

COUNTY OF MENDOCINO FINAL BUDGET WORKSHEET						Final Budget Deliberations August 25-26, 2008
NET ESTIMATED FUND BALANCE AVAILABLE FOR FISCAL YEAR 2008-09						
BUDGET UNIT	DESCRIPTION OF FUNDING ACTION	General Fund Revenue/ Expense	Discretionary Budget Impact Revenue/Expense	Final 2008/09 Adjustment Net Change	NET AVAILABLE GENERAL FUND BALANCE	
3	BU # 1000 Non-Dept. Revenue	Auditor-estimated Fund Balance in Proposed Budget reversed and net 07/08 Fund Balance carryover available for 08/09 budget entered	\$ 1,848,061	\$ (1,848,061)	\$ 1,041,243	\$ (806,818)
4	BU # 1000 Non-Dept. Revenue	Auditor-projected additional net revenue available including AV increase of 6.33%	\$ 773,510	\$ 773,510	\$ 773,510	\$ (33,308)
5	General Reserve	Note: FYI Only Current Reserve Balance: \$1,917,607	-	-	200,000	\$ 166,692
6	NET AVAILABLE (before adjustments below):					\$ 166,692
7	NET AVAILABLE (including adjustments below):					\$ -
9	HOUSEKEEPING ADJUSTMENTS AND EXTERNAL REQUESTS (see separate detail)				\$ (26,929)	\$ 139,763
10	FUNDING RECOMMENDATIONS DUE TO STATE BUDGET CUTS:					
56	No additional funding recommended because Proposed Budget anticipated most State Budget cuts and because County policy does not support backfilling for State cuts		\$ -	\$ -	\$ -	\$ 139,763
57			\$ -	\$ -	\$ -	\$ 139,763
60			\$ -	\$ -	\$ -	\$ 139,763

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BUDGET UNIT	DESCRIPTION OF FUNDING ACTION	General Fund Revenue/Expense	Discretionary Budget Impact Revenue/Expense	Final 2008/09 Adjustment Net Change	NET AVAILABLE GENERAL FUND BALANCE
BOARD POLICY AND FINAL BUDGET FUNDING CONSIDERATIONS:					
BU # 1930 Teeter Plan	Increase funding on payment to Teeter debt obligation (CEO recommended first priority)	\$ -	\$ -	\$ -	\$ 139,763
BU # 6210 Farm Advisor	Increase funding for 1/2 position for 4-H coastal representative due to depletion of funding in reserve fund previously funded for this position - One time only funds recommended for 6 months while continuing to review possible outside funding or State funding sources LI 861011	\$ 10,000	\$ 10,000	\$ (10,000)	\$ 129,763
BU # 9991 Contingency Fund	Increase Contingency Fund for water projects	\$ 34,689	\$ 34,689	\$ (34,689)	\$ 95,074
BU # 2310 Sheriff's Office	Increase funding for overtime; could also be used for "seasonal" deputies proposed by Sheriff	\$ -	\$ -	\$ -	\$ 95,074
BU 1960 Information Services	Decrease funding for costs associated with hardware or software for the Questys program as earmarked in LI 862239	\$ (25,000)	\$ (25,000)	\$ 25,000	\$ 120,074
BU 4016 EMS	Increase funding for EMS Providers 827700 (this fiscal year only)	\$ 54,000	\$ 54,000	\$ (54,000)	\$ 66,074
BU 1015 BOS	Decrease appropriations in LI 862150 for membership to RCRC	\$ (9,426)	\$ (9,426)	\$ 9,426	\$ 75,500
BU # 4010 Solid Waste	Funds available for transfer from landfill reserve to reduce NCC contribution of BU 4010 Solid Waste	\$ -	\$ -	\$ -	\$ 75,500
(See above for final net balance available after outside requests and adjustments)					\$ 75,500
NET ESTIMATED FUND BALANCE AVAILABLE FISCAL YEAR 2008-09					

1	A	B	C	D	E	F	G
COUNTY OF MENDOCINO FINAL BUDGET WORKSHEET FY 2008-09							
	Department/Budget Unit	DETAIL OF HOUSEKEEPING ADJUSTMENTS (Post-Proposed Budget Completion):	Gen Fund Revenue/Expense	Special Fund Revenue/Expense	2008-09 NCC Impact Expense	2008/09 Net Chg (Impact to NCC)	Difference/Balance
2							J. Wyatt
3	Sheriff BU 2310	Increase revenue in LI 825490 to record grant revenue received for purchase of equipment for Reverse 9-1-1 grant	\$ (103,339)		\$ (103,339)	\$ 103,339	103,339
4	Sheriff BU 2310	Increase appropriations in LI 864370 and revise fixed asset schedule for purchase of equipment for Reverse 9-1-1 system	\$ 103,339		\$ 103,339	\$ (103,339)	-
5	Sheriff BU 2310	Increase appropriations in LI 864370 and revise fixed asset schedule for purchase of shelving for COMMET building (Western Shelving and Rack)	\$ 5,000		\$ 5,000	\$ (5,000)	(5,000)
6	Sheriff BU 2310	Increase appropriations in LI 864370 and revise fixed asset schedule for purchase of county-wide radio repeater system from (Fisher Wireless)	\$ 251,000		\$ 251,000	\$ (251,000)	(256,000)
7	Sheriff BU 2310	Increase revenue in LI 823310 asset forfeiture to purchase fixed assets and transfer from asset forfeiture funds for purchase of shelving for COMMET building	\$ (5,000)		\$ (5,000)	\$ 5,000	(251,000)
8	Sheriff BU 2310	Increase asset forfeiture revenue in LI 823310 to purchase fixed assets and transfer from asset forfeiture funds for purchase of county-wide radio repeater system	\$ (251,000)		\$ (251,000)	\$ 251,000	-
9	OES BU 2830	Increase revenue in LI 827802 and transfer from Trust Acct 2110-760782 to BU 2830 for administration of the OES Homeland Security grant	\$ (43,000)		\$ (43,000)	\$ 43,000	43,000
10	OES BU 2830	Increase appropriations in LI 862189 for payments for administration costs incurred and charged by PH for the OES Homeland Security grant	\$ 43,000		\$ 43,000	\$ (43,000)	-
11	2110-760782	FYI only-transfer \$43,000 from Trust Acct to BU 2830 for administration of the OES Homeland Security grant	\$ -	\$ (43,000)	\$ -	\$ -	-
12	Air Quality BU 0327	Increase appropriations in LI 864370 and revise fixed asset schedule for Board approved purchase of monitoring equipment using available fund balance		\$ 6,943	\$ -	\$ -	-
13	Air Quality BU 0327	FYI only -available Fund balance to offset appropriations LI 864370 and revise fixed asset schedule for Board approved purchase of monitoring equipment		\$ (6,943)	\$ -	\$ -	-
14	RDA BU 1026	Decrease appropriations in LI 862239 for adjustments to agency contracts		\$ (29,690)	\$ -	\$ -	-
15	RDA BU 1025	Decrease appropriations in LI 865802 for adjustments to take out amount for CEO reimbursement agreement already included in BU 1027		\$ (30,000)	\$ -	\$ -	-
16	RDA BU 1028	Decrease appropriations in LI 863113 for pass thru payments included in LI 865802		\$ (136,800)	\$ -	\$ -	-
17	Solid Waste BU 4510	Decrease appropriations in LI 861011 for calculation and impacts stated in Proposed Budget to salaries for Boonville Disposal Site	\$ (92,410)		\$ (92,410)	\$ 92,410	92,410
18	Solid Waste BU 4510	Increase appropriations LI 865380 to transfer funds to BU 1910 for salaries and benefits	\$ (62,360)				92,410
19	DOT BU 1910	Increase appropriations LI 861011 for salaries and benefits	\$ 43,163				92,410
20	DOT BU 1910	Increase appropriations LI 861021 for salaries and benefits	\$ 6,168				92,410
21	DOT BU 1910	Increase appropriations LI 861022 for salaries and benefits	\$ 2,676				92,410
22	DOT BU 1910	Increase appropriations LI 861023 for salaries and benefits	\$ 626				92,410
23	DOT BU 1910	Increase appropriations LI 861024 for salaries and benefits	\$ 2,620				92,410
24	DOT BU 1910	Increase appropriations LI 861030 for salaries and benefits	\$ 7,106				92,410
25	Air Quality BU 0327	Increase revenue in LI 823300 forfeitures and penalties for unanticipated revenue from litigation from State Attorney General's Office		\$ (48,451)	\$ -	\$ -	92,410
26	Air Quality BU 0327	Increase appropriations in LI 864370 and revise fixed asset schedule for purchase of BAM Monitors		\$ 48,451	\$ -	\$ -	92,410
27	Planning BU 2851	Increase appropriations in LI 864370 and revise fixed asset schedule for purchase of Code Enforcement Vehicle	\$ 20,500	\$ -	\$ 20,500	\$ (20,500)	71,910
28	Planning BU 2851	Increase revenue in LI 827802 and transfer from Trust Acct 2110-760205 for purchase of Code Enforcement Vehicle	\$ (20,500)	\$ -	\$ (20,500)	\$ 20,500	92,410
29	Garage BU 1620	Increase appropriations in LI 862176 fuel expense due to increased fuel expense	\$ 170,000	\$ -	\$ 170,000	\$ (170,000)	(77,590)

	A	B	C	D	E	F	G
30	Garage BU 1620	Increase appropriations in LI 865380 intrafund transfer	\$ (151,759)	\$ -	\$ (151,759)	\$ 151,759	74,169
31	Garage BU 1620	Increase revenue in LI 826276 intrafund transfer	\$ (13,841)	\$ -	\$ (13,841)	\$ 13,841	88,010
32	Garage BU 1620	Increase revenue in LI 827600 other sales	\$ (4,400)	\$ -	\$ (4,400)	\$ 4,400	92,410
33	Information Services BU 1960	Increase appropriations LI 864370 and revise fixed asset schedule for purchase of check printer	\$ (4,300)	\$ -	\$ (4,300)	\$ 4,300	96,710
34	Information Services BU 1960	Decrease appropriations LI 862220 tools and instruments	\$ (12,000)	\$ -	\$ (12,000)	\$ 12,000	108,710
35	Information Services BU 1960	Increase appropriations LI 865380 intrafund transfer	\$ 22,000	\$ -	\$ 22,000	\$ (22,000)	86,710
36	Information Services BU 1960	Increase appropriations LI 862120 maintenance of equipment	\$ 16,300	\$ -	\$ 16,300	\$ (16,300)	70,410
37	Information Services BU 1960	Increase revenue LI 826392 data processing services	\$ (22,000)	\$ -	\$ (22,000)	\$ 22,000	92,410
38	AODP BU 4012	Increase appropriations for market rate adjustments and new wafer grant	\$ 67,418	\$ -	\$ 67,418	\$ (67,418)	24,992
39	AODP BU 4012	Increase revenues for market rate adjustments and new Wafer grant	\$ (67,418)	\$ -	\$ (67,418)	\$ 67,418	92,410
40	PH Admin BU 4010	Increase appropriations for salaries and benefits	\$ 76,900	\$ -	\$ 76,900	\$ (76,900)	15,510
41	PH Admin BU 4010	Decrease appropriations for LI 865380 intrafund transfers	\$ (76,900)	\$ -	\$ (76,900)	\$ 76,900	92,410
42	SS Admin BU 5010	Increase LI 862250 transportation and travel and LI 863118 other charges	\$ 347,461	\$ -	\$ 347,461	\$ (347,461)	(255,051)
43	SS Admin BU 5010	Increase revenue LI 825210, 825510, and 825520 for market rate adjustments	\$ (347,461)	\$ -	\$ (347,461)	\$ 347,461	92,410
44	SS IHSS BU 5170	Increase appropriations LI 863139 In home support services due to case load increase costs	\$ 179,450	\$ -	\$ 179,450	\$ (179,450)	(87,040)
45	SS IHSS BU 5170	FYI- Increase IHSS designated reserve designations to \$533,923	\$ (179,450)	\$ -	\$ (179,450)	\$ 179,450	92,410
46	PH Nursing BU 4013	Increase salaries and benefits for market rate adjustments	\$ 10,201	\$ -	\$ 10,201	\$ (10,201)	82,209
47	PH Nursing BU 4013	Increase revenue LI 825341 for market rate adjustments	\$ (10,201)	\$ -	\$ (10,201)	\$ 10,201	92,410
48	PH Lab BU 4014	Increase salary and benefits and operating expenses for delay in lab closure for 3 months	\$ 85,236	\$ -	\$ 85,236	\$ (85,236)	7,174
49	PH Lab BU 4014	Increase revenue LI 826282 for increase in salary and benefits and operating expenses for delay in lab closure 3 months	\$ (85,236)	\$ -	\$ (85,236)	\$ 85,236	92,410
50	Miscellaneous BU 1940	Increase funding for Courts facility payment per the Ukiah Courts Transfer Agreement	\$ 69,339	\$ -	\$ 69,339	\$ (69,339)	23,071
51	BU 1000/1710	Increase funding and appropriations in LI 865802 OTO in BU 1000 and LI 827802 OTI for jail generator not included in Proposed Budget	\$ 50,000.00	\$ -	\$ 50,000	\$ (50,000)	(26,929)
52	Capital Projects BU 1712	Decrease appropriations LI 865802 OTO for microwave project	\$ (108,796.00)	\$ -	\$ (108,796)	\$ 108,796	81,867
53	2110-760247/8010	Transfer from CJIF funds to BU 8010 for January 2009 microwave payment	\$ 108,796.00		\$ 108,796	\$ (108,796)	(26,929)
54	Planning -Special BU 2852	Increase appropriations LI 862239 for upgrade and training for new receipt system and contract with CRW	\$ -	\$ 13,500.00	\$ -	\$ -	(26,929)
55	Planning -Special BU 2852	FYI- Available fund balance to be used for increase in appropriation for upgrade and training on new receipt system	\$ -	\$ 13,500.00	\$ -	\$ -	(26,929)
56	EMS BU 4016	Increase appropriations LI 862140 for purchase of defibrulators for county buildings	\$ 40,324.00	\$ 13,500.00	\$ 40,324	\$ (40,324)	(67,253)

	A	B	C	D	E	F	G
57	EMS BU 4016	Increase revenue LI 821120 due to increase to property tax revenue	\$ (40,324.00)	\$ 13,500.00	\$ (40,324)	\$ 40,324	(26,929)
58	DOT BU 3010	Increase appropriations for A-87 costs in LI 862140	\$ -	\$ 377,207.00	\$ -	\$ -	(26,929)
59	DOT BU 3010	Increase revenue OTI BU 3010 for AV increase of 6.33%	\$ -	\$ (24,254.00)	\$ -	\$ -	(26,929)
60	Non Departmental Revenue BU 1000	Increase appropriations in OTO LI 865802 BU 1000	\$ -	\$ 24,254.00	\$ -	\$ -	(26,929)
61	Library BU 6110	Increase revenue OTI BU 6110 for AV increase of 6.33%	\$ -	\$ (8,884.00)	\$ -	\$ -	(26,929)
62	Non Departmental Revenue BU 1000	Increase appropriations in OTO LI 865802 BU 1000	\$ -	\$ 8,884.00	\$ -	\$ -	(26,929)
63	Workers Comp BU 0714	Increase appropriations for license fee IVOS LI 862189	\$ -	\$ 4,750.00	\$ -	\$ -	(26,929)
64	DA BU 2070	Increase appropriations LI 864370 and revise fixed asset schedule for purchase of forensic extraction device	\$ 4,039.00	\$ -	\$ 4,039	\$ (4,039)	(30,968)
65	DA BU 2070	Increase LI 823310 asset forfeiture revenue and transfer funds from asset forfeiture funds to purchase forensic extraction device	\$ (4,039.00)	\$ -	\$ (4,039)	\$ 4,039	(26,929)
66	DA BU 2070	Increase appropriations in LI 862239 for additional support for the ADA and Victim Witness grants	\$ 50,000.00	\$ -	\$ 50,000	\$ (50,000)	(76,929)
67	DA BU 2070	Increase revenue LI 825670 to offset grant support from anticipated Southwest Border Patrol funds	\$ (50,000.00)	\$ -	\$ (50,000)	\$ 50,000	(26,929)

COUNTY OF MENDOCINO
FINAL BUDGET WORKSHEET FY 2008-2009

	A	B	C	E	F
3					
4	OTHER AGENCY EXTERNAL REQUESTS	Gen Fund Revenue/Expense	Special Fund Revenue/Expense	2008/09 One-Time Impact to Net County Cost	Balance
5	AGENCY REQUESTING			INPUT ONLY Per Board Authorization	
6	NET AVAILABLE (including adjustments below):				
7	Arts Council of Mendocino County BU 1940 LI 862239 for general operating support	\$ 30,000		\$ 30,000	\$ (30,000)
8	Juvenile Justice/Delinquency Prevention Commission - reimbursement for members expenses for meetings from BU 2560 LI 862239 per mandated Welfare and Institutions Code 231 (last increase was 3 years ago. Requesting 60 % increase from \$3500	\$ 5,500		\$ 5,500	\$ (35,500)
9	Resource Conservation District BU 1940 LI 863280 request for permanent support for large projects	\$ 40,000		\$ 40,000	\$ (75,500)
10					\$ (75,500)
11					\$ (75,500)
12					\$ (75,500)
13					\$ (75,500)
14					\$ (75,500)
15	TOTAL IMPACT	75,500	-	75,500	
16					
17					

2008-09 FINAL BUDGET CLOSE OUT FUNDS AVAILABLE FOR BOARD ACTION

Description of Action	Balance Available
Balance from Board action taken from August 26, 2008.....	\$ (28,243)
BU 1000 -Increase in revenue (see Auditor updated worksheet)	\$ 112,263
Funds available for transfer from landfill reserve to reduce NCC contribution of BU 4010 Solid Waste	\$ -
RCRC Membership BU 1015 LI 862150 -decrease in appropriations	\$ 9,426
Transfer to General fund from General Reserves	\$ 200,000
Fund Balance Close out per Auditor adjusted from \$1,300,000 to \$1,041,243	\$ (258,757)
Balance Available.....	\$ 34,689
Additional Notes:	
Full payment for 07-08 made with fund fund balance \$2,320,000. Teeter Plan payment increase from prior secured revenue received for 2008-09 payment by \$630,000	