

**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

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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.