

County of Mendocino
Analysis of Road Fund
Internal Working Document - DRAFT

Org Code	Object	Munis Description	Actual 16/17 Year 1	Actual 17/18 Year 2	Actual 18/19 Year 3	Actual 19/20 Year 4	Actual 20/21 Year 5	Actual 21/22 Year 6	Actual 22/23 Year 7	Actual 23/24 Year 8	Actual 24/25 Year 9	Budget 25/26 Year 10	Budget 26/27 Year 11	Cumulative Total	% Change 16/17 vs 26/27
REVENUE															
Roads & Bridges															
RB	825490	STATE OTHER	(188,612)	(17,973)	(78,101)	(45,558)	(73,679)	(3,086,696)	-	(255,333)	(4,583,479)	(5,018,951)	(5,905,631)	(19,254,012)	3031%
RB	825670	FEDERAL OTHER REVENUE	(4,177,928)	(3,579,185)	(5,889,043)	(3,092,466)	(6,349,881)	(1,017,182)	(1,291,584)	(794,900)	(3,530,621)	(19,409,499)	(6,377,229)	(55,509,518)	53%
RB	825810	OTHER GOVT AGENCY AID	(48,976)	(59,554)	(500,742)	(53,156)	(52,063)	(10,793)	(48,602)	-	(37,794)	(1,101,000)	-	(1,912,681)	-100%
RB	827802	OPERATING TRANSFER IN	(1,999,700)	(1,750,000)	-	-	-	(2,402,033)	-	-	-	-	-	(6,151,733)	-100%
Storm Damage															
SD	825460	STATE AID FOR DISASTER	(299,572)	(266,704)	(271,524)	(793,039)	(454,219)	(633,725)	(179,856)	(484,957)	(229,803)	(48,211)	(80,543)	(3,742,153)	-73%
SD	825490	STATE OTHER	-	-	-	-	73,679	(73,679)	-	-	-	-	-	-	
SD	825670	FEDERAL OTHER REVENUE	(640,748)	(1,995,439)	(2,011,652)	(3,199,247)	(435,549)	(6,047,890)	(1,379,443)	(681,631)	(1,304,214)	(458,379)	(1,027,133)	(19,181,325)	60%
SD	826272	INTERFD REVENUE-DOT	-	-	(606,918)	-	-	-	-	-	-	-	-	(606,918)	
Roads															
RO	821501	TRANSPORTATION FUNDS	(78,487)	(64,140)	(62,031)	(59,209)	(52,319)	(62,472)	(60,000)	(54,000)	(54,000)	(54,000)	(54,000)	(654,657)	-31%
RO	822600	OTHER PERMIT	(200)	(420)	(210)	-	-	-	-	-	-	-	-	(830)	-100%
RO	822608	TRANSPORTATION PERMIT FEE	(7,992)	(7,932)	(8,374)	(7,888)	(9,162)	(8,980)	(10,040)	(17,826)	(19,692)	(10,000)	(20,000)	(127,885)	150%
RO	822610	CO HWY ENCROACHMENT PERMIT	(50,677)	(52,958)	(50,597)	(58,529)	(148,639)	(51,601)	(63,623)	(74,369)	(90,871)	(75,000)	(150,000)	(866,864)	196%
RO	823100	VEHICLE CODE FINE	(43,046)	(43,366)	(49,416)	(45,838)	(32,615)	(12,975)	(8,258)	(3,309)	(2,013)	(5,000)	(5,000)	(250,836)	-88%
RO	824100	INTEREST	(39,316)	(89,667)	(78,597)	(99,809)	(878)	(20,035)	(96,078)	(112,752)	(117,598)	(100,000)	(10,000)	(764,730)	-75%
RO	824101	CHANGE IN FAIR VALUE INVESTMNT	-	-	-	-	79,014	54,594	102,032	(82,812)	(171,062)	-	(175,000)	(193,234)	
RO	825125	STATE HUTA SECTION 2103	(567,663)	(1,069,663)	(955,275)	(1,718,767)	(1,436,125)	(1,691,907)	(1,731,014)	(1,924,679)	(2,021,180)	(1,923,773)	(2,077,616)	(17,117,662)	266%
RO	825130	STATE HIGHWAY USERS TAX	(1,239,068)	(1,217,719)	(1,204,271)	(1,146,684)	(1,137,617)	(1,231,867)	(1,237,586)	(1,269,262)	(1,343,842)	(1,329,529)	(1,403,930)	(13,761,375)	13%
RO	825140	STATE COLLIER UNRUH	(382,960)	(374,287)	(375,680)	(334,284)	(336,310)	(370,202)	(372,850)	(389,997)	(399,498)	(410,317)	(425,236)	(4,171,622)	11%
RO	825180	TRANSPORTATION STPD(1)	(99,226)	(198,772)	(121,370)	(130,566)	(128,687)	(134,334)	(169,609)	-	(354,062)	(171,392)	(182,156)	(1,690,174)	84%
RO	825190	STATE RMRA SB1	-	(1,243,613)	(3,918,019)	(3,715,001)	(3,996,118)	(4,304,491)	(4,734,081)	(5,455,021)	(5,763,248)	(5,546,354)	(5,962,776)	(44,638,722)	
RO	825487	PROP 111 STATE GAS TAX	(1,104,533)	(1,062,455)	(1,082,853)	(1,009,280)	(1,012,343)	(1,097,688)	(1,117,647)	(1,184,953)	(1,212,742)	(1,240,849)	(1,279,533)	(12,404,875)	16%
RO	825491	STATE EXCHANGE PROG	(602,390)	(602,390)	-	(1,204,780)	(602,390)	(602,390)	(602,390)	(602,390)	(602,390)	(602,390)	(602,390)	(6,626,290)	0%
RO	825640	FEDERAL FOREST RESERVE	(4,884)	(117,032)	(104,093)	(108,204)	(95,314)	(125,384)	(136,666)	(149,857)	(5,587)	(500)	(500)	(848,022)	-90%
RO	825676	FLOOD CONTROL LANDS	-	-	-	-	-	-	-	-	-	(500)	(500)	(1,000)	
RO	826272	INTERFD REVENUE-DOT	(147,099)	(176,995)	(219,585)	(229,469)	(290,051)	(448,404)	(243,513)	(210,360)	(335,234)	(277,550)	(318,621)	(2,896,881)	117%
RO	826390	OTHER CHARGES	(13,937)	(43,821)	(19,611)	(4,312)	(1,217)	(18,451)	-	(13,063)	(5,416)	(4,000)	(5,000)	(128,827)	-64%
RO	827500	SALE OF FIXED ASSETS	(19,661)	(6,874)	(2,319)	-	(10,635)	(39,960)	-	-	-	(5,000)	(10,000)	(94,448)	-49%
RO	827600	OTHER SALES	(2,100)	(7,679)	(6,813)	(8,972)	(2,658)	(2,727)	(1,352)	(1,460)	(2,191)	(5,600)	(6,000)	(47,552)	186%
RO	827700	OTHER	-	(5,511)	(91,790)	(5,595)	(25)	(1,847)	(98)	-	(6,986)	(500)	(5,000)	(117,351)	
RO	827802	OPERATING TRANSFER IN (General Fund Property Tax)	(3,827,555)	(3,479,996)	(3,620,588)	(3,693,000)	(3,766,860)	(4,707,615)	(3,895,354)	(4,490,368)	(4,171,820)	(4,738,810)	(4,242,096)	(44,634,062)	11%
RO	827802	OPERATING TRANSFER IN (1X Funding)	(2,000,000)	(166,223)	-	-	(214,897)	-	(288,468)	(52,799)	-	(1,000,000)	-	(3,722,387)	-100%
Total Revenues (Increase)/Decrease			(17,586,330)	(17,700,366)	(21,329,472)	(20,763,653)	(20,487,558)	(28,150,734)	(17,566,079)	(18,306,097)	(26,365,341)	(43,537,104)	(30,325,890)	(262,118,625)	72%
Year over Year % Change>>>>>>				0.65%	20.50%	-2.65%	-1.33%	37.40%	-37.60%	4.21%	44.02%	65.13%	-30.34%		
EXPENDITURE															
Roads & Bridges															
RB	862130	MAINT-STRC IMPR & GRN	360	-	-	0	-	-	-	-	-	100,000	175,000	275,360	48512%
RB	862135	CORRECTIVE MAINTENANCE	1,980,778	1,950,847	1,969,678	3,726,027	4,126,255	4,777,901	3,635,064	4,680,964	13,635,251	-	3,710,000	44,192,764	87%
RB	862170	OFFICE EXPENSE	3,994	2,697	1,926	2,549	2,875	758	204	709	291	6,025	4,220	26,248	6%
RB	862183	LEGAL FEES	7,132	-	-	-	-	-	-	-	-	-	-	7,132	-100%
RB	862184	ARCH ENG & PLAN SVCS	1,267,736	1,260,568	660,229	1,026,893	704,877	953,937	920,533	1,441,091	3,413,404	6,719,431	9,520,133	27,888,833	651%
RB	862189	PROF & SPEC SVCS-OTHR	15,847	9,201	29,296	66,461	21,013	57,524	101,468	268,956	208,177	180,700	210,000	1,168,642	1225%
RB	862190	PUBL & LEGAL NOTICES	2,084	1,414	1,254	568	1,173	940	1,582	877	495	5,400	7,800	23,587	274%
RB	862193	CONSTRUCTION CONTRACTS	2,874,998	2,473,472	5,801,233	1,931,448	2,309,994	5,749,039	912,799	2,109,972	6,256,442	18,773,400	2,876,000	52,068,796	0%
RB	862194	A-87 COSTS	276	1,282	1,414	(914)	197	328	(128)	2,050	35,125	24,393	24,393	88,416	8738%
RB	862239	SPEC DEPT EXP	-	-	-	-	966	864	-	-	140	-	-	1,971	
RB	863330	RIGHTS OF WAY	24,650	38,600	-	106,730	-	-	1,404	21,499	125,000	290,000	360,000	967,883	1360%

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Storm Damage															
SD	862130	MAINT-STRC IMPR & GRN	94,110	19,015	49,455	100,046	-	-	-	-	-	-	-	262,626	-100%
SD	862170	OFFICE EXPENSE	63	4,460	2,735	9,744	2,654	3,473	23	129	39	3,925	2,525	29,770	3935%
SD	862184	ARCH ENG & PLAN SVCS	200,299	839,293	62,982	364,220	96,782	301,910	187,016	248,381	68,962	150,157	171,660	2,691,662	-14%
SD	862189	PROF & SPEC SVCS-OTHR	-	26,616	21,368	31,066	22,463	5,959	780	11,915	58,232	39,000	14,300	231,698	
SD	862190	PUBL & LEGAL NOTICES	-	1,120	678	1,319	569	500	184	157	-	2,400	1,800	8,727	
SD	862193	CONSTRUCTION CONTRACTS	460,126	881,721	2,532,485	4,780,798	3,745,153	2,133,905	921,417	763,873	937,974	365,500	1,026,000	18,548,952	123%
SD	862194	A-87 COSTS	(465)	(955)	(566)	3,486	53,668	10,365	(12,339)	2,646	(4,080)	(2,271)	(2,271)	47,218	388%
SD	862239	SPEC DEPT EXP	338	-	-	-	344	-	-	-	-	-	-	682	-100%
SD	863330	RIGHTS OF WAY	-	3,500	4,745	-	-	750	-	-	-	-	10,000	18,995	
Roads															
RO	861011	REGULAR EMPLOYEES	3,263,174	3,364,410	3,806,828	4,123,989	4,255,937	4,048,546	3,909,738	3,993,868	4,095,445	4,741,541	4,722,513	44,325,989	45%
RO	861012	EXTRA HELP	20,687	29,166	33,104	74,667	89,632	99,096	69,652	73,302	62,277	70,000	70,000	691,583	238%
RO	861013	OVERTIME REG EMP	118,443	97,042	88,567	60,759	77,209	112,884	132,182	76,349	64,807	75,000	75,000	978,244	-37%
RO	861021	CO CONT TO RETIREMENT	913,623	979,840	1,120,342	1,264,493	1,372,979	1,088,417	1,365,389	1,266,300	1,345,988	1,591,447	1,337,399	13,646,217	46%
RO	861022	CO CONT TO OASDI	195,103	202,770	230,008	244,400	252,278	242,949	236,710	236,481	241,189	300,458	299,868	2,682,213	54%
RO	861023	CO CONT TO OASDI-MEDIC	46,438	48,404	54,750	58,775	61,274	59,164	57,405	57,365	58,147	73,741	70,189	645,652	51%
RO	861024	CO CONT TO RET INCREMENT	352,778	314,536	323,714	306,333	272,779	222,392	101,873	303,281	336,651	431,092	287,135	3,252,565	-19%
RO	861030	CO CONT TO EMPLOYEE INSURANCE	620,356	482,414	454,124	643,879	619,118	586,348	671,572	834,015	906,908	1,172,285	1,236,395	8,227,414	99%
RO	861031	CO CONT UNEMPLOYMENT INSURANCE	18,883	18,521	21,230	19,216	18,807	13,199	7,218	-	-	-	-	117,074	-100%
RO	861035	CO CONT WORKERS COMPENSATION	415,905	451,273	507,616	489,034	447,188	411,172	418,391	347,904	344,341	341,392	293,953	4,468,169	-29%
RO	862050	CLTHG & PRSNAL ITEMS	15,748	12,948	14,714	15,479	15,008	10,553	13,285	11,574	11,425	25,250	22,875	168,859	45%
RO	862060	COMMUNICATIONS	30,335	36,941	35,862	35,758	39,209	27,809	27,970	24,476	27,006	30,000	29,500	344,865	-3%
RO	862062	COMM MICROWAVE	-	-	-	-	-	93,596	97,354	100,275	90,560	93,276	98,178	573,239	
RO	862090	HOUSEHOLD EXPENSE	19,276	19,251	19,532	18,673	19,092	16,904	17,209	16,105	17,100	20,000	15,000	198,142	-22%
RO	862101	INSURANCE-GENERAL	244,960	171,056	287,993	325,812	260,487	251,155	313,048	218,118	239,419	575,016	895,252	3,782,316	265%
RO	862120	MAINTENANCE-EQUIPMENT	350,426	368,368	355,915	378,889	485,118	428,781	546,903	488,301	519,053	464,300	486,300	4,872,354	39%
RO	862130	MAINT-STRC IMPR & GRN	4,292	4,967	4,032	1,117	4,470	3,525	7,023	7,117	7,047	6,000	5,000	54,590	16%
RO	862150	MEMBERSHIPS	1,531	1,730	1,874	1,879	1,971	2,138	2,182	2,060	2,461	2,757	2,735	23,317	79%
RO	862170	OFFICE EXPENSE	28,090	26,147	24,918	30,562	21,948	25,775	22,708	20,257	17,079	18,661	14,780	250,925	-47%
RO	862183	LEGAL FEES	16,730	15,271	15,654	13,235	9,294	5,567	7,068	7,587	31,234	6,000	20,000	147,640	20%
RO	862185	MEDICAL & DENTAL SVCS	7,964	6,685	6,465	6,296	6,175	4,551	6,968	6,927	5,648	7,550	7,750	72,978	-3%
RO	862187	EDUCATION & TRAINING	5,148	6,238	8,754	3,915	1,966	5,236	5,055	6,599	8,970	7,500	14,600	73,981	184%
RO	862189	PROF & SPEC SVCS-OTHR	52,612	43,152	53,678	77,249	64,805	67,451	64,922	88,076	80,111	74,103	104,159	770,317	98%
RO	862190	PUBL & LEGAL NOTICES	3,624	3,839	5,981	3,255	224	3,394	3,089	671	885	1,200	1,200	27,360	-67%
RO	862194	A-87 COSTS	473,400	530,767	453,543	484,391	755,056	661,964	717,205	733,910	691,908	698,683	698,683	6,899,510	48%
RO	862200	RNTS & LEASES-EQUPMNT	16,756	23,564	42,449	29,449	41,497	18,838	33,022	36,807	21,517	31,500	31,500	326,899	88%
RO	862210	RNTS & LEASES BLD GRD	-	3,786	1,333	1,373	1,414	1,456	1,500	-	1,545	1,485	1,485	15,377	
RO	862220	SMALL TOOLS & INSRMNT	11,678	13,794	11,424	12,788	9,470	1,732	8,588	23,407	7,052	20,000	10,000	129,932	-14%
RO	862228	SOFTWARE-SHORT TERM	-	-	-	-	-	-	-	2,381	1,236	30,500	26,775	60,892	
RO	862230	INFO TECH EQUIP	5,812	4,813	2,894	912	9,640	123,403	146,443	153,422	128,715	116,084	167,123	859,260	2775%
RO	862239	SPEC DEPT EXP	739,193	1,027,727	822,599	843,996	766,831	782,690	770,382	821,272	899,952	1,012,600	1,005,000	9,492,242	36%
RO	862250	TRNSPRTATION & TRAVEL	258,695	271,485	340,709	322,954	300,674	420,907	410,330	386,922	350,384	400,000	400,000	3,863,059	55%
RO	862253	TRAVEL & TRSP OUT OF COUNTY	8,149	6,998	4,742	4,950	-	1,212	5,676	10,596	17,127	15,500	15,500	90,449	90%
RO	862260	UTILITIES	20,567	21,795	29,927	23,944	26,185	24,396	25,537	30,717	34,138	36,897	36,000	310,103	75%
RO	864370	EQUIPMENT	348,487	247,778	251,326	309,367	15,507	216,545	43,514	173,936	869,736	514,231	440,000	3,430,426	26%
RO	865380	INTRAFUND TRANSFERS	(648,788)	(760,659)	-	(1,670,902)	-	(963,172)	(584,991)	(1,110,325)	(508,975)	(762,070)	(708,573)	(7,718,454)	9%
RO	865802	OPERATING TRANSFER OUT	-	139,383	-	6,956	(220,471)	328,712	2,641	34,591	213	97,225	66,000	455,251	
Total Expenditures (Decrease)/Increase			14,912,400	15,749,054	20,575,512	20,718,281	21,191,747	23,447,439	16,354,767	19,037,864	35,763,751	38,999,264	30,410,834	257,160,912	104%
Year over Year % Change>>>>>>				5.61%	30.65%	0.69%	2.29%	10.64%	-30.25%	16.41%	87.86%	9.05%	-22.02%		
Total Road Fund (Positive)/Negative Financial Impact			(2,673,929)	(1,951,312)	(753,960)	(45,373)	704,189	(4,703,296)	(1,211,312)	731,766	9,398,410	(4,537,840)	84,944	(4,957,713)	-103%