

RESOLUTION NO. 24-071

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

WHEREAS, on June 20, 2023, the Board of Supervisors adopted Resolution No. 23-108, which adopted the FY 2023-24 County Budget; and as further amended on November 20, 2023, by adopting Resolution No. 23-191, and as further amended on March 12, 2024, by adopting Resolution No. 24-042; and

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED by the Mendocino County Board of Supervisors that amendments to the Fiscal Year 2023-24 Adopted Budget of the County of Mendocino, as shown in Attachment A, entitled "FY 2023-24 3rd Quarter Budget Net Zero Adjustments and Administrative Clean Up", and Exhibit A, entitled "BU 1000 Revenue Forecast for Fiscal Year 2023-24" are hereby ordered and approved.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Gjerde, and carried this 7th day of May, 2024, by the following vote:

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

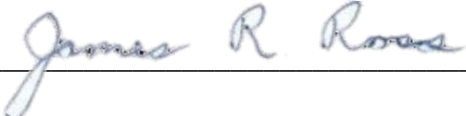
WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board



Deputy

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





MAUREEN MULHEREN, Chair
Mendocino County Board of Supervisors

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

BY: DARCIE ANTLE
Clerk of the Board



Deputy

**FY 2023-24 3rd Quarter Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A**

DRAFT

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	CS	2090	Child Support Services	861021	Retirement Contributions	(4,000)	Cover anticipated shortage in 862239/Special Dept Expenses (HI Deficit)
1100	CS	2090	Child Support Services	862170	Office Expense	(3,000)	Cover anticipated shortage in 862239 Special Department Expenses
1100	CS	2090	Child Support Services	862189	Professional Services	(10,000)	Cover anticipated shortage in 862239 Special Department Expenses
1100	CS	2090	Child Support Services	862253	Out of County Travel	(2,000)	Cover anticipated shortage in 862239 Special Department Expenses
1100	CS	2090	Child Support Services	862239	Special Dept Expenses	19,000	Direct billing charges for Human Resources expenses higher than expected and the Health Insurance Fund deficit was not included in original budget. (Net zero adjustment covered by decreases to 861021, 862170, 862189, 862239.)
1100	CS	2090	Child Support Services	862260	Utilities	(3,000)	Cover anticipated shortage in 862130/Maintenance Facility
1100	CS	2090	Child Support Services	862130	Maintenance - Facility	3,000	Direct billing charges for Facilities Maintenance/Janitorial higher than anticipated, partly due to a change in billing methodology. (Net zero adjustment covered by decrease in 862260/Utilities.)
1100	CN	2810	Cannabis	861011	Regular Employees	(35,000)	This request will be to cover the projected 2000 series overage.
1100	CN	2810	Cannabis	862239	Spec Dept Exp	21,000	To cover series overage
1100	CN	2810	Cannabis	862230	Info Tech Equip	13,950	To cover series overage
1100	CN	2810	Cannabis	862190	Publ & Legal Notices	50	To cover series overage
1200	RO	3010	Roads	Fund Balance	Road Fund	(50,000)	Withdrawal from road fund to cover 862120
1200	RO	3010	Roads	862120	Maintenance & Equipment	50,000	Adjustment is necessary to get to end of 23.24 fiscal year
1100	EM	4016	Emergency Management Services	825472	County Hospital	(15,000)	The County Hospital contract was increased to \$115k later in the FY. Expected to receive the full \$115k in a one time payment by FYE
1100	EMOES	4016	Emergency Management Services	821110	Property Tax Current Secured	(68,757)	The County has received an increase in unexpected revenue from Property Taxes
1100	EMOES	4016	Emergency Management Services	821120	Property Tax Current UnSec	(6,662)	The County has received an increase in unexpected revenue from Property Taxes
1100	EMOES	4016	Emergency Management Services	863113	Pmnts to other gov.	(45,486)	The contract with the Department of Forestry and Fire Protection is a multi-FY contract beginning in FY21-22. Historically, the contract has been significantly underspent each FY and is on track based on actuals and CalFire estimations to again be underspent. The Department is requesting to use a small portion of what is projected to return to General Fund at YE to offset a portion of the 1000 series that was not originally budgeted
1100	EM	4016	Emergency Management Services	861011	Regular Employees	89,235	In the current FY, the EO department took on budget unit 4016 with the hiring of ES' Emergency Operations Coordinator late into FY22-23. With staff working in this budget unit, it was appropriate to code a portion of the teams time spent to 4016
1100	EM	4016	Emergency Management Services	861021	Co Cont. To Retirement	27,026	In the current FY, the EO department took on budget unit 4016 with the hiring of ES' Emergency Operations Coordinator late into FY22-23. With staff working in this budget unit, it was appropriate to code a portion of the teams time spent to 4016
1100	EM	4016	Emergency Management Services	861022	Co Cont. To OASDI	5,437	In the current FY, the EO department took on budget unit 4016 with the hiring of ES' Emergency Operations Coordinator late into FY22-23. With staff working in this budget unit, it was appropriate to code a portion of the teams time spent to 4016
1100	EM	4016	Emergency Management Services	861023	Co Cont. To OASDI-Medic	1,272	In the current FY, the EO department took on budget unit 4016 with the hiring of ES' Emergency Operations Coordinator late into FY22-23. With staff working in this budget unit, it was appropriate to code a portion of the teams time spent to 4016
1100	EM	4016	Emergency Management Services	861024	Co Cont. To Ret Increment	5,858	In the current FY, the EO department took on budget unit 4016 with the hiring of ES' Emergency Operations Coordinator late into FY22-23. With staff working in this budget unit, it was appropriate to code a portion of the teams time spent to 4016
1100	EM	4016	Emergency Management Services	861030	Co Cont. To Employee Insurance	7,077	In the current FY, the EO department took on budget unit 4016 with the hiring of ES' Emergency Operations Coordinator late into FY22-23. With staff working in this budget unit, it was appropriate to code a portion of the teams time spent to 4016

FY 2023-24 3rd Quarter Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A

DRAFT

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	ES	2830	Emergency Services	864370	Equipment	(15,750)	High Frequency Radios Project ends 04.30.24. \$15,750 was spent on the "Training" portion of the project. Requesting adjustment to match the Munis processing of the invoice.
1100	ES	2830	Emergency Services	862187	Education & Training	15,750	High Frequency Radios Project ends 04.30.24. \$15,750 was spent on the "Training" portion of the project. Requesting adjustment to match the Munis processing of the invoice.
1205	LB	6110	Library	825496 - LBLL1	State Library Grant	(19,992)	Lunch at the Library Grant: BOS 2/27/24, item 3af
1205	LB	6110	Library	862190 - LBLL1	Publ & Legal Notices	300	Lunch at the Library grant publicity
1205	LB	6110	Library	862239 - LBLL1	Spec. Dept. Expenses	8,571	Lunch at the Library supplies/materials
1205	LB	6110	Library	861011	Regular Employees	11,121	Lunch at the Library staff salaries
1205	LB	6110	Library	821500	Sales & Use Tax	1,976,216	Budgeted capital investment revenue
1205	LB	6110	Library	827707	Donation	(5,000)	Donation for Willits Branch
1205	LB	6110	Library	864370	Equipment	5,000	Purchase of book trike for Willits outreach
1303	CILB	1715	Cap. Inv. Library	821500	Sales & Use Tax	(1,976,216)	Capital Investment Revenue - new fund
1205	LB	6110	Library	825496 - LBIG1	State Library Grant	247,040	Willits roof & energy project grant transferred to new fund
1303	CILB	1715	Cap. Inv. Library	825496 - LBIG1	State Library Grant	(247,040)	Willits roof & energy project grant - recommended by LAB
1205	LB	6110	Library	865802	Operating Transfer Out	(494,080)	Willits roof & energy project expenses transferred to new fund
1303	CILB	1715	Cap. Inv. Library	865802	Operating Transfer Out	494,080	Willits roof & energy project expenses - recommended by LAB
1303	CILB	1715	Cap. Inv. Library	Fund Balance	Cap. Inv. Library Fund	(6,808)	Withdrawal fund balance to cover 864355
1303	CILB	1715	Cap. Inv. Library	864355	Leasehold Improvements	6,808	Ukiah pony wall electrical safety project recommended by LAB
1205	LB	6110	Library	Fund Balance	Library Fund	(327,890)	Withdrawal fund balance to cover 862194
1205	LB	6110	Library	862194	A-87 Costs	327,890	Actual A-87 costs much greater than budgeted
1206	FG	2840	Fish and Game	826390	Other Court	(51,000)	Increase budgeted amount from Fund 1206
1206	FG	2840	Fish and Game	862239	Special Dept. Expenses	51,000	Increase budgeted amount to pay for Commissions Propagation Fund Awards
1222	PS	2852	Planning Special	826260	Micrographics fund	(262,272)	Increase budgeted amount in Mirco Fees from Fund 1222
1222	PS	2852	Planning Special	862189	Contracts	62,272	Increase for Toshiba Contract Amendment
1222	PS	2852	Planning Special	862239	Special Dept Expense	200,000	Increase for Staff time reimb. to PB
1100	CHCCADM	4080	Public Health	825341	Realignment Health Services	(83,597)	Increased to cover additional expenses
1100	CHCCADM	4080	Public Health	827802	Operating Transfer In	(36,742)	Increased to cover additional expenses
1100	CHCCADM	4080	Public Health	862189	Publ. & Legal Notices	50,000	Increased charges for program contract
1100	CHCCADM	4080	Public Health	862194	A-87	70,339	Increased due to A-87 costs
1100	CHDPFC	4080	Public Health	862239	Special Dept Exp	57,067	Increased due to unexpected S/F charges
1100	CHDPFC	4080	Public Health	865380	Intrafund Transfers	(57,067)	Increased due to unexpected S/F credits
1100	PNADM	4013	Public Health	825341	Realignment Health Services	(142,769)	Increased to cover additional expenses
1100	PNADM	4013	Public Health	827801	Operating Transfer In	(47,590)	Increased to cover additional expenses
1100	PNADM	4013	Public Health	862194	A-87	190,359	Increased due to A-87 costs
1100	PHADMIN	4010	Public Health	825341	Realignment Health Services	(900,000)	Increased due to A-87 costs and higher than anticipated BHRS staffing costs.
1100	PHADMIN	4010	Public Health	87802	Operating Transfer In	(300,000)	Increased due to A-87 costs and higher than anticipated BHRS staffing costs.
1100	PHADMIN	4010	Public Health	862194	A-87 Costs	750,000	Increased due to A-87 costs
1100	PHADMIN	4010	Public Health	862239	Special Dept Exp	450,000	Increased due to higher than anticipated BHRS staffing costs.

County of Mendocino

BU 1000 Revenue Projections For Fiscal Year 2023-24 3rd Quarter

Revenue Description		2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected
Current Secured Property Tax	821110	35,626,681	38,508,972	39,711,273	41,758,381	42,200,000	42,800,000
Current Unsecured Property Tax	821120	1,133,213	1,055,920	1,012,491	1,155,297	1,000,000	1,169,729
Current Supplemental Roll Taxes	821130	306,788	297,195	-	369,771	800,000	800,000
Prior Year Secured Taxes	821210	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	40,259	56,177	72,901	17,265	51,500	51,500
Penalties & Cost on Delinquent Taxes	821400	597,677	735,999	882,582	928,890	760,000	760,000
Sales and Use Tax - County 1% Share	821500	6,576,861	8,339,681	8,494,344	7,760,485	8,047,167	7,568,440
Measure P Sales Tax					1,240,888	4,200,000	4,000,000
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-
Timber Yield Taxes	821600	590,180	513,694	346,112	604,544	355,000	296,692
Transient Occupancy Tax - Camp/RV	821699	-	740,929	675,868	548,225	680,000	505,000
Highway Property Rentals	821700	664	725	1,105	1,117	-	1,424
Transient Occupancy Tax - Room	821701	4,784,925	7,219,977	8,585,364	7,550,530	8,000,000	7,600,000
Property Transfer Tax	821702	634,469	1,087,609	981,704	630,144	800,000	540,000
Property Tax In Lieu of VLF Revenues	821704	12,174,566	12,601,893	12,914,420	13,454,243	13,100,000	14,042,530
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	-	-	-	-	-	-
Williamson Act Replacement Tax	821706	598,362	609,901	705,579	720,140	600,000	600,000
Cannabis Tax Revenue	821707	5,575,900	6,159,180	3,600,857	3,129,574	1,000,000	1,000,000
Franchise Fees	822210	911,611	1,065,921	1,115,049	1,320,931	1,100,000	1,100,000
Forfeiture and Penalties	823300	-	-	-	-	-	-
Interest Income	824100	943,759	664,208	693,515	1,867,644	690,000	690,000
Motor Vehicle In Lieu	825150	58,824	53,971	84,979	78,478	85,000	85,000
SB90 Reimbursement (State Mandated Cost)	825398	21,372	13,215	-	-	-	-
Homeowner's Property Tax Exemption	825481	276,500	272,080	263,347	295,102	275,000	275,000
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	-	-
Federal Land In Lieu Taxes	825660	699,132	733,482	768,913	803,823	770,000	836,058
Federal Other	825670	-	-	-	994,521	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	3,700,000	5,996,140
Prior Year Revenue (PG&E Settlement)	827400	5,743	22,652,909	16,566	4,564	-	-
Sale of Fixed Assets	827500	-	-	-	-	-	-
Card Rebate Programs - US Bank & Bank of America	827700	112,931	125,819	156,348	186,163	200,000	200,000
Refund Jury & Witness Fees	827701	-	-	-	-	-	-
Tobacco Settlement Funds	827715	863,949	975,195	984,973	893,613	900,000	900,000
Opioid Settlement	827716				130,752	-	-
Operating Transfer In	827802				500,000	4,474,333	4,474,333
Operating Transfer Out	865802				(16,460,673)	(13,508,658)	(13,133,658)
Total Revenue - Excludes Measure P		75,215,700	107,819,503	85,468,737	72,705,938	77,203,863	80,282,710
Total Revenue NO OTI		75,215,700	107,819,503	85,468,737	72,205,938	72,729,530	75,808,377
Total Revenue NO OTI, OTO		75,215,700	107,819,503	85,468,737	88,666,612	86,238,188	88,942,035

Prepared by Auditor's Office