



**COUNTY OF MENDOCINO  
SUMMARY RECAP  
BUDGET ACTUALS AND PERCENTAGES YTD AS OF SEPTEMBER 30, 2009  
FIRST QUARTER 2009-10**

Function	Budget Unit	DEPARTMENT	Final Budget Adopted 09-10 Appropriations	Total Actual Appropriations 09-10	Final Budget Adopted 08-09 Revenue	Total Actual Revenue 09-10	Total Percentage YTD Expenditures 09-10 Adopted Budget - 25 % Benchmark	Total Percentage YTD of Revenue to 09-10 Adopted Budget - 25 % Benchmark	2009-10 DEPARTMENT COMMENTS - BUDGET ISSUES
	1000	Non-Department Revenues	\$ 7,234,585	\$ 7,234,585	\$ 59,315,819	\$ 2,090,147	100.00%	3.52%	Property taxes should be received as budgeted, with the exception of Supplemental Tax - may be under the budgeted amount by a significant amount, unknown at this time. TOT is down - will be short at least \$250K with loss of settlement funds (defendant renege on deal). VLF/Triple Flip funds will be realized at \$37K above budgeted amount. Interest revenue way down for 1st quarter. Sales tax may be under the budgeted amount.
JUSTICE									
	2010	Court Collections	\$ 889,227	\$ 177,834	\$ 889,227	\$ 171,141	20.00%	19.25%	Adjusted Exp/Rev on track for 1st qtr at 26%/23% respectively
	2012	AB 233 Trial Court Funding	\$ 1,079,436	\$ 571,207	\$ 2,222,688	\$ 551,151	52.92%	24.80%	MOE Excess 50% payment to State \$473K made to state beg of FY from 3000 series.
	2090	Child Support Services	\$ 3,115,289	\$ 614,679	\$ 2,969,865	\$ 8	19.73%	0.00%	Expenditures are on track. Revenues are not posted to our BU on a monthly basis by the Auditor/Controller. The State does send the County 1/12th of our allocation on a monthly basis which is reconciled quarterly.
	2070	District Attorney	\$ 4,468,439	\$ 1,139,850	\$ 652,986	\$ 33,136	25.51%	5.07%	An additional MCM Settlement of \$128,100 was received. Revenue is available for consumer fraud prosecution expenses, and will be transferred as needed to BU2070. Revenue Account 82-5490 from the Consumer Fraud Trust Fund 760242 throughout FY 2010. Cash reimbursement for the two California Dept. of Insurance Grants: Workers' Comp. Ins. Fraud and Auto Ins. Fraud will not be received until the second half of the fiscal year, though insurance fraud prosecution expenses are accruing. Total Quarterly Expenses are on target at approximately 25% of annual budget projections.
	2510	Jail	\$ 10,938,607	\$ 2,461,824	\$ 1,520,129	\$ 21,627	22.51%	1.42%	Per our analysis, the Jail budget is projected to be under budget by \$513,347 for fiscal year 2009-2010. This is due to cost savings in Salaries & Benefits and Services & Supplies, in addition to \$80,000 in unanticipated federal revenue.
	2310	Sheriff	\$ 12,437,565	\$ 3,245,408	\$ 1,796,029	\$ 145,367	26.09%	8.09%	Per our analysis, the Sheriff's budget is projected to go over budget by \$1,377,351 for fiscal year 2009-2010. This is because the budget provides funding for only 75% of allocated positions. As of 10/31/09, 93% of allocated positions were filled.
	2080	Public Defender	\$ 2,485,939	\$ 632,927	\$ 80,000	\$ 5,633	25.46%	7.04%	Projected to meet fund balance budgeted.
	2085	Alternate Defender	\$ 691,925	\$ 177,512	\$ -	\$ -	25.65%	0.00%	Budget is on track to meet NCC
	2086	Indigent Defense	\$ 304,600	\$ 87,428	\$ 219,600	\$ -	28.70%	0.00%	This budget is expected to be over by a projected \$100,000 approximately due to large case utilizing private attorney as assigned by the Courts. This budget has been over the last three years and outside attorney cases are increasing



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	2060	Grand Jury	\$ 113,836	\$ 22,318	\$ -	\$ -	19.61%	0.00%	This budget is expected to be under due to the move from a leased space to the administration building. Savings is estimated to be net approximately \$7,000. The Grand Jury has requested to purchase a new laptop and projector with some of the estimated savings. This budget will be carefully monitored but it is anticipated that there will also be savings in travel expenses due to less coastal jurors this year
	2830	Emergency Services OES	\$ 90,975	\$ 16,662	\$ 90,692	\$ 90,692	18.31%	100.00%	Grant revenue received and budget is expected to be on target
	2560	Probation	\$ 3,949,349	\$ 1,070,684	\$ 2,037,798	\$ 78,826	27.11%	3.87%	Department's main revenue is State & Federal funding which is claimed quarterly and begins arriving 2nd quarter. Annual revenue is projected to be lower than budget. It is difficult to estimate actuals until we receive more information from the State.
	2550	Juvenile Hall	\$ 2,736,820	\$ 676,221	\$ 83,000	\$ 8,683	24.71%	10.46%	Expect Juvenile Hall to be within the assigned NCC for FY 09-10
<b>Subtotal General Fund Departments</b>			<b>\$ 43,302,007</b>	<b>\$ 10,894,554</b>	<b>\$ 12,562,014</b>	<b>\$ 1,106,264</b>	<b>25.16%</b>	<b>8.81%</b>	
	2313	Sheriff - COPs Grant	\$ 126,214	\$ 31,716	\$ 126,222	\$ 46,675	25.13%	36.98%	N/A
	2315	Sheriff - Coroner Special Projects	\$ 70,899	\$ 20,863	\$ 60,939	\$ 17,063	0.00%	0.00%	N/A
	2511	Jail - COPs Grant	\$ 26,872	\$ -	\$ 152,594	\$ 49,929	0.00%	32.72%	N/A
	2561	Probation-JJCPA Grant	\$ 210,028	\$ -	\$ 200,000	\$ -	0.00%	0.00%	Expenses will be transferred from BU PR2560. Will begin receiving revenue during 2nd qtr 09-10. Revenue estimated lower than budget however we expect zero NCC.
<b>Subtotal Non-General Fund Depts.</b>			<b>\$ 434,013</b>	<b>\$ 52,579</b>	<b>\$ 539,755</b>	<b>\$ 113,667</b>	<b>12.11%</b>	<b>21.06%</b>	



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<b>TOTAL ALL CRIMINAL JUSTICE DEPARTMENTS</b>			\$ 43,736,020	\$ 10,947,133	\$ 13,101,769	\$ 1,219,931	25.03%	9.31%	Overall Criminal Justice Depts are at 25% of budgeted expenditures and 9 % of total budgeted revenue
<b>INTERNAL SUPPORT</b>									
	1020	County Executive Office	\$ 1,028,856	\$ 235,132	\$ 43,000	\$ 6,500	22.85%	15.12%	This budget may have a shortfall due to the deduction of 15 days of MTO for DH unrepresented staff that are required to do VTO to meet the deduction taken. Cutting costs to absorb some of the shortfall in operating expenses may offset some of the shortfall anticipated. Will continue to monitor closely.
	1110	Auditor-Controller	\$ 894,200	\$ 224,401	\$ 341,850	\$ 42,632	25.10%	12.47%	Expenses on track to meet budget, but Supplemental Admin fee down again.
	1130	Treasurer-Tax Collector	\$ 597,016	\$ 136,469	\$ 480,576	\$ 36,176	22.86%	7.53%	This budget is expected to meet NCC
	1210	County Counsel	\$ 745,635	\$ 308,026	\$ 326,100	\$ 4,001	41.31%	1.23%	This YTD percentage of expenditures is high and may be misleading because it does not reflect real expenditures using the benchmark indicator of 25% due to intrafund transfers which offset expenditures that usually are not be posted until second quarter. However, revenues are still early to project, but may be lower than projected pending legal services provided.
	1320	Human Resources	\$ 577,222	\$ 146,732	\$ -	\$ 1,000	25.42%	0.00%	This budget is anticipated to project a shortfall at this time of \$68,000 due to the unbudgeted purchase of service pins. HR will charge departments for the costs of the service pins but the reimbursement may not offset the full costs. The amount that was cut during the budget process was approximately \$12,000 as a balancing strategy to meet cuts requested during Phase I, II, and III cuts to depts. Also, this department agreed to have staff do 5 hours per pp of VTO as a balancing strategy during the Phase II cuts, and then in the final budget the auditor deducted an additional 15 days for DH unrepresented staff which would be equivalent to 22.5 days of VTO/MTO. Also, this budget was cut for a 1/2 FTE HR Analyst position in the submission of Phase I cuts, then for Phase II the department recommended the position as a layoff resulting in a shortfall of approximately \$30,000
	1160	General Services	\$ 423,039	\$ 144,635	\$ 198,580	\$ 32,379	34.19%	16.31%	GSA anticipates coming at NCC. GSA is monitoring expenditures and revenues closely, Last FY GSA experienced a significant decline in revenues and reduced estimates accordingly.
	1610	Buildings and Grounds	\$ 2,630,449	\$ 719,443	\$ 171,075	\$ 23,463	27.35%	13.72%	GSA anticipates coming at NCC. GSA is monitoring expenditures and revenues closely, Last FY GSA experienced a significant decline in revenues and reduced estimates accordingly.
	1620	County Garage	\$ (18,917)	\$ 39,618	\$ 122,980	\$ 11,504	-209.43%	9.35%	GSA anticipates coming at NCC. GSA is monitoring expenditures and revenues closely, Last FY GSA experienced a significant decline in revenues and reduced estimates accordingly. NOTE: BU 1620 is a negative NCC, therefore, the YTD expense % reports are misleading.



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	1920	Retirement	\$ 449,236	\$ 122,038	\$ 449,236	\$ -	27.17%	0.00%	N/A
	1960	Information Services	\$ 2,170,179	\$ 653,361	\$ 76,588	\$ 7,595	30.11%	9.92%	GSA anticipates coming at NCC. GSA is monitoring expenditures and revenues closely, Last FY GSA experienced a significant decline in revenues and reduced estimates accordingly.
<b>Subtotal General Fund Departments</b>			<b>\$ 9,496,915</b>	<b>\$ 2,729,855</b>	<b>\$ 2,209,985</b>	<b>\$ 165,250</b>	<b>28.74%</b>	<b>7.48%</b>	
	1710	Capital Improvement Projects	\$ 1,204,615	\$ 32,510	\$ 1,110,525	\$ 4,500	2.70%	0.41%	This budget is on target with projects within the funding that was allocated by policy
	1712	Capital Projects	\$ 3,000	\$ 2,939	\$ 400,000	\$ -	0.00%	0.00%	N/A
	8010	Debt Services COP	\$ 2,646,954	\$ 298,255	\$ 2,511,744	\$ 99,534	11.27%	3.96%	Expected to meet NCC
	8011	Debt Service POB's	\$ 10,858,477	\$ -	\$ 8,100,000	\$ 2,073,789	0.00%	25.60%	Expected to meet NCC
<b>Subtotal Non-General Fund Depts.</b>			<b>14,713,046</b>	<b>333,704</b>	<b>12,122,269</b>	<b>2,177,823</b>	<b>2.27%</b>	<b>17.97%</b>	
<b>TOTAL ALL INTERNAL SUPPORT DEPARTMENTS</b>			<b>\$ 24,209,961</b>	<b>\$ 3,063,559</b>	<b>\$ 14,332,254</b>	<b>\$ 2,343,073</b>	<b>12.65%</b>	<b>16.35%</b>	<b>Overall Internal Support Depts are at 12% of total expenditures and 16% of total budgeted revenue</b>



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<b>HEALTH AND HUMAN SERVICES</b>									
	4010	Public Health Administration	\$ 980,410	\$ 344,432	\$ 959,161	\$ 276,263	35.13%	28.80%	PH Administrative Expenditures for first quarter not yet allocated to Programs. Allocations will reduce expenses.
	4011	Environmental Health	\$ 2,015,490	\$ 413,467	\$ 1,875,306	\$ 263,035	20.51%	14.03%	Planning in progress for lower revenues from realignment than budgeted. Since we really will not know how short we will come in with our realignment projections until year end. We are planning on holding vacancies where possible, transferring staff to better funded positions, applying for grants, etc. during the year to meet our budget. We would call for layoffs if it gets too severe to handle with attrition and planning.
	4013	Public Health Nursing	\$ 1,950,403	\$ 400,130	\$ 1,725,454	\$ 248,328	20.52%	14.39%	Planning in progress for lower revenues from realignment than budgeted.
	4014	Public Health Lab	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	The Lab has been Closed.
	4016	PH Emergency Medical Services	\$ 753,947	\$ 29,796	\$ 432,277	\$ 24,171	3.95%	5.59%	Vacancy savings on Administrator will allow program to cover its reception and administrative costs, and still come in under budget with respect to staff and operating costs. No Cal Fire contract payments to date.
	4025	PH Wellness	\$ 394,341	\$ 67,769	\$ 394,341	\$ 74,101	17.19%	18.79%	N/A
	4070	PH Medically Indigent	\$ 2,202,571	\$ 82,750	\$ 1,954,999	\$ 82,750	3.76%	4.23%	Consistent with budget.
	4080	PH Calif Children Services	\$ 1,441,587	\$ 243,231	\$ 1,346,263	\$ 123,143	16.87%	9.15%	May require increase to budget to reflect use of additional trust funds.
	2860	Animal Control	\$ 956,679	\$ 175,297	\$ 625,669	\$ 111,221	18.32%	17.78%	Consistent with budget.
	4012	Alcohol & Other Drug Program	\$ 3,598,491	\$ 756,657	\$ 3,076,084	\$ 467,104	21.03%	15.19%	JAG revenue will be on federal fiscal year. Overestimated by 50K. JAG expenditures underestimated by 25K. (Probation). CalWORKS reimbursements overestimated by \$30K Offsetting salary savings from partial year vacancies (resignation / retirement) will support achieving net county cost target.
	5010	Social Services Operations	\$ 36,735,658	\$ 7,434,544	\$ 36,023,919	\$ (2,912,342)	20.24%	-8.08%	Due to restricted hiring and MTO significant Salary savings is occurring. However, the resultant loss of revenue must be considered for 1,000 series analysis. Operations costs are on target for the 2000 series and so is our 3,000 series (Mainly contracts). Social Service Branch will continue to use attrition to right-size down to the lower allocation levels in the APS/IHSS and CalWORKs divisions. The main concern is the decline in realignment funding out pacing our projections.
	5020	HHSA Administration	\$ (242,837)	\$ (168,369)	\$ -	\$ -	69.33%	0.00%	This BU is cost and revenue neutral.
	5130	Social Services - CalWORKs	\$ 22,395,829	\$ 2,879,709	\$ 19,761,252	\$ 3,013,479	12.86%	15.25%	For the first time in 10 years the CalWORKs assistance caseloads are up over last FY and they are trending up. The CalWORKs caseloads going up means costs in assistance will increase. Adoptions and Foster Care on right on track per budget. Our main concern is Realignment funding decreasing more than projected by year end.
	5170	Social Services - IHSS	\$ 5,081,745	\$ 930,503	\$ 4,479,851	\$ (1,007,711)	18.31%	-22.49%	IHSS provider costs are on target per budget. The Agency will be attriting in IHSS PA admin to meet reduced allocation amount. Our main concern is the decline in Realignment funding outpacing projections.
	5190	Social Services - General Relief	\$ 846,787	\$ 194,332	\$ 96,487	\$ 26,153	22.95%	0.00%	On Target. But cases are creeping up.
		<b>Subtotal General Fund Departments</b>	<b>\$ 79,111,101</b>	<b>\$ 13,784,248</b>	<b>\$ 72,751,063</b>	<b>\$ 789,695</b>	<b>17.42%</b>	<b>1.09%</b>	



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	4050	Mental Health	\$ 20,597,785	\$ 3,798,166	\$ 23,676,185	\$ 3,752,861	18.44%	15.85%	Vacancies and MTO have saved approximately \$300,000 so far for 09/10 for the 1,000 series. Savings at this rate are not set to continue at this rate as critical vacancies must be filled and MTO will be discontinued at mid-year. Operating expenses are on track for the 2,000 series. Regarding revenue, with current vacancy rate billing is under budget, Medi-cal generation is off approximately \$250,000. This will continue to compound throughout the year as new staff are less likely to bill at full expectation for 6 months. VLF and Realignment projections will see decreases this year impacting the revenue received by approximately \$250,000 from budget. The Managed Care Allocation has not been set but could be decreased by approximately \$325,000 from budget. Based on the potential audit recoupments, the impacts of very recently further reduced realignment/VLF revenues and the Managed Care allocation, therefore a very tentative deficit projection would be approximately \$500,000 to \$1,300,000
	4051	Mental Health Services Act - Proposition 63	\$ 2,946,894	\$ 393,259	\$ 20,597,785	\$ (3,752,861)	13.34%	-18.22%	As with prior years, expenditures are low although the first quarter does not reflect the plans for the coming months. All funds unspent in 09/10 will help to support coming year shortfalls that are expected to be most severe in FY 2011/12. As soon as plan updates and new funding plans are approved by the State funds will flow to the county after a 60 day waiting period. All funding is expected to be received by year end.
		Subtotal Non-General Fund Depts.	\$ 23,544,679	\$ 4,191,425	\$ 44,273,970	\$ -	17.80%	0.00%	
<b>TOTAL ALL HEALTH AND HUMAN SERVICES</b>			\$ 102,655,780	\$ 17,975,673	\$ 117,025,033	\$ 789,695	17.51%	0.67%	Overall Health and Human Services Depts are at 17% of total expenditures and less than 1% of total budgeted revenue due to prior year accruals and unrealized revenue at this time



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<b>RESOURCE AGENCIES</b>									
	4510	Solid Waste	\$ 1,801,815	\$ 321,514	\$ 1,710,931	\$ 320,262	17.84%	18.72%	Pending outcome of privatization and agreements, it is not known whether there will be any savings in NCC by the end of the year at this time.
	1910	Land Improvement- Transportation	\$ 762,060	\$ 220,638	\$ 196,680	\$ 39,619	28.95%	20.14%	Expected to meet NCC
	3050	Round Valley Airport	\$ 1,933,178	\$ 15,954	\$ 1,883,677	\$ 8,299	0.83%	0.44%	Expected to meet NCC
	3060	Little River Airport	\$ 1,602,262	\$ 795,497	\$ 1,549,514	\$ 762,732	49.65%	49.22%	Expected to meet NCC
	2851	Planning & Building	\$ 2,199,446	\$ 551,819	\$ 1,615,290	\$ 419,626	25.09%	25.98%	Salaries and benefits are projected to be short due to underfunding but will be covered with an intra-fund transfer and the retirement of one employee
	2853	Planning Team	\$ 642,632	\$ 88,948	\$ 127,500	\$ 32,851	13.84%	25.77%	To date, actual revenue and expenditures are closely approximating 09-10 FY projections
	2710	Agriculture	\$ 832,304	\$ 153,818	\$ 478,600	\$ (6,016)	18.48%	-1.26%	On track and projected to meet budget at this time. Gas tax revenue will continue to be monitored and reported mid-year.
	6210	Farm Advisor	\$ 303,874	\$ 60,051	\$ 2,500	\$ 1,588	19.76%	63.52%	Additional revenue than budgeted. Expenses on track with budget.
	<b>Subtotal General Fund Departments</b>		<b>\$ 10,077,571</b>	<b>\$ 2,208,239</b>	<b>\$ 7,564,692</b>	<b>\$ 1,578,961</b>	<b>21.91%</b>	<b>20.87%</b>	
	4511	Solid Waste - Landfill Closure	\$ 344,887	\$ 15,285	\$ 568,850	\$ -	4.43%	0.00%	N/A
	2852	Planning & Building Special Fund	\$ 523,307	\$ 182,104	\$ 207,165	\$ 31,731	34.80%	15.32%	N/A
	2861	Mobile Spay & Neuter Program	\$ 35,065	\$ 5,978	\$ 45,072	\$ 87	17.05%	0.00%	N/A
	3010	DOT Transportation-Roads & Bridge	\$ 12,213,003	\$ 2,097,284	\$ 9,609,459	\$ 77,386	17.17%	0.81%	No budget issues at this time. HUTA may be delay or cut next fiscal year which could be a budget issue if this happens.
	3030	DOT Transportation-Storm Damage	\$ 4,274,681	\$ 324,256	\$ 3,814,310	\$ 76,878	7.59%	2.02%	This budget is not expected to have cash flow issues this FY 2009-10, but will continue to monitor what State will do in delays of HUTA for next year.
	3041	DOT Transportation-Fed/State Prog	\$ 19,491,810	\$ 759,623	\$ 18,445,295	\$ 186,227	3.90%	1.01%	N/A
	3080	DOT Round Valley Airport	\$ -	\$ -	\$ 0	\$ 0	0.00%	100.00%	N/A
	3090	DOT Little River Airport	\$ -	\$ -	\$ 0	\$ -	0.00%	0.00%	N/A
	2840	Fish and Game	\$ 54,918	\$ 1,039	\$ 17,000	\$ 24,217	1.89%	142.45%	N/A
	<b>Subtotal Non-General Fund Depts.</b>		<b>\$ 36,937,671</b>	<b>\$ 3,385,569</b>	<b>\$ 32,707,151</b>	<b>\$ 396,526</b>	<b>9.17%</b>	<b>1.21%</b>	
<b>TOTAL ALL RESOURCE AGENCY DEPARTMENTS</b>			<b>\$ 47,015,242</b>	<b>\$ 5,593,808</b>	<b>\$ 40,271,843</b>	<b>\$ 1,975,487</b>	<b>11.90%</b>	<b>4.91%</b>	<b>Overall Resource Agency Depts are at 11% of total expenditures and 5% of total budgeted revenue</b>



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<b>GENERAL GOVERNMENT</b>									
	1010	Clerk of the Board	\$ 406,262	\$ 98,470	\$ 16,750	\$ 1,920	24.24%	11.46%	At this time, projected to meet budget. There is a reduction in revenue for line item 82-6390, amounting to approx. \$7,000, a 50% decrease. There are no projected savings from the 1000 series; 2000 series line items are within budgeted percentages, with the notable exception of 86-2189, Prof & Spec Scvs, covering on-line access and printed codification of adopted ordinances. It is projected that this line item will be over budget by \$4,500.
	1015	Board of Supervisors	\$ 602,692	\$ 161,272	\$ -	\$ -	26.76%	0.00%	At this juncture, BU 1015 does not anticipate a significant variance in any line items.
	1810	Promotion	\$ 527,212	\$ 48,925	\$ 2,000	\$ -	9.28%	0.00%	This budget could may have a shortfall due to the deduction of 15 days of MTO for DH unrepresented staff that are required to do VTO to meet the deduction taken. Cutting costs to absorb some of the shortfall in operating expenses may offset some of the shortfall anticipated.
	1930	Teeter Plan	\$ 5,029,204	\$ -	\$ 4,260,000	\$ 1,976,632	0.00%	46.40%	Revenue up significantly, but year-end delinquencies may preclude any of this revenue being considered 'extra' for Teeter reduction.
	1940	Miscellaneous	\$ 1,990,938	\$ 281,804	\$ 800,000	\$ 36	14.15%	0.00%	Expenditures on track to be within budget.
	9991	Contingency	\$ 0	\$ -	\$ -	\$ -	0.00%	0.00%	N/A
	1941	County Clerk	\$ 310,163	\$ 61,392	\$ 327,071	\$ 89,225	19.79%	27.28%	Expected to meet budget. Expenditures and revenue on track
	1120	Assessor	\$ 1,436,883	\$ 361,320	\$ 106,325	\$ 9,909	25.15%	9.32%	Expected to meet budget. Expenditures and revenue on track
	1410	Elections	\$ 507,302	\$ 105,332	\$ 388,412	\$ 12,736	20.76%	3.28%	Expected to meet budget. Expenditures and revenue on track
	7110	Museum	\$ 354,558	\$ 64,599	\$ 28,000	\$ 2,328	18.22%	8.31%	Budget expected to meet NCC
	<b>Subtotal General Fund Departments</b>		<b>\$ 11,165,214</b>	<b>\$ 1,183,114</b>	<b>\$ 5,928,558</b>	<b>\$ 2,092,786</b>	<b>10.60%</b>	<b>35.30%</b>	
	6110	Library	\$ 1,609,200	\$ 398,135	\$ 1,568,484	\$ 6,447	24.74%	0.41%	OT at 40.5% due to backfilling for vacant positions due to medical leave. 1000 series at 19.8% The extra help line item will also be exceeded for 09/10 due to use of extra help in currently unfilled position at Round Valley, the reassignment of Ukiah tech to bookmobile and medical/FMLA leave. Salary savings estimated to offset overages at this time
	7111	Museum Bookstore	\$ 18,125	\$ 1,238	\$ 7,250	\$ 1,512	6.83%	20.86%	N/A
	7112	Museum Special Projects	\$ 33,415	\$ -	\$ 34,475	\$ 449	0.00%	1.30%	N/A
	1942	Recorder's Modernization Fund	\$ 31,000	\$ 31,966	\$ 63,500	\$ 23,564	103.12%	37.11%	Expected to meet fund balance
	1944	Micrographics Fund	\$ 77,549	\$ 17,911	\$ 77,549	\$ 10,198	23.10%	13.15%	Expected to meet fund balance
	1121	Assessor Property Tax Admin Prog	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%	Expected to meet fund balance
	1122	Assessor Property Characteristics	\$ -	\$ -	\$ 1,000	\$ 1,891	0.00%	189.10%	N/A
	1025	Mendocino County RDA	\$ 141,659	\$ 5,009	\$ 165,956	\$ -	3.54%	0.00%	N/A
	1026	RDA - Housing Component	\$ 107,200	\$ -	\$ 5,000	\$ -	0.00%	0.00%	N/A
	1027	RDA - Economic Development	\$ 408,914	\$ -	\$ 397,659	\$ -	0.00%	0.00%	N/A
	1028	RDA - Debt Service Component	\$ 768,980	\$ -	\$ 750,239	\$ 4,190	0.00%	0.56%	N/A
	<b>Subtotal Non-General Fund Depts.</b>		<b>\$ 3,196,042</b>	<b>\$ 454,259</b>	<b>\$ 3,071,112</b>	<b>\$ 48,251</b>	<b>14.21%</b>	<b>1.57%</b>	



**COUNTY OF MENDOCINO  
SUMMARY RECAP  
BUDGET ACTUALS AND PERCENTAGES YTD AS OF SEPTEMBER 30, 2009  
FIRST QUARTER 2009-10**

Function	Budget Unit	DEPARTMENT	Final Budget Adopted 09-10 Appropriations	Total Actual Appropriations 09-10	Final Budget Adopted 08-09 Revenue	Total Actual Revenue 09-10	Total Percentage YTD Expenditures 09-10 Adopted Budget - 25 % Benchmark	Total Percentage YTD of Revenue to 09-10 Adopted Budget - 25 % Benchmark	2009-10 DEPARTMENT COMMENTS - BUDGET ISSUES
<b>TOTAL ALL GENERAL GOVERNMENT DEPARTMENTS</b>			\$ 14,361,256	\$ 1,637,373	\$ 8,999,670	\$ 2,141,037	11.40%	23.79%	Overall General Government Depts are at 11% of total expenditures and 23% of total budgeted revenue
<b>GRAND TOTAL ALL GENERAL FUND DEPARTMENTS</b>			\$ 160,387,393	\$ 38,034,595	\$ 160,332,131	\$ 7,823,103	23.71%	4.88%	All General Fund County Depts are at 23% of total expenditures and 5% of total budgeted revenue due to prior year accruals and unrealized revenue at this time
<b>GRAND TOTAL ALL NON-GENERAL FUND DEPARTMENTS</b>			\$ 78,825,451	\$ 8,417,535	\$ 92,714,257	\$ 2,736,267	10.68%	2.95%	All Non-General Fund County Depts are at 10% of total expenditures and -3% of total budgeted revenue due to prior year accruals and unrealized revenue at this time
<b>GRAND TOTAL ALL DEPARTMENTS(except special districts)</b>			\$ 239,212,844	\$ 46,452,130	\$ 253,046,388	\$ 10,559,371	19.42%	4.17%	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 19% of total expenditures and 5% of total budgeted revenue due to prior year accruals, unrealized revenue and intrafund transfers and charges to departments
<b>SPECIAL DISTRICTS</b>									
	326	Water Agency	\$ 530,627	\$ 149,144	\$ 445,074	\$ 12,020	28.11%	2.70%	This budget is expected to be on target. Misc exp at 74.5% due to purchase of essential one time purchase of BMP handbooks; Engineering acct at 70.9% from primary work being done before rainy season. 1000 series overall at 32.7%. Equip. at 101.7% due to one time storage fee slightly above estimated amt. 100% in 'Other' acct from unexpected revenue. Overall this budget is expected to be on target
	327	Air Quality	\$ 1,153,292	\$ 336,595	\$ 897,200	\$ 342,072	29.19%	38.13%	This budget is expected to be on target. OT at 42% for the 1st qtr due to Monitoring and Permitting Database conversion.
<b>TOTAL SPECIAL DISTRICTS</b>			\$ 1,683,919	\$ 485,739	\$ 1,342,274	\$ 354,092	28.85%	26.38%	Overall Special District Depts are at 28% of total expenditures and 26% of total budgeted revenue