BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. ____________

RESOLUTION AMENDING RESOLUTION NO. 2024-99 TO AMEND THE FY 2024-25 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 2024-25 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 2024-25 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 ________________, 2025, 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 2024-25 MID-YEAR BUDGET ADJUSTMENTS

RESERVE ADJUSTMENTS

Fund	Budget Unit	Fund Title		Explanation	Increase (Decrease)*
064	1072	Cannabis Fees & Taxation		Decrease to cover repay of unspent grant funds	($1,307,388)
080	2116	DA-Asset Forfeiture		Increase due to removal of case management system	$139,000
098	3011	Road		Socrates Mine Road 2.61-cover local match and cost over the FEMA grant funds	($143,321)
154	1120	Tech Modernization		Decrease to cover ERP conversion	($1,000,000)
169	5125	Welfare Assistance		To spend on AC45 placements	($768,500)
254	8354	LACOSAN SE Regional Sys		Replenish reserves after short-term loan repay from Fund 262	$2,000,000
254	8354	LACOSAN SE Regional Sys	392.05-00	Increase Capacity Expansion Reserves	$33,617
254	8354	LACOSAN SE Regional Sys	392.27-00	Decrease O&M Reserves	($33,617)
254	8354	LACOSAN SE Regional Sys	392.27-00	Decrease O&M Reserves	($13,500)
260	8460	CSA #2-Spr Valley Cmpgrnd	392.31-00	Community Center Repair Reserves	($8,500)
262	8462	CSA #2 Spring Valley	392.05-00	Capacity Expansion Reserve	($26,797)
273	8473	CSA #13 Kono Tayee	392.05-00	Capacity Expansion Reserve	($11,101)
280	8480	CSA #20 Soda Bay Water	392.04-00	Debt Service Reserves	($150,000)
280	8480	CSA #20 Soda Bay Water	392.05-00	Capacity Expansion Reserve	($18,797)
280	8480	CSA #20 Soda Bay Water	392.27-00	O&M Reserves	($31,026)
281	8481	CSA #21 N. Lakeport Water	392.05-00	Capacity Expansion Reserve	($21,460)
284	8484	CSA#23 Zone D Shadow Hill		Decrease for maintenance	($1,000)
287	8487	CSA#23 Zone G Vista Mount		Decrease for maintenance	($1,000)
288	8488	CSA#23 Zone H Dohnary Rdg		Decrease for maintenance	($1,000)
293	8593	Co Wtrwrks Dist #3 Kville	392.00-00	Capacity Expansion Reserve	$35,161
293	8593	Co Wtrwrks Dist #3 Kville	392.00-00	Capacity Expansion Reserve	($22,645)
293	8593	Co Wtrwrks Dist #3 Kville	392.15-00	Capital Improvement Reserve	($14,000)
293	8593	Co Wtrwrks Dist #3 Kville	392.27-00	O&M Reserves	($35,231)

REVENUES

Fund	Budget Unit	Budget Unit Title	Account Number	Account Title or Brief Explanation	Increase (Decrease)*
001	1011	Board of Supervisors	81-23	BOS Discretionary to BU 8109 for Golden Mussel prevention	($20,000)
64	1072	Cannabis Program	81-23	Increase transfer to BU 2603 for Code Officer	($5,661)
64	1072	Cannabis Program	81-23	Transfer to BU 2702 for Cannabis application processing	($192,861)
001	1120	Non-Departmental Revenue	10-10	Increase property tax	$1,800,000
001	1120	Non-Departmental Revenue	42-01	Decrease interest received	($300,000)
001	1120	Non-Departmental Revenue	54-90	MIT-RIP Grant	$981,407
001	1120	Non-Departmental Revenue	81-23	To BU 8109 (MIT-RIP Grant)	($981,407)
001	1120	Non-Departmental Revenue	81-23	To BU 3122 for Airport operations	($14,000)
001	1120	Non-Departmental Revenue	81-23	To BU 8695 for Special District studies (ARPA)	($200,000)
001	1120	Non-Departmental Revenue	81-23	To BU 1781 for NCO BHBL program (ARPA)	($265,000)
154	1120	Tech Modernization Reserve	81-23	Transfer to BU 1121 for ERP conversion	($1,000,000)
1	1121	Auditor-Controller	81-22	From Fund 154 for ERP conversion	$1,000,000
1	1781	Special Projects	81-22	From BU 1120 for NCO BHBL program (ARPA)	$265,000

960	1785	Public Safety Facilities	54-90	MIT-RIP Grant	$125,000
960	1785	Public Safety Facilities	80-98	Revenue from Bond	$2,500,000
001	1892	Marketing & Econ Development	54-90	LATA funds ($70,000 rec'd as of 9/30/24)	$500,000
001	2110	District Attorney	54-02	Additional one-time CCP funding	$66,000
1	2302	Probation	53-01	Received more than budgeted	$7,444
1	2302	Probation	53-01	New funding	$1,912
1	2302	Probation	54-02	Not appropriated in State budget	($30,750)
1	2302	Probation	54-02	New Grant Cal Aim	$21,500
1	2302	Probation	54-05	Not appropriated in State budget	($100,000)
1	2302	Probation	54-05	Change with 24-25 budget	($6,504)
1	2302	Probation	54-05	Change with 24-25 budget	($646)
1	2302	Probation	54-14	Change with 24-25 budget	($20,052)
1	2302	Probation	54-90	Change with 24-25 budget	($333)
1	2302	Probation	54-90	Not appropriated in State budget	($169,094)
1	2302	Probation	54-90	Received more than budgeted	$163,238
1	2302	Probation	56-30	Change with 24-25 budget	($2,112)
001	2603	Code Enforcement	54-90	CDBG Grant	$154,680
001	2603	Code Enforcement	81-22	From BU 1072 (Code Officer salary increase)	$5,661
001	2702	Planning	66-12	Environmental Planning Fees	($192,861)
001	2702	Planning	81-22	FY 23/24 Cannabis Appl Processing	$150,817
001	2702	Planning	81-22	FY 24/25 Cannabis Appl Processing	$42,044
098	3011	Road Division	54-90	State - ATP Middletown Multi-use path	$66,005
098	3011	Road Division	56-30	Other - LAKE APC for ATP Middletown	$133,995
098	3011	Road Division	54-40	Federal - Socrates Mine 2.61 Landslide	$64,679
132	3122	Lampson Airport Operations	81-22	From BU 1120 for Airport operations	$14,000
145	4014	Mental Health	53-60	Increased medical revenue as a result of payment reform	$18,600,099
145	4014	Mental Health	53-60	MHBG ARPA funding	$54,762
141	4015	SUDS	53-62	Increased medical revenue as a result of payment reform	$4,550,973
141	4015	SUDS	53-62	SUBG ARPA funding	$33,164
168	5011	Social Services Administration	53-50	Realignment	$266,496
168	5011	Social Services Administration	55-34	HSP Allocation	$86,302
168	5011	Social Services Administration	55-34	NCO Child Care Federal match	$200,000
168	5011	Social Services Administration	55-35	TAY THP and HNMP Funds	$189,880
168	5011	Social Services Administration	55-34	HDAP Allocation	$135,841
168	5011	Social Services Administration	55-33	ILP Allocation	$35,078
168	5012	Social Services Special Program	66-01	Reimbursement from AAA and PA IHSS	$70,000
090	5164	Housing Administration	55-01	Admin Fees	$5,000
200	8109	Watershed Protection District	81-22	BU 1011 contrib for Golden Mussel Prevention	$20,000
200	8109	Watershed Protection District	81-22	From BU 1120 (MIT-RIP Grant)	$981,407
254	8354	LACOSAN SE Regional	80-99	Prior year loan repay from Fund 262	$2,000,000
260	8460	Spring Valley Campground	54-90	MIT-RIP Grant	$198,792
262	8462	CSA #2 Spring Valley	56-01	Caltrans Bridge Project Upper Wolf/North Fork	$77,939
262	8462	CSA #2 Spring Valley	79-90	Other/Misc	$25,000
295	8695	Special Districts Admin	66-51	Increase Administration Office Roof Replacement	$185,000
295	8695	Special Districts Admin	81-22	ARPA funds from BU 1120	$200,000
905	9905	Central Garage	42-11	Vehicle replacement	$1,020
905	9905	Central Garage	69-25	Fleet Vehicles-Operation Services	$65,000
			Total Revenues All Funds		**$32,543,854**
			Total General Fund, #001:		**$2,856,944**

APPROPRIATIONS					
Fund	**Budget Unit**	**Budget Unit Title**	**Account Number**	**Account Title or Brief Explanation**	**Increase (Decrease)***
001	1011	Board of Supervisors	1-11	Due to salary increases	$40,000
001	1011	Board of Supervisors	2-21	Due to salary increases	$3,000
001	1011	Board of Supervisors	2-22	Due to salary increases	$10,500
001	1011	Board of Supervisors	28-30	Governance informational session	$10,000
001	1014	Clerk of the Board	23-80	Digitization project	$30,000
001	1124	Central Services	1-12	Extra help mail clerk	$11,000
001	1124	Central Services	2-21	Extra help mail clerk	$305
001	1124	Central Services	3-31	Extra help mail clerk	$25
064	1072	Cannabis Programs	23-91	Decrease due to increased transfer out of revenue	($198,522)
064	1072	Cannabis Programs	23-91	Replenish funds used to repay unspent grant funds	$1,156,157
064	1072	Cannabis Programs	28-30	Replenish funds used to repay unspent grant funds	$151,231
001	1121	Auditor-Controller	62-71	ERP Workday conversion	$1,000,000
001	1122	Treasurer-Tax Collector	17-00	Upgrade Needed for RevQ (court & county collections system)	$5,000
001	1122	Treasurer-Tax Collector	23-80	Anticipated Savings due to decrease of parcels offered at tax sale	($8,000)
001	1122	Treasurer-Tax Collector	38-00	Replace office chairs	$3,000
001	1231	County Counsel	1-11	Replenish funds used for BT for remodel	$11,589
001	1231	County Counsel	1-11	Due to promotions	$41,411
001	1231	County Counsel	2-21	Due to promotions	$5,650
001	1231	County Counsel	2-22	Due to promotions	$10,685
1	1671	Buildings and Grounds	62-74	Mamova Lactation Pod	$12,000
978	1778	Capital Projects	63-13	Decrease Courthouse HVAC upgrades	($300,000)
978	1778	Capital Projects	63-13	Sheriff dispatch roof	$300,000
1	1781	Special Projects	52-10	Increase NCO BHBL (ARPA)	$265,000
960	1785	Public Safety Facilities	61-60	Design and construction of OES culvert (MIT-RIP grant)	$125,000
960	1785	Public Safety Facilities	63-13	Increase Armory Remodel	$2,500,000
1	1892	Marketing & Econ Development	23-80	Pass thru of LATA funds to Golden State Connect Authority	$500,000
1	2110	District Attorney	1-11	Salary savings that will not be utilized	($250,000)
1	2110	District Attorney	28-59	Add 2 new software subscriptions	$66,000
080	2116	District Attorney-Asset Forfeiture	17-00	Decrease annual support & maintenance costs	($2,000)
080	2116	District Attorney-Asset Forfeiture	28-30	Annual subscription funded by CCP (1st year)	($67,000)
080	2116	District Attorney-Asset Forfeiture	62-71	Remove case management system (will budget in FY 25/26)	($70,000)
1	2302	Probation	1-11	Remove 2 Probation Aide positions	($68,352)
1	2302	Probation	1-11	Add 2 Probation Prog Tech positions	$53,350
1	2302	Probation	14-00	Increase due to janitorial services for new office	$3,000
1	2302	Probation	18-00	Transfer to 14-00 due to less anticipated building repairs	($3,000)
1	2302	Probation	23-80	Increase in contracts and electronic monitoring services	$85,000
1	2302	Probation	28-30	Decrease training due to revenue cuts	($50,000)
1	2302	Probation	28-30	Transfer to 28-59 due to less anticipated travel	($50,000)
1	2302	Probation	28-59	Increase due to new contracts	$105,000
1	2302	Probation	29-50	Decrease travel due to revenue cuts	($1,773)
1	2302	Probation	40-70	Decrease due to budget cuts	($90,122)
1	2302	Probation	40-70	Transfer to 23-80 due to no longer using Tehama	($85,000)
1	2302	Probation	40-70	Transfer to 28-59 due to new contracts	($5,000)
1	2302	Probation	54-02	New grant Cal Aim	$21,500
1	2302	Probation	54-02	Less services needed than anticipated	($50,000)
001	2603	Code Enforcement	1-11	CDBG Grant	$64,375
001	2603	Code Enforcement	1-11	Cohort 3	$1,413
001	2603	Code Enforcement	1-11	BU-1072 Code Officer Salary	$5,661
001	2603	Code Enforcement	2-21	CDBG Grant	$4,925
001	2603	Code Enforcement	2-21	Cohort 3	$106

001	2603	Code Enforcement	2-22	CDBG Grant	$16,505
001	2603	Code Enforcement	2-22	Cohort 3	$362
001	2603	Code Enforcement	3-30	CDBG Grant	$54,444
001	2603	Code Enforcement	3-30	Cohort 3	$3,677
001	2603	Code Enforcement	3-31	CDBG Grant	$130
001	2603	Code Enforcement	3-31	Cohort 3	$4
001	2603	Code Enforcement	11-00	CDBG Grant - Uniform	$800
001	2603	Code Enforcement	12-00	CDBG Grant - Cellular Svc	$1,500
001	2603	Code Enforcement	12-00	Cohort 3	$100
001	2603	Code Enforcement	17-00	Cohort 3 -Vehicle Repair	$4,000
001	2603	Code Enforcement	22-70	CDBG Grant - Office Supplies	$2,501
001	2603	Code Enforcement	22-71	CDBG Grant - Postage	$6,500
001	2603	Code Enforcement	23-80	Cohort 3 - UAV Consulting	$10,000
001	2603	Code Enforcement	28-30	CDBG Grant - Training, Travel, Misc Training	$3,000
001	2603	Code Enforcement	28-30	Cohort 3 - Cannabis Abatements	($1,100)
001	2603	Code Enforcement	28-59	Cohort 3 - Satellite Imagery	($25,000)
001	2603	Code Enforcement	38-00	Cohort 3 - Body CAMS	$3,000
001	2603	Code Enforcement	62-72	Cohort 3 - Vehicles	($13,593)
001	2603	Code Enforcement	80-80	Cohort 3 - Expense	$21,107
001	2603	Code Enforcement	80-80	Cohort 3 - Salary	($5,562)
001	2603	Code Enforcement	80-80	BU2602- Contribution	$1,486
001	2702	Planning	1-12	Extra help	$18,675
001	2702	Planning	2-21	Extra help	$514
001	2702	Planning	22-70	General Office Supplies	$154
001	2702	Planning	23-80	Geothermal Services	($55,343)
001	2702	Planning	23-80	Floodplain Engineer Consultant	$20,000
001	2702	Planning	23-80	Municode Expense	$10,000
001	2702	Planning	28-30	Planning Commissioners Training	$6,000
098	3011	Road Division	63-01	increase appropriations to cover the cost for the contractor, Project Socrates Mine Road 2.61	$208,000
098	3011	Road Division	63-09	increase appropriations to cover the cost for the contractor, Project ATP Middletown	$200,000
132	3122	Lampson Airport Operations	12-00	to purchase Cell Modem Kit - online weather conditions (extra)	$4,000
132	3122	Lampson Airport Operations	18-00	move to 23.80 to cover contract expenses	($18,200)
132	3122	Lampson Airport Operations	23-80	Contract for Decommissioning monitoring wells	$18,200
132	3122	Lampson Airport Operations	62-74	to purchase single heated ultrasonic wind sensor for AWOS (extra)	$10,000
145	4014	Mental Health	1-11	Decrease due to removal of positions	($282,472)
145	4014	Mental Health	11-00	Uniform cost increase for maintenance staff	$1,000
145	4014	Mental Health	23-80	Increased professional services contract utilization	$16,346,333
145	4014	Mental Health	40-70	Increase hospitalizations	$2,500,000
145	4014	Mental Health	62-72	Purchase of vehicle with EPI+ grant funds	$90,000
141	4015	SUDS	1-11	Decrease due to removal of positions	($235,899)
141	4015	SUDS	23-80	Increased professional services contract utilization	$4,820,036
168	5011	Social Services Administration	1-11	Position Allocation Change - SW to Analyst	$36,317
168	5011	Social Services Administration	1-13	More SWs on Standby	$76,753
168	5011	Social Services Administration	2-21	Position Allocation Change - SW to Analyst	$2,679
168	5011	Social Services Administration	2-22	Position Allocation Change - SW to Analyst	$8,957
168	5011	Social Services Administration	3-32	Position Allocation Change - SW to Analyst	$3,500
168	5011	Social Services Administration	12-00	Unknown ATT bill	$40,000
168	5011	Social Services Administration	17-00	New Fleet Management	$16,000
169	5012	Social Services Administration	18-00	New Gate for Fleet of cars	$70,000
168	5011	Social Services Administration	20-00	Increased price	$2,100
168	5011	Social Services Administration	23-50	HSP Allocation released	$86,302
168	5011	Social Services Administration	23-55	NCO Child Care	$200,000
168	5011	Social Services Administration	23-80	Transient Adolescent Youth (TAY) Funds - New Program	$189,880
168	5011	Social Services Administration	26-00	Bathroom Rental	$1,190
168	5011	Social Services Administration	28-30	HDAP Allocation, WFI, Visit room	$134,841
168	5011	Social Services Administration	28-59	Info Mapping Policy Writing Software	$10,000
168	5011	Social Services Administration	40-70	ILP Allocation increase	$35,078
168	5012	Social Services Special Program	1-11	Staffing Changes	$70,000
169	5125	Wraparound Services	40-40	To spend on AC45 Placements	$768,500
090	5164	Housing Administration	23-80	Audit Cost Increase	$2,500
090	5164	Housing Administration	28-30	Travel Cost Increase	$2,500

1	6131	UC Cooperative Extension	29-51	Increase Central Garage (extraordinary)	$5,000
205	8105	Flood Zone #5	23-80	Increase approps for appraisal svcs-KC Fish Ladder	$5,000
205	8105	Flood Zone #5	28-30	Reallocate portion of Hitch project approps to 23-80	($5,000)
200	8109	Watershed Protection District	23-80	PG&E Proj. Deposit - Transmission/Poles Relocation	$200,000
200	8109	Watershed Protection District	23-80	Mussel Dog Svcs - Golden Mussel Prevention	$10,000
200	8109	Watershed Protection District	23-80	Correct approp exp acct for qtrly groundwater testing	$5,000
200	8109	Watershed Protection District	23-80	Reallocate approps for awarded BRC grant GF2310-0	$125,000
200	8109	Watershed Protection District	23-80	Reallocate approps for awarded BRC grant R18570-0	$85,000
200	8109	Watershed Protection District	23-91	Increase to Staff Support - Golden Mussel Prevention	$5,000
200	8109	Watershed Protection District	28-30	Outreach/education exps - Golden Mussel Prevention	$5,000
200	8109	Watershed Protection District	28-30	Correct approp exp acct for qtrly groundwater testing	($5,000)
200	8109	Watershed Protection District	28-30	Reallocate approps for awarded BRC grant GF2310-0	($125,000)
200	8109	Watershed Protection District	28-30	Reallocate approps for awarded BRC grant R18570-0	($85,000)
200	8109	Watershed Protection District	62-74	LG Sonic Water Quality Buoy Project	$981,407
200	8109	Watershed Protection District	80-80	BU1072 Contribution for PG&E Proj. Deposit Exp	($200,000)
254	8354	LACOSAN-SE Regional System	61-60	Southeast Treatment Plant Road Asphalt Project	($150,000)
254	8354	LACOSAN-SE Regional System	61-60	Septic Hauler Dump Station	$150,000
254	8354	LACOSAN-SE Regional System	62-74	Hydrolic pipe cutter	$7,500
254	8354	LACOSAN-SE Regional System	62-74	Lab meter for wastewater treatment plant testing	$6,000
255	8355	LACOSAN-NW Regional System	17-00	Maintenance-Equipment	($100,000)
255	8355	LACOSAN-NW Regional System	62-74	Portable Generator	$100,000
260	8460	Spring Valley Campground	18-00	Replenish from budget transfer	$6,000
260	8460	Spring Valley Campground	30-00	Increase due to new PG&E bill	$2,500
260	8460	Spring Valley Campground	61-60	Spring Valley Community Center (MIT-RIP grant)	$198,792
262	8462	CSA #2 Spring Valley	18-00	Isolation Valves	$25,000
262	8462	CSA #2 Spring Valley	23-80	Water Modeling & Capacity Analyses	$26,797
262	8462	CSA #2 Spring Valley	63-02	Caltrans Bridge Project Upper Wolf/ North Fork	$77,939
273	8473	CSA #13 Kono Tayee	23-80	Water Modeling & Capacity Analyses	$11,101
280	8480	CSA #20 Soda Bay Water	18-00	New Booster Pump, New Centrifugal Pump	$20,784
280	8480	CSA #20 Soda Bay Water	23-80	Water Modeling & Capacity Analyses	$18,797
280	8480	CSA #20 Soda Bay Water	23-89	Spec Dist Admin's Svcs	$9,216
280	8480	CSA #20 Soda Bay Water	61-60	Increase Enclosure for Chlorine and Propac Storage	$1,026
280	8480	CSA #20 Soda Bay Water	63-04	PLC upgrades	$150,000
281	8481	CSA #21 N. Lakeport Water	23-80	Water Modeling & Capacity Analyses	$21,460
284	8484	CSA Shadow Hill	23-80	Increase for maintenance	$1,000
287	8487	CSA Vista Mountain	23-80	Increase for maintenance	$1,000
288	8488	CSA Dohnary Ridge	23-80	Increase for maintenance	$1,000
293	8593	Kelseyville Waterworks #3	23-80	Water Modeling & Capacity Analyses	$22,645
293	8593	Kelseyville Waterworks #3	23-89	Spec Dist Admin's Svcs	$14,070
295	8695	Special Districts Admin	23-80	Water Modeling & Capacity Analyses (ARPA)	$100,000
295	8695	Special Districts Admin	23-80	Sewer Modeling & Capacity Analyses (ARPA)	$100,000
295	8695	Special Districts Admin	61-60	Increase Administration Office Roof Replacement	$185,000
299	8799	Air Quality Management District	1-11	Decrease and move to 1-14	($25,000)
299	8799	Air Quality Management District	1-14	Increase for hiring bonus implementation	$25,000
905	9905	Central Garage	23-91	Increase in pool activity-mechanic services	$65,000
905	9905	Central Garage	62-72	Ordering Ford Escape in lieu of Toyota Prius	$1,020
905	9905	Central Garage	80-80	Vehicle replacement reimbursement from BU 2302	($45,086)
			Total Appropriations All Funds		**$32,840,038**
			Total General Fund, #1:		**$1,797,109**