

**Fiscal Year 2025-26 Mid-Year Budget Amendments
Fund 1000 - General Fund Budget Divisions
Total Use of Available Fund Balance = \$376,000**

1. **County Executive Office Division:** Increase appropriations for Information Technology Services (ITS) charges offset by a decrease of salaries and wages in the amount of \$135,000 due to a full-time position transfer from CEO to ITS and six months of related costs. Additional appropriation increases due to new contractual agreements for videography services and the Social Pinpoint Software for community engagement, as well as increased Property Management charges originally allocated to Fire for space that is now occupied by CEO. Use of Available Fund Balance \$52,500.

County Executive Office (Division 10200, Sub-division 1020000)

Increase	52130-Information Technology Svcs	\$ 135,000
Decrease	51100-Salaries and Wages	\$ 135,000
Increase	52810-Advertising/Marketing	\$ 30,000
Increase	53415-Computer Software/License	\$ 12,500
Increase	52510-Maint B&I-PW Charges	\$ 10,000

2. **Non-Departmental Division:** Decrease non-departmental discretionary revenues due to an overstatement in adopted budget estimates. This reduction is offset by the cancellation of the General Fund transfer-in to the Fire Fund. The Fire Fund transfer was for the fire prevention activities which moved to the General Fund, Division 15000 in fiscal year 2024-25.

Non-Departmental (Division 10500, Sub-division 1050000)

Decrease	41100-Property Taxes Current Secured	\$ 6,040,000
Decrease	41150-Property Taxes Current Unsecured	\$ 485,000
Decrease	41300-Supplemental Property Tax-Current	\$ 400,000
Decrease	41400-Sales and Use Tax	\$ 550,000
Decrease	41500-Transient Occupancy Tax	\$ 750,000
Decrease	41600-Property Transfer Tax	\$ 450,000
Decrease	44400-Delinquent Tax Penalties	\$ 325,000
Decrease	56135-Transfers-out to Fire	\$ 9,000,000

3. **Central Services Division:** Increase appropriations to reimburse Information Technology Division (ITS) for non-ITS grant work completed by ITS staff, new contractual agreements for security services at the Administration Building and Bay Alarm monitoring services, and storage cost of generators at the Airport. Use of Available Fund Balance \$63,500.

Central Services (Division 10520, Sub-division 1052000)

Increase	52130-Information Technology Svcs	\$ 11,500
Increase	52335-Security Services	\$ 43,000
Increase	52605-Rents/Leases-Bldgs/Land	\$ 9,000

4. **Central Services and County Executive Office Divisions:** Board approval for this amendment is required for reallocating appropriations between two Divisions (County Executive Officer and Central Services). For fiscal year 2025-26 budget, the Divisions of Community Outreach and Purchasing were combined as part of the County Executive Office Division. However, the liability insurance related to the staff was erroneously budgeted to the old Divisions. Use of Available Fund Balance \$0.00.

<u>County Executive Office (Division 10200, Sub-division 1020000)</u>		
Increase	52700-Liability Insurance	\$ 11,030
<u>Central Services-Community Outreach (Division 10520, Sub-division 1052002)</u>		
Decrease	52700-Liability Insurance	\$ 36
<u>Central Services-Purchasing (Division 10520, Sub-division 1052003)</u>		
Decrease	52700-Liability Insurance	\$ 10,994

5. **Public Works and PBES-Parks Divisions:** Increase appropriations for security services at the Administration Building and shifting grounds work done by Property Management staff for non-County facilities (Historic Courthouse and Cutting Wharf Boat Launch) in the amount of \$160,000, and increasing utility costs in the amount of \$140,000 for the EV Charging stations. These increases are partially offset by a decrease in Salaries and Benefits from vacancy savings. In addition, increase Transfers-out, with a corresponding Transfers-in, of \$27,000 to reimburse PBES-Parks staff for work at Skyline Park. Use of Available Fund Balance \$160,000.

<u>Public Works Administration Building (Division 12200, Sub-division 1220000)</u>		
Increase	52510-Maint B&I-PW Charges	\$ 160,000
Increase	53205-Utilities	\$ 140,000
Decrease	51100-Salaries and Wages	\$ 140,000
Increase	57900-Intrafund Transfers-out	\$ 27,000
<u>Planning, Building and Env Mgmt – Parks (Division 17500, Sub-division 1750000)</u>		
Increase	49900-Intrafund Transfers-In	\$ 27,000

6. **Conflict Public Defender Division:** Increase appropriations due to extra costs for investigators and experts related to several ongoing complex major crime cases. Use of Available Fund Balance \$100,000.

<u>Conflict Public Defender (Division 13400, Sub-division 1340000)</u>		
Increase	52140-Legal Services	\$ 100,000

7. **Sheriff and Sheriff-Coroner Divisions:** Board approval for this amendment is required for reallocating appropriations between two Divisions (Sheriff and Sheriff-Coroner). The Sheriff-Coroner Division is experiencing higher than anticipated professional expenses, offset by a decrease in law enforcement supplies in the Sheriff Division. Use of Available Fund Balance \$0.00.

Sheriff (Division 13600, Sub-division 1360000)

Decrease 53620-Law Enforcement Supplies \$ 80,000

Sheriff-Coroner (Division 13610, Sub-division 1361000)

Increase 52220-Medical/Lab Services \$ 80,000

8. **Probation – Juvenile Hall and Administration Divisions:** Board approval for this amendment is required for reallocating appropriations between two Divisions (Probation-Juvenile Hall and Probation-Administration). The Probation-Juvenile Hall division is experiencing an increase in Salaries and Wages from overtime and extra help for unfilled vacancies along with an equity increase approved for Juvenile Hall Counselors. The increase is offset by an appropriation decrease in Salaries and Wages and Other Professional Services in the Probation-Administration Division. Use of Available Fund Balance \$0.00.

Probation-Juvenile Hall (Division 14210, Sub-division 1421000)

Increase 51100-Salaries and Wages \$ 550,000

Probation-Administration (Division 14200, Sub-division 1420000)

Decrease 51100-Salaries and Wages \$ 300,000

Decrease 52490-Professional Services \$ 250,000

9. **Agricultural Commissioner-Sealer Division:** Increases in appropriations totaling \$73,000 are due to various expenses related to warehouse building improvements and creating new office spaces. This increase is offset by increase in estimated revenues from the State for unclaimed gas tax in the same amount. Use of Available Fund Balance \$0.00.

Agricultural Commissioner-Sealer (Division 16000, Sub-division 1600000)

Increase 43300-State Revenue \$ 73,000

Increase 52505-Maint Bldg & Improvements \$ 10,000

Increase 52510-Maint B&I-PW Charges \$ 13,000

Increase 52900-Training/Conference \$ 7,500

Increase 53105-Office Sup-Furn/Fixtures \$ 22,000

Increase 53300-Clothing & Personal Supplies \$ 5,500

Increase 53400-Minor Equipment Supplies \$ 15,000

**Fiscal Year 2025-26 Mid-Year Budget Amendments
Non-General Fund Budget Units**

10. **Fund 2000 Health and Human Services Agency:** Increase appropriations due to increased staffing costs and a higher volume of payments to physical groups and hospitals for bad debt, offset by increased State funding and a transfer-in from the Non-Operating Special Revenue fund restricted for Emergency Medical Services. Use of Available Fund Balance \$0.00.

Public Health Administration (Division 20001, Sub-division 2000100)

Increase	51100-Salaries and Wages	\$ 83,000
Increase	53500-Support and Care of Persons	\$ 197,000
Increase	43110-State Motor Vehicle in Lieu	\$ 35,000
Increase	48200-Transfers-in Revenue	\$ 245,000

Health and Sanitation Non-Operating Special Revenue Fund – Emergency Medical Services (Fund 2460, Division 24602, Sub-division 2000152)

Increase	56100-Transfers-out Expense	\$ 245,000
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11. **Fund 2000 Health and Human Services Agency:** Board approval for this amendment is required for reallocating appropriations between three divisions within the Health and Human Services Agency Fund based on services rendered. Use of Available Fund Balance \$0.00.

Comprehensive Services for Older Adults (Division 20005, Sub-division 2000500)

Increase	52431-IHSS Provider Services	\$ 100,000
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Self-Sufficiency (Division 20006, Sub-division 2000600)

Increase	51100-Salaries and Wages	\$ 283,000
Increase	53500-Support and Care of Persons	\$ 155,000

Child Welfare Services (Division 20004, Sub-division 2000400)

Decrease	52430-Client Provider Services	\$ 538,000
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12. **Fund 2040 Roads:** Increase appropriations for Roads Operations for three paving projects to be completed (not budgeted) by June 2026 on Diamond Mountain Road, Sunnyside Road and Lower Chiles Pope Valley Road. \$100,000 funded by SB1 Non-Operating Special Revenue Fund and the remaining \$1,962,766 funded by use of the Roads Operations' available fund balance.

Roads Operations (Division 20400, Sub-division 2040000)

Increase	52600-Rent/Leases – Equipment	\$ 297,150
Increase	53360-Infrastructure Repair Supplies	\$1,765,616
Increase	48200-Transfers-in Revenue	\$ 100,000

Public Ways and Facilities Non-Operating Special Revenue Fund - SB1 (Fund 2440, Division 24410, Sub-division 1220052)

Increase	56100-Transfers-out Expense	\$ 100,000
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13. **Fund 2700 In-Home Supportive Services Authority:** Increase appropriations for a projected increase of \$117,000 due to higher-than-expected insurance premium cost, offset by use of the IHSS available fund balance.

<u>IHSS Operations (Division, 27000, Sub-division 2700000)</u>		
Increase	52705-Insurance Premiums	\$ 117,000

14. **Fund 3000 Capital Improvement:** Increase appropriations in the Capital Improvement Project 26019-Ag Commissioner’s Warehouse for the purchase of water meter testing bench, offset by a transfer from the Agriculture Weights and Measures Non-Operating Special Revenue Fund. Use of Available Fund Balance \$0.00.

<u>CIP – Other County Buildings (Division 30005, Sub-division 3000550, Project 26019)</u>		
Increase	55400-Equipment	\$ 55,150
Increase	48200-Transfers-in Revenue	\$ 55,150
<u>Public Protection Non-Operating Special Revenue Fund – Ag Comm Weights and Measures (Fund 2420, Division 24270, Sub-division 1600050)</u>		
Increase	56100-Transfers-out Expense	\$ 55,150

15. **Fund 4100 Fleet Management:** Increase appropriations to true up the depreciation expense to the current estimated charges from the Future Depreciation Report, which estimates depreciation to be \$847,000. This is a non-cash transaction resulting in no change to the available fund balance.

<u>Roads Equipment Replacement (Division 41010, Sub-division 4101000)</u>		
Increase	54600-Depreciation Expense	\$ 317,000

16. **Fund 4100 Fleet Management:** Increase appropriations to true up the depreciation expense to the current estimated charges from the Future Depreciation Report, which estimates depreciation to be \$1,134,209. This is a non-cash transaction resulting in no change to the available fund balance.

<u>Fleet Vehicle Replacement (Division 41020, Sub-division 4102000)</u>		
Increase	54600-Depreciation Expense	\$ 209,209

17. **Fund 5020 5th Street Parking Garage:** Increase appropriations due to higher than projected equipment maintenance cost for the new solar panels. Use of available fund balance \$7,000.

<u>5th Street Parking Garage Operations (Division 50200, Sub-division 5020000)</u>		
Increase	52500-Maintenance – Equipment	\$ 7,000

18. **Fund 5040 Animal Shelter:** Increase appropriations by the total amount of \$121,872 due to significant increases in the number of animals under care of the Animal Shelter. Average daily population is up 31% when compared to last year and total intake is up 18%. As a result, expenses for all services and supplies are up 38%. Veterinary Services is up 55%, Animal Feed is up 46%, and Veterinary Supplies is up 24%. Other Professional Services are increased costs associated with on-line pet licensing and work that was completed earlier this fiscal year with a consultant to review the cost allocation methodology for Animal Shelter operations. The increases in appropriations will be offset by increased donations received during the year. In addition, increase both appropriations and revenues for the tracking of In-kind donations received. Use of Available Fund Balance \$0.00.

Animal Shelter Operations (Division 50400, Sub-division 5040000)

Increase	52220-Medical and Lab Services	\$ 1,800
Increase	52230-Veterinary Services	\$ 15,000
Increase	52490-Other Professional Services	\$ 12,000
Increase	52510-Maint B&I PW Charges	\$ 7,500
Increase	53300-Clothing & Personal Supplies	\$ 1,800
Increase	53410-Computer Equipment	\$ 1,000
Increase	53610-Veterinary Supplies	\$ 46,272
Increase	53615-Animal Trapping Devices	\$ 1,500
Increase	47500-Donations/Contributions	\$ 86,872
Increase	53690-Donated Supplies	\$ 35,000
Increase	47510-In-kind Donation Revenue	\$ 35,000