

**RESOLUTION NO. 25-180**

**RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AMENDING THE FY 2025-26 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

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 provide 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; and

WHEREAS, Attachment A, entitled "FY 2025-26 1<sup>st</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 1<sup>st</sup> Quarter 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.

BE IT FURTHER 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 1<sup>st</sup> Quarter Budget Adjustments and Administrative Clean Up", Attachment B, entitled "FY 2025-26 1<sup>st</sup> Quarter Fixed Asset and Structural Improvement Requests" and Exhibit A, entitled "BU 1000 Revenue Forecast for Fiscal Year 2025-26" are hereby ordered and approved.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Cline, and carried this 4<sup>th</sup> day of November, 2025, 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

  
\_\_\_\_\_  
Deputy

APPROVED AS TO FORM:  
CHARLOTTE E. SCOTT  
County Counsel

  
\_\_\_\_\_

  
\_\_\_\_\_  
JOHN HASCHAK, Chair  
Mendocino County Board of Supervisors

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

BY: DARCIE ANTLE  
Clerk of the Board

  
\_\_\_\_\_  
Deputy

FY 2025-26 1st Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
3070	LL	0307	862239		SPECIAL DEPT EXP	\$ 4,300.00	\$ -	\$ 4,300.00	I	Credit Line item 862239 to reimburse LI for Laytonville Lighting Maintenance, from Fund Balance
3260	HO	0326	862150		MEMBERSHIPS	\$ 13,500.00	\$ 127,043.00	\$ 140,543.00	I	Additional contribution to IWPC to cover County portion of special study. Fund balance available to cover cost.
3270	AQ	0327	861024		CO CONT TO RET INCREMENT	\$ (10,000.00)	\$ 50,580.00	\$ 40,580.00	D	AQ not fully staffed.
3270	AQ	0327	861030		CO CONT TO EMPLOYEE INSURANCE	\$ (30,000.00)	\$ 150,183.00	\$ 120,183.00	D	AQ not fully staffed.
3270	AQ	0327	862210		RENTS AND LEASES	\$ (11,000.00)	\$ 50,000.00	\$ 39,000.00	D	Adjusted portion charged to Grant YAPM103
3270	AQ	0327	862228		SOFTWARE SHORT TERM	\$ (5,000.00)	\$ 13,000.00	\$ 8,000.00	D	Software to be paid with Grant funds
3270	AQ	0327	862229		SOFTWARE - MAINTENANCE	\$ (10,000.00)	\$ 18,130.00	\$ 8,130.00	D	Software to be paid with Grant funds
3270	AQ	0327	862239		SPECIAL DEPT EXP	\$ (11,500.00)	\$ 12,500.00	\$ 1,000.00	D	Special Department Expense not utilized last FY
3270	AQ	0327	862060		COMMUNICATIONS	\$ (3,000.00)	\$ 13,000.00	\$ 10,000.00	D	AQ not fully staffed.
4040	UD	0404	862189	UD004	PROF & SPEC SVCS-OTHR	\$ 1,800.00	\$ -	\$ 1,800.00	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 position that is currently filled. The project code UD004 was used to track the funds that already sit in the County's PI org UD. This is a request to move the first year of funding from UD to UD004's expense, then credit PM the reimbursement for staff time coded for Q1. This will be a quarterly request so that any unused PI remains in UD. This is a contractual reimbursement to UB for services provided by CDS within their active agreement.
4040	UD	0404	862239	UD004	SPECIAL DEPT EXP	\$ 133,995.00	\$ -	\$ 133,995.00	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 position that is currently filled. The project code UD004 was used to track the funds that already sit in the County's PI org UD. This is a request to move the first year of funding from UD to UD004's expense, then credit PM the reimbursement for staff time coded for Q1. This will be a quarterly request so that any unused PI remains in UD. Includes contractual reimbursement to UB for services provided by CDS within their active agreement, GA from the PRRM and GT staff.
4040	UD	0404	862239		SPECIAL DEPT EXP	\$ (135,795.00)	\$ 135,795.00	\$ -	D	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 position that is currently filled. The project code UD004 was used to track the funds that already sit in the County's PI org UD. This is a request to move the first year of funding from UD to UD004's expense, then credit PM the reimbursement for staff time coded for Q1. This will be a quarterly request so that any unused PI remains in UD. Includes contractual reimbursement to UB for services provided by CDS within their active agreement, GA from the PRRM and GT staff.
4250	PATH	0425	865802	PASO	OPERATING TRANSFER OUT	\$ 245,000.00	\$ 735,927.00	\$ 980,927.00	I	Path JI Grant Wi-Fi Upgrade & Guardian - from fund balance

FY 2025-26 1st Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
4460	VRCALAIM	0446	862189		PROF & SPEC SVCS-OTHR	\$ (41,500.00)	\$ 147,170.00	\$ 105,670.00	D	\$41,500 moved to 862239 to cover cost of 2 Subvertical, LLC contracts.
4460	VRCALAIM	0446	862239		SPECIAL DEPT EXP	\$ 41,500.00	\$ -	\$ 41,500.00	I	2 Contracts with Subvertical, LLC was added after the budget was entered into MUNIS.
4460	VRFHC1	0446	825490		STATE OTHER REVENUE	\$ (9,000.00)	\$ (588,300.00)	\$ (597,300.00)	I	To cover the cost of the new contract with North Coast Opportunities, Inc. added to VRFHC1.
4460	VRFHC1	0446	862189		PROF & SPEC SVCS-OTHR	\$ 9,000.00	\$ 238,300.00	\$ 247,300.00	I	Contract with North Coast Opportunities was added after the budget was entered.
4460	VRH10	0446	825490		STATE OTHER REVENUE	\$ (546,186.00)	\$ (2,179,916.00)	\$ (2,726,102.00)	I	To cover the cost of the new contracts and the contract new amount changes. See list.
4460	VRH10	0446	862189		PROF & SPEC SVCS-OTHR	\$ 462,518.00	\$ 1,460,516.00	\$ 1,923,034.00	I	Additional Contracts were added after the budget was entered. Contracts entered into MUNIS were greater after contract was made. See list of new contracts and new totals for contracts.
4460	VRH10	0446	863112		PYMNTS TO PRIVAT INST	\$ 83,668.00	\$ 719,400.00	\$ 803,068.00	I	Contracts were created with additional amounts that was entered into the MUNIS. See list of new contract amounts.
4460	VRHHIP	0446	825490		STATE OTHER REVENUE	\$ (100,000.00)	\$ (382,045.00)	\$ (482,045.00)	I	To cover the cost of the contract added to VRHHIP.
4460	VRHHIP	0446	862189		PROF & SPEC SVCS-OTHR	\$ 100,000.00	\$ 292,045.00	\$ 392,045.00	I	Contract with Adventist Health was added after the budget was entered into MUNIS.
4650	VW	0465	827802		OPERATING TRANSFER IN	\$ 508,880.00	\$ (508,880.00)	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	861011		REGULAR EMPLOYEES	\$ (312,759.00)	\$ 312,759.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	861021		RETIREMENT	\$ (105,476.00)	\$ 105,476.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	861022		OASDI	\$ (19,391.00)	\$ 19,391.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	861023		CO CONT TO OASDI-MEDIC	\$ (4,536.00)	\$ 4,536.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	861024		CO CONT TO RET INCREMENT	\$ (33,235.00)	\$ 33,235.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	861030		CO CONT TO EMPLOYEE INSURANCE	\$ (26,152.00)	\$ 26,152.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	861035		CO CONT WORKERS COMENSATION	\$ (405.00)	\$ 405.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	862101		INSURANCE GENERAL	\$ (578.00)	\$ 578.00	\$ -	D	BU 0465 positions moved to BU 2070
4650	VW	0465	862230		INTO TECH EQUIP	\$ (6,348.00)	\$ 6,348.00	\$ -	D	BU 0465 positions moved to BU 2070
4720	YAEC856	0472	862239		SPECIAL DEPT EXP	\$ 2,500.00	\$ 3,500.00	\$ 6,000.00	I	Budgeted revenue to off set expenditures for AQ salaries for program administration
4720	YAFA0642	0472	862239		SPECIAL DEPT EXP	\$ 41,000.00	\$ 9,000.00	\$ 50,000.00	I	Budgeted revenue to off set expenditures for AQ salaries for program administration
4720	YAMV2766	0472	862239		SPECIAL DEPT EXP	\$ 75,000.00	\$ 300,000.00	\$ 375,000.00	I	Budgeted revenue and fund balance to off set expenditures for AQ salaries for program administration
4720	YAPF1260	0472	862228		SOFTWARE SHORT TERM	\$ (5,000.00)	\$ -	\$ (5,000.00)	I	Software to be paid with Grant funds instead of AQ
4720	YAPF1260	0472	862239		SPECIAL DEPT EXP	\$ 40,000.00	\$ 35,000.00	\$ 75,000.00	I	Budgeted revenue to off set expenditures for AQ salaries for program administration
4720	YAPF1260	0472	862229		SOFTWARE - MAINTENANCE	\$ (10,000.00)	\$ -	\$ (10,000.00)	I	Software to be paid with Grant funds instead of AQ
4720	YAPM103	0472	862210		RENTS AND LEASES	\$ (11,000.00)	\$ -	\$ (11,000.00)	I	Rents to be expended from Grant YAPM103 instead of AQ
4720	YAPM103	0472	862239		SPECIAL DEPT EXP	\$ 6,500.00	\$ -	\$ 6,500.00	I	Budgeted revenue to off set expenditures for AQ salaries for program administration, Not budgeted however utilized each year
1100	CB	1010	862189		PROF & SPEC SVCS-OTHR	\$ 1,951.33	\$ 6,970.00	\$ 8,921.33	I	Civic Plus online code hosting
1100	CB	1010	862227		SOFTWARE-LONG TERM	\$ 35,500.00	\$ -	\$ 35,500.00	I	Captioning Software

FY 2025-26 1st Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1100	CB	1010	862228		SOFTWARE-SHORT TERM	\$ 910.00	\$ 6,970.00	\$ 7,880.00	I	Zoom License and Webinar
1100	BS	1015	862239	BS1	SPECIAL DEPT EXP	\$ (7,100.00)	\$ 8,000.00	\$ 900.00	D	Captioning Software
1100	BS	1015	862239	BS2	SPECIAL DEPT EXP	\$ (7,100.00)	\$ 8,000.00	\$ 900.00	D	Captioning Software
1100	BS	1015	862239	BS3	SPECIAL DEPT EXP	\$ (7,100.00)	\$ 8,000.00	\$ 900.00	D	Captioning Software
1100	BS	1015	862239	BS4	SPECIAL DEPT EXP	\$ (7,100.00)	\$ 8,000.00	\$ 900.00	D	Captioning Software
1100	BS	1015	862239	BS5	SPECIAL DEPT EXP	\$ (7,100.00)	\$ 8,000.00	\$ 900.00	D	Captioning Software
1100	EO	1020	861011		Regular Employees	\$ 107,166.53	\$ 646,846.00	\$ 754,012.53	I	Reassignment of tasks
1100	EO	1020	861021		Co Cont. to Retirement	\$ 36,523.33	\$ 201,690.00	\$ 238,213.33	I	Reassignment of tasks
1100	EO	1020	861022		Co Cont. to OASDI	\$ 6,627.91	\$ 38,786.00	\$ 45,413.91	I	Reassignment of tasks
1100	EO	1020	861023		CO CONT TO OASDI-MEDIC	\$ 1,550.04	\$ 9,070.00	\$ 10,620.04	I	Reassignment of tasks
1100	EO	1020	861024		CO CONT TO RET INCREMENT	\$ 11,949.31	\$ 55,051.00	\$ 67,000.31	I	Reassignment of tasks
1100	EO	1020	861030		CO CONT TO EMPLOYEE INSURANCE	\$ 20,104.04	\$ 103,440.00	\$ 123,544.04	I	Reassignment of tasks
1100	EO	1020	862170		OFFICE EXPENSE	\$ (575.00)	\$ 18,000.00	\$ 17,425.00	D	Reduction to offset annual Zoom license costs
1100	EO	1020	862228		SOFTWARE-SHORT TERM	\$ 575.00	\$ 500.00	\$ 1,075.00	I	Zoom License
1100	AS	1120	827802		OPERATING TRANSFER IN	\$ (9,019.00)	\$ -	\$ (9,019.00)	I	Purchase New Map Printer/Scanner - from BU1122/AU
1100	AS	1120	861011		REGULAR EMPLOYEES	\$ (35,200.00)	\$ 1,705,546.00	\$ 1,670,346.00	D	Reclass VSIP reduction from Clerk-Recorders
1100	AS	1120	861021		CO CONT TO RETIREMENT	\$ (11,264.00)	\$ 582,745.00	\$ 571,481.00	D	Reclass VSIP reduction from Clerk-Recorders
1100	AS	1120	861022		CO CONT TO OASDI	\$ (2,182.00)	\$ 108,617.00	\$ 106,435.00	D	Reclass VSIP reduction from Clerk-Recorders
1100	AS	1120	861023		CO CONT TO OASDI-MEDIC	\$ (510.00)	\$ 25,397.00	\$ 24,887.00	D	Reclass VSIP reduction from Clerk-Recorders
1100	AS	1120	861024		CO CONT TO RET INCREMENT	\$ (3,168.00)	\$ 148,999.00	\$ 145,831.00	D	Reclass VSIP reduction from Clerk-Recorders
1100	AS	1120	864370		EQUIPMENT	\$ 9,019.00	\$ -	\$ 9,019.00	I	Purchase New Map Printer/Scanner
1220	AU	1122	865802		OPERATING TRANSFER OUT	\$ 9,019.00	\$ -	\$ 9,019.00	I	Purchase New Map Printer/Scanner - to BU1120/AS
1100	PA	1140	862170		OFFICE EXPENSE	\$ (910.00)	\$ 4,500.00	\$ 3,590.00	D	Zoom License and Webinar
1100	PA	1140	862253		TRAVEL & TRSP OUT OF COUNTY	\$ (601.00)	\$ -	\$ (601.00)	D	Civic Plus online code hosting
1100	FI	1150	862250		TRNSPRTATION & TRAVEL	\$ (350.00)	\$ 350.00	\$ -	D	Civic Plus online code hosting
1100	FI	1150	862253		TRAVEL & TRSP OUT OF COUNTY	\$ (1,000.00)	\$ 1,000.00	\$ -	D	Civic Plus online code hosting
1100	CO	1210	862170		OFFICE EXPENSE	\$ (219.90)	\$ 11,000.00	\$ 10,780.10	D	Zoom License (1)
1100	CO	1210	862228		SOFTWARE-SHORT TERM	\$ 219.90	\$ 1,150.00	\$ 1,369.90	I	Zoom License (1)
1100	BG	1610	824200	62	RENTS & CONCESSIONS	\$ (69,613.08)	\$ -	\$ (69,613.08)	I	ESTIMATED RETAINED RENTAL REVENUE FOR CALFIRE BUILDING EXPENSES
1100	BG	1610	826277		INTERFUND REVENUE	\$ 127,489.00	\$ (737,320.00)	\$ (609,831.00)	D	2ND FACILITY PROJECT SPECIALIST POSITION UNFUNDED, NO REVENUE WILL BE RECEIVED
1100	BG	1610	865802		OPERATING TRANSFER OUT	\$ (59,931.00)	\$ 79,931.00	\$ 20,000.00	D	FACILITIES RESTROOM PROJECT SCOPE REDUCTION
1201	CI	1710	827802	CI041	OPERATING TRANSFER IN	\$ 159,625.00	\$ (509,707.00)	\$ (350,082.00)	D	REDUCED TWO SITES TO 1 - ONLY COMPLETING SANEL
1201	CI	1710	827802	CI096	OPERATING TRANSFER IN	\$ (25,000.00)	\$ -	\$ (25,000.00)	I	EVIDENCE STORAGE - Sheriff's Office funded security measures for Evidence Storage
1201	CI	1710	827802	CI103	OPERATING TRANSFER IN	\$ (12,225.00)	\$ -	\$ (12,225.00)	I	WILLITS ROAD YARD WELL PUMP REPLACEMENT   FUNDED BY ROAD FUND
1201	CI	1710	827802	CI105	OPERATING TRANSFER IN	\$ (20,000.00)	\$ -	\$ (20,000.00)	I	BG RESTROOM ADDITION   BN 42: 851 LOW GAP RD, UKIAH, CA 95482   FUNDED BY THE GENERAL FUND
1201	CI	1710	827802	CI106	OPERATING TRANSFER IN	\$ (658,084.00)	\$ -	\$ (658,084.00)	I	JH ABATEMENT & PAINTING   BN 33: 585 LOW GAP RD, UKIAH, CA 95482   FUNDED BY PROBATION BU
1201	CI	1710	827802	CI111	OPERATING TRANSFER IN	\$ (85,000.00)	\$ -	\$ (85,000.00)	I	DOT HVAC REPLACEMENT WEST   BN 37A: 340 LAKE MENDOCINO DR, UKIAH, CA 95482   FUNDING BY ROAD FUND
1201	CI	1710	827802	CI998	OPERATING TRANSFER IN	\$ (271,366.00)	\$ (243,756.00)	\$ (515,122.00)	I	911 COMM BUNKER AND ELECTRICAL UPGRADES   FUNDED BY CDBG MIT RIP GRANT INCLUDES REALLOCATION FROM CI041 PLUS UNSPENT FUNDS FROM FY24/25
1201	CI	1710	827802		OPERATING TRANSFER IN	\$ 658,084.00	\$ (658,084.00)	\$ -	D	JH ABATEMENT & PAINTING   BN 33: 585 LOW GAP RD, UKIAH, CA 95482   FUNDED BY PROBATION BU

FY 2025-26 1st Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1201	CI	1710	827802		OPERATING TRANSFER IN	\$ 85,000.00	\$ (85,000.00)	\$ -	D	DOT HVAC REPLACEMENT WEST   BN 37A: 340 LAKE MENDOCINO DR, UKIAH, CA 95482   FUNDING BY ROAD FUND
1201	CI	1710	827802		OPERATING TRANSFER IN	\$ 79,931.00	\$ (79,931.00)	\$ -	D	NOT APPLIED AT THE PROJECT LEVEL AT BUDGET CREATION: BG RESTROOM \$79,931 - out is offset in BG
1201	CI	1710	862130	CI001	MAINT-STRC IMPR & GRN	\$ 40,000.00	\$ -	\$ 40,000.00	I	ROOF REPAIRS   VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI002	MAINT-STRC IMPR & GRN	\$ 60,000.00	\$ -	\$ 60,000.00	I	PLUMBING & HVAC REPAIRS   VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI003	MAINT-STRC IMPR & GRN	\$ 30,000.00	\$ -	\$ 30,000.00	I	PAINT & EXTERIOR MAINT   VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI004	MAINT-STRC IMPR & GRN	\$ 20,000.00	\$ -	\$ 20,000.00	I	FLOORING & INTERIOR MAINT   VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI005	MAINT-STRC IMPR & GRN	\$ 20,000.00	\$ -	\$ 20,000.00	I	PARKING & SIDEWALK MAINT & REPAIR   VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI006	MAINT-STRC IMPR & GRN	\$ 20,000.00	\$ -	\$ 20,000.00	I	PARKS MAINT & REPAIR   VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI007	MAINT-STRC IMPR & GRN	\$ 25,000.00	\$ -	\$ 25,000.00	I	ADA BARRIER REMOVAL   VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI009	MAINT-STRC IMPR & GRN	\$ 80,000.00	\$ -	\$ 80,000.00	I	FIRE FUEL REDUCTION - PARKS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI074	MAINT-STRC IMPR & GRN	\$ (5,000.00)	\$ 30,000.00	\$ 25,000.00	D	FIRE FUEL REDUCTION - POWER LINE   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130	CI999	MAINT-STRC IMPR & GRN	\$ (25,000.00)	\$ 50,000.00	\$ 25,000.00	D	HAZARDOUS TREE REMOVAL VARIOUS LOCATIONS   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	862130		MAINT-STRC IMPR & GRN	\$ (100,000.00)	\$ 100,000.00	\$ -	D	Reallocated to projects
1201	CI	1710	862189	CI109	PROF & SPEC SVCS-OTHR	\$ 50,000.00	\$ -	\$ 50,000.00	I	DA MOVE FEASIBILITY & PLANNING   DA MOVE: FEASIBILITY STUDY FOR DA MOVE INTO BN 55   FUND FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI041	STRUCTURS & IMPRVMENTS	\$ (173,389.00)	\$ 523,470.65	\$ 350,081.65	D	REDUCED TWO SITES TO 1 - ONLY COMPLETING SANEL
1201	CI	1710	864360	CI059	STRUCTURS & IMPRVMENTS	\$ 67,944.00	\$ -	\$ 67,944.00	I	CAMPUS FIBER REPLACEMENT - ADMIN TO 911 BUNKER - FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI096	STRUCTURS & IMPRVMENTS	\$ (57,285.00)	\$ 316,393.00	\$ 259,108.00	D	EVIDENCE STORAGE - FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI104	STRUCTURS & IMPRVMENTS	\$ 35,000.00	\$ -	\$ 35,000.00	I	CHILDRENS & FAMILY SRVS HVAC REPLACEMENT- FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI105	STRUCTURS & IMPRVMENTS	\$ 20,000.00	\$ -	\$ 20,000.00	I	BG RESTROOM ADDITION   BN 42: 851 LOW GAP RD, UKIAH, CA 95482   FUNDED BY THE GENERAL FUND
1201	CI	1710	864360	CI106	STRUCTURS & IMPRVMENTS	\$ 658,084.00	\$ -	\$ 658,084.00	I	JH ABATEMENT & PAINTING   BN 33: 585 LOW GAP RD, UKIAH, CA 95482   FUNDED BY PROBATION BU

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1201	CI	1710	864360	CI107	STRCTURS & IMPRVMENTS	\$ 35,000.00	\$ -	\$ 35,000.00	I	PT ARENA MICRO GNRTR REPLACEMENT   BN 358: ADDRESS CONFIDENTIAL   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI108	STRCTURS & IMPRVMENTS	\$ 20,000.00	\$ -	\$ 20,000.00	I	911 CALL CENTER ROOF REPLACEMENT   BN 38: 589 LOW GAP RD, UKIAH, CA 95482   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI111	STRCTURS & IMPRVMENTS	\$ 85,000.00	\$ -	\$ 85,000.00	I	DOT HVAC REPLACEMENT WEST   BN 37A: 340 LAKE MENDOCINO DR, UKIAH, CA 95482   FUNDING BY ROAD FUND
1201	CI	1710	864360	CI114	STRCTURS & IMPRVMENTS	\$ 25,000.00	\$ -	\$ 25,000.00	I	WILLITS JUSTICE CENTER STUCCO REPAIR - FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI998	STRCTURS & IMPRVMENTS	\$ 271,366.00	\$ 243,756.00	\$ 515,122.00	I	911 COMM BUNKER AND ELECTRICAL UPGRADES   FUNDED BY CDBG MIT RIP GRANT INCLUDES REALLOCATION FROM CI041 PLUS UNSPENT FUNDS FROM FY24/25
1201	CI	1710	864360		STRCTURS & IMPRVMENTS	\$ (935,000.00)	\$ 1,000,000.00	\$ 65,000.00	D	ORIGINAL BUDGET OVERSTATED REQUEST
1201	CI	1710	864360		STRCTURS & IMPRVMENTS	\$ (658,084.00)	\$ 658,084.00	\$ -	D	JH ABATEMENT & PAINTING   BN 33: 585 LOW GAP RD, UKIAH, CA 95482   FUNDED BY PROBATION BU
1201	CI	1710	864360		STRCTURS & IMPRVMENTS	\$ (85,000.00)	\$ 85,000.00	\$ -	D	DOT HVAC REPLACEMENT WEST   BN 37A: 340 LAKE MENDOCINO DR, UKIAH, CA 95482   FUNDING BY ROAD FUND
1201	CI	1710	864360		STRCTURS & IMPRVMENTS	\$ (79,931.00)	\$ 79,931.00	\$ -	D	BG RESTROOM ADDITION   BN 42: 851 LOW GAP RD, UKIAH, CA 95482   FUNDED BY THE GENERAL FUND
1201	CI	1710	825490	CI079	STATE OTHER REVENUE	\$ (206,183.74)	\$ (1,550,000.00)	\$ (1,756,183.74)	I	BOWER PARK RESTORATION/IMPROVEMENT GRANT   GRANT AND MATCH FUNDED: PER CAPITA \$177,952, PARKS \$1,578,232
1201	CI	1710	827700	CI102	OTHER	\$ (20,000.00)		\$ (20,000.00)	I	SONOMA CLEAN POWER AVILA CHARGING STATIONS   CI102-GRANT & MATCH FUNDED: REVENUE \$20K SCP
1201	CI	1710	827700	CI102	OTHER	\$ (55,000.00)		\$ (55,000.00)	I	SONOMA CLEAN POWER AVILA CHARGING STATIONS   CI102-GRANT & MATCH FUNDED: REVENUE \$55K DR613
1201	CI	1710	827700		OTHER	\$ 75,000.00	\$ (75,000.00)	\$ -	D	NOT APPLIED AT THE PROJECT LEVEL AT BUDGET CREATION: SONOMA CLEAN POWER AVILA CHARGING STATIONS \$75K
1201	CI	1710	827700		OTHER	\$ 300,000.00	\$ (300,000.00)	\$ -	D	ORIGINAL BUDGET OVERSTATED - RISK REIMBURSEMENTS \$300K: FUNDS RECEIVED IN FY24-25
1201	CI	1710	864360	CI079	STRCTURS & IMPRVMENTS	\$ 169,459.74	\$ 1,600,997.37	\$ 1,770,457.11	I	BOWER PARK RESTORATION/IMPROVEMENT GRANT   GRANT AND MATCH FUNDED: PER CAPITA \$177,952, PARKS \$1,578,232, MATCH \$44,480 FROM CI FUND BALANCE
1303	CILB	1715	864370	CILA3	EQUIPMENT	\$ 27,100.00	\$ 36,000.00	\$ 63,100.00	D	Rolling all self-check & RFID items to one project code
1303	CILB	1715	864370	CILR2	EQUIPMENT	\$ (27,100.00)	\$ 27,100.00	\$ -		Rolling all self-check & RFID items to one project code
1303	CILB	1715	864370	CILR4	EQUIPMENT	\$ 3,000.00	\$ -	\$ 3,000.00	D	Recommended by LAB - 3D printer for educational programs at Round Valley branch
1303	CILB	1715	864370	CILU5	EQUIPMENT	\$ 3,000.00	\$ -	\$ 3,000.00	D	Recommended by LAB - 3D printer for educational programs at Ukiah branch
1303	CILB	1715	864370	CILU6	EQUIPMENT	\$ 3,000.00	\$ -	\$ 3,000.00	D	Recommended by LAB - 3D printer for educational programs at Ukiah branch
1303	CILB	1715	864370	CILW4	EQUIPMENT	\$ 3,000.00	\$ -	\$ 3,000.00	D	Recommended by LAB - 3D printer for educational programs at Willits branch

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1100	PM	1810	826390		OTHER CHARGES	\$ (1,470.22)	\$ -	\$ (1,470.22)	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 position that is currently filled. The project code UD004 was used to track the funds that already sit in the County's PI org UD. This is a request to move the first year of funding from UD to UD004's expense, then credit PM the reimbursement for staff time coded for Q1. This will be a quarterly request so that any unused PI remains in UD.
1100	LI	1910	862189		PROF & SPEC SVCS-OTHR	\$ (10,840.00)	\$ 413,713.00	\$ 402,873.00	D	DLT (autodesk) & Cascade (WinCAMS) yearly subscription
1100	LI	1910	862228		SOFTWARE-SHORT TERM	\$ 10,840.00	\$ -	\$ 10,840.00	I	DLT (autodesk) & Cascade (WinCAMS) yearly subscription
1100	CR	1941	827802		OPERATING TRANSFER IN	\$ (4,000.00)	\$ (264,500.00)	\$ (268,500.00)	I	Purchase New Vital Printer - from BU1942/RM
1100	CR	1941	861011		REGULAR EMPLOYEES	\$ 35,200.00	\$ 124,193.00	\$ 159,393.00	I	Reclass VSIP reduction to Assessor's Budget
1100	CR	1941	861021		CO CONT TO RETIREMENT	\$ 11,264.00	\$ 43,435.00	\$ 54,699.00	I	Reclass VSIP reduction to Assessor's Budget
1100	CR	1941	861022		CO CONT TO OASDI	\$ 2,182.00	\$ 7,701.00	\$ 9,883.00	I	Reclass VSIP reduction to Assessor's Budget
1100	CR	1941	861023		CO CONT TO OASDI-MEDIC	\$ 510.00	\$ 1,800.00	\$ 2,310.00	I	Reclass VSIP reduction to Assessor's Budget
1100	CR	1941	861024		CO CONT TO RET INCREMENT	\$ 3,168.00	\$ 12,824.00	\$ 15,992.00	I	Reclass VSIP reduction to Assessor's Budget
1100	CR	1941	864370		EQUIPMENT	\$ 4,000.00	\$ -	\$ 4,000.00	I	Purchase New Vital Printer
1217	RM	1942	865802		OPERATING TRANSFER OUT	\$ 4,000.00	\$ 264,500.00	\$ 268,500.00	I	Purchase New Vital Printer - to BU1941/CR
1204	GT	1950	826390		OTHER CHARGES	\$ (119.66)	\$ (4,701.00)	\$ (4,820.66)	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 position that is currently filled. The project code UD004 was used to track the funds that already sit in the County's PI org UD. This is a request to move the first year of funding from UD to UD004's expense, then credit GT the reimbursement for staff time coded for Q1. This will be a quarterly request so that any unused PI remains in UD.
1100	IS	1960	861011		REGULAR EMPLOYEES	\$ 265,542.27	\$ 2,478,543.00	\$ 2,744,085.27	I	Position transfers from SSOT/5010 to IT/1960 per Resolution No. 25-117
1100	IS	1960	861021		RETIREMENT	\$ 80,834.49	\$ 802,769.00	\$ 883,603.49	I	Position transfers from SS 5010 to IT/1960 per Resolution No. 25-117
1100	IS	1960	861022		OASDI	\$ 16,405.35	\$ 155,220.00	\$ 171,625.35	I	Position transfers from SS/5010 to IT/1960 per Resolution No. 25-117
1100	IS	1960	861023		CO CONT TO OASDI-MEDIC	\$ 3,836.74	\$ 36,302.00	\$ 40,138.74	I	Position transfers from SS/5010 to IT/1960 per Resolution No. 25-117
1100	IS	1960	861024		CO CONT TO RET INCREMENT	\$ 19,435.82	\$ 204,792.00	\$ 224,227.82	I	Position transfers from SS 5010 to IT/1960 per Resolution No. 25-117
1100	IS	1960	861030		CO CONT TO EMPLOYEE INSURANCE	\$ 54,423.89	\$ 409,279.00	\$ 463,702.89	I	Position transfers from SS 5010 to IT/1960 per Resolution No. 25-117
1100	IS	1960	862189		PROF & SPEC SVCS-OTHR	\$ 1,399.00	\$ 63,775.00	\$ 65,174.00	D	Correction to ITSF Allocation
1100	IS	1960	862230		INTO TECH EQUIP	\$ (1,399.00)	\$ 60,832.00	\$ 59,433.00	I	Correction to ITSF Allocation
1100	IS	1960	865380		INTRAFUND TRANSFERS	\$ (440,478.57)	\$ (68,000.00)	\$ (508,478.57)	I	Increase in Direct Billing Revenue
1100	GJ	2060	862110		JURY & WITNESS EXPENSE	\$ (4,106.00)	\$ 31,040.00	\$ 26,934.00	D	Reallocate funds for Microsoft and Adobe licensing
1100	GJ	2060	862228		SOFTWARE-SHORT TERM	\$ 4,106.00	\$ -	\$ 4,106.00	I	Microsoft and Adobe licensing
1100	DA	2070	861011		REGULAR EMPLOYEES	\$ 312,759.00	\$ 3,344,764.70	\$ 3,657,523.70	I	BU 0465 positions moved to BU 2070

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1100	DA	2070	861021		CO CONT TO RETIREMENT	\$ 105,476.00	\$ 1,398,173.00	\$ 1,503,649.00	I	BU 0465 positions moved to BU 2070
1100	DA	2070	861022		OASDI	\$ 19,391.00	\$ 205,227.00	\$ 224,618.00	I	BU 0465 positions moved to BU 2070
1100	DA	2070	861023		CO CONT TO OASDI-MEDIC	\$ 4,536.00	\$ 47,997.00	\$ 52,533.00	I	BU 0465 positions moved to BU 2070
1100	DA	2070	861024		CO CONT TO RET INCREMENT	\$ 33,235.00	\$ 448,959.00	\$ 482,194.00	I	BU 0465 positions moved to BU 2070
1100	DA	2070	861030		CO CONT TO EMPLOYEE INSURANCE	\$ 26,152.00	\$ 559,280.00	\$ 585,432.00	I	BU 0465 positions moved to BU 2070
1100	DA	2070	861035		CO CONT WORKERS COMENSATION	\$ 405.00	\$ 48,827.22	\$ 49,232.22	I	BU 0465 positions moved to BU 2070
1100	DA	2070	862101		INSURANCE GENERAL	\$ 578.00	\$ 218,658.00	\$ 219,236.00	I	BU 0465 positions moved to BU 2070
1100	DA	2070	862230		INTO TECH EQUIP	\$ 6,348.00	\$ 59,243.00	\$ 65,591.00	I	BU 0465 positions moved to BU 2070
1100	DA	2070	865802		OPERATING TRANSFER OUT	\$ (508,880.00)	\$ 688,787.00	\$ 179,907.00	D	BU 0465 positions moved to BU 2070
1100	AD	2085	862170		OFFICE EXPENSE	\$ (4,400.00)	\$ 20,000.00	\$ 15,600.00	D	Reclass from 862170 due to unexpected invoice from Karpel for annual maintenance.
1100	AD	2085	862227		SOFTWARE-LONG TERM	\$ 4,400.00	\$ -	\$ 4,400.00	I	Reclass to 862227 due to unexpected invoice from Karpel for annual maintenance.
1100	SO	2310	825670		FEDERAL OTHER REVENUE	\$ (59,894.00)	\$ (76,700.00)	\$ (136,594.00)	I	JAG Equipment/Training Grant (SO)
1100	SO	2310	862187		EDUCATION & TRAINING	\$ 25,214.00	\$ 204,000.00	\$ 229,214.00	I	JAG Grant Cellebrite and CRT Training
1100	SO	2310	862228		SOFTWARE-SHORT TERM	\$ 8,800.00	\$ -	\$ 8,800.00	I	JAG Grant Cellebrite Subscription
1100	SO	2310	862230		INTO TECH EQUIP	\$ 25,880.00	\$ 275,000.00	\$ 300,880.00	I	JAG Grant Unlocks and Hardware
1210	SC	2313	864370		EQUIPMENT	\$ (25,000.00)	\$ 35,000.00	\$ 10,000.00		For OTO to Evidence Room CIP
1210	SC	2313	865802		OPERATING TRANSFER OUT	\$ 25,000.00	\$ -	\$ 25,000.00	I	EVIDENCE STORAGE - Sheriff's Office funded security measures for Evidence Storage
1100	JA	2510	825490		STATE OTHER REVENUE	\$ (100,000.00)	\$ (765,109.00)	\$ (865,109.00)	I	Additional revenue from JBCTagreement with DHS due to bed count increase
1100	JA	2510	827802		OPERATING TRANSFER IN	\$ (245,000.00)	\$ (1,993,807.00)	\$ (2,238,807.00)	I	Path JI Grant Wi-Fi Upgrade & Guardian
1100	JA	2510	862228		SOFTWARE-SHORT TERM	\$ 63,770.00	\$ -	\$ 63,770.00	I	Path JI Grant Wi-Fi Upgrade & Guardian
1100	JA	2510	862230		INTO TECH EQUIP	\$ 37,718.00	\$ 252,541.00	\$ 290,259.00	I	Path JI Grant Wi-Fi Upgrade & Guardian
1100	JA	2510	864360		STRCTURS & IMPRVMENTS	\$ 143,512.00	\$ -	\$ 143,512.00	I	Path JI Grant Wi-Fi Upgrade & Guardian
1100	PR	2560	825670		FEDERAL OTHER REVENUE	\$ (9,998.00)	\$ -	\$ (9,998.00)	I	JAG Equipment/Training Grant
1100	PR	2560	827802		OPERATING TRANSFER IN	\$ 50,000.00	\$ (3,207,540.00)	\$ (3,157,540.00)	D	Payment to MCOE vs reimb to Probation
1100	PR	2560	827802		OPERATING TRANSFER IN	\$ (10,525.00)	\$ (40,000.00)	\$ (50,525.00)	I	Title IV-E Adjustment
1100	PR	2560	862187		EDUCATION & TRAINING	\$ 9,998.00	\$ 36,000.00	\$ 45,998.00	I	JAG Equipment/Training Grant
1100	PR	2560	862189		PROF & SPEC SVCS-OTHR	\$ (50,000.00)	\$ 910,877.00	\$ 860,877.00	I	Payment to MCOE vs reimb to Probation
1100	PR	2560	862189		PROF & SPEC SVCS-OTHR	\$ (33,022.00)	\$ 910,877.00	\$ 877,855.00	D	Reclass Noble Risk Assess to 862227
1100	PR	2560	862227		SOFTWARE-LONG TERM	\$ 33,022.00	\$ 135,000.00	\$ 168,022.00	I	Reclass Noble Risk Assess from 862189
1211	JJ	2561	863113		PYMNTS OTHER GOV AGNC	\$ 50,000.00	\$ -	\$ 50,000.00	I	Payment to MCOE vs reimb to Probation
1211	JJ	2561	865802		OPERATING TRANSFER OUT	\$ (50,000.00)	\$ 263,272.00	\$ 213,272.00	D	Payment to MCOE vs reimb to Probation
1100	AG	2710	861011		REGULAR EMPLOYEES	\$ (20,497.46)	\$ 492,182.00	\$ 471,684.54	D	Reassignment of tasks
1100	AG	2710	861021		CO CONT TO RETIREMENT	\$ (6,987.51)	\$ 161,381.00	\$ 154,393.49	D	Reassignment of tasks
1100	AG	2710	861022		Co Cont. to OASDI	\$ (1,223.96)	\$ 29,967.00	\$ 28,743.04	D	Reassignment of tasks
1100	AG	2710	861023		CO CONT TO OASDI-MEDIC	\$ (286.30)	\$ 8,601.00	\$ 8,314.70	D	Reassignment of tasks
1100	AG	2710	861024		CO CONT TO RET INCREMENT	\$ (2,286.51)	\$ 38,129.00	\$ 35,842.49	D	Reassignment of tasks
1100	AG	2710	861030		CO CONT TO EMPLOYEE INSURANCE	\$ (3,890.43)	\$ 64,305.00	\$ 60,414.57	D	Reassignment of tasks
1100	CN	2810	861011		REGULAR EMPLOYEES	\$ (86,669.07)	\$ 518,533.00	\$ 431,863.93	D	Reassignment of tasks
1100	CN	2810	861021		CO CONT TO RETIREMENT	\$ (29,535.82)	\$ 166,740.00	\$ 137,204.18	D	Reassignment of tasks
1100	CN	2810	861022		Co Cont. to OASDI	\$ (5,403.95)	\$ 32,149.00	\$ 26,745.05	D	Reassignment of tasks
1100	CN	2810	861023		CO CONT TO OASDI-MEDIC	\$ (1,263.74)	\$ 7,518.00	\$ 6,254.26	D	Reassignment of tasks
1100	CN	2810	861024		CO CONT TO RET INCREMENT	\$ (9,662.80)	\$ 43,901.00	\$ 34,238.20	D	Reassignment of tasks
1100	CN	2810	861030		CO CONT TO EMPLOYEE INSURANCE	\$ (16,213.61)	\$ 100,964.00	\$ 84,750.39	D	Reassignment of tasks
1222	PS	2852	827700	PSMWT	OTHER	\$ (20,000.00)	\$ -	\$ (20,000.00)	I	Outside Source Funds for Legal Services (KRONICK for Mendo Water Tower)
1222	PS	2852	826260	PSMCG	MICROGRAPHICS	\$ (140,000.00)	\$ (581,000.00)	\$ (721,000.00)	I	Additional Appropriation of Fund Balance Needed for Accela contract.

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1222	PS	2852	862189	PSMCG	PROF & SPEC SVCS-OTHR	\$ 140,000.00	\$ 226,266.00	\$ 366,266.00	I	Increase contract line to allow for Acela's contract payment.
1222	PS	2852	862189	PSMWT	PROF & SPEC SVCS-OTHR	\$ 20,000.00	\$ -	\$ 20,000.00	I	Increase Contract Line for KRONICK-Legal Services Contract Payments
1225	DR	2910	825490	DR310	STATE OTHER REVENUE	\$ 275,000.00	\$ (275,000.00)	\$ -	D	The LATA grant project was completed in FY24-25 by IT and authority is no longer needed in FY25-26 for a second year.
1225	DR	2910	825490	DR310	STATE OTHER REVENUE	\$ (275,000.00)	\$ 275,000.00	\$ -	D	The LATA grant project was completed in FY24-25 by IT and authority is no longer needed in FY25-26 for a second year.
1225	DR	2910	825490	DR312	STATE OTHER REVENUE	\$ (146,648.77)	\$ -	\$ (146,648.77)	I	The DWR Flood Response grant was approved after the FY25-26 budgets had been submitted by departments. Requesting to add one year of projected revenue in FY25-26, the grant's PoP ends 06/30/27. The revenue will be offset by the below expense under 862189 and 862239, with the remaining offsetting already budgeted salaries in the 1000 series.
1225	DR	2910	825670	DR307	FEDERAL OTHER REVENUE	\$ (118,000.00)	\$ -	\$ (118,000.00)	I	The CDBG DR-PPS Abatement Ordinance Planning grant had its pending SOW approved after the FY25-26 budgets had been submitted by departments. Requesting to add one year of projected revenue in FY25-26, the grant's PoP ends 02/29/28. The revenue will be offset by the below expense under 862189, with the remaining offsetting already budgeted salaries in the 1000 series.
1225	DR	2910	825670	DR404	FEDERAL OTHER REVENUE	\$ (271,366.19)	\$ (243,756.00)	\$ (515,122.19)	I	The CDBG DR-MIT 911 Bunker project had an amendment approved after the FY25-26 budgets had been submitted by departments. The amendment increased the total award by \$103,102.00. The grant PoP ends 02/28/26, this request is to increase the total revenue by the amendment and the remaining balance (the FY24-25 actuals came in slightly under).
1225	DR	2910	825670	DR405	FEDERAL OTHER REVENUE	\$ 159,625.50	\$ (509,707.00)	\$ (350,081.50)	D	The CDBG DR-MIT Site Hardening project had an amendment approved after the FY25-26 budgets had been submitted by departments. The amendment decreased the total award by \$92,229.00, reducing the project from two sites to one site (Sanel). The grant PoP ends 02/28/26, this request is to decrease the total revenue by the amendment and the reported FY24-25 expenses.
1225	DR	2910	826390		OTHER CHARGES	\$ (1,654.36)		\$ (1,654.36)	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 position that is currently filled. The project code UD004 was used to track the funds that already sit in the County's PI org UD. This is a request to move the first year of funding from UD to UD004's expense, then credit DR the reimbursement for staff time coded for Q1. This will be a quarterly request so that any unused PI remains in UD.

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1225	DR	2910	862189	DR307	PROF & SPEC SVCS-OTHR	\$ 87,500.00	\$ -	\$ 87,500.00	I	The CDBG DR-PPS Abatement Ordinance Planning grant had its pending SOW approved after the FY25-26 budgets had been submitted by departments. The grant's PoP ends 02/29/28. The department has received responses to the RFP for contractual services under this grant and is requesting to add one year of projected services in FY25-26.
1225	DR	2910	862189	DR312	PROF & SPEC SVCS-OTHR	\$ 50,000.00	\$ -	\$ 50,000.00	I	The DWR Flood Response grant was approved after the FY25-26 budgets had been submitted by departments. The grant's PoP ends 06/30/27. The department has received responses to the RFP for contractual services under this grant and is requesting to add one year of projected services in FY25-26.
1225	DR	2910	862239	DR312	SPECIAL DEPT EXP	\$ 87,850.00	\$ -	\$ 87,850.00	I	The DWR Flood Response grant was approved after the FY25-26 budgets had been submitted by departments. The grant's PoP ends 06/30/27. The department is requesting to add one year of projected special department expenses in FY25-26 covered by this grant.
1225	DR	2910	865802	DR400	OPERATING TRANSFER OUT	\$ (1,034,904.00)	\$ 3,449,107.00	\$ 2,414,203.00	D	Remove ARPA OTO to BU 5170/IH
1225	DR	2910	865802	DR404	OPERATING TRANSFER OUT	\$ 271,366.00	\$ 243,756.00	\$ 515,122.00	I	The CDBG DR-MIT 911 Bunker project had an amendment approved after the FY25-26 budgets had been submitted by departments. The amendment increased the total award by \$103,102.00. The grant PoP ends 02/28/26, this request is to increase the total OTO by the amendment and the remaining balance (the FY24-25 actuals came in slightly under). The OTI is C1998.
1225	DR	2910	865802	DR405	OPERATING TRANSFER OUT	\$ (159,625.00)	\$ 509,707.00	\$ 350,082.00	D	The CDBG DR-MIT Site Hardening project had an amendment approved after the FY25-26 budgets had been submitted by departments. The amendment decreased the total award by \$92,229.00, reducing the project from two sites to one site (Sanel). The grant PoP ends 02/28/26, this request is to decrease the total OTO by the amendment and the reported FY24-25 expenses. The OTI is C1041.
1225	DR	2910	865802	DR601	OPERATING TRANSFER OUT	\$ 19,921.00	\$ -	\$ 19,921.00	I	As part of the original Coastal Valleys PG&E Disaster Settlement funding ask, the BOS approved five years of funding to reimburse the County's EMS department for the annual Image Trend expense included with the LEMSA. The FY25-26 budget detail was not provided to the department until 09/22/25 which provides the breakdown and cost for the Image Trend services. FY25-26 will be the fourth year of services reimbursed.
1200	RO	3010	865802		OPERATING TRANSFER OUT	\$ 12,225.00	\$ 85,000.00	\$ 97,225.00	I	Project C1103 - Willis Road Yard well pump replacement. To CI from Road Fund Balance
1100	EHADMIN	4011	861012		EXTRA HELP	\$ 15,000.00	\$ 2,000.00	\$ 17,000.00	I	Increased Costs due to staff shortages
1100	EHADMIN	4011	861021		CO CONT TO RETIREMENT	\$ (10,573.50)	\$ 128,410.00	\$ 117,836.50	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHADMIN	4011	861022		CO CONT TO OASDI	\$ (1,913.00)	\$ 25,444.00	\$ 23,531.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHADMIN	4011	861023		CO CONT TO OASDI-MEDIC	\$ (447.50)	\$ 5,951.00	\$ 5,503.50	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHADMIN	4011	861024		CO CONT TO RET INCREMENT	\$ (2,614.00)	\$ 30,728.00	\$ 28,114.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHADMIN	4011	862170		OFFICE EXPENSE	\$ (7,000.00)	\$ 20,000.00	\$ 13,000.00	D	Savings for Contract/A87 Use
1100	EHADMIN	4011	862187		EDUCATION & TRAINING	\$ (2,500.00)	\$ 4,995.00	\$ 2,495.00	D	Savings for Contract/A87 Use

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1100	EHADMIN	4011	862189		PROF & SPEC SVCS-OTHR	\$ 153,520.00	\$ 25,000.00	\$ 178,520.00	I	Add contract costs from prior FY to budget
1100	EHADMIN	4011	862194		A-87 COSTS	\$ 289,461.50		\$ 289,461.50	I	Add A87 Costs to Budget
1100	EHADMIN	4011	862227		SOFTWARE-LONG TERM	\$ (88,641.00)	\$ 88,641.00	\$ -	D	Savings for Contract/A87 Use
1100	EHADMIN	4011	862239		SPECIAL DEPT EXP	\$ (9,000.00)	\$ 15,000.00	\$ 6,000.00	D	Savings for Contract/A87 Use
1100	EHADMIN	4011	864370		EQUIPMENT	\$ (2,000.00)	\$ 5,000.00	\$ 3,000.00	D	Savings for Contract/A87 Use
1100	EHADMIN	4011	861011		REGULAR EMPLOYEES	\$ (30,853.50)	\$ 418,628.00	\$ 387,774.50	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHCONSUM	4011	861021		CO CONT TO RETIREMENT	\$ (23,215.00)	\$ 42,455.00	\$ 19,240.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHCONSUM	4011	861022		CO CONT TO OASDI	\$ (4,197.00)	\$ 12,947.00	\$ 8,750.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHCONSUM	4011	861023		CO CONT TO OASDI-MEDIC	\$ (982.00)	\$ 3,028.00	\$ 2,046.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHCONSUM	4011	861024		CO CONT TO RET INCREMENT	\$ (5,737.00)	\$ 10,493.00	\$ 4,756.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHCONSUM	4011	861030		CO CONT TO EMPLOYEE INSURANCE	\$ (35,343.00)	\$ 67,050.00	\$ 31,707.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHCONSUM	4011	862187		EDUCATION & TRAINING	\$ (900.00)	\$ 9,030.00	\$ 8,130.00	D	Savings for Contract/A87 Use
1100	EHCONSUM	4011	862200		RNTS & LEASES-EQUPMNT	\$ (4,680.00)	\$ 4,680.00	\$ -	D	Savings for Contract/A87 Use
1100	EHCONSUM	4011	862230		INFO TECH EQUIP	\$ (4,950.00)	\$ 4,950.00	\$ -	D	Savings for Contract/A87 Use
1100	EHCONSUM	4011	862239		SPECIAL DEPT EXP	\$ (2,500.00)	\$ 14,880.00	\$ 12,380.00	D	Savings for Contract/A87 Use
1100	EHCONSUM	4011	862253		TRAVEL & TRSP OUT OF COUNTY	\$ (3,600.00)	\$ 15,550.00	\$ 11,950.00	D	Savings for Contract/A87 Use
1100	EHCONSUM	4011	861011		REGULAR EMPLOYEES	\$ (67,701.00)	\$ 215,185.00	\$ 147,484.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHDR2	4011	861013		OVERTIME REG EMP	\$ (4,000.00)	\$ 12,000.00	\$ 8,000.00	D	Savings for Contract/A87 Use
1100	EHDR2	4011	862120		MAINTENANCE-EQUIPMENT	\$ (2,000.00)	\$ 5,350.00	\$ 3,350.00	D	Savings for Contract/A87 Use
1100	EHDR2	4011	862187		EDUCATION & TRAINING	\$ (7,600.00)	\$ 13,550.00	\$ 5,950.00	D	Savings for Contract/A87 Use
1100	EHDR2	4011	862250		TRNSPRTATION & TRAVEL	\$ (1,500.00)	\$ 9,760.00	\$ 8,260.00	D	Savings for Contract/A87 Use
1100	EHDR2	4011	862253		TRAVEL & TRSP OUT OF COUNTY	\$ (13,200.00)	\$ 24,444.00	\$ 11,244.00	D	Savings for Contract/A87 Use
1100	EHHAZ	4011	861021		CO CONT TO RETIREMENT	\$ (14,686.00)	\$ 110,235.00	\$ 95,549.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHHAZ	4011	861022		CO CONT TO OASDI	\$ (2,657.00)	\$ 19,490.00	\$ 16,833.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHHAZ	4011	861023		CO CONT TO OASDI-MEDIC	\$ (621.00)	\$ 4,558.00	\$ 3,937.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHHAZ	4011	861024		CO CONT TO RET INCREMENT	\$ (3,628.00)	\$ 32,535.00	\$ 28,907.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHHAZ	4011	861030		CO CONT TO EMPLOYEE INS	\$ (9,860.00)	\$ 69,310.00	\$ 59,450.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHHAZ	4011	862050		CLTHG & PRSNAL ITEMS	\$ (800.00)	\$ 2,425.00	\$ 1,625.00	D	Savings for Contract/A87 Use
1100	EHHAZ	4011	862187		EDUCATION & TRAINING	\$ (6,000.00)	\$ 9,680.00	\$ 3,680.00	D	Savings for Contract/A87 Use
1100	EHHAZ	4011	862230		INFO TECH EQUIP	\$ (7,000.00)	\$ 7,000.00	\$ -	D	Savings for Contract/A87 Use
1100	EHHAZ	4011	862239		SPECIAL DEPT EXP	\$ (2,000.00)	\$ 9,600.00	\$ 7,600.00	D	Savings for Contract/A87 Use
1100	EHHAZ	4011	861011		REGULAR EMPLOYEES	\$ (43,132.00)	\$ 319,411.00	\$ 276,279.00	D	Salary Savings from Vacant Position for Contract/A87 Use
1100	EHLAND	4011	862170		OFFICE EXPENSE	\$ (1,000.00)	\$ 1,458.00	\$ 458.00	D	Savings for Contract/A87 Use
1100	EHLAND	4011	862187		EDUCATION & TRAINING	\$ (5,300.00)	\$ 13,130.00	\$ 7,830.00	D	Savings for Contract/A87 Use
1100	EHLAND	4011	862189		PROF & SPEC SVCS-OTHR	\$ (10,000.00)	\$ 10,000.00	\$ -	D	Savings for Contract/A87 Use
1100	EHLAND	4011	862230		INFO TECH EQUIP	\$ (6,650.00)	\$ 6,650.00	\$ -	D	Savings for Contract/A87 Use
1100	EHLAND	4011	862253		TRAVEL & TRSP OUT OF COUNTY	\$ (7,000.00)	\$ 15,350.00	\$ 8,350.00	D	Savings for Contract/A87 Use

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1100	EM	4016	827802		OPERATING TRANSFER IN	\$ (19,921.00)	\$ (43,175.00)	\$ (63,096.00)	I	As part of the original Coastal Valleys PG&E Disaster Settlement funding ask, the BOS approved five years of funding to reimburse the County's EMS department for the annual Image Trend expense included with the LEMSA. The FY25-26 budget detail was not provided to the department until 09/22/25 which provides the breakdown and cost for the Image Trend services. FY25-26 will be the fourth year of services reimbursed. The original adopted budget is for the HPP allocation, not the Image Trend LEMSA expense. The expense for this OTI is part of the \$448,023 budgeted under EM-863280 for the FY25-26 LEMSA.
1100	EM	4016	861011		REGULAR EMPLOYEES	\$ (18,692.00)	\$ 25,942.00	\$ 7,250.00	D	The EMS Department has transferred back to the County's Public Health Team. The budget unit 4016 will no longer be providing for any salaries and/or benefits related to County staff. Any unused funding in the 1000 series is being returned to the general fund as of PP2225.
1100	EM	4016	861021		CO CONT TO RETIREMENT	\$ (5,759.98)	\$ 8,214.00	\$ 2,454.02	D	The EMS Department has transferred back to the County's Public Health Team. The budget unit 4016 will no longer be providing for any salaries and/or benefits related to County staff. Any unused funding in the 1000 series is being returned to the general fund as of PP2225.
1100	EM	4016	861022		CO CONT TO OASDI	\$ (1,092.22)	\$ 1,531.00	\$ 438.78	D	The EMS Department has transferred back to the County's Public Health Team. The budget unit 4016 will no longer be providing for any salaries and/or benefits related to County staff. Any unused funding in the 1000 series is being returned to the general fund as of PP2225.
1100	EM	4016	861023		CO CONT TO OASDI-MEDIC	\$ (255.37)	\$ 358.00	\$ 102.63	D	The EMS Department has transferred back to the County's Public Health Team. The budget unit 4016 will no longer be providing for any salaries and/or benefits related to County staff. Any unused funding in the 1000 series is being returned to the general fund as of PP2225.
1100	EM	4016	861024		CO CONT TO RET INCREMENT	\$ (1,297.18)	\$ 1,902.00	\$ 604.82	D	The EMS Department has transferred back to the County's Public Health Team. The budget unit 4016 will no longer be providing for any salaries and/or benefits related to County staff. Any unused funding in the 1000 series is being returned to the general fund as of PP2225.
1100	EM	4016	861030		CO CONT TO EMPLOYEE INSURANCE	\$ (2,409.61)	\$ 3,228.00	\$ 818.39	D	The EMS Department has transferred back to the County's Public Health Team. The budget unit 4016 will no longer be providing for any salaries and/or benefits related to County staff. Any unused funding in the 1000 series is being returned to the general fund as of PP2225.
1100	EM	4016	863113		ALS SERVICES	\$ 66,000.00	\$ 132,000.00	\$ 198,000.00	I	During the FY25-26 budget process, the BOS approved an additional \$66,000 to EMS to provide additional ALS enhancement funding to a third agency, Covelo Fire Protection District.
1235	HSADMIN	4035	861011	HSADM	REGULAR EMPLOYEES	\$ (39,229.00)	\$ 402,245.00	\$ 363,016.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCCS	4035	861011	HSCSA	REGULAR EMPLOYEES	\$ 78,686.00	\$ 182,812.00	\$ 261,498.00	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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1235	HSCCS	4035	861021	HSCSA	CO CONT TO RETIREMENT	\$ 25,841.00	\$ 64,239.00	\$ 90,080.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCCS	4035	861022	HSCSA	CO CONT TO OASDI	\$ 3,596.00	\$ 11,333.00	\$ 14,929.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCCS	4035	861023	HSCSA	CO CONT TO OASDI-MEDIC	\$ 840.00	\$ 2,651.00	\$ 3,491.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCCS	4035	861024	HSCSA	CO CONT TO RET INCREMENT	\$ 6,365.00	\$ 19,218.00	\$ 25,583.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	825490	HSBCV	STATE OTHER REVENUE	\$ (54,550.00)	\$ (247,824.00)	\$ (302,374.00)	I	Adjusting for a contract increase that is covered by carry-forward state funds.
1235	HSCD	4035	861011	HSTBI	REGULAR EMPLOYEES	\$ 5,647.00	\$ 20,467.00	\$ 26,114.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	861012	HSTBI	EXTRA HELP	\$ 1,278.00	\$ -	\$ 1,278.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	861013	HSTBI	OVERTIME REG EMP	\$ 4,046.00	\$ 4,140.00	\$ 8,186.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	861021	HSTBI	CO CONT TO RETIREMENT	\$ 186.00	\$ 7,095.00	\$ 7,281.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	861022	HSTBI	CO CONT TO OASDI	\$ 550.00	\$ 1,269.00	\$ 1,819.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	861023	HSTBI	CO CONT TO OASDI-MEDIC	\$ 147.00	\$ 297.00	\$ 444.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	861024	HSTBI	CO CONT TO RET INCREMENT	\$ 126.00	\$ 1,923.00	\$ 2,049.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSCD	4035	862189	HSBCV	PROF & SPEC SVCS-OTHR	\$ 54,550.00	\$ 103,000.00	\$ 157,550.00	I	Adjusting for a contract increase that is covered by carry-forward state funds.
1235	HSGRANT	4035	861011	HSPC3	REGULAR EMPLOYEES	\$ 53,308.00	\$ 20,354.00	\$ 73,662.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSGRANT	4035	861021	HSPC3	CO CONT TO RETIREMENT	\$ 18,283.00	\$ 6,975.00	\$ 25,258.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSGRANT	4035	861022	HSPC3	CO CONT TO OASDI	\$ 3,203.00	\$ 1,262.00	\$ 4,465.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSGRANT	4035	861023	HSPC3	CO CONT TO OASDI-MEDIC	\$ 749.00	\$ 295.00	\$ 1,044.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSGRANT	4035	861024	HSPC3	CO CONT TO RET INCREMENT	\$ 4,514.00	\$ 1,724.00	\$ 6,238.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSGRANT	4035	861024	HSPC3	CO CONT TO RET INCREMENT	\$ 7,502.00	\$ 3,161.00	\$ 10,663.00	I	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSHP	4035	861011	HSIKH	REGULAR EMPLOYEES	\$ (6,925.00)	\$ 88,054.00	\$ 81,129.00	D	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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1235	HSHP	4035	861021	HSIKH	CO CONT TO RETIREMENT	\$ (4,046.00)	\$ 29,363.00	\$ 25,317.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSHP	4035	861022	HSIKH	CO CONT TO OASDI	\$ (186.00)	\$ 5,334.00	\$ 5,148.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSHP	4035	861023	HSIKH	CO CONT TO OASDI-MEDIC	\$ (550.00)	\$ 1,248.00	\$ 698.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSHP	4035	861024	HSIKH	CO CONT TO RET INCREMENT	\$ (147.00)	\$ 7,255.00	\$ 7,108.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSHP	4035	861030	HSIKH	CO CONT TO EMPLOYEE INSURANCE	\$ (126.00)	\$ 19,439.00	\$ 19,313.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861011	HSIZ3	REGULAR EMPLOYEES	\$ (17,462.00)	\$ 17,462.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861011	HSIZ4	REGULAR EMPLOYEES	\$ (24,446.00)	\$ 24,446.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861013	HSIZ3	OVERTIME REG EMP	\$ (2,317.00)	\$ 2,317.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861013	HSIZ4	OVERTIME REG EMP	\$ (3,244.00)	\$ 3,244.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861021	HSIZ3	CO CONT TO RETIREMENT	\$ (5,984.00)	\$ 5,984.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861021	HSIZ4	CO CONT TO RETIREMENT	\$ (8,378.00)	\$ 8,378.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861022	HSIZ3	CO CONT TO OASDI	\$ (1,083.00)	\$ 1,083.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861022	HSIZ4	CO CONT TO OASDI	\$ (1,516.00)	\$ 1,516.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861023	HSIZ3	CO CONT TO OASDI-MEDIC	\$ (253.00)	\$ 253.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861023	HSIZ4	CO CONT TO OASDI-MEDIC	\$ (355.00)	\$ 355.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861024	HSIZ3	CO CONT TO RET INCREMENT	\$ (1,479.00)	\$ 1,479.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861024	HSIZ4	CO CONT TO RET INCREMENT	\$ (2,071.00)	\$ 2,071.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861030	HSIZ3	CO CONT TO EMPLOYEE INSURANCE	\$ (3,130.00)	\$ 3,130.00	\$ -	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSIZ	4035	861030	HSIZ4	CO CONT TO EMPLOYEE INSURANCE	\$ (4,381.00)	\$ 4,381.00	\$ -	D	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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1235	HSMC	4035	861011	HSECM	REGULAR EMPLOYEES	\$ (53,308.00)	\$ 61,420.00	\$ 8,112.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSMC	4035	861021	HSECM	CO CONT TO RETIREMENT	\$ (18,283.00)	\$ 21,045.00	\$ 2,762.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSMC	4035	861022	HSECM	CO CONT TO OASDI	\$ (3,203.00)	\$ 3,808.00	\$ 605.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSMC	4035	861023	HSECM	CO CONT TO OASDI-MEDIC	\$ (749.00)	\$ 890.00	\$ 141.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSMC	4035	861024	HSECM	CO CONT TO RET INCREMENT	\$ (4,514.00)	\$ 5,201.00	\$ 687.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSMC	4035	861030	HSECM	CO CONT TO EMPLOYEE INSURANCE	\$ (7,502.00)	\$ 16,635.00	\$ 9,133.00	D	Shifting salaries and benefits to a program that is projecting higher than budgeted from one that is projecting to be under budget.
1235	HSTOB	4035	825490	HSP56	STATE OTHER REVENUE	\$ (15,468.00)	\$ (215,447.00)	\$ (230,915.00)	I	Adding new contracts that are covered by carry-forward state funding.
1235	HSTOB	4035	825490	HSP99	STATE OTHER REVENUE	\$ (15,468.00)	\$ (187,639.00)	\$ (203,107.00)	I	Adding new contracts that are covered by carry-forward state funding.
1235	HSTOB	4035	862189	HSP56	PROF & SPEC SVCS-OTHR	\$ 15,468.00	\$ 10,712.00	\$ 26,180.00	I	Adding new contracts that are covered by carry-forward state funding.
1235	HSTOB	4035	862189	HSP99	PROF & SPEC SVCS-OTHR	\$ 15,468.00	\$ 10,500.00	\$ 25,968.00	I	Adding new contracts that are covered by carry-forward state funding.
1221	MH	4050	825333	MHFFP	FEDERAL MEDI-CAL	\$ (1,247,080.00)	\$ (13,985,717.00)	\$ (15,232,797.00)	I	Increase in Medi-Cal (STRTP/RESPADD/ANCHOR).
1221	MH	4050	827802		OPERATING TRANSFER IN	\$ (1,447,595.00)	\$ -	\$ (1,447,595.00)	I	Increase in Medi-Cal (STRTP/RESPADD/ANCHOR).
1221	MH	4050	863160		ACUTE HOSPITALIZATION	\$ 800,000.00	\$ 2,500,000.00	\$ 3,300,000.00	I	Increase in Hospitalization.
1221	MH	4050	863280		CONTRACTS TO AGENCIES	\$ 481,080.00	\$ 435,000.00	\$ 916,080.00	I	Increase in STRTP contracts.
1221	MHAS91	4050	825670		FEDERAL OTHER REVENUE	\$ (99,089.00)	\$ (56,807.00)	\$ (155,896.00)	I	Increase in Grant Funding.
1221	MHAS91	4050	862189		PROF & SPEC SVCS-OTHR	\$ 99,089.00	\$ 56,807.00	\$ 155,896.00	I	Increase in Grant Funding.
1221	MHMS75	4050	827802		OPERATING TRANSFER IN	\$ (686,745.00)	\$ (870,000.00)	\$ (1,556,745.00)	I	Increase in integrated Care-MHSA Reimbursement.
1221	MHMS75	4050	863162		RESIDENTIAL CARE	\$ 2,057,842.00	\$ 3,400,160.00	\$ 5,458,002.00	I	Increase to placement contracts.
1221	MHQA99	4050	826390		OTHER CHARGES	\$ (42,498.00)	\$ (187,686.00)	\$ (230,184.00)	I	Increase in PROP 30 1982C Billing.
1221	MHQA99	4050	862227		SOFTWARE-LONG TERM	\$ 84,996.00	\$ 517,935.00	\$ 602,931.00	I	Addition of new contract.
1224	MACSS	4051	825330		STATE AID	\$ (686,745.00)	\$ 4,749,936.00	\$ 4,063,191.00	I	Increase in integrated Care-MHSA Reimbursement.
1224	MACSS	4051	865802		OPERATING TRANSFER OUT	\$ 686,745.00	\$ 2,189,289.00	\$ 2,876,034.00	I	Increase in intergrated care contracts to MH.
2853	MHRA	4084	825342		REALIGNMENT MENTAL HEALTH	\$ (1,447,595.00)	\$ 3,558,323.00	\$ 2,110,728.00	I	SCO Payment Adjustments resulting in revenue increase.
2853	MHRA	4084	865802		OPERATING TRANSFER OUT	\$ 1,447,595.00	\$ 3,558,323.00	\$ 5,005,918.00	I	Increase in placement contracts.
2865	CARESRA	4096	865802		OPERATING TRANSFER OUT	\$ 265,961.83	\$ -	\$ 265,961.83	I	To BU 5010 - CARES ACT Funding
1202	LC	4511	826390		OTHER CHARGES	\$ (705,000.00)	\$ -	\$ (705,000.00)	I	Omitted from 25.26 Proposed Budget - Franchise Fees
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ 102,830.00	\$ (102,830.00)	\$ -	D	From BU 5030 FED-Home Visiting Program
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ (1,248,371.00)	\$ (5,562,728.00)	\$ (6,811,099.00)	I	BU 5030- State Welfare Admin, Budget Adjustment to Increasing Revenue
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ 5,861,468.00	\$ (16,312,595.00)	\$ (10,451,127.00)	D	BU 5030-Fed Welfare Admin, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ 69,015.00	\$ (6,251,813.00)	\$ (6,182,798.00)	D	BU 5030-Health Related, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ 714,810.00	\$ (8,905,397.00)	\$ (8,190,587.00)	D	From BU 5032-Medical, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ (884,123.00)	\$ (2,478,781.00)	\$ (3,362,904.00)	I	BU 5033-State Food Stamps, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ 1,482,078.00	\$ (5,507,549.00)	\$ (4,025,471.00)	D	BU 5033-Fed Food Stamps, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ (457,979.00)	\$ (1,639,675.00)	\$ (2,097,654.00)	I	BU 5036- 91 Realignment, Budget Adjustment to Revenue to Cover A87

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ 3,314,212.00	\$ (8,161,332.00)	\$ (4,847,120.00)	D	5035-2011 Realignment, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ 1,009,193.00	\$ (1,009,193.00)	\$ -	D	5035-2011 Realignment, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ (265,961.83)	\$ (169,000.00)	\$ (434,961.83)	I	BU 2865-CARES ACT Funding, Budget Adj to Increase Revenue
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ (1,255,823.00)	\$ 1,255,823.00	\$ -	D	MOVE TO IHSS, Budget Adjustment to Cut Cost
1100	SS	5010	827802		OPERATING TRANSFER IN	\$ (383,852.00)	\$ 383,852.00	\$ -	D	MOVE TO IHSS, Budget Adjustment to Cut Cost
1100	SS	5010	861011		REGULAR EMPLOYEES	\$ (2,921,919.00)	\$ 23,569,070.00	\$ 20,647,151.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	861012		EXTRA HELP	\$ (50,000.00)	\$ 250,000.00	\$ 200,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	861013		OVERTIME REG EMP	\$ (23,157.00)	\$ 850,000.00	\$ 826,843.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	861021		CO CONT TO RETIREMENT	\$ (681,525.00)	\$ 7,928,378.00	\$ 7,246,853.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	861022		CO CONT TO OASDI	\$ (180,954.00)	\$ 1,453,160.00	\$ 1,272,206.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	861023		CO CONT TO OASDI-MEDIC	\$ (42,328.00)	\$ 339,858.00	\$ 297,530.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	861024		CO CONT TO RET INCREMENT	\$ (230,149.00)	\$ 2,201,603.00	\$ 1,971,454.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	861030		CO CONT TO EMPLOYEE INSURANCE	\$ (290,616.00)	\$ 4,670,955.00	\$ 4,380,339.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862060		COMMUNICATIONS	\$ (50,900.00)	\$ 277,500.00	\$ 226,600.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862090		HOUSEHOLD	\$ (155,320.00)	\$ 760,920.00	\$ 605,600.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862120		MAINTENANCE-EQUIPMENT	\$ (18,000.00)	\$ 173,000.00	\$ 155,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862130		MAINT-STRC IMPR & GRN	\$ (44,000.00)	\$ 169,000.00	\$ 125,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862150		MEMBERSHIPS	\$ (4,071.00)	\$ 56,600.00	\$ 52,529.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862170		OFFICE EXPENSE	\$ 58,400.00	\$ 395,000.00	\$ 453,400.00	I	Budget Adjustment to Cover Costs
1100	SS	5010	862172		OFFICE EXPENSE-FEDEX/UPS	\$ (6,700.00)	\$ 22,300.00	\$ 15,600.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862181		AUDITING & FISCAL SVS	\$ 5,000.00	\$ 20,000.00	\$ 25,000.00	I	Budget Adjustment to Cover Costs
1100	SS	5010	862182		DATA PROCESSING	\$ 427,404.00	\$ 172,596.00	\$ 600,000.00	I	Budget Adj - Increase in IT S&B
1100	SS	5010	862183		LEGAL FEES	\$ (14,700.00)	\$ 60,000.00	\$ 45,300.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862185		MEDICAL & DENTAL	\$ (500.00)	\$ 6,000.00	\$ 5,500.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862187		EDUCATION & TRAINING	\$ (8,900.00)	\$ 47,000.00	\$ 38,100.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862189		PROF & SPEC SVCS-OTHR	\$ (9,900.00)	\$ 183,000.00	\$ 173,100.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862190		PUBLIC & LEGAL NOTICES	\$ (30,500.00)	\$ 48,500.00	\$ 18,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862194		A-87 COSTS	\$ 39,924.00	\$ 2,097,654.00	\$ 2,137,578.00	I	Budget Adjustment - Auditor Increased
1100	SS	5010	862200		RNTS & LEASES-EQUPMNT	\$ 2,600.00	\$ 15,000.00	\$ 17,600.00	I	Budget Adjustment to Cover Costs
1100	SS	5010	862210		RENTS & LEASES- BLD & GRN	\$ 3,200.00	\$ 243,000.00	\$ 246,200.00	I	Budget Adjustment to Cover Costs
1100	SS	5010	862228		SOFTWARE-SHORT TERM	\$ 11,583.00	\$ 95,510.00	\$ 107,093.00	I	Budget Adj - Increase of Contracts
1100	SS	5010	862230		INFO TECH EQUIP	\$ 51,457.00	\$ 711,186.00	\$ 762,643.00	I	Budget Adjustment to Cover Costs
1100	SS	5010	862239		SPECIAL DEPT EXP	\$ (135,000.00)	\$ 785,000.00	\$ 650,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862250		TRNSPRTATION & TRAVEL	\$ (32,772.00)	\$ 156,772.00	\$ 124,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862253		TRAVEL & TRSP OUT OF COUNTY	\$ (85,000.00)	\$ 285,000.00	\$ 200,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	862260		UTILITIES	\$ (45,000.00)	\$ 320,000.00	\$ 275,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	863115		SERVICE CONNECTED	\$ 90,000.00	\$ 654,100.00	\$ 744,100.00	I	Budget Adjustment to Cover Costs
1100	SS	5010	863116		CHILD CARE - MCOE	\$ (80,000.00)	\$ 730,000.00	\$ 650,000.00	D	Budget Adjustment to Cut Cost
1100	SS	5010	863118		FAMILY SERVICES	\$ 258,598.00	\$ 5,693,387.00	\$ 5,951,985.00	I	Budget Adjustment to Cover Costs
1100	SS	5010	863126		CAL-LEAR PROG SVCS	\$ (2,500.00)	\$ 2,500.00	\$ -	D	Budget Adjustment to Cut Cost
1100	SS	5010	863140		IHSS-PA	\$ (15,000.00)	\$ 15,000.00	\$ -	D	Budget Adjustment to Cut Cost
2320	WLFRA DMN	5030	825210		STATE WELFARE AMDIN	\$ (1,145,541.00)	\$ (5,665,558.00)	\$ (6,811,099.00)	I	Budget Adj - to reflect BU 5010
2320	WLFRA DMN	5030	825510		FEDERAL WELFARE ADMN	\$ 5,861,468.00	\$ (16,312,595.00)	\$ (10,451,127.00)	D	Budget Adj - to reflect BU 5010
2320	WLFRA DMN	5030	825518		TITLE IV-E	\$ (10,525.00)	\$ (40,000.00)	\$ (50,525.00)	I	This will effect Probation BU 2560 - Budget Adj
2320	WLFRA DMN	5030	825520		HEALTH REALTED FUNDS	\$ 69,015.00	\$ (6,251,813.00)	\$ (6,182,798.00)	D	Budget Adj - to reflect BU 5010
2320	WLFRA DMN	5030	865802		OPERATING TRANSFER OUT	\$ (4,774,417.00)	\$ 28,269,966.00	\$ 23,495,549.00	D	Budget Adj - to reflect BU 5010
2321	AFDC	5031	825241		STATE AFDC	\$ 97,851.00	\$ (10,833,099.00)	\$ (10,735,248.00)	D	Fed Tanf - Reduced Maximum Aid Pymt from 4% down to 3.6% in BU 5130-this reduced Fed Tanf
2321	AFDC	5031	825241		STATE AFDC	\$ 394,454.00	\$ (10,833,099.00)	\$ (10,438,645.00)	D	Fed IV-E - Reduced Maximum Aid Pymt from 4% down to 3.6% in BU 5130-this reduced Fed IV-E
2321	AFDC	5031	827802		OPERATING TRANSFER IN	\$ 155,095.00	\$ (5,585,842.00)	\$ (5,430,747.00)	D	CLWKS MOE - State reduced 91 Realignment Base for 25/26- This is to Adj
2321	AFDC	5031	827802		OPERATING TRANSFER IN	\$ 8,381.00	\$ (5,585,842.00)	\$ (5,577,461.00)	D	Child Pov MOE - State reduced 91 Realignment Base for 25/26- This is to Adj
2321	AFDC	5031	827802		OPERATING TRANSFER IN	\$ 75,738.00	\$ (5,585,842.00)	\$ (5,510,104.00)	D	CLWKS MOE VLF - State reduced 91 Realignment Base for 25/26- This is to Adj

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
2321	AFDC	5031	827802		OPERATING TRANSFER IN	\$ (96,833.00)	\$ (5,585,842.00)	\$ (5,682,675.00)	I	Child Pov VLF - State adjusted 91 Realignment Base for 25/26- This is to Adj
2321	AFDC	5031	865802		OPERATING TRANSFER OUT	\$ (97,851.00)	\$ 16,418,941.00	\$ 16,321,090.00	D	To 5130 - Reduced Maximum Aid Pymt from 4% down to 3.6% in BU 5130-this reduced Fed Tanf
2321	AFDC	5031	865802		OPERATING TRANSFER OUT	\$ (394,454.00)	\$ 16,418,941.00	\$ 16,024,487.00	D	To 5130 - Reduced Maximum Aid Pymt from 4% down to 3.6% in BU 5130-this reduced Fed IV-E
2321	AFDC	5031	865802		OPERATING TRANSFER OUT	\$ (155,095.00)	\$ 16,418,941.00	\$ 16,263,846.00	D	To BU 5130 CLWKS MOE Sale Tax - State reduced 91 Realignment Base for 25/26- This is to Adj
2321	AFDC	5031	865802		OPERATING TRANSFER OUT	\$ (8,381.00)	\$ 16,418,941.00	\$ 16,410,560.00	D	to BU 5130 Child Pov MOE - State reduced 91 Realignment Base for 25/26- This is to Adj
2321	AFDC	5031	865802		OPERATING TRANSFER OUT	\$ (75,738.00)	\$ 16,418,941.00	\$ 16,343,203.00	D	To BU 5130 CLWKS MOE VLF - State reduced 91 Realignment Base for 25/26- This is to Adj
2321	AFDC	5031	865802		OPERATING TRANSFER OUT	\$ 96,833.00	\$ 16,418,941.00	\$ 16,515,774.00	I	To BU 5130 Child Pov VLF - State adjusted 91 Realignment Base for 25/26- This is to Adj
2322	MEDICAL	5032	825520		HEALTH REALTED FUNDS	\$ 714,810.00	\$ (8,905,397.00)	\$ (8,190,587.00)	D	Budget Adj - to Reflect BU 5010
2322	MEDICAL	5032	865802		OPERATING TRANSFER OUT	\$ (714,810.00)	\$ 8,905,397.00	\$ 8,190,587.00	D	Budget Adj - to Reflect BU 5010
2323	FOODSTMP	5033	825210		STATE WELFARE ADMIN	\$ (884,123.00)	\$ (2,478,781.00)	\$ (3,362,904.00)	I	Budget Adj - to Reflect BU 5010
2323	FOODSTMP	5033	825510		FEDERAL WELFARE ADMIN	\$ 1,482,078.00	\$ (5,507,549.00)	\$ (4,025,471.00)	D	Budget Adj - to Reflect BU 5010
2323	FOODSTMP	5033	865802		OPERATING TRANSFER OUT	\$ (597,955.00)	\$ 7,986,330.00	\$ 7,388,375.00	D	Budget Adj - to Reflect BU 5010
2862	WFRA2011	5035	825341		REALIGNMENT HEALTH SERVICES	\$ 16,781,262.00	\$ (16,781,262.00)	\$ -	D	Reallocate 2011 Realignment Base Changed-this is to Adj
WFRA2011	WFRA2011	5035	825343		REALIGNMENT PUBLIC ASSISTANCE	\$ (15,926,668.00)	\$ -	\$ (15,926,668.00)	I	2011 Realignment Base Changed-this is to Adj
2862	WFRA2011	5035	865802		OPERATING TRANSFER OUT	\$ (4,323,405.00)	\$ 16,781,282.00	\$ 12,457,877.00	D	2011 Realignment Base Changed-this is to Adj
2862	WFRA2011	5035	865802		OPERATING TRANSFER OUT	\$ 3,468,811.00	\$ 16,781,282.00	\$ 20,250,093.00	I	To 5130 - 2011 Realignment Base Changed-this is to Adj
2852	WFRA	5036	825343		REALIGNMENT PUBLIC ASSISTANCE	\$ 155,095.00	\$ (18,496,050.00)	\$ (18,340,955.00)	D	CLWKS MOE SALES - 91 Realignment Base Change Adjustments
2852	WFRA	5036	825343		REALIGNMENT PUBLIC ASSISTANCE	\$ 8,381.00	\$ (18,496,050.00)	\$ (18,487,669.00)	D	CHILD POV FAM SUPPORT MOE - 91 Realignment Base Change Adjustments
2852	WFRA	5036	825343		REALIGNMENT PUBLIC ASSISTANCE	\$ 75,738.00	\$ (18,496,050.00)	\$ (18,420,312.00)	D	CLWKS MOE VLF - 91 Realignment Base Change Adjustments
2852	WFRA	5036	825343		REALIGNMENT PUBLIC ASSISTANCE	\$ (96,832.00)	\$ (18,496,050.00)	\$ (18,592,882.00)	I	CHILD POV FAM SUP-VLF MOE - 91 Realignment Base Change Adjustments
2852	WFRA	5036	825343		REALIGNMENT PUBLIC ASSISTANCE	\$ 112,614.00	\$ (18,496,050.00)	\$ (18,383,436.00)	D	SOCIAL SERVICES SALES TX - 91 Realignment Base Change Adjustments
2852	WFRA	5036	865802		OPERATING TRANSFER OUT	\$ (142,382.00)	\$ 18,496,050.00	\$ 18,353,668.00	D	To AFDC 5030 - Budget Adj To Reflect 91 Realignment Base Change
2852	WFRA	5036	865802		OPERATING TRANSFER OUT	\$ 457,979.00	\$ 18,496,050.00	\$ 18,954,029.00	I	To OT 5010 - Budget Adj To Reflect 91 Realignment Base Change
2852	WFRA	5036	865802		OPERATING TRANSFER OUT	\$ (4,520,168.00)	\$ 18,496,050.00	\$ 13,975,882.00	D	To 5130 - Budget Adj To Reflect 91 Realignment Base Change
2852	WFRA	5036	865802		OPERATING TRANSFER OUT	\$ 3,949,575.00	\$ 18,496,050.00	\$ 22,445,625.00	I	To 5170 - Budget Adj To Reflect 91 Realignment Base Change
1100	CW	5130	825490		STATE OTHER REVENUE	\$ (158,578.00)	\$ -	\$ (158,578.00)	I	THP - GRANT DRAW DOWN
1100	CW	5130	827700		OTHER	\$ (762.00)	\$ 762.00	\$ -	D	Adjustment
1100	CW	5130	827802		OPERATING TRANSFER IN	\$ 492,305.00	\$ (30,916,254.00)	\$ (30,423,949.00)	D	Fed AFDC-BU 5031 Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW	5130	827802		OPERATING TRANSFER IN	\$ (3,468,811.00)	\$ (30,916,254.00)	\$ (34,385,065.00)	I	BU 5035 Increase 2011 Realignment to cover Shortage in 91 Realignment
1100	CW	5130	827802		OPERATING TRANSFER IN	\$ 4,520,168.00	\$ (30,916,254.00)	\$ (26,396,086.00)	D	1991 Realign-BU 5036 Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW	5130	827802		OPERATING TRANSFER IN	\$ 142,382.00	\$ (30,916,254.00)	\$ (30,773,872.00)	D	MOE CALWKS -BU 5031 Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW1	5130	863111		PBLC ASSISTNCE PAYMNT	\$ 6,708.00	\$ -	\$ 6,708.00	I	Adjustment to budget
1100	CW2S	5130	863111		PBLC ASSISTNCE PAYMNT	\$ (178,272.00)	\$ 178,272.00	\$ -	D	Budget Adjustment moved to CW2S-863127
1100	CW2S	5130	863127		FOSTER CARE PMTS	\$ 149,268.00	\$ -	\$ 149,268.00	I	ARC - Budget Adjustment moved from CW2S-863111
1100	CW3	5130	863122		AID TO ADOPTED CHLDRN	\$ (225,540.00)	\$ 9,869,520.00	\$ 9,643,980.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase

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Fund	Org	BU	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Change in Account	Justification
1100	CW30	5130	863111		PBLC ASSISTNCE PAYMNT	\$ (98,040.00)	\$ 3,839,664.00	\$ 3,741,624.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW32	5130	863111		PBLC ASSISTNCE PAYMNT	\$ 22,632.00	\$ 1,039,104.00	\$ 1,061,736.00	I	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW33	5130	863111		PBLC ASSISTNCE PAYMNT	\$ (40,428.00)	\$ 1,858,500.00	\$ 1,818,072.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW35	5130	863111		PBLC ASSISTNCE PAYMNT	\$ (66,600.00)	\$ 1,208,700.00	\$ 1,142,100.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW3E	5130	863111		PBLC ASSISTNCE PAYMNT	\$ 10,020.00	\$ 15,000.00	\$ 25,020.00	I	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW3F	5130	863111		PBLC ASSISTNCE PAYMNT	\$ 6,048.00	\$ 191,160.00	\$ 197,208.00	I	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW3U	5130	863111		PBLC ASSISTNCE PAYMNT	\$ 10,020.00	\$ 15,000.00	\$ 25,020.00	I	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW4	5130	863122		AID TO ADOPTED CHLDRN	\$ (4,680.00)	\$ 100,872.00	\$ 96,192.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW40	5130	863127		FOSTER CARE PMTS	\$ (398,232.00)	\$ 5,495,160.00	\$ 5,096,928.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW42	5130	863127		FOSTER CARE PMTS	\$ (650,700.00)	\$ 3,111,600.00	\$ 2,460,900.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW43	5130	863127		FOSTER CARE PMTS	\$ (34,632.00)	\$ 525,312.00	\$ 490,680.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW49	5130	863127		FOSTER CARE PMTS	\$ 29,532.00	\$ 716,496.00	\$ 746,028.00	I	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW4F	5130	863111		PBLC ASSISTNCE PAYMNT	\$ (32,940.00)	\$ 606,240.00	\$ 573,300.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW4G	5130	863111		PBLC ASSISTNCE PAYMNT	\$ (396.00)	\$ 41,580.00	\$ 41,184.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW4T	5130	863127		FOSTER CARE PMTS	\$ (1,260.00)	\$ 340,200.00	\$ 338,940.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW4W	5130	863127		FOSTER CARE PMTS	\$ 10,716.00	\$ -	\$ 10,716.00	I	New Org Budget Adjustment
1100	CW5K	5130	863127		FOSTER CARE PMTS	\$ (142,416.00)	\$ 425,736.00	\$ 283,320.00	D	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	CW5L	5130	863127		FOSTER CARE PMTS	\$ 31,160.00	\$ -	\$ 31,160.00	I	Budget Adjustment
1100	CW7	5130	863122		AID TO ADOPTED CHLDRN	\$ 127,344.00	\$ -	\$ 127,344.00	I	Budget Adjustment
1100	CW7	5130	863127		FOSTER CARE PMTS	\$ (109,584.00)	\$ 109,584.00	\$ -	D	Budget Adjustment
1100	CW99	5130	863111		PBLC ASSISTNCE PAYMNT	\$ 25,968.00	\$ -	\$ 25,968.00	I	adjustment to budget
1100	CWK1	5130	863111		PBLC ASSISTNCE PAYMNT	\$ 27,600.00	\$ 1,071,792.00	\$ 1,099,392.00	I	Reduced Maximum Aid Pymt from 4% increase to 3.6% increase
1100	IH	5170	827802		OPERATING TRANSFER IN	\$ (1,274,996.00)	\$ (6,856,443.00)	\$ (8,131,439.00)	I	91 Realignment - Budget Adj due to MOE Increase
1100	IH	5170	862189		PROF & SPEC SVCS-OTHR	\$ 1.00	\$ 27,321.00	\$ 27,322.00	I	Budget Adjustment to Meet NCC
1100	IH	5170	863139		IN-HOME SUPPORTIVE SERVCIES	\$ 736,138.00	\$ 6,846,444.00	\$ 7,582,582.00	I	MOE 25/26 with Raised & 4% Inflater
1100	IH	5170	863139		IN-HOME SUPPORTIVE SERVCIES	\$ 548,857.00	\$ 6,846,444.00	\$ 7,395,301.00	I	MOU 24/25 Raises
1205	LB	6110	825496	LBZ26	STATE LIBRARY GRANT	\$ (7,680.00)	\$ -	\$ (7,680.00)	I	California State Library Zip Books grant
1205	LB	6110	827700		OTHER	\$ (1,200.00)	\$ -	\$ (1,200.00)	I	Northnet funds for staff education
1205	LB	6110	827707	LBM4A	DONATION	\$ (1,000.00)	\$ (100.00)	\$ (1,100.00)	I	Donation to Coast for collection budget
1205	LB	6110	862187	LBALL	EDUCATION & TRAINING	\$ 1,200.00	\$ 1,000.00	\$ 2,200.00	D	Education and Training expenses
1205	LB	6110	862239	LBALL	SPECIAL DEPT EXP	\$ 16,168.00	\$ 100,000.00	\$ 116,168.00	D	Carry forward FY 24-25 remaining library materials budget
1205	LB	6110	862239	LBALL	SPECIAL DEPT EXP	\$ 1,000.00	\$ 100,000.00	\$ 101,000.00	D	Coast branch donation collection purchases
1205	LB	6110	862239	LBZ26	SPECIAL DEPT EXP	\$ 7,680.00	\$ -	\$ 7,680.00	D	Zip Books grant purchases

Fiscal Year 2025-26 1st Quarter Fixed Asset and Structural Improvement Requests  
ATTACHMENT B

Fund	Org	BU	Account	Project	Account Name	Adjust Request	Justification
1100	AS	1120	864370		EQUIPMENT	\$ 9,019.00	Purchase New Map Printer/Scanner
1201	CI	1710	864360	CI104	STRUCTURS & IMPRVMENTS	\$ 35,000.00	CHILDRENS & FAMILY SRVS HVAC REPLACEMENT- FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI107	STRUCTURS & IMPRVMENTS	\$ 35,000.00	PT ARENA MICRO GNRTR REPLACEMENT   BN 358: ADDRESS CONFIDENTIAL   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI108	STRUCTURS & IMPRVMENTS	\$ 20,000.00	911 CALL CENTER ROOF REPLACEMENT   BN 38: 589 LOW GAP RD, UKIAH, CA 95482   FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI059	STRUCTURS & IMPRVMENTS	\$ 67,944.00	CAMPUS FIBER REPLACEMENT - ADMIN TO 911 BUNKER - FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI096	STRUCTURS & IMPRVMENTS	\$ (57,285.00)	EVIDENCE STORAGE - FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360	CI114	STRUCTURS & IMPRVMENTS	\$ 25,000.00	WILLITS JUSTICE CENTER STUCCO REPAIR - FUNDED BY THE GENERAL FUND in FY24/25 Using Fund Balance in FY25/26
1201	CI	1710	864360		STRUCTURS & IMPRVMENTS	\$ (935,000.00)	ORIGINAL BUDGET OVERSTATED REQUEST
1201	CI	1710	864360		STRUCTURS & IMPRVMENTS	\$ (658,084.00)	JH ABATEMENT & PAINTING   BN 33: 585 LOW GAP RD, UKIAH, CA 95482   FUNDED BY PROBATION BU
1201	CI	1710	864360	CI106	STRUCTURS & IMPRVMENTS	\$ 658,084.00	JH ABATEMENT & PAINTING   BN 33: 585 LOW GAP RD, UKIAH, CA 95482   FUNDED BY PROBATION BU
1201	CI	1710	864360		STRUCTURS & IMPRVMENTS	\$ (85,000.00)	DOT HVAC REPLACEMENT WEST   BN 37A: 340 LAKE MENDOCINO DR, UKIAH, CA 95482   FUNDING BY ROAD FUND
1201	CI	1710	864360	CI111	STRUCTURS & IMPRVMENTS	\$ 85,000.00	DOT HVAC REPLACEMENT WEST   BN 37A: 340 LAKE MENDOCINO DR, UKIAH, CA 95482   FUNDING BY ROAD FUND
1201	CI	1710	864360		STRUCTURS & IMPRVMENTS	\$ (79,931.00)	BG RESTROOM ADDITION   BN 42: 851 LOW GAP RD, UKIAH, CA 95482   FUNDED BY THE GENERAL FUND
1201	CI	1710	864360	CI105	STRUCTURS & IMPRVMENTS	\$ 20,000.00	BG RESTROOM ADDITION   BN 42: 851 LOW GAP RD, UKIAH, CA 95482   FUNDED BY THE GENERAL FUND
1201	CI	1710	864360	CI998	STRUCTURS & IMPRVMENTS	\$ 271,366.00	911 COMM BUNKER AND ELECTRICAL UPGRADES   FUNDED BY CDBG MIT RIP GRANT INCLUDES REALLOCATION FROM CI041 PLUS UNSPENT FUNDS FROM FY24/25
1201	CI	1710	864360	CI041	STRUCTURS & IMPRVMENTS	\$ (173,389.00)	REDUCED TWO SITES TO 1 - ONLY COMPLETING SANEL
1201	CI	1710	864360	CI079	STRUCTURS & IMPRVMENTS	\$ 169,459.74	BOWER PARK RESTORATION/IMPROVEMENT GRANT   GRANT AND MATCH FUNDED: PER CAPITA \$177,952, PARKS \$1,578,232, MATCH \$44,480 FROM CI FUND BALANCE
1100	CR	1941	864370		EQUIPMENT	\$ 4,000.00	Purchase New Vital Printer
1100	EHADMIN	4011	864370		EQUIPMENT	\$ (2,000.00)	Savings for Contract/A87 Use
1303	CILB	1715	864370	CILU5	EQUIPMENT	\$ 3,000.00	Recommended by LAB - 3D printer for educational programs at Ukiah branch
1303	CILB	1715	864370	CILU6	EQUIPMENT	\$ 3,000.00	Recommended by LAB - 3D printer for educational programs at Ukiah branch
1303	CILB	1715	864370	CILW4	EQUIPMENT	\$ 3,000.00	Recommended by LAB - 3D printer for educational programs at Willits branch

Fiscal Year 2025-26 1st Quarter Fixed Asset and Structural Improvement Requests  
ATTACHMENT B

Fund	Org	BU	Account	Project	Account Name	Adjust Request	Justification
1303	CILB	1715	864370	CILR4	EQUIPMENT	\$ 3,000.00	Recommended by LAB - 3D printer for educational programs at Round Valley branch
1303	CILB	1715	864370	CILR2	EQUIPMENT	\$ (27,100.00)	Rolling all self-check & RFID items to one project code
1303	CILB	1715	864370	CILA3	EQUIPMENT	\$ 27,100.00	Rolling all self-check & RFID items to one project code
1210	SC	2313	864370		EQUIPMENT	\$ (25,000.00)	For OTO to Evidence Room CIP
1100	JA	2510	864360		STRCTURS & IMPRVMENTS	\$ 143,512.00	Path JI Grant Wi-Fi Upgrade & Guardian

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

Revenue Description		2017/18 Actual	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Projected
Current Secured Property Tax	821110	33,595,380	35,161,716	35,626,681	38,508,972	39,711,273	41,758,381	44,903,683	43,300,000	46,537,528	47,612,160
Current Unsecured Property Tax	821120	967,268	1,043,859	1,133,213	1,055,920	1,012,491	1,155,297	1,224,304	1,200,000	1,289,728	1,230,500
Current Supplemental Roll Taxes	821130	440,066	748,972	306,788	297,195	-	369,771	1,342,840	800,000	579,765	800,000
Prior Year Secured Taxes	821210	-	-	-	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	(26,094)	59,984	40,259	56,177	72,901	17,265	51,826	51,500	67,596	51,500
Penalties & Cost on Delinquent Taxes	821400	949,794	749,836	597,677	735,999	882,582	928,890	983,460	900,000	900,000	900,000
Sales and Use Tax - County 1% Share	821500	6,382,048	6,594,284	6,576,861	8,339,681	8,494,344	7,760,485	7,457,747	7,600,000	7,057,013	7,453,891
Measure P Sales Tax							1,240,888	4,864,339	4,000,000	3,714,217	3,923,000
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-	-	-	-	-
Timber Yield Taxes	821600	662,781	883,448	590,180	513,694	346,112	604,544	504,506	300,000	715,930	515,000
Transient Occupancy Tax - Camp/RV	821699	-	-	-	740,929	675,868	548,225	607,762	505,000	505,000	505,000
Highway Property Rentals	821700	-	-	664	725	1,105	1,117	1,424	-	532	-
Transient Occupancy Tax - Room	821701	5,682,028	5,872,388	4,784,925	7,219,977	8,585,364	7,550,530	7,340,873	7,600,000	7,600,000	7,600,000
Property Transfer Tax	821702	668,839	615,913	634,469	1,087,609	981,704	630,144	579,558	540,000	540,000	540,000
Property Tax In Lieu of VLF Revenues	821704	11,340,056	11,797,060	12,174,566	12,601,893	12,914,420	13,454,243	14,136,324	14,000,000	14,815,627	14,000,000
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	-	-	-	-	-	-	-	-	-	-
Williamson Act Replacement Tax	821706	487,259	580,538	598,362	609,901	705,579	720,140	952,715	600,000	832,767	600,000
Cannabis Tax Revenue	821707	1,296,125	3,711,693	5,575,900	6,159,180	3,600,857	3,129,574	1,714,404	1,000,000	1,000,000	1,445,000
Franchise Fees	822210	871,804	876,534	911,611	1,065,921	1,115,049	1,320,931	1,315,046	1,300,000	1,317,933	1,300,000
Forfeiture and Penalties	823300	-	-	-	-	-	-	-	-	-	-
Interest Income	824100	807,487	1,032,538	943,759	664,208	693,515	1,867,644	3,024,045	750,000	1,266,000	1,500,000
Change in Fair Value In								68,694			
Motor Vehicle In Lieu	825150	39,161	35,807	58,824	53,971	84,979	78,478	94,658	85,000	120,998	120,000
SB90 Reimbursement (State Mandated Cost)	825398	-	-	21,372	13,215	-	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	282,441	278,952	276,500	272,080	263,347	295,102	213,039	275,000	248,735	275,000
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	-	-
Federal Grazing Fees	825650	930	1,154	199	1,440	55	436	-	-	462	-
Federal Land In Lieu Taxes	825660	641,536	810,909	699,132	733,482	768,913	803,823	885,835	850,000	664,376	850,000
Federal Other	825670	92	-	-	-	-	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	2,467,399	2,595,366	2,551,138	3,203,410	3,270,391	3,331,979	6,183,483	6,000,000	6,805,555	5,850,000
Prior Year Revenue (PG&E Settlement)	827400	816	23	5,743	22,652,909	16,566	4,564	-	-	-	-
Sale of Fixed Assets	827500	-	2,000	-	-	-	-	-	-	-	-
Card Rebate Programs - US Bank & Bank of America	827700	92,823	258,413	112,931	125,819	156,348	186,163	165,240	200,000	200,000	200,000
Refund Jury & Witness Fees	827701	35	-	-	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	956,820	873,969	863,949	975,195	984,973	893,613	796,935	900,000	755,985	900,000
Opioid Settlement	827716	-	-	-	-	-	130,752	108,719	-	-	500,000
Operating Transfer In	827802	-	-	-	-	-	500,000	-	6,733,290	4,000,000	500,000
Operating Transfer Out	865802	-	-	-	-	-	(16,460,673)	(17,267,318)	(17,962,231)	(18,066,332)	(15,152,325)
Year End Admin Adj - AU	862165	-	-	-	-	-	-	(2,152,872)	-	-	-
<b>Total Revenue</b>		<b>68,736,895</b>	<b>74,715,357</b>	<b>75,215,700</b>	<b>107,819,503</b>	<b>85,468,737</b>	<b>73,946,826</b>	<b>81,225,790</b>	<b>81,657,559</b>	<b>83,469,415</b>	<b>84,018,726</b>
<b>Total Revenue NO OTI</b>		<b>68,736,895</b>	<b>74,715,357</b>	<b>75,215,700</b>	<b>107,819,503</b>	<b>85,468,737</b>	<b>73,446,826</b>	<b>81,225,790</b>	<b>74,924,269</b>	<b>79,469,415</b>	<b>83,518,726</b>
<b>Total Revenue NO OTI, OTO - Excludes Measure P</b>		<b>68,736,895</b>	<b>74,715,357</b>	<b>75,215,700</b>	<b>107,819,503</b>	<b>85,468,737</b>	<b>88,666,612</b>	<b>93,628,769</b>	<b>88,886,500</b>	<b>93,821,530</b>	<b>94,748,051</b>