

RESOLUTION NO. 24-160

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

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 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; and

WHEREAS, Attachment A, entitled "FY 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up", Attachment B, entitled "FY 2024-25 1st Quarter Budget MultiYr Fund Grants Adjustments", 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 C, entitled "FY 2024-25 1st 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

WHEREAS, the specific annual allocations for Enterprise Internal Service Fund and Microwave Public Safety Radio Communications were incorporated within the adopted budget, but not detailed in the adopted resolution; and

WHEREAS, documents detailing the allocations for these funds have been prepared to provide clarity on the approved expenditures for the fiscal year, which are attached to this resolution as Attachment D ("FY 2024-25 Enterprise Internal Service Fund Department Allocations") and Attachment E ("FY 2024-25 Microwave Public Safety Radio Communications Department Allocations"), and are incorporated herein by this reference.

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.

BE IT FURTHER 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 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up", Attachment B, entitled "FY 2024-25 1st Quarter Budget MultiYr Fund Grants Adjustments", Attachment C, entitled "FY 2024-25 1st 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.

BE IT FURTHER RESOLVED by the Mendocino County Board of Supervisors hereby approves Attachment D, entitled "FY 2024-25 Enterprise Internal Service Fund Department Allocations", and Attachment E, entitled "FY 2024-25 Microwave Public Safety Radio Communications Department Allocations", which separately state the specific budget allocations made in Fiscal Year 2024-25 Adopted Budget of the County of Mendocino.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Williams, and carried this 5th day of November, 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:
CHARLOTTE E. SCOTT
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 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	AC	1110	Auditor-Controller	861011	Regular Employees	32,289	Request for additional staffing: Accountant Auditor I prorated at .50 FTE for FY24/25
1100	AC	1110	Auditor-Controller	861021	Co Cont to Retirement	10,656	Request for additional staffing: Accountant Auditor I prorated at .50 FTE for FY24/25
1100	AC	1110	Auditor-Controller	862122	Co Cont to OASDI	2,002	Request for additional staffing: Accountant Auditor I prorated at .50 FTE for FY24/25
1100	AC	1110	Auditor-Controller	861023	Co Cont to OASDI-MEDIC	468	Request for additional staffing: Accountant Auditor I prorated at .50 FTE for FY24/25
1100	AC	1110	Auditor-Controller	861024	Co Cont to Ret Increment	2,367	Request for additional staffing: Accountant Auditor I prorated at .50 FTE for FY24/25
1100	AC	1110	Auditor-Controller	861030	Co Cont to Employee Ins	6,334	Request for additional staffing: Accountant Auditor I prorated at .50 FTE for FY24/25
1100	AC	1110	Auditor-Controller	862189	Prof & Spec Svcs - Other	(58,115)	Reduce by \$54,115.20 for 1000 Series add'l position Reduce by \$4,000 for increase Travel OOC anticipated expenses Total Reduction: \$108,115.20
1100	AC	1110	Auditor-Controller	862253	Travel & Trsp Out of Co	4,000	Add'l required travel
1100	TC	1130	Treasurer-Tax Collector	826112	Tax Deeded Admin Fee	4,000	Adjusted amount
1100	TC	1130	Treasurer-Tax Collector	826404	Returned Check Charge	(2,000)	Adjusted amount
1100	TC	1130	Treasurer-Tax Collector	826405	Payment Plan Processing Fee	(2,000)	Adjusted amount
1100	TC	1130	Treasurer-Tax Collector	862189	Prof & Spec Svcs	(5,900)	Anticipated reduction in contract based on reduced utilization of services
1100	TC	1130	Treasurer-Tax Collector	862253	Travel & TRSP OOC	2,400	Add'l required travel
1100	TC	1130	Treasurer-Tax Collector	864370	Equipment	3,500	Cash Counter Purchase
1100	CO	1210	County Counsel	862239	Spec Dept Exp	(32,675)	Legal Research Contracts-GASB 96
1100	CO	1210	County Counsel	862227	SOFTWARE-LONG TERM	32,675	Legal Research Contracts-GASB 96
1100	CO	1210	County Counsel	861011	Regular Employees	(61,724)	Funding For Renee Public Law Group Contract #24-095
1100	CO	1210	County Counsel	861022	Co Cont to OASDI	(4,032)	Funding For Renee Public Law Group Contract #24-095
1100	CO	1210	County Counsel	861021	Co Cont to Retirement	(21,462)	Funding For Renee Public Law Group Contract #24-095
1100	CO	1210	County Counsel	861024	Co Cont to Ret Increment	(4,767)	Funding For Renee Public Law Group Contract #24-095
1100	CO	1210	County Counsel	861023	Co Cont to OASDI-MEDIC	(943)	Funding For Renee Public Law Group Contract #24-095
1100	CO	1210	County Counsel	861030	Co Cont. to Employee Insurance	(7,072)	Funding For Renee Public Law Group Contract #24-095
1100	CO	1210	County Counsel	862189	PROFESSIONAL & SPECIAL SERVICES	100,000	Funding For Renee Public Law Group Contract #24-095
1204	GT	1950	Grants Administration	825490	State Other Revenue	(4,000)	Grant writing contract with BKF Engineers. This contract is fully grant funded by the PrepCA Jumpstart.
1204	GT	1950	Grants Administration	862189	Prof & Spec Svcs-Othr	4,000	Grant writing contract with BKF Engineers. This contract is fully grant funded by the PrepCA Jumpstart.
1100	SS	5010	Social Services	827802	Operating Transfer In	1,014,000	Lowering Revenue due to payroll reduction (Lowering 2011 Realignment)
1100	SS	5010	Social Services	861011	Regular Employees	(1,014,000)	Lowering Payroll (Lowering 2011 Realignment)
2862	WFRA2011	5035	Welfare Realignment 2011	865802	Operating Transfer Out	(1,014,000)	Reduce 2011 Realignment due to Payroll reduction
2862	WFRA2011	5035	Welfare Realignment 2011	825341	Realignment Health Services	1,014,000	Reduce 2011 Realignment due to Payroll reduction
1100	GS	1160	General Services	861011	Regular Employees	(80,627)	Staff/Position transfer from 1160 to 1150
1100	GS	1160	General Services	861021	Co Cont to Retirement	(26,494)	Staff/Position transfer from 1160 to 1150
1100	GS	1160	General Services	861022	Co Cont to OASDI	(4,999)	Staff/Position transfer from 1160 to 1150
1100	GS	1160	General Services	861023	Co Cont to OASDI-MEDIC	(1,169)	Staff/Position transfer from 1160 to 1150
1100	GS	1160	General Services	861024	Co Cont to Ret Increment	(5,910)	Staff/Position transfer from 1160 to 1150
1100	GS	1160	General Services	861030	Co Cont. to Employee Insurance	(22,478)	Staff/Position transfer from 1160 to 1150
1100	FI	1150	Fiscal Services	861011	Regular Employees	80,627	Staff/Position transfer from 1160 to 1150
1100	FI	1150	Fiscal Services	861021	Co Cont to Retirement	26,494	Staff/Position transfer from 1160 to 1150
1100	FI	1150	Fiscal Services	861022	Co Cont to OASDI	4,999	Staff/Position transfer from 1160 to 1150
1100	FI	1150	Fiscal Services	861023	Co Cont to OASDI-MEDIC	1,169	Staff/Position transfer from 1160 to 1150
1100	FI	1150	Fiscal Services	861024	Co Cont to Ret Increment	5,910	Staff/Position transfer from 1160 to 1150
1100	FI	1150	Fiscal Services	861030	Co Cont. to Employee Insurance	22,478	Staff/Position transfer from 1160 to 1150
1100	BG	1610	Facilities	861011	Regular Employees	60,800	Move payroll splits from 7010 to 1610
1100	BG	1610	Facilities	861021	Co Cont to Retirement	19,800	Move payroll splits from 7010 to 1610

FY 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	BG	1610	Facilities	861022	Co Cont to OASDI	3,765	Move payroll splits from 7010 to 1610
1100	BG	1610	Facilities	861023	Co Cont to OASDI-MEDIC	880	Move payroll splits from 7010 to 1610
1100	BG	1610	Facilities	861024	Co Cont to Ret Increment	4,395	Move payroll splits from 7010 to 1610
1100	BG	1610	Facilities	861030	Co Cont. to Employee Insurance	12,250	Move payroll splits from 7010 to 1610
1100	PK	7010	Parks	861011	Regular Employees	(60,800)	Move payroll splits from 7010 to 1610
1100	PK	7010	Parks	861021	Co Cont to Retirement	(19,800)	Move payroll splits from 7010 to 1610
1100	PK	7010	Parks	861022	Co Cont to OASDI	(3,765)	Move payroll splits from 7010 to 1610
1100	PK	7010	Parks	861023	Co Cont to OASDI-MEDIC	(880)	Move payroll splits from 7010 to 1610
1100	PK	7010	Parks	861024	Co Cont to Ret Increment	(4,395)	Move payroll splits from 7010 to 1610
1100	PK	7010	Parks	861030	Co Cont. to Employee Insurance	(12,250)	Move payroll splits from 7010 to 1610
1100	BG	1610	Facilities	826375	Parks & Rec Fee	(9,552)	Moved staffing into BG, move remaining revenue cost recovery into BG (revenue is associated with staffing cost recovery)
1100	PK	7010	Parks	826375	Parks & Rec Fee	9,552	Moved staffing into BG, move remaining revenue cost recovery into BG (revenue is associated with staffing cost recovery)
1100	BG	1610	Facilities	865380	Intrafund Transfers	(718,000)	Move SS cost recovery to 865380
1100	BG	1610	Facilities	826277	Interfund Revenue-Janitorial	718,000	Move SS cost recovery to 865380 (SS in 1100 fund)
1100	GA	1620	Garage	861011	Regular Employees	(64,347)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	861021	Co Cont to Retirement	(21,134)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	861022	Co Cont to OASDI	(4,092)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	861023	Co Cont to OASDI-MEDIC	(1,039)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	861024	Co Cont to Ret Increment	(4,892)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	861030	Co Cont. to Employee Insurance	(24,400)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	862060	Communications	(210)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	862090	Household Expense	(1,510)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	862150	Memberships	(250)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	862170	Office Expense	(1,400)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	862220	Small Tools & Insrmnt	(1,050)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	862230	Info Tech Equip	(8,400)	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	862239	Spec Dept Exp	132,514	Garage Closure: Move unused expense allocations into GA 862239 to cover service contracts
1100	GA	1620	Garage	865380	Intrafund Transfers	(251,651)	Move SS Cost Recovery to 865380 (SS in 1100 Fund), Adjust Rev to include raised 862239 amount (Pass Through Billing)
1100	GA	1620	Garage	826276	Interfd Revenue-Garage	253,411	Move SS Cost Recovery to 865380 (SS in 1100 Fund), Adjust Rev to include raised 862239 amount (Pass Through Billing)
1100	GA	1620	Garage	827600	Other Sales	(1,551)	Adjust Rev to include raised 862239 amount (Pass Through Billing)
1200	RO	3010	Roads	Fund 1200	Road Fund	(184,000)	Transfer Fund Balance for FY 24.25 fixed asset requests
1200	RO	3010	Roads	Fund 1200	Road Fund	(75,000)	Transfer Fund Balance for Repower Engine - FY23.24 approved fixed asset carry forward
1200	RO	3010	Roads	864370	Equipment	184,000	Tiger Mulcher, Opacity Tester, Diesel Particulate Filters
1200	RO	3010	Roads	864370	Equipment	75,000	Repower Engine (original approval FY23.24 Q1 Adj Attachment B)
1200	RO	3010	Roads	862120	Maintenance - Equipment	(1,500)	Reclass - Wrong Object Used
1200	RO	3010	Roads	862228	Software - Short Term	1,500	Reclass - Jaltest Diagnostic Tool Yearly Maintenance
1100	LR	3060	Little River Airport	862193	Construction Contracts	(150,000)	Reclass - Wrong Object Used
1100	LR	3060	Little River Airport	862184	Architectural, Engineering and Planning Services	150,000	Reclass - Mead & Hunt Preliminary Design

FY 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	EHADMIN	4011	Environmental Health	861011	Regular Employees	(71,000)	Salary Savings to provide funds for Scanning Contract and moving of coastal office
1100	EHCONSUM	4011	Environmental Health	861011	Regular Employees	(43,000)	Salary Savings to provide funds for Scanning Contract and moving of coastal office
1100	EHLEA	4011	Environmental Health	861011	Regular Employees	(20,000)	Salary Savings to provide funds for Scanning Contract and moving of coastal office
1100	EHLAND	4011	Environmental Health	861011	Regular Employees	(30,000)	Salary Savings to provide funds for Scanning Contract and moving of coastal office
1100	EHAZ	4011	Environmental Health	861011	Regular Employees	(5,000)	Salary Savings to provide funds for Scanning Contract and moving of coastal office
1100	EHADMIN	4011	Environmental Health	862189	Prof & Spec Svcs-Othr	169,000	Utilizing Salary Savings to assist in scanning documents for the department and to assist in the location change of coastal office.
4220	VFHPP	0442	Public Health	862189	Prof & Spec Svcs-Othr	12,607	Contracts with Clinics to be budgeted with extended funds from previous FY
4220	VFHPP	0442	Public Health	825670	Federal Other Revenue	(12,607)	Extended unspent funds from allocation from previous FY
4530	VK56	0453	Public Health	862189	Prof & Spec Svcs-Othr	15,000	More carry-forward Prop 56 funds than anticipated and less in Prop 99 than anticipated, moving costs over. Adding a new contract for a Cessation Trainer that was not originally budgeted
4530	VK56	0453	Public Health	862239	Spec Dept Exp	13,848	More carry-forward Prop 56 funds than anticipated
4530	VK56	0453	Public Health	825490	State Other	(28,848)	More carry-forward Prop 56 funds than anticipated
1100	PHEPI	4010	Public Health	861011	Regular Employees	(22,459)	This position was vacant for the entirety of Q1 - the savings will be used to cover the extended contract
1100	PHEPI	4010	Public Health	861021	Retirement	(6,912)	This position was vacant for the entirety of Q1 - the savings will be used to cover the extended contract
1100	PHEPI	4010	Public Health	861022	OASDI	(1,330)	This position was vacant for the entirety of Q1 - the savings will be used to cover the extended contract
1100	PHEPI	4010	Public Health	861023	OASDI-Medicare	(311)	This position was vacant for the entirety of Q1 - the savings will be used to cover the extended contract
1100	PHEPI	4010	Public Health	861024	Retirement Incr.	(1,628)	This position was vacant for the entirety of Q1 - the savings will be used to cover the extended contract
1100	PHEPI	4010	Public Health	861030	Health Insurance	(4,421)	This position was vacant for the entirety of Q1 - the savings will be used to cover the extended contract
1100	PHEPI	4010	Public Health	862189	Prof & Spec Svcs-Othr	45,000	The plan is to extend the epidemiology contract in this Object for an additional 6 months
1100	PHEPI	4010	Public Health	827802	Operating Transfer In	(1,985)	Additional IGT is needed to cover the extended contract after the 1000 Series is considered from IG (BU 4071)
1100	PHEPI	4010	Public Health	827802	Operating Transfer In	(5,954)	Additional Realignment is needed to cover the extended contract after the 1000 Series is considered from PHRA (Fund 4085)
1100	PNADM	4013	Public Health Nursing	862189	Prof & Spec Svcs-Othr	244,000	Increase needed for Juvenile Hall services Contract.
1100	PNADM	4013	Public Health Nursing	827802	Operating Transfer In	(244,000)	Increase needed to cover contract costs - will come from MHSA PEI.
1100	PNIZ	4013	Public Health Nursing	864370-PNCOV	Equipment	20,000	Increase needed for the purchase of vaccine equipment.
1100	PNIZ	4013	Public Health Nursing	825670	Federal Other Revenue	(20,000)	Increase in Revenue
1100	PNADM	4013	Public Health Nursing	861011-PNC3I	Regular Employees	47,126	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	861012-PNC3I	Extra Help	54,533	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	861021-PNC3I	Retirement	15,255	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	861022-PNC3I	OASDI	4,607	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	861023-PNC3I	OASDI-Medicare	1,869	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	861024-PNC3I	Retirement Incr.	3,307	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	861030-PNC3I	Health Insurance	12,735	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.

FY 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1100	PNADM	4013	Public Health Nursing	862189-PNC3I	Prof & Spec Svcs-Othr	100,000	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	862227-PNC3I	Software - Long Term	60,000	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	862239-PNC3I	Spec Dept Exp	14,972	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	825670-PNC3I	Federal Other Revenue	(157,202)	New project code to accommodate newly awarded grant, PATH CITED Round 3-IGT.
1100	PNADM	4013	Public Health Nursing	827802-PNC3I	Operating Transfer In	(157,202)	Transfer from IG (BU 4071) for the PATH CITED Round 3-IGT match.
1100	PNCDIZ	4013	Public Health Nursing	861011-PNHCV	Regular Employees	43,995	1000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	861021-PNHCV	Retirement	13,879	1000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	861022-PNHCV	OASDI	4,732	1000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	861023-PNHCV	OASDI-Medicare	1,107	1000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	861024-PNHCV	Retirement Incr.	3,861	1000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	861030-PNHCV	Health Insurance	10,468	1000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	862170-PNHCV	Office Expense	2,076	2000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	862187-PNHCV	Education and Training	500	2000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	862189-PNHCV	Prof & Spec Svcs-Othr	103,000	2000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	862239-PNHCV	Spec Dept Exp	19,511	2000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	862253-PNHCV	Travel & Transportation Out of County	1,057	2000's series needed for new awarded grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	825670-PNHCV	Federal Other Revenue	(204,186)	Revenue coming in from new grant, Hep C Prevention & Collaboration Allocation.
1100	PNCDIZ	4013	Public Health Nursing	861011-PNMIT	Regular Employees	33,844	1000's series needed for new awarded grant, COVID-19 Mitigation Project.
1100	PNCDIZ	4013	Public Health Nursing	862239-PNMIT	Spec Dept Exp	20,000	2000's series needed for new awarded grant, COVID-19 Mitigation Project.
1100	PNCDIZ	4013	Public Health Nursing	825670-PNMIT	Federal Other Revenue	(53,844)	Revenue coming in from new grant, COVID-19 Mitigation Project.
1226	IG	4071	Public Health	Fund 1226	Fund Balance	(159,186)	Transfer fund balance to offset expenses
1226	IG	4071	Public Health	865802	Operating Transfer Out	1,985	OTO to offset the additional IGT that is needed in PHEPI (BU 4010).
1226	IG	4071	Public Health	865802	Operating Transfer Out	157,202	OTO to offset the additional IGT that is needed in PNADM PNC3I (BU 4013).
2850	PHRA	2850	Public Health	Fund 2850	Fund Balance	(5,954)	Transfer fund balance to offset expenses
2850	PHRA	2850	Public Health	865802	Operating Transfer Out	5,954	OTO to offset the additional Realignment that is needed in PHEPI (BU 4010).
1229	SU0035	4049	SUDT	862189	Prof & Spec Svcs-Othr	15,033,288	PHP Outstanding Tribal Payments and PUPM; Funding will be received by DHCS to offset these payments
1229	SU	4049	SUDT	825393	State Aid Drug & Alcohol	(17,668,318)	Added to DMC to account for PUPM and tribal payments to balance PHP Amendment contract and IGT
1229	SU	4049	SUDT	863113	Pmnts to Other Gov't	2,635,030	IGT wasn't originally budgeted in SUDT
1221	MH	4050	BHRS	863113	Payments to other Gov't	4,226,793	Increase to account for sending Realignment up to the state for IGT process under CalAIM
1221	MH	4050	BHRS	863154	Physician Services	200,000	Physician Services not originally budgeted
1221	MH	4050	BHRS	863164	Organizational Providers	182,805	Increase to SMH providers and moved Restpadd and Adventist allocation to 863160
1221	MH	4050	BHRS	863160	Acute Hospitalization	2,500,000	Moved Respadd and Adventist allocation from 863164 to 863160
1221	MH	4050	BHRS	862189	Prof & Spec Svcs-Othr	50,856	New Physician contractor and Canteen charges.
1221	MH	4050	BHRS	863280	Contracts to Agencies	343,200	Increase for new STRTP contracts
1221	MHBS75	4050	BHRS	862189	Prof & Spec Svcs-Othr	(24,300)	GASB 96-Move Dimension to Software Object

FY 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up
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FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1221	MHBS75	4050	BHRS	862227	Software Long Term	24,300	GASB 96-Move Dimension to Software Object
1221	MHMS75	4050	BHRS	863162	Residential Care	758,900	Increase in LPS client placements
1221	MHPC75	4050	BHRS	862189	Prof & Spec Svcs-Othr	(30,700)	GASB 96-Move Panoramic and LexisNexis to Software Object and contract paid out of Medical Services
1221	MHPC75	4050	BHRS	862185	Medical Services	18,000	Moving contract from 862189 to correct object 862185
1221	MHPC75	4050	BHRS	862227	Software Long Term	12,700	GASB 96-Move Panoramic and LexisNexis to Software Object
1221	MHQA99	4050	BHRS	862189	Prof & Spec Svcs-Othr	(1,064,326)	GASB 96-Move Netsmart and Relias to Software Object, and new contracts
1221	MHQA99	4050	BHRS	862227	Software Long Term	1,171,326	GASB 96-Move Netsmart and Relias to Software Object and new MedShare contract
1221	MHQA99	4050	BHRS	862228	Software Short Term	15,550	GASB 96-new contract Objective Art for E.H.R.
1221	MH	4050	BHRS	825331	MH Medi-Cal	(7,438,864)	Increase to FFP and IGT due to increase Medi-Cal contract amounts
1221	MH	4050	BHRS	826390	Other Charges	(80,000)	MH MAA claim revenue not originally budgeted
1221	MHAD75	4050	BHRS	826390	Other Charges	(420,000)	1982B Admin claim revenue not originally budgeted
1221	MHQA99	4050	BHRS	826390	Other Charges	(165,000)	1982C QA/UR claim revenue not originally budgeted
1221	2864	4050	BHRS	Fund 1221	Fund Balance	(281,240)	Transfer from Fund Balance to offset expenses
1221	MH	4050	BHRS	865802	Operating Transfer Out	4,490,505	IGT funds not budgeted in MHSA (to MACSS-827
1221	MH	4050	BHRS	865802	Operating Transfer Out	4,012,985	Increase in FFP funds received
1221	MHMS75	4050	BHRS	827802	Operating Transfer In	(315,500)	LPS Placement anticipated more than approved budget
1221	MH	4050	BHRS	827802	Operating Transfer In	(292,299)	Increase in Admin ICR to 15%
1221	MH	4050	BHRS	827802	Operating Transfer In	(279,956)	Increase in Admin ICR to 15%
1221	MHBCMU	4050	BHRS	864370	Equipment	130,000	Need 2-caged cars for mandated crisis services - Grant Funded
1221	MHBCMU	4050	BHRS	825490	State Other Revenue	(130,000)	Need 2-caged cars for mandated crisis services - Grant Funded
1221	MH	4050	BHRS	Fund 1221	Fund Balance	(7,615,735)	Transfer fund balance to offset expenses
1223	MACSS	4051	MHSA	827802	Operating Transfer In	(4,490,505)	IGT funds not budgeted in MHSA - From MH OTO
1223	MACSS	4051	MHSA	863113	Pmnts to Other Gov't	4,490,505	IGT send up not budgeted in MHSA
1223	MACSS	4051	MHSA	827802	Operating Transfer In	(4,012,985)	Increase in FFP funds received
1223	MACSS	4051	MHSA	863164	Organizational Providers	150,000	Redwood Community Crisis Contract not budgeted
1223	MACSS	4051	MHSA	863164	Organizational Providers	146,000	Hospital Wellness (MCHC) not budgeted
1223	MACSS	4051	MHSA	863164	Organizational Providers	125,000	RCS Arbor TAY not budgeted
1223	MACSS	4051	MHSA	863164	Organizational Providers	280,000	RCS-Stepping Stones not budgeted
1223	MACSS	4051	MHSA	863164	Organizational Providers	171,000	RCS-Oak & Valley not budgeted
1223	MACSS	4051	MHSA	863164	Organizational Providers	1,802,500	RCS-FSP under budgeted
1223	MACSS	4051	MHSA	863164	Organizational Providers	530,000	Tapestry FSP under budgeted
1223	MACSS	4051	MHSA	862189	Prof & Spec Svcs-Othr	500,000	Budget Authority for Program Expansion
1223	MACSS	4051	MHSA	862239	Spec Dept Exp	508,070	Budget Authority for Program Expansion
1223	MACSS	4051	MHSA	865802	Operating Transfer Out	315,500	LPS Placement anticipated more than approved budget
1223	MACSS	4051	MHSA	865802	Operating Transfer Out	292,299	Increase in Admin ICR to 15%
1223	MACSS	4051	MHSA	864360	Structures & Improv.	370,000	Purchase of building finalized in September 2024, budget authority was budgeted in MAPEI 862189
1223	MACSS	4051	MHSA	1223-750000	MHSA Fund Balance	(1,177,384)	Transfer from Fund Balance to offset expenses.
1223	MAPEI	4051	MHSA	862189	Prof & Spec Svcs-Othr	(370,000)	Purchase of building budgeted under wrong line item
1223	MAPEI	4051	MHSA	862189	Prof & Spec Svcs-Othr	500,000	Budget Authority for Program Expansion
1223	MAPEI	4051	MHSA	862239	Spec Dept Exp	300,000	Budget Authority for Program Expansion
1223	MAPEI	4051	MHSA	862239	Spec Dept Exp	200,000	Budget Authority for Program Expansion
1223	MAPEI	4051	MHSA	865802	Operating Transfer Out	244,000	Increase needed to cover Juvenile Hall contract costs - to PNADM
1223	MAPEI	4051	MHSA	865802	Operating Transfer Out	279,956	Increase in Admin ICR to 15%
1223	MAPEI	4051	MHSA	1223-750000	MHSA Fund	(1,153,956)	Transfer from Fund Balance to offset expenses.
1223	MAINN	4051	MHSA	864370	Equipment	60,000	Innovation Project 2 van purchase not budgeted
1223	MAINN	4051	MHSA	1223-750000	MHSA Fund	(60,000)	Transfer from Fund Balance to offset expenses.
1224	MEPHF	4052	Measure B	865802	Operating Transfer Out	9,358,147	New Grant Funding for PHF Building to reimburse 1301-CA-CA004 - Requesting New ORG
1224	MEPHF	4052	Measure B	862239	Spec Dept Exp	10,000	New Grant Funding for PHF Building - Requesting New ORG
1224	MEPHF	4052	Measure B	825490	State Other	(9,368,147)	New Grant Funding for PHF Building - Requesting New ORG
1301	CA	1713	Capital Projects - MHTA	827802	Operating Transfer In	(9,358,147)	From MEPHF-865802 - New Grant Funding for PHF Building
1301	CA	1713	Capital Projects - MHTA	864365-CA004	Construction in Progress	9,358,147	New Grant Funding for PHF Building
1230	OA	4045	BHRS	862080	Food	1,000	NEW BU for Opioid Settlement Funds

FY 2024-25 1st Quarter Budget Net Zero Adjustments and Administrative Clean Up
ATTACHMENT A

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Justification
1230	OA	4045	BHRS	862189	Prof & Spec Svcs-Othr	220,000	NEW BU for Opioid Settlement Funds
1230	OA	4045	BHRS	862200	Rents	1,000	NEW BU for Opioid Settlement Funds
1230	OA	4045	BHRS	862239	Spec Dept Exp	38,500	NEW BU for Opioid Settlement Funds
1230	OA	4045	BHRS	862250	In County Travel	500	NEW BU for Opioid Settlement Funds
1230	OA	4045	BHRS	862253	Out of County Travel	1,000	NEW BU for Opioid Settlement Funds
1230	OA	4045	BHRS	827716	Opioid Settlement	(262,000)	NEW BU for Opioid Settlement Funds
4250	PATH	0425	BHRS	861011	Regular Employees	31,085	New Grant - Path Justice
4250	PATH	0425	BHRS	861021	Co Cont to Retirement	10,331	New Grant - Path Justice
4250	PATH	0425	BHRS	861022	Co Cont to OASDI	1,824	New Grant - Path Justice
4250	PATH	0425	BHRS	861023	Co Cont to OASDI-Medicare	432	New Grant - Path Justice
4250	PATH	0425	BHRS	861024	Co Cont to Ret Increment	2,295	New Grant - Path Justice
4250	PATH	0425	BHRS	861030	Co Cont Employee Insurance	6,891	New Grant - Path Justice
4250	PATH	0425	BHRS	862227	Software License/Datatude	7,500	New Grant - Path Justice
4250	PATH	0425	BHRS	862230	Info Tech Equipment	5,000	New Grant - Path Justice
4250	PATH	0425	BHRS	862239	Spec Dept Exp	20,470	New Grant - Path Justice
4250	PATH	0425	BHRS	862250	Travel In County	12,500	New Grant - Path Justice
4250	PATH	0425	BHRS	825490	State Other	(98,329)	New Grant - Path Justice
1205	LB	6110	Library	Fund 1205	Library Fund	(13,148)	Withdrawal fund balance to cover required firewall purchase
1205	LB	6110	Library	862229-LBALL	Software Maintenance	13,148	Three-year firewall for library system
1205	LB	6110	Library	827707-LBM2A	Donation	(4,000)	Donation for purchase of large type books
1205	LB	6110	Library	862239-LBALL	Spec Dept Exp	4,000	Funds to purchase large type books
1205	LB	6110	Library	825496-LBZ25	State Library Grant	(10,627)	FY 24-25 Zip Books Grant - BOS acceptance 10/22/2024
1205	LB	6110	Library	862239-LBZ25	Spec Dept Exp	10,627	Zip Books purchases
4720	YAPM103	0472	AQMD	Fund 4720	Fund Balance	(10,000)	Beta Attenuation Monitor for PM2.5
4720	YAPM03	0472	AQMD	865802	Operating Transfer Out	10,000	Beta Attenuation Monitors for PM2.5 air monitoring
3270	AQ	0327	AQMD	827802	Operating Transfer In	(10,000)	Beta Attenuation Monitors for air monitoring
3270	AQ	0327	AQMD	864370	Equipment	10,000	Beta Attenuation Monitors for PM2.5 air monitoring
3270	AQ	0327	AQMD	862130	Maint-Strc Impr & Grn	8,000	Busch Electric contract for Air monitoring Ozone at Airport
3270	AQ	0327	AQMD	862210	Rnts & Leases Bld Grd	(8,000)	Busch Electric contract for Air monitoring Ozone at Airport
1100	ND	1000	Non Departmental	865802	Operating Transfer Out	447,765	Landfill Closure Fund Reimbursement
1202	LC	4511	Landfill Closure	827802	Operating Transfer In	(447,765)	Reimbursement from from Non-Departmental
2850	PHRA	4085	Public Health	865802	Operating Transfer Out	71,452	Transfer of Realignment to balance Org UN - OTI on Attachment B
1226	IG	4072	Public Health	865802	Operating Transfer Out	136,346	Transfer of IGT to balance Org UN - OTI on Attachment B
1226	IG	4072	Public Health	865802	Operating Transfer Out	165,955	Transfer of IGT to balance Org VFHPP - OTI on Attachment B
2850	PHRA	4085	Public Health	865802	Operating Transfer Out	34,372	Transfer of Realignment to balance Org WCPHEP - OTI on Attachment B
1226	IG	4072	Public Health	865802	Operating Transfer Out	8,435	Transfer of IGT to balance Org WCPHEP - OTI on Attachment B
2850	PHRA	4085	Public Health	865802	Operating Transfer Out	24,053	Transfer of Realignment to balance Org VK - OTI on Attachment B
1226	IG	4072	Public Health	865802	Operating Transfer Out	8,018	Transfer of IGT to balance Org VK - OTI on Attachment B

FY 2024-25 1st Quarter Budget Adjustments - MultiYr Fund Grants
ATTACHMENT B

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Grant
4020	UB	0402	Planning & Building Services	825670-UBMH1	Federal Other Revenue	(655,000)	Community Development Block Grant
4020	UB	0402	Planning & Building Services	827801	Grant Revenue	(30,000)	Community Development Block Grant
4020	UB	0402	Planning & Building Services	862189	Prof & Spec Svcs-Othr	30,000	Community Development Block Grant
4020	UB	0402	Planning & Building Services	862189-UBMH1	Prof & Spec Svcs-Othr	644,328	Community Development Block Grant
4020	UB	0402	Planning & Building Services	862339-UBMH1	Spec Dept Exp	10,672	Community Development Block Grant
4020	UBNH	0402	Executive Office	825670	Federal Other Revenue	(479,338)	Community Development Block Grant
4020	UBNH	0402	Executive Office	862189	Prof & Spec Svcs-Othr	459,673	Community Development Block Grant
4020	UBNH	0402	Executive Office	862239	Spec Dept Exp	19,665	Community Development Block Grant
4020	UBED	0402	Executive Office	825670	Federal Other Revenue	(133,573)	Community Development Block Grant
4020	UBED	0402	Executive Office	862189	Prof & Spec Svcs-Othr	119,853	Community Development Block Grant
4020	UBED	0402	Executive Office	862239	Spec Dept Exp	13,720	Community Development Block Grant
4040	UD	0404	Executive Office	827801	Grant Revenue	45,660	DCBG Loan Repayments
4040	UD	0404	Executive Office	827820	Grant Interest	3,521	DCBG Loan Repayments
4040	UD	0404	Executive Office	862189	Prof & Spec Svcs-Othr	(837,386)	DCBG Loan Repayments
4120	UJ	0412	Public Health	826390	Other Charges	16,000	Food Handler Certification
4120	UJ	0412	Public Health	862187	Prof & Spec Svcs-Othr	(2,000)	Food Handler Certification
4120	UJ	0412	Public Health	862239	Spec Dept Exp	(25,000)	Food Handler Certification
4180	UN	0418	Public Health	827570	Federal Other Revenue	95,100	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	827802	Operating Transfer In	(207,798)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861011	Regular Employees	(20,478)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861012	Extra Help	(21,319)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861021	Co Cont to Retirement	(29,379)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861022	Co Cont to OASDI	(2,428)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861023	Co Cont to OASDI-MEDIC	(402)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861024	Co Cont to Ret Increment	22,642	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861030	Co Cont. to Employee Insurance	23,472	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861031	Co Cont to Unemp Insurance	2,000	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	861035	Co Cont to Workers Comp	(33,313)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862060	Communications	(338)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862062	Comm Microwave	(88)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862090	Household Expense	519	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862101	Insurance-General	1,153	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862130	Maint-Strc Impr & Grn	808	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862150	Memberships	(300)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862170	Office Expense	3,848	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862187	Education & Training	3,569	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862189	Prof & Spec Svcs-Othr	35,000	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862190	Publ. & Legal Notices	(1,098)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862194	A-87	95,269	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862230	Info Tech Equip	(3,484)	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862239	Spec Dept Exp	113,681	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862250	Trnsprtation & Travel	9,500	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862253	Travel & Trsp Out of County	7,000	Woman Infant & Children's Supplemental Nutrition
4180	UN	0418	Public Health	862260	Utilities	2,193	Woman Infant & Children's Supplemental Nutrition

FY 2024-25 1st Quarter Budget Adjustments - MultiYr Fund Grants
ATTACHMENT B

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Grant
4180	UNBFP	0418	Public Health	825670	Federal Other Revenue	(96,000)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	861011	Regular Employees	47,519	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	861012	Extra Help	(74,495)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	861021	Co Cont to Retirement	14,626	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	861022	Co Cont to OASDI	(1,783)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	861023	Co Cont to OASDI-MEDIC	(415)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	861024	Co Cont to Ret Increment	3,445	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	861030	Co Cont. to Employee Insurance	9,353	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862060	Communications	(1,120)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862090	Household Expense	(500)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862170	Office Expense	(100)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862187	Education & Training	1,000	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862239	Spec Dept Exp	(242)	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862250	Trnsprtation & Travel	1,558	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862253	Travel & Trsp Out of County	1,000	Woman Infant & Children's Supplemental Nutrition
4180	UNBFP	0418	Public Health	862260	Utilities	154	Woman Infant & Children's Supplemental Nutrition
4330	UY	0433	Social Services	825670	Federal Other Revenue	47,663	Supportive Housing
4330	UY	0433	Social Services	862189	Prof & Spec Svcs-Othr	(41,663)	Supportive Housing
4330	UY	0433	Social Services	862239	Spec Dept Exp	6,000	Supportive Housing
4420	VFHPP	0442	Public Health	825670	Federal Other Revenue	106,152	Hospital Preparedness
4420	VFHPP	0442	Public Health	826390	Other Charges	77,639	Hospital Preparedness
4420	VFHPP	0442	Public Health	827802	Operating Transfer In	(165,955)	Hospital Preparedness
4420	VFHPP	0442	Public Health	861011	Regular Employees	45,063	Hospital Preparedness
4420	VFHPP	0442	Public Health	861021	Co Cont to Retirement	9,707	Hospital Preparedness
4420	VFHPP	0442	Public Health	861022	Co Cont to OASDI	2,334	Hospital Preparedness
4420	VFHPP	0442	Public Health	861023	Co Cont to OASDI-MEDIC	546	Hospital Preparedness
4420	VFHPP	0442	Public Health	861024	Co Cont to Ret Increment	7,990	Hospital Preparedness
4420	VFHPP	0442	Public Health	861030	Co Cont. to Employee Insurance	5,954	Hospital Preparedness
4420	VFHPP	0442	Public Health	861035	Co Cont to Workers Comp	6,664	Hospital Preparedness
4420	VFHPP	0442	Public Health	862060	Communications	1,296	Hospital Preparedness
4420	VFHPP	0442	Public Health	862170	Office Expense	(500)	Hospital Preparedness
4420	VFHPP	0442	Public Health	862187	Education & Training	(3,080)	Hospital Preparedness
4420	VFHPP	0442	Public Health	862189	Prof & Spec Svcs-Othr	(40,175)	Hospital Preparedness
4420	VFHPP	0442	Public Health	862194	A-87	8,362	Hospital Preparedness
4420	VFHPP	0442	Public Health	862239	Spec Dept Exp	(82,724)	Hospital Preparedness
4420	VFHPP	0442	Public Health	862250	Trnsprtation & Travel	647	Hospital Preparedness
4420	VFHPP	0442	Public Health	862253	Travel & Trsp Out of County	(7,300)	Hospital Preparedness
4420	VFHPP	0442	Public Health	862260	Utilities	1,204	Hospital Preparedness
4420	VFHPP	0442	Public Health	864370	Equipment	(14,000)	Hospital Preparedness
4530	VK56	0453	Public Health	825490	State Other	(47,371)	Tobacco Education
4530	VK56	0453	Public Health	823690	Other Charges	109,246	Tobacco Education
4530	VK56	0453	Public Health	861011	Regular Employees	(23,284)	Tobacco Education
4530	VK56	0453	Public Health	861021	Co Cont to Retirement	(12,330)	Tobacco Education
4530	VK56	0453	Public Health	861022	Co Cont to OASDI	(1,429)	Tobacco Education
4530	VK56	0453	Public Health	861023	Co Cont to OASDI-MEDIC	(333)	Tobacco Education
4530	VK56	0453	Public Health	861024	Co Cont to Ret Increment	5,006	Tobacco Education
4530	VK56	0453	Public Health	861030	Co Cont. to Employee Insurance	(18,127)	Tobacco Education
4530	VK56	0453	Public Health	862060	Communications	(450)	Tobacco Education
4530	VK56	0453	Public Health	862170	Office Expense	(2,200)	Tobacco Education
4530	VK56	0453	Public Health	862189	Prof & Spec Svcs-Othr	500	Tobacco Education
4530	VK56	0453	Public Health	862194	A-87	621	Tobacco Education

FY 2024-25 1st Quarter Budget Adjustments - MultiYr Fund Grants
ATTACHMENT B

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Grant
4530	VK56	0453	Public Health	862239	Spec Dept Exp	(9,813)	Tobacco Education
4530	VK56	0453	Public Health	862250	Trnsprtation & Travel	2,058	Tobacco Education
4530	VK56	0453	Public Health	862253	Travel & Trsp Out of County	(2,096)	Tobacco Education
4530	VKDOJ	0453	Public Health	825490	State Other	42,687	Tobacco Education
4530	VKDOJ	0453	Public Health	861011	Regular Employees	(14,577)	Tobacco Education
4530	VKDOJ	0453	Public Health	861021	Co Cont to Retirement	(7,498)	Tobacco Education
4530	VKDOJ	0453	Public Health	861022	Co Cont to OASDI	(625)	Tobacco Education
4530	VKDOJ	0453	Public Health	861023	Co Cont to OASDI-MEDIC	(146)	Tobacco Education
4530	VKDOJ	0453	Public Health	861024	Co Cont to Ret Increment	2,674	Tobacco Education
4530	VKDOJ	0453	Public Health	861030	Co Cont. to Employee Insurance	(17,477)	Tobacco Education
4530	VKDOJ	0453	Public Health	862189	Prof & Spec Svcs-Othr	(4,251)	Tobacco Education
4530	VKDOJ	0453	Public Health	862239	Spec Dept Exp	(41,861)	Tobacco Education
4530	VK	0453	Public Health	827802	Operating Transfer In	(32,071)	Tobacco Education
4530	VK	0453	Public Health	862194	A-87	32,071	Tobacco Education
4620	VT20	0462	Executive Office - OES	825670	Federal Other Revenue	63,116	Homeland Security WMD 6
4620	VT20	0462	Executive Office - OES	862187	Education & Training	(10,000)	Homeland Security WMD 6
4620	VT20	0462	Executive Office - OES	862239	Spec Dept Exp	(8,315)	Homeland Security WMD 6
4620	VT20	0462	Executive Office - OES	864370	Equipment	(44,801)	Homeland Security WMD 6
4620	VT20	0462	Executive Office - OES	865802	Operating Transfer Out	(21,000)	Homeland Security WMD 6
4620	VT21	0462	Executive Office - OES	825670	Federal Other Revenue	46,620	Homeland Security WMD 6
4620	VT21	0462	Executive Office - OES	862187	Education & Training	12,113	Homeland Security WMD 6
4620	VT21	0462	Executive Office - OES	862189	Prof & Spec Svcs-Othr	(24,390)	Homeland Security WMD 6
4620	VT21	0462	Executive Office - OES	862230	Info Tech Equip	12,113	Homeland Security WMD 6
4620	VT21	0462	Executive Office - OES	864370	Equipment	(46,456)	Homeland Security WMD 6
4620	VT22	0462	Executive Office - OES	825670	Federal Other Revenue	(83,612)	Homeland Security WMD 6
4620	VT22	0462	Executive Office - OES	862187	Education & Training	10,100	Homeland Security WMD 6
4620	VT22	0462	Executive Office - OES	862189	Prof & Spec Svcs-Othr	50,390	Homeland Security WMD 6
4620	VT22	0462	Executive Office - OES	862239	Spec Dept Exp	8,042	Homeland Security WMD 6
4620	VT22	0462	Executive Office - OES	864370	Equipment	15,080	Homeland Security WMD 6
4620	VT23	0462	Executive Office - OES	825670	Federal Other Revenue	(168,349)	Homeland Security WMD 6
4620	VT23	0462	Executive Office - OES	862187	Education & Training	10,100	Homeland Security WMD 6
4620	VT23	0462	Executive Office - OES	862189	Prof & Spec Svcs-Othr	50,390	Homeland Security WMD 6
4620	VT23	0462	Executive Office - OES	862239	Spec Dept Exp	8,417	Homeland Security WMD 6
4620	VT23	0462	Executive Office - OES	864370	Equipment	99,442	Homeland Security WMD 6
4640	VV	0464	District Attorney	825490	State Other	(25,969)	Victim/Witness Assistance
4640	VV	0464	District Attorney	825490	Federal Other Revenue	(326,335)	Victim/Witness Assistance
4640	VV	0464	District Attorney	827801	Grant Revenue	343,923	Victim/Witness Assistance
4640	VV	0464	District Attorney	861011	Regular Employees	665	Victim/Witness Assistance
4640	VV	0464	District Attorney	861012	Extra Help	1,777	Victim/Witness Assistance
4640	VV	0464	District Attorney	861013	Overtime Reg Emp	1,319	Victim/Witness Assistance
4640	VV	0464	District Attorney	861021	Co Cont to Retirement	(10,440)	Victim/Witness Assistance
4640	VV	0464	District Attorney	861022	Co Cont to OASDI	536	Victim/Witness Assistance
4640	VV	0464	District Attorney	861023	Co Cont to OASDI-MEDIC	148	Victim/Witness Assistance
4640	VV	0464	District Attorney	861024	Co Cont to Ret Increment	13,784	Victim/Witness Assistance
4640	VV	0464	District Attorney	861030	Co Cont. to Employee Insurance	1,677	Victim/Witness Assistance
4640	VV	0464	District Attorney	862060	Communications	(155)	Victim/Witness Assistance
4640	VV	0464	District Attorney	862170	Office Expense	(2,543)	Victim/Witness Assistance

FY 2024-25 1st Quarter Budget Adjustments - MultiYr Fund Grants
ATTACHMENT B

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Grant
4640	VV	0464	District Attorney	862230	Info Tech Equip	9,847	Victim/Witness Assistance
4640	VV	0464	District Attorney	862250	Spec Dept Exp	(9,351)	Victim/Witness Assistance
4640	VV	0464	District Attorney	862250	Trnsprtation & Travel	4,272	Victim/Witness Assistance
4650	VW	0465	District Attorney	827801	Grant Revenue	291,370	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	861011	Regular Employees	19,299	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	861021	Co Cont to Retirement	58,227	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	861022	Co Cont to OASDI	5,292	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	861023	Co Cont to OASDI-MEDIC	(27,708)	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	861024	Co Cont to Ret Increment	23,522	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	861030	Co Cont. to Employee Insurance	(11,357)	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	861035	Co Cont to Workers Comp	(238)	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	862101	Insurance-General	82	Anti-Drug Abuse Enforcement
4650	VW	0465	District Attorney	862230	Info Tech Equip	(5,416)	Anti-Drug Abuse Enforcement
4660	VX	0466	Sheriff's Office	862170	Office Expense	(1,000)	DEA-COMMET
4660	VX	0466	Sheriff's Office	862232	Law Enf Supply & Svcs	(704)	DEA-COMMET
4660	VX	0466	Sheriff's Office	862260	Utilities	1,704	DEA-COMMET
4670	VY	0467	Sheriff's Office - Jail	827801	Grant Revenue	(494)	Correctional Officer's Training
4670	VY	0467	Sheriff's Office - Jail	862187	Education and Training	494	Correctional Officer's Training
4740	WR	0474	Sheriff's Office	862232	Law Enf Supp & Svcs	(33,000)	CaIMMET
4740	WR	0474	Sheriff's Office	864370	Equipment	33,000	CaIMMET
4780	WCPHEP	0478	Public Health	825670	Federal Other Revenue	116,067	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	823690	Other Charges	18,129	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	827802	Operating Transfer In	(42,807)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	861011	Regular Employees	11,580	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	861021	Co Cont to Retirement	879	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	861022	Co Cont to OASDI	409	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	861023	Co Cont to OASDI-MEDIC	95	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	861024	Co Cont to Ret Increment	4,061	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	861030	Co Cont. to Employee Insurance	15,269	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	861035	Co Cont to Workers Comp	(17,880)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862060	Communications	(4,000)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862101	Insurance-General	54	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862170	Office Expense	(1,700)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862187	Education & Training	(591)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862189	Prof & Spec Svcs-Othr	(12,006)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862194	A-87	4,662	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862227	Software Long Term	(1,000)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862230	Info Tech Equipment	3,939	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862239	Spec Dept Exp	(66,107)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862250	Trnsprtation & Travel	(1,330)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862253	Travel & Trsp Out of County	(250)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	862260	Utilities	(992)	Emergency Preparedness Grant
4780	WCPHEP	0478	Public Health	864370	Equipment	(67,717)	Emergency Preparedness Grant
4780	WCPF	0478	Public Health	825490	State Other	(131)	Emergency Preparedness Grant
4780	WCPF	0478	Public Health	861011	Regular Employees	26,140	Emergency Preparedness Grant
4780	WCPF	0478	Public Health	861021	Co Cont to Retirement	8,334	Emergency Preparedness Grant
4780	WCPF	0478	Public Health	861022	Co Cont to OASDI	1,507	Emergency Preparedness Grant
4780	WCPF	0478	Public Health	861023	Co Cont to OASDI-MEDIC	352	Emergency Preparedness Grant

FY 2024-25 1st Quarter Budget Adjustments - MultiYr Fund Grants
ATTACHMENT B

FUND	Org	BU	Dept.	Account	Account Name	Adjust Request	Grant
4780	WC PF	0478	Public Health	861024	Co Cont to Ret Increment	1,806	Emergency Preparedness Grant
4780	WC PF	0478	Public Health	861030	Co Cont. to Employee Insurance	6,188	Emergency Preparedness Grant
4780	WC PF	0478	Public Health	861035	Co Cont to Workers Comp	4,201	Emergency Preparedness Grant
4780	WC PF	0478	Public Health	862170	Office Expense	(275)	Emergency Preparedness Grant
4780	WC PF	0478	Public Health	862239	Spec Dept Exp	(48,123)	Emergency Preparedness Grant
4880	WHAIDS	0488	Public Health	861011	Regular Employees	25,971	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	861021	Co Cont to Retirement	8,531	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	861022	Co Cont to OASDI	2,863	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	861023	Co Cont to OASDI-MEDIC	670	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	861024	Co Cont to Ret Increment	2,510	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	861030	Co Cont. to Employee Insurance	7,135	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	862170	Office Expense	(116)	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	862194	A-87	85	Surveillance/ADAP Grant
4880	WHAIDS	0488	Public Health	862239	Spec Dept Exp	(12,761)	Surveillance/ADAP Grant

**Fiscal Year 2024-25 Enterprise Internal Service Fund
Department Allocations - ATTACHMENT D**

Budget Unit/ Department	Budget Unit/Department Description	Total Per Year	Deferral	BOS Adopted
0327	AIR QUALITY	12,820	-	12,820
0418	PH WIC	16,359	-	16,359
0426	CGAP-DFC GRANT	-	-	-
0453	PH TOBACCO ED	-	-	-
0464	DA VICTIM WITNESS	9,846	-	9,846
0465	DA ANTI DRUG ABUSE	1,969	-	1,969
0478	PH BIOTERRORISM AS	3,939	-	3,939
0713	GENERAL LIABILITY	7,359	-	7,359
0715	HEALTH BENEFITS	4,641	-	4,641
1010	CLERK OF THE BOARD	7,431	(7,431)	-
1015	BOARD OF SUPERVISORS	14,524	(14,524)	-
1020	EXECUTIVE OFFICE	17,385	(17,385)	-
1110	AUDITOR-CONTROLLER	26,592	(26,592)	-
1120	ASSESSOR	51,172	(51,172)	-
1130	TREASURER-TAX COLLECTOR	12,261	(12,261)	-
1140	PAYROLL ADMINISTRATION	6,901	(6,901)	-
1150		22,094	(22,094)	
1160	GENERAL SERVICES	19,845	(19,845)	-
1210	COUNTY COUNSEL	27,830	(27,830)	-
1320	HUMAN RESOURCES	38,360	(38,360)	-
1410	COUNTY CLERK-ELECTION	6,901	(6,901)	-
1610	BUILDINGS & GROUNDS	74,775	(74,775)	-
1620	GARAGE	5,908	(5,908)	-
1810	PROMOTION	2,203	(2,203)	-
1910	ENGINEERING & TECHNICAL ASSIST	11,816	(11,816)	-
1920	RETIREMENT	9,846	-	9,846
1941	CLERK RECORDER	9,184	(9,184)	-
1950	GRANTS	2,203		2,203
1960	INFORMATION SERVICES	69,473	(64,249)	5,224
2012	COURT AB233 PROGRAM	9,281		9,281
2070	DISTRICT ATTORNEY	68,924	(68,924)	-
2080	PUBLIC DEFENDER	61,797	(61,797)	-
2085	ALTERNATE DEFENDER	16,113	(16,113)	-
2090	CHILD SUPPORT SERVICES	35,447	-	35,447
2310	SHERIFF CORONER	175,264	(175,264)	-
2313	SHERIFF - COPS PROGRAM AB3229	1,969	(1,969)	-
2510	JAIL	122,094	(122,094)	-
2550	JUVENILE HALL	32,310	(32,310)	-
2560	PROBATION OFFICE	103,027	(103,027)	-
2710	AGRICULTURE	14,284	-	14,284
2810	CANNABIS PROGRAM	19,711	-	19,711

Fiscal Year 2024-25 Enterprise Internal Service Fund
Department Allocations - ATTACHMENT D

Budget Unit/ Department	Budget Unit/Department Description	Total Per Year	Deferral	BOS Adopted
2830	OFFICE OF EMERGENCY SERVICES	11,538	(11,538)	-
2851	PLANNING AND BUILDING	119,184	(119,184)	-
2860	ANIMAL CARE	32,466	(32,466)	-
2910	DISASTER RECOVERY	4,988	-	4,988
3010	DOT ADMINISTRATION	128,111	-	128,111
4010	PUBLIC HEALTH	67,948	-	67,948
4011	ENVIRONMENTAL HEALTH	44,281	-	44,281
4012	ALCOHOL/OTHER DRUG PROGRAM	-	-	-
4013	PUBLIC HEALTH NURSING	47,409	-	47,409
4025	EMPLOYEE WELLNESS	4,407	(4,407)	-
4049	SUBSTANCE USE DISORDER TRTMNT	48,669	-	48,669
4050	MENTAL HEALTH	80,959	-	80,959
4051	MENTAL HEALTH SVCS ACCT	9,846	-	9,846
4052	MH TREATMENT ACT - MEASURE B	-	-	-
4072	WHOLE PERSON CARE	3,939	-	3,939
4073	TRANSITIONAL HOUSING	4,407	-	4,407
4080	PUBLIC HEALTH CCS	13,785	-	13,785
4510	SOLID WASTE	3,939	(3,939)	-
5010	SOCIAL SERVICES	602,593	-	602,593
6110	LIBRARY	76,276	-	76,276
6210	FARM ADVISOR	7,135	(7,135)	-
7110	MUSEUM	15,310	(15,310)	-
Total Allocation		2,481,046	(1,194,906)	1,286,139

Fiscal Year 2024-25 Microwave Public Safety Radio Communications
Department Allocations - ATTACHMENT E

Budget Unit/ Department	Budget Unit/Department Description	Total Per Year	Deferral	BOS Adopted
418	WIC	2,088	-	2,088
2070	District Attorney	2,436	(2,436)	4,871
2080	Public Defender	348	(348)	696
2310	Mendocino County Sheriff	355,259	(355,259)	710,519
2560	Adult Probation	1,740	(1,740)	3,480
2710	Agriculture	348	(348)	696
2851	Planning & Building	4,524	(4,524)	9,047
2860	Animal Care	348	(348)	696
3010	Department Of Transportation	90,560	-	90,560
4010	Public Health	348	-	348
4011	Environmental Health	1,392	(1,392)	2,784
4012	Substance Use Disorder Trtmt	348	-	348
4013	Public Health Nursing	2,436	-	2,436
5010	Social Services	35,144	-	35,144
6110	Library	-	-	-
7110	Museum	1,044	(1,044)	2,088
Total Allocation		498,362	(367,438)	865,800

MENDOCINO COUNTY UNINC.

SALES TAX UPDATE

2Q 2024 (APRIL - JUNE)



MENDOCINO COUNTY

TOTAL: \$ 1,967,238

-1.6%

COUNTY UNINC.



-1.8%

COUNTY



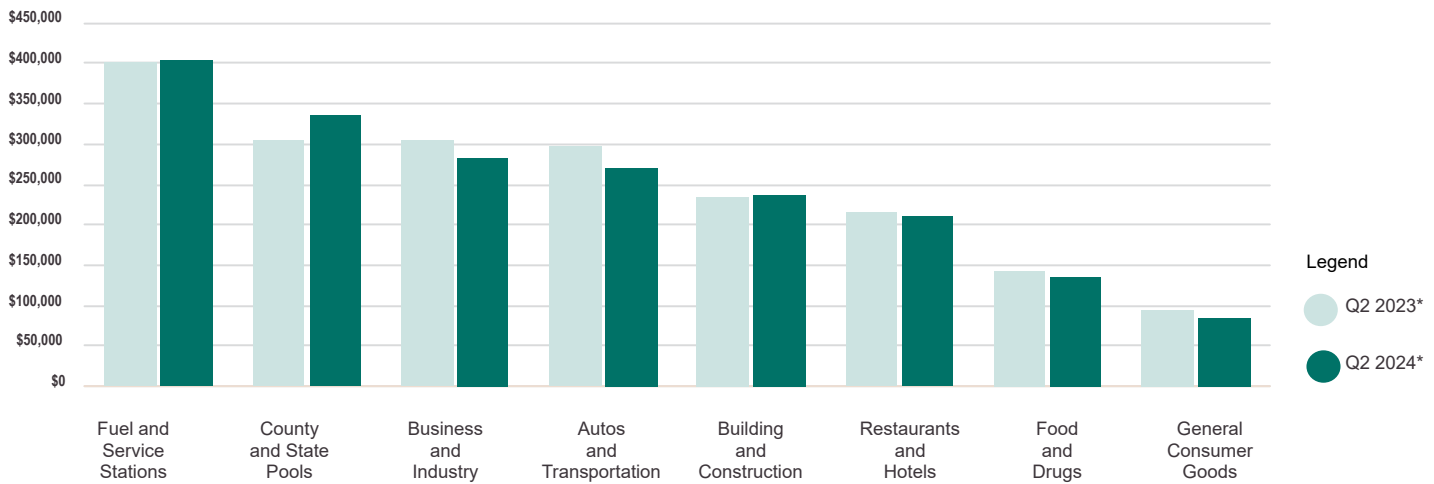
-0.7%

STATE



**Allocation aberrations have been adjusted to reflect sales activity*

SALES TAX BY MAJOR BUSINESS GROUP



MENDOCINO COUNTY UNINCORPORATED HIGHLIGHTS

The unincorporated area's receipts from April through June were 3.0% below the second sales period in 2023. Excluding reporting aberrations, actual sales were down 1.6%.

The business-industry group had dismal revenues from wineries during this quarter. In addition, the auto-transportation category saw weak returns from auto repair shops as well as other negative business activity while owner's limited maintenance on their vehicles.

The restaurant-hotel sector showed discouraging profits at casual dining establishments primarily due to higher menu prices. Furthermore, the food-drug category had dreary proceeds at grocery stores as shoppers looked to discount stores for better bargains. General consumer goods had negative proceeds at electronics-appliance stores due to

consumers limited purchases while they still have concerns about the direction the economy is going.

Fuel-service stations experienced optimistic returns at the pumps this quarter while gas prices remained stable. State-county pools the City's second largest income category had solid gains with a 10.7% return because of several businesses in the pools performing well.

Building-construction gross receipts were encouraging, as plumbing-electrical supplies saw demand for their services as homeowners and businesses made improvements to their property.

Net of aberrations, taxable sales for all of Mendocino County declined 1.8% over the comparable time period; the Far North region was down 0.3%.



TOP 25 PRODUCERS

- 101 Market & Deli
- Acme Rigging Co.
- Big Daddy Garden Supply
- Bray Trucking
- California Shingle & Shake Co.
- Granite Construction
- Graviers Chevron
- Gualala Chevron
- Harvest At Mendosa
- In N Out Burger
- Lovers Lane Chevron
- Mendo Mill & Lumber Company
- Motosports of Ukiah
- Nor Cal Gasoline
- Norcal Recycled Rock & Aggregate
- Northern Aggregates
- Pace Supply
- Peterson Tractor Co.
- Raley's
- Red Coast Fuels Chevron
- Redwood Market
- Shell
- Thurston Auto Plaza
- Chevrolet Toyota
- Thurston Chrysler
- Dodge Jeep Ram
- Thurston Honda



STATEWIDE RESULTS

California’s local one cent sales and use tax receipts during the months of April through June were 0.6% lower than the same quarter one year ago after adjusting for accounting anomalies. The calendar year second quarter is traditionally the beginning of the summer spending season; however, returns were relatively flat when compared to a year ago. For many California agencies, this also marks the end of the 2023-24 fiscal year, where statewide sales tax revenues were down 1.3% from the 2022-23 fiscal year.

Consistent with recent trends, auto-transportation receipts fell 6.2% - the largest sector decline this quarter. Sustained high interest rates, tightened credit standards, and increased cost of insurance all converged to impact returns. While inventory-levels for many dealerships have rebounded, it’s only proving to create downward pressure on prices, further constraining receipts.

Summer weather usually marks fruitful periods for building-construction, however as property owners struggle to access equity for improvements, year-over-year receipts declined. The price of lumber and other materials are now more affordable, but new projects have been sidelined by developers until financing and mortgage costs drop further.

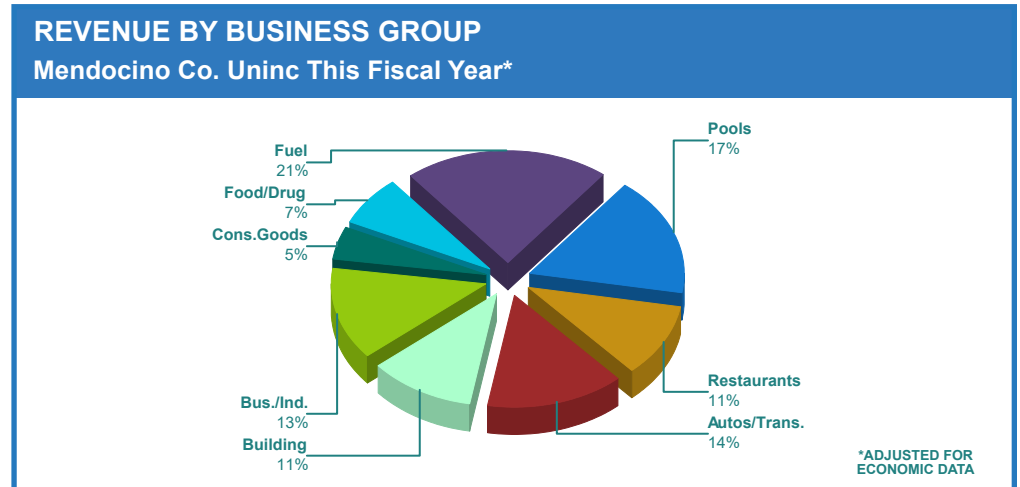
Similarly, as the price of consumer goods has cooled with moderate inflation rates, returns from multiple merchants have curtailed. Men’s and women’s apparel, home furnishings, electronic-appliance and specialty stores could not escape the change in shopper’s preferences for lower priced items from large brick-and-mortar retailers like discount department stores.

Restaurants experienced only a modest

gain of 0.7%. As AB 1228 is enacted – state law increasing California’s minimum wage at designated eateries – third party data reports that foot traffic to all such establishments decreased during this same time period. Not only are diners selecting less expensive places to eat, but many may have been pushed to limit their frequency to dine out.

Multiple of sectors experienced mild growth including allocations from the countywide use tax pool and the business-industrial group, both benefiting from online shopping, and fuel-service stations as drivers continue to hit the road even as gas prices remain elevated.

Halfway through the current calendar year, revenue trends remain slightly lower than a year ago overall. Although the Federal Reserve recently reduced the Fed Funds Rate helping temper the cost of financing, personal consumption forecasts remain insipid through the remainder of 2024. Consumers are more likely to wait for greater improvement of household economic conditions before extending themselves again, inspiring the next sales tax growth cycle.



TOP NON-CONFIDENTIAL BUSINESS TYPES

Unincorporated County Business Type	Q2 '24*	Change	County Change	HdL State Change
Service Stations	231.6	5.4% ↑	3.8% ↑	2.3% ↑
Contractors	99.6	-8.4% ↓	-9.2% ↓	-0.3% ↓
Grocery Stores	96.1	-4.4% ↓	-2.5% ↓	1.6% ↑
Garden/Agricultural Supplies	89.9	2.0% ↑	-3.1% ↓	-6.9% ↓
Casual Dining	73.9	-9.9% ↓	-5.4% ↓	0.7% ↑
Plumbing/Electrical Supplies	65.9	23.2% ↑	25.9% ↑	-4.0% ↓
Building Materials	63.9	-4.7% ↓	-0.1% ↓	-3.1% ↓
Wineries	54.3	-14.1% ↓	-14.0% ↓	-4.9% ↓
Quick-Service Restaurants	48.9	10.4% ↑	5.0% ↑	1.2% ↑
Hotels/Motels	48.2	-3.2% ↓	-1.8% ↓	1.5% ↑

*Allocation aberrations have been adjusted to reflect sales activity *In thousands of dollars

County of Mendocino
BU 1000 Revenue Projections For Fiscal Year 2024-25 1st 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	44,000,000
Current Unsecured Property Tax	821120	1,133,213	1,055,920	1,012,491	1,155,297	1,224,304	1,200,000	1,200,000
Current Supplemental Roll Taxes	821130	306,788	297,195	-	369,771	1,342,840	800,000	800,000
Prior Year Secured Taxes	821210	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	40,259	56,177	72,901	17,265	51,826	51,500	51,500
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	7,600,000
Measure P Sales Tax					1,240,888	4,864,339	4,000,000	4,000,000
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-	-
Timber Yield Taxes	821600	590,180	513,694	346,112	604,544	504,506	300,000	500,000
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	-	-
Transient Occupancy Tax - Room	821701	4,784,925	7,219,977	8,585,364	7,550,530	7,340,873	7,600,000	7,400,000
Property Transfer Tax	821702	634,469	1,087,609	981,704	630,144	579,558	540,000	600,000
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	14,500,000
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	900,000
Cannabis Tax Revenue	821707	5,575,900	6,159,180	3,600,857	3,129,574	1,714,404	1,000,000	1,500,000
Franchise Fees	822210	911,611	1,065,921	1,115,049	1,320,931	1,315,046	1,300,000	1,300,000
Forfeiture and Penalties	823300	-	-	-	-	-	-	-
Interest Income	824100	943,759	664,208	693,515	1,867,644	3,024,045	750,000	1,000,000
Change in Fair Value In						68,694		
Motor Vehicle In Lieu	825150	58,824	53,971	84,979	78,478	94,658	85,000	90,000
SB90 Reimbursement (State Mandated Cost)	825398	21,372	13,215	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	276,500	272,080	263,347	295,102	213,039	275,000	250,000
State Other: (State Roundabout Tax Shift)	825490	130,000	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	885,835	850,000	850,000
Federal Other	825670	-	-	-	994,521	994,521	-	-
Other Government Agency Revenue (County RDA return)	825810	-	-	-	-	-	-	-
Solid Waste Fee	826315	-	-	-	-	-	-	-
County Cost Plan Charges/Property Tax Admin Fee	826402	2,551,138	3,203,410	3,270,391	3,331,979	6,183,483	6,000,000	6,791,472
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	175,000
Refund Jury & Witness Fees	827701	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	863,949	975,195	984,973	893,613	796,935	900,000	900,000
Opioid Settlement	827716	-	-	-	130,752	-	-	-
Operating Transfer In	827802	-	-	-	500,000	-	-	-
Operating Transfer Out	865802	-	-	-	(16,460,673)	(17,267,318)	(13,514,466)	(13,514,466)
Year End Admin Adj - AU	862165	-	-	-	-	(2,153,645)	-	-
Total Revenue		75,215,700	107,819,503	85,468,737	73,946,826	81,116,298	79,372,034	82,428,506
Total Revenue NO OTI		75,215,700	107,819,503	85,468,737	73,446,826	81,116,298	79,372,034	82,428,506
Total Revenue NO OTI, OTI - Excludes Measure P		75,215,700	107,819,503	85,468,737	88,666,612	93,519,277	88,886,500	91,942,972

*OTI Representing one-time funds excluded