



COUNTY OF MENDOCINO

STATE OF CALIFORNIA

FY 2020-21

3RD QUARTER REPORT & ADJUSTMENTS

MAY 4, 2021

TABLE OF CONTENTS

Introduction 2
 Purpose 2
 Budget Goals & Priorities..... 2
 Budget Goals & Priorities - Continued..... 3
State and Federal Watch List..... 4
 State Budget Watch List..... 4
 Federal Budget Watch List 4
Executive Summary..... 4
 Overview..... 4
Coronavirus (COVID-19) Update 5
 COVID-19 Pandemic..... 5
Reserve Accounts 6
4-Year Comparison 6
Third Quarter Review by Budget Unit..... 7
 Summary of General Fund Departments by Budget Unit 7
Human Resources Third Quarter Update 10
 Recruitment Summary 10
 Wellness Program 10
 Workforce Development Trainings 10
 Supervisors/Management Academy 10
 On Demand Learning..... 10
County Employee Labor Contracts Update..... 11
Third Quarter Recommendations 12
 Recommended Budget Adjustments and Journal Entries 12
 CEO Recommended Actions 12

Exhibits

BU 1000 Non-Departmental Revenue Forecast Exhibit A
4 Year Department Comparison..... Exhibit B

Attachments:

FY 2020-21 3rd Quarter Budget Net Zero Adjustments Attachment A
FY 2020-21 3rd Quarter Departmental Funding Requests Attachment B

INTRODUCTION

Purpose

With this document, the County begins the Third Quarter Budget Report process to the Board of Supervisors for Fiscal Year (FY) 2020-21. The Third Quarter Report covers the first three quarters of the budget year, from July 1, 2020 through March 31, 2021, and provides detailed information projecting how the County budget status is likely to end on June 30, 2021. As with quarterly reports presented to the Board of Supervisors in the past, this report examines the Net County Cost (NCC) projections of departments across the County system. The NCC for a department is identified by taking the annual expenditures of a department and subtracting the annual revenues derived by that department. **Most departments operate at a loss and require infusions of discretionary general fund dollars to be able to maintain services. These infusions of revenue, referred to as NCC, are financed primarily by property tax, sales tax, and transient occupancy tax revenues.** The pool from which the County provides these monies is limited and is annually adopted in the County's budget as Budget Unit 1000. An update on these funds is represented in **Exhibit A** of this document.

California Government Code § 29009 requires the County to produce a balanced budget and the quarterly reporting is an important step in the process of fulfilling this legal requirement of the County's financial management. **Every year the County hopes to produce a budget that is balanced between the needs of our community and the revenue reality that is presented.** All decisions and policy in this matter are solely the responsibility of the Board of Supervisors. The Chief Executive Officer serves as the administrative officer designated by the Board to advise and administer Board direction in fulfilling the requirements of GC § 29009.

Budget Goals & Priorities

During the FY 2020-21 budget preparation process, the Board of Supervisors identified budget goals and priorities, as focus areas in the development and implementation of the County budget. The goals and priorities include:

- **Fiscal Stability**
 - Debt mitigation and elimination are a priority
 - New Jail Additional Costs Unknown
 - Overall Facilities improvements – Roofs
 - ADA Transition Plan
- **Financial Sustainability**
 - Maintain the reserve policy
 - One-time revenue will not be used for on-going expenses
 - Cannabis Program Sustainability
- **Organizational Development**
 - Investing in the Organization's future through the Leadership Initiative, succession planning, and recruitment and retention practices.
 - Identify and measure departmental performance metrics
 - Operational Efficiencies
 - Employee Salaries
 - Criminal Justice Staffing for new Mandated Transparency reporting
 - (SO, DA, PD, PR, JH, JA)
 - Facility Preventative Maintenance
- **Investment in Roads**

Budget Goals & Priorities - Continued

- **Economic/Business Development**
 - Support New Housing Development
 - Broadband
 - Grant Writer Program
 - Use of Solar
 - Small Business Support
- **Support for Emergency Services**
 - Staffing support for Local Emergency Medical Services
 - Explore Emergency Medical Services Joint Powers Authority
- **Disaster Recovery and Resiliency**
 - Emergency Preparedness
 - Emergency Access Routes
 - Continued Pandemic Support
 - Hazard Mitigation
- **Local Homeless Issues**
 - Project HomeKey
- **Support Community Partners**
 - Fire Districts
 - Fire Safe Awareness / Forest Management
 - Potter Valley Water Project
 - Climate Action Committee
 - County Service Area 3
 - Other Special Districts/Agencies

STATE AND FEDERAL WATCH LIST

State Budget Watch List

- May: Governor's "May Revise"
- May: Legislative Analyst Office "May Revise" Analysis
- June 4: Last Day to pass bills out of the house of origin
- June 15: Budget Bill must be passed by midnight
- June 25: Last day for a legislative measure to qualify for the November 2 General Election ballot
- July 1: Fiscal Year begins

Federal Budget Watch List

- May: Annual appropriations bills may be considered in the House
- June 10: House Appropriations Committee reports last annual appropriation bill
- June 15: Congress completes action on reconciliation legislation
- June 30 : House completes action on annual appropriation bills
- July: President submits mid-session review
- October 1: Fiscal Year begins

EXECUTIVE SUMMARY

Overview

In 2016, the Board of Supervisors set overarching goals and priorities founded in fiscal sustainability and organizational development. On March 23, 2019, with the addition of two new Board members there was a review of the goals. At that time, the Board added a few additional goals that are now incorporated into the strategy for the development of FY 2020-21 budget cycle. It is essential to lay out the direction and goals of the organization and to provide a blueprint, which will guide the organization in determining where to allocate limited resources. An effective budget follows strategy. Organizational strategy plays an integral role in the budget decision-making process by aligning finances with goals and priorities.

The first two quarters of FY 2020-21 started with a strong growth trend in sales tax receipts. The 2nd quarter of FY 2020-21 reflect a 7.69% growth above 2nd quarter FY 2019-20. This growth was led by Fuel and Service Stations, Auto sales and Transportation, and County and State Pools. The recovery from social distancing and home confinement is expected to continue through 1st quarter FY 2021-22. In FY 2021-22 it is expected spending will begin to increase and build back to pre-COVID levels by 2024-25 as businesses learn new ways to operate with fewer employees and more moderate capital investments.

Moving into the final quarter of FY 2020-21, the hope is to:

- Preserve County services while recovering from disasters and the pandemic
- Continue providing support to COVID-19 efforts
- Assist those communities most impacted by crises
- Focus on stimulus to rebuild Mendocino County's economy

This third quarter, projection is reflecting a carryforward of \$3,405,604

CORONAVIRUS (COVID-19) UPDATE

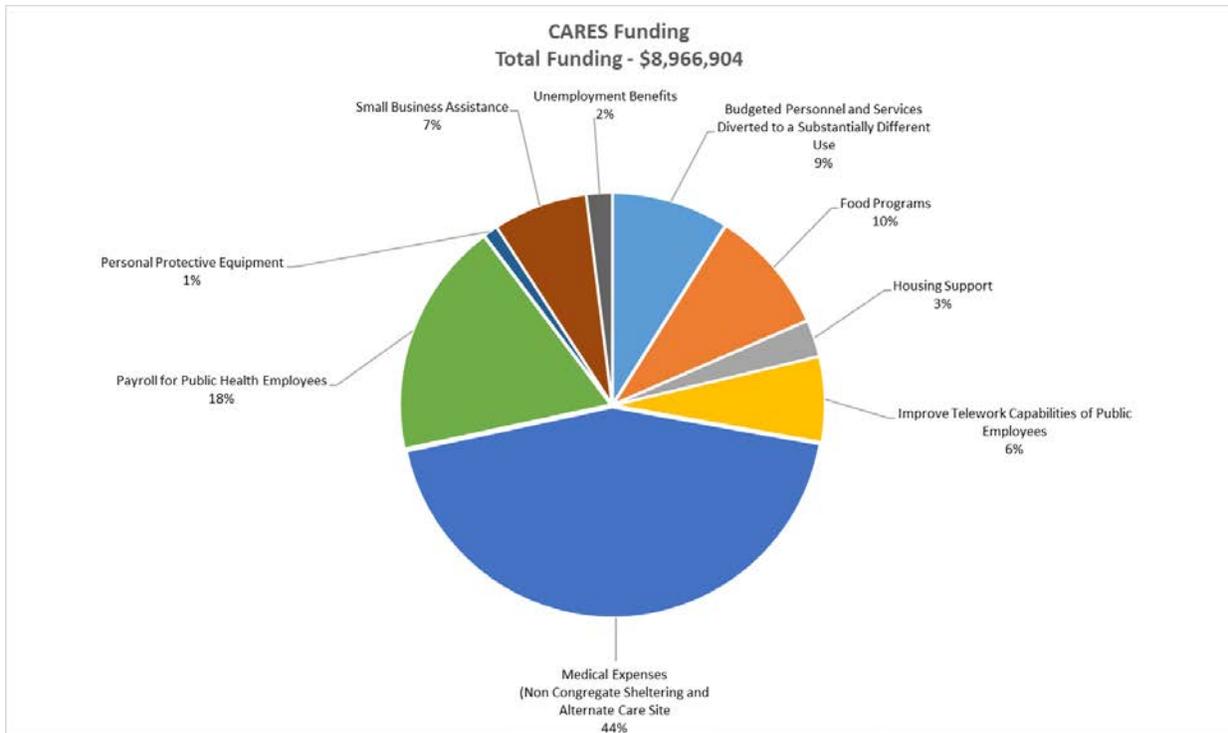
COVID-19 Pandemic

Since January 2020, Mendocino County has been part of a coordinated Public Health response involving the Federal Centers for Disease Control and Prevention (CDC) and the California Department of Public Health (CDPH). On March 4, 2020, Chief Executive Officer/Director of Emergency Services Carmel Angelo declared COVID-19 a Local Emergency and Interim County Health Officer Noemi Doohan declared a Local Health Emergency--both ratified by the Board of Supervisors on March 10, 2020. The Emergency Operation Center (EOC), which consists of various branches within the County was activated and continues to operate today as a Department Operation Center (DOC).

President Trump declared the COVID-19 Pandemic in California a major disaster on March 22, 2020 allowing for Public Assistance for emergency protective measures. President Biden on January 21, 2021 increased the reimbursement of eligible costs from 75% to 100%, with a retroactive date to January 2020. A look back over the past 12 months, shows the County's COVID-19 FEMA eligible costs are approximately \$11.6 million. Below is a comprehensive list of expenses incurred, along with FEMA obligation amounts, and payments received from FEMA.

Eligible Costs	Incurred Costs	FEMA Obligated Amount	Payments Received from FEMA
Emergency/Department Operation Center	1,696,000	1,005,250	-
Emergency Medical Care/Alternate Care Site	565,000	336,204	-
Great Plates	7,929,000	1,910,499	1,053,399
Non Congregant Shelter/Roomkey	1,258,000	339,598	101,250
Testing	206,000	-	-
Total	11,654,000	3,591,551	1,154,649

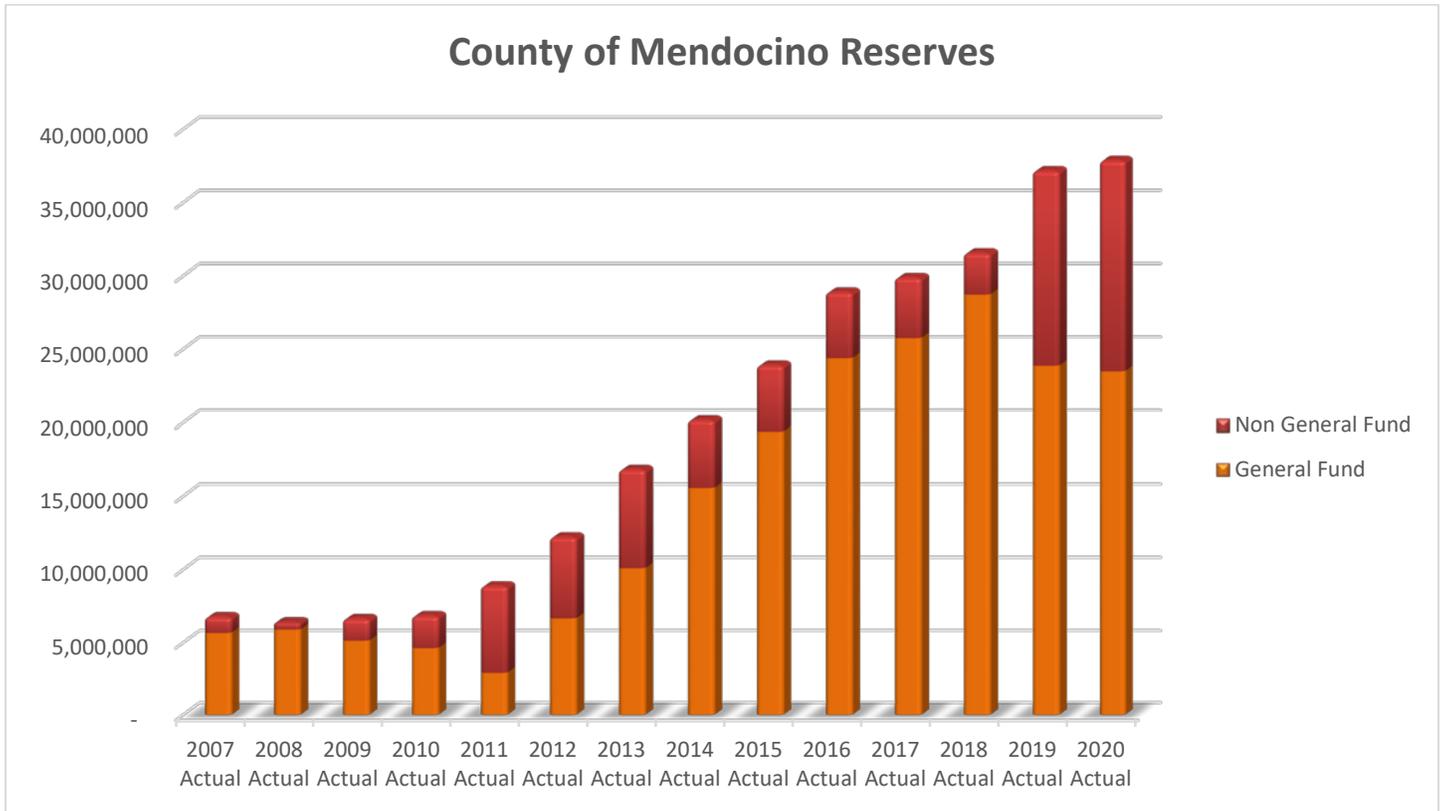
In addition to the expenses listed above there were additional expenses incurred, which were eligible to be applied to either the Coronavirus Aid, Relief, and Economic Security Act (CARES) funding or the Epidemiology and Laboratory Capacity (ELC) grant funding. Below is a breakdown of how the funding will be allocated.



Vaccine Costs are being covered under the ELC Enhanced Grant. Total cost incurred thru March 2021 – \$120,000.

The Prevention, Resiliency, Recovery, and Mitigation team along with Public Health continues to work to aggressively pursue grants to leverage costs.

RESERVE ACCOUNTS



4-YEAR COMPARISON

On March 9, 2021 the Board of Supervisors directed staff to bring back an informational historical report reflecting which departments have operated in a surplus or deficit, and by how much. Below is a table of 14 departments highlighting budget surplus and deficit. General Fund departments have a 4-year comparison shown in Exhibit B of this report.

4-Year Comparison Surplus (Deficit) Budgets

Budget Unit	Description / Department Name	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21 Projection
1120	Accessors	56,810	238,290	248,769	195,527
1810	Economic Development	(48,395)	10,107	111,318	130,818
1910	Land Improvement	76,076	84,301	200,828	207,187
2012	Court Collections	(9,983)	(54,100)	5,340	(339,478)
2070	District Attorney	404,865	167,058	(243,334)	(960,799)
2080	Public Defender	190,119	6,066	(129,962)	(817,909)
2086	Conflict Defender	(169,695)	(204,338)	(39,381)	(219,600)
2310	*Sheriff-Coroner	(1,368,622)	(340,921)	(534,568)	(1,953,411)
2510	Jail	(1,782)	167,502	(548,663)	21,971
2550	Juvenile Hall	(257,196)	314,936	79,576	88,529
2560	Probation	678,697	211,437	(84,752)	(266,814)
2710	Agriculture	(454,073)	(321,003)	604,117	156,147
2810	Cannabis	44,906	(48,765)	236,346	260,106
2851	Planning & Building	201,282	635,623	367,679	896,029
<i>*FY 18-19 NCC increased allocation \$1,200,000</i>					

THIRD QUARTER REVIEW BY BUDGET UNIT

Summary of General Fund Departments by Budget Unit

The summary below provides information on General Fund budget unit projections for the Third Quarter of FY 2020-21. The period covered includes July 1, 2020 through March 31, 2021, the first three quarters of the fiscal year. The first three quarters were showing a slight trend higher than prior year. **Total FY 20-21 General Fund is projecting a \$3,405,604 surplus at year-end.** The following narratives focus on the departments projected to be over budget and under budget. Contributing factors include unanticipated contractual expenses, increased salary and benefits, and departmental revenue projection shortfall.

FY2020-21 End of Year Projections

Budget Unit 1000 Surplus vs Top 15 Over-budget Departments/Programs

Budget Unit	Description / Department Name	2020-21 Revised Budget	2020-21 End of Year Projections	Variance
1000	Non-Discretionary Revenue Totals	(63,276,006)	(65,676,006)	2,400,000
2310	Sheriff-Coroner Total	14,724,942	16,678,353	(1,953,411)
2070	District Attorney	4,535,356	5,496,155	(960,799)
2080	Public Defender Total	2,401,650	3,219,559	(817,909)
5710	IHSS	1,618,083	2,020,318	(402,235)
2012	Court Collections	(708,100)	(368,622)	(339,478)
2560	Probation	1,408,678	1,675,492	(266,814)
2086	Conflict Defender	130,400	350,000	(219,600)
1940	Miscellaneous	5,478,478	1,708,614	3,769,864
2851	Planning & Building	1,896,782	1,000,753	896,029
2810	Cannabis	417,172	157,066	260,106
1910	Land Improvement	1,092,770	885,583	207,187
1120	Accessors	1,736,357	1,540,830	195,527
2710	Agriculture	513,891	357,744	156,147
1810	Economic Development	567,371	436,553	130,818

BU 1000 Available Revenues:	2,400,000
Subtotal, Major Dept. Deficits:	(4,960,246)
Subtotal, All Other Dept. Deficits:	(478,382)
Total, All Dept. Surplus:	6,444,231
FY 2020-21 Fund Balance Remaining:	3,405,604

BU 1000 – Non-Departmental Revenue

Non-Departmental Revenues are projected to have a surplus of \$2,400,000. The Auditor will address the Board of Supervisors during third quarter review to explain what revenue sources contributed to the surplus.

BU 2310 – Sheriff-Coroner

At third quarter, the Sheriff-Coroner's Office now projects the budget deficit will be \$1,953,411 this is in relation to overtime costs associated to unusually high demand, increased number of autopsies performed and a short fall of revenues from the Safety Sales Tax.

BU 2070 – District Attorney

At third quarter, the District Attorney has projected the Office's deficit of \$960,799 over budget due to the increases to staff salary based on the KOFF study and bringing the office's staff salary up to market price. The staffing level was approved at the budget adoption and the 10% vacancy rate held.

BU 2080 – Public Defender

The Public Defender's office is projecting to be over budget by \$817,909, due to the increases in staffing as well as increases to salaries based on the KOFF study and bringing the office's staff salary up to market price.

BU 5710– IHSS

In Home Supportive Services (IHSS) anticipates being over budget by \$402,235. This is the cost requiring additional County General Fund contribution for the IHSS Provider raise over minimum wage for CY 2020/21 as offered and ultimately approved by the Board of Supervisors.

BU 2012 – Court Collections

At third quarter, Court Collections now projects the budget deficit will be \$339,478. The contributing factors include a decrease in the department's revenues with relation to collection fees, traffic school fees, Assembly Bill (AB) 1869 and other fine revenues that were impacted by COVID.

BU 2560– Probation

Probation is projecting to be \$266,814 over budget due to under realized revenues from the lower realignment funds that are generated from the Safety Sales Tax, AB 1869, as well as other revenue sources impacted by COVID-19. The department did have significant savings in their expense, due to COVID-19 as many of the Education and Trains here postponed.

BU 2086 – Conflict Defender

The Conflict Defender is projected to be \$219,600 over budget, due to unrealized revenues.

BU 1940 – Miscellaneous

The Miscellaneous budget unit is now projects the budget deficit will be \$153,943. The contributing factors include a decrease in the department's expense, with the lower expense the department had to decrease the amount of reimbursements and received a decrease to the department revenue.

BU 2851 – Planning & Building

At third quarter, Planning & Building now projects a budget surplus of \$3,769,864. This significant saving is a result of multiple vacancies throughout the department and significant expense savings due to COVID-19.

BU 2810 – Cannabis Management

The Cannabis Management now projects a surplus of \$206,106. This surplus is due to lowered expenses as well as not having a Fish and Game Contract in place for the Sensitive Species review.

BU 1910 – Land Improvement

At third quarter, the Land Improvement budget unit now projects the budget surplus of \$207,187. The contributing factors include a decrease in the department's salary, direct expenses and receiving more revenue than previously budgeted.

BU 1120 – Assessor

At third quarter, the Assessor department is now projecting a budget surplus of \$195,527. This is due to a decrease in staffing and lower than projected salary expenses. However this surplus is offset by the decrease in department revenue due to COVID-19 which is projecting a short fall of (\$76,935).

BU 2710 – Agriculture

Agriculture is projecting a budget surplus \$156,174. The contributing factors include some salaries saving withheld vacancies, as well as an underutilized Wildlife Contract with the United States Department of Agriculture as this contract is billed as services are rendered. However this budget surplus was offset by a loss in revenue due to COVID-19.

BU 1810– Economic Development

At third quarter, the Economic Development division projects to have a budget surplus of \$130,818. Due to the department contracts being underutilized due to COVID-19 as well as the division received an unexpected Broadband reimbursement from Sonoma County.

HUMAN RESOURCES THIRD QUARTER UPDATE

Recruitment Summary

Between January 1, 2021, and March 31, 2021, Human Resources received 145 staffing requests, conducted 86 recruitments, received and screened 1085 applications, conducted 7 examinations, and prepared 191 certifications (referral of candidates). During this time period, the County hired 102 new employees (55 FTE and 47 extra-help) and had 60 employment terminations (49 FTE and 11 extra-help).

Wellness Program

The 2020 Wellness Incentive Program was modified as employees navigated COVID-19. A total of 437 employees completed both requirements for the program by the stated deadline, qualifying them for discounts on their 2021 health plan premiums. (568 employees completed the required Health Risk Assessment requirement by November 15th, 2020.)

Mendocino County Working on Wellness launched a new Wellness Incentive Program in 2021. All wellness services have been adapted for COVID restrictions and have experienced success with engagement. To date, 638 employees have registered to participate through the Virgin Pulse wellness platform. 185 participants met the Work of Art Wellness Challenge goal in March 2021 to begin earning points. 281 people have completed a Health Risk Assessment to date. Biometric Health Screenings begin in June and participants have until the November 15th, 2021 deadline to finish earning their points to qualify for 2022 discounts.

Workforce Development Trainings

The County provided 14 Workforce Development webinar trainings during the 3rd quarter of FY 2020/21 with an average attendance of 18 attendees per training. Employees participated in these trainings a total of 252 times. Of these trainings, 4 courses have been offered since February 2021, as part of Supervisor/Management Academy.

Supervisors/Management Academy

Human Resources re-launched Supervisor Academy in February 2021 following the cancellation of Academy in 2020 due to COVID-19. Beginning February 2021, Supervisor Academy was also expanded to include a new Management Academy. All courses have been converted to virtual webinars due to COVID restrictions. Staff have 2 years to complete the 9 course Academy requirements.

On Demand Learning

New for 2021, Human Resources has expanded the training opportunities within Target/Vector Solutions to provide access for 145 new On-Demand Trainings in the areas of Technical Skills, General Professional Development Skills and Management/Supervisory Skills. To date, 36 people have completed a total of 99 on-demand trainings.

COUNTY EMPLOYEE LABOR CONTRACTS UPDATE

County of Mendocino



Status of Labor Contracts
As of March 31, 2021

Bargaining Unit	Employee Count*	Contract Status	Contract Start Date	Contract End Date
Confidential	24	Current	7/1/2019	6/30/2022
Department Heads	9	Current	9/1/2019	8/31/2022
DSA	132	Current	7/1/2019	6/30/2022
Management	59	Current	10/1/2019	9/30/2022
MCLEMA	11	Current	7/1/2019	6/30/2022
MCPAA	27	Current	7/1/2019	6/30/2022
MCPEA	40	Current	10/1/2019	9/30/2022
SEIU	757	Current	7/1/2019	6/30/2022
Unrepresented**	42	Current	9/1/2019	8/31/2022

* Does Not Include Extra Help

** Tied to Department Heads Bargaining Group

Acronym Definitions:

- DSA:Deputy Sheriffs Association
 MCLEMA:Mendocino County Law Enforcement Management Association
 MCPAA:Mendocino County Public Attorneys Association
 MCPEA:..... Mendocino County Probation Employees Association
 SEIU:Service Employees’ International Union, Local 1021

THIRD QUARTER RECOMMENDATIONS

The Executive Office is recommending that the Board of Supervisors distribute the carryforward of **\$3,405,604**, with \$855,604 into the General Reserve and \$2,550,000 allocated to Alternate Care Site Improvements (ACS). Should other funding become available for the ACS, the General Fund Reserve will be reimbursed.

Recommended Budget Adjustments and Journal Entries

Refer to Attachment A and B

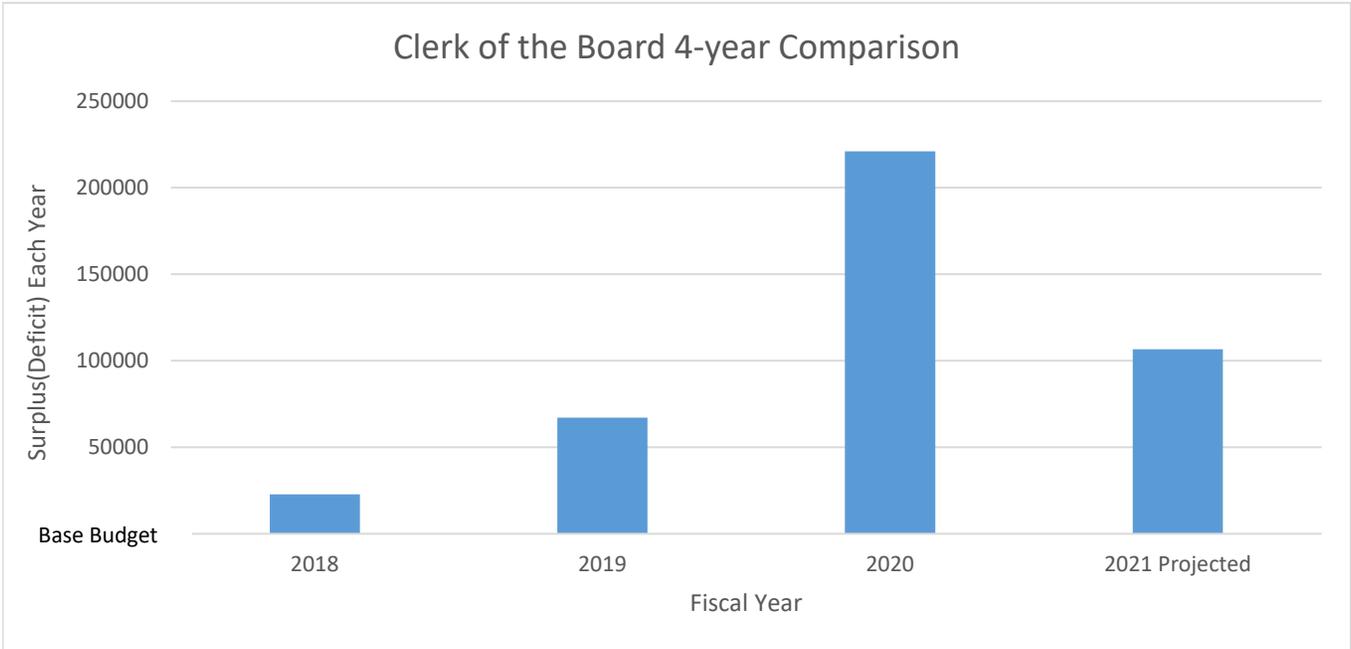
CEO Recommended Actions

1. Accept the Fiscal Year 2020-21 Third Quarter Budget Report as presented
2. Accept adjustments as described in Attachment A and B
3. Adopt Resolution Amending the FY 2020-21 Adopted Budget by Adjusting Revenues and Appropriations

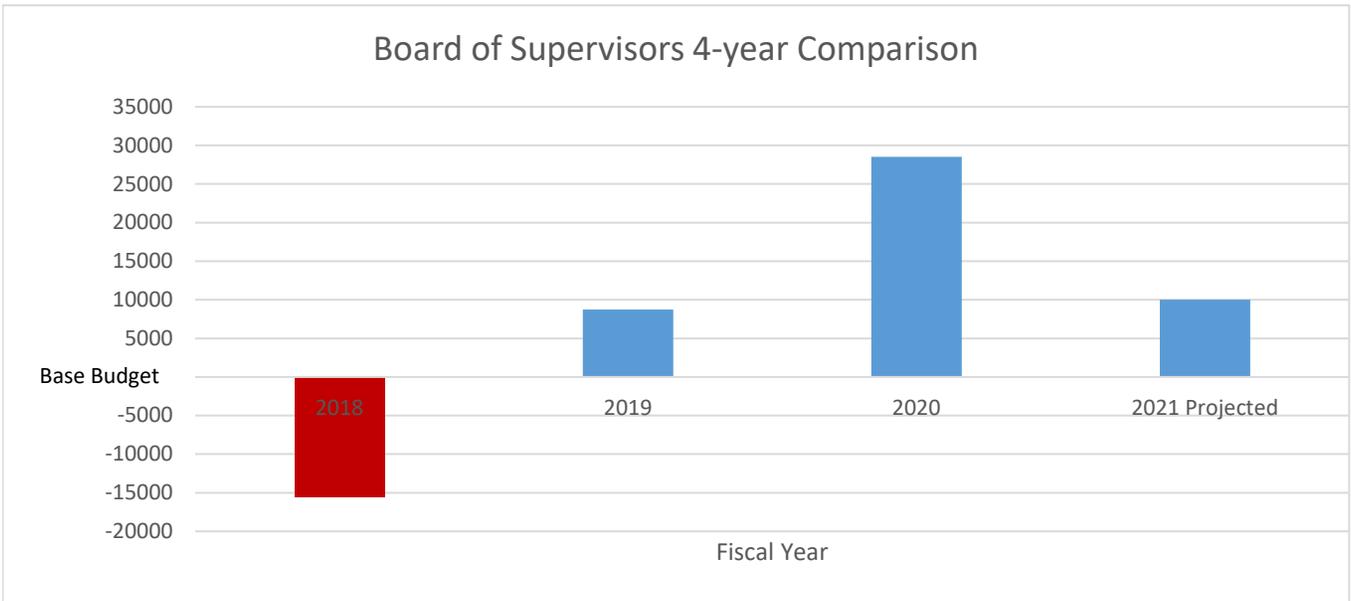
EXHIBIT A
County of Mendocino
BU 1000 Revenue Forecast For Fiscal Year 2020-21

Revenue Description		2016/17 Adopted Budget	2016/17 Actual	2017/18 Adopted Budget	2017/18 Actual	2018/19 Adopted Budget	2018/19 Actual	2019/20 Adopted Budget	2019/20 Actual	2020/21 Revised Budget	2020/21 Actual thru 3/31/2021	2020/21 Projected Auditor
Current Secured Property Tax	821110	31,526,000	32,080,502	31,950,000	33,595,380	33,000,000	35,161,716	36,000,000	35,626,681	38,000,000	21,569,077	38,000,000
Current Unsecured Property Tax	821120	1,000,000	1,029,521	1,000,000	967,268	1,000,000	1,043,859	1,000,000	1,133,213	1,000,000	966,595	1,000,000
Current Supplemental Roll Taxes	821130	250,000	346,415	350,000	440,066	350,000	748,972	700,000	306,788	500,000	294,255	500,000
Prior Year Secured Taxes	821210	-	(8,680)	-	-	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	50,000	75,106	50,000	(26,094)	50,000	59,984	50,000	40,259	50,000	28,006	50,000
Penalties & Cost on Delinquent Taxes	821400	650,000	656,868	650,000	949,794	650,000	749,836	700,000	597,677	500,000	240,766	500,000
Sales and Use Tax - County 1% Share	821500	4,100,000	5,920,131	5,875,000	6,382,048	6,100,000	6,594,284	6,500,000	6,576,861	6,200,000	4,578,414	7,000,000
Timber Yield Taxes	821600	325,000	344,086	375,000	662,781	500,000	883,448	800,000	590,180	800,000	340,470	800,000
Transient Occupancy Tax - Camp	821701	-	-	-	-	-	-	-	-	600,000	423,391	600,000
Highway Property Rentals	821700	-	-	-	-	-	-	-	664	-	725	1,000
Transient Occupancy Tax - Room	821701	4,900,000	5,152,109	5,200,000	5,682,028	5,650,000	5,872,388	6,000,000	4,784,925	4,400,000	3,787,420	4,900,000
Property Transfer Tax	821702	600,000	656,145	600,000	668,839	700,000	615,913	600,000	634,469	700,000	786,806	800,000
Property Tax In Lieu of VLF Revenues	821704	10,750,000	10,812,410	10,950,000	11,340,056	11,300,000	11,797,060	11,800,000	12,174,566	12,200,000	6,300,947	12,200,000
Williamson Act Replacement Tax	821706	480,000	522,064	525,000	487,259	550,000	580,538	580,000	598,362	598,000	335,446	598,000
Cannabis Tax Revenue	821707	-	79,868	1,708,349	1,296,125	1,050,000	3,711,693	2,500,000	5,575,900	5,000,000	2,462,555	6,000,000
Franchise Fees	822210	750,000	793,287	800,000	871,804	800,000	876,534	800,000	911,611	870,000	134,542	870,000
Interest Income	824100	110,000	403,145	200,000	807,487	500,000	1,032,538	1,000,000	943,759	1,000,000	330,061	1,000,000
Motor Vehicle In Lieu	825150	30,000	33,047	35,000	39,161	40,000	35,807	36,000	58,824	50,000	53,971	54,000
SB90 Reimbursement (State Mandated Cost)	825398	-	-	-	-	-	-	-	21,372	-	-	-
Homeowner's Property Tax Exemption	825481	300,000	286,242	300,000	282,441	320,000	278,952	300,000	276,500	280,000	136,040	280,000
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Federal Grazing Fees	825650	-	1,819	-	930	-	1,154	-	199	-	-	-
Federal Land In Lieu Taxes	825660	550,000	630,421	630,000	641,536	640,000	810,909	800,000	699,132	700,000	733,482	733,500
Federal Other	825670	1,200	1,349	1,350	92	1,000	-	-	-	-	-	-
County Cost Plan Charges/Property Tax Admin Fee	826402	1,310,665	1,352,057	2,372,917	2,467,399	2,600,000	2,595,366	2,600,000	2,551,138	3,275,153	2,589,080	3,236,653
Prior Year Revenue ***	827400	-	6,408	-	816	-	23	-	5,743	-	1,033 **	-
Sale of Fixed Assets	827500	-	35,580	-	-	-	2,000	-	71	-	-	-
Card Rebate Programs - Bank of America	827700	55,000	87,521	75,000	92,823	80,000	258,413	90,000	112,860	100,000	65,784	100,000
Refund Jury & Witness Fees	827701	-	275	-	35	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	760,000	778,697	760,000	956,820	780,000	873,969	900,000	863,949	900,000	-	900,000
Total		58,627,865	62,206,394	64,537,616	68,736,895	66,791,000	74,715,357	73,886,000	75,215,700	77,853,153	46,288,864	80,253,153
*** Future location for the 2017 Wildfire PG&E Settlement \$22,651,737.69												

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

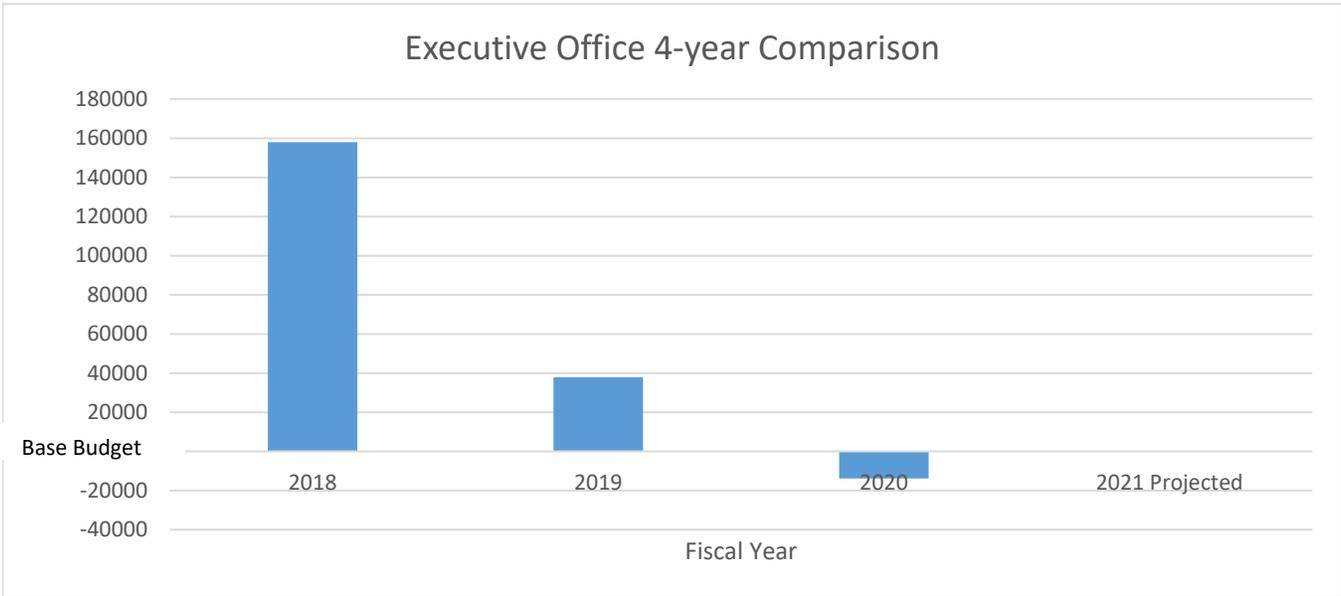


1010	2018	2019	2020	2021 Projected
Surplus (Deficit)	22,773	67,089	220,953	106,647



1015	2018	2019	2020	2021 Projected
Surplus (Deficit)	(15,570)	8,742	28,508	10,000

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

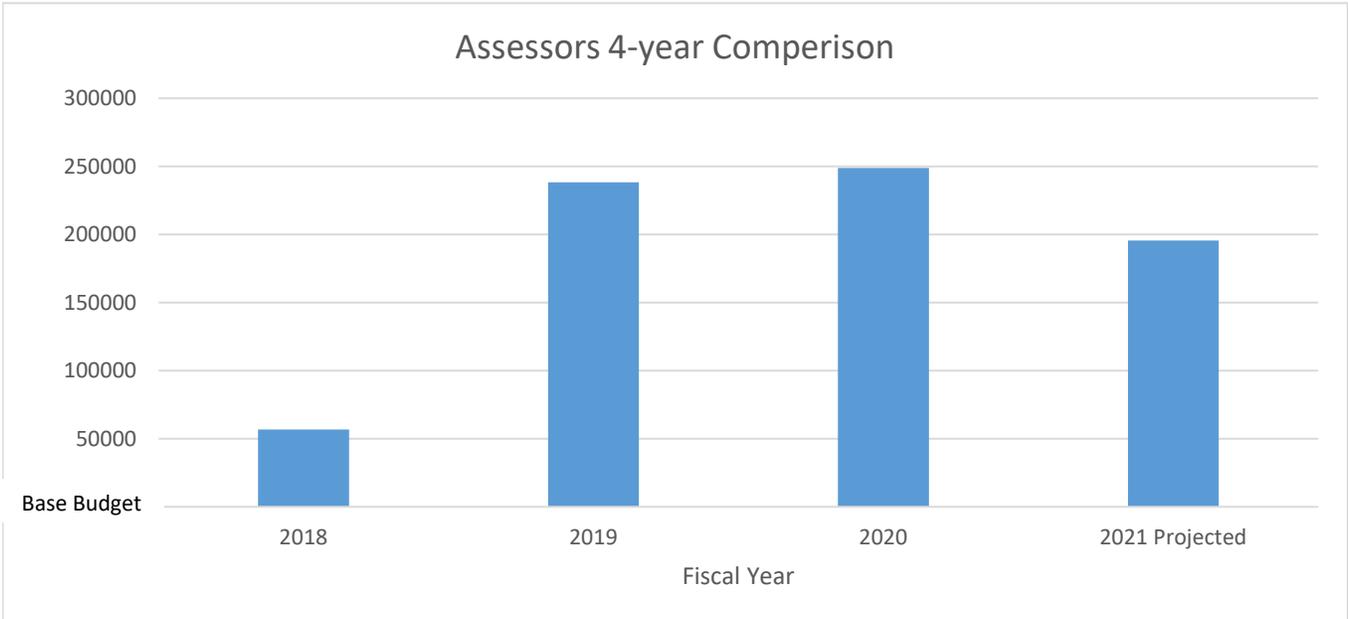


1020	2018	2019	2020	2021 Projected
Surplus(Deficit)	158,102	37,826	(13,757)	60

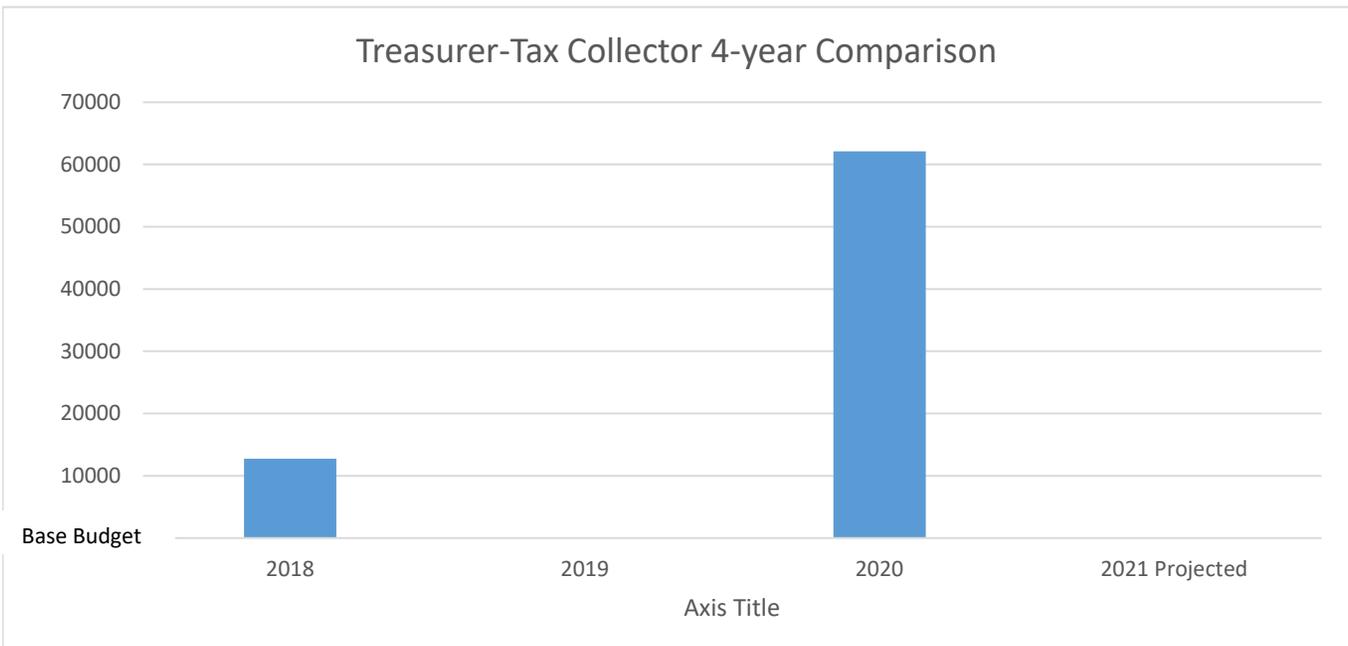


1110	2018	2019	2020	2021 Projected
Surplus(Deficit)	(73,909)	(49,973)	(12,609)	(136,469)

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

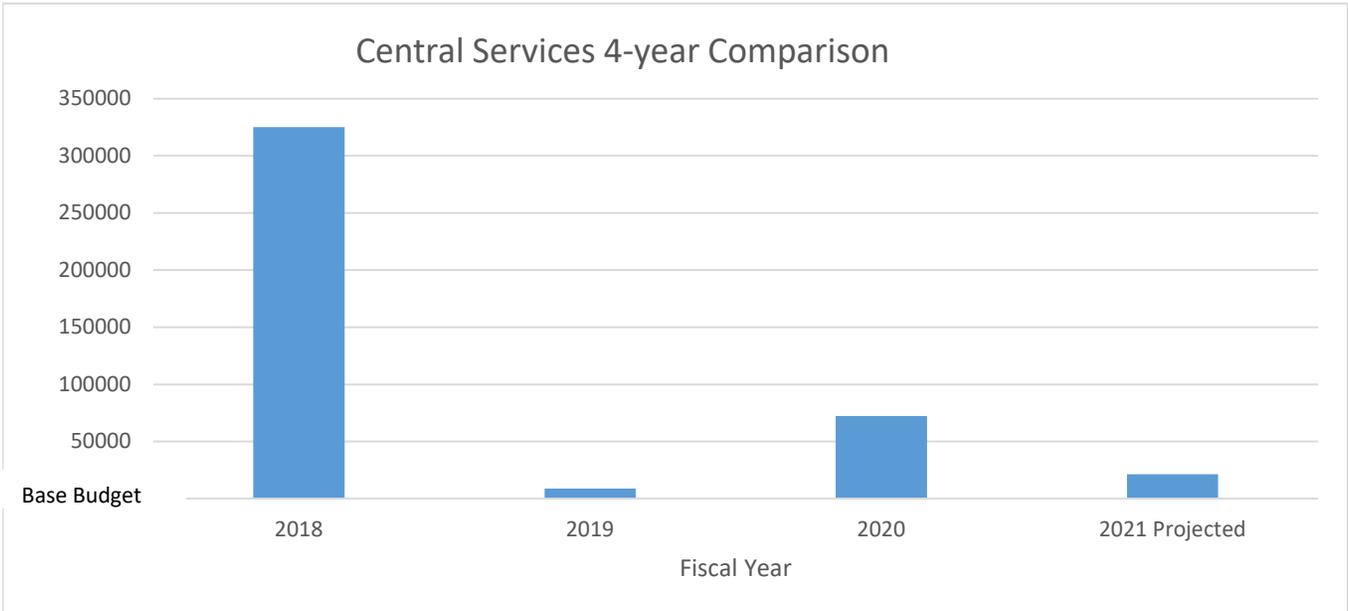


1120	2018	2019	2020	2021 Projected
Surplus(Deficit)	56,810	238,290	248,769	195,527

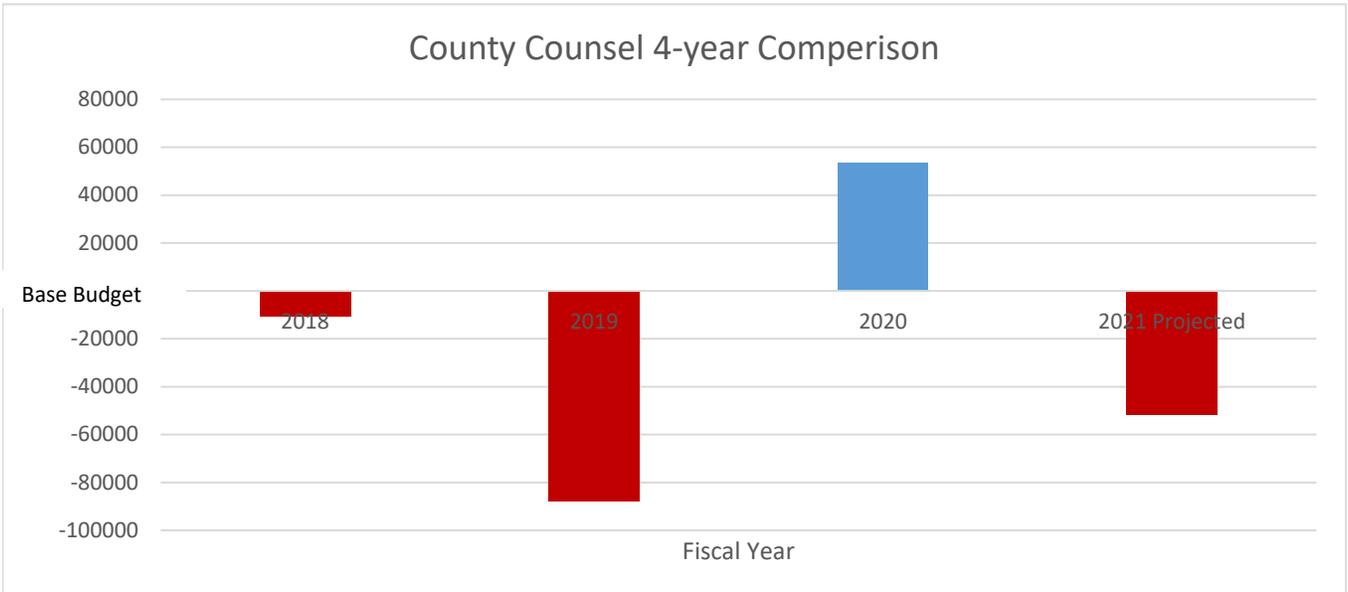


1130	2018	2019	2020	2021 Projected
Surplus(Deficit)	12,771	-	62,110	-

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

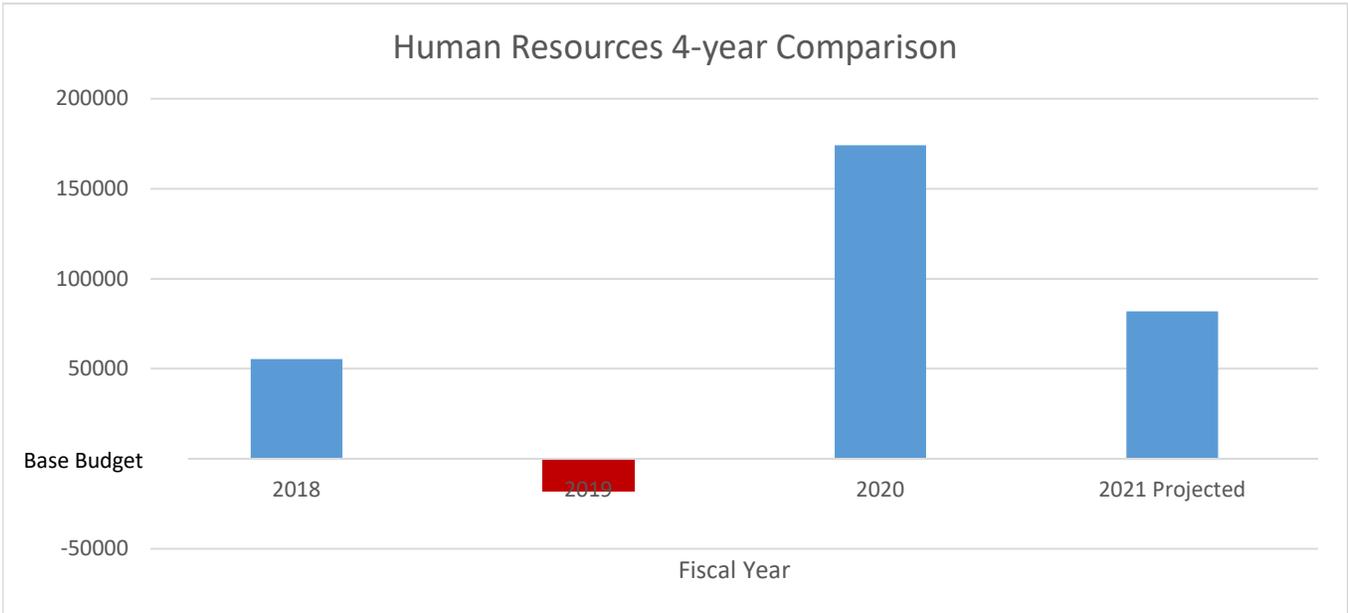


1160	2018	2019	2020	2021 Projected
Surplus(Deficit)	325,165	8,915	72,373	21,430

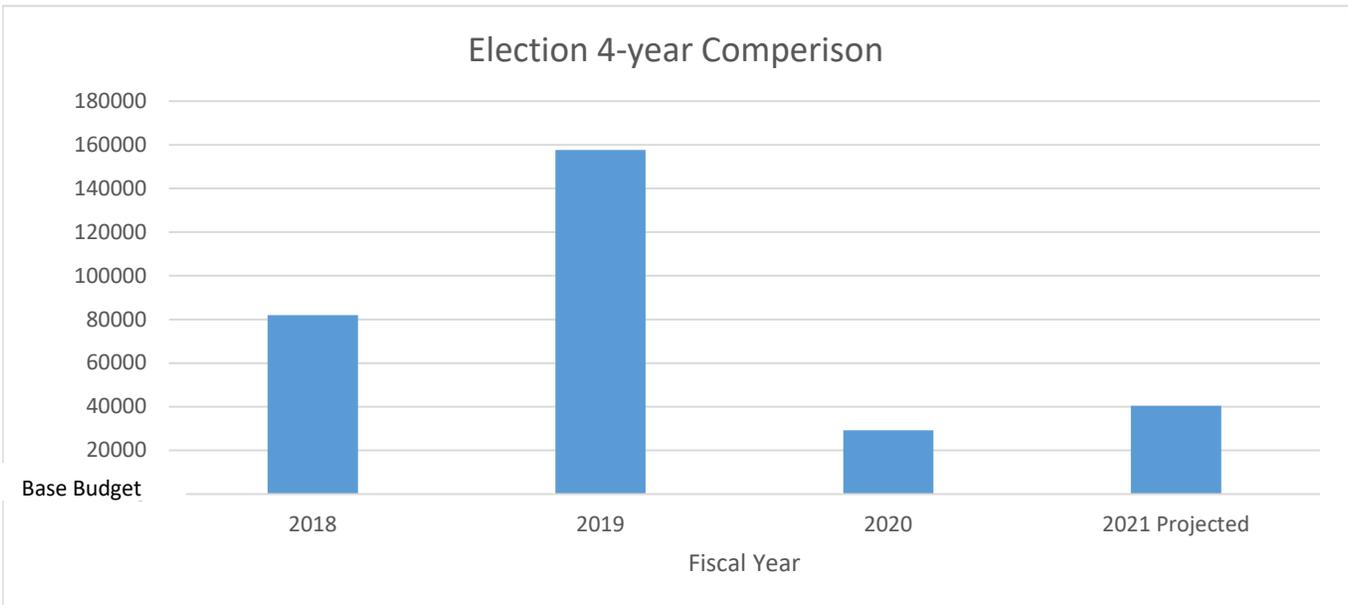


1210	2018	2019	2020	2021 Projected
Surplus(Deficit)	(10,432)	(87,657)	53,489	(51,584)

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

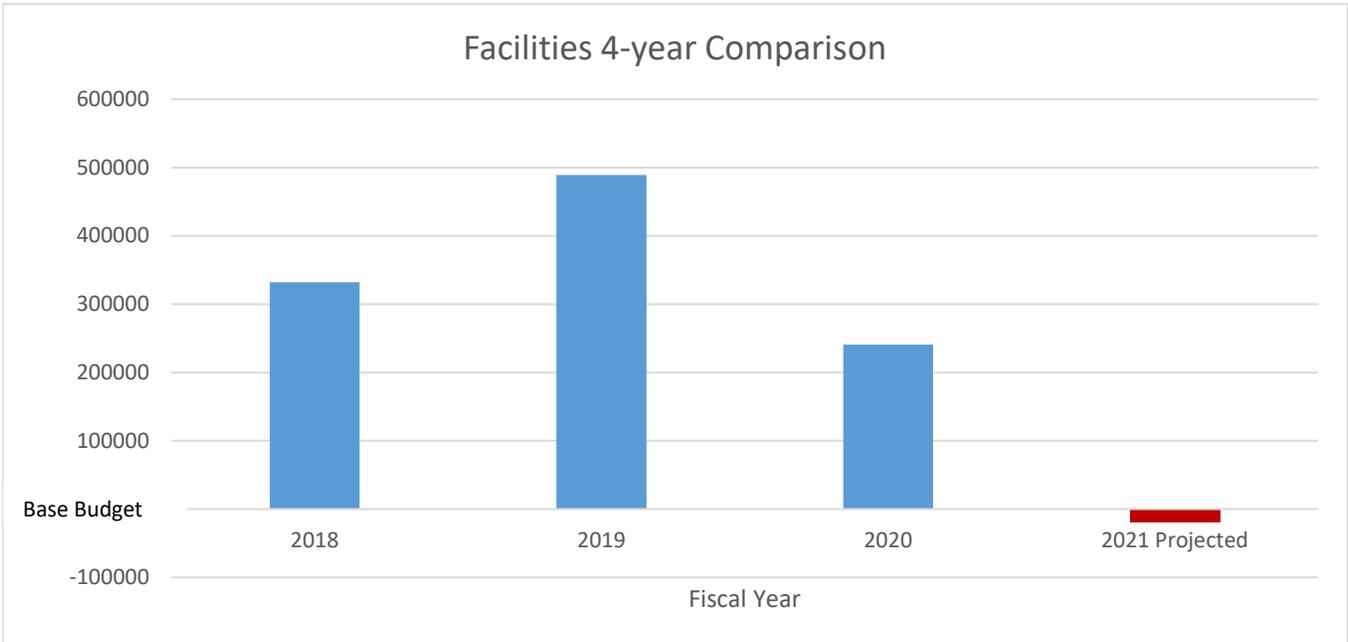


1320	2018	2019	2020	2021 Projected
Surplus(Deficit)	55,460	(18,029)	174,085	81,860

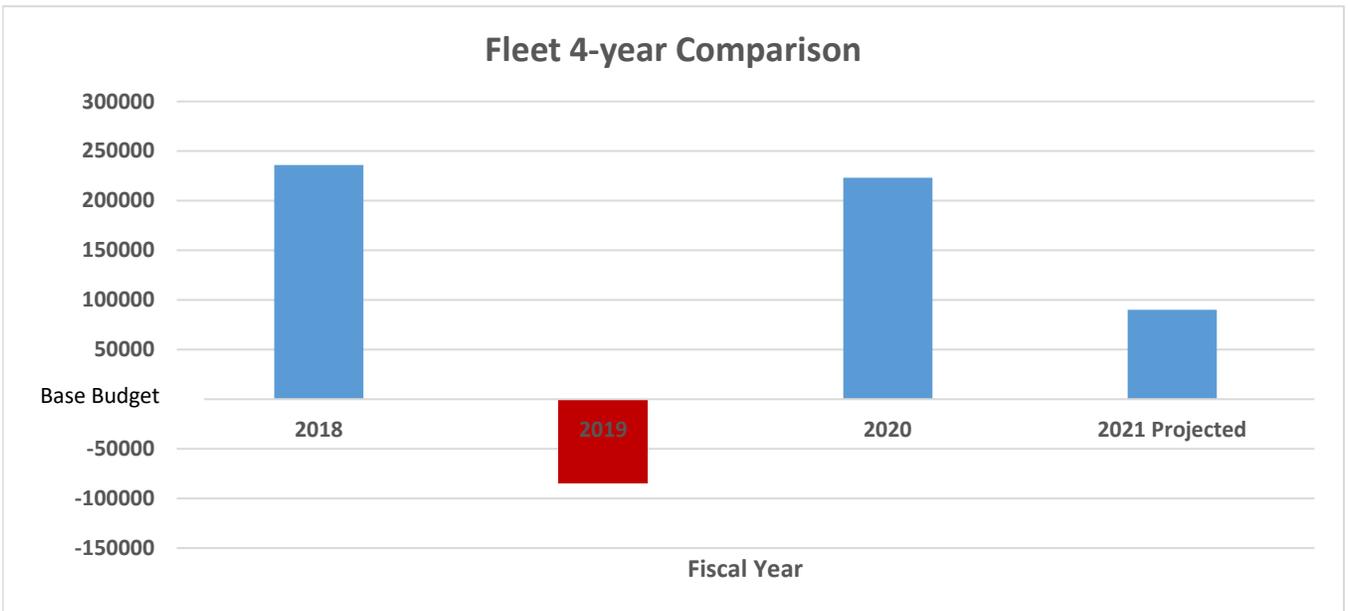


1410	2018	2019	2020	2021 Projected
Surplus(Deficit)	82,032	157,677	29,178	40,399

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

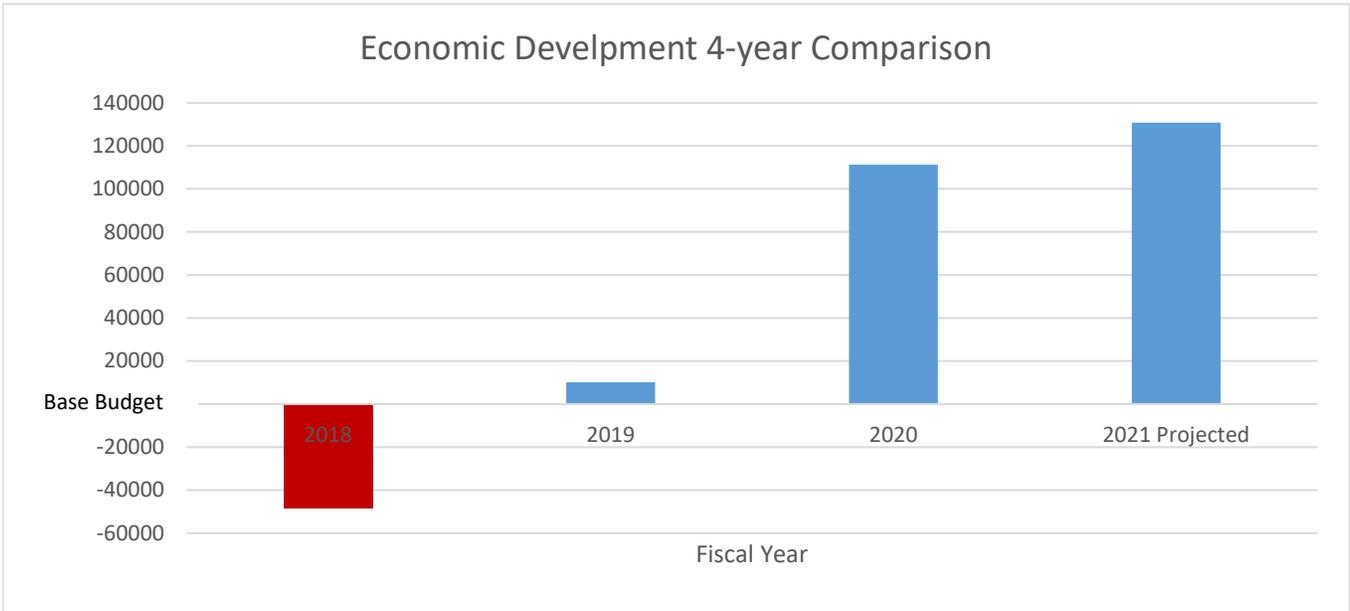


1610	2018	2019	2020	2021 Projected
Surplus(Deficit)	332,155	488,879	240,939	(19,514)

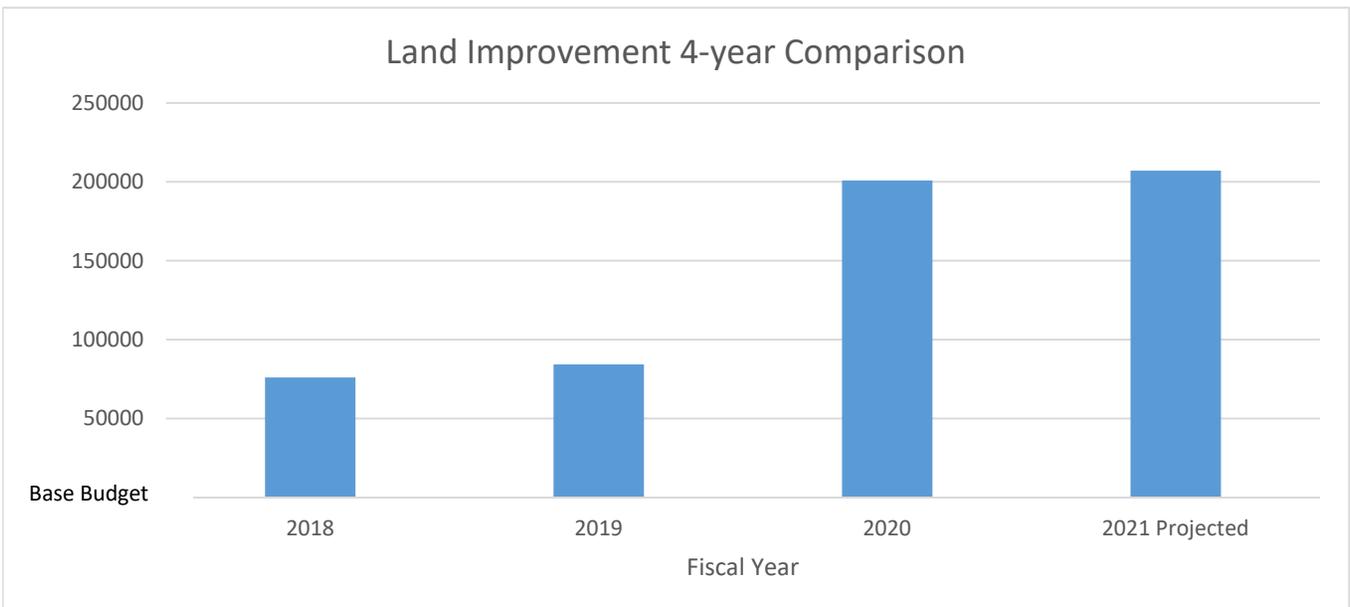


1620	2018	2019	2020	2021 Projected
Surplus(Deficit)	235,906	(84,154)	223,152	89,980

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

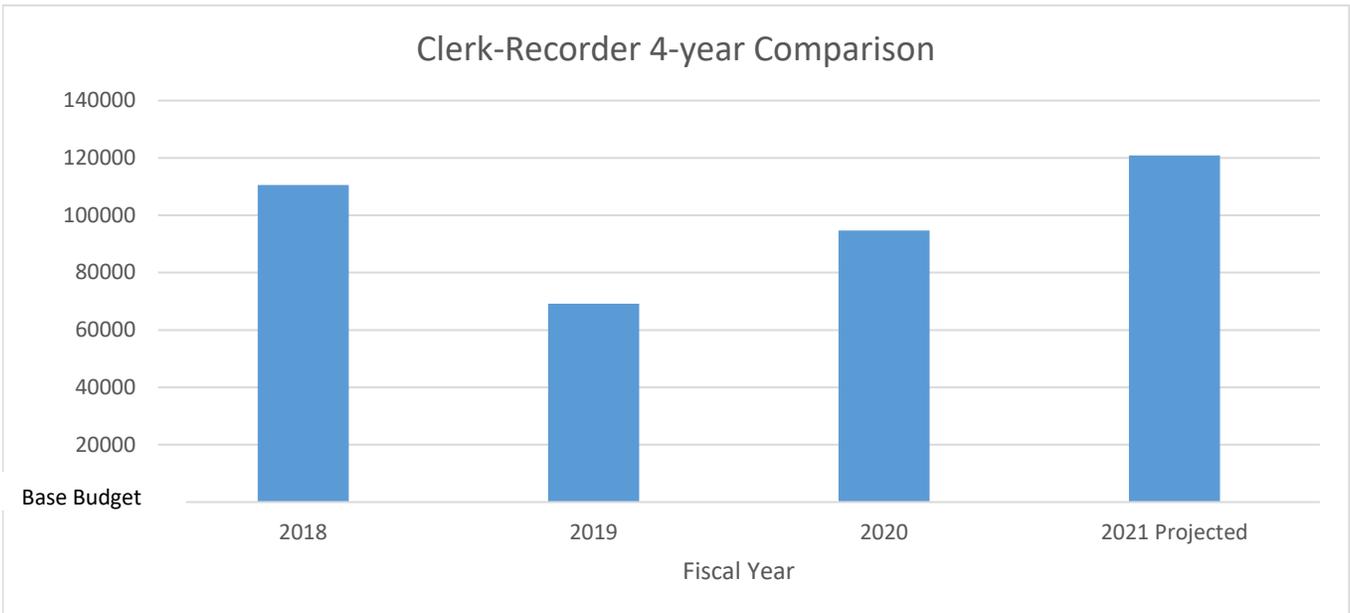


1810	2018	2019	2020	2021 Projected
Surplus(Deficit)	(48,395)	10,107	111,318	130,818

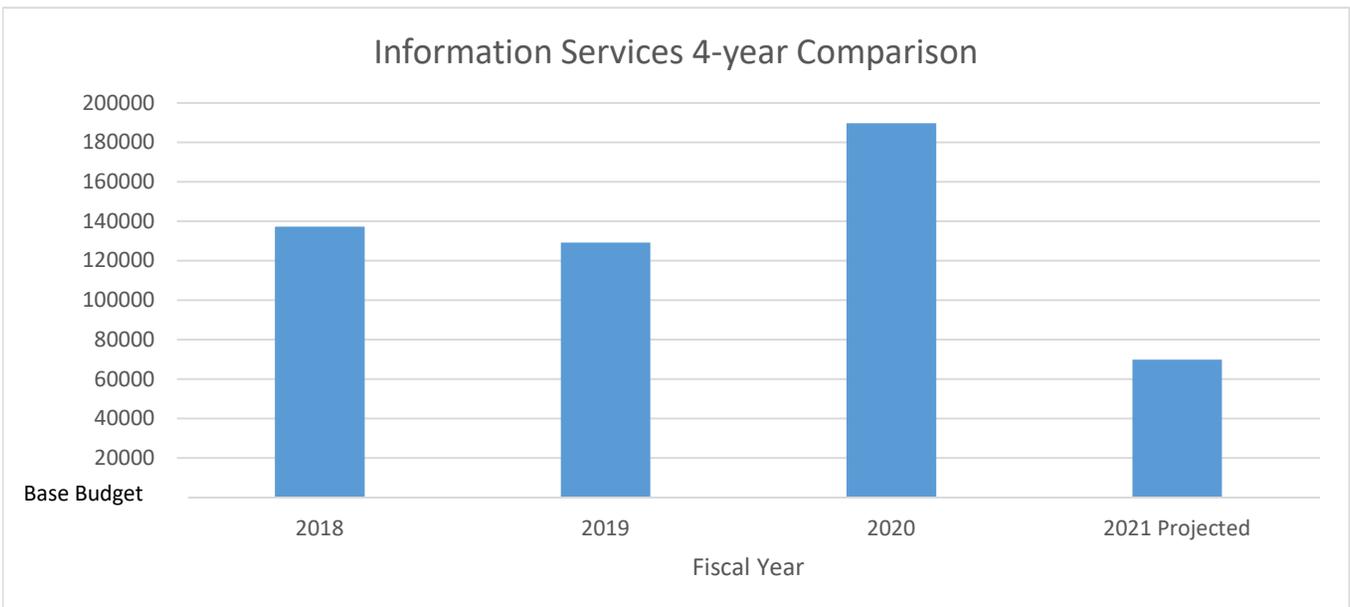


1910	2018	2019	2020	2021 Projected
Over(Under	76,076	84,301	200,828	207,187

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

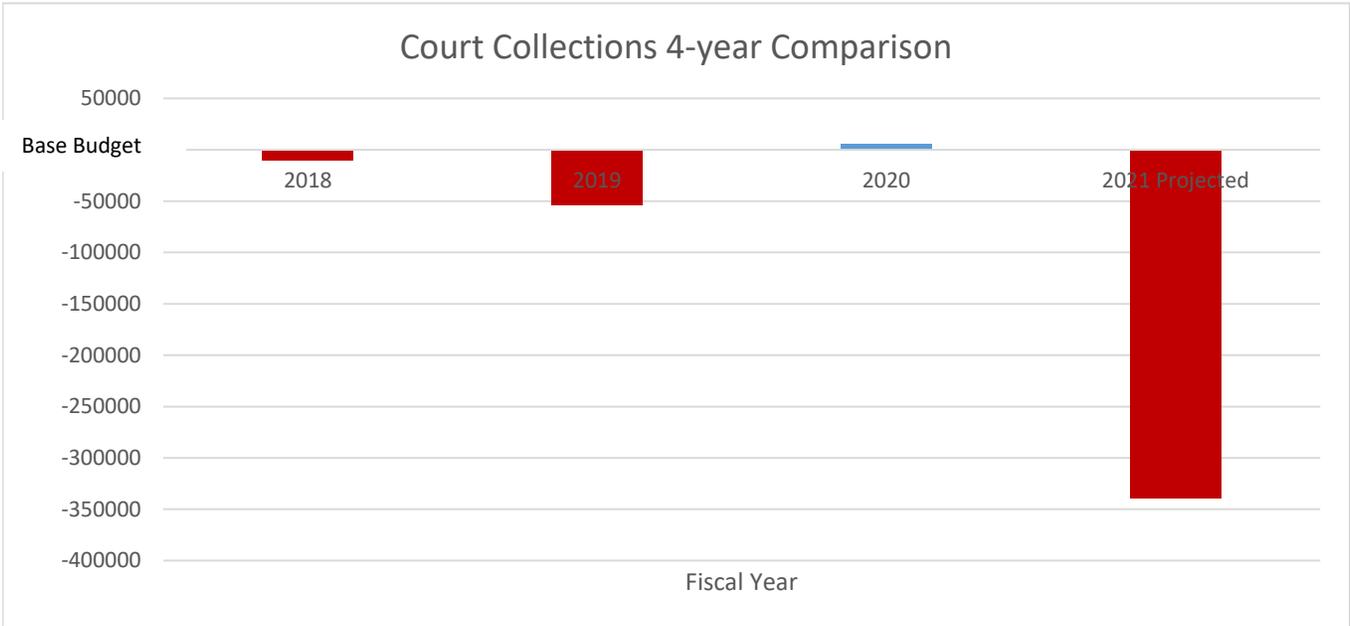


1941	2018	2019	2020	2021 Projected
Surplus(Deficit)	110,550	69,125	94,658	120,828

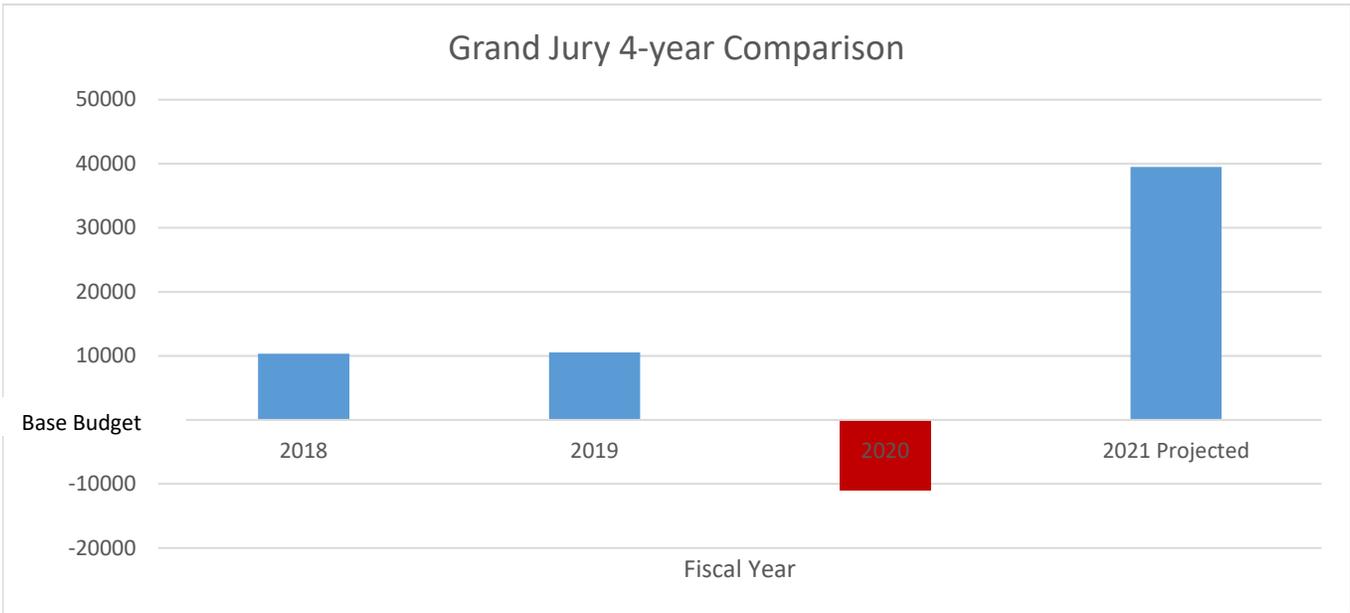


1960	2018	2019	2020	2021 Projected
Surplus(Deficit)	137,313	129,286	189,695	69,865

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

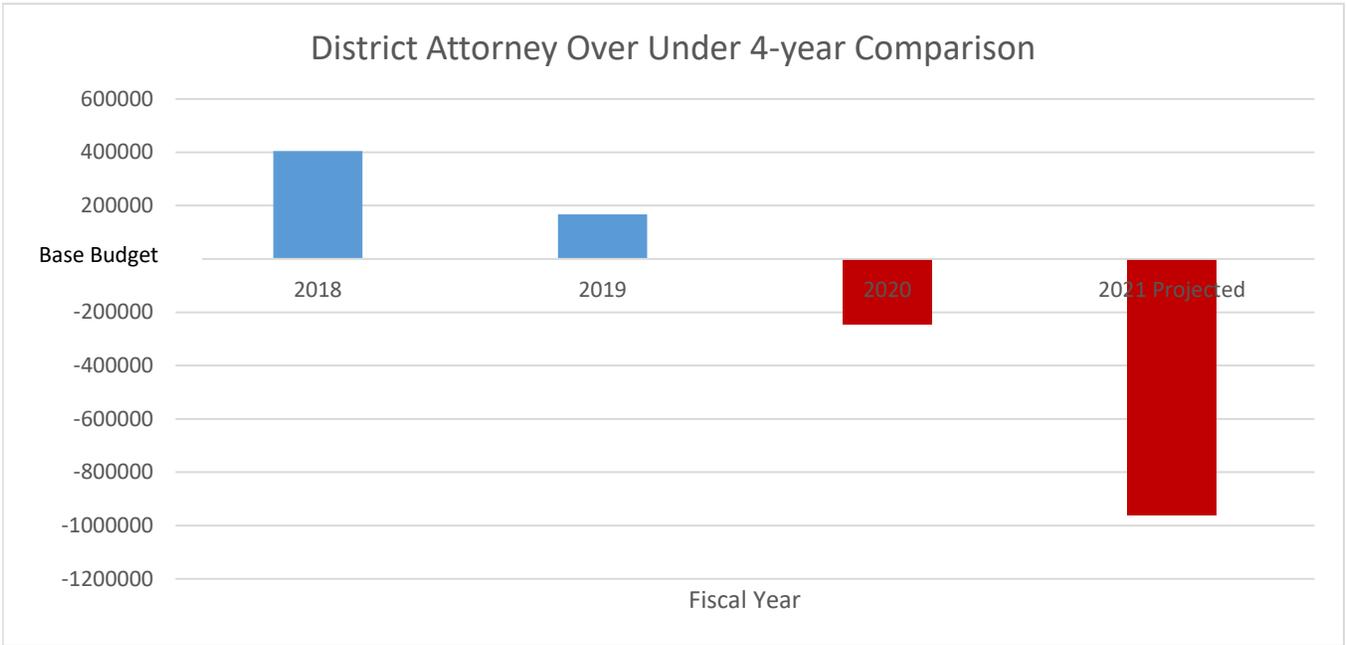


2012	2018	2019	2020	2021 Projected
Over(Under	(9,983)	(54,100)	5,340	(339,478)

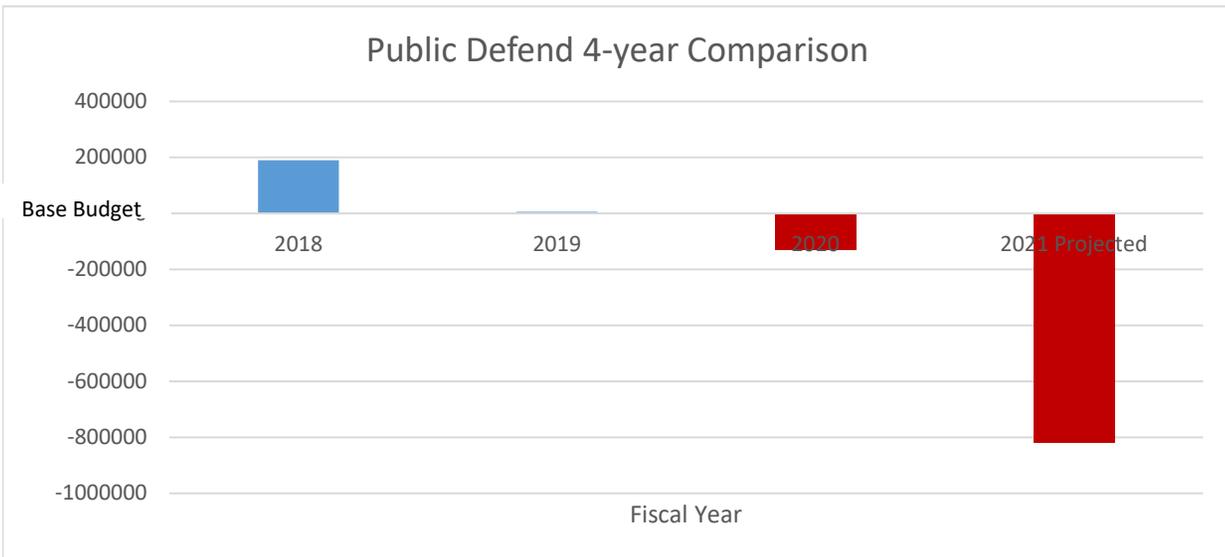


2060	2018	2019	2020	2021 Projected
Surplus(Deficit)	10,354	10,561	(11,018)	39,512

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

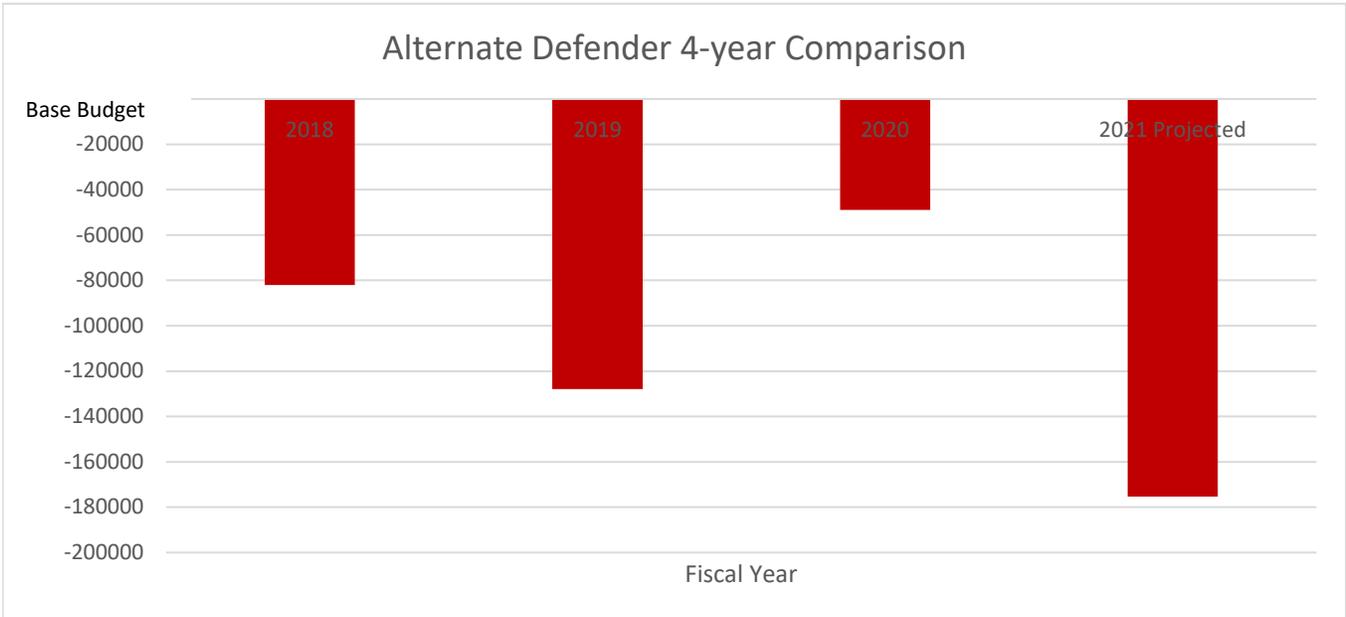


2070	2018	2019	2020	2021 Projected
Surplus(Deficit)	404,865	167,058	(243,334)	(960,799)

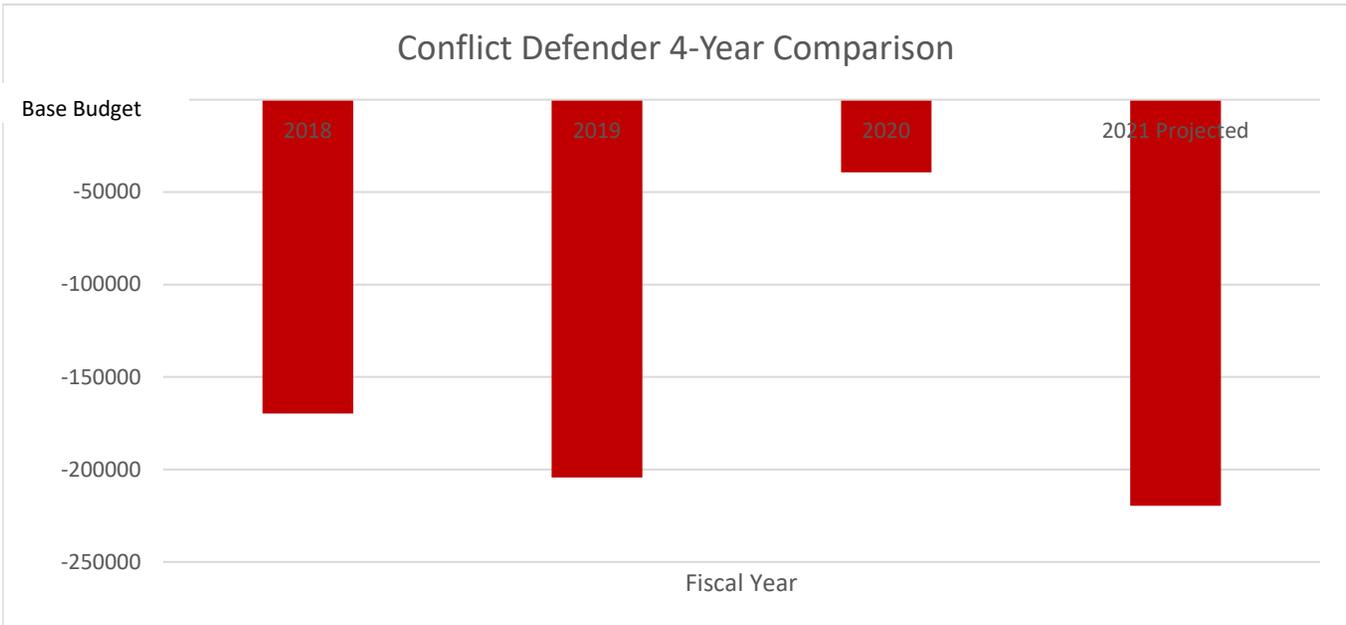


2080	2018	2019	2020	2021 Projected
Surplus(Deficit)	190,119	6,066	(129,962)	(817,909)

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

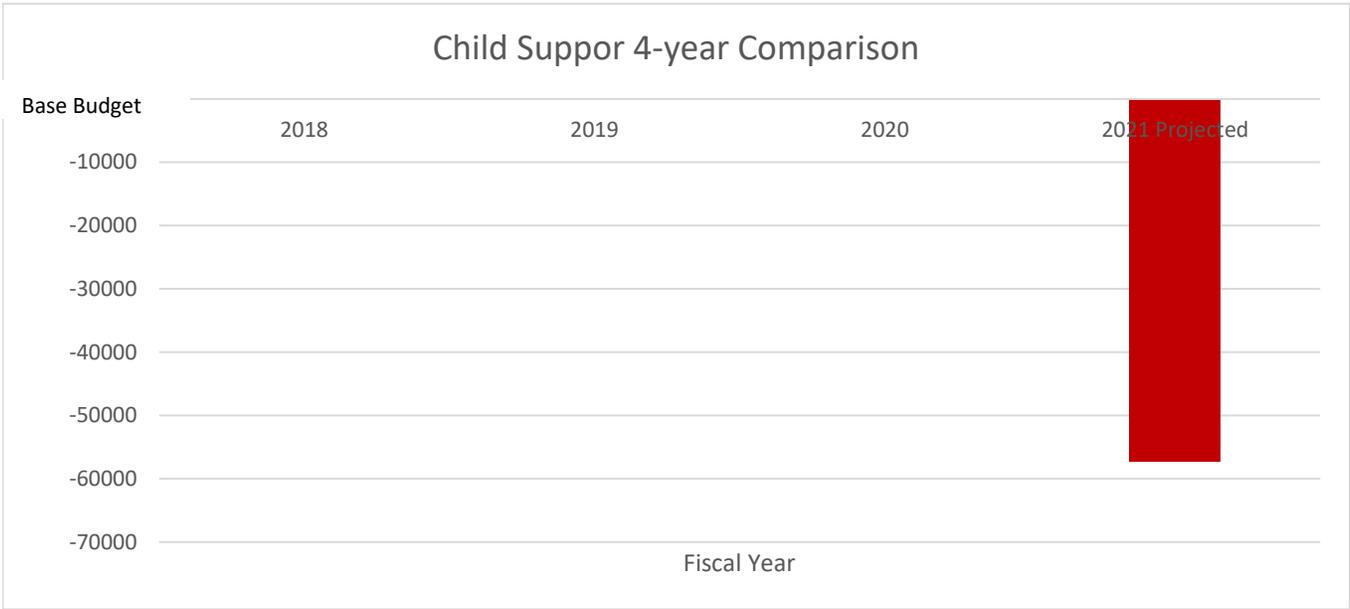


2085	2018	2019	2020	2021 Projected
Surplus(Deficit)	(81,981)	(127,909)	(48,855)	(175,350)

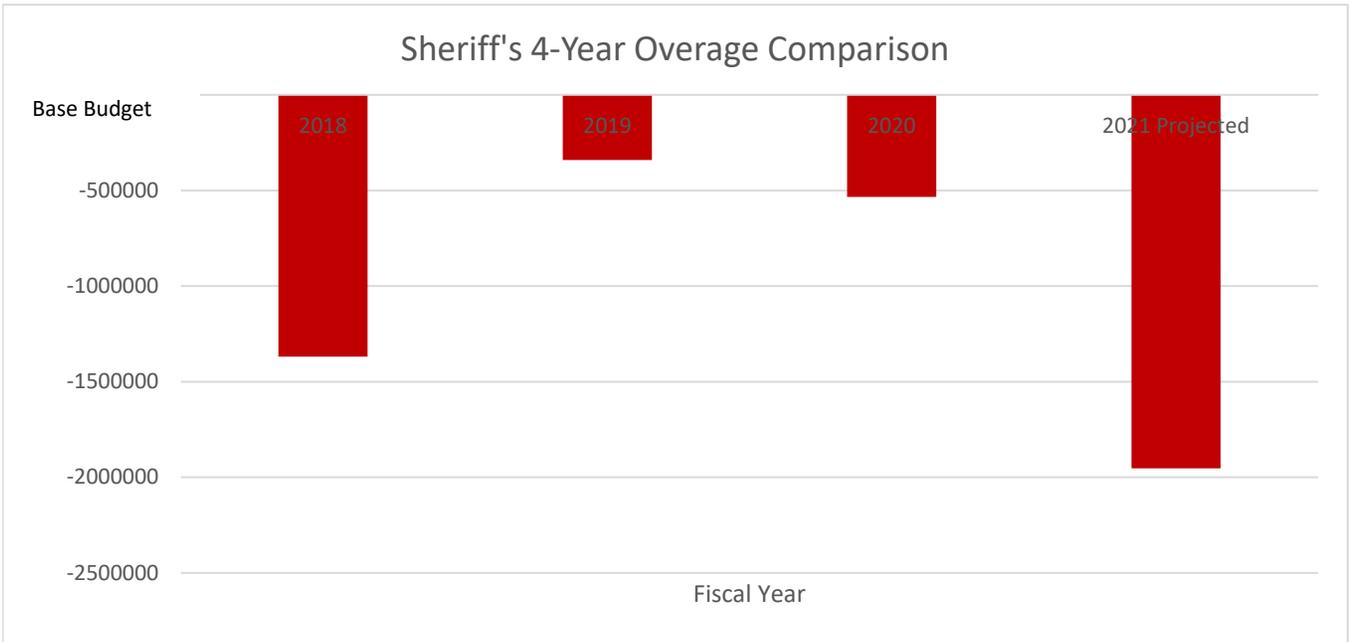


2086	2018	2019	2020	2021 Projected
Surplus(Deficit)	(169,695)	(204,338)	(39,381)	(219,600)

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

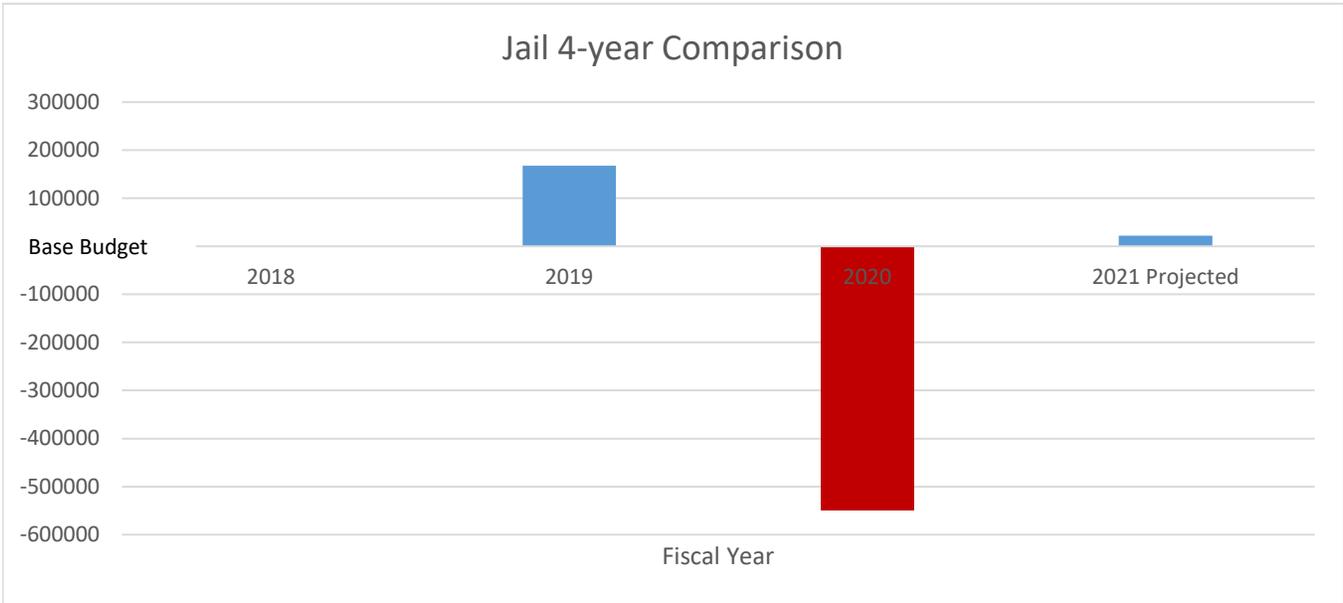


2090	2018	2019	2020	2021 Projected
Surplus(Deficit)	-	-	-	(57,177)

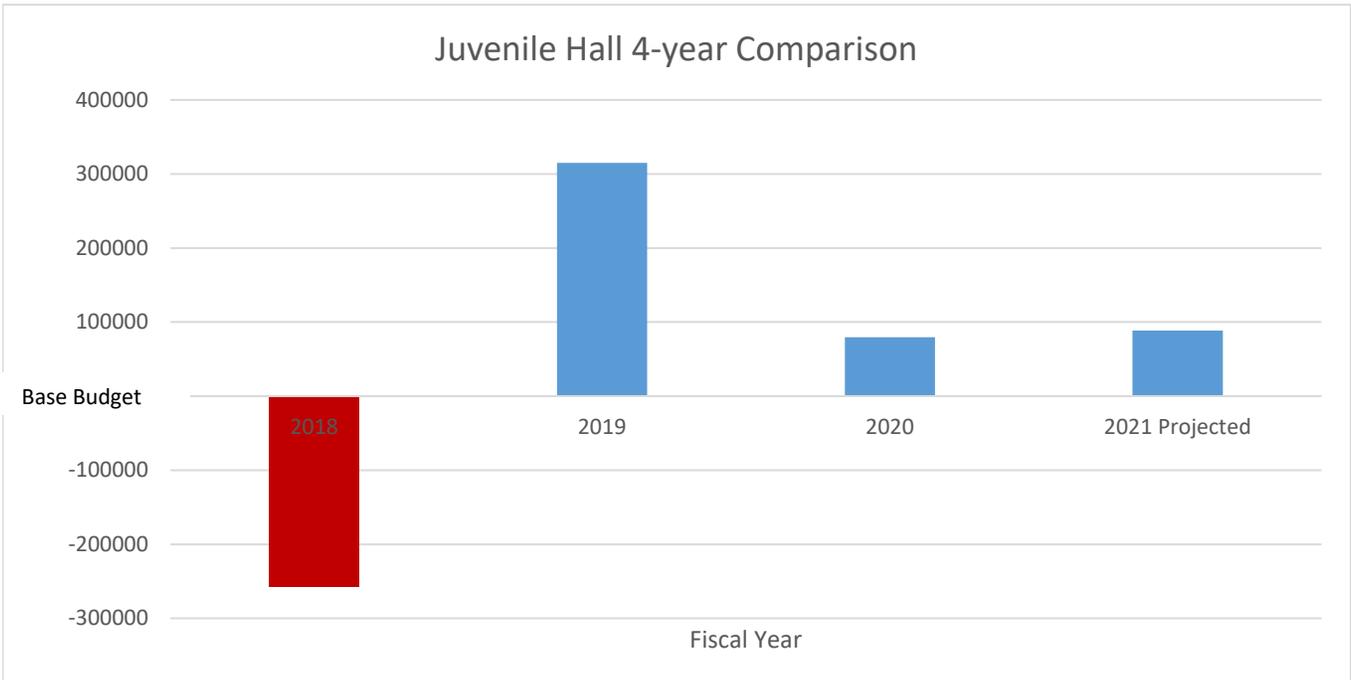


2310	2018	2019	2020	2021 Projected
Surplus(Deficit)	(1,368,622)	(340,921)	(534,568)	(1,953,411)

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

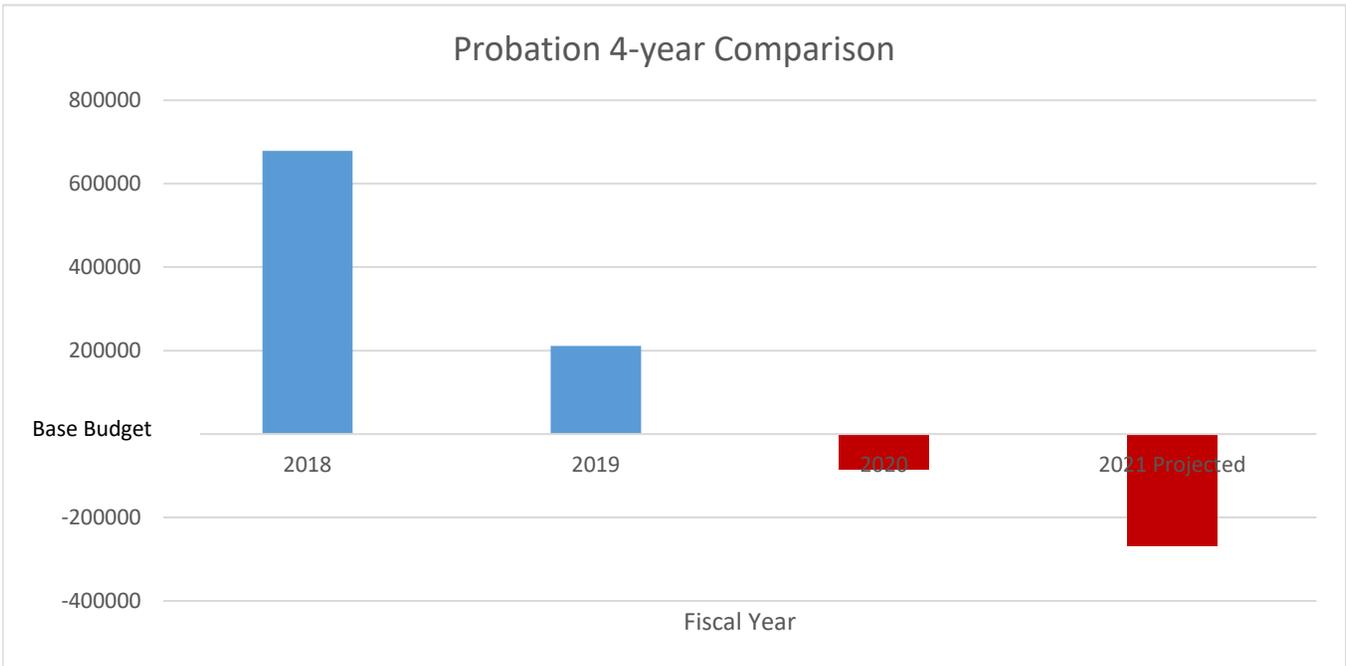


2510	2018	2019	2020	2021 Projected
Surplus(Deficit)	(1,782)	167,502	(548,663)	21,971

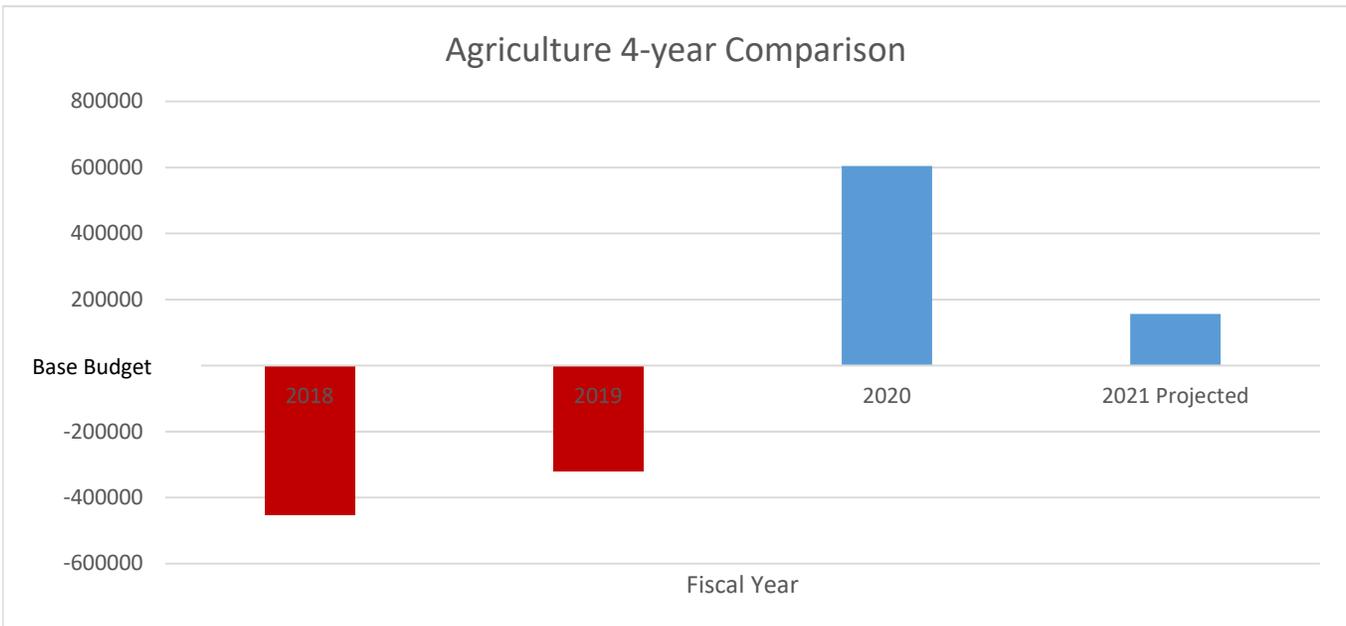


2550	2018	2019	2020	2021 Projected
Surplus(Deficit)	(257,196)	314,936	79,576	88,529

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

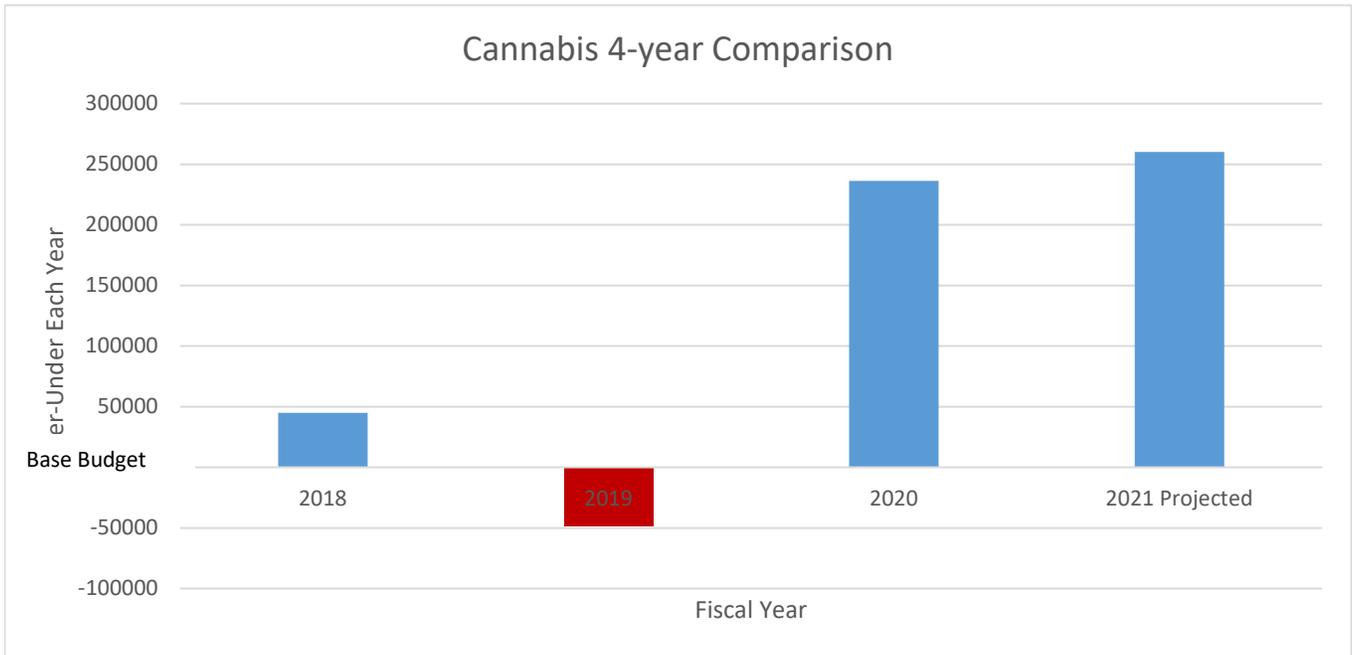


2560	2018	2019	2020	2021 Projected
Surplus(Deficit)	678,697	211,437	(84,752)	(266,814)

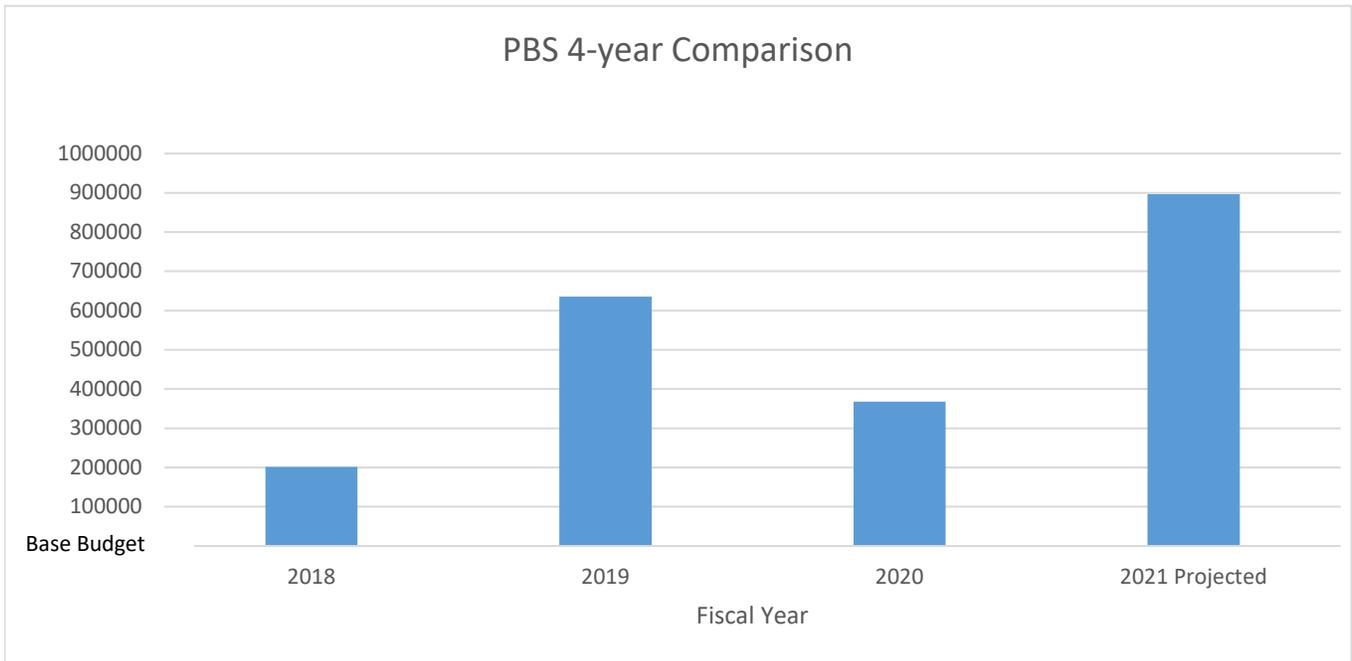


2710	2018	2019	2020	2021 Projected
Surplus(Deficit)	(454,073)	(321,003)	604,117	156,147

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units

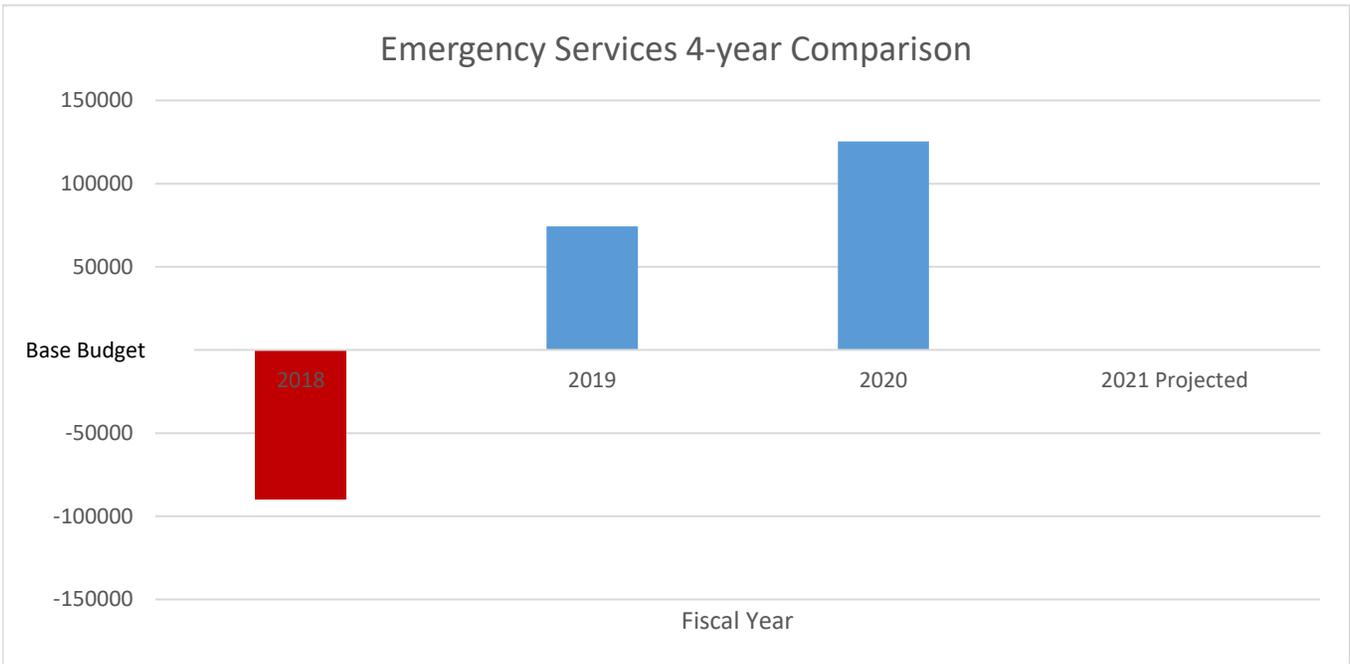


2810	2018	2019	2020	2021 Projected
Surplus(Deficit)	44,906	(48,765)	236,346	260,106

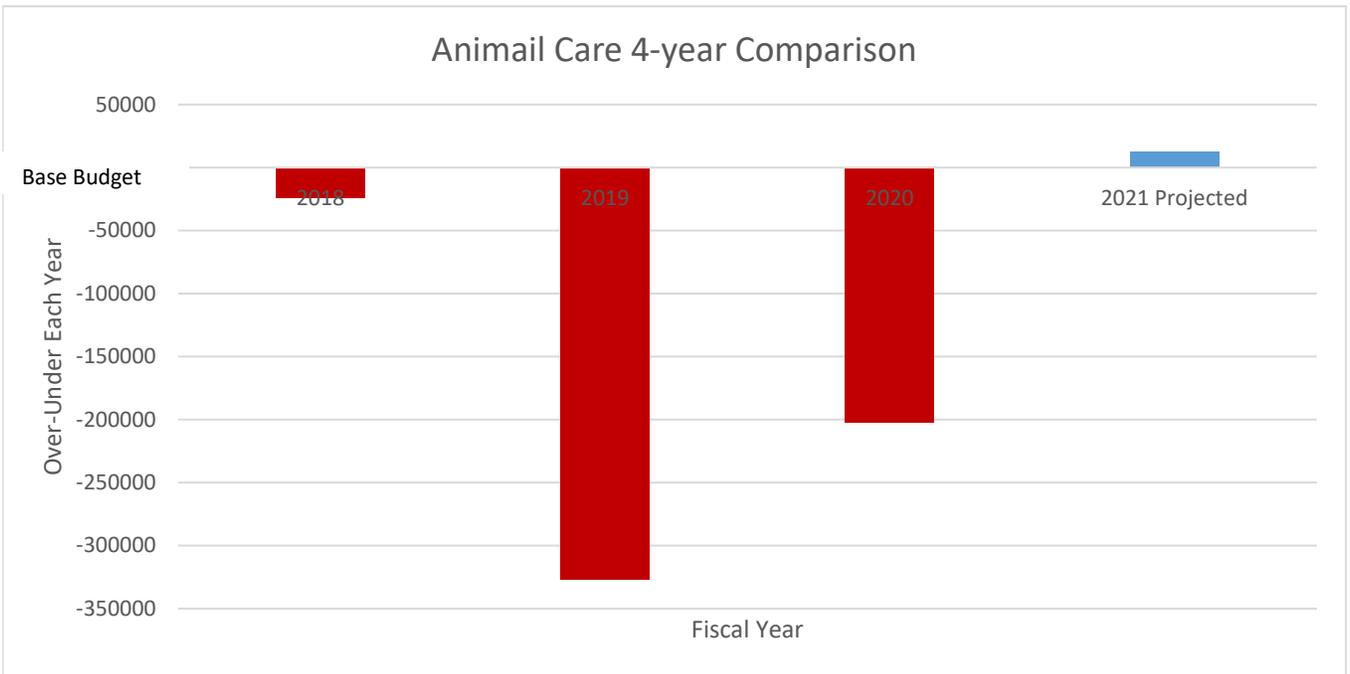


2851	2018	2019	2020	2021 Projected
Surplus(Deficit)	201,282	635,623	367,679	896,029

EXHIBIT B
4-Year Base Budget to Actual Budget
Comparison of Budget Units



2830	2018	2019	2020	2021 Projected
Surplus(Deficit)	(90,095)	74,217	125,305	-



2860	2018	2019	2020	2021 Projected
Surplus(Deficit)	(23,996)	(326,866)	(202,658)	12,834

**FY 2020-21 3rd Quarter Budget Net Zero Adjustments
ATTACHMENT A**

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	GA	1620	Garage	862120	Maintenance-Equipment	(3,000)	Transfer money to cover fixed asset cost (wheel balancer)
1100	GA	1620	Garage	864370	Equipment	3,000	Transfer money to cover fixed asset cost (wheel balancer)
1100	DD0035	4012	Adult Recovery	863280	Contracts to Agencies	(48,000)	Reduction in contract expenditures
1100	DD0035	4012	Adult Recovery	862189	Prof. & Spec Svcs	994,819	ODS Waiver contract PHCA
1100	DD0035	4012	Adult Recovery	825342	2011 Realignment	(946,819)	Funds to cover PHCA Contract
1221	MHAD75	4050	Mental Health	862239	Special Dept Exp.	100,000	S&B Transfer increase
1221	MH	4050	Mental Health	825330	State Aid	(100,000)	S&B Transfer increase
1100	EL	1410	Elections	825670	FEDERAL REVENUE OTHER	(72,269)	Full contract amount of 173425.76 received.
1100	EL	1410	Elections	861012	EXTRA HELP	11,866	Funding from Federal contract to bring Extra Help budget in line, and support extra
1100	EL	1410	Elections	861013	OVERTIME REG EMP	5,531	Funding from Federal contract to bring budget in line. Overtime is a result of November
1100	EL	1410	Elections	862189	PROF AND SPEC SVCS OTHER	19,131	Funding from Federal Contract to pay some of November 2020 Election costs. Brings
1100	EL	1410	Elections	862231	ELECTION SUP & SERVCS	26,585	Funding from federal contract to bring budget in line and offset unplanned expenses
1100	EL	1410	Elections	862239	SPEC DEPARTMENT EXPENSE	9,156	Funding from federal contract to bring budget in line. No additional expenses expected
1100	PHCOV	4010	Public Health	862239	Spec. Dept. Expense	100,000	COVID-19 Expenses
1100	PHCOV	4010	Public Health	825490	State Other Revenue	(100,000)	COVID-19 Expenses
1100	PHELXC	4010	Public Health	862060	Communications	8,000	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	862170	Office Expense	3,000	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	862189	Prof. & Spec. Svcs.	943,661	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	862230	Information Tech. Equip.	19,713	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	862239	Special Dept. Exp.	614,512	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	862250	Travel & Trans.	10,000	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	862260	Utilities	2,819	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	825490	State Other Revenue	(493,353)	New COVID-19 Allocation - ELC Expansion
1100	PHELXC	4010	Public Health	827802	Operating Transfer In	(1,108,352)	New COVID-19 Allocation - ELC Expansion
1225	DR	2910	Disaster Recovery	865802	Operating Transfer Out	1,108,352	New COVID-19 Allocation - ELC Expansion
1225	DR	2910	Disaster Recovery	825490	State Other Revenue	(1,108,352)	New COVID-19 Allocation - ELC Expansion
1100	PHMAT	4010	Public Health	863113	Pmts to other gov	59,832	Return unallocated revenue from FY19/20
1100	PHMAT	4010	Public Health	825341	Realignment Health Svcs	(59,832)	Return unallocated revenue from FY19/20
1100	PNADM	4013	Public Health Nursing	863113	Pmts to other gov	50,000	COVID-19 Response Testing
1100	PNADM	4013	Public Health Nursing	861011	Regular Employees	(50,000)	COVID-19 Response Testing
1100	PHCOV	4010	Public Health	827802	Operating Transfer In	(166,248)	ELC 1 Transfer from DR
1100	PHCOV	4010	Public Health	862239	Special Dept. Expense	166,248	ELC 1 Budget Expense
1225	DR	2910	Disaster Recover	825490	State Other Revenue	(166,248)	ELC 1 Budget Revenue
1225	DR	2910	Disaster Recover	825490	State Other Revenue	(291,739)	Reclass Budget
1225	DR	2910	Disaster Recover	825670	Federal Revenue	(715,180)	Great Plates 1-2
1225	DR	2910	Disaster Recover	827700	Other Revenue	291,739	Reclass Budget
1225	DR	2910	Disaster Recover	865802	Operating Transfer Out	715,180	Great Plates 1-2 Transfer from DR
1225	DR	2910	Disaster Recover	865802	Operating Transfer Out	166,248	ELC 1 Transfer from DR
1226	IG	4071	Partnerships for Health	770070	IGT Designated Reserve	(2,752,115)	Great Plates needs

**FY 2020-21 3rd Quarter Budget Net Zero Adjustments
ATTACHMENT A**

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1226	IG	4071	IGT	770070	IG Designated Reserve	715,180	Great Plates 1-2
1226	IG	4071	IGT	827802	Operating Transfer In	(715,180)	Great Plates 1-2 Transfer from DR
1226	IG	4071	Partnerships for Health	862189	Prof. & Spec. Svs.	2,752,115	Great Plates needs
1227	PC	4072	Whole Person Care	865802	Operating Transfer Out	154,030	Pmt is double of what received in OTI
1221	MH	4050	Mental Health	827802	Operating Transfer In	(154,030)	Pmt is double of what received in OTI
4420	VF21HP	0442	Hospital Preparedness	864370	Fixed Assets - Equip	24,000	Carry Forward funds for 6 Trailers
4420	VF21HP	0442	Hospital Preparedness	827801	Grant Revenue	(24,000)	Carry Forward funds for 6 Trailers
Total of all requested adjustments:						-	

ATTACHMENT B

FY 2020-21 Third Quarter Departmental Funding Requests

		CEO Recommendation	Deferred
Fiscal Stability	\$ 2,700,000	\$ -	\$ -
• Administration Center Roof and HVAC Project - Phase 3	\$ 2,700,000		
Financial Sustainability	\$ -	\$ -	\$ -
Organizational Development	\$ 2,550,000	\$ -	\$ -
• Alternate Care Site Roof and Related Improvements	\$ 2,550,000		
Disaster Recovery and Resiliency	\$ -	\$ -	\$ -
<i>Total Estimated Annual Cost:</i>	\$ 5,250,000	\$ -	\$ -
	Remaining:		