

FY 2009-10  
 MASTER RECOMMENDED BUDGET WORKSHEET  
 PHASE III

BU	DEPARTMENT	2008-09 NET COUNTY COST (FINAL ADOPTED)	Less: ONE TIME ONLY ALLOCATIONS OF EXPENDITURES OR REVENUES TO NCC 2008-09	CEO 2009-10 PRELIMINARY NCC ALLOCATIONS/WITH ADJUSTMENTS - MARCH 19, 2009	SUBMITTED BUDGETS BY DEPARTMENT BEFORE IMPACTS	CEO/AUDITOR ADJUSTMENTS AND RECOMMENDATIONS MAY 1, 2009	ADDITIONAL CEO/AUDITOR ADJUSTMENTS INCLUDING BOARD DIRECTION ON MAY 19, 2009	PRELIMINARY FY 2009-10 PROPOSED NCC ALLOCATIONS TO DEPARTMENTS	COMMENTS
<b>COUNTY FUNDS</b>									
1000	Total Non-Departmental Revenues	\$ 59,725,412	\$ -	\$ (1,527,727)	\$ (1,527,727)	\$ 1,328,046	\$ (221,000)	\$ 59,304,731	Projected General Fund Discretionary Revenue-Williamson Act \$565,000 included and includes \$500,000 for 3% AV increase-also anticipates a 2 % TOT increase of \$350,000 for 6 months if approved on November ballot. The TOT is 10 % currently. June 2nd- revise adds \$250,000 for unanticipated revenue on TOT case settlement- take out Williamson Act \$(565,000)
1000	Projected 3rd Quarter 2008-09 Revenue Over/Short							\$ (649,199)	Applied Fund Balance Carryover 2008-09 to 2009-10 Revenue projections 2008-09 Revenue projection includes subtracting operating transfer out to Water Agency and Reserves from Contingency Funds as directed by Board- Contingency funds reduced.
1000	Tobacco Settlement Funds	485,000	-	\$ 485,000	\$ 485,000	\$ -	-	\$ 485,000	Anticipated transfer to General Fund for 08-09
	<b>Grand Total - Non-Departmental Revenue</b>	<b>\$ 60,210,412</b>	<b>\$ -</b>	<b>\$ (1,042,727)</b>	<b>\$ (1,042,727)</b>	<b>\$ 1,328,046</b>	<b>\$ (221,000)</b>	<b>\$ 59,140,532</b>	<b>Total 2009-10 Discretionary Revenue</b>
<b>FIXED COSTS CONTRIBUTIONS - GENERAL FUND</b>									
8010	Debt Service - COPS	-		\$ -		\$ 1,582,000	\$ (60,000)	\$ 1,522,000	County share of general fund contribution/increase or decrease
714	Worker's Comp Cost Increase for 09-10	-		\$ -		\$ 600,000	\$ 31,440	\$ 631,440	Preliminary County share of general fund contribution/increase or decrease-utilizing fund balance for premium difference \$150,000
713	General Liability Decrease/Increase for 09-10	-		\$ -	\$ -	\$ (304,262)	\$ 213,642	\$ (90,620)	County share of general fund contribution/increase or decrease

FY 2009-10  
 MASTER RECOMMENDED BUDGET WORKSHEET  
 PHASE III

712	Unemployment Insurance Decrease/Increase for 09-10	-	-	\$ -	\$ -	\$ 100,000	(42,603)	\$ 57,397	County share of general fund contribution/increase or decrease due to higher anticipated costs due to possible layoffs
<b>Total - Fixed Cost</b>									
		\$ -	\$ -	\$ -	\$ -	\$ 1,977,738	\$ 142,479	\$ 2,120,217	
<b>NEW BOARD FUNDING/PROGRAM PRIORITIES FROM GENERAL FUND</b>									
1000	Pending Litigation	-	-	\$ -	\$ -	\$ 425,369		\$ 425,369	Pending litigation funding priority- 1st payment of total \$1.7 million over 4 years with any additional revenue received to be applied towards this legal funding priority as agreed
<b>Total - New Funding Priorities for 2009-10/Program Costs</b>									
		\$ -	\$ -	\$ -	\$ -	\$ 425,369	\$ -	\$ 425,369	
<b>PRIOR YEAR BOARD FUNDING PRIORITIES-GENERAL FUND</b>									
1000/9991	Contingency Funds	-	-	\$ -	\$ -	\$ -		\$ -	Reserve balance anticipated to be transferred from 2008-09 BU 1000 revenue as OTO and shown in 2008-09 carryover balance therefore the balance is depleted
1000	Teeter Plan -General Fund Contribution BU 1930	-	-	\$ -	\$ -	\$ -	\$ 769,204	\$ 769,204	General fund contribution over revenue collections on delinquent property taxes \$1341,000- 10 year amortization payment - pending Board action. It is anticipated that the revenue projection has increased but delinquencies have also increased, therefore the liability will remain the same for 2009-10. Per Board direction on May 19, 2009- to amortize over 20 years
1000	Vehicle Replacement Fund BU 0711	-	-	\$ -	\$ -	\$ -		\$ -	Continuation of suspension of program with fund balance reserve \$106,000 for designated purchases for Probation only
1000	County Microwave System BU 8010	-	-	\$ 568,000	\$ 568,000	\$ -		\$ 568,000	January 2010 county general fund contribution to the debt payment on the microwave \$20,000 from CJIF funds

FY 2009-10  
 MASTER RECOMMENDED BUDGET WORKSHEET  
 PHASE III

<b>Subtotal - Ongoing Program Costs NCC</b>		-	-	568,000	568,000	-	769,204	\$ 1,337,204	
<b>Total - Program Costs NCC</b>		-	-	568,000	568,000	425,369	769,204	\$ 1,762,573	
<b>NET AVAILABLE REVENUE AFTER FIXED AND PROGRAM C</b>									
		\$ 60,210,412	\$ -	\$ (1,610,727)	\$ (1,610,727)	\$ 3,731,153	\$ 690,683	\$ 55,257,742	
<b>JUSTICE DEPARTMENTS</b>									
2010	Enhanced Court Collection Program	-	-	\$ -	\$ -	\$ -		\$ -	No NCC- Offset by revenue in BU 2012
2012	AB 233 Program	(1,118,921)	-	\$ (1,118,921)	\$ (1,118,921)	\$ -		\$ (1,118,921)	Offsets Bu 2010
2090	Child Support Services	237,544	(237,544)	\$ 145,424	\$ 145,424	\$ -		\$ 145,424	A-87 Cost increase for 2009-10 -Anticipates payment of A-87 costs for Library -Auditor final adjustment to \$145,424
2070	District Attorney	4,191,331	-	\$ 4,191,331	\$ 4,191,331	\$ (219,039)		\$ 3,972,292	Increase in revenue assisting in this budget to meet NCC with no impacts. Utilizing fund balance from 2008-09 in Victim Witness Grant from Indian Gaming grant fund anticipated to be received Leave vacant 3 positions, Investigator, Victim Advocate and Clerical
2510	Jail	8,860,637	-	\$ 8,860,637	\$ 9,497,311	\$ -		\$ 9,497,311	10 vacant positions to remain vacant to fund to current staffing level-

FY 2009-10  
**MASTER RECOMMENDED BUDGET WORKSHEET**  
 PHASE III

2310	Sheriff	11,069,108	-	\$ 11,069,108	\$ 10,607,607	\$ 86,200		\$ 10,693,807	Includes CJIF funding \$250,000- Animal Control funding is budgeted at 08-09 salaries to Sheriff, with Sheriff absorbing salary increases fo 2009-10. ceo is recommending 3 Animal Control Officer positions to be filled - Total of 2 positions vacant. 2 positions to be filled for Covelo. \$59,800 for fees was not included and will be adjusted in NCC. CEO recommending 28 layoffs to meet NCC. Sheriff recommending use of other revenue sources and 23 deputy positions for layoff	
2080	Public Defender	2,449,535	-	\$ 2,449,535	\$ 2,449,535	\$ (154,487)		\$ 2,295,048	Cutting 1 Investigator and and 1 secretary or 1.8 attorney positions	
2085	Alternate Defender	656,444	-	\$ 656,444	\$ 656,444	\$ 43,450		\$ 699,894	Add funding for .5 Attorney position	
2086	Indigent Defense	85,000	-	\$ 85,000	\$ 85,000	\$ -		\$ 85,000	Includes CJIF funding \$219,600	
2560	Probation	2,265,468	-	\$ 2,265,468	\$ 2,265,468	\$ -		\$ 2,265,468	Includes CJIF funding \$38,000- Meeting NCC- Miniumum mandated services wtl 3 % vacancy factor	
2550	Juvenile Hall	2,661,116	-	\$ 2,661,116	\$ 2,661,116	\$ -		\$ 2,661,116	Meeting NCC- No impacts- 3 % vacancy factor	
<b>INTERNAL SERVICE DEPARTMENTS</b>										
	<b>Total Criminal Justice Departments</b>	\$ 31,357,262	\$ (237,544)	\$ 31,265,142	\$ 31,440,315	\$ (243,876)	\$ -	\$ 31,196,439		
1020	County Executive Office	1,107,773	-	\$ 1,107,773	\$ 1,107,773	\$ -		\$ 1,107,773	CEO recommending Executive Coordinator positon to remain vacant all year approximately \$75,000 to meet NCC	
1110	Auditor-Controller	502,185	-	\$ 502,185	\$ 502,185	\$ 84,497		\$ 586,682	Reduced work week and 10 % reduction to meet NCC - CEO recommends funding shortfall of \$84,497	
1130	Treasurer-Tax Collector	136,863	-	\$ 136,863	\$ 136,863	\$ -		\$ 136,863	No impacts- but budgeted to fill 1 FTE Staff II-III position offsetting BU 1000	

FY 2009-10  
**MASTER RECOMMENDED BUDGET WORKSHEET**  
 PHASE III

1210	County Counsel	543,621	-	\$ 543,621	\$ 573,621	\$ (58,656)	\$ 514,965	Increase in revenue for fees budgeted to offset increased costs - \$30,000 adjustment by Auditor to revenue for code enforcement. Impact pf 10 % reduction is leaving front desk secretary position vacant. CEO recommends leaving front desk secretary vacant position to meet shortfall \$58,656
1320	Human Resources	703,979	-	\$ 703,979	\$ 703,979	\$ (39,985)	\$ 663,994	Reduce HR Analyst to half time to meet NCC or 12 days VTO and 50% HR director at Step 3 for full year - - CEO recommends deleting funding service pins \$12,192 with review of alternative measures for recognition and VTO for reduced funding of \$27,793
1160	General Services	303,349	-	\$ 303,349	\$ 303,349	\$ (45,509)	\$ 257,840	Increase in print shop charges to departments to this year for costs associated increases
1610	Facilities and Fleet (Buildings and Grounds)	2,640,383	-	\$ 2,640,383	\$ 2,688,623	\$ (109,186)	\$ 2,579,437	Utilities increase of 5% down from original estimate of 10 % \$487,240, and continued vacancy of 4.64 FTE - Transfer of revenue \$7,500 per Sheriff for utilities for Bakery - %12,774 budgeted for services for GSA staff time on \$800,000 HHSA security grant- CEO recommending reducing 862130 - Maintenance -\$5,000.00 862250 - Travel - \$5,000.00 2 FTE Layoff -\$76,422.00 F&F Dual Fill -\$22,764.00
1620	County Garage	(97,290)	-	\$ (97,290)	\$ (131,074)	\$ -	\$ (131,074)	Leave vacant 1 FTE mechanic and increase travel to 42 cents a mile as stated in Budget Instructions
1710	Capital Improvement-Building Maint. Fund 1201	720,000	(720,000)	\$ -	\$ -	\$ 259,000	\$ 259,000	\$334,000 capital maintenance GF projects and \$100,000 for ADA projects- Includes adding Prop 40 revenue for Board projects \$81,000 funding from DOT Roads and BU 4511 for underground storage tank clean up adjustment to increase revenue and appropriations. CEO is recommending utilizing 2008-09 fund balance anticipated to offset overall shortfall for 2009-10 for \$175,000

FY 2009-10  
 MASTER RECOMMENDED BUDGET WORKSHEET  
 PHASE III

1712	Capital Projects Fund 1300	-	-	\$ -	\$ -	\$ -		\$ -	No projects budgeted	
1960	Information Services	2,410,227	-	\$ 2,410,227	\$ 2,410,227	\$ (59,801)		\$ 2,350,426	includes CIP funding of \$15,019 GIS was omitted in error in NCC assignment- Includes 2 vacant positions to remain vacant and eliminatiuon of extra help position- travel, training and professional services and equipment CEO recommending reducing 862120 - Maintenance -\$4,801 86-2189 Professional Services -\$35,000, increasing Air Quality SLA -\$20,000 Revenue	
717	IT Reserve-PC Replacement	250,000	(250,000)	\$ -	\$ -	\$ -		\$ -	No General Fund contribution for IT replacement reserve this year- Utilizing \$80,000 in fund balance carryover for emergency replacements as needed	
Total Internal Support Departments		\$ 9,221,090	\$ (970,000)	\$ 8,251,090	\$ 8,295,546	\$ 30,360	\$ -	\$ 8,325,906		
<b>HUMAN SERVICES</b>										
4010	Public Health Administration	21,249	-	\$ 21,249	\$ 21,249	\$ -		\$ 21,249	MOE	
4011	Environmental Health	140,184	-	\$ 140,184	\$ 140,140	\$ -		\$ 140,140	MOE	
4012	Alcohol & Other Drug Program	683,901	-	\$ 683,901	\$ 604,831	\$ (20,930)		\$ 583,901	2.0 FTE layoff budgeted- Reduction to NCC amortized over 5 years	
4013	Public Health Nursing	224,949	-	\$ 224,949	\$ 224,949	\$ -		\$ 224,949	MOE- restructure of services in planning process	
4014	Public Health Lab	-	-	\$ -	\$ -	\$ -		\$ -		
4016	Public Health Emergency Medical Services	272,659	-	\$ 272,659	\$ 262,295	\$ -		\$ 262,295	MOE - Includes eliminating contract with Coastal Valley but increased costs offset this expense	
4025	HR Wellness and EAP Programs	-	-	\$ -	\$ -	\$ -		\$ -	No NCC- Reduced staffing to 1 FTE not funded - 2 FTE total to 1 FTE and reduction in classification	
4017	Public Health Medically Indigent Program	247,572	-	\$ 247,572	\$ 247,572	\$ -		\$ 247,572	MOE GF Contribution represents CMSP Participation Fee	
4070	Public Health California Children Services	95,324	-	\$ 95,324	\$ 95,325	\$ -		\$ 95,325	MOE 1 FTE layoff	

FY 2009-10  
**MASTER RECOMMENDED BUDGET WORKSHEET**  
 PHASE III

2860	Animal Control	540,959	-	\$ 540,959	\$ 329,048	\$ -		\$ 329,048	10.8 FTE funded for Ukiah Shelter- CEO recommending in costs \$146,000 to be transferred to Sheriff budget
4050	Mental Health	-	-	\$ -	\$ 994,124	\$ (994,124)		\$ -	MH General Fund contribution towards projected deficit including increase jail costs \$128,000- HHSA Director is anticipating mitigating this impact through leveraging funds within HHSA
4051	Mental Health Services Act	(1,182,095)	1,182,095	\$ -	\$ -	\$ -		\$ -	No NCC- Fund Balance Reserve
5010	Social Services Operations	2,187,753	(806,418)	\$ 1,381,335	\$ 1,381,335	\$ -		\$ 1,381,335	Includes funding from CSOC trust of \$340,592 to meet OTI of \$1,721,947-
5020	Health & Human Services Agency Administration	-	-	\$ -	\$ -	\$ -		\$ -	No NCC - Administration of HHSA
5130	Social Services - CalWORKs/ Foster Care	1,791,126	-	\$ 1,791,126	\$ 1,941,222	\$ -		\$ 1,941,222	Represents general fund contribution - Caseload driven - Costs go to clients and is mandated by Federal and State- Additional GF increase of \$150,096 for mandated costs
5170	Social Services - IHSS	373,966	(186,034)	\$ 187,932	\$ 509,447	\$ -		\$ 509,447	NCC represents a designated reserve of \$186,034, over the MOE of \$187,932. This year there is an additional general fund allocation due to reduction to realignment-submitted over NCC \$321,515
5190	Social Services - General Relief	750,300	-	\$ 750,300	\$ 750,300	\$ -		\$ 750,300	
	<b>Total Human Services Departments</b>	<b>6,147,847</b>	<b>\$ 189,643</b>	<b>\$ 6,337,490</b>	<b>\$ 7,501,837</b>	<b>\$ (1,015,054)</b>		<b>\$ 6,486,783</b>	
<b>RESOURCE AGENCIES</b>									
326	Water Agency Fund 3260	282,432	-	\$ 282,432	\$ 282,432			\$ 282,432	General Fund contribution for water projects- Scout Lake project budgeted
327	Air Quality Fund 3270	-	-	\$ -	\$ -			\$ -	No NCC
3010	Dept. of Transportation	3,220,553	-	\$ 3,220,553	\$ 3,220,553	\$ 96,616		\$ 3,317,169	\$3,317,169 includes 3 % AV -Anticipates A-87 charges included as OTI

FY 2009-10  
**MASTER RECOMMENDED BUDGET WORKSHEET**  
 PHASE III

4510	Dept. of Transportation/Solid Waste	550,357	-	\$ 550,357	\$ 550,357	\$ (248,938)		\$ 301,419	\$69,000 impact as a result of completions of bids for sub hauling contracts- Director recommending cost applying positions as option to DOT budget 3010
1910	Land Improvement Engineering Services - Transportation	716,249	-	\$ 716,249	\$ 716,249	\$ (49,370)	-	\$ 666,879	Gualala underground funding \$28054 added per Board Reso # 09-0968 8.3 funded positions -Eliminated extra help and travel to meet NCC- Salaries include 10 % vacancy factor for 8.3 positions-CEO recommendation to unfund Civil Engineer for savings of \$77,424 -24 pay periods
3050	Round Valley Airport	24,635	-	\$ 24,635	\$ 24,635	\$ -		\$ 24,635	\$51,755 needed for paving at Round Valley as part of county match for overlay and lights - possible funding may be available with a negotiation with private party in covelo as a trade for a FBO or fixed based operation lease site of a hanger or pending CAP funds from the state. This would mean approximately \$25,000 funding needed for this option.
3060	Little River Airport	29,899	-	\$ 29,899	\$ 29,899	\$ 6,812		\$ 36,711	Director states \$6812 needed and recommended by the CEO to fund project for completion of grant funding and county match requirement . CEO recommending funding county match for \$6,812
2851	Planning & Building	945,244	-	\$ 945,244	\$ 945,244	\$ (307,654)		\$ 637,590	CEO recommends 4 FTE layoffs to meet NCC- 7 FTE budgeted vacant- Director will transfer and restructure positions between Planning Team and P & B
2853	Planning Team	968,408	(126,757)	\$ 841,651	\$ 593,264	\$ (72,987)		\$ 520,277	- 3 FTE's funded 1 FTE recommended for layoff by Director to cut costs assisting in offsetting impacts in general fund 1 vacant position -
2710	Agriculture	441,054	-	\$ 441,054	\$ 419,020	\$ (180,000)		\$ 239,020	No impact in meeting NCC due to new weights and measure fees \$90,000, but does not include new equipment. Recommend to fill Assist Commissioner resulting in additional savings of \$18,000. Recommend to eliminate trapper program laying off 3 federal trappers positions which may cancel the MOU

FY 2009-10  
 MASTER RECOMMENDED BUDGET WORKSHEET  
 PHASE III

6210	Farm Advisor	324,005	-	\$ 324,005	\$ 313,237	\$ -		\$ 313,237	
	<b>Total Resource Agencies Departments</b>	<b>\$ 7,502,836</b>	<b>\$ (126,757)</b>	<b>\$ 7,376,079</b>	<b>\$ 7,094,890</b>	<b>\$ (755,521)</b>	<b>\$ -</b>	<b>\$ 6,339,369</b>	
<b>GENERAL GOVERNMENT</b>									
1010	Clerk of Board	432,280	-	\$ 432,280	\$ 432,280	\$ (4,500)		\$ 427,780	Travel and training eliminated- funding budgeted for 5 FTE Increased fees approved not budgeted - Adjusted NCC by \$1000 net difference to budgeted and deleting impact of \$4,000 for MTO days budgeted. CEO recommends decrease in extra help line item \$ 3,500 with filling vacant position on July 1
1015	Board of Supervisors	604,014	-	\$ 604,014	\$ 615,254	\$ 7,220		\$ 622,474	Special funding for rep on Washington and NACO and CSAC representation is recommended -Management training funds included- CEO recommending funding for Washington and CSAC representation
1810	Promotion/Economic Development	532,486	-	\$ 532,486	\$ 532,486	\$ -		\$ 532,486	CEO recommends funding which includes \$308,000 PA and \$29,000 EDFC and CALED membership
6110	Library	1,331,746	-	\$ 1,331,746	\$ 1,331,746	\$ -		\$ 1,331,746	CEO recommendation for insurance anticipated to be paid by Child Support to assist in charge back to this budget unit \$145- \$177,208 - Impacts of \$140,000 1/2 FTE in FT Bragg, 1/2 FTE in Willits, 1 FTE bookmobile, and leaving 1 FTE vacant Ukiah \$, 116,681 over required contribution including 3 % AV \$35,390 which will offset increase for Covelo library Total required contribution is \$1,215,065- Anticipating to utilize fund balance carryover`
1941	County Clerk	(42,919)	-	\$ (42,919)	\$ (1,181)	\$ -		\$ (1,181)	2 vacant positions- Submitted over budget for increased costs
1120	Assessor	1,470,135	-	\$ 1,470,135	\$ 1,470,135	\$ -		\$ 1,470,135	4 vacant 20 funded - Revenue is down
1410	Elections	126,785	-	\$ 126,785	\$ 126,785	\$ -		\$ 126,785	3 funded 1 vacant

FY 2009-10  
 MASTER RECOMMENDED BUDGET WORKSHEET  
 PHASE III

1920	Retirement	-	-	\$ -	\$ -	\$ -		\$ -	No NCC- Trust Funds
2060	Grand Jury	99,084	-	\$ 99,084	\$ 99,084	\$ 15,000		\$ 114,084	Reviewing lease for a reduction of \$15,000- or CEO recommendation to increase travel \$15,000 but long term savings for termination of court benefits will offset increase in grand jury increase
2830	Emergency Services OES	112,961	-	\$ 112,961	\$ 92,774			\$ 92,774	No impacts with a 8 % reduction to NCC due to increased grant revenue anticipated
7110	Museum	284,134	-	\$ 284,134	\$ 263,223	\$ (125,000)	125,000	\$ 263,223	CEO recommends review and restructure Possible closing 1/2 year or reduced hours to weekend hours and holidays. Board direction to review restructure and reorganization recommendations in the future- CEO recommending adding funding back pending reorganization or strategic plan
1930	Teeter	-	-	\$ -	\$ -	\$ -		\$ -	(See above for 10 year GF amortization payment) May 19 Board direction to apply 20 year amortization schedule for \$769,204
1940	Miscellaneous	867,786	(110,000)	\$ 757,786	\$ 791,306	\$ -		\$ 791,306	NCC does not include prior year additional funding for Resource Conservation \$40,000 - Base line funding should be \$35,000. Does not include Arts Council funding and PEG one time only funding for \$40,000 for prior year calculation error. Vacation payouts have increased and letter of credit fee for the TRANS have resulted with additional increase to NCC
Total General Government Departments		5,818,492	(110,000)	5,708,492	5,753,892	(107,280)	\$ 125,000	\$ 5,771,612	
<b>ESTIMATED NET COUNTY COST OVER/SHORT</b>		\$ -	\$ (1,254,658)	\$ 58,463,566	\$ 59,611,753	\$ 1,639,782	\$ 815,683	\$ (2,862,367)	(Shortfall)/Over