



**COUNTY OF MENDOCINO  
SUMMARY RECAP  
BUDGET ACTUALS AND PERCENTAGES YTD  
FIRST QUARTER 2008-09**

Function	Budget Unit	DEPARTMENT	Final Budget Adopted 08-09 Appropriations	Total Actual Expenditures 08-09	Final Budget Adopted 08-09 Revenue	Total Actual Revenue 08-09	Total Percentage YTD Expenditures 08-09 Adopted Budget	Total Percentage YTD of Revenue to 08-09 Adopted Budget	EXPLANATION - BUDGET ISSUES
	1000	Non-Department Revenues	\$ 7,601,657	\$ 7,601,657	\$ 60,200,412	\$ 1,511,906	100.00%	2.51%	Most revenue is not received usually until second quarter, Current Secured is received in December, Unsecured received in October. Appropriations are posted at the beginning of the fiscal year to departments.
<b>JUSTICE</b>									
	2010	Court Collections	\$ 866,331	\$ 155,263	\$ 866,331	\$ 123,344	17.92%	14.24%	-
	2012	AB 233 Trial Court Funding	\$ 1,167,367	\$ 671,774	\$ 2,286,288	\$ 460,668	57.55%	20.15%	Total expenditures at 57% due to payment to State for 50/50 MOE payment due 1st quarter.
	2090	Child Support Services	\$ 3,338,833	\$ 518,857	\$ 3,101,289	\$ -	15.54%	0.00%	Federal and State funding not received until March
	2070	District Attorney	\$ 4,600,030	\$ 891,563	\$ 408,699	\$ 3,804	19.38%	0.93%	Extra help at 32% and OT at 35%. 1000 series at 20.9% All WC and UI not posted till 2nd quarter
	2510	Jail	\$ 10,449,782	\$ 2,262,687	\$ 1,589,145	\$ 52,477	21.65%	3.30%	Extra help at \$20,000 100 % - None budgeted. Extra help due to backfill for vacant positions OT at 21.9%. 1000 series at 22%
	2310	Sheriff	\$ 12,683,417	\$ 2,645,381	\$ 1,604,809	\$ 88,081	20.86%	5.49%	Extra help at 57% to budgeted and OT at 32% to budgeted. Extra help is due to backfill for transportation of out of county inmates and for vacant positions. Lightning fires and case response for marijuana eradication may be key factors for OT. 1000 series at 23%
	2080	Public Defender	\$ 2,479,535	\$ 539,955	\$ 30,000	\$ 5,659	21.78%	18.86%	-
	2085	Alternate Defender	\$ 656,444	\$ 138,219	\$ -	\$ -	21.06%	0.00%	-
	2086	Indigent Defense	\$ 304,600	\$ 29,370	\$ 219,600	\$ -	9.64%	0.00%	-
	2560	Probation	\$ 4,116,488	\$ 944,158	\$ 1,851,020	\$ 37,399	22.94%	2.02%	Extra help at 136%. This due to vacant positions and increased court reports, utilizing extra help retirees to backfill. 1000 series at 23%
	2550	Juvenile Hall	\$ 2,751,056	\$ 566,846	\$ 90,000	\$ 20,684	20.60%	22.98%	Extra help at 41%, due to 4 employees out on medical leave, and also training utilizing extra help to back fill. 1000 series at 20%
		<b>Subtotal General Fund Departments</b>	\$ 43,413,883	\$ 9,364,073	\$ 12,047,181	\$ 792,115	21.57%	6.58%	
	2313	Sheriff - COPs Grant	\$ 128,397	\$ 29,622	\$ 108,618	\$ -	23.07%	0.00%	
	2315	Sheriff - Coroner Special Projects	\$ -	\$ 12,681	\$ -	\$ -	0.00%	0.00%	
	2511	Jail - COPs Grant	\$ 28,878	\$ -	\$ 136,065	\$ -	0.00%	0.00%	
	2561	Probation-JJCPA Grant	\$ 263,891	\$ -	\$ 264,165	\$ -	0.00%	0.00%	
		<b>Subtotal Non-General Fund Depts.</b>	\$ 421,166	\$ 42,303	\$ 508,848	\$ -	10.04%	0.00%	



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<b>TOTAL ALL CRIMINAL JUSTICE DEPARTMENTS</b>			\$ 43,835,049	\$ 9,406,376	\$ 12,556,029	\$ 792,115	21.46%	6.31%	Overall Criminal Justice Depts are at 21% of budgeted expenditures and 6 % of total budgeted revenue
<b>INTERNAL SUPPORT</b>									
	1020	County Executive Office	\$ 1,112,773	\$ 236,267	\$ 5,000	\$ 5,915	21.23%	118.30%	Office Expense at 70% due to print shop copier charges posted for 07-08 in 08-09. 2000 series at 23.8% K16
	1110	Auditor-Controller	\$ 893,431	\$ 194,319	\$ 388,050	\$ 34,301	21.75%	8.84%	Office Expense at 59.5% due to costs for early mailings. 2000 series at 32%
	1130	Treasurer-Tax Collector	\$ 657,433	\$ 160,634	\$ 522,570	\$ 42,131	24.43%	8.06%	-
	1210	County Counsel	\$ 1,339,771	\$ 289,809	\$ 355,250	\$ 2,727	21.63%	0.77%	Extra help at \$2552 - 100 % none budgeted. 1000 series at 22.6%
	1320	Human Resources	\$ 703,979	\$ 141,980	\$ -	\$ -	20.17%	0.00%	OT at \$1266- 100%- none budgeted. 1000 series at 19.1%
	1160	General Services	\$ 530,567	\$ 126,997	\$ 227,218	\$ 18,338	23.94%	8.07%	Maint Equip at 32%. 2000 Series at 11%
	1610	Buildings and Grounds	\$ 2,744,483	\$ 772,849	\$ 104,100	\$ 5,432	28.16%	5.22%	Extra help at \$12,000 - OT at \$5723- 100 % - none budgeted. Seasonal extra help has been historically used in this budget. 1000 series at 20.7%
	1620	County Garage	\$ 57,951	\$ 162,097	\$ 155,241	\$ 14,360	279.71%	9.25%	Extra help at \$3,000- OT at 515- 100%- none budgeted. Backfilling for vacant positions. 1000 series at 17.4%
	1920	Retirement	\$ 455,636	\$ 70,976	\$ 455,636	\$ -	15.58%	0.00%	
	1960	Information Services	\$ 2,427,584	\$ 642,379	\$ 44,907	\$ 930	26.46%	2.07%	OT at \$6714- 100%- none budgeted. On call hours typically budgeted. 1000 series at 20.7% Maint equip at 61.9 %. \$26,500 in LI Lease equip over budgeted to due lease payment paid twice in 07-08. 2000 series at 38.2%
	<b>Subtotal General Fund Departments</b>		\$ 10,923,608	\$ 2,798,307	\$ 2,257,972	\$ 124,134	25.62%	5.50%	
	1710	Capital Improvement Projects	\$ 791,000	\$ 48,629	\$ 727,500	\$ 17,250	6.15%	2.37%	
	1712	Capital Projects	\$ -	\$ 25,231	\$ 110,000	\$ 36,667	0.00%	33.33%	
	8010	Debt Services COP	\$ 2,331,585	\$ -	\$ 2,315,916	\$ 100,911	0.00%	4.36%	
	8011	Debt Service POB's	\$ 10,600	\$ -	\$ 8,878,000	\$ 1,978,489	0.00%	22.29%	
	<b>Subtotal Non-General Fund Depts.</b>		3,133,185	73,860	12,031,416	2,133,317	2.36%	17.73%	
<b>TOTAL ALL INTERNAL SUPPORT DEPARTMENTS</b>			\$ 14,056,793	\$ 2,872,167	\$ 14,289,388	\$ 2,257,451	20.43%	15.80%	Overall Internal Support Depts are at 20% of total expenditures and 16% of total budgeted revenue



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<b>HEALTH AND HUMAN SERVICES</b>									
	4010	Public Health Administration	\$ 1,685,925	\$ 283,918	\$ 1,664,676	\$ 158,979	16.84%	9.55%	
	4011	Environmental Health	\$ 2,125,355	\$ 381,159	\$ 1,985,171	\$ 224,024	17.93%	11.28%	
	4013	Public Health Nursing	\$ 2,112,640	\$ 426,023	\$ 1,870,385	\$ 171,387	20.17%	9.16%	
	4014	Public Health Lab	\$ -	\$ 448	\$ -	\$ 19,817	0.00%	0.00%	
	4016	PH Emergency Medical Services	\$ 695,206	\$ 9,797	\$ 422,547	\$ 29,320	1.41%	6.94%	
	4025	PH Wellness	\$ 240,527	\$ 24,367	\$ 240,527	\$ 1,914	10.13%	0.80%	
	4070	PH Medically Indigent	\$ 2,204,395	\$ 121	\$ 1,956,823	\$ -	0.01%	0.00%	
	4080	PH Calif Children Services	\$ 1,823,661	\$ 247,822	\$ 1,728,337	\$ 10,871	13.59%	0.63%	
	2860	Animal Control	\$ 1,146,465	\$ 209,809	\$ 605,506	\$ 100,562	18.30%	16.61%	
	4012	Alcohol & Other Drug Program	\$ 3,406,609	\$ 802,721	\$ 2,722,707	\$ 232,534	23.56%	8.54%	
	5010	Social Services Operations	\$ 39,613,186	\$ 6,980,554	\$ 35,043,100	\$ (1,966,928)	17.62%	-5.61%	Accrued revenue from prior year posted with no offsetting revenue for 2008-09 received yet. Extra help at 31.6% OT at 31 %. 1000 series at 20.2%
	5020	HHSA Administration	\$ 1,183,205	\$ 179,660	\$ -	\$ -	15.18%	0.00%	
	5130	Social Services - CalWORKs	\$ 22,127,148	\$ 3,020,945	\$ 20,219,522	\$ 1,322,762	13.65%	6.54%	
	5170	Social Services - IHSS	\$ 4,016,834	\$ 183,097	\$ 3,294,980	\$ (741,346)	4.56%	-22.50%	Accrued revenue from prior year posted with no offsetting revenue for 2008-09 received yet. Professional services at 37.6% due to direct costs to providers
	5190	Social Services - General Relief	\$ 848,800	\$ 141,566	\$ -	\$ -	16.68%	0.00%	
	Subtotal General Fund Departments		\$ 83,229,956	\$ 12,892,007	\$ 71,754,281	\$ (436,104)	15.49%	-0.61%	
	4050	Mental Health	\$ 20,469,477	\$ 3,259,207	\$ 20,228,337	\$ (8,701,635)	15.92%	-43.02%	Accrued revenue from prior year posted with no offsetting revenue for 2008-09 received yet
	4051	Mental Health Services Act - Proposition 63	\$ 12,310,653	\$ 2,019,140	\$ 2,541,507	\$ 154,447	16.40%	6.08%	
	Subtotal Non-General Fund Depts.		\$ 32,780,130	\$ 5,278,347	\$ 22,769,844	\$ (8,547,188)	16.10%	-37.54%	
<b>TOTAL ALL HEALTH AND HUMAN SERVICES</b>			\$ 116,010,086	\$ 18,170,354	\$ 94,524,125	\$ (8,983,292)	15.66%	-9.50%	Overall Health and Human Services Depts are at 20% of total expenditures and 16% of total budgeted revenue



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<b>RESOURCE AGENCIES</b>										
	4510	Solid Waste	\$ 1,871,898	\$ 283,612	\$ 1,259,181	\$ 233,161	15.15%	18.52%	OT at 36.3%. 1000 series at 19.3%	
	1910	Land Improvement- Transportation	\$ 863,535	\$ 143,703	\$ 147,286	\$ 29,737	16.64%	20.19%		
	3050	Round Valley Airport	\$ 295,955	\$ 358	\$ 271,320	\$ 662	0.12%	0.24%		
	3060	Little River Airport	\$ 1,836,350	\$ 41,302	\$ 1,806,451	\$ 3,918	2.25%	0.22%		
	2851	Planning & Building	\$ 2,923,098	\$ 620,304	\$ 1,977,854	\$ 396,848	21.22%	20.06%		Extra help at 52.6%. Backfilling for vacant positions. 1000 series at 21.6%
	2853	Planning Team	\$ 1,111,008	\$ 240,711	\$ 142,600	\$ 6,004	21.67%	4.21%		Extra help at \$6432-none budgeted. 1000 series at 11.3%
	2710	Agriculture	\$ 737,422	\$ 144,614	\$ 452,368	\$ (9,368)	19.61%	-2.07%		
	6210	Farm Advisor	\$ 326,505	\$ 56,464	\$ 2,500	\$ 1,505	17.29%	60.20%		
	Subtotal General Fund Departments		\$ 9,965,771	\$ 1,531,068	\$ 6,059,560	\$ 662,467	15.36%	10.93%		
	4511	Solid Waste - Landfill Closure	\$ 208,506	\$ 15,607	\$ 580,250	\$ -	7.49%	0.00%	internship program, and medical leave. 1000 series at 18%	
	2852	Planning & Building Special Fund	\$ 318,247	\$ 4,000	\$ 1,977,854	\$ 396,848	1.26%	20.06%		
	2861	Mobile Spay & Neuter Program	\$ 35,052	\$ 5,976	\$ -	\$ -	17.05%	0.00%		
	3010	DOT Transportation-Roads & Bridge	\$ 13,618,901	\$ 1,825,531	\$ 10,288,143	\$ 1,416,565	13.40%	13.77%		
	3030	DOT Transportation-Storm Damage	\$ 4,979,321	\$ 646,665	\$ 4,456,656	\$ -	12.99%	0.00%		
	3041	DOT Transportation-Fed/State Prog	\$ 14,956,935	\$ 582,024	\$ 27,192,157	\$ 1,416,565	3.89%	5.21%		
	3080	DOT Round Valley Airport	\$ -	\$ -	\$ 10,000	\$ -	0.00%	0.00%		
	3090	DOT Little River Airport	\$ -	\$ -	\$ 10,000	\$ -	0.00%	0.00%		
	2840	Fish and Game	\$ 54,925	\$ 957	\$ 15,000	\$ 18,745	1.74%	124.97%		
	Subtotal Non-General Fund Depts.		\$ 34,171,887	\$ 3,080,760	\$ 44,530,060	\$ 3,248,723	9.02%	7.30%		
<b>TOTAL ALL RESOURCE AGENCY DEPARTMENTS</b>			\$ 44,137,658	\$ 4,611,828	\$ 50,589,620	\$ 3,911,190	10.45%	7.73%	Overall Resource Agency Depts are at 10% of total expenditures and 8% of total budgeted revenue	



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<b>GENERAL GOVERNMENT</b>										
1010	Clerk of the Board		\$ 444,480	\$ 91,635	\$ 12,200	\$ 56	20.62%	0.46%	Extra help at 36.9% due to office coverage for staff absences/conference attendance; development of departmental instructional resources due to conversion/implementation of new Finance System and GSA systems/policy updates; annual reporting requirements and fiscal year-end reporting/billing, etc. 1000 series at 21.2 %	
1015	Board of Supervisors		\$ 604,017	\$ 124,437	\$ -	\$ -	20.60%	0.00%		
1810	Promotion		\$ 534,486	\$ 35,450	\$ 2,000	\$ 300	6.63%	15.00%		
1930	Teeter Plan		\$ 4,030,000	\$ -	\$ 3,830,000	\$ 729,273	0.00%	19.04%		
1940	Miscellaneous		\$ 2,267,786	\$ 963,258	\$ 1,400,000	\$ 306,209	42.48%	21.87%		Legal fees at 83.7%. This is outside legal services that in-house counsel cannot provide. Professional services at 97.9% - This is TRANS admin fees. 2000 series at 40%
9991	Contingency		\$ 35,000	\$ -	\$ -	\$ -	0.00%	0.00%		
1941	County Clerk		\$ 369,531	\$ 69,188	\$ 412,450	\$ 76,976	18.72%	18.66%		
1120	Assessor		\$ 1,551,666	\$ 325,008	\$ 81,531	\$ 24,708	20.95%	30.31%		
1410	Elections		\$ 534,785	\$ 74,658	\$ 408,000	\$ (196,697)	13.96%	-48.21%		
2060	Grand Jury		\$ 99,084	\$ 28,979	\$ -	\$ -	29.25%	0.00%		Transportation in county at 59.8% Office expense at \$54.9% 2000 series at 29.2%
2830	Emergency Services OES		\$ 246,653	\$ 45,572	\$ 133,692	\$ -	18.48%	0.00%		
7110	Museum		\$ 343,795	\$ 75,181	\$ 59,661	\$ 755	21.87%	1.27%		
<b>Subtotal General Fund Departments</b>			<b>\$ 11,061,283</b>	<b>\$ 1,833,366</b>	<b>\$ 6,339,534</b>	<b>\$ 941,580</b>	<b>16.57%</b>	<b>14.85%</b>		
6110	Library		\$ 1,658,991	\$ 325,689	\$ 1,667,875	\$ 5,659	19.63%	0.34%	OT at 40.5% due to backfilling for vacant positions due to medical leave. 1000 series at 19.8%	
7111	Museum Bookstore		\$ 12,895	\$ 431	\$ 10,005	\$ 707	3.34%	7.07%		
7112	Museum Special Projects		\$ 28,500	\$ 1,650	\$ 27,500	\$ 931	5.79%	3.39%		
1942	Recorder's Modernization Fund		\$ 253,000	\$ 7,876	\$ 138,000	\$ 18,632	3.11%	13.50%		
1944	Micrographics Fund		\$ 16,636	\$ 799	\$ 71,794	\$ 7,229	4.80%	10.07%		
1121	Assessor Property Tax Admin Prog		\$ -	\$ -	\$ -	\$ -	0.00%	0.00%		
1122	Assessor Property Characteristics		\$ -	\$ -	\$ 26,000	\$ 2,293	0.00%	8.82%		
1025	Mendocino County RDA		\$ 43,290	\$ 1,987	\$ 43,290	\$ -	4.59%	0.00%		
1026	RDA - Housing Component		\$ 215,310	\$ 300,000	\$ 157,800	\$ -	139.33%	0.00%		
1027	RDA - Economic Development		\$ 277,500	\$ -	\$ 320,790	\$ -	0.00%	0.00%		
1028	RDA - Debt Service Component		\$ 136,800	\$ -	\$ 681,400	\$ 9,828	0.00%	1.44%		
<b>Subtotal Non-General Fund Depts.</b>			<b>\$ 2,642,922</b>	<b>\$ 638,432</b>	<b>\$ 3,144,454</b>	<b>\$ 45,279</b>	<b>24.16%</b>	<b>1.44%</b>		



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<b>TOTAL ALL GENERAL GOVERNMENT DEPARTMENTS</b>			\$ 13,704,205	\$ 2,471,798	\$ 9,483,988	\$ 986,859	18.04%	10.41%	Overall General Government Depts are at 18% of total expenditures and 10% of total budgeted revenue
<b>GRAND TOTAL ALL GENERAL FUND DEPARTMENTS</b>			\$ 166,196,158	\$ 36,020,477	\$ 158,658,940	\$ 3,596,099	21.67%	2.27%	All General Fund County Depts are at 18% of total expenditures and 2% of total budgeted revenue
<b>GRAND TOTAL ALL NON-GENERAL FUND DEPARTMENTS</b>			\$ 73,149,290	\$ 9,113,702	\$ 82,984,622	\$ (3,119,869)	12.46%	-3.76%	All Non-General Fund County Depts are at 12% of total expenditures and -4% of total budgeted revenue due to prior year accruals and unrealized revenue
<b>GRAND TOTAL ALL DEPARTMENTS(except special districts)</b>			\$ 239,345,448	\$ 45,134,179	\$ 241,643,562	\$ 476,230	18.86%	0.20%	For first quarter, an overall 25% statistical indicator is used to gauge the county financial status for each department. All WC and UI not posted till 2nd quarter or in 1000 series. Most revenue not received until 2nd quarter. All Non-General Fund County Depts are at 12% of total expenditures and -4% of total budgeted revenue due to prior year accruals and unrealized revenue
<b>SPECIAL DISTRICTS</b>									
	326	Water Agency	\$ 638,936	\$ 175,622	\$ 535,843	\$ 567	27.49%	0.11%	OT at 67.6% due to training new staff, and annual permit renewal processing and marijuana case response. 1000 series at 19.6%
	327	Air Quality	\$ 1,309,346	\$ 304,166	\$ 810,048	\$ 230,992	23.23%	28.52%	
<b>TOTAL SPECIAL DISTRICTS</b>			\$ 1,948,282	\$ 479,788	\$ 1,345,891	\$ 231,559	24.63%	17.20%	Overall Special District Depts are at 24% of total expenditures and 17% of total budgeted revenue