

County of Mendocino
State of California
All Funds Summary BOS Adopted Budget
Fiscal Year 2018-19

Fund Name	Total Financing Sources				Total Financing Uses		
	Estimated Fund Balance Undesignated at June 30, 2017	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Provision for Reserves and/or Designations	Total Financing Uses
(1)	(2)	(2)	(4)	(5)	(6)	(7)	(8)
Governmental Funds:							
County General Fund	498,218.00	1,680,911.00	186,158,234.00	188,337,363.00	187,993,644.00	343,719.00	188,337,363.00
Special Revenue Funds	24,023,524.00	-	75,730,130.00	99,753,654.00	80,595,117.00	19,158,537.00	99,753,654.00
Capital Projects Funds	996,750.00	-	552,000.00	1,548,750.00	1,164,000.00	384,750.00	1,548,750.00
Debt Service Funds	9,177,987.00	-	8,338,100.00	17,516,087.00	9,738,876.00	7,777,211.00	17,516,087.00
Total Governmental Funds	34,696,479.00	1,680,911.00	270,778,464.00	307,155,854.00	279,491,637.00	27,664,217.00	307,155,854.00
Other Funds:							
Internal Service Funds	-	-	18,426,545.00	18,426,545.00	22,324,250.00	(3,897,705.00)	18,426,545.00
Special Districts	1,974,162.00	-	1,295,545.00	3,269,707.00	1,318,371.00	1,951,257.00	3,269,628.00
Total Other Funds	1,974,162.00	-	19,722,090.00	21,696,252.00	23,642,621.00	(1,946,448.00)	21,696,173.00
Total All Funds	36,670,641.00	1,680,911.00	290,500,554.00	328,852,106.00	303,134,258.00	25,717,769.00	328,852,027.00

County of Mendocino
State of California
Governmental Funds Summary BOS Adopted Budget
For Fiscal Year 2018-19

County Funds	Available Financing				Requirements		
	Estimated Fund Balance Undesignated at June 30, 2017	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves and/or Designations	Total Financing Uses
(1)	(2)	(2)	(4)	(5)	(6)	(7)	(8)
County Operating Funds:							
1100 County General Fund	498,218.00	1,680,911.00	186,158,234.00	188,337,363.00	187,993,644.00	343,719.00	188,337,363.00
Total General Fund	498,218.00	1,680,911.00	186,158,234.00	188,337,363.00	187,993,644.00	343,719.00	188,337,363.00
Special Revenue Funds							
1200 Road Fund	7,745,193.00		30,331,704.00	38,076,897.00	30,291,189.00	7,785,708.00	38,076,897.00
1201 Accumulated Capital Outlay Fund	3,173,968.00		1,489,320.00	4,663,288.00	4,289,029.00	374,259.00	4,663,288.00
1202 Landfill Closure Fund	-		460,200.00	460,200.00	1,315,000.00	(854,800.00)	460,200.00
1205 Library Fund	2,209,282.00		3,418,243.00	5,627,525.00	4,144,094.00	1,483,431.00	5,627,525.00
1206 Fish and Game Fund	74,241.00		35,433.00	109,674.00	59,930.00	49,744.00	109,674.00
1207 Special Aviation Fund-Round Vly	61,565.00		-	61,565.00	-	61,565.00	61,565.00
1208 Special Aviation Fund-Little River	63,495.00		-	63,495.00	-	63,495.00	63,495.00
1210 Supplemental Law Enforcement Fund	252,993.00		-	252,993.00	-	252,993.00	252,993.00
1211 Probation COPS AB1913/CPA	117,421.00		248,697.00	366,118.00	440,313.00	(74,195.00)	366,118.00
1213 Animal Care Mobile Spay & Neuter Prog	3,325.00		76,950.00	80,275.00	170,911.00	(90,636.00)	80,275.00
1214 Museum Bookstore	-		-	-	-	-	-
1215 Museum Special Projects	-		-	-	-	-	-
1216 Sheriff Special Projects	(956.00)		-	(956.00)	-	(956.00)	(956.00)
1217 Recorder's Modernization	125,134.00		70,500.00	195,634.00	4,000.00	191,634.00	195,634.00
1218 Micrographics	-		90,699.00	90,699.00	90,699.00	-	90,699.00
1220 Assessor Property Characteristics Prog	166,856.00		8,000.00	174,856.00	60,946.00	113,910.00	174,856.00
1221 Mental Health	3,158,075.00		23,300,403.00	26,458,478.00	23,828,716.00	2,629,762.00	26,458,478.00
1222 General Plan Update	593,621.00		160,050.00	753,671.00	174,500.00	579,171.00	753,671.00
1223 Mental Health Services Act	6,279,311.00		4,682,387.00	10,961,698.00	6,988,246.00	3,973,452.00	10,961,698.00
1225 Disaster Recovery	-		1,099,842.00	1,099,842.00	1,099,842.00	-	1,099,842.00
1226 Intergovernmental Transfers	-		6,160,000.00	6,160,000.00	3,040,000.00	3,120,000.00	6,160,000.00
1227 Whole Person Care	-		4,097,702.00	4,097,702.00	4,597,702.00	(500,000.00)	4,097,702.00
Total Special Revenue Funds	24,023,524.00	-	75,730,130.00	99,753,654.00	80,595,117.00	19,158,537.00	99,753,654.00
Capital Projects Fund:							
1300 Capital Projects	996,750.00	-	552,000.00	1,548,750.00	1,164,000.00	384,750.00	1,548,750.00
Total Capital Projects Fund	996,750.00	-	552,000.00	1,548,750.00	1,164,000.00	384,750.00	1,548,750.00
Debt Service Funds:							
1400 Debt Service Fund	1,990,058.00	-	1,871,000.00	3,861,058.00	1,871,000.00	1,990,058.00	3,861,058.00
1410 Pension Obligation Bonds Fund	7,187,929.00	-	6,467,100.00	13,655,029.00	7,867,876.00	5,787,153.00	13,655,029.00
1420 County Redevelopment Agency	-	-	-	-	-	-	-
1421 County RDA Increment/Debt Service	-	-	-	-	-	-	-
1422 County RDA Housing Component	-	-	-	-	-	-	-
1430 County RDA Successor	-	-	-	-	-	-	-
1431 Successor Tax Incr/Debt Svc	-	-	-	-	-	-	-
1432 County RDA Successor Housing	-	-	-	-	-	-	-
Total Debt Service Funds	9,177,987.00	-	8,338,100.00	17,516,087.00	9,738,876.00	7,777,211.00	17,516,087.00
Total Governmental Funds	34,696,479.00	1,680,911.00	270,778,464.00	307,155,854.00	279,491,637.00	27,664,217.00	307,155,854.00
2017-18 Appropriations Limit	83,205,187.00						
Appropriations Subject to Limitations	65,552,109.00						

County of Mendocino
State of California

Estimated Fund Balance - Governmental Funds
As of June 30, 2018

County Funds	Estimated Fund Balance Per Auditor at June 30, 2017	Less: Portion Reserved Designated at June 30			Fund Balance Available to Finance Current Year Budget
		Encumbrance	General and Other Reserves	Designations	
(1)	(2)	(2)	(4)	(5)	(6)
General Fund					
1100 County General Fund	26,255,367.00	290,250.00	17,105,703.00	8,361,196.00	498,218.00
Total General Fund	26,255,367.00	290,250.00	17,105,703.00	8,361,196.00	498,218.00
Special Revenue Funds					
1200 Road Fund	8,825,371.00	554,663.00	525,515.00	-	7,745,193.00
1201 Accumulated Capital Outlay Fund	3,570,007.00	396,039.00	-	-	3,173,968.00
1202 Landfill Closure Fund	3,765,734.00	-	-	3,765,734.00	-
1205 Library Fund	2,237,151.00	-	295.00	27,574.00	2,209,282.00
1206 Fish and Game Fund	74,241.00	-	-	-	74,241.00
1207 Spec Aviation Fund-Round Valley	61,565.00	-	-	-	61,565.00
1208 Spec Aviation Fund-Little River	63,495.00	-	-	-	63,495.00
1210 Supp Law Enforcement Fund	252,993.00	-	-	-	252,993.00
1211 Probation COPS AB1913/CPA	117,421.00	-	-	-	117,421.00
1213 Animal Care Mobile Spay Prog	3,325.00	-	-	-	3,325.00
1214 Museum Bookstore	-	-	-	-	-
1215 Museum Special Projects	-	-	-	-	-
1216 Sheriff Special Projects	(956.00)	-	-	-	(956.00)
1217 Recorder's Modernization	125,134.00	-	-	-	125,134.00
1218 Micrographics Fund	-	-	-	-	-
1220 Assessor Property Characteristics	166,856.00	-	-	-	166,856.00
1221 Mental Health Fund	5,355,852.00	-	-	2,197,777.00	3,158,075.00
1222 General Plan Update Fund	593,621.00	-	-	-	593,621.00
1223 Mental Health Services Act	6,286,567.00	7,256.00	-	-	6,279,311.00
1226 Intergovernmental Transfers	1,449,939.00	-	-	-	1,449,939.00
Total Special Revenue Funds	32,948,316.00	957,958.00	525,810.00	5,991,085.00	25,473,463.00
Capital Project Fund					
1300 Capital Projects	996,750.00	-	-	-	996,750.00
Total Capital Projects Fund	996,750.00	-	-	-	996,750.00
Debt Service Funds					
1400 Debt Service Fund	1,990,058.00	-	-	-	1,990,058.00
1410 Pension Obligation Bonds Fund	7,187,929.00	-	-	-	7,187,929.00
1420 County Redevelopment Agency	-	-	-	-	-
1421 County RDA Tax Incr/Debt Svc	-	-	-	-	-
1422 County RDA Housing Element	-	-	-	-	-
1430 County RDA Successor	-	-	-	-	-
1431 Successor Tax Incr/Debt Svc	-	-	-	-	-
1432 County RDA Successor Housing	-	-	-	-	-
Total Debt Service Funds	9,177,987.00	-	-	-	9,177,987.00
Total Governmental Funds	69,378,420.00	1,248,208.00	17,631,513.00	14,352,281.00	36,146,418.00

County of Mendocino
State of California

Detail of Provisions for Reserves/Designations by Governmental Funds
For Fiscal Year 2018-19

Description - Purpose (1)	Estimated Reserve/Designated Balance as of June 30, 2017 (2)	Amount Made Available For Financing by Cancellation		Increases or New Reserves/Designations To Be Provided in Budget Year		Total Reserves Designations for Budget Year (7)
		Proposed (2)	Adopted (4)	Proposed (5)	Adopted (6)	
General Fund						
General Reserve	11,787,010.00			343,717.00		12,130,727.00
Reserve for Retirement Contribution	4,500,000.00					4,500,000.00
Reserve for Teeter	737,285.00					737,285.00
Reserve for Inventory	77,188.00					77,188.00
Reserve for Imprest Cash	4,220.00					4,220.00
Designated for Planning - General Plan Update	1,378,732.00					1,378,732.00
Designated for Animal Care - Spay & Neuter Program	133,332.00					133,332.00
Designated for Public Health - Child Car Seat Program	5,996.00					5,996.00
Designated for Sheriff Vehicle Replacement	131,247.00					131,247.00
Designated for Sheriff Civil Automation	67,368.00					67,368.00
Designated for Sheriff Warrant System Update	112,469.00					112,469.00
Designated for Public Health Automation	77,417.00					77,417.00
Designated for AODP - County Alcohol Fund	172,472.00					172,472.00
Designated for Public Health - CCS Travel	8,658.00					8,658.00
Designated for AODP - Alcohol Abuse Education	113,086.00					113,086.00
Designated for AODP - Drug Abuse Education	80,688.00					80,688.00
Designated for Environmental Health - REHIT Program	246,267.00	156,876.00				89,391.00
Designated for Social Services - MH Audit Adjustment	1,000,000.00					1,000,000.00
Designated for Social Services - CalWorks/AS/Fam Conn	995,633.00					995,633.00
Designated for Social Services - CSOC DSS	1,762,582.00					1,762,582.00
Designated for Animal Care - Animal Rescue	83,023.00					83,023.00
Designated for PH Nursing - Targeted Case Mgmt Audit	329,943.00					329,943.00
Designated for Probation - Juvenile Probation Services	138,248.00					138,248.00
Designated for Sheriff Medical Marijuana	-					-
Designated for Hospital & Medical Services - IGT Medi-Cal	1,524,035.00	1,524,035.00				-
Total General Fund	25,466,899.00	1,680,911.00	-	343,717.00	-	24,129,705.00
Special Revenue Funds						
Road Fund						
Reserve for Inventory	525,415.00					525,415.00
Reserve for Imprest Cash	50.00					50.00
Landfill Closure						
Designated for Landfill Closure - FBR	1,853,284.00					1,853,284.00
Designated for Landfill Closure - South Coast	1,912,450.00					1,912,450.00
Library Fund						
Designated for Library Operations - Ukiah Branch	12,428.00					12,428.00
Designated for Library Operations - Fort Bragg Branch	2,885.00					2,885.00
Designated for Library Operations - Willits Branch	12,261.00					12,261.00
Reserve for Imprest Cash	295.00					295.00
Mental Health Fund						
Designated for MHSA Prudent Reserve	2,197,777.00					2,197,777.00
Reserve for Imprest Cash	-					-
Total Special Revenue Funds	6,516,845.00	-	-	-	-	6,516,845.00
Capital Project Fund						
Capital Project Fund						
Designated for Capital Projects	-					-
Total Capital Project Fund	-	-	-	-	-	-
Debt Service Funds						
Debt Service Fund						
Designated for Debt Service	-					-
Pension Obligation Bond Fund						
Designated for Debt Service	-					-
Total Debt Service Funds	-	-	-	-	-	-
Total Governmental Funds	31,983,744.00	1,680,911.00	-	343,717.00	-	30,646,550.00