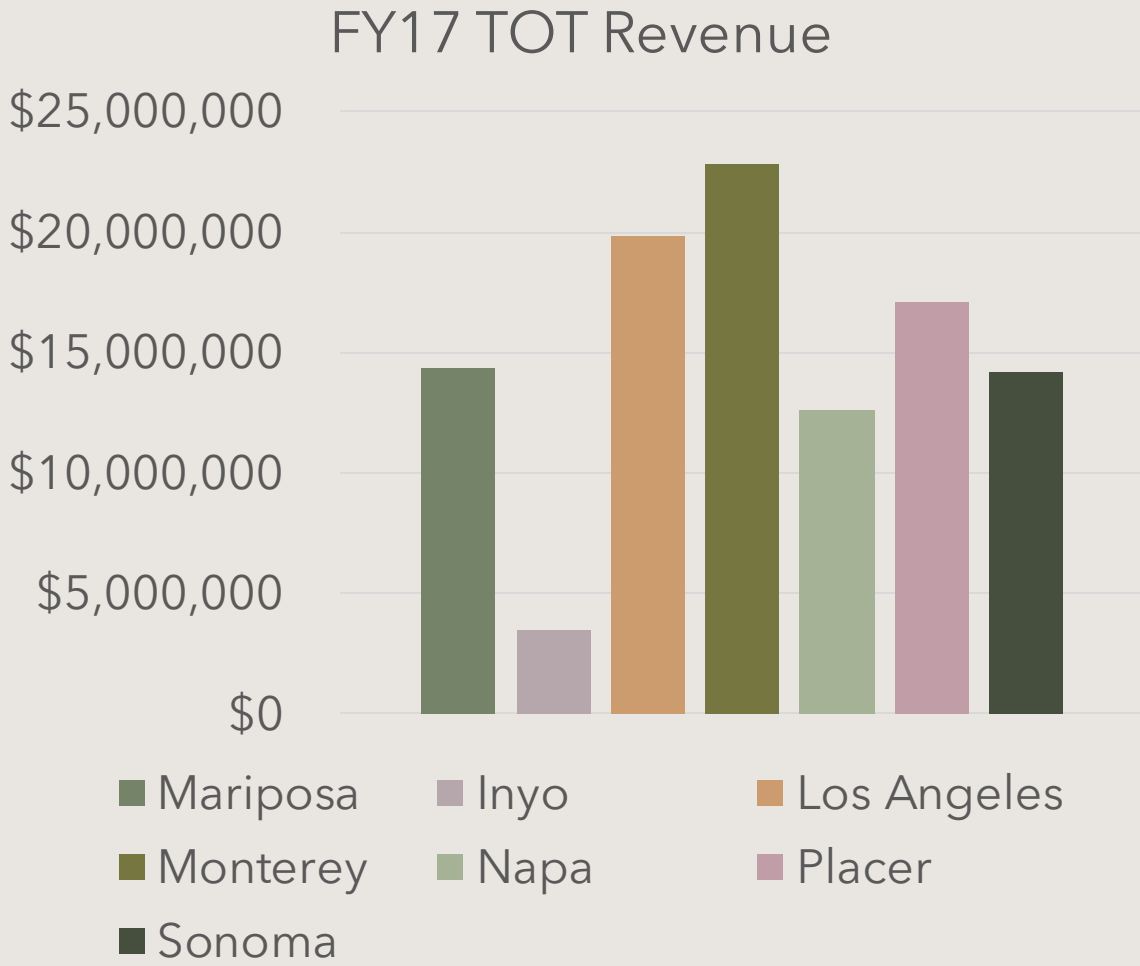
Transportation: \$337,500

Safety: \$787,500

Realignment, Transportation and Safety are determined by state formula, so those numbers will be revised as that data is available.



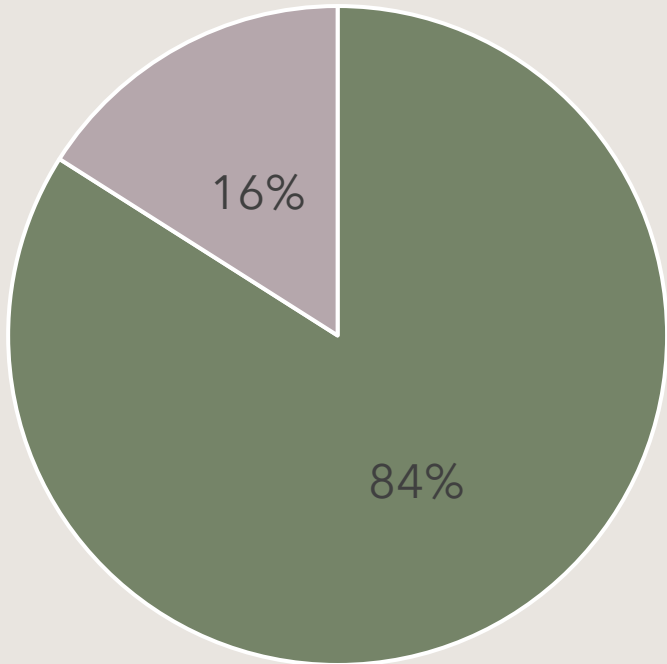
Transient Occupancy Tax





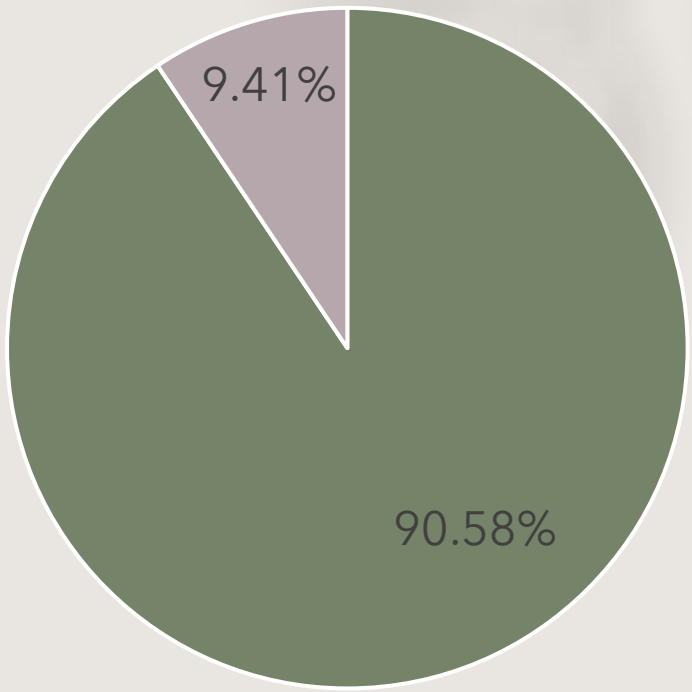
Transient Occupancy Tax

Geography of TOT



- Yosemite Area (El Portal - Yosemite - Fish Camp)
- Rest of County

% TOT Collected

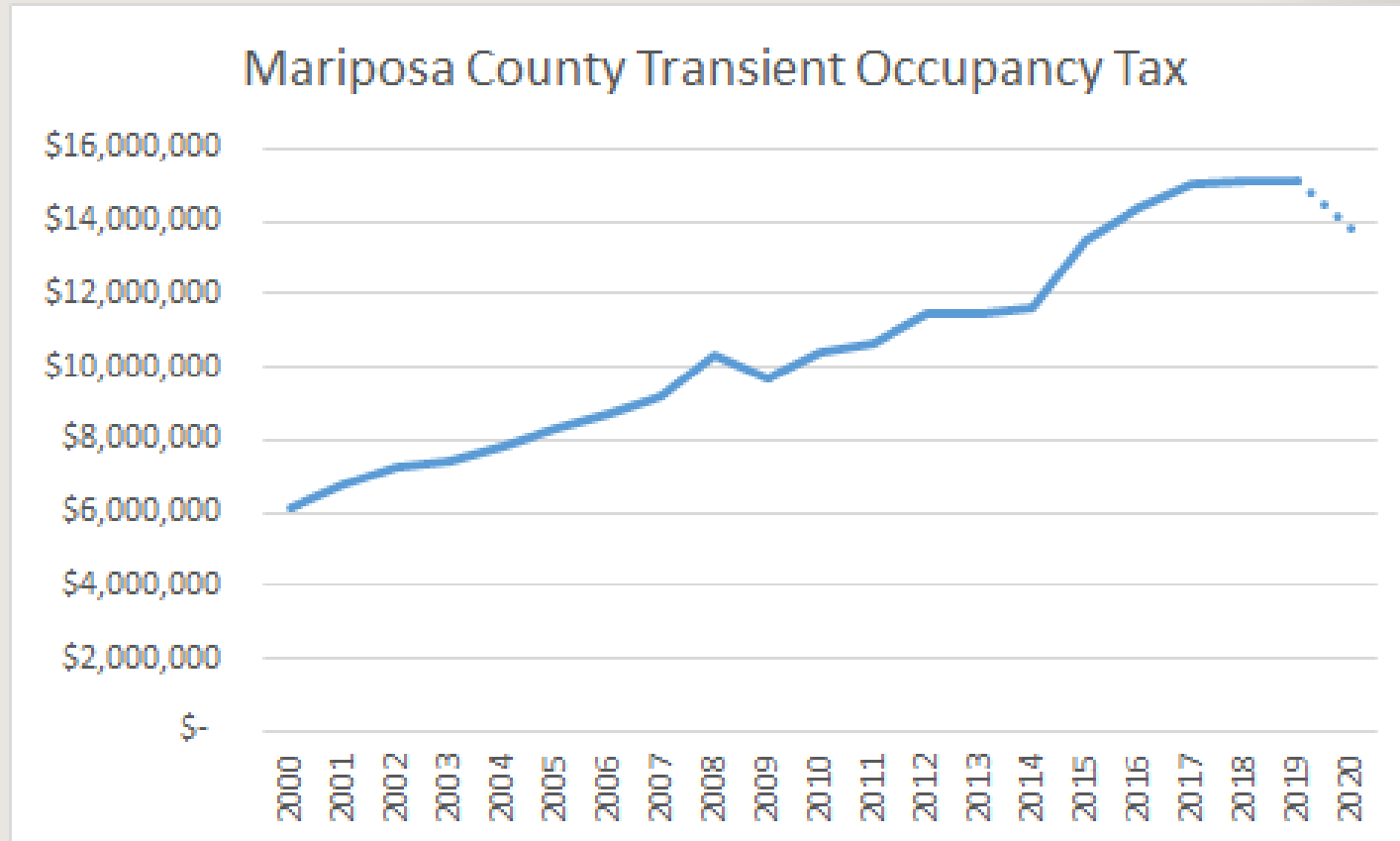


- Hotel / Motel
- Vacation Rental



Transient Occupancy Tax

2020 Original Budget \$18,756,627 / Actual: \$12,305,234 (66%)





Transient Occupancy Tax: What We Know

- Trending toward \$21M prior to pandemic (including Measure M)
- Most dramatically impacted by travel restrictions & disasters
- Yosemite implementing day-use reservations
- Uncertain future with ongoing vaccinations vs. variants
- Easier to adjust higher than lower



TOT: Forecasting Options

High: 90%

General Purpose: \$15,750,000

Measure M: \$3,150,000

Middle: 80%

General Purpose: \$14,000,000

Measure M: \$2,800,000

Low: 70%

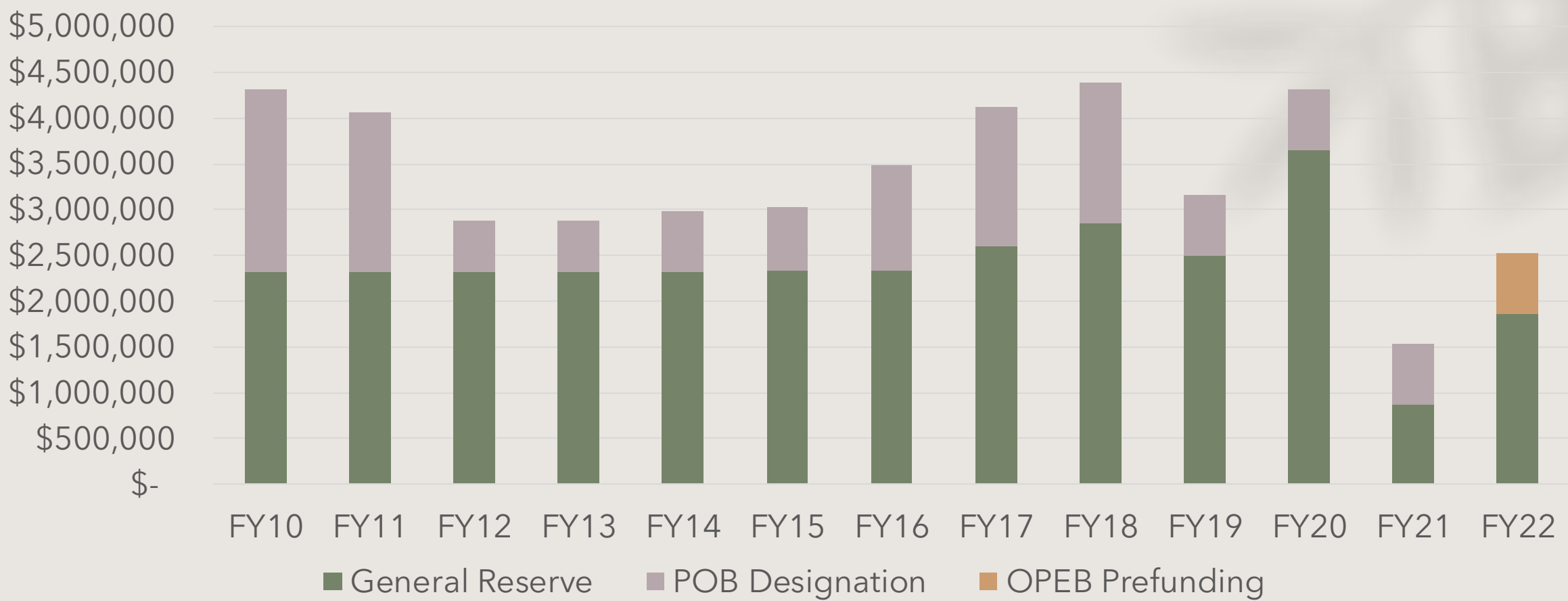
General Purpose: \$12,250,000

Measure M: \$2,450,000



County Reserves

Mariposa County Reserve Balances





COVID Recovery Priorities

- Start with ensuring a solid foundation
 - Rebuild reserves
 - Eliminate reliance on fund balance
 - Evaluate departments, staffing and space needs
- Allocate resources to make us more productive and efficient
 - Technology - Enterprise Resource Planning (ERP), digital signatures, property tax software, GIS platform, Office 365, remote capability
 - Training - Asking employees to do more requires support learning how
 - Travel - More video calls, but stay connected to legislative allies
 - Data-driven performance metrics



COVID Recovery Priorities

- Allocate resources to support a brighter future
 - General Plan amendments, plans that enhance grant eligibility
 - Infrastructure to support new, expanding, and reinvented businesses
 - Broadband to support a new way of doing business
 - Shovel-ready sites in areas with water and/or sewer utilities
 - LAFCo analysis of MPUD service territory
 - Housing at all levels, including higher density workforce housing
- Community Health Improvement Plan
 - Tele-health access and options
 - Mobile health unit for schools
 - Transportation to healthcare providers



COVID Recovery Priorities

- Capital Improvement Plan (5-10 Year Outlook)
 - Technology - broadband, hardware, software, security, functionality
 - Roads
 - County Facilities
- Remember our focus areas:
 - Public safety
 - Infrastructure
 - Wellness
 - Economy
 - Stewardship



Objectives

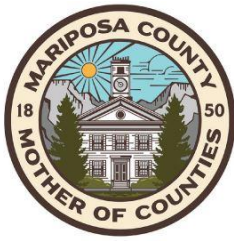
- Review budgeting requirements and best practices
- Review new format / presentation of information
- Review requested departmental priorities and budgets

Board Feedback

- Budget format – how the information is presented
- Departmental priorities
- Budget requests
- Budget assumptions

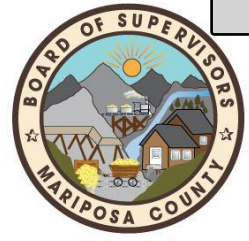


Questions?



MARIPOSA COUNTY

Clerk of the Board of Supervisors • (209) 966-3222



L.1

MEETING: April 27, 2021

TO: The Board of Supervisors

FROM: Rene LaRoche, Clerk of the Board

RE: Board Information Reports and Handouts

Reports and Handouts from the Board Information Portion of the April 27, 2020 Meeting:

- Weekly Report from Wayne Forsythe, District 4, covering April 20-27, 2021.

ATTACHMENTS:

Forsythe - BOS Weekly Report 4.20 4.27 (PDF)

RESULT: INFORMATION RECEIVED

Board of Supervisors Weekly Report

4/20/2021 & 4/27/2021
by Supervisor Wayne Forsythe, District 4

4/14

- Met with 3 constituents regarding many issues in the county.
- Met with CAO for weekly discussion.
- Met with Shannon Gladd, Director of Health and Human Services.
- Met with a constituent at his historic vacation rental to discuss his restoration of the old stage stop on Tip Top Road.

4/15/-4/16

- Office hours answering emails and returning phone calls.

4/16

- Presented 3- \$1,000 scholarships for Lions Club at MCHS

4/19

- Office hours answering emails and returning phone calls. Visited with two department heads.
- Met with 2 constituents regarding Public Works and Cal-Trans projects.

4/21

- Met with 2 constituents regarding issues with neighbors and problems with compliance.
- Met with Sarah Williams, Director of Planning, regarding LAFCO study between County & MPUD, discussed vacation rentals, long term planning for parks.
- Met with Supervisor Menetrey and a constituent regarding a historic vacation rental.
- Attended Mariposa Lions Club meeting.

4/22

- Met with Andrea Soares from Wool Growers Association regarding a letter of support from the BOS for their Association.
- Met with a constituent regarding problems with neighbors growing Marijuana and compliance issues.
- Met with a constituent regarding road work on Stroming Way. Public Works had it scheduled to be complete by 4/23.

4/24

- Attended FFA Boosters drive thru dinner

4/26

- Call with Veterans regarding laying a wreath at the Veteran Memorial on Memorial Day 2021.
- Met with Mike Healy, Director of Public Works, regarding up coming projects, long term planning and renovations of parks.
- Met with County Fire Chief- Steve Ward, CAO – Dallin Kimble, Supervisor Long, Director Mike Healy & BC John Morgan regarding the future of Spring Hill Fire Headquarters.

4/27

- Presentation of \$1,200 donation to Little League from Mariposa Lions Club.