

Line-Item Analysis and Recommendations

County of Mendocino

Executive Office



Budget Hearings

August 31, 2010

MEMORANDUM

DATE: August 30, 2010
TO: Board of Supervisors
FROM: Executive Office
SUBJECT: Line Item Budget Review

Attached is the Executive Office Line Item Budget Review. The Executive Office and the Department Heads made one last attempt to analyze every budget looking for discretionary dollars to help mitigate the current deficit. If a department is not included that means there were no potential line item savings found by the Executive Office.

The total dollar amount the Executive Office recommends returning to the general fund is \$90,155.00 The departments and the Executive Office are not in agreement in most cases leaving this Board to decide on the final dollar amount.

Lastly, while this was an opportunity to reduce discretionary funds to assist with mitigating the deficit, it is clear there is very little money for services, supplies, training, etc. in comparison to labor costs. We believe the best approach to balancing the budget and eliminating the structural deficit is still workforce reduction and reducing the cost of the labor force.

Thank you,
Executive Office

Budget Units where potential cuts were identified:

Table with 3 columns: Name, B.U., Page. Lists various departments and their corresponding budget units and page numbers.

Column Definitions:

Column 1: Financing Uses and Classifications. Determines which category an expenditure would go under, and provides a general description.

Column 2: 2008-09 Actuals. Provides the actual amounts spent during this particular fiscal year and used as a comparison and reference for the other columns.

Column 3: 2009-10 Budget. This is your Boards approved appropriations for the 2009-10 Fiscal Year.

Column 4: 2009-10 Actual (As of 8/4/2010). This column represents the updated version of the 2009-10 Actuals presented in the Recommended Budget Book.

Column 5: 2010-11 Recommended: These are the appropriations approved by the Board in June 2010

Column 6: 2010-11 Potential Reduction: Possible reductions identified, when comparing this column with the latest 2009-10 Actual data (Column 4), budgeted amounts (Column 3), and prior year actuals (Column 2).

Column 7: Department Justification. Departments were asked to respond to the potential cuts identified in Column 6, and either agree, disagree, or recommend an alternative number while providing factual information to inform both decision-makers and the general public.

Column 8: CEO Recommended. This column takes into account department comments and makes recommendations to the Board.

Methodology

The Executive Office first updated the 2009-10 Actual column (4) to bring it as current as possible. In the 2010-11 Recommended Budget Book, this column was dated at May 31, 2010, and for the purposes of this study, the column was brought up-to-date with numbers that were current as of

August 4, 2010. It is important to note, that while the numbers represented in this study are closer to the final numbers for the 2009-10 close-out, many department have continued to update their 2009-10 Actuals past the August 4th date used in this study.

Comparisons were made from the 2010-11 Recommended Column (5) against the most up-to-date actuals (Column 4), prior budgeted levels (column 3), and the prior year spending levels (Column 2). Based upon that comparison the Executive Office identified potential cuts that would help bring budgeted amounts closer to what could reasonably be expected to occur over the 2010-11 fiscal year.

Departments were excluded from the line item analysis based upon the lack of clear & potential cuts present in the Services and Supplies of their Budget Units. In some cases, these departments had line-items that were as accurate as could reasonably be expected. In others, the total Services & Supplies budget was operating in a deficit, thus making any cuts (If any line item reductions could be made) compound the deficit in that particular budget unit.

The departments identified with potential cuts were then sent these findings and were encouraged to reply in Column 7. These department justifications were then considered by the Executive Office and a recommendation is being presented to the Board of Supervisors in this document.

Weaknesses

These reductions lessen the ability of the identified departments to adapt to changing circumstances while remaining on budget. There is a certain unpredictability in office supply expenses, travel expenses, and the overall category of Services and Supplies.

By reducing budgeted allocations for Services and Supplies on the “front-end” of the fiscal year, the line-item analysis creates a commensurate issue on the “back-end” of the fiscal year, when carry-over revenue from unspent money comes in lower than in prior years. Savings to the General Fund at this time can only be truly achieved through reduced spending. In this case, strict enforcement of budgeted appropriations is key to maintaining a balanced budget once one is passed by the Board of Supervisors.

Summary:

Over \$1 million in potential cuts were identified, but only a fraction of that amount were found to be practical. The Executive Office is recommending \$90,155.00 in total line-item reductions with a transfer of \$23,300.00 From BU 2510 (Jail) to BU 2310 (Sheriff-Coroner), and the remainder of \$66,855.00 applied to the deficit.

1120 - ASSESSOR
Susan Ranochak, Assessor-Clerk-Recorder

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recomm ended	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
As of 8/4/2010							
3	Services & Supplies						
4	862060 Communications	5,814	6,900	5,572	6,900	(900) No comment at this time	(900)
5	862101 Insurance - General	14,317	13,255	13,255	4,626		
6	862120 Maint - Equip	4,694	1,400	1,893	1,400		
7	862150 Memberships	705	1,000	555	600		
8	862170 Office Expense	26,406	30,000	23,967	30,013	(3,000) We may have additional expenditures in this fiscal year. The last time I replaced office chairs in the Assessor's office was in 2005. These chairs are now 5 years old and beginning to wear out. Also I am slowly replacing the computer monitors on the Assessor's side. I still have 5 old goose neck monitors to replace. The company that prints our property statements has gone out of business. In years past these forms have cost approximately \$3,000.00 to print. I haven't a clue as to what they'll cost now. This is the same vendor that produced our supplemental assessment notification forms. When GSA hired a new vendor to print our supplemental assessment notification forms, I do know that the cost was higher then the previous vendor. These are only two of the mandated forms we are required to produce. Most of the remaining forms are done by the County's print shop. If you look at this years budget instructions there prices went up also. The post office is also raising their postage rates again this fiscal year.	0

9 862181 Auditing/Fiscal Svcs 0 3,000 0 3,000

10 862187 Education & Training 2,892 5,500 474 5,500 (1,500)

I have 10 certified appraisers in my office, myself being one. We all need continuing education for the year. I have done mine, which I paid for with a personal check, that leaves 9 others. There needed training hours range from 12, for advanced appraisers, to 24, for standard appraisers. I have sent three appraisers to school already. They attended State Board of Equalization training earlier this month. The training/ travel cost for the three was \$1,403.10. This does not include the amount that GSA will bill my department for the use of a county vehicle for travel. They were each at training for four days. I have no issue with paying for my own training but I draw the line at my staff having to pay for their's. With a 10% pay cut looming on the horizon for them I don't believe that's acceptable. Some of them are just making ends meet now.

0

11 862189 Prof/Spec Svcs - Oth 0 0 0 0

12 862239 Spec Dept Expense 2,820 0 1,000 0

13 862250 Trans/Travel 18,409 27,000 15,186 30,900 (10,000)

This line item is to reimburse the appraisers for the travel they do to appraise property for Prop 8's, new construction, transfers and discoveries of non-permitted construction within the county. Since transfers and new construction permits are down, this has allowed the appraisers more time to canvass their areas for non-permitted construction, which generates revenue for the County. Granted they are using aerial photography to assist with these discoveries, a physical inspection is still the best way to do an accurate appraisal. It is also essential in substantiating a value that is appealed by the taxpayer. In addition I cannot predict what the mileage reimbursement will be for this fiscal year. The IRS adjusts this amount on a quarterly basis depending on what gas prices are.

0

14	862253 Travel Out of County	2,489	5,000	1,705	5,000	(2,000)	This line item is used by myself and my Auditor-Appraisers to do state mandated audits of entities doing business in Mendocino County. The amount that is used in this budgeted line item varies based on the current audit cycle. We try to make the number of out of County audits that we do equal or close to the same annually, sometimes this is not possible, thus the fluctuation in amounts. We travel the most efficient way, whether it's by vehicle plane etc.	0
15								
16	Total Services & Supplies	78,546	93,055	63,607	87,939	70,539		
17								
18								
19	Total Line Item Analysis Reduction					\$ (17,400)		-900
\								

1941 - CLERK-RECORDER
Susan Ranochak, Assessor-Clerk-Recorder

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recomm ended	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862060 Communications	1,829	2,200	2,033	2,200		
5	862101 Insurance - General	2,483	2,351	2,351	2,396		
6	862120 Maint - Equip	0	1,700	1,421	1,700		
7	862150 Memberships	1,500	950	675	800		
8	862170 Office Expense	29,301	33,000	30,985	33,000		
9	862187 Education & Training	1,137	1,000	1,498	1,000		
10	862239 Spec Dept Expense	360	0	0	0		
11	862253 Travel Out of County	1,976	3,000	803	3,000	(1,000) No comment at this time.	(1,000)
12							
13	Total Services & Supplies	38,586	44,201	39,766	44,096	43,096	43,096
14							
15							
16	Total Line Item Analysis Reduction				\$ (1,000)		\$ (1,000)

1110- AUDITOR-CONTROLLER
Meredith Ford, Auditor-Controller

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	As of 8/4/2010							
2								
3	Services & Supplies							
4	862060 Communications	2,786	3,000	3,261	3,720			
5	862101 Insurance - General	2,118	1,891	1,891	1,874			
6	862120 Maint - Equip	0	2,000	0	2,000			
7	862150 Memberships	0	300	0	0			
8	862170 Office Expense	30,648	38,000	22,769	35,000	(5,000)	This line item can be reduced, although there are no funds budgeted for computer replacement, and we have a number of very old computers that could fail during 2010/11. This \$5,000 should be budgeted in 862230.	(2,500)
9	862171 Paper Supplies	2,042	2,200	1,751	2,200			
10	862187 Education & Training	100	0	150	0			
11	862190 Publ/Legal Notice	0	100	0	100			
12	862239 Spec Dept Expense	0	200	0	200			
13	862250 Trans/Travel	2,526	2,000	1,793	2,000			
14	862253 Travel Out of County	694	1,000	0	500			
15								
16	Total Services & Supplies	40,914	50,691	31,615	47,594	42,594	45,094	
17								
18								
19								
20	Total Line Item Analysis Reduction					CEO Notes: Funds for equipment maint. can be found under 862120.	\$ (2,500)	
						\$ (5,000)		

1940 - MISCELLANEOUS BUDGET
Meredith Ford, Auditor-Controller

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2	Services & Supplies						
3	862101 Insurance - General	85,844	50,072	50,072	127,415		
4	862170 Office Expense	0	150	0	150		
5	862181 Auditing & Fiscal Svcs	45,820	50,000	46,344	50,000		
6	862183 Legal Fees	22,321	25,000	7,171	25,000		
7	862185 Medical & Dental Svcs	1,400	0	0	0		
8	862187 Education & Training	119,332	72,185	95,765	120,000	(20,000)	0
						This line item was reduced in 2009/10 to account for labor concessions. It cannot be cut in 2010/11, since bargaining units have not agreed to reductions in the contractually obligated benefits.	
9	862189 Prof/Spec Svcs - Other	112,537	63,483	94,170	70,000		
10	862239 Spec Dept Expense	41,775	17,000	20,076	20,000		
11	862253 Travel Out of County	0	0	0	0		
12							
13	Total Services & Supplies	429,029	277,890	313,598	412,565	392,565	412,565
14							
15							
16	Total Line Item Analysis Reduction					\$(20,000)	\$ -

**1015 - BOARD OF SUPERVISORS
Carre Brown, Chair**

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862060 Communications	3,762	4,240	3,288	4,240		
5	862101 Insurance - General	3,593	2,753	2,753	13,420		
6	862150 Memberships	25,828	26,380	25,828	26,380		
7	862170 Office Expense	13,940	13,860	18,631	25,826	(5,000)	(5,000)
8	862187 Education & Training	56	7,500	57	0		
9	862189 Prof/Spec Svcs - Other	19	0		0		
10	862239 Spec Dept Expense	5,321	2,500	3,553	2,500		
11	862250 Trans/Travel	5,244	6,300	3,720	6,300		
12	862253 Travel Out of County	4,686	14,000	7,628	12,294	(3,000)	(3,000)
13							
14	Total Services & Supplies	62,448	77,533	65,458	90,960		82,960
15							
16							
17	Total Line Item Analysis Reduction				\$ (8,000)		\$ (8,000)

1210 - COUNTY COUNSEL
Jeanine B. Nadel, County Counsel

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reductio n	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862060 Communications	5,844	12,000	5,233	10,000	(4,000) During the 2009/10 fiscal year, the Communications line item had savings due to retirement of an attorney. We left this position vacant for almost four months. During the 2010/11 fiscal year, we will have full attorney staff and will need these funds in this line item.	0
5	862061 Comm Lease	0	500	0	500	(500) In the past, Information Services always requested departments put \$500 in this line item. We respectfully request that this amount be transferred into Special Departmental Expense (862239), where County Counsel budget tends to be short by the end of each fiscal year due to the County reducing budgets. The reductions in County Counsel budget always forces this Department to lower our Special Departmental Expense line item for legal research and legal books so that we can meet our assigned Net County Cost.	0
6	862101 Insurance - Genera	2,503	2,226	2,226	2,343		
7	862120 Maint - Equip	0	2,000	161	1,200		
8	862150 Memberships	7,025	11,000	6,969	10,000		
9	862170 Office Expense	15,948	17,500	10,512	15,000		

1210 - COUNTY COUNSEL
Jeanine B. Nadel, County Counsel

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reductio n	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
10 862183 Legal Fees	0	0	0	0			
11 862187 Education & Trainir	492	6,000	777	5,000	(2,500)	Attorneys are asked to use Management Training Funds first. They have Mandatory Continuing Education requirements. Once their management training funds are low or depleted, we use funds from either Education and Training and Transportation & Travel-Out of County for their Mandatory Continuing Education from conferences and other seminars. We are unable to lower this amount.	0
12 862189 Prof/Spec Svcs - O	1,495	2,500	0	2,500			
13 862190 Publ/Legal Notice	0	500	374	300			
14 862230 Info Tech Equip	0	0	0	0			
15 862239 Spec Dept Expense	82,300	66,003	66,879	67,000			
16 862250 Trans/Travel	3,887	4,000	4,289	4,000			

1210 - COUNTY COUNSEL
Jeanine B. Nadel, County Counsel

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommended	2010-11 Potential Reduction	Department Justification	CEO Recommendation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	As of 8/4/2010							
17	862253 Travel Out of Couni	9,283	15,000	3,484	12,000	(2,000)	As stated above in Education & Training, these funds are specifically budgeted for County Counsel conferences and seminars that provide Mandatory Continuing Education credits. During the 09/10 fiscal year, the County Counsel missed one major conference due to staff shortages. Attorneys went to fewer conferences due to staff shortages, heavy workloads, far away distances, and budgetary issues. During this fiscal year, staff attorneys will need to meet their required Mandatory Continuing Education, especially in cases where Mandatory Continuing Education credits were missed due to the reasons stated above. Therefore, we will need these funds to be sure their Mandatory Continuing Education will be met.	0
18	Total Services & Supplies							
19	128,777	139,229	100,904	129,843	120,843		129,843	
20								
21								
22	Total Line Item Analysis Reduction				\$ (9,000)	CEO Notes: Departmental explanation is compelling, no cuts are recommended at this time.		\$ -

1010 - CLERK OF THE BOARD
Carmel J. Angelo, Clerk of the Board

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	As of 8/4/2010							
2								
3	Services & Supplies							
4	862060 Communications	3,988	5,136	3,600	3,000			
5	862101 Insurance - General	388	383	383	1,867			
6	862120 Maint - Equip	0	0	0	0			
7	862150 Memberships	200	200	200	200			
8	862170 Office Expense	12,345	10,000	7,140	13,000	(3,000)	(3,000)	
9	862187 Education & Training	782	0	220	0			
10	862189 Prof/Spec Svcs - Other	3,326	4,750	5,937	10,000			
11	862190 Publ/Legal Notice	2,198	3,500	4,433	4,500			
12	862230 Info Tech Equip	0	0	0	5,000			
13	862239 Spec Dept Expense	232	750	0	3,000			
14	862250 Trans/Travel	92	0	109	0			
15	862253 Travel Out of County	3,169	0	102	0			
16								
17	Total Services & Supplies	26,721	24,719	22,124	40,567	37,567	37,567	
18								
19	Total Line Item Analysis Reduction					\$ (3,000)	CEO Notes: Maintaining 2009-10 funding levels is appropriate in Office Expenses.	\$ (3,000)
20								

1020 - EXECUTIVE OFFICE
Carmel J. Angelo, Chief Executive Officer

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recomm ended	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862060 Communications	10,672	7,200	11,543	7,200		
5	862101 Insurance - General	1,780	1,773	1,773	1,642		
6	862120 Maint - Equip	477	500	459	500		
7	862150 Memberships	227	1,000	227	1,000	(500)	(500)
8	862170 Office Expense	25,430	24,850	19,984	23,000		
9	862187 Education & Training	326	1,500	733	1,000		
10	862189 Prof/Spec Svcs - Other	106,750	97,000	88,881	122,000		
11	862190 Publ/Legal Notice	802	1,000	824	750		
12	862200 Rent/Lease Equip	8,536	1,000	3,869	1,000		
13	862239 Spec Dept Expense	104	12,822	269	5,000	(4,000)	(4,000)
14	862250 Trans/Travel	1,332	1,500	1,888	1,500		
15	862253 Travel Out of County	3,198	3,000	3,305	3,000		
16							
17	Total Services & Supplies	159,634	153,145	133,755	167,592	163,092	163,092
18							
19	Total Line Item Analysis Reduction						
20					\$ (4,500)	CEO Notes: Reductions in these two line items will bring them in line with historical use.	\$ (4,500)

2710 - AGRICULTURE

Tony Linegar, Agriculture Commissioner/Sealer of Weights and Measures

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862060 Communications	3,167	4,000	2,769	3,500		
5	862101 Insurance - General	3,513	3,140	3,140	3,388		
6	862120 Maint Equip	0	1,000	526	1,000		
7	862150 Memberships	3,025	3,150	3,060	3,150		
8	862160 Misc Expense	0	50	0	50		
9	862170 Office Expense	5,230	5,000	7,562	6,000		
10	862187 Education & Training	0	1,000	0	(1,000)	Cannot reduce. We backfilled a senior position with an entry level inspector to save money. New inspectors require training, much of which is provided in Sacramento or other counties. Numerous travel requests have been denied in the past. We did not "choose" not to spend this money, but weren't allowed to for the most part.	0
11	862189 Prof/Spec Svcs - Other	3,451	5,000	3,107	(1,500)	Cannot reduce: This money is used to "rent" weights and measures equipment from other counties since we are lacking our own equipment. Normally this would all have been spent except that the Sonoma County prover broke down and was temporarily unavailable. This service is now more critical as we have passed an ordinance charging device owners for our inspection.	0

2710 - AGRICULTURE

Tony Linegar, Agriculture Commissioner/Sealer of Weights and Measures

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
12 862190 Publ/Legal Notice	849	700	732	700			
13 862230 Info Tech Equip	0	1,000	0	1,000	(1,000)	We could possibly reduce this to \$500, but cannot eliminate it completely as we need to purchase computer equipment etc for new seasonal European Grapevine moth staff.	(500)
14 862239 Spec Dept Expense	10,784	18,000	5,140	18,000	(5,000)	Cannot reduce: This \$18,000 is allocated to Mendocino County as reimbursement for a service that we provided computer maintenance to other counties on behalf of the Department of Pesticide Regulation in the past. Even though we no longer provide the service, we still receive the money and could be asked at some point to utilize it for pesticide computer maintenance.	0
15 862250 Trans/Travel	12,335	15,000	16,682	15,000			
16 862253 Travel Out of County	3,593	6,000	1,684	5,000	(2,000)	Cannot reduce: I have utilized my department head "management account" benefit to pay for mandatory conferences in an effort to reduce travel expenditures. As Ag Commissioner, there are several mandatory meetings that I am required to attend annually. I have virtually exhausted my own account and will be forced to pay for these meetings now through our travel budget.	(2,000)

2710 - AGRICULTURE

Tony Linegar, Agriculture Commissioner/Sealer of Weights and Measures

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			As of 8/4/2010				
17 Total Services & Supplies	45,946	63,040	44,402	62,788	52,288		60,288
19 Total Line Item Analysis Reduction				\$ (10,500)	CEO Notes: The Executive Office believes a 4.4% reduction in Services and Supplies is absorbable by the department.		\$ (2,500)

2560 - PROBATION OFFICER
Jim Brown, Interim Chief Probation Officer

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862060 Communications	21,596	21,000	21,019	20,000		
5	862101 Insurance - General	98,266	68,731	68,731	92,250		
6	862120 Maint - Equip	12,373	13,000	10,325	10,900		
7	862150 Memberships	1,747	3,000	1,637	1,650		
8	862170 Office Expense	57,142	46,500	34,806	42,000	(5,000)	0
9	862187 Education & Training	19,976	20,000	5,119	0		
10	862189 Prof/Spec Svcs - Other	3,662	1,100	5,408	1,600		
11	862200 Rent/Lease - Equip	764	1,200	862	1,200		
12	862210 Rent/Lease - Bldg Grnds	51,276	55,000	53,224	55,000		
13	862232 Law Enf Supply & Svcs	12,836	10,700	9,004	10,000		
14	862239 Spec Dept Expense	68,109	68,900	46,744	50,000		
15	862250 Trans/Travel	51,128	33,000	43,160	33,000		

16	862253 Travel Out of County	9,369	14,000	5,124	14,000	(4,000)	We do not agree. Garage charges for out of county travel are included in 862250 even though they are budgeted here. Out of County travel includes mandatory monthly visits to juveniles in out of home placement throughout the State. These expenses are reimbursed through Title IVE and have a revenue offset in PR823204 and PR825510. Line item also includes travel to state mandated STC training. Overall travel expense during 09-10 was \$48,284. We have budgeted \$47,000 for 11-12.	0
17								
18	Total Services & Supplies	408,245	356,131	305,163	331,600	322,600		331,600
19								
20								
21	Total Line Item Analysis Reduction					\$ (9,000)		\$ -

2080 - PUBLIC DEFENDER
Linda A. Thompson, Public Defender

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recomm ended	2010-11 Potential Reduction	Department Justification	CEO Recommend ation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
As of 8/4/2010							
Services & Supplies							
1 862060 Communications	8,155	10,000	9,694	10,000			
2 862061 Comm Lease	7,224	7,115	7,224	7,334			
3 862101 Insurance - General	3,455	3,908	3,908	4,275			
4 862110 Jury/Witness Expense	0	500	0	500			
5 862120 Maint - Equip	0	0	0	0			
6 862150 Memberships	6,830	7,310	5,330	3,200			
7 862170 Office Expense	41,203	44,000	38,234	44,000	(4,000)	Disagree. Will need for file storage (i.g., imaging, off site storage, etc.). No more space for file storage at current location.	0
8 862183 Legal Fee	0	0	(1,000)	0			
9 862187 Education & Training	0	5,000	274	5,000	(2,500)	Department agrees to allocation of \$2,500 for this line item.	(2,500)
10 862189 Prof/Spec Svcs - Other	34,390	57,977	28,483	64,471	(24,471)	Department agrees to allocation of \$57,977 for this line item.	(24,471)
11 862210 Rent/Lease - Bldg Grnds	46,992	53,550	51,264	53,550			
12 862239 Spec Dept Expense	0	0	0	0			
13 862250 Trans/Travel	7,868	3,970	4,776	4,000			
14 862253 Travel Out of County	2,236	9,000	5,109	4,000			
15 862260 Utilities	8,527	10,000	9,365	12,000			
16							
17 Total Services & Supplies	166,879	212,330	162,661	212,330	181,359		185,359
18							
19							
20 Total Line Item Analysis Reduction					\$ (30,971)		\$ (26,971)

2085 - ALTERNATE DEFENDER
Berry Robinson, Alternate Defender

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recomm ended	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
As of 8/4/2010							
3 Services & Supplies							
4 862060 Communications	3,066	4,000	2,595	4,000	(1,000)	Department agrees	(1,000)
5 862090 Household Expense	0	1,000	0	1,000	(1,000)	Department agrees	(1,000)
6 862101 Insurance - General	1,185	1,049	1,049	1,077			
7 862110 Jury/Witness Expense	0	650	0	650			
8 862120 Maint - Equip	0	0	0	0			
9 862150 Memberships	2,690	1,700	2,330	1,700			
10 862170 Office Expense	13,628	15,751	14,862	20,751	(4,000)	Department agrees	(4,000)
11 862187 Education & Training	500	1,000	890	2,000			
12 862189 Prof/Spec Svcs - Other	21,294	22,000	23,452	33,304			
13 862210 Rent/Lease - Bldg Grnds	15,327	17,241	18,428	17,241			
14 862230 Info Tech Equip	0	0	0	0			
15 862239 Spec Dept Expense	0	0	0	0			
16 862250 Trans/Travel	1,314	1,700	718	1,700			
17 862253 Travel Out of County	657	1,620	174	1,620			
18 862260 Utilities	0	0	0	0			
20 Total Services & Supplies	59,661	67,711	64,498	85,043	79,043		79,043
23 Total Line Item Analysis Reduction					\$ (6,000)		\$ (6,000)

2510 - JAIL AND REHABILITATION CENTER
Thomas Allman, Sheriff-Coroner

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommended	2010-11 Potential Reduction	Department Justification	CEO Recommendation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862050 Clothing/Pers Items	26,935	50,000	59,451	52,811		
5	862060 Communications	12,196	18,000	10,329	15,000		
6	862080 Food	337,345	377,500	266,534	320,000	(20,000)	(20,000)

Food 862080 Food costs increased in 2007-08 and 2008-09 due to increased fuel cost, and the fact that General Services took over much of the ordering responsibilities. In 2009-10, we purchased a bread oven, which enabled us to bake bread, rather than purchase it. Also, purchasing decisions were transferred from GSA back to the Jail kitchen staff, who are quite knowledgeable about obtaining the best possible prices. So, a \$20,000 reduction appears reasonable. However, if fuel costs go back up, and/or General Services again takes over the purchasing decisions, costs could easily go back up.

7	862090 Household Expense	107,563	118,500	113,287	125,000	(6,500)	Household Expense 862090 Again, purchasing responsibility has been transferred to GSA, then back to the Jail again. While we prefer to purchase items under a Direct Payment Authority, or Blanket Purchase Order, we are sometimes required to use a P-Card, which adds 13% or more to the cost. Also, some purchases made by GSA, using their P-Card on our behalf, also get charged the 13%.	0
8	862101 Insurance - General	94,524	102,301	102,301	115,192			
9	862120 Maint - Equip	48,756	53,908	53,576	55,421			
10	862130 Maint - Strc/Impr/Grnds	26,040	26,000	0	0			
11	862140 Med Dntl & Lab Supls	0	0	0	0			
12	862150 Memberships	0	0	0	0			
13	862160 Misc Expense	0	300	0	300	(300)		(300)
14	862170 Office Expense	42,718	43,000	30,309	43,000	(3,000)		(3,000)
15	862185 Medical/Dental Svcs	1,519,424	1,670,654	1,611,059	1,710,945			
16	862187 Education & Training	893	24,000	0	10,000			
17	862189 Prof/Spec Svcs - Other	16,880	35,600	21,081	28,400			
18	862190 Publ/Legal Notice	0	1,000	0	0			
19	862232 Law Enf Supply & Svcs	3,093	6,500	5,721	5,000			
20	862239 Spec Dept Expense	11,267	20,802	5,755	11,055			
21	862250 Trans/Travel	35,664	47,547	27,629	35,000	(5,000)	Transportation/Travel 862250 The 2009-10 actual cost has gone up \$2,761 since you performed your analysis, to a total of \$30,390. This account is effected by court scheduling, and by the need to transport prisoners to/from other facilities. Neither of these activities can be accurately predicted, and I believe my original estimate provided a reasonable allowance for the unknown.	0

22	862253 Travel Out of County	28,069	55,000	13,281	20,000		
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23							
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24	Total Services & Supplies	2,311,366	2,650,612	2,320,313	2,547,124	2,512,324	
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25							
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26							
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	Total Line Item Analysis Reduction						
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\$ (34,800) CEO Comments: The Sheriff's Office

provided a written response listed below. The Executive Office further recommends that any reduction specified out of BU 2510 be redirected towards the Sheriff-Coroner budget unit (BU 2310). The Executive Office firmly believes that these separate budget units should be treated as separate, in the interest of maintaining Board authority, as well as for accountability and transparency to the public.

(23,300)

27							
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>>> Norman Thurston 8/18/2010 10:08 AM >>>

When you isolate the budget amounts for the five accounts for which you recommend reductions, the reductions appear reasonable. However, in the context of the overall Sheriff/Jail budgets, we expect to be over budget by millions of dollars, so any reduction does not make sense.

As you know, budget adjustments do not create additional fund balance, they are only a plan to end the year with a greater fund balance. Real increases in fund balance can only be achieved by actual increases to revenues, and actual decreases to expenditures. Our philosophy is to always operate at the most economical level that conditions allow, and to maximize all revenues available to us. We do not increase our year-end spending just because there may be unused funds available. With that in mind, we will end the fiscal year with same revenues and expenditures, whether these budget adjustment are made or not.

The Auditor-Controller has made it clear that she will be monitoring budgets closely, and may cease paying bills when budgeted amounts are exceeded. That possibility is of significant concern for Jail operations, where an interruption to food deliveries or medical services could create a huge liability for the County. I would much prefer to error on the side of budgeting a little too much, then not budgeting enough.

As we have previously stated, the amount of Net County Cost that was assigned to the Sheriff/Jail for 2010-11 was not realistic in relation to the current staffing levels. We object to any further decrease to our Net County Cost assignment.

Based on the forgoing, we ask that the proposed budget adjustments not be made. Thank-you.

Norman M. Thurston

3010 - ADMINISTRATION/ROAD MAINTENANCE Howard Dashiell, Director of Transportation

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862050 Clothing/Pers Items	16,137	32,500	15,862	32,500	(12,500) SEIU MOU clothing allowance - REQUIRED	0
5	862060 Communications	35,986	45,625	35,137	47,906	(7,906) Our communications charges are going up - REQUIRED	0
6	862090 Household Expense	25,158	26,880	22,536	26,880		
7	862101 Insurance - General	327,920	245,480	245,480	286,485		
8	862120 Maint - Equip	470,132	404,700	378,604	375,300		
9	862130 Maint - Strc/Impr/Grnds	30,588	12,500	6,313	12,500		
10	862150 Memberships	1,484	2,320	1,967	2,330		
11	862170 Office Expense	60,064	58,000	34,542	60,500	(20,500) Most of these increases are new fees paid to GSA for P-card	0
12	862184 Arch Eng & Plan Svcs	0	0	0	0		
13	862185 Medical/Dental Svcs	5,823	18,240	5,869	20,780		
14	862187 Education & Training	2,935	10,000	3,302	5,745		
15	862189 Prof/Spec Svcs - Other	59,516	113,408	35,002	60,348		
16	862190 Publ/Legal Notice	7,642	1,000	2,614	1,000		
17	862194 A-87 Costs	0	0	0	0		
18	862200 Rent/Lease - Equip	319,509	384,300	283,120	427,294		
19	862210 Rent/Lease Bldg Grnds	1,122	1,200	1,141	1,200		
20	862220 Small Tool/Instrument	7,266	10,000	10,062	15,000		
21	862230 Info Tech Equip	2,339	18,000	5,458	18,000		

3010 - ADMINISTRATION/ROAD MAINTENANCE
Howard Dashiell, Director of Transportation

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommended	2010-11 Potential Reduction	Department Justification	CEO Recommendation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
22	862239 Spec Dept Expense	908,268	3,176,800	687,150	2,167,300	(1,000,000)	0
						<p>Bad name for an item. These are our road materials (base rock, asphalt, etc.) and safety gear for employees. The reason the actuals have been low is because of state threats to cut/defer gas taxes over the past three years. MCDOT has held back on road materials purchases as much as possible. We felt this was fiscally responsible and also it is BOS policy not to backfill state cuts with county General Fund so we knew the Road Fund was on it's own so we have held back so we could ride out wild state deferrals and cash flow fluctuations. However, the road conditions throughout the County have suffered as a result of these deferrals and the low level of materials purchases must end now that the State has paid back the most recent deferrals. We are mandated to spend these funds on road maintenance activities.</p>	

3010 - ADMINISTRATION/ROAD MAINTENANCE
Howard Dashiell, Director of Transportation

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	As of 8/4/2010							
23	862250 Trans/Travel	342,267	420,000	334,433	420,000	(70,000)	This increase reflects fuel costs for our equipment and vehicles, which is going up - REQUIRED	0
24	862253 Travel Out of County	7,138	7,850	4,558	7,642			
25	862260 Utilities	22,100	31,065	27,746	32,618			
26								
27	Total Services & Supplies	2,653,394	5,019,868	2,140,896	4,021,328	2,910,422		4,021,328
28								
29	Total Line Item Analysis Reduction					\$(1,110,906)	CEO Notes: Road funds are unavailible for transfer to General Fund activity.	\$ -
30								

3050 - TRANSPORTATION - ROUND VALLEY AIRPORT
Howard Dashiell, Director of Transportation

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recomm ended	2010-11 Potential Reduction	Department Justification	CEO Recomm ndation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	As of 8/4/2010							
2	Services & Supplies							
3	862060 Communications	796	784	997	981			
4	862101 Insurance - General	188	240	240	213			
5	862130 Maint - Strc/Impr/Grnds	4,212	13,073	2,494	13,073	(8,073)	Necessary to replace runway lights, mow the grass. Some damage is highly variable year to year.	
6	862170 Office Expense	620	150	95	150			
7	862184 Arch Eng & Plan Svcs	0	0	0	130,000			
8	862187 Education & Training	97	0	0	0			
9	862189 Prof/Spec Svcs - Other	164,760	8,000	623	20,000			
10	862190 Publ/Legal Notice	863	1,000	0	500			
11	862193 Constr Contract	0	1,906,739	1,031,446	0			
12	862239 Spec Dept Expense	16,074	2,200	576	3,195			
13	862253 Travel Out of County	279	0	0	0			
14	862260 Utilities	891	992	1,549	3,000			
15								
16	Total Services & Supplies	188,779	1,933,178	1,038,020	171,112	163,039	166,653	
17								
18	Total Line Item Analysis Reduction					\$ (8,073)	CEO Note: This reduction (column 8) would bring budgeted amounts for maintenance to a level that matches the Little River Airport, budgeted at \$8,614 for FY 2010-11.	\$ (4,459)
19								

6210 - FARM ADVISOR
John Harper, Director

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recommen ded	2010-11 Potential Reduction	Department Justification	CEO Recommen dation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	As of 8/4/2010						
2							
3	Services & Supplies						
4	862060 Communications	6,030	6,850	5,760	6,766		
5	862101 Insurance - General	4,722	2,133	2,133	2,236		
6	862120 Maint - Equip	535	2,600	280	2,600	(1,600) Dept. disagrees; electronic equip. is aging, projector bulbs \$500 ea., printer maintenance deferred last year.	0
7	862150 Memberships	919	1,285	670	1,325		
8	862170 Office Expense	19,355	21,525	9,593	22,050	(525) Depart. agrees	(525)
9	862239 Spec Dept Expense	12,137	10,900	88	10,900		
10	862250 Trans/Travel	10,684	17,020	7,356	17,020	(6,000) Dept. disagrees; reduction may limit response to agricultural or environmental emergencies.	(6000)
11	862253 Travel Out of County	264	1,000	387	1,000	(500) Depart. agrees	(500)
12							
13	Total Services & Supplies	54,646	63,313	26,267	63,897	55,272	56,872
14							
15	Total Line Item Analysis Reduction						
16					\$ (8,625)	CEO Notes: Department can return to the Board should Transportation line item exceed budgeted amounts due to response to emergencies.	\$ (7,025)

|

6110 - LIBRARY
Melanie Lightbody, Director

Financing Uses Classification	2008-09 Actuals	2009-10 Budget	2009-10 Actual	2010-11 Recomm ended	2010-11 Potential Reduction	Department Justification	CEO Recomm ndation	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	As of 8/4/2010							
2								
3	Services & Supplies							
4	862060 Communications	26,569	20,000	23,605	24,000			
5	862090 Household Expense	61,644	56,000	64,785	67,920			
6	862101 Insurance - General	11,690	18,032	18,032	150,898			
7	862120 Maint - Equip	3,971	13,000	6,209	13,000			
8	862130 Maint - Strc/Impr/Grnds	38,113	35,000	33,799	45,000	(10,000)	Increases reflect support for the new Round Valley facility. Any reduction would results in no savings to General Fund, this cut is not recommended."	0
9	862150 Memberships	430	800	475	800			
10	862170 Office Expense	23,211	23,000	22,639	17,200			
11	862185 Medical/Dental Svcs	451	500	0	0			
12	862187 Education & Training	25	1,000	593	1,000			
13	862189 Prof/Spec Svcs - Other	105,450	140,000	121,788	139,500	(9,500)	Increases reflect support for the new Round Valley facility. Any reduction would results in no savings to General Fund, this cut is not recommended."	0
14	862190 Publ/Legal Notice	761	650	1,561	650			
15	862239 Spec Dept Expense	29,437	30,000	44,509	6,000			
16	862250 Trans/Travel	7,437	10,000	6,601	10,000			
17	862253 Travel Out of County	763	2,500	(228)	1,000			
18	862260 Utilities	51,642	67,000	55,883	62,000			
19								
20	Total Services & Supplies	361,593	417,482	400,251	538,968	519,468	538,968	

21			
22			
	Total Line Item Analysis Reduction	\$ (19,500)	CEO Notes: The Library is funded though Special District revenues. Cuts to any line item (or outright elimination of the District and Library) would result in no increase in General Fund.
23			
			\$ -