

County of Mendocino  
1st Quarter Department Budget Corrections  
(Necessary Dept. Adjustments not requiring additional General Funds)

Attachment A

| Fund | Org  | BU   | Department               | Account              | Account Name                 | Requested Adj. | Change in Account | Justification                                                                                                                                           |
|------|------|------|--------------------------|----------------------|------------------------------|----------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3260 | HO   | 0326 | Water Agency             | 827801               | Grant Revenue                | (30,000)       | Increase          | Updated information based executed agreement.                                                                                                           |
| 3260 | HO   | 0326 | Water Agency             | 862189               | Professional Services        | 30,000         | Increase          | Offset by Grant Revenue. Revenue to pay for vendor working on grant project.                                                                            |
| 3260 | HO   | 0326 | Water Agency             | 863280               | Payment to Other Gov         | (2,200)        | Decrease          | Project finished at the very end of FY 17-18                                                                                                            |
| 3260 | HO   | 0326 | Water Agency             | 861011               | Reg Employees                | 2,200          | Increase          | Move available funds from 863280 to help fund unexpected pay increases                                                                                  |
| 7110 | RR   | 0711 | EO - Vehicle Replacement | 864370               | Equipment                    | 50,000         | Increase          | Appropriation for new OES Manager vehicle. Vehicle replacement fund balance to be used                                                                  |
| 7110 | 7110 | 7110 | Vehicle Replacement Fund | 750001               | Retained Earnings Unreserved | (50,000)       | Decrease          | Funding for new OES Manager vehicle. Current unallocated fund balance is 108,307                                                                        |
| 1100 | GA   | 1620 | GARAGE                   | 862233<br>PROJ 24064 | VEHICLE COLLISION REP        | (310,000)      | Decrease          | Clerical Error on entering budget number into Munis; entry on incorrect account line                                                                    |
| 1100 | GA   | 1620 | GARAGE                   | 862239               | SPEC DEPT EXP                | 310,000        | Increase          | Clerical Error on entering budget number into Munis; entry on incorrect account line. This is the correct account the entry should have been entered on |
| 1100 | AG   | 2710 | Agriculture              | 861011               | Reg Employees                | 46,479         | Increase          | Salaries for Cannabis staff were incorrectly charged to 2710                                                                                            |
| 1100 | AG   | 2710 | Agriculture              | 861022               | FICA                         | 2,728          | Increase          | Salaries for Cannabis staff were incorrectly charged to 2710                                                                                            |
| 1100 | AG   | 2710 | Agriculture              | 861023               | Medicare                     | 857            | Increase          | Salaries for Cannabis staff were incorrectly charged to 2710                                                                                            |
| 1100 | AG   | 2710 | Agriculture              | 861024               | Ret. COLA                    | 3,638          | Increase          | Salaries for Cannabis staff were incorrectly charged to 2710                                                                                            |
| 1100 | AG   | 2710 | Agriculture              | 861030               | Healthcare                   | 7,159          | Increase          | Salaries for Cannabis staff were incorrectly charged to 2710                                                                                            |
| 1100 | AG   | 2710 | Agriculture              | 861021               | Retirement                   | 13,944         | Increase          | Salaries for Cannabis staff were incorrectly charged to 2710                                                                                            |
| 1100 | CN   | 2810 | Cannabis                 | 861011               | Reg Employees                | (46,479)       | Decrease          | After the inception of BU 2810 in FY 18-19, Cannabis staff salaries continued to be incorrectly charged to 2710 until PP 22-18                          |
| 1100 | CN   | 2810 | Cannabis                 | 861021               | Retirement                   | (13,944)       | Decrease          | After the inception of BU 2810 in FY 18-19, Cannabis staff salaries continued to be incorrectly charged to 2710 until PP 22-18                          |
| 1100 | CN   | 2810 | Cannabis                 | 861022               | FICA                         | (2,728)        | Decrease          | After the inception of BU 2810 in FY 18-19, Cannabis staff salaries continued to be incorrectly charged to 2710 until PP 22-18                          |
| 1100 | CN   | 2810 | Cannabis                 | 861023               | Medicare                     | (857)          | Decrease          | After the inception of BU 2810 in FY 18-19, Cannabis staff salaries continued to be incorrectly charged to 2710 until PP 22-18                          |
| 1100 | CN   | 2810 | Cannabis                 | 861024               | Ret. COLA                    | (3,638)        | Decrease          | After the inception of BU 2810 in FY 18-19, Cannabis staff salaries continued to be incorrectly charged to 2710 until PP 22-18                          |
| 1100 | CN   | 2810 | Cannabis                 | 861030               | Healthcare                   | (7,159)        | Decrease          | After the inception of BU 2810 in FY 18-19, Cannabis staff salaries continued to be incorrectly charged to 2710 until PP 22-18                          |

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|------|-------|------|-----------------------|---------|---------------------------|----------------|-------------------|------------------------------------------------------------------------|
| 1100 | PB    | 2851 | Planning and Building | 861011  | Reg Employees             | 197,883        | Increase          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 861012  | Extra Help                | 10,545         | Increase          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 861013  | Overtime Reg Emp          | (1,390)        | Decrease          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 861021  | Co Cont to Retirement     | 78,205         | Increase          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 861022  | Co Cont to OASDI          | 15,942         | Increase          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 861023  | Co Cont to OASDI-MEDIC    | 5,311          | Increase          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 861024  | Co Cont to Ret Increment  | 19,245         | Increase          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 861030  | Co Cont to Employee Ins   | 22,242         | Increase          | Based on Salary Projection with 7% vacancy Rate in the Dpt.            |
| 1100 | PB    | 2851 | Planning and Building | 862189  | Prof & Spec Svcs - Other  | 85,564         | Increase          | Contracts Added / LACO Water & Folsom C.E.                             |
| 1100 | PB    | 2851 | Planning and Building | 862239  | Spec Department Exp       | 45,000         | Increase          | Nuisance Abatement Project Added to Expenses                           |
| 1100 | PB    | 2851 | Planning and Building | 822204  | Cannab. Facility Bus. Lic | (10,000)       | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 822250  | Mobile Home Set up Fee    | (4,275)        | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 822300  | Construction Permit       | (175,000)      | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 822500  | Zoning Permit             | (25,000)       | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 822600  | Other Permit              | (3,272)        | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 822605  | Variance and Use Permit   | (75,000)       | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 823300  | Forfeiture and Penalty    | (31,000)       | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 826180  | Planning and Engineering  | (10,000)       | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 826186  | Other Permit Fee          | (30,000)       | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 826187  | Abandoned Vehic Abat Fee  | (81,000)       | Increase          | Transfer expected from A.V.A. for a Code Enforcement FTE               |
| 1100 | PB    | 2851 | Planning and Building | 826188  | General Plan Maint. Fee   | (30,000)       | Increase          | Based on 17/18 EOY Actuals. Increased Activity Expected                |
| 1100 | PB    | 2851 | Planning and Building | 827802  | Operating Transfer In     | (4,000)        | Increase          | Increase transfer from PS -AB717 Training Expense in Building Division |
| 1100 | PHMAT | 4010 | Public Health Admin   | 827801  | Grant Revenue             | (25,000)       | Increase          | New Grant for CHEE                                                     |
| 1100 | PHMAT | 4010 | Public Health Admin   | 862189  | Professional Services     | 8,946          | Increase          | New Grant for CHEE                                                     |
| 1100 | PHMAT | 4010 | Public Health Admin   | 862239  | Special Dept Expense      | 12,900         | Increase          | New Grant for CHEE                                                     |
| 1100 | PHMAT | 4010 | Public Health Admin   | 862253  | Travel-Out of County      | 3,154          | Increase          | New Grant for CHEE                                                     |

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|-------------------------------------|-----|------|-------------------|---------|---------------------------|----------------|-------------------------------------------------|-----------------------------------------|
| 1227                                | PC  | 4072 | Whole Person Care | 862239  | Special Dept Expense      | 51,395         | Increase                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1227                                | PC  | 4072 | Whole Person Care | 861011  | Regular Employees         | 31,782         | Increase                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1227                                | PC  | 4072 | Whole Person Care | 861021  | Co Cont to Retirement     | 9,544          | Increase                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1227                                | PC  | 4072 | Whole Person Care | 861022  | Co Cont to OASDI          | 1,971          | Increase                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1227                                | PC  | 4072 | Whole Person Care | 861023  | Co Cont to OASDI-MC       | 461            | Increase                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1227                                | PC  | 4072 | Whole Person Care | 861024  | Co Cont to Ret Comp       | 2,352          | Increase                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1227                                | PC  | 4072 | Whole Person Care | 861030  | Co Cont to Employee Ins   | 5,284          | Increase                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | HH  | 5020 | HHSA              | 865380  | Intrafund Transfers       | (51,395)       | Decrease                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | HH  | 5020 | HHSA              | 861011  | Regular Employees         | (31,782)       | Decrease                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | HH  | 5020 | HHSA              | 861021  | Co Cont to Retirement     | (9,544)        | Decrease                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | HH  | 5020 | HHSA              | 861022  | Co Cont to OASDI          | (1,971)        | Decrease                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | HH  | 5020 | HHSA              | 861023  | Co Cont to OASDI-MC       | (461)          | Decrease                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | HH  | 5020 | HHSA              | 861024  | Co Cont to Ret Comp       | (2,352)        | Decrease                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | HH  | 5020 | HHSA              | 861030  | Co Cont to Employee Ins   | (5,284)        | Decrease                                        | Move Pos #2852 for 6 months to B/U 4013 |
| 1100                                | SS  | 5010 | Social Services   | 862194  | A-87 Costs                | 1,000,000      | Increase                                        | Requested by Auditor                    |
| 1100                                | SS  | 5010 | Social Services   | 863115  | Service Connected Expense | 101,500        | Increase                                        | Vista Pacifica Contract                 |
| 1100                                | SS  | 5010 | Social Services   | 862239  | Special Dept Expense      | 156,619        | Increase                                        | 3 FTEs to work on SS projects           |
| 1100                                | SS  | 5010 | Social Services   | 825510  | Federal Welfare Admin     | (629,060)      | Decrease                                        | to report Revenue Increase              |
| 1100                                | SS  | 5010 | Social Services   | 825520  | Health Related Funds      | (440,342)      | Decrease                                        | to report Revenue Increase              |
| 1100                                | SS  | 5010 | Social Services   | 825210  | State Welfare Admin       | (188,717)      | Decrease                                        | to report Revenue Increase              |
| Total of all requested adjustments: |     |      |                   |         |                           | -              | All increased Expenses offset by equal Revenues |                                         |