

RESOLUTION NO. 18-171

WHEREAS, on June 19, 2018 the Board of Supervisors adopted Resolution No. 18-084 adopting the Final Budget for Fiscal Year 2018/19, and resolved that once the Auditor-Controller has closed the actual year end for FY 2017/18, any differences between the actual and estimated fund balance shall be placed into the Fund Balance Available account; and

WHEREAS, Section 29130 of the Government Code provides for appropriation of amounts that are in excess of anticipated amounts or not specifically set forth in the budget derived from any actual increases in financing sources 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 2018/19 Budget have been reviewed and approved by the Chief Executive Officer and Auditor-Controller based on information which became available after the adoption of the budget, including the final close-out of the 2017/18 fiscal year, it is recommended that the Board of Supervisors approve certain revisions to the budget.

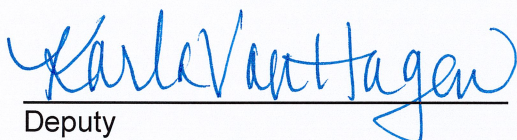
NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors hereby ordered and approved that amendments to the Fiscal Year 2018/19 Adopted Budget of the County of Mendocino bringing the total County budgeted appropriations from \$279,897,412 to \$286,195,452 for all funds and includes \$2,332,850 in revenue for total revenue of \$273,173,372 for all funds, as shown in Attachment A and B, entitled "FY 2018-19 1ST Quarter Department Budget Corrections" and "FY 2018-19 COE Recommendations for Carryforward Fund Balance from FY 17-18".

The foregoing Resolution introduced by Supervisor Gjerde, seconded by Supervisor McCowen, and carried this 13th day of November, 2018, by the following vote:

AYES: Supervisors Brown, McCowen, Croskey, and Gjerde
NOES: None
ABSENT: Supervisor Hamburg

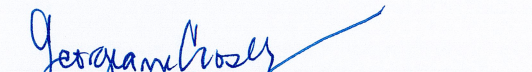
WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: CARMEL J. ANGELO
Clerk of the Board


Deputy

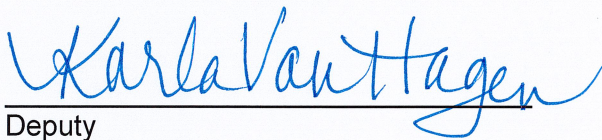
APPROVED AS TO FORM:
KATHARINE L. ELLIOTT
County Counsel




GEORGEANNE CROSKEY, 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: CARMEL J. ANGELO
Clerk of the Board


Deputy

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 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

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
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	862204	Gannab. 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

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
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	825610	Federal Welfare Admin	(629,060)	Decrease	to report Revenue Increase
1100	SS	5010	Social Services	825620	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:

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All increased Expenses offset by equal Revenues

County of Mendocino
FY18-19 CEO Recommendations for Carryforward Fund Balance from FY17-18

Attachment B

CEO Priority	Department	Program/Project/Need	Requested Amount	Recommended Amount	Description of Need / Justification	One-time / Ongoing
1	Jail	SB 844 - Jail Expansion	1,000,000	1,000,000	County fund match for SB844, Jail expansion. BOS approved increase from 1,000,000 to 2,000,000 on DATE. Without this County will have cash flow issues	One-time
2	Capital Projects (CIP)	Microwave Station Power Lines	100,000	100,000	Critical Public Safety infrastructure. Mt. Sanhedrin Microwave Station Power Line Repair and new power line to Point Arena Microwave Station	One-time
3	Capital Projects (CIP)	EOC Generator Connections	200,000	200,000	Critical Public Safety infrastructure. Standardize generator power connections at EOC, 911 Dispatch, and other critical facilities	One-time
4	Capital Projects (CIP)	Unanticipated CIP	200,000	200,000	Replenishment of Facilities CIP reserves expended on unanticipated emergency/priority projects	One-time
5	Capital Projects (CIP)	Admin Bldg Roof Phase II	2,500,000	1,000,000	Critical infrastructure. Administration Bldg Roof & HVAC Project - Phase II	One-time
6	Executive Office / IS	IT Master Plan	4,700,000	1,000,000	Critical infrastructure. Multi-Year Countywide IT Masterplan. 5-year plan to fund 10,000,000	Ongoing
7	Recorder Modernization	County Recorder System	49,000	45,000	Annual Recorder system software license and maintenance fee. Paid Jul-2018 for FY2018-19	Ongoing
8	Fund Balance	Unexpected Mid-Year Adjustments	0	420,190	Potential OT & Extra Help for Public Safety	One-time
Total of all carryforward requests:			8,749,000			
Total of all carryforward recommendations:				3,965,190		
Total of all carryforward balance*:				4,463,408	* From Auditor's Final End of Fiscal Year 2017-18 Report	
Allocated Carryforward at FY18/19 budget adoption				498,218	This amount was included in the FY2018-19 Budget and was allocated to departments & programs	
NET (recommendations - carryforward balance):				0		