RESOLUTION NO. 26-034

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AMENDING THE FY 25-26 ADOPTED BUDGET OF THE BOARD OF SUPERVISORS BY ADJUSTING REVENUES AND APPROPRIATIONS

WHEREAS, on June 24, 2025, the Board of Supervisors adopted Resolution No. 25-105 which adopted the FY 2025-26 County Budget, and as further amended on November 4, 2025 by adopting Resolution No. 25-180, and as further amended on December 16, 2025 by adopting Resolutions No. 25-198; 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 2025-26 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.

WHEREAS, Attachment A, entitled "FY 2025-26 Mid-Year Quarter Budget Adjustments and Administrative Clean Up", and Exhibit A, entitled “BU 1000 Revenue Forecast for Fiscal Year 2025-26”, which are attached hereto and incorporated herein by this reference, make adjustments to the adopted FY 2025-26 Budget; and

WHEREAS, Attachment B, entitled “FY 2025-26 Mid-Year Quarter Vehicle/Fixed Asset and Structural Improvement Requests” attached hereto and incorporated herein by this reference, specify amendments to the approved fixed asset list for the fiscal year, which are still listed in Attachment A but also being adopted in separate attachments to provide additional transparency; and

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors 2025-26 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 2025-26 Adopted Budget of the County of Mendocino, as shown in Attachment A, entitled "FY 2025-26 Mid-Year Budget Adjustments and Administrative Clean Up", and Exhibit A, entitled “BU 1000 Revenue Forecast for Fiscal Year 2025-26” are hereby ordered and approved.

The foregoing Resolution introduced by Supervisor Mulheren, seconded by Supervisor Williams, and carried this 24th day of February, 2026, by the following vote:

AYES: Supervisors Mulheren, Haschak, Norvell, and Williams
NOES: None
ABSENT: Supervisor Cline

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

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Deputy

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

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT
Interim County Counsel

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BY: DARCIE ANTLE
Clerk of the Board

____
Deputy

FY 2025-26 Mid-Year
Budget Adjustments and Administrative Clean Up
ATTACHMENT A

Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Non-Departmental	1100	ND	1000	821110		PROPERTY TAX CURRENT SECURED	(959,292.00)	(47,612,160.00)	(48,571,452.00)	I	Increase in assessed value and corrections
Non-Departmental	1100	ND	1000	821500		SALES & USE TAX	458,523.00	(11,376,891.00)	(10,918,368.00)	D	Decrease in projected Sales & Use Tax
Non-Departmental	1100	ND	1000	821704		PROP TAX IN-LIEU OF VLF	(1,333,033.00)	(14,000,000.00)	(15,333,033.00)	I	Increase in actual amount for 25/26
Non-Departmental	1100	ND	1000	821706		WILLIAMSON ACT REPLACEMENT TAX	(283,825.00)	(600,000.00)	(883,825.00)	I	Increase in actual amount for 25/26
Non-Departmental	1100	ND	1000	824100		INTEREST	(1,000,000.00)	(1,500,000.00)	(2,500,000.00)	I	Increase based on maturities
Non-Departmental	1100	ND	1000	825481		HOMEOWNERS PROP TAX RELIEF	34,429.00	(275,000.00)	(240,571.00)	D	Decrease based on current year actual amt
Non-Departmental	1100	ND	1000	827716		OPIOD SETTLEMENT	200,000.00	(500,000.00)	(300,000.00)	D	Decrease based on estimated prior costs
Non-Departmental	1100	ND	1000	865802		OPERATING TRANSFER OUT	5,349,551.06	15,237,325.00	20,586,876.06	I	$5.01M in funding requests per CEO Mid-Year recommendations and $339,551.06 for projects to CI
Clerk of the Board	1100	CB	1010	861011		REGULAR EMPLOYEES	33,192.00	182,692.00	215,884.00	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	861021		CO CONT TO RETIREMENT	10,130.00	55,759.00	65,889.00	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	861022		CO CONT TO OASDI	1,975.00	10,870.00	12,845.00	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	861024		CO CONT TO RET INCREMENT	2,337.00	12,863.00	15,200.00	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	861030		CO CONT TO EMPLOYEE INSURANCE	5,347.00	29,433.00	34,780.00	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	862060		COMMUNICATIONS	(140.00)	950.00	810.00	D	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	862187		EDUCATION & TRAINING	(1,800.00)	1,800.00	-	D	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	862189		PROF & SPEC SVCS-OTHR	75,001.00	8,921.33	83,922.33	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	862190		PUBL & LEGAL NOTICES	674.00	1,050.00	1,724.00	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	862227		SOFTWARE-LONG TERM	1,500.00	35,500.00	37,000.00	I	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	862250		TRNSPRTATION & TRAVEL	(1,600.00)	2,000.00	400.00	D	EO Budget Units Adjustment
Clerk of the Board	1100	CB	1010	862253		TRAVEL & TRSP OUT OF COUNTY	200.00	4,800.00	5,000.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861011	BS1	REGULAR EMPLOYEES	8,578.00	107,129.00	115,707.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861011	BS2	REGULAR EMPLOYEES	8,578.00	107,129.00	115,707.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861011	BS3	REGULAR EMPLOYEES	8,578.00	107,129.00	115,707.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861011	BS4	REGULAR EMPLOYEES	8,578.00	107,129.00	115,707.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861011	BS5	REGULAR EMPLOYEES	8,578.00	107,129.00	115,707.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861021	BS1	CO CONT TO RETIREMENT	2,736.00	35,301.00	38,037.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861021	BS2	CO CONT TO RETIREMENT	2,740.00	35,301.00	38,041.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861021	BS3	CO CONT TO RETIREMENT	2,736.00	35,301.00	38,037.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861021	BS4	CO CONT TO RETIREMENT	2,736.00	35,301.00	38,037.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861021	BS5	CO CONT TO RETIREMENT	2,736.00	35,301.00	38,037.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861022	BS1	CO CONT TO OASDI	510.00	6,387.00	6,897.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861022	BS2	CO CONT TO OASDI	510.00	6,387.00	6,897.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861022	BS3	CO CONT TO OASDI	510.00	6,387.00	6,897.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861022	BS4	CO CONT TO OASDI	510.00	6,387.00	6,897.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861022	BS5	CO CONT TO OASDI	510.00	6,387.00	6,897.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861023	BS1	CO CONT TO OASDI-MEDIC	120.00	1,494.00	1,614.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861023	BS2	CO CONT TO OASDI-MEDIC	119.00	1,494.00	1,613.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861023	BS3	CO CONT TO OASDI-MEDIC	119.00	1,494.00	1,613.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861023	BS4	CO CONT TO OASDI-MEDIC	119.00	1,494.00	1,613.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861023	BS5	CO CONT TO OASDI-MEDIC	119.00	1,494.00	1,613.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861024	BS1	CO CONT TO RET INCREMENT	636.00	8,725.00	9,361.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861024	BS2	CO CONT TO RET INCREMENT	633.00	8,725.00	9,358.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861024	BS3	CO CONT TO RET INCREMENT	633.00	8,725.00	9,358.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861024	BS4	CO CONT TO RET INCREMENT	633.00	8,725.00	9,358.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861024	BS5	CO CONT TO RET INCREMENT	633.00	8,725.00	9,358.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861030	BS2	CO CONT TO EMPLOYEE INSURANCE	2,014.00	20,232.00	22,246.00	I	EO Budget Units Adjustment

FY 2025-26 Mid-Year
Budget Adjustments and Administrative Clean Up
ATTACHMENT A

Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Board of Supervisors	1100	BS	1015	861030	BS3	CO CONT TO EMPLOYEE INSURANCE	2,014.00	26,152.00	28,166.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861030	BS4	CO CONT TO EMPLOYEE INSURANCE	2,014.00	12,175.00	14,189.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	861030	BS5	CO CONT TO EMPLOYEE INSURANCE	2,017.00	35,343.00	37,360.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862060	BS1	COMMUNICATIONS	27.00	900.00	927.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862060	BS2	COMMUNICATIONS	26.00	900.00	926.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862060	BS3	COMMUNICATIONS	26.00	900.00	926.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862060	BS4	COMMUNICATIONS	26.00	900.00	926.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862060	BS5	COMMUNICATIONS	26.00	900.00	926.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862170	BS1	OFFICE EXPENSE	(500.00)	600.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862170	BS2	OFFICE EXPENSE	(500.00)	600.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862170	BS3	OFFICE EXPENSE	(500.00)	600.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862170	BS4	OFFICE EXPENSE	(500.00)	600.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862170	BS5	OFFICE EXPENSE	(500.00)	600.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862190		PUBL & LEGAL NOTICES	148.00	-	148.00	I	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862239	BS1	SPEC DEPT EXP	(400.00)	900.00	500.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862239	BS2	SPEC DEPT EXP	(400.00)	900.00	500.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862239	BS3	SPEC DEPT EXP	(400.00)	900.00	500.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862239	BS4	SPEC DEPT EXP	(400.00)	900.00	500.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862239	BS5	SPEC DEPT EXP	(400.00)	900.00	500.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862250	BS1	TRNSPRTATION & TRAVEL	(200.00)	300.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862250	BS2	TRNSPRTATION & TRAVEL	(200.00)	300.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862250	BS3	TRNSPRTATION & TRAVEL	(200.00)	300.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862250	BS4	TRNSPRTATION & TRAVEL	(200.00)	300.00	100.00	D	EO Budget Units Adjustment
Board of Supervisors	1100	BS	1015	862250	BS5	TRNSPRTATION & TRAVEL	(200.00)	300.00	100.00	D	EO Budget Units Adjustment
Executive Office	1100	EO	1020	861011		REGULAR EMPLOYEES	30,809.00	754,012.53	784,821.53	I	EO Budget Units Adjustment
Executive Office	1100	EO	1020	861021		CO CONT TO RETIREMENT	9,733.00	238,213.33	247,946.33	I	EO Budget Units Adjustment
Executive Office	1100	EO	1020	861022		CO CONT TO OASDI	1,856.00	45,413.91	47,269.91	I	EO Budget Units Adjustment
Executive Office	1100	EO	1020	861023		CO CONT TO OASDI-MEDIC	434.00	10,620.04	11,054.04	I	EO Budget Units Adjustment
Executive Office	1100	EO	1020	861024		CO CONT TO RET INCREMENT	2,738.00	67,000.31	69,738.31	I	EO Budget Units Adjustment
Executive Office	1100	EO	1020	861030		CO CONT TO EMPLOYEE INSURANCE	5,048.00	123,544.04	128,592.04	I	EO Budget Units Adjustment
Executive Office	1100	EO	1020	862060		COMMUNICATIONS	(4,451.00)	15,000.00	10,549.00	D	EO Budget Units Adjustment
Executive Office	1100	EO	1020	862170		OFFICE EXPENSE	(3,425.00)	17,425.00	14,000.00	D	EO Budget Units Adjustment
Executive Office	1100	EO	1020	862190		PUBL & LEGAL NOTICES	1,576.00	1,500.00	3,076.00	I	EO Budget Units Adjustment
Executive Office	1100	EO	1020	862239		SPEC DEPT EXP	(27,000.00)	35,000.00	8,000.00	D	EO Budget Units Adjustment
Executive Office	1100	EO	1020	862253		TRAVEL & TRSP OUT OF COUNTY	(12,000.00)	18,000.00	6,000.00	D	EO Budget Units Adjustment
Treasurer-Tax Collector	1100	TC	1130	861011		REGULAR EMPLOYEES	(9,000.00)	829,097.00	820,097.00	D	Earlier budget transfer was made from 862170 to 864370 for needed equipment replacement. This budget adjustment of salary savings is to make 862170 whole for needed office expenditures.

FY 2025-26 Mid-Year
Budget Adjustments and Administrative Clean Up
ATTACHMENT A

Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Treasurer-Tax Collector	1100	TC	1130	862170		OFFICE EXPENSE	9,000.00	86,415.00	95,415.00	I	Earlier budget transfer was made from 862170 to 864370 for needed equipment replacement. This budget adjustment of salary savings is to make 862170 whole for needed office expenditures.
Payroll	1100	PA	1140	861011		REGULAR EMPLOYEES	40,512.00	253,206.00	293,718.00	I	EO Budget Units Adjustment
Payroll	1100	PA	1140	861021		CO CONT TO RETIREMENT	13,394.00	83,715.00	97,109.00	I	EO Budget Units Adjustment
Payroll	1100	PA	1140	861022		CO CONT TO OASDI	2,493.00	15,584.00	18,077.00	I	EO Budget Units Adjustment
Payroll	1100	PA	1140	861023		CO CONT TO OASDI-MEDIC	583.00	3,645.00	4,228.00	I	EO Budget Units Adjustment
Payroll	1100	PA	1140	861024		CO CONT TO RET INCREMENT	3,115.00	19,466.00	22,581.00	I	EO Budget Units Adjustment
Payroll	1100	PA	1140	861030		CO CONT TO EMPLOYEE INSURANCE	7,332.00	45,826.00	53,158.00	I	EO Budget Units Adjustment
Payroll	1100	PA	1140	862060		COMMUNICATIONS	(528.00)	792.00	264.00	D	EO Budget Units Adjustment
Payroll	1100	PA	1140	862170		OFFICE EXPENSE	(1,540.33)	3,590.00	2,049.67	D	EO Budget Units Adjustment
Payroll	1100	PA	1140	862187		EDUCATION & TRAINING	(4,600.00)	5,000.00	400.00	D	EO Budget Units Adjustment
Payroll	1100	PA	1140	862189		PROF & SPEC SVCS-OTHR	(3,300.00)	10,000.00	6,700.00	D	EO Budget Units Adjustment
Payroll	1100	PA	1140	862253		TRAVEL & TRSP OUT OF COUNTY	(1,898.67)	1,898.67	-	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	861011		REGULAR EMPLOYEES	(69,201.00)	480,638.00	411,437.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	861021		CO CONT TO RETIREMENT	(22,496.00)	152,501.00	130,005.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	861022		CO CONT TO OASDI	(4,176.00)	28,969.00	24,793.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	861023		CO CONT TO OASDI-MEDIC	(977.00)	6,774.00	5,797.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	861024		CO CONT TO RET INCREMENT	(5,929.00)	37,307.00	31,378.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	861030		CO CONT TO EMPLOYEE INSURANCE	(12,869.00)	109,528.00	96,659.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	862060		COMMUNICATIONS	(521.00)	1,500.00	979.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	862170		OFFICE EXPENSE	(1,768.00)	1,800.00	32.00	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	862187		EDUCATION & TRAINING	(1,500.00)	1,500.00	-	D	EO Budget Units Adjustment
Fiscal	1100	FI	1150	862228		SOFTWARE-SHORT TERM	(700.00)	1,900.00	1,200.00	D	EO Budget Units Adjustment
Central Services	1100	GS	1160	826274		INTERFD REVENUE-PRINTING	4,000.00	(4,000.00)	-	D	No Interfund Revenue is anticipated
Central Services	1100	GS	1160	826390		OTHER CHARGES	11,000.00	(11,000.00)	-	D	No other charges are anticipated
Central Services	1100	GS	1160	862060		COMMUNICATIONS	(3,400.00)	4,550.00	1,150.00	D	Overestimated communication expense
Central Services	1100	GS	1160	862150		MEMBERSHIPS	(11,100.00)	11,100.00	-	D	Overestimated membership expense
Central Services	1100	GS	1160	862170		OFFICE EXPENSE	(5,500.00)	13,500.00	8,000.00	D	Overestimated office expense
Central Services	1100	GS	1160	862188		PRINTING	(30,000.00)	30,000.00	-	D	Printing Servies are now at dept level
Central Services	1100	GS	1160	862201		RENTS & LEASES-COPIERS	80,532.00	118,124.00	198,656.00	I	Increase for new Toshiba lease - BOS Approved
Central Services	1100	GS	1160	865380		INTRAFUND TRANSFERS	(16,786.00)	(170,000.00)	(186,786.00)	D	Underestimated Intrafund transfers
Facilities	1100	BG	1610	862189		PROF & SPEC SVCS-OTHR	21,520.00	110,000.00	131,520.00	I	5 YEAR SPRINKLER TESTING
Economic Development	1100	PM	1810	826390		OTHER CHARGES	(2,280.00)	(1,470.22)	(3,750.22)	I	The Program Income Microenterprise Technical Assistance Program (23-24) has been approved effective 06/26/25 for a three year term. The PI funded project will cover up to $54k per fiscal year for the Economic Development Administrative Analyst II. The employee is no longer with the County and this will be the final reimbursement from the PI funds to PM for this project.This was setup to be a quarterly request so that any unused PI remains in UD
Economic Development	1100	PM	1810	861011		REGULAR EMPLOYEES	(36,894.00)	85,713.00	48,819.00	D	The Administrative Analyst FTE is no longer employed with the County effective December 2025. For that employee, the final pay period to post to the PM 1000 series was PP2625, therefore, the actuals reflected are final. The new hire in process will be assisting with economic development data and will have 0.15 FTE of their salary/benefits coded to PM. The department is requesting an adjustment to return the request back to the general fund

FY 2025-26 Mid-Year
Budget Adjustments and Administrative Clean Up
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Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Economic Development	1100	PM	1810	861021		CO CONT TO RETIREMENT	(11,969.00)	26,853.00	14,884.00	D	The Administrative Analyst FTE is no longer employed with the County effective December 2025. For that employee, the final pay period to post to the PM 1000 series was PP2625, therefore, the actuals reflected are final. The new hire in process will be assisting with economic development data and will have 0.15 FTE of their salary/benefits coded to PM. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	861022		CO CONT TO OASDI	(2,091.00)	5,005.00	2,914.00	D	The Administrative Analyst FTE is no longer employed with the County effective December 2025. For that employee, the final pay period to post to the PM 1000 series was PP2625, therefore, the actuals reflected are final. The new hire in process will be assisting with economic development data and will have 0.15 FTE of their salary/benefits coded to PM. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	861023		CO CONT TO OASDI-MEDIC	(489.00)	1,171.00	682.00	D	The Administrative Analyst FTE is no longer employed with the County effective December 2025. For that employee, the final pay period to post to the PM 1000 series was PP2625, therefore, the actuals reflected are final. The new hire in process will be assisting with economic development data and will have 0.15 FTE of their salary/benefits coded to PM. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	861024		CO CONT TO RET INCREMENT	(2,539.00)	6,206.00	3,667.00	D	The Administrative Analyst FTE is no longer employed with the County effective December 2025. For that employee, the final pay period to post to the PM 1000 series was PP2625, therefore, the actuals reflected are final. The new hire in process will be assisting with economic development data and will have 0.15 FTE of their salary/benefits coded to PM. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	861030		CO CONT TO EMPLOYEE INSURANCE	(9,699.00)	20,232.00	10,533.00	D	The Administrative Analyst FTE is no longer employed with the County effective December 2025. For that employee, the final pay period to post to the PM 1000 series was PP2625, therefore, the actuals reflected are final. The new hire in process will be assisting with economic development data and will have 0.15 FTE of their salary/benefits coded to PM. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	862060		COMMUNICATIONS	(270.00)	500.00	230.00	D	With the Administrative Analyst position no longer being filled, the expenses for that analyst to perform their job duties are no longer required. The department is requesting an adjustment to return the request back to the general fund.

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Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Economic Development	1100	PM	1810	862150		MEMBERSHIPS	(1,000.00)	1,000.00	-	D	With the Administrative Analyst position no longer being filled, the expenses for that analyst to perform their job duties are no longer required. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	862170		OFFICE EXPENSE	(396.00)	500.00	104.00	D	With the Administrative Analyst position no longer being filled, the expenses for that analyst to perform their job duties are no longer required. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	862187		EDUCATION & TRAINING	(1,784.00)	2,000.00	216.00	D	With the Administrative Analyst position no longer being filled, the expenses for that analyst to perform their job duties are no longer required. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	862239		SPEC DEPT EXP	(1,000.00)	1,000.00	-	D	With the Administrative Analyst position no longer being filled, the expenses for that analyst to perform their job duties are no longer required. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	862250		TRNSPRTATION & TRAVEL	(500.00)	500.00	-	D	With the Administrative Analyst position no longer being filled, the expenses for that analyst to perform their job duties are no longer required. The department is requesting an adjustment to return the request back to the general fund.
Economic Development	1100	PM	1810	862253		TRAVEL & TRSP OUT OF COUNTY	(400.00)	500.00	100.00	D	With the Administrative Analyst position no longer being filled, the expenses for that analyst to perform their job duties are no longer required. The department is requesting an adjustment to return the request back to the general fund.
Teeter Plan	1100	TP	1930	821400		PENALTY & COST ON DELINQ TAX	(2,000,000.00)	-	(2,000,000.00)	I	Needed to correct original budget to meet Teeter Plan Accounting
Teeter Plan	1100	TP	1930	824100		INTEREST	3,000,000.00	(3,000,000.00)	-	D	Removed to correct original budget to meet Teeter Plan Accounting
Teeter Plan	1100	TP	1930	863311		PRINCIPAL	(1,000,000.00)	1,000,000.00	-	D	Removed to correct original budget to meet Teeter Plan Accounting
Miscellaneous	1100	MS	1940	862181		AUDITING & FISCAL SVC	30,515.00	115,200.00	145,715.00	I	$10,000 FY 24/25 additional audit work, $20,515 County portion of MCERA GAS 68
District Attorney	1100	DA	2070	861011		REGULAR EMPLOYEES	511,894.00	3,657,523.70	4,169,417.70	I	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	861012		EXTRA HELP	(46,618.00)	78,000.00	31,382.00	D	PROJECTED YE
District Attorney	1100	DA	2070	861013		OVERTIME REG EMP	(37,315.00)	100,000.00	62,685.00	D	PROJECTED YE
District Attorney	1100	DA	2070	861021		CO CONT TO RETIREMENT	277,686.00	1,503,649.00	1,781,335.00	I	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	861022		CO CONT TO OASDI	19,487.00	224,618.00	244,105.00	I	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	861023		CO CONT TO OASDI-MEDIC	6,991.00	52,533.00	59,524.00	I	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	861024		CO CONT TO RET INCREMENT	95,347.00	482,194.00	577,541.00	I	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	861030		CO CONT TO EMPLOYEE INSURANC	6,137.00	585,432.00	591,569.00	I	0465 MERGED WITH 2070

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Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
District Attorney	1100	DA	2070	862060		COMMUNICATIONS	(6,000.00)	26,000.00	20,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862110		JURY & WITNESS EXPENS	(5,000.00)	35,000.00	30,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862120		CO CONT TO RETIREMENT	(1,500.00)	1,500.00	-	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862130		MAINTENANCE-EQUIPMENT	(2,500.00)	2,500.00	-	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862150		MEMBERSHIPS	(5,000.00)	20,000.00	15,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862170		OFFICE EXPENSE	(25,000.00)	150,000.00	125,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862187		EDUCATION & TRAINING	(5,000.00)	30,000.00	25,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862189		PROF & SPEC SVCS-OTHR	(100,000.00)	200,000.00	100,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862190		PUBL & LEGAL NOTICES	(15,000.00)	15,000.00	-	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862230		INFO TECH EQUIP	-	65,591.00	65,591.00		0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862239		SPEC DEPT EXP	100,000.00	250,000.00	350,000.00	I	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862250		TRNSPRTATION & TRAVEL	(5,000.00)	20,000.00	15,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	862253		TRAVEL & TRSP OUT OF COUNTY	(5,000.00)	20,000.00	15,000.00	D	0465 MERGED WITH 2070
District Attorney	1100	DA	2070	865802		OPERATING TRANSFER OUT	(32,926.00)	179,907.00	146,981.00	D	0465 MERGED WITH 2070
Indigent Defense	1100	ID	2086	862183		LEGAL FEES	(93,000.00)	350,000.00	257,000.00	D	EO Budget Units Adjustment
Child Support Services	1100	CS	2090	862194		A-87 COSTS	190,161.00	-	190,161.00	I	CADCSS fiscal policy now requires we be invoiced for A-87/COWCAP costs. To align with CADCSS policy , we are requesting to move this expense from our negative net county cost to CS 862194 and adjusting to match the State Controller approved COWCAP plan signed 11/13/25.
Sheriff's	1100	JA	2510	827802		OPERATING TRANSFER IN	(110,000.00)	(2,238,807.00)	(2,348,807.00)	I	MAT services for Sheriff office not in original budget
Juvenile Hall	1100	JH	2550	827802		OPERATING TRANSFER IN	(46,000.00)	(1,739,159.00)	(1,785,159.00)	I	Juvenile realignment funds
Juvenile Hall	1100	JH	2550	864370		EQUIPMENT	46,000.00	22,000.00	68,000.00	I	Exercise equipment for Juvenile Hall
Probation	1100	PR	2560	827802		OPERATING TRANSFER IN	1,593.00	(3,168,065.00)	(3,166,472.00)	D	TRANSFER From WLFRADMN- Welfare increase due to Mock Claim with 310 FTD's
Little River Airport	1208	LR	3060	827802		OPERATING TRANSFER IN	(360,000.00)	-	(360,000.00)	I	Transfer in from ND per CEO Mid-Year recommendations
Environmental Health	1100	EHADMIN	4011	862187		EDUCATION & TRAINING	(1,007.00)	2,495.00	1,488.00	D	For contract use
Environmental Health	1100	EHADMIN	4011	862189		PROF & SPEC SVCS-OTHR	32,503.00	178,520.00	211,023.00	I	To complete contract with Amendments
Environmental Health	1100	EHCONSUM	4011	862050		CLTHG & PRSNAL ITEMS	(723.00)	2,678.00	1,955.00	D	For contract use
Environmental Health	1100	EHCONSUM	4011	862150		MEMBERSHIPS	(916.00)	3,393.00	2,477.00	D	For contract use
Environmental Health	1100	EHCONSUM	4011	862187		EDUCATION & TRAINING	(2,195.00)	8,130.00	5,935.00	D	For contract use
Environmental Health	1100	EHCONSUM	4011	862220		SMALL TOOLS & INSRMNT	(1,102.00)	4,080.00	2,978.00	D	For contract use
Environmental Health	1100	EHCONSUM	4011	862239		SPEC DEPT EXP	(2,195.00)	12,380.00	10,185.00	D	For contract use
Environmental Health	1100	EHCONSUM	4011	862253		TRAVEL & TRSP OUT OF COUNTY	(3,227.00)	11,950.00	8,723.00	D	For contract use
Environmental Health	1100	EHDR2	4011	862187		EDUCATION & TRAINING	(1,607.00)	5,950.00	4,343.00	D	For contract use
Environmental Health	1100	EHDR2	4011	862220		SMALL TOOLS & INSRMNT	(3,915.00)	14,500.00	10,585.00	D	For contract use
Environmental Health	1100	EHDR2	4011	862253		TRAVEL & TRSP OUT OF COUNTY	(3,036.00)	11,244.00	8,208.00	D	For contract use
Environmental Health	1100	EHHAZ	4011	862050		CLTHG & PRSNAL ITEMS	(439.00)	1,625.00	1,186.00	D	For contract use
Environmental Health	1100	EHLAND	4011	862050		CLTHG & PRSNAL ITEMS	(1,224.00)	3,298.05	2,074.05	D	For contract use
Environmental Health	1100	EHLAND	4011	862150		MEMBERSHIPS	(967.00)	3,583.00	2,616.00	D	For contract use

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Environmental Health	1100	EHLAND	4011	862187		EDUCATION & TRAINING	(2,114.00)	7,830.00	5,716.00	D	For contract use
Environmental Health	1100	EHLAND	4011	862220		SMALL TOOLS & INSRMNT	(794.00)	2,940.00	2,146.00	D	For contract use
Environmental Health	1100	EHLAND	4011	862239		SPEC DEPT EXP	(4,374.00)	15,900.00	11,526.00	D	For contract use
Environmental Health	1100	EHLAND	4011	862253		TRAVEL & TRSP OUT OF COUNTY	(2,668.00)	8,350.00	5,682.00	D	For contract use
Solid Waste	1100	SW	4510	827600		OTHER SALES	190,020.00	(190,020.00)	-	D	Line Item Adjustment - wrong munis object
Solid Waste	1100	SW	4510	827700		OTHER	(190,020.00)	-	(190,020.00)	I	Line Item Adjustment - wrong munis object
Social Services	1100	SS	5010	825510		FEDERAL WELFARE ADMINISTRA	24,342.00	(67,140.00)	(42,798.00)	D	will not be receiving $24,342 from the State for ARPA CSCAP funding
Social Services	1100	SS	5010	827802		OPERATING TRANSFER IN	(4,260,613.00)	(46,493,829.00)	(50,754,442.00)	I	Increased State Welfare Admin - BU 5030 from Mock Claim with 310 FTD's-$(188,237)\|Increase Federal Welfare Admin - BU 5030 from Mock Claim with 310 FTD's-$(175,340)|Increase Health Related- BU 5030 from Mock for 310 FTD's-$(768,439)|Decrease Medical-BU 5032 from Mock for 310 FTD's-$136,460\|Increase State Food Stamsp- BU 5033 from Mock for 310 FTD's-$(103,207)|Increase Federal Food Stamsp - BU 5033 from Mock for 310 FTD's-$(53,998)|This is 2011 Realingment moved from BU 5130-$86,623\|Moving 91 Realignment from BU 5130 to 5010 No change. Included by department for detail only No change. Included by department for detail only Increase Draw down from WFRA2011 Fund Balance-$(956,160)
Social Services	1100	SS	5010	861011		REGULAR EMPLOYEES	1,164,134.00	20,647,151.00	21,811,285.00	I	Increase staff to 310 FTD
Social Services	1100	SS	5010	861013		OVERTIME REG EMP	48,983.00	826,843.00	875,826.00	I	Increase staff to 310 FTD
Social Services	1100	SS	5010	861021		CO CONT TO RETIREMENT	449,120.00	7,246,853.00	7,695,973.00	I	Increase staff to 310 FTD
Social Services	1100	SS	5010	861022		CO CONT TO OASDI	72,490.00	1,272,206.00	1,344,696.00	I	Increase staff to 310 FTD
Social Services	1100	SS	5010	861023		CO CONT TO OASDI-MEDIC	16,954.00	297,530.00	314,484.00	I	Increase staff to 310 FTD
Social Services	1100	SS	5010	861024		CO CONT TO RET INCREMENT	126,976.00	1,971,454.00	2,098,430.00	I	Increase staff to 310 FTD
Social Services	1100	SS	5010	861030		CO CONT TO EMPLOYEE INSURANCE	346,917.00	4,380,339.00	4,727,256.00	I	Increase staff to 310 FTD
Social Services	1100	SS	5010	862194		A-87 COSTS	(1,841.00)	2,137,578.00	2,135,737.00	D	A-87 Cost lowered because BU 5020 was added
Social Services	1100	SS	5010	863115		SERVICE CONNECTED EXPENSE	(50,000.00)	90,000.00	40,000.00	D	CFCO Penalty
Social Services	1100	SS	5010	863118		FAMILY SERVICES	25,450.00	-	25,450.00	I	Lower contracts spending on programs
Social Services	1100	SS	5010	863126		CAL-LEARN PROG SVCS	2,500.00	-	2,500.00	I	Need funding for the Cal-Learn Program
Social Services	1100	SS	5010	0		RESERVE ACCOUNT	1,965,208.00	(1,965,208.00)	-	D	With the additional 2011 Realignment we don't aticipating needing the funds from 1100-770048 CSOC DSS
Social Services	1100	SS	5010	0		RESERVE ACCOUNT	955,018.00	(955,018.00)	-	D	With the additional 2011 Realignment we don't aticipating needing all of the funds from 1100-770046 CalWORKS/AS/Fam Conn
Social Services	1100	SSAPS	5010	863115		SERVICE CONNECTED EXPENSE	(10,000.00)	10,000.00	-	D	APS Services
Social Services	1100	SSBFH1	5010	863118		FAMILY SERVICES	40,000.00	-	40,000.00	I	New expense
Social Services	1100	SSCAPIT	5010	863131		FAMILY PRESERVATION	(93,140.00)	147,947.00	54,807.00	D	Removing spending authority for the Arbor/Round Vallely 48,707, Tapestry 14,631, RCS 14,631, PSF 14,631 & Reducing First 5-CBCAP from 55,347 to 13,000
Social Services	1100	SSCCTF	5010	863118		FAMILY SERVICES	(15,000.00)	15,000.00	-	D	Lower contracts spending on programs

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Social Services	1100	SSCPS	5010	863118		FAMILY SERVICES	(344,220.00)	1,878,386.00	1,534,166.00	D	Lower contracts spending on programs
Social Services	1100	SSCPSFLX	5010	863118		FAMILY SERVICES	(57,515.00)	212,599.00	155,084.00	D	Lower contracts spending on programs
Social Services	1100	SSCSOC	5010	863112		PYMNTS TO PRIVAT INST	(285,000.00)	560,000.00	275,000.00	D	Lowered SUDT Services to $250,000, removed Willits Art Center $5,000 & removed SENCA Contract & 5,000
Social Services	1100	SSCW	5010	862150		MEMBERSHIPS	3,381.00	36,600.00	39,981.00	I	Increae in CWDA Membership Annually
Social Services	1100	SSESC	5010	863133		OFFICE OF EDUCATION CONTRACT	(50,000.00)	50,000.00	-	D	Not doing the contract with Tapestry for Emergency Beds
Social Services	1100	SSFFTA	5010	863118		FAMILY SERVICES	(227,521.00)	714,769.00	487,248.00	D	Lower contracts spending on programs
Social Services	1100	SSFO	5010	863118		FAMILY SERVICES	(10,000.00)	10,000.00	-	D	Lower contracts spending on programs
Social Services	1100	SSHVP	5010	863132		FAMILY TRACK	(16,249.00)	102,830.00	86,581.00	D	Reducing HVP from 102,830 to 86,581
Social Services	1100	SSJSCON	5010	863138		WELFARE TO WORK 15%	(99,860.00)	212,012.00	112,152.00	D	Removing Project Santuary of 60,000 & Brian Learning Psych 30,000 and ducing ESE Support from 100,000 to 90,140
Social Services	1100	SSJSFS	5010	863135		JOB ALLIANCE PROGRAM SERVICES	(243,709.00)	365,709.00	122,000.00	D	Reducing Family Stabiliazation from 365,709 to 122,000
Social Services	1100	SSJSHSP	5010	863135		JOB ALLIANCE PROGRAM SERVICES	(100,000.00)	433,447.00	333,447.00	D	Reducing Housing Program from 433,447 to 333,447
Social Services	1100	SSPGPA	5010	863115		SERVICE CONNECTED EXPENSE	(15,000.00)	15,000.00	-	D	PG/PA Inv 15,000
Social Services	1100	SSSFP	5010	863118		FAMILY SERVICES	(175,000.00)	275,000.00	100,000.00	D	Lower contracts spending on programs
Social Services	1100	SSTRAN	5010	863115		SERVICE CONNECTED EXPENSE	(10,000.00)	10,000.00	-	D	IHSS/PA Transportation 10,000
Social Services	1100	CW	5130	827802		OPERATING TRANSFER IN	3,181,104.00	(29,230,210.00)	(26,049,106.00)	D	DECREASE IN Federal AFDC Funding-$832,885\|Increase in 2011 Realignment-$(86,623)|Decrease in 1991 Realignment-$2,366,388|Decrease in CalWorks MOE 91 Realignment-$68,454
Social Services	1100	CW	5130	863127		FOSTER CARE PMTS	950.00	156,000.00	156,950.00	I	Increase due the THP contract
Social Services	1100	CW1	5130	863111		PBLC ASSISTNCE PAYMNT	2,292.00	6,708.00	9,000.00	I	Expenses are not coming as expected
Social Services	1100	CW2S	5130	863127		FOSTER CARE PMTS	31,732.00	149,268.00	181,000.00	I	Expenses are not coming as expected
Social Services	1100	CW3	5130	863122		AID TO ADOPTED CHLDRN	(547,668.00)	9,643,980.00	9,096,312.00	D	Expenses are not coming as expected
Social Services	1100	CW30	5130	863111		PBLC ASSISTNCE PAYMNT	(389,464.00)	3,741,624.00	3,352,160.00	D	Expenses are not coming as expected
Social Services	1100	CW32	5130	863111		PBLC ASSISTNCE PAYMNT	231,714.00	1,061,736.00	1,293,450.00	I	Expenses are not coming as expected
Social Services	1100	CW33	5130	863111		PBLC ASSISTNCE PAYMNT	(175,892.00)	1,818,072.00	1,642,180.00	D	Expenses are not coming as expected
Social Services	1100	CW35	5130	863111		PBLC ASSISTNCE PAYMNT	1,000.00	1,142,100.00	1,143,100.00	I	Expenses are not coming as expected
Social Services	1100	CW3E	5130	863111		PBLC ASSISTNCE PAYMNT	4,980.00	25,020.00	30,000.00	I	Expenses are not coming as expected
Social Services	1100	CW3F	5130	863111		PBLC ASSISTNCE PAYMNT	(47,208.00)	197,208.00	150,000.00	D	Expenses are not coming as expected
Social Services	1100	CW3U	5130	863111		PBLC ASSISTNCE PAYMNT	(10,020.00)	25,020.00	15,000.00	D	Expenses are not coming as expected
Social Services	1100	CW4	5130	863122		AID TO ADOPTED CHLDRN	(42,074.00)	96,192.00	54,118.00	D	Expenses are not coming as expected
Social Services	1100	CW40	5130	863127		FOSTER CARE PMTS	(1,996,878.00)	5,096,928.00	3,100,050.00	D	Expenses are not coming as expected
Social Services	1100	CW42	5130	863127		FOSTER CARE PMTS	(303,678.00)	2,460,900.00	2,157,222.00	D	Expenses are not coming as expected
Social Services	1100	CW43	5130	863127		FOSTER CARE PMTS	159,820.00	490,680.00	650,500.00	I	Expenses are not coming as expected
Social Services	1100	CW49	5130	863127		FOSTER CARE PMTS	(45,278.00)	746,028.00	700,750.00	D	Expenses are not coming as expected
Social Services	1100	CW4F	5130	863111		PBLC ASSISTNCE PAYMNT	(22,946.00)	573,300.00	550,354.00	D	Expenses are not coming as expected
Social Services	1100	CW4G	5130	863111		PBLC ASSISTNCE PAYMNT	(25,684.00)	41,184.00	15,500.00	D	Expenses are not coming as expected
Social Services	1100	CW4T	5130	863127		FOSTER CARE PMTS	(32,142.00)	338,940.00	306,798.00	D	Expenses are not coming as expected
Social Services	1100	CW4W	5130	863127		FOSTER CARE PMTS	7,968.00	10,716.00	18,684.00	I	Expenses are not coming as expected
Social Services	1100	CW5K	5130	863127		FOSTER CARE PMTS	21,730.00	283,320.00	305,050.00	I	Expenses are not coming as expected
Social Services	1100	CW5L	5130	863127		FOSTER CARE PMTS	38,340.00	31,160.00	69,500.00	I	Expenses are not coming as expected
Social Services	1100	CW7	5130	863122		AID TO ADOPTED CHLDRN	(54,844.00)	127,344.00	72,500.00	D	Expenses are not coming as expected

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Social Services	1100	CW99	5130	863111		PBLC ASSISTNCE PAYMNT	(13,968.00)	25,968.00	12,000.00	D	Expenses are not coming as expected
Social Services	1100	CWK1	5130	863111		PBLC ASSISTNCE PAYMNT	26,114.00	1,099,392.00	1,125,506.00	I	Expenses are not coming as expected
Social Services	1100	IH	5170	827802		OPERATING TRANSFER IN	-	(8,131,439.00)	(8,131,439.00)	I	No change. Included by department for detail only
Museum	1100	MU	7110	827707	MU002	DONATION	(4,251.00)	-	(4,251.00)	I	Donation made by FOTMCM to purchase Sound System. Donation Made by FOTMCM to pay for Courthouse Mural Documentation Project
Museum	1100	MU	7110	862189	MU002	PROF & SPEC SVCS-OTHR	2,152.00	-	2,152.00	I	Payment for Sound System
Museum	1100	MU	7110	862239	MU003	SPEC DEPT EXP	2,099.00	-	2,099.00	I	Payment for Mural Documentation Services
Fund 1100 Subtotal							**2,140,350.06**				
Storm Damage	1200	SD	3030	825460		STATE AID FOR DISASTER	115,280.00	(163,491.00)	(48,211.00)	D	Revenue Reduction (project cancellations/delays)
Storm Damage	1200	SD	3030	825670		FEDERAL OTHER REVENUE	972,824.00	(1,431,203.00)	(458,379.00)	D	Revenue Reduction (project cancellations/delays)
Storm Damage	1200	SD	3030	862170		OFFICE EXPENSE	(1,400.00)	5,325.00	3,925.00	D	Construction bidding delayed on two projects
Storm Damage	1200	SD	3030	862184		ARCH ENG & PLAN SVCS	(111,227.00)	261,384.00	150,157.00	D	Less staff and consultant time needed due to project cancellations/delays
Storm Damage	1200	SD	3030	862189		PROF & SPEC SVCS-OTHR	(16,000.00)	55,000.00	39,000.00	D	Right of way phase delayed on two projects
Storm Damage	1200	SD	3030	862190		PUBL & LEGAL NOTICES	(1,800.00)	4,200.00	2,400.00	D	Less project noticing needed before 7/1/26
Storm Damage	1200	SD	3030	862193		CONSTRUCTION CONTRACTS	(1,052,400.00)	1,417,900.00	365,500.00	D	Delayed/cancelled construction on multiple projects
Storm Damage	1200	SD	3030	863330		RIGHTS OF WAY	(10,000.00)	10,000.00	-	D	Right of way phase delayed on two projects
Roads & Bridges	1200	RB	3041	862130		MAINT-STRC IMPR & GRN	(25,000.00)	125,000.00	100,000.00	D	Project delay, less crew time needed
Roads & Bridges	1200	RB	3041	862135		CORRECTIVE MAINTENANCE	(5,400,000.00)	5,400,000.00	-	D	Budgeted FY25/26 Corrective Maintenance took place in FY24/25
Roads & Bridges	1200	RB	3041	862170		OFFICE EXPENSE	(700.00)	6,725.00	6,025.00	D	Fluctuation in project activity
Roads & Bridges	1200	RB	3041	862184		ARCH ENG & PLAN SVCS	(122,138.00)	6,841,569.00	6,719,431.00	D	Less staff and consultant time needed due to project cancellations/delays
Roads & Bridges	1200	RB	3041	862189		PROF & SPEC SVCS-OTHR	(8,400.00)	189,100.00	180,700.00	D	Reduction due to project delay
Roads & Bridges	1200	RB	3041	862190		PUBL & LEGAL NOTICES	(600.00)	6,000.00	5,400.00	D	Less project noticing needed before 7/1/26
Road Maintenance	1200	RO	3010	827802		OPERATING TRANSFER IN	(1,000,000.00)	(4,578,810.00)	(5,578,810.00)	I	Transfer in from ND per CEO Mid-Year recommendations
Fund 1200 Subtotal							**(6,661,561.00)**				
Capital Projects	1201	CI	1710	827802		OPERATING TRANSFER IN	(564,551.06)	-	(564,551.06)	I	Transfer in from ND per CEO Mid-Year recommendations and ONE TIME FUNDS REQUEST: FUNDING INCREASE REQUEST FROM ND
Capital Projects	1201	CI	1710	827802	CI071	OPERATING TRANSFER IN	(45,000.00)	(120,000.00)	(165,000.00)	I	ONE TIME FUNDS REQUEST: FUNDING INCREASE FOR EV CHARGING STATIONS (CI071) TO INCLUDE THE ADDITION OF GAS LINE AND CHARGING STATION PLANS
Capital Projects	1201	CI	1710	827802	CI115	OPERATING TRANSFER IN	(35,000.00)	-	(35,000.00)	I	ADDITION OF LITTLE RIVER AIRPORT HANGAR DOOR PROJECT
Capital Projects	1201	CI	1710	827802	CI116	OPERATING TRANSFER IN	(95,000.00)	-	(95,000.00)	I	ADDITION OF FUEL MANAGEMENT SYSTEM REPLACEMENT
Capital Projects	1201	CI	1710	862130	CI115	MAINT-STRC IMPR & GRN	35,000.00	-	35,000.00	I	ADDITION OF LITTLE RIVER AIRPORT HANGAR DOOR PROJECT
Capital Projects	1201	CI	1710	864360	CI116	MAINT-STRC IMPR & GRN	95,000.00	-	95,000.00	I	ADDITION OF FUEL MANAGEMENT SYSTEM REPLACEMENT
Capital Projects	1201	CI	1710	864360	CI071	STRCTURS & IMPRVMENTS	45,000.00	600,000.00	645,000.00	I	EV CHARGING STATIONS (CI071) ADDITION OF GAS LINE AND CHARGING STATION PLANS
Capital Projects	1201	CI	1710	864360	CI096	STRCTURS & IMPRVMENTS	82,285.00	259,108.37	341,393.37	I	REVERSAL OF Q1 PROJECT BUDGET REDUCTION ERROR, FUNDING BY THE SHERIFF'S OFFICE FUNDED SECURITY MEASURES FOR EVIDENCE STORAGE APPLIED AT Q1, REVERSAL OF Q1 PROJECT BUDGET REDUCTION ERROR

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Capital Projects	1201	CI	1710	865802		OPERATING TRANSFER OUT	164,551.06	-	164,551.06	I	MONEY DUE TO DR FOR PRISM INSURANCE CLAIM RECEIVED FY2025 AND APPLIED TO THE INCORRECT Budget Unit - From Fund Balance
Fund 1201 Subtotal							**(317,715.00)**				
Landfill Closure	1202	LC	4511	827802		OPERATING TRANSFER IN	(250,000.00)	(860,358.00)	(1,110,358.00)	I	Transfer in from ND per CEO Mid-Year recommendations
Landfill Closure	1202	LC	4511	862160		MISCELLANEOUS EXPENSE	5,000.00	55,709.00	60,709.00	I	State Water Board Construction General Permit fee for SCLF. Fund balance available to cover adjustment.
Landfill Closure	1202	LC	4511	862239		SPEC DEPT EXP	110,000.00	175,000.00	285,000.00	I	Additional unanticipated landfill leachate disposal costs for SCLF - received invoices for previous FY. Fund balance available to cover adjustment.
Landfill Closure	1202	LC	4511	Fund Balance			(115,000.00)	-	-		Landfill Closure Fund Balance
Fund 1202 Subtotal							**(250,000.00)**				
Grants Administration	1204	GT	1950	825490		STATE OTHER	11,046.00	(188,046.00)	(177,000.00)	D	Amplifund grants management software renewal. Cost for one year increased, therefore, the revenue for the grant funded contract needs to be increased by $1,720. The Adminstrative Analyst 0.85 FTE for the GT department has transferred departments. The EO is currently in the interview process for the new hire, therefore, reducing the 1000 series by half of December and for the whole month of January totaling $12,766. Expecting the new hire in February.
Grants Administration	1204	GT	1950	861011		REGULAR EMPLOYEES	(8,470.00)	78,219.00	69,749.00	D	The Adminstrative Analyst 0.85 FTE for the GT department has transferred departments. The EO is currently in the interview process for the new hire, therefore, reducing the 1000 series by half of December and for the whole month of January. Expecting the new hire in February.
Grants Administration	1204	GT	1950	861021		CO CONT TO RETIREMENT	(2,865.00)	25,355.00	22,490.00	D	The Adminstrative Analyst 0.85 FTE for the GT department has transferred departments. The EO is currently in the interview process for the new hire, therefore, reducing the 1000 series by half of December and for the whole month of January. Expecting the new hire in February.
Grants Administration	1204	GT	1950	861022		CO CONT TO OASDI	(509.00)	4,587.00	4,078.00	D	The Adminstrative Analyst 0.85 FTE for the GT department has transferred departments. The EO is currently in the interview process for the new hire, therefore, reducing the 1000 series by half of December and for the whole month of January. Expecting the new hire in February.
Grants Administration	1204	GT	1950	861023		CO CONT TO OASDI-MEDIC	(119.00)	1,073.00	954.00	D	The Adminstrative Analyst 0.85 FTE for the GT department has transferred departments. The EO is currently in the interview process for the new hire, therefore, reducing the 1000 series by half of December and for the whole month of January. Expecting the new hire in February.

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Grants Administration	1204	GT	1950	861024		CO CONT TO RET INCREMENT	(708.00)	6,266.00	5,558.00	D	The Adminstrative Analyst 0.85 FTE for the GT department has transferred departments. The EO is currently in the interview process for the new hire, therefore, reducing the 1000 series by half of December and for the whole month of January. Expecting the new hire in February.
Grants Administration	1204	GT	1950	861030		CO CONT TO EMPLOYEE INSURANCE	(95.00)	867.00	772.00	D	The Adminstrative Analyst 0.85 FTE for the GT department has transferred departments. The EO is currently in the interview process for the new hire, therefore, reducing the 1000 series by half of December and for the whole month of January. Expecting the new hire in February.
Grants Administration	1204	GT	1950	862170		OFFICE EXPENSE	(104.00)	250.00	146.00	D	Adobe renewal was budgeted under office expense. The expense was coded to software short-term and needs to be adjusted.
Grants Administration	1204	GT	1950	862227		SOFTWARE-LONG TERM	1,720.00	21,500.00	23,220.00	I	Amplifund grants management software renewal. Cost for one year increased, therefore, the expense for the grant funded contract needs to be increased.
Grants Administration	1204	GT	1950	862228		SOFTWARE-SHORT TERM	104.00	-	104.00	I	Adobe renewal was budgeted under office expense. The expense was coded to software short-term and needs to be adjusted.
Fund 1204 Subtotal							-				
Library	1205	LB	6110	827707	LBM5A	DONATION	(1,250.00)	(100.00)	(1,350.00)	I	Donations to the Round Valley Branch for the collection budget.
Library	1205	LB	6110	862239	LBALL	SPEC DEPT EXP	1,250.00	117,168.00	118,418.00	I	Collection purchase budget increase due to donation for Round Valley Branch.
Fund 1205 Subtotal							-				
Planning & Building	1222	PS	2852	826260	PSMCG	MICROGRAPHIC FEE	5,046.00	(140,000.00)	(134,954.00)	D	California Energy Commission (final funds paid for Trakit)-$55,046\|Toshiba Contract from PSMCG - Include Phase 3-$(50,000)
Planning & Building	1222	PS	2852	827700	PSOLA	OTHER	(55,046.00)	(20,000.00)	(75,046.00)	I	California Energy Commission (final funds paid for Trakit)
Planning & Building	1222	PS	2852	862189	PSMCG	PROF & SPEC SVCS-OTHR	50,000.00	386,266.00	436,266.00	I	Increase the Toshiba contract by 50K for Phase 3 within FY25/26
Fund 1222 Subtotal							-				
BHRS-MHSA	1223	MAWET	4051	825330		STATE AID MENTAL HEALTH	(212,000.00)	-	(212,000.00)	I	Return of WET funds after reconcilation
BHRS-MHSA	1223	MAWET	4051	862239		SPEC DEPT EXP	212,000.00	-	212,000.00	I	Return of WET funds after reconcilation
Fund 1223 Subtotal							-				
BHRS	1224	ME	4050	865802		OPERATING TRANSFER OUT	1,700,000.00	1,584,019.00	3,284,019.00	I	Increase in expenditures for project CA004- PHF
Fund 1224 Subtotal							**1,700,000.00**				
Disaster Recovery	1225	DR	2910	827802	DR006	OPERATING TRANSFER IN	(164,551.06)	-	(164,551.06)	I	Correction to revenue deposited to CI in error. For services directly paid from DR regarding the Winter Storms FY22-23 disaster.
Fund 1225 Subtotal							**(164,551.06)**				
BHRS	1230	OA	4045	827716		OPIOID SETTLEMENT	(110,000.00)	(756,535.00)	(866,535.00)	I	Additional Opioid Settlement funds to accommodate adjustment for MAT services
BHRS	1230	OA	4045	865802		OPERATING TRANSFER OUT	110,000.00	-	110,000.00	I	MAT services for Sheriff office not in original budget
Fund 1230 Subtotal							-				
Public Health	1235	HSCCS	4035	825670	HSCSA	FEDERAL OTHER REVENUE	(37,119.00)	-	(37,119.00)	I	Allocation higher than anticipated
Public Health	1235	HSCCS	4035	862239	HSCSA	SPEC DEPT EXP	37,119.00	53,499.00	90,618.00	I	Indirect Cost Rate increased

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Public Health	1235	HSCD	4035	825490	HSDIS	STATE OTHER	(56,568.00)	-	(56,568.00)	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	861011	HSDIS	REGULAR EMPLOYEES	22,443.00	-	22,443.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	861011	HSIKD	REGULAR EMPLOYEES	(45,278.00)	182,404.00	137,126.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861011	HSTBI	REGULAR EMPLOYEES	8,046.00	26,114.00	34,160.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861013	HSDIS	OVERTIME REG EMP	4,732.00	-	4,732.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	861013	HSIKD	OVERTIME REG EMP	(9,783.00)	29,644.00	19,861.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861013	HSTBI	OVERTIME REG EMP	4,390.00	8,186.00	12,576.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861021	HSDIS	CO CONT TO RETIREMENT	7,852.00	-	7,852.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	861021	HSIKD	CO CONT TO RETIREMENT	(15,633.00)	62,817.00	47,184.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861021	HSTBI	CO CONT TO RETIREMENT	2,822.00	7,281.00	10,103.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861022	HSDIS	CO CONT TO OASDI	1,391.00	-	1,391.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	861022	HSIKD	CO CONT TO OASDI	(2,790.00)	11,225.00	8,435.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861022	HSTBI	CO CONT TO OASDI	500.00	1,819.00	2,319.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861023	HSDIS	CO CONT TO OASDI-MEDIC	325.00	-	325.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	861023	HSIKD	CO CONT TO OASDI-MEDIC	(653.00)	2,626.00	1,973.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861023	HSTBI	CO CONT TO OASDI-MEDIC	117.00	444.00	561.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861024	HSDIS	CO CONT TO RET INCREMENT	2,881.00	-	2,881.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	861024	HSIKD	CO CONT TO RET INCREMENT	(4,316.00)	17,149.00	12,833.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861024	HSTBI	CO CONT TO RET INCREMENT	832.00	2,049.00	2,881.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861030	HSDIS	CO CONT TO EMPLOYEE INSURANCE	4,244.00	-	4,244.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development

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Public Health	1235	HSCD	4035	861030	HSIKD	CO CONT TO EMPLOYEE INSURANCE	(9,051.00)	37,610.00	28,559.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	861030	HSTBI	CO CONT TO EMPLOYEE INSURANCE	1,297.00	3,977.00	5,274.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSCD	4035	862170	HSDIS	OFFICE EXPENSE	99.00	-	99.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	862187	HSDIS	EDUCATION & TRAINING	310.00	-	310.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	862189	HSTBI	PROF & SPEC SVCS-OTHR	69,500.00	-	69,500.00	I	Authority needed to accommodate contract amout for TB services
Public Health	1235	HSCD	4035	862239	HSDIS	SPEC DEPT EXP	10,967.00	-	10,967.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSCD	4035	862253	HSDIS	TRAVEL & TRSP OUT OF COUNTY	1,324.00	-	1,324.00	I	Authority needed to accommodate newly awarded grant, DIS Workforce Development
Public Health	1235	HSFC	4035	861011	HSCFC	REGULAR EMPLOYEES	(35,721.00)	166,102.00	130,381.00	D	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSFC	4035	861011	HSFCA	REGULAR EMPLOYEES	(30,716.00)	173,345.00	142,629.00	D	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSFC	4035	861013	HSFCA	OVERTIME REG EMP	556.00	-	556.00	I	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSFC	4035	861021	HSFCA	CO CONT TO RETIREMENT	38,591.00	9,527.00	48,118.00	I	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSFC	4035	861022	HSFCA	CO CONT TO OASDI	6,946.00	1,724.00	8,670.00	I	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSFC	4035	861023	HSFCA	CO CONT TO OASDI-MEDIC	1,349.00	678.00	2,027.00	I	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSFC	4035	861024	HSFCA	CO CONT TO RET INCREMENT	9,523.00	2,355.00	11,878.00	I	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSFC	4035	861030	HSFCA	CO CONT TO EMPLOYEE INSURANCE	9,472.00	6,259.00	15,731.00	I	Shifting salaries and benefits due to error in calculations during budgeting process
Public Health	1235	HSMCAH	4035	861011	HSEXP	REGULAR EMPLOYEES	10,934.00	202,751.00	213,685.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSMCAH	4035	861011	HSMCH	REGULAR EMPLOYEES	(41,882.00)	414,461.00	372,579.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSMCAH	4035	861021	HSEXP	CO CONT TO RETIREMENT	10,834.00	63,916.00	74,750.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSMCAH	4035	861022	HSEXP	CO CONT TO OASDI	977.00	11,994.00	12,971.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSMCAH	4035	861023	HSEXP	CO CONT TO OASDI-MEDIC	316.00	2,717.00	3,033.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSMCAH	4035	861024	HSEXP	CO CONT TO RET INCREMENT	3,691.00	15,665.00	19,356.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget

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Public Health	1235	HSMCAH	4035	861030	HSEXP	CO CONT TO EMPLOYEE INSURANCE	15,130.00	23,625.00	38,755.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSPHEP	4035	861012		EXTRA HELP	(18,483.00)	36,182.00	17,699.00	D	Authority needed to accommodate increase in 2000 series
Public Health	1235	HSPHEP	4035	862189		PROF & SPEC SVCS-OTHR	10,000.00	14,480.00	24,480.00	I	Additional contract added
Public Health	1235	HSPHEP	4035	862253		TRAVEL & TRSP OUT OF COUNTY	8,483.00	5,007.00	13,490.00	I	Additional trainings added
Public Health	1235	HSTOB	4035	825490	HSP56	STATE OTHER	(7,886.00)	(230,915.00)	(238,801.00)	I	Adjusting for contract increase that is covered by carry-forward state funds
Public Health	1235	HSTOB	4035	825490	HSP99	STATE OTHER	(27,128.00)	(203,107.00)	(230,235.00)	I	Adjusting for contract increase and staffing that is covered by carry-forward state funds
Public Health	1235	HSTOB	4035	861011	HSOHP	REGULAR EMPLOYEES	(9,477.74)	67,638.00	58,160.26	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861011	HSTRL	REGULAR EMPLOYEES	9,477.74	7,058.00	16,535.74	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861012	HSP99	EXTRA HELP	19,030.00	-	19,030.00	I	Position originally deleted from budget
Public Health	1235	HSTOB	4035	861021	HSOHP	CO CONT TO RETIREMENT	(3,251.12)	23,127.00	19,875.88	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861021	HSTRL	CO CONT TO RETIREMENT	3,251.12	2,419.00	5,670.12	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861022	HSOHP	CO CONT TO OASDI	(538.66)	4,183.00	3,644.34	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861022	HSTRL	CO CONT TO OASDI	538.66	438.00	976.66	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861023	HSOHP	CO CONT TO OASDI-MEDIC	(126.41)	978.00	851.59	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861023	HSTRL	CO CONT TO OASDI-MEDIC	126.41	102.00	228.41	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861024	HSOHP	CO CONT TO RET INCREMENT	(802.57)	5,714.00	4,911.43	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861024	HSTRL	CO CONT TO RET INCREMENT	802.57	598.00	1,400.57	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	861030	HSOHP	CO CONT TO EMPLOYEE INSURANCE	(108.49)	16,310.00	16,201.51	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget

Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Public Health	1235	HSTOB	4035	861030	HSTRL	CO CONT TO EMPLOYEE INSURANCE	108.49	1,280.00	1,388.49	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget
Public Health	1235	HSTOB	4035	862189	HSP56	PROF & SPEC SVCS-OTHR	7,886.00	26,180.00	34,066.00	I	Increase in contract amounts
Public Health	1235	HSTOB	4035	862189	HSP99	PROF & SPEC SVCS-OTHR	8,098.00	25,968.00	34,066.00	I	Increase in contract amounts
Public Health	1235	HSWELL	4035	825670	HSCFH	FEDERAL OTHER REVENUE	(23,929.00)	(138,461.00)	(162,390.00)	I	Allocation higher than anticipated
Public Health	1235	HSWELL	4035	862189	HSCFH	PROF & SPEC SVCS-OTHR	20,964.00	19,036.00	40,000.00	I	Additional revenue allowed increase in contracts
Public Health	1235	HSWELL	4035	862239	HSCFH	SPEC DEPT EXP	2,965.00	25,542.00	28,507.00	I	Additional revenue allowed increase in program supplies
Fund 1235 Subtotal							-				
Capital Facilities	1301	CA	1713	827802		OPERATING TRANSFER IN	(1,700,000.00)	(5,100,000.00)	(6,800,000.00)	I	Increase in expenditures for project CA004- PHF
Capital Facilities	1301	CA	1713	864365	CA004	CONSTRUCTION IN PROGRESS	1,700,000.00	5,116,845.92	6,816,845.92	I	Increase in expenditures for project CA004- PHF
Fund 1301 Subtotal							-				
CAPITAL INV - LIB	1303	CILB	1715	862189	CILA4	PROF & SPEC SVCS-OTHR	48,500.00	-	48,500.00	I	New integrated library management system (ILS) implementation (Polaris, Vega/Discovery App) recommended by LAB
CAPITAL INV - LIB	1303	CILB	1715	862189	CILA5	PROF & SPEC SVCS-OTHR	10,800.00	-	10,800.00	I	New County Library website (Granicus) (required by the County)
CAPITAL INV - LIB	1303	CILB	1715	862189	CILA6	PROF & SPEC SVCS-OTHR	5,000.00	-	5,000.00	I	Graphic artist contract for new Library logo recommended by LAB
CAPITAL INV - LIB	1303	CILB	1715	864360	CILF2	STRCTURS & IMPRVMENTS	(60,000.00)	60,000.00	-	D	Project delayed.
CAPITAL INV - LIB	1303	CILB	1715	864360	CILW1	STRCTURS & IMPRVMENTS	(664,491.00)	980,000.00	315,509.00	D	The reduced scope of the Willits Roof Project significantly lowered final costs.
CAPITAL INV - LIB	1303	CILB	1715	CILB FUND	N/A		660,191.00	-	-		Library Capital Investment Fund
Fund 1303 Subtotal							-				
Social Services	2320	WLFRADMN	5030	825210		STATE WELFARE ADMINISTRATI	(188,237.00)	(6,811,099.00)	(6,999,336.00)	I	Increase due to Mock Claim with 310 FDT's
Social Services	2320	WLFRADMN	5030	825510		FEDERAL WELFARE ADMINISTRA	(175,340.00)	(10,451,127.00)	(10,626,467.00)	I	Increase due to Mock Claim with 310 FDT's
Social Services	2320	WLFRADMN	5030	825518		TITLE IV-E	1,593.00	(50,525.00)	(48,932.00)	D	Increase due to Mock Claim with 310 FDT's - There will neet to be an offset that goes to Probation for this change
Social Services	2320	WLFRADMN	5030	825520		HEALTH RELATED FUNDS	(768,439.00)	(6,182,798.00)	(6,951,237.00)	I	Increase due to Mock Claim with 310 FDT's
Social Services	2320	WLFRADMN	5030	827802		OPERATING TRANSFER IN	-	(5,443,460.00)	(5,443,460.00)	I	No change. Included by department for detail only
Social Services	2320	WLFRADMN	5030	865802		OPERATING TRANSFER OUT	1,130,423.00	23,495,549.00	24,625,972.00	I	5010-State Welfare increase due to Mock Claim with 310 FTD's-$188,237|5010-fEDERAL Welfare increase due to Mock Claim with 310 FTD's-$175,340\|TRANSFER TO PROBATION- Welfare increase due to Mock Claim with 310 FTD's-$(1,593)|5010-HEALTH REALTED FUNDS INCREASE DUE TO MOCK CLAIM WITH 310 FTD'S-$768,439
Fund 2320 Subtotal							-				
Social Services	2321	AFDC	5031	825241		STATE AFDC	832,885.00	(10,340,794.00)	(9,507,909.00)	D	DECREASE IN Federal AFDC Funding
Social Services	2321	AFDC	5031	865802		OPERATING TRANSFER OUT	(901,339.00)	10,340,794.00	9,439,455.00	D	DECREASE IN Federal AFDC Funding-$(832,885)\|Decrease in CalWorks MOE 91 Realignment-$(68,454)
Fund 2321 Subtotal							**(68,454.00)**				
Social Services	2322	MEDICAL	5032	825520		HEALTH RELATED FUNDS	136,460.00	(8,190,587.00)	(8,054,127.00)	D	5010-MEDICAL FUNDS DECREASE DUE TO MOCK CLAIM WITH 310 FTD'S
Social Services	2322	MEDICAL	5032	865802		OPERATING TRANSFER OUT	(136,460.00)	8,190,587.00	8,054,127.00	D	5010-MEDICAL FUNDS DECREASE DUE TO MOCK CLAIM WITH 310 FTD'S
Fund 2322 Subtotal							-				
Social Services	2323	FOODSTMP	5033	825210		STATE WELFARE ADMINISTRATI	(103,207.00)	(3,362,904.00)	(3,466,111.00)	I	5010-STATE FOODSTAMPS INCREASED DUE TO MOCK CLAIM WITH 310 FTD'S

FY 2025-26 Mid-Year
Budget Adjustments and Administrative Clean Up
ATTACHMENT A

Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Social Services	2323	FOODSTMP	5033	825510		FEDERAL WELFARE ADMINISTRA	(53,998.00)	(4,025,471.00)	(4,079,469.00)	I	5010-FEDERAL FOODSTAMPS DECREASE DUE TO MOCK CLAIM WITH 310 FTD'S
Social Services	2323	FOODSTMP	5033	865802		OPERATING TRANSFER OUT	157,205.00	3,362,904.00	3,520,109.00	I	5010 STATE FOODSTAMSP INCREASED DUE TO MOCK CLAIM WITH 310 FTD'S-$103,207|5010-FEDERAL FOODSTAMPS DECREASE DUE TO MOCK CLAIM WITH 310 FTD'S-$53,998
Fund 2323 Subtotal							-				
Social Services	2330	LOCNTY	4075	825490		STATE OTHER	(2,000.00)	(643,194.00)	(645,194.00)	I	To cover the cost of the contract new amount change.
Social Services	2330	LOCNTY	4075	862189		PROF & SPEC SVCS-OTHR	2,000.00	6,000.00	8,000.00	I	Contract amount entered into MUNIS during budget entry is less than the amount of the actual contract amount.
Fund 2330 Subtotal							-				
Social Services	2862	WFRA2011	5035	865802		OPERATING TRANSFER OUT	956,160.00	11,079,568.00	12,035,728.00	I	2011 Realignment budget Adj transfer to 5130-$86,623\|2011 Realignment budget adj transfer to BU 5010-$(86623)|2011 Realignment budget adj transfer to BU 5010 from Fund Balance-$956,160
Social Services	2852	WFRA	5036	825343		REALIGNMENT PUBLIC ASSISTANCE	68,454.00	(18,241,054.00)	(18,172,600.00)	D	1991 Sales Tax Realignment budget Adj to BU 5010
Social Services	2852	WFRA	5036	865802		OPERATING TRANSFER OUT	(128,073.00)	18,241,054.00	18,112,981.00	D	1991 Sales Tax Realignment budget Adj to BU 5010
Fund 2810 Subtotal							896,541.00				
Social Services	2855	CCSRA	4086	827802		OPERATING TRANSFER IN	-	(111,111.00)	(111,111.00)		No change. Included by department for detail only
Fund 2855 Subtotal							-				
Juvenile Justice Realignment	2857	JJRA2011	2554	865802		OPERATING TRANSFER OUT	46,000.00	1,273,914.00	1,319,914.00	I	Transfer to Juvenule Hall from Fund Balance
Fund 2857 Subtotal							46,000.00				
Social Services	2865	CARESRA	4096	865802		OPERATING TRANSFER OUT	-	434,961.83	434,961.83		No change. Included by department for detail only
Fund 2865 Subtotal							-				
Water Agency	3260	HO	0326	827802		OPERATING TRANSFER IN	(500,000.00)	(85,000.00)	(585,000.00)	I	Transfer in from ND per CEO Mid-Year recommendations
Fund 3260 Subtotal							(500,000.00)				
Air Quality	3270	AQ	0327	861011		REGULAR EMPLOYEES	(7,000.00)	467,866.00	460,866.00	D	AQ Not full staffed
Air Quality	3270	AQ	0327	862060		COMMUNICATIONS	(5,000.00)	10,000.00	5,000.00	D	Communications overestimated Some items funded by 103 Grant
Air Quality	3270	AQ	0327	862090		HOUSEHOLD EXPENSE	5,000.00	3,500.00	8,500.00	I	Increased cost because of new office
Air Quality	3270	AQ	0327	862170		OFFICE EXPENSE	4,000.00	5,500.00	9,500.00	I	Increased cost because of new office
Air Quality	3270	AQ	0327	862187		EDUCATION & TRAINING	3,000.00	2,000.00	5,000.00	I	Mandetory training for staff
Fund 3270 Subtotal							-				
CDBG Loan Repayments	4040	UD	0404	862239	UD004	SPEC DEPT EXP	2,280.00	133,995.00	136,275.00	I	The Program Income Microenterprise Technical Assistance Program (23-24) has been approved effective 06/26/25 for a three year term. The PI funded project will cover up to $54k per fiscal year for the Economic Development Administrative Analyst II. The employee is no longer with the County and this will be the final reimbursement from the PI funds to PM for this project.This was setup to be a quarterly request so that any unused PI remains in UD
Fund 4040 Subtotal							2,280.00				
Public Health	4180	UN	0418	825670		FEDERAL OTHER REVENUE	(37,365.00)	(1,174,845.00)	(1,212,210.00)	I	Allocation for program increased from prior FFY
Public Health	4180	UN	0418	861011		REGULAR EMPLOYEES	(14,473.00)	503,229.00	488,756.00	D	Decreasing to accomdate for increase in operating costs
Public Health	4180	UN	0418	861030		CO CONT TO EMPLOYEE INSURANCE	(41,371.00)	172,323.00	130,952.00	D	Decreasing to accomdate for increase in operating costs
Public Health	4180	UN	0418	862090		HOUSEHOLD EXPENSE	575.00	1,200.00	1,775.00	I	Increase in facilitiy costs
Public Health	4180	UN	0418	862130		MAINT-STRC IMPR & GRN	28,579.00	2,618.00	31,197.00	I	Increase in facilitiy costs

Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Public Health	4180	UN	0418	862210		RNTS & LEASES BLD GRD	2,970.00	-	2,970.00	I	Increase to accommodate satellite clinics' rental expenses
Public Health	4180	UN	0418	862239		SPEC DEPT EXP	61,085.00	155,004.00	216,089.00	I	Indirect Cost Rate increased
Public Health	4180	UNBFP	0418	861011		REGULAR EMPLOYEES	(17,847.00)	88,265.00	70,418.00	D	Decreasing to accomodate increase in 2000 series
Public Health	4180	UNBFP	0418	862189		PROF & SPEC SVCS-OTHR	9,537.00	16,000.00	25,537.00	I	Increased to meet the program's requirments
Public Health	4180	UNBFP	0418	862239		SPEC DEPT EXP	8,310.00	10,969.00	19,279.00	I	Indirect Cost Rate increased
Fund 4180 Subtotal							-				
BHRS	4250	PATH	0425	865802		OPERATING TRANSFER OUT	-	90,107.00	90,107.00		From PATH
Fund 4250 Subtotal							-				
Social Services	4460	VRH10	0446	825490		STATE OTHER	(58,700.00)	(2,726,102.00)	(2,784,802.00)	I	To cover the cost of the new contracts and the contract new amount changes. See list.
Social Services	4460	VRH10	0446	862189		PROF & SPEC SVCS-OTHR	58,700.00	1,923,034.00	1,981,734.00	I	Additional Contracts were added after the budget was entered into MUNIS. Contracts entered into MUNIS were greater after contract was made. See list of new contracts and new totals for contracts.
Fund 4460 Subtotal							-				
District Attorney	4480	VG	0448	827700		TRAVEL & TRSP OUT OF COUNTY	50,000.00	(50,000.00)	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	827802		REGULAR EMPLOYEES	49,911.00	(49,911.00)	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861011		REGULAR EMPLOYEES	(55,572.00)	55,572.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861013		OVERTIME REG EMP	(500.00)	500.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861021		CO CONT TO RETIREMENT	(19,044.00)	19,044.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861022		CO CONT TO OASDI	(3,445.00)	3,445.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861023		CO CONT TO OASDI-MEDIC	(806.00)	806.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861024		CO CONT TO RET INCREMENT	(4,707.00)	4,707.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861030		CO CONT TO EMPLOYEE INSURANCE	(12,518.00)	12,518.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	861035		REGULAR EMPLOYEES	(113.00)	113.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	862101		REGULAR EMPLOYEES	(240.00)	240.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	862170		CO CONT TO RETIREMENT	(400.00)	400.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	862230		CO CONT TO OASDI	(2,116.00)	2,116.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	862239		CO CONT TO OASDI-MEDIC	(150.00)	150.00	-	D	0448 MERGED WITH 0464
District Attorney	4480	VG	0448	862250		CO CONT TO RET INCREMENT	(300.00)	300.00	-	D	0448 MERGED WITH 0464
Fund 4480 Subtotal							-				
District Attorney	4640	VV	0464	825490		CO CONT TO OASDI	3,584.00	(160,723.00)	(157,139.00)	D	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	825670		CO CONT TO OASDI	(17,762.00)	(161,870.00)	(179,632.00)	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	827802		CO CONT TO OASDI	(16,985.00)	(129,996.00)	(146,981.00)	I	VOCA MATCH & DA SUPPORT
District Attorney	4640	VV	0464	861011		CO CONT TO OASDI-MEDIC	27,599.00	246,852.32	274,451.32	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	861021		CO CONT TO OASDI-MEDIC	9,623.00	86,229.00	95,852.00	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	861022		CO CONT TO OASDI-MEDIC	(1,802.00)	16,727.00	14,925.00	D	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	861023		CO CONT TO RET INCREMENT	1,336.00	2,155.00	3,491.00	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	861024		CO CONT TO RET INCREMENT	2,694.00	22,990.00	25,684.00	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	861030		CO CONT TO RET INCREMENT	(11,038.00)	60,398.00	49,360.00	D	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	861035		CO CONT TO EMPLOYEE INSURANCE	113.00	489.68	602.68	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	862060		CO CONT TO EMPLOYEE INSURANCE	800.00	-	800.00	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	862101		CO CONT TO EMPLOYEE INSURANCE	240.00	3,405.00	3,645.00	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	862170		OFFICE EXPENSE	(7,859.00)	15,859.00	8,000.00	D	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	862230		EDUCATION & TRAINING	10,579.00	-	10,579.00	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	862239		PROF & SPEC SVCS-OTHR	150.00	-	150.00	I	0448 MERGED WITH 0464
District Attorney	4640	VV	0464	862250		SPEC DEPT EXP	(1,272.00)	4,272.00	3,000.00	D	0448 MERGED WITH 0464

FY 2025-26 Mid-Year
Budget Adjustments and Administrative Clean Up
ATTACHMENT A

Dept.	Fund	Org	BU	Account	Project	Account Name	Adjust Request	Revised Budget	New Total	Change in Account	Justification
Fund 4640 Subtotal							-				
Cannabis Division	4970	WOLP24	0497	825490		STATE OTHER	(604,154.93)	-	(604,154.93)	I	Reimbursement Grant, $450,982.47 for final distribution of CEG-2024-583 and $153,172.47 for 2nd distribution of CEG-2025-620
Cannabis Division	4970	WOLP24	0497	861011		REGULAR EMPLOYEES	37,695.95	27,822.24	65,518.19	I	Increase to 1000 series based on actual salaries spent on grant related activities by fiscal year
Cannabis Division	4970	WOLP24	0497	861021		CO CONT TO RETIREMENT	13,269.78	9,181.34	22,451.12	I	Increase to 1000 series based on actual salaries spent on grant related activities by fiscal year
Cannabis Division	4970	WOLP24	0497	861022		CO CONT TO OASDI	2,247.12	1,724.98	3,972.10	I	Increase to 1000 series based on actual salaries spent on grant related activities by fiscal year
Cannabis Division	4970	WOLP24	0497	861023		CO CONT TO OASDI-MEDIC	525.03	403.42	928.45	I	Increase to 1000 series based on actual salaries spent on grant related activities by fiscal year
Cannabis Division	4970	WOLP24	0497	861024		CO CONT TO RET INCREMENT	5,968.16	-	5,968.16	I	Increase to 1000 series based on actual salaries spent on grant related activities by fiscal year
Cannabis Division	4970	WOLP24	0497	862060		COMMUNICATIONS	(31,297.78)	31,297.78	-	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862120		MAINTENANCE-EQUIPMENT	119,016.00	75,000.00	194,016.00	I	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862150		MEMBERSHIPS	(780.73)	5,000.00	4,219.27	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862170		OFFICE EXPENSE	(2,500.00)	2,500.00	-	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862183		LEGAL FEES	(39,391.10)	39,391.10	-	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862187		EDUCATION & TRAINING	(5,000.00)	5,000.00	-	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862189		PROF & SPEC SVCS-OTHR	(16,786.70)	111,268.98	94,482.28	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862200		RNTS & LEASES-EQUPMNT	(15,000.00)	15,000.00	-	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862230		INFO TECH EQUIP	40,338.63	50,000.00	90,338.63	I	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862239		SPEC DEPT EXP	(117,130.42)	226,354.14	109,223.72	D	True-up based on actual distribution of LEEP Direct Grant Awards
Cannabis Division	4970	WOLP24	0497	862250		TRNSPRTATION & TRAVEL	45,000.00	5,000.00	50,000.00	I	True-up based on actual distribution of LEEP Direct Grant Awards
Fund 4970 Subtotal							(567,980.99)				
General Liability	7130	GL	0713	827802		OPERATING TRANSFER IN	(2,500,000.00)	-	(2,500,000.00)	I	Transfer in from ND per CEO Mid-Year recommendations
Fund 7130 Subtotal							(2,500,000.00)				
Total Adjustments All Funds							(3,245,090.99)				

Fiscal Year 2025-26 Mid-Year Fixed Asset and Structural Improvement Requests
ATTACHMENT B

FUND	Org	BU	Dept.	Account	Account Name	Request	Justification
1100	JH	2550	JUVENILE HALL	864370	EQUIPMENT	11,688	Per BSCC standards Mendocino County Juvenile Hall is required to provide detained youth with various forms of physical activity, exercise and recreation, both indoor and outdoor. This equipment must meet specific standards for correctional/detention facilities including tamper-proof, weatherproof and highly secure, ensuring both detainee and staff safety. Enhances overall physical and mental health of youth. Funding will be provided by juvenile revenue funds 100% - no general funds dollars will be utilized.
			Total of all requested adjustments:			**11,688**	