

RESOLUTION NO. 24-042

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AMENDING THE FY 23-24 ADOPTED BUDGET OF THE BOARD OF SUPERVISORS BY ADJUSTING REVENUES AND APPROPRIATIONS

WHEREAS, on June 20, 2023, the Board of Supervisors adopted Resolution No. 23-108 which adopted the FY 2023-24 County Budget, and as further amended on November 20, 2023 by adopting Resolution No. 23-191; and

WHEREAS, Section 29130 of the Government Code provides for appropriation of unanticipated revenue by a four-fifths vote of the Board of Supervisors; and

WHEREAS, Sections 29125, 29126, 29126.1 and 29130 of the Government Code provides authority for the Board of Supervisors to transfer and revise appropriations, cancel unused appropriations, transfer unused appropriations to contingencies, reduce revenue estimates and cancel and appropriate designations and reserves other than the general reserve; and

WHEREAS, revenue estimates and appropriations within the FY 2023-24 Budget have been reviewed by the Auditor-Controller and reviewed and approved by the Chief Executive Officer based on information which has become available since the time of adoption of the budget, and it is recommended that the Board of Supervisors approve certain revisions to the budget.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors 2023-24 Budget have been reviewed by the Auditor-Controller and reviewed and approved by the Chief Executive Officer based on information which has become available since the time of adoption of the budget, and it is recommended that the Board of Supervisors approve certain revisions to the budget.

NOW, THEREFORE, BE IT RESOLVED by the Mendocino County Board of Supervisors that amendments to the Fiscal Year 2023-24 Adopted Budget of the County of Mendocino, as shown in Attachment A, entitled "FY 2023-24 Mid-Year Budget Net Zero Adjustments and Administrative Clean Up", and Exhibit A, entitled "BU 1000 Revenue Forecast for Fiscal Year 2023-24" are hereby ordered and approved.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Williams, and carried this 12th day of March, 2024, by the following vote:

AYES: Supervisors McGourty, Mulheren, Haschak, Gjerde and Williams
NOES: None
ABSENT: None

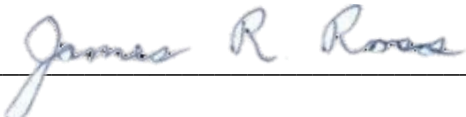
WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board



Deputy

APPROVED AS TO FORM:
JAMES R. ROSS
Interim County Counsel





MAUREEN MULHEREN, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: DARCIE ANTLE
Clerk of the Board



Deputy

County of Mendocino

BU 1000 Revenue Projections For Fiscal Year 2023-24 Mid-Year

Revenue Description		2020/21 Actual	2021/22 Actual	22/23 Actual	23/24 Budget	23/24 Projection
Current Secured Property Tax	821110	38,508,972	39,711,273	41,758,381	42,200,000	42,800,000
Current Unsecured Property Tax	821120	1,055,920	1,012,491	1,155,297	1,000,000	1,169,729
Current Supplemental Roll Taxes	821130	297,195	0	369,771	800,000	800,000
Prior Year Secured Taxes	821210	0	0	0	0	0
Prior Year Unsecured Taxes	821220	56,177	72,901	17,265	51,500	51,500
Penalties & Cost on Delinquent Taxes	821400	735,999	882,582	928,890	760,000	760,000
Sales and Use Tax - County 1% Share	821500	8,339,681	8,494,344	7,760,485	8,047,167	7,568,440
Measure P Sales Tax	821500	0	0	1,240,888	4,200,000	4,000,000
Sales and Use Tax - Public Safety	821510	0	0	0	0	0
Timber Yield Taxes	821600	513,694	346,112	604,544	355,000	296,692
Transient Occupancy Tax - Camp/RV	821699	740,929	675,868	548,225	680,000	500,000
Highway Property Rentals	821700	725	1,105	1,117	0	1,424
Transient Occupancy Tax - Room	821701	7,219,977	8,585,364	7,550,530	8,000,000	7,600,000
Property Transfer Tax	821702	1,087,609	981,704	630,144	800,000	540,000
Property Tax In Lieu of VLF Revenues	821704	12,601,893	12,914,420	13,454,243	13,100,000	14,042,530
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	0	0	0	0	0
Williamson Act Replacement Tax	821706	609,901	705,579	720,140	600,000	600,000
Cannabis Tax Revenue	821707	6,159,180	3,600,857	3,129,574	1,000,000	1,000,000
Franchise Fees	822210	1,065,921	1,115,049	1,320,931	1,100,000	1,100,000
Forfeiture and Penalties	823300	0	0	0	0	0
Interest Income	824100	664,208	693,515	1,867,644	690,000	690,000
Motor Vehicle In Lieu	825150	53,971	84,979	78,478	85,000	85,000
SB90 Reimbursement (State Mandated Cost)	825398	13,215	0	0	0	0
Homeowner's Property Tax Exemption	825481	272,080	263,347	295,102	275,000	275,000
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000	130,000
Federal Grazing Fees	825650	1,440	55	436	0	0
Federal Land In Lieu Taxes	825660	733,482	768,913	803,823	770,000	836,058
Federal Other	825670	0	0	994,521	994,521	994,521
Other Government Agency Revenue (County RDA return)	825810	0	0	0	0	0
Solid Waste Fee	826315	0	0	0	0	0
County Cost Plan Charges/Property Tax Admin Fee	826402	3,203,410	3,270,391	3,331,979	3,700,000	5,996,140
Prior Year Revenue (PG&E Settlement)	827400	22,652,909	16,566	4,564	0	0
Sale of Fixed Assets	827500	0	0	0	0	0
Card Rebate Programs - US Bank & Bank of America	827700	125,819	156,348	186,163	200,000	200,000
Refund Jury & Witness Fees	827701	0	0	0	0	0
Tobacco Settlement Funds	827715	975,195	984,973	893,613	900,000	900,000
Opioid Settlement	827716			130,752	0	0
Total		107,819,503	85,468,737	89,907,500	90,438,188	92,937,035

Prepared by Auditor's Office

FY 2023-24 Mid Year Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A

DRAFT

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	CB	1010	Clerk of the Board	862189	PROF & SPEC SVCS-OTHR	8,000	Efficiencies to cover service contract
1100	CB	1010	Clerk of the Board	862060	COMMUNICATIONS	(2,000)	Efficiencies to cover service contract
1100	CB	1010	Clerk of the Board	862190	PUBL & LEGAL NOTICES	(2,000)	Efficiencies to cover service contract
1100	CB	1010	Clerk of the Board	862239	SPEC DEPT EXP	(4,000)	Efficiencies to cover service contract
1100	AC	1110	Auditor-Controller	862189	Professional & Specialized Svcs	120,000	Efficiencies to cover service contract with RGS-Used from General Reserve in adopted Budget
1100	AC	1110	Auditor-Controller	826120	Accounting Fee	(80,217)	increase based on actuals, will offset salary increase
1100	AC	1110	Auditor-Controller	827703	Cancelled Outlawed Warrant	30,000	increase based on actuals, will offset salary increase
1100	AC	1110	Auditor-Controller	861011	Regular Employees	32,522	increase based on actuals, will offset salary increase
1100	AC	1110	Auditor-Controller	861013	Overtime	13,353	increase based on actuals, will offset salary increase
1100	AC	1110	Auditor-Controller	861021	Co Cont To Retirement	4,342	increase based on actuals, will offset salary increase
1100	TC	1130	Treasurer-Tax Collector	862182	Data Process Svc	(9,392)	Was budgeted in 862182 but was paid out of 862120
1100	TC	1130	Treasurer-Tax Collector	862120	Maintenance - EQ	9,392	Was budgeted in 862182 but was paid out of 862120
1221	MH	4050	Mental Health	863113	Payments to Other Gov't	8,000,000	Increase to account for sending Realignment up to the state for IGT process under CalAIM
1221	MH	4050	Mental Health	863280	Contracts to Agencies	1,000,000	As the ASO phases out, BHRS has to contract with hospitals directly for inpatient services
1221	MH	4050	Mental Health	825330	State Aid	(580,000)	This is in addition to the Q1 add of \$180k, this accounts for additional Realignment to offset our LPS facility costs
1221	MH	4050	Mental Health	825331	MH Medi-Cal	(9,000,000)	This adjustment offsets the Realignment sent up to the state for IGT; our services receive the match federal match portion via IGT and send the service back as a whole under CalAIM
1221	MH	4050	Mental Health	863162	Residential Care	580,000	This is in addition to the Q1 add of \$180k, this accounts for additional LPS facility costs
4720	YAMV2766	4720	Air Quality	825150	Motor Vehicle In Lieu	262,385	The projected revenue of \$662,385 for Motor Vehicle grants (YAMV2766 & YAMV923) should have been split between the two. We are revising and adjusting the projected revenue for both.
4720	YAMV2766	4720	Air Quality	862120	Maint. Equipment	2,000	ADD Maint. Equip projected exp to budget in Munis to cover actual grant use.
4720	YAMV2766	4720	Air Quality	862239	SPEC Dept. Exp	(103,341)	The Salary expense for YAMV2766 needs adjustment since our revenue for this grant originally included the total for both MV grants.
4720	YAMV923	4720	Air Quality	825150	Motor Vehicle In Lieu	143,443	The projected revenue of \$662,385 for Motor Vehicle grants (YAMV2766 & YAMV923) should have been split between the two. We are revising and adjusting the projected revenue for both.
4720	YAMV923	4720	Air Quality	862239	SPEC Dept. Exp	(22,614)	The Salary expense for YAMV923 needs adjustment since our revenue for this grant originally included the total for both MV grants.
4720	YAEI197	4720	Air Quality	862239	SPEC Dept. Exp	17,166	Was not listed in Munis, update to add this back into the budget
4720	YAPM103	4720	Air Quality	862120	Maint. Equipment	5,000	Was not listed in Munis, update to add this back into the budget
4720	YAFA0642	4720	Air Quality	862190	Public and Legal Notice	700	Was not listed in Munis, update to add this back into the budget

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FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
3260	HO	0326	Water Agency	825490	State Other	(75,000)	Received DWR grant for Drought Resilience Plan (DRP) Development
3260	HO	0326	Water Agency	862189	Prof & Spec Services	75,000	Consultant, UCCE & DOT staff work on DRP
1202	LC	4511	Landfill Closure	Fund Balance	Fund Balance	(100,000)	Landfill Closure Fund Balance
1202	LC	4511	Landfill Closure	862189	Prof & Spec Services	50,000	Additional leachate hauling
1202	LC	4511	Landfill Closure	862239	Special Dept Expense	50,000	Additional leachate disposal
1207	RA	3080	Round Valley Airport	Fund Balance	Fund 1207 Balance	(15,000)	22.23 Accrued CAAP Funds
1207	RA	3080	Round Valley Airport	865802	Operating Transfer Out	15,000	
1207	RA	3080	Round Valley Airport	865802	Operating Transfer Out (to RV)	(15,000)	Moving funds to RV
1100	RV	3050	Round Valley Airport	827802	Operating Transfer In	15,000	
1100	RV	3051	Round Valley Airport	827802	Operating Transfer In	(15,000)	Moving funds to Maint.-Structures
1100	RV	3050	Round Valley Airport	862130	Maintenance - Structures...	15,000	Airport safety (mowing, grading, fence)
1208	AV	3090	Little River Airport	Fund Balance	Fund 1208 Balance	(10,000)	22.23 Accrued CAAP Funds
1208	AV	3090	Little River Airport	825120	State Aid for Aviation (CAAP)	(10,000)	23.24 Disbursement expected
1208	AV	3090	Little River Airport	865802	Operating Transfer Out (to LR)	20,000	
1208	AV	3090	Little River Airport	865802	Operating Transfer Out (to LR)	(20,000)	Moving funds to LR
1100	LR	3060	Little River Airport	827802	Operating Transfer In	20,000	
1100	LR	3060	Little River Airport	827802	Operating Transfer In	(20,000)	Transfer funds to 862130
1100	LR	3060	Little River Airport	862130	Maintenance - Structure	20,000	Airport safety (vegetation removal)
1225	DR	2910	Disaster Recovery	825490-DR309	State Other Revenue	1,000,000	Making adjustment based on year-to-date spending. Remaining will go to next FY.
1225	DR	2910	Disaster Recovery	825670-DR306	Federal Other Revenue	60,000	Making adjustment based on year-to-date spending. Remaining will go to next FY.
1225	DR	2910	Disaster Recovery	825670-DR500	Federal Other Revenue	1,062,705	Making adjustment based on year-to-date spending. Remaining will go to next FY.
1225	DR	2910	Disaster Recovery	862189-DR306	Prof & Spec Svcs-Othr	(60,000)	Making adjustment based on year-to-date spending. Remaining will go to next FY.
1225	DR	2910	Disaster Recovery	862189-DR309	Prof & Spec Svcs-Othr	(1,000,000)	Making adjustment based on year-to-date spending. Remaining will go to next FY.
1225	DR	2910	Disaster Recovery	862189-DR500	Prof & Spec Svcs-Othr	(1,062,705)	Making adjustment based on year-to-date spending. Remaining will go to next FY.
1225	DR	2910	Disaster Recovery	862189-DR603	Prof & Spec Svcs-Othr	307,562	Paying from fund balance. Making adjustment based on year-to-date spending and expiring contracts.
1225	DR	2910	Disaster Recovery	862189-DR604	Prof & Spec Svcs-Othr	(987,330)	Transferring to fund balance. Making adjustment based on year-to-date spending and expiring contracts.
1225	DR	2910	Disaster Recovery	862189-DR605	Prof & Spec Svcs-Othr	(261,515)	Transferring to fund balance. All contracts have been spent, reducing to actuals.
1225	DR	2910	Disaster Recovery	862189-DR607	Prof & Spec Svcs-Othr	(33,858)	Transferring to fund balance. All contracts were spent down in previous FY.
1225	DR	2910	Disaster Recovery	862189-DR608	Prof & Spec Svcs-Othr	(20,327)	Transferring to fund balance. Based on year-to-date spending and current open contracts set to expire.

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FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1225	DR	2910	Disaster Recovery	862189-DR611	Prof & Spec Svcs-Othr	(8,782)	Transferring to fund balance. Reducing by previous FY expenses.
1225	DR	2910	Disaster Recovery	862189-DR616	Prof & Spec Svcs-Othr	(313,224)	Transferring to fund balance. Based on year-to-date spending and current open contracts set to expire.
1100	PR	2560	Probation	827802	Operating Transfer In	(45,500)	Was part of the ARPA PreTrial Release to be used on probation's radio sirens. Overbudget.
1100	PR	2560	Probation	864370	Equipment	45,500	Was part of the ARPA PreTrial Release to be used on probation's radio sirens. Overbudget.
1225	DR	2910	Disaster Recovery	865802-DR400	Operating Transfer Out	45,500	Was part of the ARPA PreTrial Release to be used on probation's radio sirens. Overbudget.
1225	DR	2910	Disaster Recovery	865802-DR601	Operating Transfer Out	250,000	Paying from DRs Ambulance JPA contract from PG&E settlement funds.
1100	EM	4016	Emergency Management	827802-DR601	Operating Transfer In	(250,000)	Paying from DRs Ambulance JPA contract from PG&E settlement funds.
1100	EM	4016	Emergency Management	862189	Prof & Spec Svcs-Othr	250,000	Ambulance JPA Contract from PG&E settlement funds.
1100	ES	2830	Emergency Services	862230	Info Tech Equipment	(100,000)	The Fire Safe funding for the alert and warning software was budgeted to incorrect account.
1100	ES	2830	Emergency Services	862227	Software Long Term	100,000	The Fire Safe funding for the alert and warning software was budgeted to incorrect account.
1100	ES	2830	Emergency Services	862170	Office Expense	(3,000)	This line item is significantly underspend. Department would like to reduce the line and spend additional on upcoming trainings.
1100	ES	2830	Emergency Services	862187	Education & Training	3,000	To cover the costs of additional trainings for the OES staff.
7170	IT	0717	Information Technology	862239	SPEC DEPT EXP	(563,365)	ITMP - Fund Balance/Criminal Justice Software Project
7170	IT	0717	Information Technology	862189	PROF & SPEC SVCS-OTHR	563,365	ITMP - Fund Balance/Criminal Justice Software Project
1206	FG	2840	Fish and Game	823200	Other Court	(51,000)	Need to increase Budgeted amount from Fund 1206
1206	FG	2840	Fish and Game	862239	Special Dept Expense	51,000	Need to increase Budgeted amount to pay for Commissions Propagation Fund Awards
1100	JH	2550	Juvenile Hall	862189	Professional Services	89,945	Additional out-of-county placement costs (\$89,945)
1100	JH	2550	Juvenile Hall	825490	State Other	266,052	Move YPFG Revenue to OTI (\$266,052)
1100	JH	2550	Juvenile Hall	827802	Operating Transfer In	(355,997)	Additional JJRBG revenue for out-of-county placement costs (\$89,945); Move YPFG Revenue to OTI (\$266,052)
1209	JYST	2551	Juvenile Youth	865802	Operating Transfer Out	89,945	Additional JJRBG revenue for out-of-county placement costs (\$89,945); Move YPFG Revenue to OTI (\$266,052)
1209	JYFG	2551	Juvenile Youth	865802	Operating Transfer Out	266,052	Additional JJRBG revenue for out-of-county placement costs (\$89,945); Move YPFG Revenue to OTI (\$266,052)
1211	JJ	2561	Juvenile Justice Rehabilitation	865802	Operating Transfer Out	(116,000)	Reclass of Expense Line
1211	JJ	2561	Juvenile Justice Rehabilitation	865802	Operating Transfer Out	(19,455)	Funding to Juvenile Hall. \$19,455 Placement Costs
1209	JYST	2551	Juvenile Justice Rehabilitation	865802	Operating Transfer Out	116,000	Reclass of Expense Line

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FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1209	JYST	2551	Juvenile Justice Rehabilitation	865802	Operating Transfer Out	19,455	Funding to Juvenile Hall. \$19,455 Placement Costs
1100	CN	2810	Cannabis	865802	Operating Transfer Out	7,900	Adjustment to return charge from Cannabis to the Grants Administration
1204	GT	1950	Grants Administrtation	827802	Operating Transfer In	(7,900)	Adjustment to return charge from Cannabis to the Grants Administration