

BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. _____

RESOLUTION AMENDING RESOLUTION NO. 2023-116 TO AMEND THE FY 2023-24 ADOPTED BUDGET BY ADJUSTING RESERVES, FUND BALANCE CARRY OVER, REVENUES, AND APPROPRIATIONS.

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 and appropriations within the FY 2023-24 Adopted Budget have been reviewed and based on information available since the adoption of the Final Recommended Budget, it is recommended that the Board of Supervisors approve certain revisions to the budget.

NOW, THEREFORE, BE IT resolved by the Board of Supervisors that the revisions to the Fiscal Year 2023-24 Adopted Budget of the County of Lake, as shown on Attachment A, are hereby ordered and approved.

THIS RESOLUTION was passed and adopted by the Board of Supervisors of the County of Lake at a regular meeting thereof on the _____ day of _____, 2024, by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

COUNTY OF LAKE

APPROVED AS TO FORM:
LLOYD GUINTIVANO
County Counsel

Chairman, Board of Supervisors

ATTEST: SUSAN PARKER
Clerk of the Board

AUDITOR REVIEW:
JENAVIVE HERRINGTON
Auditor-Controller/County Clerk

By: _____

FY 2023-24 MID-YEAR BUDGET ADJUSTMENTS

RESERVE ADJUSTMENTS

Fund	Budget Unit	Fund Title	Explanation		Increase (Decrease)*
985	4121	Integrated Waste Management	392.28-00	Transfer to Fund 987 to meet liability per CalRecycle	(\$249,678)
987	4121	Integrated Waste Management	392.00-00	Transfer fr Fund 985 to meet liability per CalRecycle	\$207,652
992	4121	Integrated Waste Management	392.00-00	Transfer fr Fund 985 to meet liability per CalRecycle	\$42,026
169	5125	Welfare Assistance	392.34-00	Decrease to cover two new contracts for DR3	(\$100,000)
169	5125	Welfare Assistance	392.34-00	Decrease to transfer to BU 5011	(\$254,387)
251	8351	Lands End	392.15-00	Decrease reserves to cover City of Lakeport sewer charges	(\$22,516)
252	8352	Corinthian Bay	392.05-00	Decrease reserves to cover SDA admin fee increase	(\$2,500)
254	8354	LACOSAN SE	392.05-00	Increase Capacity Expansion reserves	\$12,815
254	8354	LACOSAN SE	392.27-00	Decrease and move to Capacity Expansion reserves	(\$12,815)
255	8355	LACOSAN NW	392.27-00	Decrease to cover transferred funds and utility rate study	(\$78,205)
260	8460	Spring Valley Campground	392.31-00	Decrease to cover brush cleanup and various repairs	(\$8,750)
262	8462	CSA #2 Spring Valley	392.05-00	Increase Capacity Expansion reserves	\$45,253
262	8462	CSA #2 Spring Valley	392.15-00	Decrease and move to Capacity Expansion reserves	(\$45,253)
266	8466	CSA #6 Finley Water	392.27-00	Decrease to cover SDA Admin fee increase	(\$568)
280	8480	CSA #20 Soda Bay Water	392.15-00	Decrease to replenish funds and cover lab charge analyzer	(\$78,687)
280	8480	CSA #20 Soda Bay Water	392.27-00	Decrease to cover SDA Admin fee increase	(\$16,294)
281	8481	CSA #21 North Lakeport Water	392.05-00	Increase Capacity Expansion reserves	\$6,242
281	8481	CSA #21 North Lakeport Water	392.27-00	Decrease and move to Capacity Expansion reserves	(\$6,242)
283	8483	CSA #23 Zone C Oak Tree Court	392.00-00	Decrease to cover unexpected expenses	(\$1,000)
293	8593	Kelseyville Water Works #3	392.00-00	Increase Capacity Expansion reserves	\$643,768

REVENUES

Fund	Budget Unit	Budget Unit Title	Account Number	Account Title or Brief Explanation	Increase (Decrease)*
001	1012	Administrative Office	54-90	Tree Mortality	\$1,000,000
001	1120	Non-Departmental Revenue	80-92	Loan repayment from BU 3123	\$135,000
001	1120	Non-Departmental Revenue	80-93	GF Loan to BU 3123	(\$135,000)
001	1120	Non-Departmental Revenue	81-23	Local match - Rehab Apron Design (To BU 3123)	(\$7,500)
001	1120	Non-Departmental Revenue	81-23	Contribution for Hanger Dev. Project (To BU 3123)	(\$79,486)
001	1120	Non-Departmental Revenue	81-23	ARPA funds to BU 1778 (81-22 transaction already budgeted)	(\$100,000)
001	1120	Non-Departmental Revenue	81-23	ARPA funds to BU 1904 (81-22 transaction already budgeted)	\$75,000
001	1120	Non-Departmental Revenue	81-23	ARPA funds to BU 2702 (81-22 transaction already budgeted)	(\$600,000)
001	1120	Non-Departmental Revenue	81-23	ARPA funds to BU 4011 (81-22 transaction already budgeted)	\$50,000
001	1120	Non-Departmental Revenue	81-23	ARPA funds to BU 4011 (81-22 transaction already budgeted)	(\$6,800)
001	1120	Non-Departmental Revenue	81-23	ARPA funds to BU 6022 (81-22 transaction already budgeted)	\$50,000
001	1120	Non-Departmental Revenue	81-23	Transfer to BU 1785 for Jail Generator	(\$100,000)
001	1120	Non-Departmental Revenue	81-23	Transfer to BU 1785 for Jail Generator	(\$175,000)
001	1120	Non-Departmental Revenue	81-23	Transfer to BU 1785 for Armory Remodel	(\$275,000)
001	1451	Registrar of Voters	66-70	Unanticipated election expense reimbursements	\$20,000

001	1671	Buildings and Grounds	54-90	Courts JOA - Cost-Share for paint and ext repairs	\$42,000
001	1671	Buildings and Grounds	54-90	Courts JOA - Cost-Share for Courthouse Roof	\$87,096
960	1785	Public Safety Facilities	81-22	Transfer in from BU 1120 for Jail Generator	\$100,000
960	1785	Public Safety Facilities	81-22	Transfer in from BU 1120 for Jail Generator	\$175,000
960	1785	Public Safety Facilities	81-22	Transfer in from BU 1120 for Armory Remodel	\$275,000
001	2110	District Attorney	54-02	Actual allocation from CCP is more than expected	\$40,000
001	2302	Probation	53-01	Under budgeted \$184,972 Received \$244,165	\$59,193
001	2302	Probation	54-02	Over budgeted \$72,000. Received \$30,750	(\$41,250)
001	2302	Probation	54-05	Over budgeted \$423,268. Actual \$409,479	(\$13,789)
001	2302	Probation	54-05	Under budgeted \$11,528 Received \$149,972	\$138,444
001	2302	Probation	54-14	New funding from State	\$42,909
001	2302	Probation	54-90	Over budgeted \$184,233 Actual \$183,725	(\$508)
001	2302	Probation	56-30	New Grant for Tobacco	\$20,000
001	2703	Animal Care and Control	21-01	Decreased revenue of Licenses	(\$6,000)
923	3123	Lampson Field Capital Projects	52-40	State match - Rehab. Apron Design	\$7,500
923	3123	Lampson Field Capital Projects	56-01	Federal - Rehab Apron Design	\$135,000
923	3123	Lampson Field Capital Projects	80-92	GF Loan from BU 1120	\$135,000
923	3123	Lampson Field Capital Projects	80-93	GF loan repay to BU 1120	(\$135,000)
923	3123	Lampson Field Capital Projects	81-22	Local match - Rehab Apron Design (From BU 1120)	\$7,500
923	3123	Lampson Field Capital Projects	81-22	Contribution for Hanger Dev. Project (From BU 1120)	\$79,486
985	4121	Integrated Waste Management	81-23	Transfer to Fund 987 to meet liability per CalRecycle	(\$249,678)
987	4121	Integrated Waste Management	81-22	Transfer from Fund 985 to meet liability per CalRecycle	\$207,652
992	4121	Integrated Waste Management	81-22	Transfer from Fund 985 to meet liability per CalRecycle	\$42,026
168	5011	Social Services Administration	53-30	CMSP came in higher	\$6,000
168	5011	Social Services Administration	53-32	CalFRESH came in higher	\$488,629
168	5011	Social Services Administration	53-35	CWS CARES came in higher	\$75,000
168	5011	Social Services Administration	55-35	HCD Allocation - New	\$93,616
168	5011	Social Services Administration	81-22	Transfer in from BU 5125	\$254,387
169	5121	General Welfare	53-03	Family Support increase-Realignment	\$900,000
169	5125	Wraparound Services	81-23	Transfer to BU 5011	(\$254,387)
090	5164	Housing Administration	55-01	Admin fees	\$1,250
125	6022	Library	54-98	CLLS grant higher than expected	\$4,000
071	6023	Library Improvements	79-99	Unanticipated large donation for library materials	\$11,500
200	8109	Watershed Protection District	54-90	Wildlife Conservation Board Grant (pending award)	\$2,590,000
298	8798	Air Control Officer's Special Programs	53-81	Decrease revenue to balance budget	(\$81,081)
299	8799	Air Quality Management District	21-60	Decrease revenue to balance budget	(\$88,308)
Total Revenues All Funds					\$4,999,401
Total General Fund, #001:					\$219,309

APPROPRIATIONS

Fund	Budget Unit	Budget Unit Title	Account Number	Account Title or Brief Explanation	Increase (Decrease)*
001	1011	Board of Supervisors	01-11	Increase in Salaries & Wages/Permanent	\$7,500
001	1011	Board of Supervisors	02-22	Increase in PERS	\$2,000
001	1011	Board of Supervisors	03-30	Increase in Health Insurance	\$12,000
001	1012	Administrative Office	23-80	Contracted services less than expected	(\$5,500)
001	1012	Administrative Office	28-30	Tree Mortality	\$1,000,000
001	1012	Administrative Office	38-00	Computers/docking stations	\$5,500
064	1072	Cannabis Program	23-91	Decrease to balance with FBA	(\$38,539)

001	1121	Auditor-Controller/Clerk	01-11	AAC position unfilled	(\$20,000)
001	1121	Auditor-Controller/Clerk	28-30	Increase in travel. Annual GFOA conference for AC	\$20,000
001	1121	Auditor-Controller/Clerk	28-30	Needs Assessment- new accounting system	\$300,000
001	1451	Registrar of Voters	12-00	Verizon - Pollworker & Office Cellphones	\$1,500
001	1451	Registrar of Voters	22-71	Unanticipated Postage Rate Increase	\$8,000
001	1451	Registrar of Voters	28-30	Voting System Supplies	\$10,500
001	1671	Buildings and Grounds	18-00	Electronic locks for the Courthouse Interior doors for security and efficiency	\$47,000
001	1671	Buildings and Grounds	18-00	Increased maintenance and repairs from shelter occupants and operations(\$40k actual +\$15k anticipated through FY23-24)	\$55,000
001	1671	Buildings and Grounds	23-80	Increased maintenance and repairs from shelter occupants and operations (\$19k actual +\$10k anticipated through FY 23-24)	\$29,000
960	1785	Public Safety Facilities	63-13	Decrease Tower/Control Remodel	(\$47,351)
960	1785	Public Safety Facilities	63-13	Increase Jail Generator	\$322,351
960	1785	Public Safety Facilities	63-13	Increase Armory Remodel	\$275,000
001	1903	Public Works Administration	01-11	Reduce for PW Director Payout/Final Pay check and for insurance contribution increase	(\$55,000)
001	1903	Public Works Administration	01-14	Increase for PW Director Payout/Final Pay check	\$50,000
001	1903	Public Works Administration	03-30	Increase for Insurance contribution increase	\$5,000
001	2110	District Attorney	03-30	Increase in department expenses starting January 2024	\$40,000
001	2110	District Attorney	04-00	Increase to cover reimb to Intercare for overpayment	\$31,139
001	2106	Grand Jurors	12-00	Increase in internet/phone	\$825
001	2106	Grand Jurors	16-00	Per diem days higher than anticipated	\$5,150
001	2106	Grand Jurors	22-70	Final Report increasing each year	\$2,000
001	2106	Grand Jurors	29-50	Costs higher due to mileage increase	\$12,800
001	2111	Public Defender	01-11	Decrease and transfer to cover attorney contracts	(\$394,007)
001	2111	Public Defender	18-00	Decrease and transfer to cover attorney contracts	(\$150,000)
001	2111	Public Defender	23-98	Increase to cover attorney contracts through end of year	\$544,007
001	2201	Sheriff-Coroner	04-00	Increase to cover reimb to Intercare for overpayment	\$68,717
001	2201	Sheriff-Coroner	17-00	Watchguard migration fees	(\$11,077)
001	2201	Sheriff-Coroner	62-74	Watchguard migration fees	\$11,077
001	2204	Sheriff-Court Security	04-00	Increase to cover reimb to Intercare for overpayment	\$31,349
198	2214	Sheriff-Asset Forfeiture	28-30	Transfer purchase of night vision equipment to 62-74	(\$120,000)
198	2214	Sheriff-Asset Forfeiture	62-74	Purchase of night vision equipment	\$120,000
001	2301	Jail Facilities	04-00	Increase to cover reimb to Intercare for overpayment	\$81,003
001	2302	Probation	01-13	Increase Overtime	\$63,621
001	2302	Probation	04-00	Increase to cover reimb to Intercare for overpayment	\$30,569
001	2302	Probation	23-80	Lexipol	\$13,378
001	2302	Probation	28-30	Rev Q switch to Tyler no longer planned	(\$120,000)
001	2302	Probation	28-30	Hal System Cancelled	(\$291)
001	2302	Probation	28-30	Remove Cordico wellness App from budget	(\$30,000)
001	2302	Probation	28-30	Merchandise for Tobacco Grant	\$20,000
001	2302	Probation	28-30	Increase incentives	\$25,000
001	2302	Probation	28-30	Training and Fidelity	\$30,000
001	2302	Probation	28-30	Increase Core training	\$4,000
001	2302	Probation	29-50	Increase STC mandates training	\$8,000
001	2302	Probation	29-50	Increase DPO Core training per diem	\$5,000
001	2302	Probation	38-00	Furniture for Lower Lake office	\$30,000
001	2302	Probation	38-00	Increase price of Easy up for Mobile Prob grant	\$2,000
001	2302	Probation	38-00	10 new laptops	\$15,000
001	2302	Probation	38-00	8 new monitors for Lower Lake office	\$1,600
001	2302	Probation	38-00	40 Docking stations	\$6,400
001	2302	Probation	40-70	Juvenile Medical	\$96,291
001	2302	Probation	40-70	Increase misc JV expenses	\$11,000
001	2302	Probation	54-02	Tattoo Removal	\$24,000
001	2302	Probation	63-13	Solar backup battery	(\$340,000)

001	2302	Probation	63-13	Solar PV array	\$340,000
001	2603	Code Enforcement	11-00	decrease in Cannabis Uniforms	(\$2,000)
001	2603	Code Enforcement	22-70	decrease in Cannabis supplies	(\$11,000)
001	2603	Code Enforcement	23-80	Contract with LCOE was not accounted for	\$59,600
001	2603	Code Enforcement	28-30	increase for OpenGov	\$90,000
001	2603	Code Enforcement	29-50	decrease in training travel - mostly online trainings	(\$7,400)
001	2603	Code Enforcement	29-51	was overbudgeted	(\$10,000)
001	2603	Code Enforcement	38-00	Inverntory items overestimated	(\$21,695)
001	2603	Code Enforcement	62-72	Remove Jeep Wrangler (Prop 64 grant funded)	(\$35,680)
001	2603	Code Enforcement	62-72	Increase Dodge Ram Truck (Prop 64 grant funded)	\$1,875
001	2603	Code Enforcement	80-80	Reimb from BU 1072 for Prop 64 Cohort 3 grant	(\$63,700)
001	2702	Planning	01-11	Salary savings from late hires	(\$56,000)
001	2702	Planning	02-21	Salary savings from late hires	(\$4,000)
001	2702	Planning	02-22	Salary savings from late hires	(\$12,000)
001	2702	Planning	03-30	Salary savings from late hires	(\$15,000)
001	2702	Planning	03-31	Salary savings from late hires	(\$200)
001	2702	Planning	23-80	Digital Scanning Project	\$37,000
001	2702	Planning	28-30	Professional Development - Planning/Commisioners	\$20,000
001	2702	Planning	29-50	Travel for Professional Development	\$10,200
001	2702	Planning	38-00	Laptops	\$20,000
001	2703	Animal Care and Control	01-13	Increased Overtime usage and costs	\$15,000
923	3123	Lampson Field Capital Projects	23-80	Increase to cover the Hanger Development Project	\$79,486
923	3123	Lampson Field Capital Projects	61-60	Rehabilitate Apron - Design	\$150,000
168	5011	Social Services Administration	01-11	Longevity backpay and WFI	\$415,525
168	5011	Social Services Administration	01-14	Hiring Incentive	\$10,000
168	5011	Social Services Administration	02-21	WFI	\$912
168	5011	Social Services Administration	02-22	WFI	\$800
168	5011	Social Services Administration	03-30	Unexpected Retirements	\$19,572
168	5011	Social Services Administration	03-31	WFI	\$7
168	5011	Social Services Administration	12-00	Cellphone plan update	\$10,000
168	5011	Social Services Administration	14-00	Aaramark Agreement for Mats	\$2,520
168	5011	Social Services Administration	17-00	Maintenance increase	\$838
168	5011	Social Services Administration	22-71	New Postage program for CalSAWs	\$63,506
168	5011	Social Services Administration	23-80	Contract amendments	\$114,565
168	5011	Social Services Administration	28-30	ZOOM and other licenses	\$10,000
168	5011	Social Services Administration	28-30	Increase in special department expenses	\$254,387
168	5011	Social Services Administration	40-72	CSEC move from Time Studying to hard costs	\$15,000
169	5121	General Welfare	40-30	CalWORKS case increase	\$900,000
169	5125	Wraparound Services	40-40	Two new contracts DR3	\$100,000
090	5164	Housing Administration	28-30	Lindsey contract amendment/addition	\$1,250
125	6022	Library	23-80	Increased usage of Information Technology	\$10,000
125	6022	Library	28-30	Decrease bookmobile allocation	(\$18,000)
125	6022	Library	30-00	Increased Water Use at Lakeport Library from Leak	\$2,000
125	6022	Library	55-51	ESL & Family Literacy expenditure increased	\$10,000
071	6023	Library Improvements	18-00	Buidling Forward Air Filtration Filters.	\$13,489
071	6023	Library Improvements	28-30	Purchase of library materials with donated funds	\$11,500
071	6023	Library Improvements	38-00	Building Forward Camera. Auditor requests account change.	\$39,710
071	6023	Library Improvements	63-13	Air Filtration Improvements at Lakeport, Middletown, Redbud, and Upper Lake Libraries	(\$105,000)
071	6023	Library Improvements	63-13	Automated Building Control System at Lakeport, Middletown, Redbud, and Upper Lake Libraries	(\$32,000)
071	6023	Library Improvements	63-13	Fire Alarm and Sprinkler System and Sprinkler System at Lakepory Library	(\$210,000)
071	6023	Library Improvements	63-13	Photovoltaic Solar System at Lakeport, Middletown, and Redbud Libraries	(\$830,000)
071	6023	Library Improvements	63-13	Lakeport Library Roof Replacement	(\$275,900)
071	6023	Library Improvements	63-13	Video Camera Security system installation at at Lakeport, Middletown, Redbud, and Upper Lake Libraries	(\$42,000)
071	6023	Library Improvements	63-13	Water/Waste System upgrades at Lakeport Library	(\$125,000)

071	6023	Library Improvements	63-13	Lakeport Lib Building Forward Grant Improvements	\$923,099
071	6023	Library Improvements	63-13	Redbud Lib Building Forward Grant Improvements	\$365,657
071	6023	Library Improvements	63-13	Middletown Lib Building Forward Grant Improvements	\$260,827
071	6023	Library Improvements	63-13	Upper Lake Lib Building Forward Grant Improvements	\$17,118
001	7011	Parks and Recreation	18-00	Cleanup & block off access of an illegal dumpsite at 9650 Hwy 281 (County property)	\$10,313
200	8109	Watershed Protection District	11-00	Redistribution of grant approps to correct accts	\$3,900
200	8109	Watershed Protection District	22-70	Redistribution of grant approps to correct accts	\$3,500
200	8109	Watershed Protection District	23-80	Redistribution of grant approps to correct accts	\$166,080
200	8109	Watershed Protection District	28-30	Redistribution of grant approps to correct accts	(\$175,235)
200	8109	Watershed Protection District	28-30	Adj. grant approps to 62-74 for trailer purchase	(\$15,000)
200	8109	Watershed Protection District	28-30	Inc. misc. program expense approps.	\$7,000
200	8109	Watershed Protection District	28-30	Placeholder for WCB Grant expenses	\$2,590,000
200	8109	Watershed Protection District	29-50	Redistribution of grant approps to correct accts	\$1,755
200	8109	Watershed Protection District	62-74	Grant #23-PMG-A004 - Hauling trailer purchase	\$15,000
200	8109	Watershed Protection District	80-80	Add approps accepting IRWMP contrib fr Sp.Dist.	(\$7,000)
213	8213	Kelseyville Lighting District	30-00	PG&E Lighting bills	\$1,000
251	8351	Lands End	23-80	City of Lakeport sewer charges	\$32,000
252	8352	Corinthian Bay	23-89	SDA Admin fee increase	\$2,500
254	8354	LACOSAN SE	23-89	SDA Admin fee increase	\$88,544
254	8354	LACOSAN SE	62-74	Breaker & Contractor Test Equipment	\$5,800
255	8355	LACOSAN NW	23-77	Replenish from Budget Transfer #58	\$55,000
255	8355	LACOSAN NW	23-80	Utility Rate Study	\$23,205
260	8460	Spring Valley Campground	18-00	Brush Cleanup, Plumbing Repair, Siding Repair, Front door Repair, Building Repairs	\$8,750
262	8462	CSA #2 Spring Valley	17-00	Generator Repair	\$12,000
262	8462	CSA #2 Spring Valley	18-00	Actuator Repair	\$10,000
262	8462	CSA #2 Spring Valley	23-80	Rate Study Consultant	\$10,470
266	8466	CSA #6 Finley Water	23-89	SDA Admin fee increase	\$5,882
280	8480	CSA #20 Soda Bay Water	23-77	Replenish from Budget Transfer #60	\$57,000
280	8480	CSA #20 Soda Bay Water	23-80	Replenish from Budget Transfer #60	\$30,000
280	8480	CSA #20 Soda Bay Water	23-89	SDA Admin Fee Increase	\$16,294
280	8480	CSA #20 Soda Bay Water	62-74	Lab Charge Analyzer	\$14,000
281	8481	CSA #21 North Lakeport Water	23-89	SDA Admin Fee Increase	\$23,037
283	8483	CSA #23 Zone C Oak Tree Court	23-80	Increase for unexpected expenses	\$1,000
293	8593	Kelseyville Water Works #3	18-00	Lift Station Fence Repair	\$36,000
293	8593	Kelseyville Water Works #3	23-80	Utility Rate Study	\$38,610
299	8799	Air Quality Management District	18-00	Increase, per Auditor all project claims < \$25,000	\$50,000
299	8799	Air Quality Management District	61-69	Decrease, per Auditor all project claims > \$25,000	(\$50,000)
919	9919	ISF-Public Liability	23-80	Decrease to balance with FBA	(\$8,491)
Total Appropriations All Funds					\$7,734,294
Total General Fund, #1:					\$2,006,364