

## **RESOLUTION NO. 25-079**

### **RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AMENDING THE FY 24-25 ADOPTED BUDGET OF THE BOARD OF SUPERVISORS BY ADJUSTING REVENUES AND APPROPRIATIONS**

WHEREAS, on June 25, 2024, the Board of Supervisors adopted Resolution No. 24-096 which adopted the FY 2024-25 County Budget, and as further amended on November 5, 2024 by adopting Resolution No. 24-160, and as a further amendment on February 25, 2025 by adopting Resolution No. 25-038; 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 2024-25 Budget have been reviewed by the Auditor-Controller and reviewed and approved by the Chief Executive Officer based on information which has become available since the time of adoption of the budget, and it is recommended that the Board of Supervisors approve certain revisions to the budget.

WHEREAS, Attachment A, entitled "FY 2024-25 3<sup>rd</sup> Quarter Budget Adjustments and Administrative Clean Up", and Exhibit A, entitled "BU 1000 Revenue Forecast for Fiscal Year 2024-25", which are attached hereto and incorporated herein by this reference, make adjustments to the adopted FY 2024-25 Budget; and

WHEREAS, Attachment B, entitled "FY 2024-25 3<sup>rd</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 2024-25 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 2024-25 Adopted Budget of the County of Mendocino, as shown in Attachment A, entitled "FY 2024-25 3<sup>rd</sup> Quarter Budget Adjustments and Administrative Clean Up", Attachment B, entitled "FY 2024-25 3<sup>rd</sup> Quarter Fixed Asset and Structural Improvement Requests", and Exhibit A, entitled "BU 1000 Revenue Forecast for Fiscal Year 2024-25" are hereby ordered and approved.

The foregoing Resolution introduced by Supervisor Williams seconded by Supervisor Cline, and carried this 6<sup>th</sup> day of May, 2025, by the following vote:


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

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

# County of Mendocino

## BU 1000 Revenue Projections For Fiscal Year 2024-25 3rd Quarter

Revenue Description		2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected
Current Secured Property Tax	821110	35,626,681	38,508,972	39,711,273	41,758,381	44,903,683	43,300,000	46,537,528
Current Unsecured Property Tax	821120	1,133,213	1,055,920	1,012,491	1,155,297	1,224,304	1,200,000	1,289,728
Current Supplemental Roll Taxes	821130	306,788	297,195	-	369,771	1,342,840	800,000	579,765
Prior Year Secured Taxes	821210	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	40,259	56,177	72,901	17,265	51,826	51,500	67,596
Penalties & Cost on Delinquent Taxes	821400	597,677	735,999	882,582	928,890	983,460	900,000	900,000
Sales and Use Tax - County 1% Share	821500	6,576,861	8,339,681	8,494,344	7,760,485	7,457,747	7,600,000	7,057,013
Measure P Sales Tax					1,240,888	4,864,339	4,000,000	3,714,217
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-	-
Timber Yield Taxes	821600	590,180	513,694	346,112	604,544	504,506	300,000	715,930
Transient Occupancy Tax - Camp/RV	821699	-	740,929	675,868	548,225	607,762	505,000	505,000
Highway Property Rentals	821700	664	725	1,105	1,117	1,424	-	532
Transient Occupancy Tax - Room	821701	4,784,925	7,219,977	8,585,364	7,550,530	7,340,873	7,600,000	7,600,000
Property Transfer Tax	821702	634,469	1,087,609	981,704	630,144	579,558	540,000	540,000
Property Tax In Lieu of VLF Revenues	821704	12,174,566	12,601,893	12,914,420	13,454,243	14,136,324	14,000,000	14,815,627
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	-	-	-	-	-	-	-
Williamson Act Replacement Tax	821706	598,362	609,901	705,579	720,140	952,715	600,000	832,767
Cannabis Tax Revenue	821707	5,575,900	6,159,180	3,600,857	3,129,574	1,714,404	1,000,000	1,000,000
Franchise Fees	822210	911,611	1,065,921	1,115,049	1,320,931	1,315,046	1,300,000	1,317,933
Forfeiture and Penalties	823300	-	-	-	-	-	-	-
Interest Income	824100	943,759	664,208	693,515	1,867,644	3,024,045	750,000	1,266,000
Change in Fair Value In						68,694		
Motor Vehicle In Lieu	825150	58,824	53,971	84,979	78,478	94,658	85,000	120,998
SB90 Reimbursement (State Mandated Cost)	825398	21,372	13,215	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	276,500	272,080	263,347	295,102	213,039	275,000	248,735
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	-	-	462
Federal Land In Lieu Taxes	825660	699,132	733,482	768,913	803,823	885,835	850,000	664,376
Federal Other	825670	-	-	-	994,521	994,521	-	-
Other Government Agency Revenue (County RDA return)	825810	-	-	-	-	-	-	-
Solid Waste Fee	826315	-	-	-	-	-	-	-
County Cost Plan Charges/Property Tax Admin Fee	826402	2,551,138	3,203,410	3,270,391	3,331,979	6,183,483	6,000,000	6,805,555
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	165,240	200,000	200,000
Refund Jury & Witness Fees	827701	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	863,949	975,195	984,973	893,613	796,935	900,000	755,985
Opioid Settlement	827716				130,752	108,719	-	-
Operating Transfer In	827802				500,000	-	6,733,290	4,000,000
Operating Transfer Out	865802				(16,460,673)	(17,267,318)	(17,962,231)	(18,066,332)
Year End Admin Adj - AU	862165					(2,152,872)		
<b>Total Revenue</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>Total Revenue NO OTI</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>Total Revenue NO OTI, OTO - Excludes Measure P</b>		<b>75,215,700</b>	<b>107,819,503</b>	<b>85,468,737</b>	<b>88,666,612</b>	<b>93,628,769</b>	<b>88,886,500</b>	<b>93,821,530</b>

\*OTI Representing one-time funds excluded

FY 2024-25 3rd Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Justification
4710	YCP21	0471	Public Defender	825670		Fed Revenue	(102,399.00)	-	(102,399.00)	Additional Pilot Grant funding received
4710	YCP21	0471	Public Defender	861011		Regular Employees	42,761.00	-	42,761.00	Grant adjustment - PD personnel
4710	YCP21	0471	Public Defender	861012		Extra Help	18,357.00	-	18,357.00	Grant Adjustment - ADO Personnel
4710	YCP21	0471	Public Defender	861021		Retirement	13,473.00	-	13,473.00	Grant adjustment - PD personnel
4710	YCP21	0471	Public Defender	861022		Fica	2,522.00	-	2,522.00	Grant adjustment - PD personnel
4710	YCP21	0471	Public Defender	861023		Medi	590.00	-	590.00	Grant adjustment - PD personnel
4710	YCP21	0471	Public Defender	861023		Medi	266.00	-	266.00	Grant Adjustment - ADO Personnel
4710	YCP21	0471	Public Defender	861024		Cola	2,993.00	-	2,993.00	Grant adjustment - PD personnel
4710	YCP21	0471	Public Defender	861130		Healthcare	8,513.00	-	8,513.00	Grant adjustment - PD personnel
4710	YCP21	0471	Public Defender	862120		Equipment	3,088.00	-	3,088.00	Grant adjustment - ADO
4710	YCP21	0471	Public Defender	862120		Equipment	2,148.00	-	2,148.00	Grant adjustment - PD
4710	YCP21	0471	Public Defender	862170		Office Supplies	430.00	-	430.00	CEB Books - ADO
4710	YCP21	0471	Public Defender	862170		Office Supplies	6,770.00	-	6,770.00	Grant adjustment - PD
4710	YCP21	0471	Public Defender	862187		Training and Education	11,310.00	-	11,310.00	DITA 2024 (PD) \$4464; NACDL 2024 (PD) \$3853; DITA 2025 (PD) \$2993
4710	YCP21	0471	Public Defender	862187		Training and Education	8,122.00	-	8,122.00	ADO- NACDL Training 2024 and 2025
4710	YCP21	0471	Public Defender	862189		Prof and Spec Services	12,046.00	-	12,046.00	ADO
1100	PM	1810	Economic Development	862060		Communications	(1,580.00)	1,580.00	-	BOS broadband cell phones are no longer billed to PM. Leaving \$500 for the Administrative Analyst's cell phone.
1100	PM	1810	Economic Development	862170		Office Expense	(500.00)	500.00	-	To reduce departmental cost to the General Fund, the Administrative Analyst is not purchasing any new office supplies.
1100	PM	1810	Economic Development	862187		Education & Training	(3,000.00)	3,000.00	-	To reduce departmental cost to the General Fund, the Administrative Analyst is not attending any additional trainings that require fees or lodging.
1100	PM	1810	Economic Development	862190		Publication & Legal Notices	(1,500.00)	1,500.00	-	To reduce departmental cost to the General Fund, this line-item is not needed for this current fiscal year.
1100	PM	1810	Economic Development	862250		In County Travel	300.00	-	300.00	The department is asking to move \$300 from the 862187 line-item to cover in County travel for the Administrative Analyst.
1100	PM	1810	Economic Development	862253		Out of County Travel	500.00	-	500.00	The department is asking to move \$500 from the 862187 line-item to cover the already incurred out of County travel and any additional out of County travel for the Administrative Analyst.
1100	PM	1810	Economic Development	826390		Other Charges	56,958.00	(69,000.00)	(12,042.00)	One of the budgeted reimbursements through CDBG grants is no longer expected to be received in FY24-25. Only one reimbursement has been received for \$12,042 from the CDBG MHP grant project. This revenue was budgeted to offset the 1000 series.
1100	HR	1320	Human Resources	862189		Contracts	72,902.00	253,515.00	326,417.00	Increase due to contracts not anticipated
1100	HR	1320	Human Resources	826390		Other Charges	(450,583.00)	(299,149.00)	(749,732.00)	Increase in revenue due to direct billing calculation changes - charges to Social Service were not originally budgeted
1100	ES	2830	Emergency Services	862170		Office Expense	(700.00)	1,000.00	300.00	This line item is being partially utilized.
1100	ES	2830	Emergency Services	862239		Spec Dept Exp	700.00	-	700.00	Livescans for MACS Radio. Will be covered by EMPG and match. No change to NCC.
1225	DR	2910	Disaster Recovery	862250		Transportation & Travel	(500.00)	3,000.00	2,500.00	Requesting to move \$500 from in-County Travel to cover the unexpected out-of-County travel expenses already incurred by DR staff.
1225	DR	2910	Disaster Recovery	862253		Travel & Trsp Out Of County	500.00	-	500.00	Requesting to move \$500 from in-County Travel to cover the unexpected out-of-County travel expenses already incurred by DR staff.
1225	DR	2910	Disaster Recovery	862239	DR617	Spec Dept Exp	7,000.00	-	7,000.00	Part of the EOC's PG&E allocation. Will be offset at year end via a memo to the Auditor requesting reimbursement from ND. This expense is to equip the EOC with the HAM radio. Requesting to move \$7,000 from the original 862239 budget of \$18,000 to 862239-DR617. This project code has been created to track the EOC PG&E project expenses.
1225	DR	2910	Disaster Recovery	862239		Spec Dept Exp	(7,000.00)	17,485.00	10,485.00	Part of the EOC's PG&E allocation. Will be offset at year end via a memo to the Auditor requesting reimbursement from ND. This expense is to equip the EOC with the HAM radio. Requesting to move \$7,000 from the original 862239 budget of \$18,000 to 862239-DR617. This project code has been created to track the EOC PG&E project expenses.

FY 2024-25 3rd Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Justification
1225	DR	2910	Disaster Recovery	862239		Spec Dept Exp	57,225.00	10,485.00	67,710.00	The FTE percentages through December 2024 had been distributed incorrectly for three staff. JE 25-09-937 corrected the distributions and the Payroll Unit has corrected the FTEs on their end moving forward. Requesting to add \$50,225 to the 862239 line-item, which will be offset by the 1000 series.
1100	GT	1950	Grants Administration	826390		Other Charges	(8,351.78)	-	(8,351.78)	The FTE percentages through December 2024 had been distributed incorrectly for GT staff. JE 25-09-937 corrected the distributions and the Payroll Unit has corrected the FTE on their end moving forward. The credit will be from DR.
1100	EM	4016	Emergency Medical Services	826390		Other Charges	(48,873.22)	-	(48,873.22)	The FTE percentages through December 2024 had been distributed incorrectly for EM staff. JE 25-09-937 corrected the distributions and the Payroll Unit has corrected the FTEs on their end moving forward. The credit will be from DR.
4420	VFHPP	0442	Public Health	862120		MAINTENANCE EQUIPMENT	2,000.00	-	2,000.00	Previously unanticipated extension funding from the State. Moved to Q3 due to typo on the account string.
4420	VFHPP	0442	Public Health	862239		Spec Dept Exp	8,951.42	27,315.24	36,266.66	Due to unanticipated extended revenue, we are able to utilize more funding for equipment stock rotation of HPP supplies.
4420	VFHPP	0442	Public Health	825670		Federal Other Revenue	(10,951.42)	(174,216.07)	(185,167.49)	Due to unanticipated extended revenue, we are able to utilize more funding for equipment stock rotation of HPP supplies.
4530	VK56	0453	Public Health	862189		Prof & Spec Svcs-Other	22,000.00	22,000.00	44,000.00	We have more carry-forward revenue than anticipated, which will be used to cover additional contracted services and indirect costs.
4530	VK56	0453	Public Health	862239		Spec Dept Exp	944.15	6,705.19	7,649.34	We have more carry-forward revenue than anticipated, which will be used to cover additional contracted services and indirect costs.
4530	VK56	0453	Public Health	825490		State Other	(22,944.15)	(142,379.05)	(165,323.20)	We have more carry-forward revenue than anticipated, which will be used to cover additional contracted services and indirect costs.
1100	PHSNAP	4010	Public Health	825670		Federal Other Revenue	(14,641.23)	(162,390.00)	(177,031.23)	Previously unanticipated extension funding from the State. Moved to Q3 due to typo on the account string.
1100	PNTB	4013	Public Health	861011		CO RETIREMENT	10,981.34	10,178.48	21,159.82	Increasing 1000 series due to an increased amount of time spent on program.
1100	PNTB	4013	Public Health	861013		Overtime	4,215.00	-	4,215.00	Increasing 1000 series due to an increased amount of time spent on program.
1100	PNTB	4013	Public Health	861021		Co Cont to Retirement	3,938.25	3,182.73	7,120.98	Increasing 1000 series due to an increased amount of time spent on program.
1100	PNTB	4013	Public Health	861022		Co Cont to OASDI	703.41	791.96	1,495.37	Increasing 1000 series due to an increased amount of time spent on program.
1100	PNTB	4013	Public Health	861023		Co Cont to OASDI-MEDIC	164.52	185.21	349.73	Increasing 1000 series due to an increased amount of time spent on program.
1100	PNTB	4013	Public Health	861024		Co Cont to Retirement	1,165.59	689.85	1,855.44	Increasing 1000 series due to an increased amount of time spent on program.
1100	PNTB	4013	Public Health	861030		Co Cont to Employee Insurance	1,555.98	2,343.09	3,899.07	Increasing 1000 series due to an increased amount of time spent on program.
1100	PNTB	4013	Public Health	827802		Operating Transfer In	(22,724.09)	(31,122.31)	(53,846.40)	Increasing 1000 series due to an increased amount of time spent on program. OTO can be found in 4071.
1226	IG	4071	Public Health	865802		Operating Transfer Out	22,724.09	4,277,109.24	4,299,833.33	Increasing 1000 series in PNTB due to an increased amount of time spent on program. OTI can be found in 4013.
1226	IG	4071	Public Health	825670		Federal Other Revenue	(22,724.09)	(1,250,000.00)	(1,272,724.09)	Higher amount of IGT received than originally anticipated.
1101	CHCCMT	4081	Public Health	862250		Transportation & Travel	(80.00)	250.00	170.00	Adjusted to accommodate newly awarded grant, CCS Medical Therapy. Moved to Q3 due to typo on the account string.
4250	PATH	0425	BHRS	865802	PASO	Operating Transfer Out	27,318.00	173,151.00	200,469.00	TO BU 4050-MH-Staffing
4250	PATH	0425	BHRS	865802	PASO	Operating Transfer Out	50,000.00	173,151.00	223,151.00	TO BU Sheriff's Office JA -EHR
4250	PATH	4025	BHRS	825490	PASO	State Other	(77,318.00)	1,200,000.00	1,122,682.00	PATH Revenue
4250	PATH	0425	BHRS	865802	PAPRO	Operating Transfer Out	19,867.00	10,728.00	30,595.00	TO BU 4050-MH Staffing
4250	PATH	0425	BHRS	865802	PAPRO	Operating Transfer Out	244,000.00	10,728.00	254,728.00	Reclass-TO BU 4013-PNADM-JH Medical Staff Originally budgeted in MAPEI Q1 Adj
1223	MAPEI	4051	BHRS	865802		Operating Transfer Out	(244,000.00)	591,428.00	347,428.00	Reclass-TO BU 4013-PNADM-JH Medical Staff Originally budgeted in MAPEI Q1 Adj
4250	PATH	0425	BHRS	825490	PAPRO	State Other	(263,867.00)	900,000.00	636,133.00	PATH Revenue
1100	JA	2510	Sheriff-Jail	827802		Operating Transfer In	(50,000.00)	-	(50,000.00)	From PATH for HER

FY 2024-25 3rd Quarter  
Budget Adjustments and Administrative Clean Up  
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Justification
1230	OA	4045	BHRS	865802		Operating Transfer Out	55,000.00	-	55,000.00	Transfer to Sheriff's Office (JA) MAT services
1230	OA	4045	BHRS	862239		Spec Dept Exp	28,454.00	38,500.00	66,954.00	Increase in expenses for Narcan supplies & outreach
1230	OA	4045	BHRS	827716		Opioid Settlement	(83,454.00)		(83,454.00)	Opioid Revenue
1100	JA	2510	Sheriff-Jail	827802		Operating Transfer In	(55,000.00)	-	(55,000.00)	From OA for MAT services
1221	MHQA99	4050	BHRS	862227	MHEHR	Software-Long Term	538,862.00	-	538,862.00	Netsmart Contract
1221	MH	4050	BHRS	863160		Acute Hospitalization	347,000.00	-	347,000.00	Restpadd Contract
1221	MH	4050	BHRS	863164		Organizational Providers	300,000.00	14,216,836.00	14,516,836.00	RCS-Mobile Crisis Contract
1221	MH	4050	BHRS	825331		MH Medi-Cal	(1,059,066.00)	(25,682,378.00)	(26,741,444.00)	FFP/SGF/IGT Revenue
1221	MHMS75	4050	BHRS	827802		Operating Transfer In	(79,611.00)	(1,066,850.00)	(1,146,461.00)	From BU 4051-MACSS for LPS
1221	MH	4050	BHRS	827802		Operating Transfer In	(47,185.00)	(4,999,073.00)	(5,046,258.00)	From BU 0425- PATH for staffing
4810	YB	0481	MHSSA	862239		Spec Dept Exp	150,000.00	62,429.00	212,429.00	Personnel expenses for the MHSSA Sustainability Grant
4810	YB	0481	MHSSA	825490		State Other	(150,000.00)	(738,828.00)	(888,828.00)	Increase in funding
1223	MACSS	4051	MHSA	865802		Operating Transfer Out	79,611.00	1,521,234.00	1,600,845.00	Increase in LPS placements
1100	AS	1120	Assessor	861011		Regular Employees	68,242.00	2,274,726.00	2,342,968.00	Fill most Vacancies since proposed
1100	EL	1410	Elections	861012		Extra Help	6,000.00	40,000.00	46,000.00	Election Functions needed more XH
1100	EL	1410	Elections	861013		Overtime	752.00	3,000.00	3,752.00	Election Night XH exceeded what was budgeted
1100	EL	1410	Elections	861022		Co Cont to OASDI	9,210.00	2,643.00	11,853.00	Error in proposed budget
1100	EL	1410	Elections	862231		Elections Services	65,814.00	329,068.00	394,882.00	Higher Print Vendor Fees
1100	EL	1410	Elections	826140		Election Services	(144,124.00)	(125,000.00)	(269,124.00)	Higher Reimbursement Invoices
1100	CR	1941	Clerk-Recorder	827802		Operating Transfer In	15,500.00	(30,000.00)	(14,500.00)	Non-recognized Expense
1220	AU	1122	Property Characteristics	824100		Interest	(1,500.00)	(2,000.00)	(3,500.00)	Higher yielding interest on account balance
1220	AU	1122	Property Characteristics	827600		Other Sales	(5,000.00)	(25,000.00)	(30,000.00)	Higher Sales
1217	RM	1942	Records Modernization	865802		Operating Transfer Out	(15,500.00)	30,000.00	14,500.00	None-recognized expense
1217	RM	1942	Records Modernization	824100		Interest	(2,500.00)	(1,000.00)	(3,500.00)	Received more Interest than budgeted
1100	CB	1010	Clerk of the Board	861011		Regular Employees	23,844.00	178,734.00	202,578.00	Adjustment for salaries due to transfers and restructuring
1100	CB	1010	Clerk of the Board	861021		Co Cont to Retirement	7,217.00	58,983.00	66,200.00	Adjustment for salaries due to transfers and restructuring
1100	CB	1010	Clerk of the Board	861022		Co Cont to OASDI	1,355.00	11,082.00	12,437.00	Adjustment for salaries due to transfers and restructuring
1100	CB	1010	Clerk of the Board	861023		Co Cont to OASDI-MEDIC	343.00	2,592.00	2,935.00	Adjustment for salaries due to transfers and restructuring
1100	CB	1010	Clerk of the Board	861024		Co Cont to Retirement	1,602.00	13,102.00	14,704.00	Adjustment for salaries due to transfers and restructuring
1100	CB	1010	Clerk of the Board	861030		Co Cont to Employee Insurance	3,639.00	28,639.00	32,278.00	Adjustment for salaries due to transfers and restructuring
1100	CB	1010	Clerk of the Board	862189		Prof & Spec Svcs-Other	116,400.00	11,500.00	127,900.00	Admin adjustment-Move contract out of BS to CB
1100	BS	1015	Board of Supervisors	861011		Regular Employees	16,390.00	536,975.00	553,365.00	Adjustment for salaries changes made during fiscal year
1100	BS	1015	Board of Supervisors	861021		Co Cont to Retirement	4,024.00	130,832.00	134,856.00	Adjustment for salaries changes made during fiscal year
1100	BS	1015	Board of Supervisors	861022		Co Cont to OASDI	984.00	33,296.00	34,280.00	Adjustment for salaries changes made during fiscal year
1100	BS	1015	Board of Supervisors	861023		Co Cont to OASDI-MEDIC	230.00	7,789.00	8,019.00	Adjustment for salaries changes made during fiscal year
1100	BS	1015	Board of Supervisors	861024		Co Cont to Retirement	893.00	29,064.00	29,957.00	Adjustment for salaries changes made during fiscal year
1100	BS	1015	Board of Supervisors	861030		Co Cont to Employee Insurance	2,477.00	71,857.00	74,334.00	Adjustment for salaries changes made during fiscal year
1100	BS	1015	Board of Supervisors	862253		Travel & Trsp Out Of County	10,000.00	8,250.00	18,250.00	Adjustment for salaries changes made during fiscal year
1100	BS	1015	Board of Supervisors	862189		Prof & Spec Svcs-Other	(21,150.00)	25,350.00	4,200.00	Adjustment for salaries changes made during fiscal year
1100	EO	1020	Executive Office	861011		Regular Employees	152,203.00	383,121.00	535,324.00	Adjustment for salaries due to transfers and restructuring
1100	EO	1020	Executive Office	861021		Co Cont to Retirement	47,847.00	102,897.00	150,744.00	Adjustment for salaries due to transfers and restructuring
1100	EO	1020	Executive Office	861022		Co Cont to OASDI	8,704.00	23,723.00	32,427.00	Adjustment for salaries due to transfers and restructuring
1100	EO	1020	Executive Office	861023		Co Cont to OASDI-MEDIC	2,136.00	9,834.00	11,970.00	Adjustment for salaries due to transfers and restructuring
1100	EO	1020	Executive Office	861024		Co Cont to Retirement	12,442.00	50,662.00	63,104.00	Adjustment for salaries due to transfers and restructuring
1100	EO	1020	Executive Office	861030		Co Cont to Employee Insurance	26,668.00	65,627.00	92,295.00	Adjustment for salaries due to transfers and restructuring
1100	EO	1020	Executive Office	862189		Prof & Spec Svcs-Other	(153,250.00)	243,000.00	89,750.00	For contracts that were paid in other budget units
1100	FI	1150	Fiscal Services	861011		Regular Employees	(75,190.00)	520,891.00	445,701.00	Adjustment for salaries due to transfers and restructuring
1100	FI	1150	Fiscal Services	861021		Co Cont to Retirement	(23,581.00)	171,956.00	148,375.00	Adjustment for salaries due to transfers and restructuring
1100	FI	1150	Fiscal Services	861022		Co Cont to OASDI	(4,316.00)	32,296.00	27,980.00	Adjustment for salaries due to transfers and restructuring
1100	FI	1150	Fiscal Services	861023		Co Cont to OASDI-MEDIC	(1,045.00)	7,553.00	6,508.00	Adjustment for salaries due to transfers and restructuring
1100	FI	1150	Fiscal Services	861024		Co Cont to Retirement	(5,423.00)	38,603.00	33,180.00	Adjustment for salaries due to transfers and restructuring
1100	FI	1150	Fiscal Services	861030		Co Cont to Employee Insurance	(15,445.00)	122,902.00	107,457.00	Adjustment for salaries due to transfers and restructuring
1100	GS	1160	Central Services	861011		Regular Employees	(79,553.00)	312,173.00	232,620.00	Adjustment for salaries due to transfers and restructuring
1100	GS	1160	Central Services	861021		Co Cont to Retirement	(27,469.00)	103,506.00	76,037.00	Adjustment for salaries due to transfers and restructuring
1100	GS	1160	Central Services	861022		Co Cont to OASDI	(4,479.00)	20,001.00	15,522.00	Adjustment for salaries due to transfers and restructuring
1100	GS	1160	Central Services	861023		Co Cont to OASDI-MEDIC	(1,048.00)	4,831.00	3,783.00	Adjustment for salaries due to transfers and restructuring



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FUND	Org	BU	Dept.	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Justification
1100	GS	1160	Central Services	861024		Co Cont to Retirement	(6,743.00)	14,268.30	7,525.30	Adjustment for salaries due to transfers and restructuring
1100	GS	1160	Central Services	861030		Co Cont to Employee Insurance	(20,706.00)	44,282.54	23,576.54	Adjustment for salaries due to transfers and restructuring
1100	MS	1940	Miscellaneous	862239		Spec Dept Exp	(56,000.00)	56,000.00	-	Update Object based on historical location
1100	MS	1940	Miscellaneous	862189		Prof & Spec Svcs-Other	56,000.00	-	56,000.00	Update Object based on historical location
1100	ND	1000	Non-Departmental	865802		Operating Transfer Out	28,840.00	19,655,456.00	19,684,296.00	To MHMTCH - County Match Realignment
2854	MHMTCH	4085	BHRS	827802		Operating Transfer In	(28,840.00)	-	(28,840.00)	From ND - County Match Realignment
1100	ND	1000	Non-Departmental	865802		Operating Transfer Out	347,945.00	19,655,456.00	20,003,401.00	To PHMTCH for County match realignment
2851	PHMTCH	4082	Public Health	827802		Operating Transfer In	(347,945.00)	-	(347,945.00)	From ND for County match realignment
4460	VRH10	0446	Social Services	862189		Prof & Spec Svcs-Other	797,223.00	60,000.00	857,223.00	Some contracts moved into 862189 from 863112. Additional contract after the budget was approved.
4460	VRH10	0446	Social Services	862239		Spec Dept Exp	39,700.00	5,000.00	44,700.00	Additional contract added to this account after the budget was approved.
4460	VRH10	0446	Social Services	863112		Pymnts to Privat Inst	(697,923.00)	1,695,525.00	997,602.00	Contracts had moved from 863112 into account 862189.
4460	VRH10	0446	Social Services	825490		State Other	(139,000.00)	(1,760,525.00)	(1,899,525.00)	Add additional Unearned Revenue into budget due to additional contracts after the budget was approved.
4460	VRH14	0446	Social Services	862239		Spec Dept Exp	3,000.00	17,000.00	20,000.00	An additional contract after the budget was created. Moving \$3,000 into 862239 from 863112.
4460	VRH14	0446	Social Services	863112		Pymnts to Privat Inst	(3,000.00)	525,000.00	522,000.00	Moving \$3,000 from 863112 into 862239.
4970	WOLJA21	0497	CN Grant	862189		Prof & Spec Svcs-Other	(714,713.73)	3,947,018.65	3,232,304.92	Adjustment For Actual Expenditures
4970	WOLJA21	0497	CN Grant	862239		Spec Dept Exp	353,640.82	3,761,380.00	4,115,020.82	Adjustment For Actual Expenditures
4970	WOLJA21	0497	CN Grant	862183		Legal Fees	23,264.48	-	23,264.48	Adjustment For Actual Expenditures
4970	WOLP24	0497	CN Grant	862239		Spec Dept Exp	(721,093.00)	1,455,732.80	734,639.80	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862200		Rnts & Leases-Equpmnt	47,157.93	-	47,157.93	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862183		Legal Fees	35,891.76	-	35,891.76	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862189		Prof & Spec Svcs-Other	53,535.33	-	53,535.33	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862250		Transportation & Travel	242.00	-	242.00	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862170		Office Expense	2,178.00	-	2,178.00	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862230		Info Tech Equip	110,784.47	-	110,784.47	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862120		Maintenance-Equipment	354,868.30	-	354,868.30	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862187		Education & Training	16,770.43	-	16,770.43	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862060		Communications	22,080.00	-	22,080.00	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	862150		Memberships	77,584.96	-	77,584.96	Reallocating Funding From Project To Object Based
4970	WOLP24	0497	CN Grant	825490		State Other	(153,172.47)	(901,964.94)	(1,055,137.41)	Leap Round 6 Direct Grant - First 25% Distribution
1100	CN	2810	Cannabis	826205		Cannabis Application/Inspect	(133,604.95)	(116,651.59)	(250,256.54)	To account for actual revenue projections
1100	CN	2810	Cannabis	827700		Other	355,515.79	(355,515.79)	-	Time allocated to grant related activities is no longer being recorded as revenue, this has been reallocated to the 1000 series
1205	LB	6110	Library	825496	LBLL2	State Library Grant	(27,323.00)	-	(27,323.00)	Lunch at the Library Grant Award
1205	LB	6110	Library	861012	N/A	Extra Help	12,023.00	-	12,023.00	Lunch at the Library Salaries & Benefits
1205	LB	6110	Library	862239	LBLL2	Spec Dept Exp	13,700.00	-	13,700.00	Lunch at the Library Supplies
1205	LB	6110	Library	862190	LBLL2	Public & Legal Notices	1,600.00	-	1,600.00	Notices for Lunch at the Library
1205	LB	6110	Library	825496	LBSTC	State Library Grant	9,850.00	(9,850.00)	-	Correction - Save the Children Grant
1205	LB	6110	Library	827801	LBSTC	Grant Revenue	(9,850.00)	-	(9,850.00)	Correction - Save the Children Grant
1205	LB	6110	Library	862194		A-87 Costs	220,523.00	367,432.00	587,955.00	Increase in A-87 Costs
1205	LB	6110	Library	862189	LBALL	Prof & Spec Svcs-Other	43,149.00	257,600.00	300,749.00	Northnet Member CalPers Share
1205	LB	6110	Library	862120	LBM6A	Maintenance-Equipment	15,000.00	20,000.00	35,000.00	Bookmobile repairs
1303	CILB	1715	Capital Inv - LIB	864360	CILF1	Strcturs & Imprvmnts	10,000.00	-	10,000.00	Planning Possible Fort Bragg Expansion
1303	CILB	1715	Capital Inv - LIB	864360	CILU2	Strcturs & Imprvmnts	(80,000.00)	80,000.00	-	Correction - Ukiah Roof Design
1303	CILB	1715	Capital Inv - LIB	864355	CILU2	Leasehold Impvmnts	80,000.00	-	80,000.00	Correction - Ukiah Roof Design
1100	EHCONSUM	4011	Environmental Health	861011		Regular Employees	(50,000.00)	402,568.00	352,568.00	Reduce allocation to cover costs associated with upcoming Toshiba Scanning contract, and cover costs of move with Ft Bragg Offices
1100	EHADMIN	4011	Environmental Health	862189		Prof & Spec Svcs-Other	50,000.00	169,000.00	219,000.00	Increase allocation to cover costs associated with upcoming Toshiba Scanning contract, and cover costs of move with Ft Bragg Offices
1100	GA	1620	Fleet	865380		Intrafund Transfers	24,600.00	(1,172,891.94)	(1,148,291.94)	Pool Vehicle Cost Recovery Reduction (6 Vhls X \$4,100)

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Budget Adjustments and Administrative Clean Up  
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FUND	Org	BU	Dept.	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Justification
1100	BG	1610	Facilities	865380		Intrafund Transfers	26,400.00	(881,600.00)	(855,200.00)	BD Directed To Not Move Forward With The Budgeted Cost Recovery To The Microwave/Repeater Site Maintenance Staff Labor (\$26,400)
1100	BG	1610	Facilities	826277		Interfund Revenue-Janitorial	98,160.00	(708,360.00)	(610,200.00)	BG Directed To Not Move Forward With The Budgeted Cost Recovery For The Cp915-Jail Project Labor (\$86,800) And The Budgeted Grant Projects Admin Labor (\$11,360)
1201	CI	1710	Capital Improvement	864360	CI095	Strcturs & Imprvmnts	20,000.00	260,000.00	280,000.00	Change order for Ag Facaade repair-from fund balance
1201	CI	1710	Capital Improvement	864360		Strcturs & Imprvmnts	30,000.00	-	30,000.00	From fund balance
1201	CI	1710	Capital Improvement	862130		Maint-Strc Impr & Grn	20,000.00	-	20,000.00	From fund balance
									-	
1100	SW	4510	Transportation	825490	N/A	State Other	(30,873.00)	(35,000.00)	(65,873.00)	Awarded revenue from CalRecycle City/County Payment Program
1100	SW	4510	Transportation	862189	N/A	Prof & Spec Svcs-Other	30,873.00	217,960.00	248,833.00	CalRecycle City/County Payment Program revenue to MSWMA for litter reduction activities
1100	SW	4510	Transportation	826390	N/A	Other Charges	(75,000.00)	(475,000.00)	(550,000.00)	Higher than budgeted franchise fees anticipated
1100	SW	4510	Transportation	865802	N/A	Operating Transfer Out	75,000.00	151,156.00	226,156.00	Additional franchise fee revenue OTO to LC
1202	LC	4511	Transportation	827802		Operating Transfer In	(75,000.00)	(1,598,921.00)	(1,673,921.00)	Additional franchise fee revenue OTI from SW
1202	LC	4511	Transportation	826390	N/A	Other Charges	(105,000.00)	(675,000.00)	(780,000.00)	Higher than budgeted franchise fees anticipated
1200	RO	3010	Transportation	865802	N/A	Operating Transfer Out	11,000.00	-	11,000.00	OTO for Project CI103
1201	CI	1710	Capital Improvement	827802	CI103	Operating Transfer In	(11,000.00)	-	(11,000.00)	OTI to cover costs of Project CI103
1201	CI	1710	Capital Improvement	862130	CI103	Maint-Strc Impr & Grn	11,000.00	-	11,000.00	Willits Dot Well Pump (Funding Provided By RO-3010)
3070	LL	0370	Laytonville Lighting Fund	862239	N/A	Spec Dept Exp	4,200.00	-	4,200.00	Coming from 3070-75000 fund balance available \$13,564.14
3070	LL	0370	Laytonville Lighting Fund	862239	N/A	Spec Dept Exp	1,120.00	-	1,120.00	Coming from 3070-75000 fund balance available \$13,564.14
1100	LI	1910	Transportation	826273	N/A	Interfund Revenue	(1,120.00)	(145,199.00)	(146,319.00)	Jason Wise labor for LL Lighting Project
3060	LR	3060	Little River Airport	825670		Federal Other Revenue	3,496,050.00	(3,631,050.00)	(135,000.00)	FAA Funding Unavailable - Taxiway Reconstruction
3060	LR	3060	Little River Airport	862193		Construction Contracts	(3,496,050.00)	3,650,000.00	153,950.00	Taxiway Reconstruction Project on hold
									-	
7170	ITSF	0717	Information Technology	862229		Software-Maintenance	18,856.00	149,968.00	168,824.00	Additional appropriation for Firewall renewals
7170	ITSF	0717	Information Technology	862227		Software-Long Term	54,969.00	908,855.00	963,824.00	Additional appropriation for Barracuda renewal
7170	ITSF	0717	Information Technology	864370		Equipment	28,000.00	-	28,000.00	Server to increase storage capacity for enterprise backup and reduce costs. The net result is a savings of nearly \$60,000 over the 5-year supported life of the network storage appliance.
1100	IS	1960	Information Technology	862239		Spec Dept Exp	15,000.00	9,500.00	24,500.00	Increase of funds to cover anticipated expenditures
1100	IS	1960	Information Technology	862250		Transportation & Travel	(15,000.00)	28,000.00	13,000.00	Reduced travel expenses
7170	ITMW	0717	Information Technology	826392		Data Processing Services	130,924.00	(137,224.00)	(6,300.00)	Revenue Reclass
7170	ITMW	0717	Information Technology	827700		Other	(130,924.00)	-	(130,924.00)	Revenue Reclass
7170	ITSF	0717	Information Technology	826392		Data Processing Services	1,206,693.00	(1,206,693.00)	-	Revenue Reclass
7170	ITSF	0717	Information Technology	827700		Other	(1,206,693.00)	-	(1,206,693.00)	Revenue Reclass
1100	AG	2710	Agriculture	862239		Spec Dept Exp	15,000.00	10,629.00	25,629.00	Reclass for Calico Solutions contract
1100	AG	2710	Agriculture	862250		Transportation & Travel	(15,000.00)	41,000.00	26,000.00	Reclass for Calico Solutions contract
1100	ND	1000	Non-Departmental	821110		Property Tax Current Secured	(3,237,528.00)	(43,300,000.00)	(46,537,528.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821120		Property Tax Current Unsecured	(89,728.00)	(1,200,000.00)	(1,289,728.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821130		Supplemental Roll Tax	220,235.00	(800,000.00)	(579,765.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821220		Property Tax Prior Unsecured	(16,096.00)	(51,500.00)	(67,596.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821500		Sales & Use Tax	542,987.00	(7,600,000.00)	(7,057,013.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821500		Sales & Use Tax	285,783.00	(4,000,000.00)	(3,714,217.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821600		Timber Yield Tax	(415,930.00)	(300,000.00)	(715,930.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821700		Highway Property Rental	(532.00)	-	(532.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821704		Prop Tax In-Lieu of VLF	(815,627.00)	(14,000,000.00)	(14,815,627.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	821706		Williamson Act Replacement Tax	(232,767.00)	(600,000.00)	(832,767.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	822210		Franchise	(17,933.00)	(1,300,000.00)	(1,317,933.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	824100		Interest	(516,000.00)	(750,000.00)	(1,266,000.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	825150		Motor Vehicle in Lieu	(35,998.00)	(85,000.00)	(120,998.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	825481		Homeowners Prop Tax Relief	26,265.00	(275,000.00)	(248,735.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	825490		State Other	130,000.00	(130,000.00)	-	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	825650		Federal Grazing Fee	(462.00)	-	(462.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	825660		Federal Land in Lieu Tax	185,624.00	(850,000.00)	(664,376.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	826402		Co Cost Plan Charges	(805,555.00)	(6,000,000.00)	(6,805,555.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	827715		Tobacco Settlement	144,015.00	(900,000.00)	(755,985.00)	Adjust per updated revenue projections
1100	ND	1000	Non-Departmental	827802		Operating Transfer In	1,200,000.00	(6,733,290.00)	(5,533,290.00)	Adjust per updated revenue projections - PG&E
1225	DR	2910	Disaster Recovery	865802	DR612	Operating Transfer Out	(1,200,000.00)	1,200,000.00	-	Adjust per updated revenue projections - PG&E
1100	ND	1000	Non-Departmental	827802		Operating Transfer In	257,941.00	(5,533,290.00)	(5,275,349.00)	Adjust per updated revenue projections - CI
1201	CI	1710	Capital Improvements	865802		Operating Transfer Out	(257,941.00)	257,941.00	-	Adjust per updated revenue projections - CI
1100	ND	1000	Non-Departmental	865802		Operating Transfer Out	(197,534.00)	18,263,866.00	18,066,332.00	Adjust per updated revenue projections - Measure P



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FUND	Org	BU	Dept.	Account	Project	Account Name	Adjust Request	Adopted Budget	New Total	Justification
1240	FSP	2610	Fire Agency Measure P	827802		Operating Transfer In	197,534.00	4,000,000.00	4,197,534.00	Adjust per updated revenue projections - Measure P
1240	FSP	2610	Fire Agency Measure P	863113		Pymnts Other Gov Agnc	(197,534.00)	3,600,000.00	3,402,466.00	Adjust per updated revenue projections - Measure P

## ATTACHMENT B

FUND	Org	BU	Dept.	Account	Project	Account Name	Adjust Request	Justification
1303	CILB	1715	Capital Inv - LIB	864360	CILF1	Strcturs & Imprvmnts	10,000	Planning Possible Fort Bragg Expansion
1303	CILB	1715	Capital Inv - LIB	864360	CILU2	Strcturs & Imprvmnts	(80,000)	Correction - Ukiah Roof Design
1303	CILB	1715	Capital Inv - LIB	864355	CILU2	Leasehold Impvmnts	80,000	Correction - Ukiah Roof Design
1201	CI	1710	Capital Improvement	864360	CI095	Strcturs & Imprvmnts	20,000	Change order for Aq Facaade repair-from fund balance
1201	CI	1710	Capital Improvement	864360		Strcturs & Imprvmnts	30,000	From fund balance
7170	ITSF	0717	Information Technology	864370		Equipment	28,000	Server to increase storage capacity for enterprise backup and reduce costs. The net result is a savings of nearly \$60,000 over the 5-year supported life of the network storage appliance.
7170	ITSF	0717	Information Technology	864370		Equipment	-	Barracuda Archiver appliance replaces existing asset. Zero cost equipment with three-year term renewal
			Total of all requested adjustments:				88,000	