

## RESOLUTION NO. 26-079

### 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 Resolution No. 25-198, and as further amended on February 24, 2026 by adopting Resolution No. 26-034; 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 3<sup>rd</sup> 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 3<sup>rd</sup> 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 3<sup>rd</sup> Quarter 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 Haschak, seconded by Supervisor Williams, and carried this 5<sup>th</sup> day of May, 2026, by the following vote:

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

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

ATTEST: DARCIE ANTLE  
Clerk of the Board

  
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Deputy

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

  
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BERNIE NORVELL, 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

  
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Deputy

## County of Mendocino BU 1000 Revenue Projections For Fiscal Year 2025-26

Revenue Description		2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Actual	2025/26 Budget	2025/26 Projected
Current Secured Property Tax	821110	35,626,681	38,508,972	39,711,273	41,758,381	44,903,683	43,300,000	47,451,983	47,612,160	49,971,452
Current Unsecured Property Tax	821120	1,133,213	1,055,920	1,012,491	1,155,297	1,224,304	1,200,000	1,308,823	1,230,500	1,230,500
Current Supplemental Roll Taxes	821130	306,788	297,195	-	369,771	1,342,840	800,000	613,651	800,000	800,000
Prior Year Secured Taxes	821210	-	-	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	40,259	56,177	72,901	17,265	51,826	51,500	76,025	51,500	51,500
Penalties & Cost on Delinquent Taxes	821400	597,677	735,999	882,582	928,890	983,460	900,000	1,049,017	900,000	900,000
Sales and Use Tax - County 1% Share	821500	6,576,861	8,339,681	8,494,344	7,760,485	7,457,747	7,600,000	6,962,799	7,453,891	7,115,904
Measure P Sales Tax		-	-	-	1,240,888	4,864,339	4,000,000	4,812,916	3,923,000	4,910,000
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-	-	-	-
Timber Yield Taxes	821600	590,180	513,694	346,112	604,544	504,506	300,000	651,256	515,000	515,000
Transient Occupancy Tax - Camp/RV	821699	-	740,929	675,868	548,225	607,762	505,000	674,894	505,000	505,000
Highway Property Rentals	821700	664	725	1,105	1,117	1,424	-	532	-	-
Transient Occupancy Tax - Room	821701	4,784,925	7,219,977	8,585,364	7,550,530	7,340,873	7,600,000	8,234,991	7,600,000	8,000,000
Property Transfer Tax	821702	634,469	1,087,609	981,704	630,144	579,558	540,000	596,074	540,000	540,000
Property Tax In Lieu of VLF Revenues	821704	12,174,566	12,601,893	12,914,420	13,454,243	14,136,324	14,000,000	14,815,627	14,000,000	15,333,033
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	-	-	-	-	-	-	-	-	-
Williamson Act Replacement Tax	821706	598,362	609,901	705,579	720,140	952,715	600,000	811,357	600,000	850,000
Cannabis Tax Revenue	821707	5,575,900	6,159,180	3,600,857	3,129,574	1,714,404	1,000,000	1,473,791	1,445,000	1,445,000
Franchise Fees	822210	911,611	1,065,921	1,115,049	1,320,931	1,315,046	1,300,000	1,414,797	1,300,000	1,402,000
Forfeiture and Penalties	823300	-	-	-	-	-	-	-	-	-
Interest Income	824100	943,759	664,208	693,515	1,867,644	3,024,045	750,000	3,316,736	1,500,000	3,000,000
Change in Fair Value In		-	-	-	-	-	-	-	-	-
Motor Vehicle In Lieu	825150	58,824	53,971	84,979	78,478	94,658	85,000	238,477	120,000	120,000
SB90 Reimbursement (State Mandated Cost)	825398	21,372	13,215	-	-	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	276,500	272,080	263,347	295,102	213,039	275,000	248,735	275,000	240,571
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000	130,000	130,000	-	-	-
Federal Grazing Fees	825650	199	1,440	55	436	-	-	1,142	-	-
Federal Land In Lieu Taxes	825660	699,132	733,482	768,913	803,823	885,835	850,000	911,892	850,000	850,000
Federal Other	825670	-	-	-	994,521	994,521	-	-	-	-
Other Government Agency Revenue (County RDA return)	825810	-	-	-	-	-	-	-	-	-
Solid Waste Fee	826315	-	-	-	-	-	-	-	-	-
County Cost Plan Charges/Property Tax Admin Fee	826402	2,551,138	3,203,410	3,270,391	3,331,979	6,183,483	6,000,000	7,306,557	5,850,000	6,290,905
Prior Year Revenue (PG&E Settlement)	827400	5,743	22,652,909	16,566	4,564	-	-	3,227	-	-
Sale of Fixed Assets	827500	-	-	-	-	-	-	-	-	-
Card Rebate Programs - US Bank & Bank of America	827700	112,931	125,819	156,348	186,163	165,240	200,000	144,379	200,000	165,000
Refund Jury & Witness Fees	827701	-	-	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	863,949	975,195	984,973	893,613	796,935	900,000	755,985	900,000	650,000
Opioid Settlement	827716	-	-	-	130,752	108,719	-	-	500,000	200,000
Operating Transfer In	827802	-	-	2,947,553	500,000	-	2,778,485	7,755,911	500,000	1,038,752
Miscellaneous Expense	862160	-	-	-	-	-	-	(50)	-	-
Interest Income	863310	-	-	-	-	-	-	(0.28)	-	-
Operating Transfer Out	865802	(14,614,666)	(17,268,076)	(34,392,199)	(16,460,673)	(17,267,318)	(14,213,793)	(28,008,318)	(15,152,325)	(22,086,953)
Year End Admin Adj - AU	862165	-	-	-	-	(2,152,872)	-	-	-	-
<b>Total Revenue</b>		<b>60,601,034</b>	<b>90,551,427</b>	<b>54,024,090</b>	<b>73,946,826</b>	<b>81,157,096</b>	<b>81,451,192</b>	<b>83,623,205</b>	<b>84,018,726</b>	<b>84,037,664</b>
<b>Total Revenue NO OTI</b>		<b>60,601,034</b>	<b>90,551,427</b>	<b>51,076,537</b>	<b>73,446,826</b>	<b>81,157,096</b>	<b>78,672,707</b>	<b>75,867,293</b>	<b>83,518,726</b>	<b>82,998,912</b>
<b>Total Revenue NO OTI, OTO - Excludes Measure P</b>		<b>75,215,700</b>	<b>107,819,503</b>	<b>85,468,737</b>	<b>88,666,612</b>	<b>93,560,075</b>	<b>88,886,500</b>	<b>99,062,696</b>	<b>94,748,051</b>	<b>100,175,865</b>

FY 2025-26 3rd Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
NON-DEPARTMENTAL	1100	1000	ND	821110		PROPERTY TAX CURRENT SECURED	(48,571,452.00)	(1,400,000.00)	(49,971,452.00)	Based on Original Charges with Corrections
NON-DEPARTMENTAL	1100	1000	ND	821500		SALES & USE TAX	(10,918,368.00)	(1,107,536.00)	(12,025,904.00)	Based HdL Projections received in April and Estimate for Measure P
NON-DEPARTMENTAL	1100	1000	ND	821701		ROOM OCCUPANCY TAX	(7,600,000.00)	(400,000.00)	(8,000,000.00)	Based on actuals to date/best projection
NON-DEPARTMENTAL	1100	1000	ND	821706		WILLIAMSON ACT REPLACEMENT TAX	(883,825.00)	33,825.00	(850,000.00)	Based on actuals to date/best projection
NON-DEPARTMENTAL	1100	1000	ND	822210		FRANCHISE	(1,300,000.00)	(102,000.00)	(1,402,000.00)	Based on actuals to date/best projection
NON-DEPARTMENTAL	1100	1000	ND	824100		INTEREST	(2,500,000.00)	(500,000.00)	(3,000,000.00)	Based on actuals to date/best projection
NON-DEPARTMENTAL	1100	1000	ND	826402		CO COST PLAN CHARGES	(5,850,000.00)	(440,905.00)	(6,290,905.00)	Based on approved A87 and estimated Property Tax Admin Fee
NON-DEPARTMENTAL	1100	1000	ND	827700		OTHER	(200,000.00)	35,000.00	(165,000.00)	Based on actuals to date/best projection
NON-DEPARTMENTAL	1100	1000	ND	827715		TOBACCO STLMT	(900,000.00)	250,000.00	(650,000.00)	Based on actuals to date/best projection
NON-DEPARTMENTAL	1100	1000	ND	827716		OPIOID SETTLEMENT	(300,000.00)	100,000.00	(200,000.00)	Based on identified prior years' costs
NON-DEPARTMENTAL	1100	1000	ND	827802		OPERATING TRANSFER IN	(500,000.00)	(1,038,752.00)	(1,538,752.00)	500,000/Determined to be no longer needed DR612 (744,089)/Additional COP drawdown for final repayment of General Reserve for CP915 project (794,663)/To offset DA/SO salaries
NON-DEPARTMENTAL	1100	1000	ND	865802		OPERATING TRANSFER OUT	20,586,876.06	1,500,077.00	22,086,953.06	987,000/Additional amount anticipated for Measure P transfer to Fire based on HdL April projection 822/PG&E Disaster Settlement obligated funding used for the use of the EOC to retrofit the HAM Radio to DR617 - From Fund Balance 500,000/Health Plan costs to HI 12,255/transfer to GT to offset unbudgeted expense
TREASURER-TAX COLLECTOR	1100	1130	TC	826390		OTHER CHARGES	(30,000.00)	(5,000.00)	(35,000.00)	Based on actuals to date/best projection
TREASURER-TAX COLLECTOR	1100	1130	TC	862150		MEMBERSHIPS	950.00	500.00	1,450.00	Based on actuals to date/best projection
TREASURER-TAX COLLECTOR	1100	1130	TC	862170		OFFICE EXPENSE	95,415.00	(6,500.00)	88,915.00	Based on actuals to date/best projection
TREASURER-TAX COLLECTOR	1100	1130	TC	862189		PROF & SPEC SVCS-OTHR	25,000.00	5,000.00	30,000.00	Based on actuals to date/best projection
TREASURER-TAX COLLECTOR	1100	1130	TC	862190		PUBL & LEGAL NOTICES	6,000.00	6,000.00	12,000.00	Based on actuals to date/best projection
HUMAN RESOURCES	1100	1320	HR	862101		INSURANCE-GENERAL	306,603.00	(298,321.00)	8,282.00	Reduced due to accurate reporting
FACILITIES	1100	1610	BG	862130		MAINT-STRC IMPR & GRN	535,061.85	(6,000.00)	529,061.85	Reduction to offset increase in BU 1620 for fuel pump repairs
FLEET	1100	1620	GA	862120		MAINTENANCE-EQUIPMENT	3,500.00	6,000.00	9,500.00	Fuel pump repairs
ECONOMIC DEVELOPMENT	1100	1810	PM	826390		OTHER CHARGES	(3,750.22)	(299.00)	(4,049.22)	Reimbursements from other departmental grant projects that PM staff worked on. Microenterprise PI 24 = \$3750, Microenterprise 21 = \$299.
INFORMATION TECHNOLOGY	1100	1960	IS	861011		REGULAR EMPLOYEES	2,744,085.27	(49,744.00)	2,694,341.27	Overtime was budgeted as 2 FTE in Regular Salaries but is being charge to OT 861013
INFORMATION TECHNOLOGY	1100	1960	IS	861013		OVERTIME REG EMP	25,000.00	49,744.00	74,744.00	Moving from Regular to Overtime
COURTS AB 233	1100	2012	CD	823100		VEHICLE CODE FINE	(211,500.00)	(54,000.00)	(265,500.00)	Based on actuals to date
COURTS AB 233	1100	2012	CD	823101		25% EXTRA FINE	(65,000.00)	(28,300.00)	(93,300.00)	Based on actuals to date
COURTS AB 233	1100	2012	CD	823103		CO PARKING SURCHARGE	(1,500.00)	(1,000.00)	(2,500.00)	Based on actuals to date
COURTS AB 233	1100	2012	CD	823203		CO COMMISSION ON CITY FINE	(500.00)	100.00	(400.00)	Based on actuals to date
COURTS AB 233	1100	2012	CD	826380		COLLECTION FEE	(30,000.00)	(55,000.00)	(85,000.00)	Based on actuals to date
COURTS AB 233	1100	2012	CD	826504		CO 30% STATE PA	(111,000.00)	(31,250.00)	(142,250.00)	Based on actuals to date
COURTS AB 233	1100	2012	CD	826505		TRAFFIC SCHOOL FEE	(320,000.00)	(100,000.00)	(420,000.00)	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	826506		TRAFFIC SCHOOL \$24	(50,000.00)	(31,000.00)	(81,000.00)	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	862110		JURY & WITNESS EXPENS	2,000.00	(2,000.00)	-	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	862170		OFFICE EXPENSE	11,000.00	(4,000.00)	7,000.00	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	862182		DATA PROCESSING SERVICES	12,200.00	(12,200.00)	-	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	862196		COLLECTION EXP FINES	5,000.00	(3,000.00)	2,000.00	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	862227		SOFTWARE-LONG TERM	-	7,900.00	7,900.00	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	862229		SOFTWARE-MAINTENANCE	-	4,300.00	4,300.00	Based on actuals to date/best projection

FY 2025-26 3rd Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
COURTS AB 233	1100	2012	CD	863113		PYMNTS OTHER GOV AGNC	656,036.00	100,000.00	756,036.00	Based on actuals to date/best projection
COURTS AB 233	1100	2012	CD	863310		INTEREST	-	215.00	215.00	Based on actuals to date/best projection
DISTRICT ATTORNEY	1100	2070	DA	825490		STATE OTHER	(272,000.00)	147,000.00	(125,000.00)	SCO Reimbursement Less Hours for Prosecution of Habeas Corpus
DISTRICT ATTORNEY	1100	2070	DA	825670		FEDERAL OTHER REVENUE	-	(6,345.00)	(6,345.00)	Unexpected HIDTA OT Reimbursement
DISTRICT ATTORNEY	1100	2070	DA	861011		REGULAR EMPLOYEES	4,169,417.70	(37,116.15)	4,132,301.55	Staff Turnover
DISTRICT ATTORNEY	1100	2070	DA	861012		EXTRA HELP	31,382.00	(16,382.00)	15,000.00	Staff Turnover
DISTRICT ATTORNEY	1100	2070	DA	861013		OVERTIME REG EMP	62,685.00	37,315.00	100,000.00	Updated Projections
DISTRICT ATTORNEY	1100	2070	DA	861021		CO CONT TO RETIREMENT	1,781,335.00	(55,882.60)	1,725,452.40	Staff Turnover
DISTRICT ATTORNEY	1100	2070	DA	861022		CO CONT TO OASDI	244,105.00	(726.52)	243,378.48	Staff Turnover
DISTRICT ATTORNEY	1100	2070	DA	861023		CO CONT TO OASDI-MEDIC	59,524.00	(390.43)	59,133.57	Staff Turnover
DISTRICT ATTORNEY	1100	2070	DA	861024		CO CONT TO RET INCREMENT	577,541.00	(20,886.83)	556,654.17	Staff Turnover
DISTRICT ATTORNEY	1100	2070	DA	861030		CO CONT TO EMPLOYEE INSURANCE	591,569.00	24,769.53	616,338.53	Updated Projections
DISTRICT ATTORNEY	1100	2070	DA	862110		JURY & WITNESS EXPENS	30,000.00	5,000.00	35,000.00	Long Trial/Numerous out of area witnesses
DISTRICT ATTORNEY	1100	2070	DA	865380		INTRAFUND TRANSFERS	(13,000.00)	5,000.00	(8,000.00)	PD/AD Discovery Overestimated
PUBLIC DEFENDER	1100	2080	PD	862170		OFFICE EXPENSE	51,500.00	(12,000.00)	39,500.00	Savings used to fund Karpel maint.
PUBLIC DEFENDER	1100	2080	PD	862189		PROF & SPEC SVCS-OTHR	68,729.00	(27,600.00)	41,129.00	Savings used to fund Karpel maint.
PUBLIC DEFENDER	1100	2080	PD	862227		SOFTWARE-LONG TERM	-	39,600.00	39,600.00	Karpel Software
CHILD SUPPORT SERVICES	1100	2090	CS	861011		REGULAR EMPLOYEES	1,048,218.00	(15,000.00)	1,033,218.00	Salary Savings applied to PT Attorney Contract Amendment
CHILD SUPPORT SERVICES	1100	2090	CS	861012		EXTRA HELP	15,000.00	(15,000.00)	-	Salary Savings applied to Health Insurance
CHILD SUPPORT SERVICES	1100	2090	CS	861030		CO CONT TO EMPLOYEE INSURANCE	188,700.00	15,000.00	203,700.00	Net zero increase to Health Insurance
CHILD SUPPORT SERVICES	1100	2090	CS	862130		MAINT-STRC IMPR & GRN	73,140.00	(15,000.00)	58,140.00	Facility/Janitorial savings applied to PT Attorney Contract Amendment.
CHILD SUPPORT SERVICES	1100	2090	CS	862170		OFFICE EXPENSE	28,690.00	(7,000.00)	21,690.00	Office Expense savings applied to Fixed Asset. Cubicle cost.
CHILD SUPPORT SERVICES	1100	2090	CS	862187		EDUCATION & TRAINING	6,555.00	(3,000.00)	3,555.00	Education/Training savings applied to Fixed Asset/Cubicle cost.
CHILD SUPPORT SERVICES	1100	2090	CS	862189		PROF & SPEC SVCS-OTHR	189,840.00	30,000.00	219,840.00	1st Amendment to BOS-25-097 (PT Attorney contract.) Increase is within our FY2526 CADCSS revenue allocation - no General Fund Ask.
CHILD SUPPORT SERVICES	1100	2090	CS	862253		TRAVEL & TRSP OUT OF COUNTY	15,000.00	(7,500.00)	7,500.00	Out of County Travel savings applied to Fixed Asset/Cubicle cost.
CHILD SUPPORT SERVICES	1100	2090	CS	862260		UTILITIES	37,425.00	(7,500.00)	29,925.00	Utility savings applied to Fixed Asset/Cubicle cost.
CHILD SUPPORT SERVICES	1100	2090	CS	864370		EQUIPMENT	-	25,000.00	25,000.00	Replace obsolete cubicle furniture as part of Child Support Relocation project. Increase is within our CADCSS FY2526 revenue allocation - no General Fund ask.
PROBATION	1100	2560	PR	827802		OPERATING TRANSFER IN	(3,166,472.00)	20,000.00	(3,146,472.00)	Projected reduced claimable expenditures from BU 2561
AGRICULTURE	1100	2710	AG	862101		INSURANCE-GENERAL	126,449.00	298,321.00	424,770.00	Increased due to accurate reporting
AGRICULTURE	1100	2710	AG	825411		STATE AID AGRI GAS TAX	(200,000.00)	(100,000.00)	(300,000.00)	Unanticipated revenue
AGRICULTURE	1100	2710	AG	865802		OPERATING TRANSFER OUT	25,000.00	100,000.00	125,000.00	Transfer to RR for future equipment purchases
CANNABIS	1100	2810	CN	826205		CANNABIS APPLICATION/INSPECT	(275,369.53)	(57,883.47)	(333,253.00)	Projected Revenue Increase Due to Latest Fee Hearing
CANNABIS	1100	2810	CN	862194		A-87 COSTS	-	73,812.00	73,812.00	Unanticipated Cost Plan Invoice for Grants
CANNABIS	1100	2810	CN	862239		SPEC DEPT EXP	-	4,686.93	4,686.93	Amount to True-Up Actual Spending in Org WO from Original Cannabis Equity Grant
CANNABIS	1100	2810	CN	862250		TRNSPRTATION & TRAVEL	2,400.00	833.00	3,233.00	New Tires Due to Vandalism
EMERGENCY SERVICES	1100	2830	ES	826390		OTHER CHARGES	(8,417.00)	(12,065.00)	(20,482.00)	Reimbursements from other departmental grant projects that ES staff worked on.
EMERGENCY SERVICES	1100	2830	ES	862239		SPEC DEPT EXP	1,000.00	(272.00)	728.00	Expenses projected to come in under budget, therefore, the revenue from EMPG FY24 will be modified to offset salaries. No change to the current general fund ask at this time.

FY 2025-26 3rd Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
EMERGENCY SERVICES	1100	2830	ES	862250		TRNSPRTATION & TRAVEL	3,000.00	(2,000.00)	1,000.00	Expenses projected to come in under budget, therefore, the revenue from EMPG FY24 will be modified to offset salaries. No change to the current general fund ask at this time.
EMERGENCY SERVICES	1100	2830	ES	862253		TRAVEL & TRSP OUT OF COUNTY	3,000.00	(2,400.00)	600.00	Expenses projected to come in under budget, therefore, the revenue from EMPG FY24 will be modified to offset salaries. No change to the current general fund ask at this time.
LITTLE RIVER AIRPORT	1100	3060	LR	865802		OPERATING TRANSFER OUT	-	325,000.00	325,000.00	Transfer to restricted Fund for Taxiway Project in FY26.27
ENVIRONMENTAL HEALTH	1100	4011	EHLAND	822606		LAND USE FEE	(836,044.00)	100,000.00	(736,044.00)	Adjusting because there is an anticipated decrease in revenue generated from building permit applications.
ENVIRONMENTAL HEALTH	1100	4011	EHLAND	861011		REGULAR EMPLOYEES	326,451.00	(100,000.00)	226,451.00	Adjusting because there is an anticipated decrease in revenue generated from building permit applications.
PUBLIC HEALTH	1100	4016	EM	825472		COUNTY HOSPITAL	(116,817.00)	77,002.00	(39,815.00)	Original budget erroneously included total contract amount for previous three-year contract. Retroactive contract in process for FY25.26.
SOCIAL SERVICES	1100	5010	SS	827802		OPERATING TRANSFER IN	(50,754,441.83)	(453,329.00)	(51,207,770.83)	(453,329)/State Welfare Admin - BU 5030 increase to cover NCO contract for Navigation & Trauma Training. (195,000)/State Welfare Admin - BU 5030 increase to cover NCO childcare contract needs. This is funded 100% by Fed & State. (195,000)/Federal Welfare Admin - BU 5030 increase to cover NCO childcare contract needs. This is funded 100% by Fed & State.
SOCIAL SERVICES	1100	5010	SSWCC	863116		CHILD CARE SERVICES-MOE	650,000.00	390,000.00	1,040,000.00	Increased to cover NCO childcare contract to meet needs. This is funded 100% by Fed & State.
SOCIAL SERVICES	1100	5010	SSOT	863118		FAMILY SERVICES	391,591.00	63,329.00	454,920.00	Expenses with NCO for Navigation & Trauma training contract needs increase. Allocation for this is \$136,617.
SOCIAL SERVICES	1100	5170	IH	825210		STATE WELFARE ADMINISTRATI	(168,002.00)	(3,479.00)	(171,481.00)	Increase due to time study hours from Social Services. Allocation is \$234,220 State with a Fed match CFL 24/25-05. Increasing State by \$-3,479.
SOCIAL SERVICES	1100	5170	IH	825510		FEDERAL WELFARE ADMINISTRA	(165,518.00)	(3,479.00)	(168,997.00)	Increase due to time study hours from Social Services. Allocation is \$234,220 State with Fed match CFL 24/25-05. Increasing Federal by \$-3,479
SOCIAL SERVICES	1100	5170	IH	861021		CO CONT TO RETIREMENT	60,746.00	(15,746.00)	45,000.00	S&B not as expected
SOCIAL SERVICES	1100	5170	IH	861022		CO CONT TO OASDI	10,921.00	(2,421.00)	8,500.00	S&B not as expected
SOCIAL SERVICES	1100	5170	IH	861023		CO CONT TO OASDI-MEDIC	2,553.00	17,447.00	20,000.00	Correction to S&B
SOCIAL SERVICES	1100	5170	IH	862189		PROF & SPEC SVCS-OTHR	27,322.00	(16,322.00)	11,000.00	Expense for ICR time study hours from Social Services needed to be in IH-862239
SOCIAL SERVICES	1100	5170	IH	862239		SPEC DEPT EXP	-	24,000.00	24,000.00	ICR time study hours from Social Services
<b>Fund 1100 Subtotal</b>								<b>(2,771,756.53)</b>		
CAPITAL IMPROVEMENT	1201	1710	CI	827802	CI041	OPERATING TRANSFER IN	(350,082.00)	6,450.00	(343,632.00)	Reducing transfer for Sanel Mountain Microwave site hardening to offset operating transfer out reduction in DR615
<b>Fund 1201 Subtotal</b>								<b>6,450.00</b>		
GRANTS ADMINISTRATION	1204	1950	GT	826390		OTHER CHARGES	(4,820.66)	(10,409.34)	(15,230.00)	Reduced expenses from the 2000 series at mid-year. The reimbursement from other grants to 826390 also needs to be reduced. No cost to general fund.
GRANTS ADMINISTRATION	1204	1950	GT	827802		OPERATING TRANSFER IN	-	(12,255.00)	(12,255.00)	Transfer from ND to offset unbudgeted expense
GRANTS ADMINISTRATION	1204	1950	GT	862190		PUBL & LEGAL NOTICES	1,000.00	(600.00)	400.00	Reducing as a result of decreased need due to department vacancy and other resources to pay for this expense. No cost to general fund.
GRANTS ADMINISTRATION	1204	1950	GT	862194		A-87 COSTS	-	12,255.00	12,255.00	Increase for FY25-26's cost allocation plan from fund balance at requested from general fund.
<b>Fund 1204 Subtotal</b>								<b>(11,009.34)</b>		

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Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
LIBRARY	1205	6110	LB	824100		INTEREST	(50,000.00)	(4,026.40)	(54,026.40)	Increased to reflect interest received per Auditor's Office.
LIBRARY	1205	6110	LB	825490	LBS26	STATE OTHER	-	(4,000.00)	(4,000.00)	Received grant for Seed Library from Public Health for FY25-26.
LIBRARY	1205	6110	LB	825496	LBLL3	STATE LIBRARY GRANT	-	(21,388.00)	(21,388.00)	Lunch at the Library FY26-27 Award
LIBRARY	1205	6110	LB	826370	LBALL	LIBRARY SERVICES	-	(500.00)	(500.00)	Increased to anticipate additional revenue for the remaining quarter of FY25-26.
LIBRARY	1205	6110	LB	826370	LBM1A	LIBRARY SERVICES	(2,651.00)	(1,136.00)	(3,787.00)	Increased to anticipate additional revenue for the remaining quarter of FY25-26 for Ukiah Branch.
LIBRARY	1205	6110	LB	826370	LBM2A	LIBRARY SERVICES	(1,637.00)	(818.00)	(2,455.00)	Increased to anticipate additional revenue for the remaining quarter of FY25-26 for Fort Bragg Branch.
LIBRARY	1205	6110	LB	826370	LBM3A	LIBRARY SERVICES	(970.00)	(1,025.00)	(1,995.00)	Increased to anticipate additional revenue for the remaining quarter of FY25-26 for Willits Branch.
LIBRARY	1205	6110	LB	826370	LBM4A	LIBRARY SERVICES	(100.00)	(122.00)	(222.00)	Increased to anticipate additional revenue for the remaining quarter of FY25-26 for Coast Branch.
LIBRARY	1205	6110	LB	826370	LBM5A	LIBRARY SERVICES	(1,587.00)	1,210.00	(377.00)	Decreased as this branch is trending fewer fines and fees than anticipated this fiscal year (Round Valley Branch).
LIBRARY	1205	6110	LB	826370	LBM7A	LIBRARY SERVICES	(140.00)	(124.00)	(264.00)	Increased to anticipate additional revenue for the remaining quarter of FY25-26 for Laytonville Branch.
LIBRARY	1205	6110	LB	827600	LBM1A	OTHER SALES	(1,659.00)	(188.00)	(1,847.00)	Increased to accommodate additional revenue expected from photocopies, earbuds and memory sticks in the fourth quarter at Ukiah Branch.
LIBRARY	1205	6110	LB	827600	LBM3A	OTHER SALES	(489.00)	(641.00)	(1,130.00)	Increased to accommodate additional revenue expected from photocopies, earbuds and memory sticks in the fourth quarter at Willits Branch.
LIBRARY	1205	6110	LB	827600	LBM5A	OTHER SALES	(260.00)	(550.00)	(810.00)	Increased to accommodate additional revenue expected from photocopies, earbuds and memory sticks in the fourth quarter at Round Valley Branch.
LIBRARY	1205	6110	LB	827600	LBM7A	OTHER SALES	(88.00)	(121.00)	(209.00)	Increased to accommodate additional revenue expected from photocopies, earbuds and memory sticks in the fourth quarter at Laytonville Branch.
LIBRARY	1205	6110	LB	827707	LBALL	DONATION	(100.00)	50.00	(50.00)	Donations for Library adjusted downward to align with trends for this year.
LIBRARY	1205	6110	LB	827707	LBM1A	DONATION	(500.00)	450.00	(50.00)	Donations for Ukiah Branch adjusted downward to align with trends for this fiscal year.
LIBRARY	1205	6110	LB	827707	LBM2A	DONATION	(4,000.00)	3,950.00	(50.00)	Donations for Fort Bragg Branch adjusted downward to align with trends for this fiscal year.
LIBRARY	1205	6110	LB	827707	LBM3A	DONATION	(200.00)	150.00	(50.00)	Donations for Willits Branch adjusted downward to align with trends for this fiscal year.
LIBRARY	1205	6110	LB	861011	LBLL3	REGULAR EMPLOYEES	-	1,103.00	1,103.00	Lunch at the Library FY26-27 Award - Staff
LIBRARY	1205	6110	LB	861012	LBLL3	EXTRA HELP	-	3,885.00	3,885.00	Lunch at the Library FY26-27 Award - Teen Interns
LIBRARY	1205	6110	LB	861012		EXTRA HELP	30,000.00	30,000.00	60,000.00	Increased need for Extra Help for Library coverage to ensure consistent library operations during staff absences.
LIBRARY	1205	6110	LB	862150	LBALL	MEMBERSHIPS	1,000.00	325.00	1,325.00	Increased to cover annual membership in the California Library Association (CLA).
LIBRARY	1205	6110	LB	862185		MEDICAL & DENTAL SVCS	1,500.00	(500.00)	1,000.00	Lower than anticipated utilization of this line item due to hiring freeze. Anticipate some additional expense with upcoming DMV commercial driver physical scheduled this FY.

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Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
LIBRARY	1205	6110	LB	862187	LBALL	EDUCATION & TRAINING	2,200.00	(1,961.00)	239.00	Lower than anticipated staff utilization of educational and training resources requiring registration fees.
LIBRARY	1205	6110	LB	862190	LBLL3	PUBL & LEGAL NOTICES	-	1,600.00	1,600.00	Lunch at the Library FY26-27 Award - Notices for Program
LIBRARY	1205	6110	LB	862190		PUBL & LEGAL NOTICES	1,500.00	(714.00)	786.00	Lower than anticipated utilization of this line item due to department vacancies being filled and hiring freeze. Anticipate some possible additional expense for grant compliance (notices) this FY.
LIBRARY	1205	6110	LB	862194		A-87 COSTS	563,870.00	(32,406.00)	531,464.00	Decreasing line-item to FY25-26 cost allocation plan invoiced amount per Auditor's Office.
LIBRARY	1205	6110	LB	862227	LBALL	SOFTWARE-LONG TERM	1,577.00	14,686.00	16,263.00	Budgeted software (Blocksi) will not be renewed (-\$1,577). Redesign of website transferred from CLIB/1715 to LB/6110 per direction of the Auditor's Office (\$16,263).
LIBRARY	1205	6110	LB	862230	LBM1A	INFO TECH EQUIP	-	28.00	28.00	Increased to account for Library specific tech needs such as headphones for the Ukiah branch.
LIBRARY	1205	6110	LB	862230	LBM3A	INFO TECH EQUIP	-	245.00	245.00	Increased to account for Library specific tech needs such as cabling for the coin machine for the Willits branch.
LIBRARY	1205	6110	LB	862230	LBM6A	INFO TECH EQUIP	-	240.00	240.00	Increased to account for Library specific tech needs such as backup power pack for Bookmobile.
LIBRARY	1205	6110	LB	862230	LBM7A	INFO TECH EQUIP	-	409.00	409.00	Increased to account for Library specific tech needs such as receipt printer paper for the Laytonville branch.
LIBRARY	1205	6110	LB	862239	LBLL2	SPEC DEPT EXP	-	1,355.00	1,355.00	Increased to account for actual FY25/26 (Summer 2025) Lunch at the Library program expenses.
LIBRARY	1205	6110	LB	862239	LBLL3	SPEC DEPT EXP	-	14,800.00	14,800.00	Lunch at the Library FY26-27 Award - Supplies
LIBRARY	1205	6110	LB	862239	LBM1A	SPEC DEPT EXP	-	336.00	336.00	Increased to account for four annual newspaper subscriptions for the Ukiah branch.
LIBRARY	1205	6110	LB	862239	LBM5A	SPEC DEPT EXP	-	50.00	50.00	Increased to account for an annual newspaper subscription for the Round Valley branch.
LIBRARY	1205	6110	LB	862239	LBS26	SPEC DEPT EXP	-	4,000.00	4,000.00	Grant for Seed Library to purchase seed from Public Health for FY25-26
LIBRARY	1205	6110	LB	862250	LBM2A	TRNSPRTATION & TRAVEL	60.00	434.00	494.00	Increased to account for staff travel to new ILS training in Sonoma County & travel for All Staff Day.
LIBRARY	1205	6110	LB	862250	LBM7A	TRNSPRTATION & TRAVEL	60.00	1,803.00	1,863.00	Increased to account for staff commute to Laytonville branch & All Staff Day.
<b>Fund 1205 Subtotal</b>								<b>10,888.60</b>		
RV RESTRICTED FUND	1207	3080	RA	825120		STATE AID FOR AVIATION	-	(40,000.00)	(40,000.00)	Annual CAAP Disbursement Request - Fencing
<b>Fund 1207 Subtotal</b>								<b>(40,000.00)</b>		
LR RESTRICTED FUND	1208	3090	AV	825120		STATE AID FOR AVIATION	-	(30,000.00)	(30,000.00)	Annual CAAP Disbursement Request - Vegetation
LR RESTRICTED FUND	1208	3090	AV	827802		OPERATING TRANSFER IN	-	(325,000.00)	(325,000.00)	Deposit to AV Restricted Fund Balance for FY 26.27 Taxiway A Project
<b>Fund 1208 Subtotal</b>								<b>(355,000.00)</b>		
JJCPA	1211	2561	JJ	863113		PYMNTS OTHER GOV AGNC	50,000.00	20,000.00	70,000.00	JJCC approved adjustment to JJCPA budget for MCOE Snack Pack Program
JJCPA	1211	2561	JJ	865802		OPERATING TRANSFER OUT	213,272.00	(20,000.00)	193,272.00	Projected reduced claimable expenditures to BU 2560
<b>Fund 1211 Subtotal</b>								<b>-</b>		

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Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
SHERIFF	1216	2315	SP	862239		SPEC DEPT EXP	52,000.00	3,667.00	55,667.00	Adjustment covered by fund balance
<b>Fund 1216 Subtotal</b>								<b>3,667.00</b>		
BHRS	1221	4050	MH	827802		OPERATING TRANSFER IN	(16,450,392.00)	(2,480,900.00)	(18,931,292.00)	Fund balance of (\$2,396,000) from MHRA and (\$84,900) from MHRA2011 to cover.
BHRS	1221	4050	MHMS75	862185		MEDICAL & DENTAL SVCS	37,000.00	19,000.00	56,000.00	Increase in LPS doctor contracts.
BHRS	1221	4050	MHQA99	862189		PROF & SPEC SVCS-OTHR	121,100.00	62,400.00	183,500.00	New contract with doctor for Technology Assisted Review for the Quality Assurance program.
BHRS	1221	4050	MHQA99	862227	MHEHR	SOFTWARE-LONG TERM	502,683.00	22,500.00	525,183.00	Amendment to the Electronic Health Record contract.
BHRS	1221	4050	MH	863160		ACCUTE HOSPITALIZATION	3,300,000.00	2,050,000.00	5,350,000.00	Increase in Hospitalization.
BHRS	1221	4050	MHMS75	863162		RESIDENTIAL CARE	5,458,002.00	327,000.00	5,785,002.00	Increase in LPS placement contracts.
<b>Fund 1221 Subtotal</b>								<b>-</b>		
DISASTER RECOVERY	1225	2910	DR	825490	DR309	STATE OTHER	(1,129,550.00)	62,939.00	(1,066,611.00)	CalFire Fuels Reduction concluded on 03/15/26 and the contract with BKF came in significantly under budget. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	825490	DR313	STATE OTHER	-	(150,000.00)	(150,000.00)	The State funding for the Covelo Fire Hydrant Systems project has been deposited into DR. The project itself will be managed by DoT staff but the fiscal portion will be managed by PRRM. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	825490	DR506	STATE OTHER	(817,030.00)	688,902.00	(128,128.00)	The BRIC22 project has been slow to start, however, the RFP process for two tasks under Phase I have been completed and contracts are in process for the selected vendors. Work for this project will significant ramp up in early FY26-27 as the "leaf on" season approaches. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	825670	DR019	FEDERAL OTHER REVENUE	-	310,040.00	310,040.00	Determination letters were received late into FY24-25 under DR4482 for the COVID-19 disaster. The letters resulted in a determination of overpayments received by DR. Revenue was received in previous fiscal years, therefore, this expense will be offset by DR's fund balance which has a funding allocation for this purpose. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	825670	DR307	FEDERAL OTHER REVENUE	(118,000.00)	66,852.00	(51,148.00)	The CDBG MIT-PPS Abatement Ordinance Planning project has been slow to start, however, the RFP has concluded and the vendor has been selected. Work for this project will ramp up in FY26-27. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	825670	DR500	FEDERAL OTHER REVENUE	(2,154,179.00)	1,854,715.00	(299,464.00)	The HMGP Ignition Resistance project is concluding in FY25-26. The final expenses for the roof rebate program came in under budget. This final projection includes the 10% retention payment expected for both Phase I and Phase II which will be accrued for at year-end. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	825670	DR506	FEDERAL OTHER REVENUE	(2,309,657.00)	1,925,273.00	(384,384.00)	The BRIC22 project has been slow to start, however, the RFP process for two tasks under Phase I have been completed and contracts are in process for the selected vendors. Work for this project will significant ramp up in early FY26-27 as the "leaf on" season approaches. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	826390		OTHER CHARGES	(1,654.36)	(34,001.00)	(35,655.36)	Reimbursements from other departmental grant projects that PRRM staff worked on. Microenterprise PI 24 = \$9,678 projected. Microenterprise 21 = \$393. Covelo Clean-up = \$25,584
DISASTER RECOVERY	1225	2910	DR	827802	DR617	OPERATING TRANSFER IN	-	(822.00)	(822.00)	PG&E Disaster Settlement obligated funding for the use of the EOC to retrofit the HAM Radio from ND - From Fund Balance

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DISASTER RECOVERY	1225	2910	DR	862170		OFFICE EXPENSE	1,000.00	(500.00)	500.00	Requesting to reduce the office expense line-item as the need for PRRM office supplies has been decreased at this time. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	862189	DR307	PROF & SPEC SVCS-OTHR	87,500.00	(47,500.00)	40,000.00	The CDBG MIT-PPS Abatement Ordinance Planning project has been slow to start, however, the RFP has concluded and the vendor Synergy DR has been selected. Work for this project will ramp up in FY26-27. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	862189	DR309	PROF & SPEC SVCS-OTHR	1,045,833.00	(103,959.00)	941,874.00	CalFire Fuels Reduction concluded on 03/15/26 and the contract with BKF came in significantly under budget. The cost for their team to complete the project was budgeted too high with their proposal. This project is fully grant funded and there will be no impact to the general fund.
DISASTER RECOVERY	1225	2910	DR	862189	DR313	PROF & SPEC SVCS-OTHR	-	150,000.00	150,000.00	The State funding for the Covelo Fire Hydrant Systems project has been deposited into DR. The project itself will be managed by DoT staff but the fiscal portion will be managed by PRRM. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	862189	DR500	PROF & SPEC SVCS-OTHR	2,091,386.00	(1,911,602.00)	179,784.00	The HMGP Ignition Resistance project is concluding in FY25-26. The final expenses for the roof rebate program came in under budget. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	862189	DR506	PROF & SPEC SVCS-OTHR	3,065,250.00	(2,558,738.00)	506,512.00	Reducing the projected expenses for the BRIC22 fully grant funded project. The project has been slow to start, however, the RFP process for two tasks under Phase I have been completed and contracts are in process for the selected vendors. Work for this project will significant ramp up in early FY26-27, hopefully late FY25-26 as the "leaf on" season approaches. No impact on the general fund, PRRM is using fund balance to offset any departmental overages not covered by grants.
DISASTER RECOVERY	1225	2910	DR	862189	DR600	PROF & SPEC SVCS-OTHR	248,905.00	13,711.00	262,616.00	This is for the obligated PG&E Disaster Settlement funding for MCFSC's two remaining active contracts. The DSAFIE project is set to expire in early FY26-27 and the Operational Funding project is set to expire in FY25-26. This adjusted projection is based on actuals through March 2026, the remaining balance for Q4's operational funding, and an estimate based on averages for the three month's of DSAFIE. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	862189	DR615	PROF & SPEC SVCS-OTHR	100,000.00	(60,054.00)	39,946.00	The HMGP Ignition Resistance project is concluding in FY25-26. The PRRM department has obligated funding set aside from the PG&E Disaster Settlement to offset the 25% non-federal match requirement for this project. This adjustment is for 25% of FY25-26's DR500 expenses which will be requested via JE between project codes, the remaining match will be reduced internally directly from DR's fund balance. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	862194		A-87 COSTS	-	93,315.00	93,315.00	Increase for FY25-26's cost allocation plan from fund balance at no cost to the general fund.
DISASTER RECOVERY	1225	2910	DR	862239	DR404	SPEC DEPT EXP	-	4,291.00	4,291.00	CDBG MIT-RIP 911 Bunker reimbursement to GT for project hours worked and reported to grantor. \$4,291 = GT.
DISASTER RECOVERY	1225	2910	DR	862239	DR505	SPEC DEPT EXP	-	12,257.00	12,257.00	HMGP MJHMP reimbursement to GT and ES for project hours worked and reported to grantor. \$12,065 = ES, \$192 = GT.
DISASTER RECOVERY	1225	2910	DR	862239	DR506	SPEC DEPT EXP	38,000.00	(33,000.00)	5,000.00	The BRIC22 Phase I project decrease for printing and space rentals in the current FY25-26. No impact on the general fund.
DISASTER RECOVERY	1225	2910	DR	862239	DR617	SPEC DEPT EXP	-	822.00	822.00	PG&E Disaster Settlement obligated funding for the use of the EOC to retrofit the HAM Radio. No cost to the general fund.
DISASTER RECOVERY	1225	2910	DR	862250	DR506	TRNSPRATION & TRAVEL	2,062.00	(1,062.00)	1,000.00	The BRIC22 project has been slow to kick-off, however, travel costs relating to the scope of work will initiate as vendor work commences into summer 2026.
DISASTER RECOVERY	1225	2910	DR	865802	DR400	OPERATING TRANSFER OUT	503,856.35	3,142,092.00	3,645,948.35	Requesting authority to transfer the ARPA Health Plan remaining allocation to HI.
DISASTER RECOVERY	1225	2910	DR	865802	DR612	OPERATING TRANSFER OUT	500,000.00	(500,000.00)	-	Determined to be no longer needed to ND

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DISASTER RECOVERY	1225	2910	DR	865802	DR615	OPERATING TRANSFER OUT	25,900.00	(6,450.00)	19,450.00	CDS' broad scope of work in regards to CDBG projects allows their contracted services to be utilized by other CDBG projects in need. The CBBG MIT-RIP Sanel Site Hardening and the CDBG Microenterprise PI projects have both utilized the CDS contract and will be reimbursing UB for those services, thereby reducing the needed OTO/OTI from PRRM's PG&E project code DR615.
<b>Fund 1225 Subtotal</b>								<b>2,917,521.00</b>		
PUBLIC HEALTH	1235	4035	HSCCS	827802	HSCSA	OPERATING TRANSFER IN	(146,198.00)	(87,231.00)	(233,429.00)	Increased need in California Children's Services (CCS) Realignment.
PUBLIC HEALTH	1235	4035	HSCD	861011	HSADP	REGULAR EMPLOYEES	33,353.00	(6,273.00)	27,080.00	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	4035	HSMCAH	861011	HSCIP	REGULAR EMPLOYEES	31,190.00	7,650.00	38,840.00	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	4035	HSHV	861011	HSHVI	REGULAR EMPLOYEES	40,331.00	8,258.00	48,589.00	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	4035	HSMCAH	861011	HSHVP	REGULAR EMPLOYEES	64,611.00	636.00	65,247.00	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	4035	HSMCAH	861011	HSMCH	REGULAR EMPLOYEES	372,579.00	(34,936.00)	337,643.00	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	4035	HSCD	861011	HSTBI	REGULAR EMPLOYEES	34,160.00	2,768.00	36,928.00	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	4035	HSCD	861013	HSTBI	OVERTIME REG EMP	12,576.00	1,237.00	13,813.00	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	4035	HSMCAH	861021	HSCIP	CO CONT TO RETIREMENT	10,689.00	2,652.00	13,341.00	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	4035	HSHV	861021	HSHVI	CO CONT TO RETIREMENT	12,979.00	3,958.00	16,937.00	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	4035	HSMCAH	861021	HSHVP	CO CONT TO RETIREMENT	20,316.00	2,341.00	22,657.00	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	4035	HSCD	861021	HSTBI	CO CONT TO RETIREMENT	10,103.00	973.00	11,076.00	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	4035	HSMCAH	861022	HSCIP	CO CONT TO OASDI	1,934.00	466.00	2,400.00	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	4035	HSCD	861022	HSTBI	CO CONT TO OASDI	2,319.00	160.00	2,479.00	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	4035	HSMCAH	861023	HSCIP	CO CONT TO OASDI-MEDIC	452.00	109.00	561.00	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	4035	HSHV	861023	HSHVI	CO CONT TO OASDI-MEDIC	553.00	125.00	678.00	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	4035	HSMCAH	861023	HSHVP	CO CONT TO OASDI-MEDIC	868.00	55.00	923.00	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	4035	HSCD	861023	HSTBI	CO CONT TO OASDI-MEDIC	561.00	37.00	598.00	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	4035	HSMCAH	861024	HSCIP	CO CONT TO RET INCREMENT	2,642.00	651.00	3,293.00	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.

FY 2025-26 3rd Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
PUBLIC HEALTH	1235	4035	HSHV	861024	HSHVI	CO CONT TO RET INCREMENT	3,168.00	1,276.00	4,444.00	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	4035	HSMCAH	861024	HSHVP	CO CONT TO RET INCREMENT	4,936.00	1,257.00	6,193.00	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	4035	HSCD	861024	HSTBI	CO CONT TO RET INCREMENT	2,881.00	290.00	3,171.00	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	4035	HSHV	861030	HSHVI	CO CONT TO EMPLOYEE INSURANCE	3,770.00	4,778.00	8,548.00	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	4035	HSMCAH	861030	HSHVP	CO CONT TO EMPLOYEE INSURANCE	8,065.00	724.00	8,789.00	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	4035	HSCD	861030	HSTBI	CO CONT TO EMPLOYEE INSURANCE	5,274.00	808.00	6,082.00	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	4035	HSMADDY	863154	HSMAD	PHYSICIAN SVCS-EMS	72,500.00	75,659.00	148,159.00	Adjusting due to increased revenue that can be allotted to paying physician claims. The balance will be covered by 2110-760783 and 2110-760207.
<b>Fund 1235 Subtotal</b>								<b>(11,572.00)</b>		
SOCIAL SERVICES	1237	5137	MMCS	825490		STATE OTHER	-	(115,264.00)	(115,264.00)	New BU. It was created in FY 25/26
SOCIAL SERVICES	1237	5137	MMCS	862189		PROF & SPEC SVCS-OTHR	-	115,264.00	115,264.00	New BU. It was created in FY 25/26.
<b>Fund 1237 Subtotal</b>								-		
FIRE AGENCY MEASURE P	1240	2610	FSP	827802		OPERATING TRANSFER IN	(3,923,000.00)	(987,000.00)	(4,910,000.00)	Additional amount anticipated for Measure P transfer to Fire based on HdL April projection
<b>Fund 1240 Subtotal</b>								<b>(987,000.00)</b>		
CAPITAL PROJECTS	1300	1712	CP	825490	CP915	STATE OTHER	(15,000,000.00)	3,709,485.00	(11,290,515.00)	Budgeted Revenues included received revenues accrued back to 24-25
CAPITAL PROJECTS	1300	1712	CP	827802	CP915	OPERATING TRANSFER IN	-	(1,420,895.72)	(1,420,895.72)	Interest from COPs – to offset staffing that was not originally budgeted for and any potential change orders.
<b>Fund 1300 Subtotal</b>								<b>2,288,589.28</b>		
CAPITAL INV - LIB	1303	1715	CILB	824100		INTEREST	-	(77,907.00)	(77,907.00)	Measure O - 40% Interest (per AO)
CAPITAL INV - LIB	1303	1715	CILB	825496	CILW1	STATE LIBRARY GRANT	(245,584.00)	72,040.00	(173,544.00)	Reduction of anticipated grant revenue for Willits Roof Project as total project expenses less than anticipated. Grant to reimburse 50% of CILW1 expenditures.
CAPITAL INV - LIB	1303	1715	CILB	827801	CILA1	GRANT REVENUE	-	(16,297.00)	(16,297.00)	Received grant for Library Laptops Project
CAPITAL INV - LIB	1303	1715	CILB	862189	CILA4	PROF & SPEC SVCS-OTHR	48,500.00	(48,500.00)	-	New ILS Project moved to LB/BU 6110
CAPITAL INV - LIB	1303	1715	CILB	862189	CILA5	PROF & SPEC SVCS-OTHR	10,800.00	(10,800.00)	-	Moved project to LB/BU 6110.
CAPITAL INV - LIB	1303	1715	CILB	862189	CILA6	PROF & SPEC SVCS-OTHR	5,000.00	(5,000.00)	-	Logo project delayed.
CAPITAL INV - LIB	1303	1715	CILB	862189	CILU1	PROF & SPEC SVCS-OTHR	100,000.00	(100,000.00)	-	Feasibility Study project delayed.
CAPITAL INV - LIB	1303	1715	CILB	862230	CILA1	INFO TECH EQUIP	18,270.00	1,408.00	19,678.00	Adjustment to Laptops for Libraries project
CAPITAL INV - LIB	1303	1715	CILB	864355	CILU4	LEASEHOLD IMPROVEMENTS	82,500.00	17,500.00	100,000.00	Additional funds needed for project change orders and total Facilities staff time on Ukiah Storefront project.
CAPITAL INV - LIB	1303	1715	CILB	864360	CILF1	STRCTURS & IMPRVMENTS	10,000.00	(10,000.00)	-	Project delayed.
CAPITAL INV - LIB	1303	1715	CILB	864360	CILW1	STRCTURS & IMPRVMENTS	315,509.00	33,491.00	349,000.00	Adjustment to projected final project costs for Willits Roof Project.
CAPITAL INV - LIB	1303	1715	CILB	864370	CILC2	EQUIPMENT	10,040.00	(10,040.00)	-	Project delayed. Requires signature of MOU with Friends of Library prior to proceeding.
CAPITAL INV - LIB	1303	1715	CILB	864370	CILC3	EQUIPMENT	4,500.00	(1,021.00)	3,479.00	Reduction of line item to align with actual project costs - Coast Coin Machine Project
CAPITAL INV - LIB	1303	1715	CILB	864370	CILR3	EQUIPMENT	4,500.00	(1,021.00)	3,479.00	Reduction of line item to align with actual project costs - RV Coin Machine Project

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Budget Adjustments and Administrative Clean Up  
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Dept.	Fund	BU	Org	Account	Project	Account Name	Revised Budget	Adjust Request	New Total	Justification
CAPITAL INV - LIB	1303	1715	CILB	864370	CILR4	EQUIPMENT	3,000.00	(911.00)	2,089.00	Reduction of line item to align with actual project costs - Round Valley branch 3D Printer Project
CAPITAL INV - LIB	1303	1715	CILB	864370	CILU5	EQUIPMENT	3,000.00	(911.00)	2,089.00	Reduction of line item to align with actual project costs - Ukiah branch 3D Printer Project
CAPITAL INV - LIB	1303	1715	CILB	864370	CILU6	EQUIPMENT	3,000.00	(911.00)	2,089.00	Reduction of line item to align with actual project costs - Ukiah branch 3D Printer Project
CAPITAL INV - LIB	1303	1715	CILB	864370	CILW4	EQUIPMENT	3,000.00	(911.00)	2,089.00	Reduction of line item to align with actual project costs - Willits branch 3D Printer Project
<b>Fund 1303 Subtotal</b>								<b>(159,791.00)</b>		
DEBT SERVICE	1400	8010	DS	865802		OPERATING TRANSFER OUT	-	2,164,984.72	2,164,984.72	Additional COP drawdown for final repayment of General Reserve for CP915 project
<b>Fund 1400 Subtotal</b>								<b>2,164,984.72</b>		
SOCIAL SERVICES	2320	5030	WLFRADMN	825210		STATE WELFARE ADMINISTRATI	(6,999,336.00)	(258,329.00)	(7,257,665.00)	Funding for NCO contract for Navigation & Trauma training \$-63,329 & NCO contract for childcare \$-195,000
SOCIAL SERVICES	2320	5030	WLFRADMN	825510		FEDERAL WELFARE ADMINISTRA	(10,626,467.00)	(195,000.00)	(10,821,467.00)	Funding for NCO contract for child care \$190,000
SOCIAL SERVICES	2320	5030	WLFRADMN	865802		OPERATING TRANSFER OUT	24,625,972.00	453,329.00	25,079,301.00	Transfer funding for NCO contract Navigation & Trauma training \$63,329, NCO contract childcare total \$390,000 (\$145,000 Fed & \$145,000 State) To BU 5010
<b>Fund 2320 Subtotal</b>								<b>-</b>		
SOCIAL SERVICES	2322	5032	MEDICAL	825520		HEALTH RELATED FUNDS	(8,054,127.00)	1,578,357.00	(6,475,770.00)	State Settlement for FY 23/24- adjusted off Advances in 3 installments. Using fund balance to offset reduction
<b>Fund 2322 Subtotal</b>								<b>1,578,357.00</b>		
BHRS	2853	4084	MHRA	865802		OPERATING TRANSFER OUT	5,005,918.00	2,396,000.00	7,401,918.00	Fund balance of MHRA to cover.
<b>Fund 2853 Subtotal</b>								<b>2,396,000.00</b>		
PUBLIC HEALTH	2855	4086	CCSRA	865802		OPERATING TRANSFER OUT	88,039.00	87,231.00	175,270.00	Increased need in California Children's Services (CCS) Realignment.
<b>Fund 2855 Subtotal</b>								<b>87,231.00</b>		
BHRS	2864	4095	MHRA2011	865802		OPERATING TRANSFER OUT	9,383,092.00	84,900.00	9,467,992.00	Fund balance of MHRA2011 to cover.
<b>Fund 2864 Subtotal</b>								<b>84,900.00</b>		
AIR QUALITY	3270	0327	AQ	826390		OTHER CHARGES	(604,610.00)	(88,996.00)	(693,606.00)	Salary Transfers from YACA617-\$23,296. Salary Transfers from YAFA0642-\$65,700
<b>Fund 3270 Subtotal</b>								<b>(88,996.00)</b>		
COMMUNITY DEVELOPMENT BLOCK GRANT	4020	0402	UBNH	862239	UBNH1	SPEC DEPT EXP	10,788.00	24,904.00	35,692.00	CDBG Non-Housing Covelo Clean-up reimbursements for staffing time working on the project. GT = \$10,108. DR = \$25,584
<b>Fund 4020 Subtotal</b>								<b>24,904.00</b>		
CDBG LOAN REPAYMENTS - PI	4040	0404	UD	862189	UD004	PROF & SPEC SVCS-OTHR	1,800.00	1,800.00	3,600.00	Increase in expenses the Microenterprise PI project has accumulated by using UB's CDS CDBG contract. This will be a like for like transfer of funding since the revenue for this project is already held by the County in the UD org for program income.
<b>Fund 4040 Subtotal</b>								<b>1,800.00</b>		
DISTRICT ATTORNEY	4640	0464	VV	825490		STATE OTHER	(157,139.00)	1,195.00	(155,944.00)	State Funding Reduction
DISTRICT ATTORNEY	4640	0464	VV	825670		FEDERAL OTHER REVENUE	(179,632.00)	(5,921.00)	(185,553.00)	State Funding Reduction
DISTRICT ATTORNEY	4640	0464	VV	861011		REGULAR EMPLOYEES	274,451.32	(36,473.00)	237,978.32	Staff Reduction
DISTRICT ATTORNEY	4640	0464	VV	861021		CO CONT TO RETIREMENT	95,852.00	(13,346.00)	82,506.00	Staff Reduction
DISTRICT ATTORNEY	4640	0464	VV	861022		CO CONT TO OASDI	14,925.00	(172.00)	14,753.00	Staff Reduction
DISTRICT ATTORNEY	4640	0464	VV	861023		CO CONT TO OASDI-MEDIC	3,491.00	(40.00)	3,451.00	Staff Reduction

Fiscal Year 2025-26 3rd Quarter  
 Fixed Asset and Structural Improvement Requests  
 ATTACHMENT B

FUND	Org	BU	Dept.	Account	Account Name	Request	Justification
1100	CS	2090	CHILD SUPPORT SERVICES	864370	EQUIPMENT	25,000	Replace obsolete cubicle furniture as part of Child Support Relocation project. Increase is within our CADCSS FY2526 revenue allocation - no General Fund ask.
<b>Total of all requested adjustments:</b>						<b>25,000</b>	