



# COUNTY OF MENDOCINO

STATE OF CALIFORNIA

**FY 2017-18**  
**3<sup>rd</sup> QUARTER REPORT**

Chief Executive Officer: Carmel J. Angelo

Auditor – Controller: Lloyd Weer

May 22, 2018

**TABLE OF CONTENTS**

Introduction..... 2

Executive Summary ..... 4

State and Federal Watch List ..... 5

3<sup>rd</sup> Quarter Review by Budget Unit (General Fund)..... 5

3<sup>rd</sup> Quarter Review by Budget Unit (Non-General Fund) ..... 7

County Employee Update ..... 8

Human Resources Update..... 9

3<sup>rd</sup> Quarter Recommendations..... 9

BU 1000 Non-Departmental Revenue Forecast ..... Exhibit A

FY 2017-18 3<sup>rd</sup> Quarter Adjustment Spreadsheet ..... Attachment A

## INTRODUCTION

With this document, we begin the Third Quarter Budget Reporting process to the Board of Supervisors for Fiscal Year (FY) 2017-18. The Third Quarter Report covers the first three quarters of the budget year, from July 1, 2017 through March 31, 2018, and provides detailed information projecting how the County budget status is likely to end on June 30, 2018. As with quarterly reports presented to the Board of Supervisors in the past, this report examines the Net County Cost (NCC) projections of departments across the County system. The NCC for a department is identified by taking the annual expenditures of a department and subtracting the annual revenues derived by that department. Most departments operate at a loss and require infusions of discretionary general fund dollars to be able to maintain services. These infusions of revenue, referred to as NCC, are financed primarily by property tax, sales tax, and transient occupancy tax revenues. The pool from which the County provides these monies is limited and is annually adopted in the County's budget as Budget Unit 1000. An update on these funds is represented in **Exhibit A** of this document.

California Government Code § 29009 requires the County to produce a balanced budget and the quarterly reporting is an important step in the process of fulfilling this legal requirement of the County's financial management. Every year we hope to produce a budget that is balanced between the needs of our community and the revenue reality that is presented to us. All decisions and policy in this matter are solely the responsibility of the Board of Supervisors. The Chief Executive Officer serves as the Administrative Officer designated by the Board to advise and administer Board direction in fulfilling the requirements of GC § 29009.

**Budget Goals & Priorities:** During the FY 2017-18 budget preparation process, the Board identified goals of: Fiscal Stability, Financial Sustainability, and Organizational Development. The Board further directed several ways to meet those goals.

- Fiscal Stability
  - Debt mitigation and elimination are a priority
- Financial Sustainability
  - Maintain the reserve policy
  - One-time revenue will not be used for on-going expenses
- Organizational Development
  - Investing in the Organization's future through the Leadership Initiative, succession planning, and recruitment and retention practices
  - Identify and measure departmental performance metrics, including the balancing of location-based provision of County services

Further, the Board established three budget development priorities. These priorities are: 1) to maintain current levels of service to the public, 2) focus on financial sustainability and identify cost savings whenever possible, and 3) continue to invest in County infrastructure.

Finally, the Board's FY 2017-18 Budget Priorities are:

- Investment in Roads
- Economic/Business Development
  - Broadband
  - Permit Fee Waiver Program
  - Support New Housing Development
  - Grant Writer Program
- Support for Emergency Services
- Homeless Issues
- Support Community Partners

At the April 24, 2018, FY 2018-19 Budget Workshop, the Board expanded on the priorities with the following directives:

- Use one-time revenue for one-time expenses
- All expenditures of Measure B Funds must be approved by the Board
- Human Resources and County Counsel will explore the use of interns and volunteers
- Comprehensive evaluation of the County's vehicle fleet condition prior to purchasing additional vehicles
- Greater detail provided to the Board regarding facility modifications and improvements prior to approval
- Exploration of the use of solar at County facilities
- Greater evaluation of the proposed IT upgrades for a cost savings analysis
- Development of property acquisition options around the new courthouse
- Development of property liquidation options for the Willits Justice Center and Ukiah Courthouse
- Pursuit of grant funding to generate additional County revenue
- Auditor to reflect Proposition 172 funds in the BU 1000 series table
- Executive Office provide additional information regarding the development of a Cultural Services Agency
- Departments must create efficiencies prior to pursuing full cost recovery (June 5, 2018)
- Executive Office develop options for an updated EMS model
- Treasurer – Tax Collector to review County online payment fee structure

The Executive Office continues to focus on these goals and priorities throughout the year and is incorporating the April 24, 2018, directives in the preparation of the FY 2018-19 proposed budget.

## EXECUTIVE SUMMARY

No one knew that 2017 would bring the biggest disaster that Mendocino County has ever experienced. While the wild fire of October 2017 impacted 36,000 acres of 3,510 square miles, the whole county continues to be impacted by the event. The Board of Supervisors is committed to assist every person that has been negatively impacted by this disaster and we believe this recovery will take years. As we move forward in the recovery process, we must plan recovery costs for the next few years.

Additionally, the implementation of a new legal cannabis program brought hope of a strong funding stream but that hasn't materialized. The Board of Supervisors directed we develop a robust cannabis code enforcement unit, which we did. This unit is costly to the General Fund with very few dollars recovered through the enforcement process.

Moving forward this fiscal year, we are following the Board of Supervisors' fiscal management goals and directives, focusing on fiscal stability, financial sustainability and organizational development. The wild fires and the lack of cannabis dollars are just two examples of under realized revenue and unanticipated expenses. This year, the majority of the projected carryover is much closer to the budgeted amounts due to the Executive Office, the Auditor's Office and the Departments careful estimating of expenditures and revenues and thoughtful oversight of the budget. However, we have a few major department shortfalls this year. Those department shortfalls may be due to unanticipated expenses and under realized revenue.

At the mid-year budget report the Board allocated FY 2016-17 carryover of \$704,752 to cover fines resulting from the Mendocino County Court Revenues Audit Report detailed below and \$150,871 to Planning and Building Services. The remainder of the carryforward of \$526,512 was allocated to the creation of the Fire Recovery (\$376,080) and Cannabis Program (\$150,000) Budget Units. The FY 16-17 carryforward is \$0.

Analysis of Budget Unit 1000, Non-Departmental Revenue, projects a total surplus of \$956,651 year-end revenue breakdown as follows:

- Current Secured Property Tax is trending ahead of budget by +3.29% and will result in a surplus of \$1,050,000
- Sales and Use Tax is up +3.83% and will result in a surplus of \$225,000
- Room Occupancy Tax (TOT) is up +1.0% and will result in a surplus of \$50,000
- Property Tax In Lieu is up 3.56% and will result in a surplus of \$390,000
- Cannabis Business Tax is down approximately -44.4% and will result in a deficit of (\$758,349)
- Interest revenues are up due to improving interest rates during FY 2017-18 and will result in a surplus of \$400,000

While the County is projecting an increase in surplus discretionary revenues, the unanticipated expenses described in the 3<sup>rd</sup> Quarter Report are greater than the anticipated surplus. The 3<sup>rd</sup> Quarter FY 2017-18 projected carryforward to FY 2018-19 is \$498,218. The County will continue to experience increases in operating costs with the biggest impacts expected to be salary and benefit related costs.

## STATE AND FEDERAL WATCH LIST

### State Budget Watch List

May: Governor's "May Revise"

- May: LAO "May Revise" Analysis
- June 1: Last day to pass bills out of house of origin
- June 15: Budget Bill must be passed by midnight
- June 28: Last day for a legislative measure to qualify for the Nov. 6 General Election ballot
- July 1: Fiscal Year begins

### Federal Budget Watch List

- May: Annual appropriations bills may be considered in the House
- June: House Appropriations Committee reports last annual appropriation bill
- June: Congress completes action on reconciliation legislation
- June: House completes action on annual appropriation bills
- July: President submits mid-session review
- October 1: Fiscal Year begins

## THIRD QUARTER (3<sup>RD</sup> QUARTER) REVIEW BY BUDGET UNIT

### Summary of General Fund Departments by Budget Unit:

This summary and **Attachment A** provides information on General Fund budget unit projections for the Third Quarter of FY 2017-18. The period of time covered includes July 1, 2017 through March 31, 2018, the first three quarters of the fiscal year. **Total FY 2017-18 fund balance carryforward in the General Fund is anticipated to be \$498,218 at year end.** The following narratives focus on the departments projected to be over budget. The primary contributing factor resulting in department deficits is due to salary and benefit increase.

BU 1000 – Non-Departmental Revenue: Overall, revenue is projected to be \$956,651 more than budgeted. A detailed breakdown of BU 1000 revenues is included as **Exhibit A**. Revenue is anticipated to be over budget due to increased revenues realized in Property Tax, Sales and Use Tax, Timber Tax, Room Occupancy Tax, and Interest. Cannabis Business Tax revenue is running under budget for FY 2017-18.

BU 1015 – Board of Supervisors: Projected to be **\$13,553** over budget. The 1000 series is projected to come in over budget due to Board of Supervisors salary increases.

BU 1110 – Auditor-Controller: Projected to be **\$96,196** over budget. The 1000 Series is anticipated to be over budget by \$47,868 due to the unanticipated need to hire two extra-help employees to assist in the preparation of cost reimbursement claims for costs associated with the October 2017 wildfires, the dual filling of the Assistant Auditor-Controller position for training purposes, and the salary increase for elected officials approved by the Board of Supervisors. Revenue is anticipated to be under budget by \$49,361 due to the unavailability of previously anticipated unclaimed revenues from trusts and estates.

BU 1410 Elections: Projected to be **\$56,000** over budget due to increased elections costs. Due to the Board of Supervisors placing a county wide measure on the November 7, 2017, Consolidated District Election, two county wide elections will be conducted in the 2017-18 fiscal year resulting in increases to the 1000 and 2000 series. Traditionally, the November odd year election is billed entirely to the districts. For the first time in Mendocino County's history, voters will be voting a two card ballot. The main reason for this is there are 27 candidates for Governor and 32 candidates for U. S. Senate. This doubles the cost of ballots. For a typical statewide primary that does not involve party ballots the cost of our ballot order is around \$22,000. The expected bill for the June ballot will be a minimum of \$44,000.

BU 1810 – Economic Development: Projected to be **\$72,100** over budget. This overage is due to the additional contract costs with Community Development Services (CDS) for Community Development Block Grant management services and West Company for Fire Recovery and Cannabis Marketing Services.

BU 2085 – Alternate Defender: Projected to be **\$30,000** over budget. One of the three homicides the office is currently preparing for trial is anticipated to cost an additional \$30,000 over budget before the end of this fiscal year.

BU 2086 – Conflict Defender: Projected to be **\$88,696** over budget. The number of cases referred has escalated due to the number of cases with conflicts with Alternate Defender clients.

BU 2310 – Sheriff-Coroner: Projected to be **\$1,360,149** over budget due to a variety of unanticipated costs including negotiated salary and wage increases and underfunding concerns expressed by the department during the build of their FY 2017-18 budget. The Sheriff's Office is requesting offsetting the projected deficit by \$355,175 from surplus in BU 2510 to minimize the shortfall. In addition, \$106,000 in designated reserves will be used to offset the deficit. The adjusted deficit would be **\$898,974**.

BU 2550 – Juvenile Hall: Projected to be **\$349,613** over budget due to the termination of the Lake County contract at the end of the first quarter. Revenue is projected to be \$533,454 less than budgeted for in FY 2017-18. This loss is partially offset by postponing the \$60,000 budgeted for purchase and installation of planned surveillance system upgrades. The 2000 Series costs are projected to be 17% less due mostly to not having to provide services to Lake County juvenile detainees and reductions in other department expenses.

BU 2710 – Agriculture: Projected to be **\$469,738** over budget. The overage is due to lower than anticipated gas tax, cannabis applications/permit and weights and measures revenue. There will be a salary savings of \$121,526 largely attributed to the vacancy of the Ag Commissioner for most of the fiscal year. The salary savings were not as significant as originally projected due to a higher than anticipated extra help and overtime expenses. Due to a reduction in Agriculture related work that qualifies for Gas Tax, the estimated dollar amount for FY 2017-18 is \$62,769, but is being withheld by the State. The State has contacted the County and believes the agricultural expenditures for FYs 2014-15, 2015-16 and 2016-17 were overstated due to the inclusion of the Wildlife Services Legal costs in the annual financial statement. It is likely that once the State receives updated financial statements, the County may owe money to CDFA. The amount will likely exceed \$62,769 being withheld, resulting in no Gas Tax for FY 2017-18 and additional dollars that must be paid to the state. The Department is estimating state revenues to be lower than projected (13.5%) due to resources being used for cannabis and turnover of staff in the spring of 2018. Cannabis permit and application fees are projected to be 52% below what is budgeted, due to cottage permit refunds (\$115,000), lower than anticipated applications and lower than anticipated permits. The Cannabis revenues have significantly improved since March 2018, but not enough to offset the prior eight months. The department could see increased revenue for applications in June if the phase one deadline remains. The device registration revenues for weights and measures are projected to be below budget (59%) due lower than anticipated cannabis permits.

BU 2851 – Planning and Building: Projected to be **\$457,922** over budget due primarily to a revenue shortfall of \$805,535, an increase in Professional Services costs and increases in salaries for certain Planning and Building staff. The overall cannabis applications/permits are lower than expected (Board changes to Planning/Building permits required for cultivators), deferral of fire related permit fees, combined with lower levels of development activity in the County have contributed to the revenue shortfalls. The Department has added and/or extended contracts for professional and administrative services, including Interim Director, Plan Checks, Code Enforcement, Cannabis Overlay and other Planning and Building related services, due to the volume in work the Department is currently experiencing. The budget adjustment at mid-year (\$150,000) did act as an offset to contract costs in services and supplies, but is still projected to be 26% over budget (\$-106,510).

## **Summary of Non-General Fund Departments by Budget Unit:**

This summary and **Attachment A** provides information on Non-General Fund budget unit projections for the Third Quarter of FY 2017-18. The period of time covered includes July 1, 2017 through March 31, 2018, the first three quarters of the fiscal year.

BU 0326 – Water Agency: Projected to be **\$71,043** over budget. This overage is due to salary increases and additional contract costs. Increases in salaries resulted in a 38% salary increase totaling \$21,855. The Water Agency utilized RDA grant writing services in the amount of \$26,000 to secure grant fund starting in FY 2018-19 that was not originally budgeted, but will result in \$764,255 in revenues over the next three fiscal years. The remaining overage is due the \$25,000 a year through 2020 for the County of Mendocino participation in the USGS Russian River Groundwater Model that was previously covered by one-time groundwater funding in FY 2016-17 and the increase in dues for the County of Mendocino’s Russian River Watershed Association membership.

BU 3010 DOT Road Maintenance and Administration: Projected to be **\$575,799** over budget due Road Maintenance and Rehabilitation Account (RMRA) SB1 revenues coming in lower than projected. When SB 1 was adopted, estimates for local revenues were in flux and Mendocino County projected to receive \$2.5 million in FY 2017-18. The SB 1 funding is coming in slower than anticipated with counties beginning to receive their share of SB 1 funds in late January. The California State Association of Counties’ March 21, 2018, projections estimates Mendocino County will receive \$948,285 in FY 2017-18 (62% below original estimate). The Department has partially offset the revenue reduction with salary savings and adjusting down projects. SB 1 funds should increase yearly, with the bulk of the funding received in the final years of the program. It is important to note that a SB 1 repeal measure will be on the ballot in November 2018, which jeopardizes this funding stream.

BU 3041 – DOT Federal and State Projects: Projected to be **\$178,461** over budget due to decrease in project related revenues due to fluctuation in projected activity and correction in accounting treatment of revenue and expenditure within the same fund.

County of Mendocino



Status of Labor Contracts  
As of March 31, 2018

Bargaining Unit	Employee Count 3/31/18*	Contract Status	Contract Start Date	Contract End Date
Confidential	26	Current	9/1/2017	6/30/2019
Department Heads	15	Current	9/1/2017	8/31/2019
DSA	121	Current	7/1/2017	6/30/2019
Management	56	Current	10/1/2017	9/30/2019
MCLEMA	10	Current	7/1/2017	6/30/2019
MCPAA	24	Current	1/1/2017	12/31/2018
MCPEA	49	Current	10/1/2017	9/30/2019
SEIU	786	Current	7/1/2017	6/30/2019
Unrepresented**	37	Current	9/1/2017	8/31/2019

\* Does Not Include Extra Help

\*\*Tied to Department Heads Bargaining Group

## HUMAN RESOURCES UPDATE

**Recruitment Summary:** Between January 1, 2018 and March 31, 2018, Human Resources received 146 staffing requests, conducted 81 recruitments, received and screened 1,204 applications, conducted 29 examinations, and prepared 90 certifications. During this time period, the County hired 72 new employees and had 54 employment terminations.

**Leadership Initiative:** The Executive Office hosts a quarterly expanded leadership meeting where department heads and all staff involved in leadership activities are invited to attend. Each meeting includes a presentation on relevant leadership topics such as developing functional teams, career planning, and high performance organizations. Meeting attendance continues to grow as more employees participate in the work of leadership.

The Leadership Book Club meets every other Thursday from 12:00 pm - 1:00 pm at 501 Low Gap Road. Over the past 3 months, the book club has completed *Start with Why* by Simon Sinek, with approximately 60 employees participating in activities.

The Mendocino County Executive Leadership Team (MCELT) meets at least monthly for the purpose of addressing cross-organizational issues that have significant long term impacts. MCELT is responsible for developing, implementing and maintaining policies and programs that align with the Leadership Philosophy. Over the past few years County employees participating in leadership identified several areas of opportunity for improvement. Seven project teams were formed in the spring of 2017 and these teams have been working very hard and meeting consistently for the last 9 months, they have developed short term and long term goals and are ready to move forward.

The Leadership project teams are communication, recruitment/retention, operational processes, customer service, economic development, performance plans and employee engagement. The Economic Development Team assisted with the Recovery Expo on March 24<sup>th</sup> and the Employee Engagement, Communication and Customer Service Teams worked during this timeframe to prepare an all employee survey.

**County-Wide Training Program:** There were a total of 136 training seats filled by County employees between January 1, 2018 and March 31, 2018. The classes included: Professional Communication, Public Speaking/Presentation Skills, Improving Communication, Business Writing Skills, Stress Management, Emotional Intelligence and Introduction to Excel. During the next quarter, additional basic skills classes will be offered in the following areas: Introduction to Publisher, Advanced Leadership Skills, Practicing Mindful Leadership, Effective Time & Task Management and How to Manage Bullying in the Workplace.

## THIRD QUARTER RECOMMENDATIONS

A total of **\$498,218** from the FY 2017-18 projected carry forward is recommended to be appropriated to FY 2018-19 as one-time funding. During budget conferences for FY 2018-19, the Executive Office received over \$10 million in funding requests from departments over their Net County Cost assignments. Allocating the carryforward to be utilized in the FY 2018-19 budget will allow more flexibility in funding prioritized essential services.

### Recommended Actions:

1. Accept the Fiscal Year 2017-18 Third Quarter Report as presented.
2. Allocate FY 2017-18 carryforward as one-time funding in FY 2018-19 revenues and dedicate \$164,000 to the General Fund Reserves for FY 2018-19 to comply with Policy 32 (6.35%).

**BU 1000 Revenue Forecast For Fiscal Year 2017-18**

Revenue Description	Object	2013/14 Adopted Budget	2013/14 Actual	2014/15 Adopted Budget	2014/15 Actual	2015/16 Adopted Budget	2015/16 Actual	2016/17 Adopted Budget	2016/17 Actual	2017/18 Adopted Budget	2017/18 Actual thru 3/31/2018	2017/18 Projected Auditor
Current Secured Property Tax	821110	28,500,000	28,470,016	28,980,000	29,763,529	30,500,000	30,730,136	31,526,000	32,080,502	31,950,000	29,957,513	33,000,000
Current Unsecured Property Tax	821120	960,000	1,036,384	1,020,000	961,540	960,000	1,005,803	1,000,000	1,029,521	1,000,000	951,764	975,000
Current Supplemental Roll Taxes	821130	0	126,805	128,000	249,292	250,000	327,276	250,000	346,415	350,000	294,163	350,000
Prior Year Secured Taxes	821210	0	142,883	140,000	(12,096)	0	(2,731)	0	(8,680)	0	0	0
Prior Year Unsecured Taxes	821220	80,000	28,573	25,000	65,483	50,000	44,674	50,000	75,106	50,000	(37,833)	0
Penalties & Cost on Delinquent Taxes	821400	600,000	751,558	650,000	729,599	600,000	696,543	650,000	656,868	650,000	260,887	600,000
Sales and Use Tax - County 1% Share	821500	3,750,000	3,917,219	4,200,000	4,491,936	4,700,000	5,325,470	4,100,000	5,920,131	5,875,000	3,867,284	6,100,000
Sales and Use Tax - Public Safety	821510	6,700,000	6,558,646	6,700,000	7,049,260	7,200,000	6,888,143	0	0	0	0	0
Timber Yield Taxes	821600	210,000	240,504	250,000	334,076	300,000	381,912	325,000	344,086	375,000	494,337	500,000
Highway Property Rentals	821700	0	2,239	0	0	0	0	0	0	0	0	0
Room Occupancy Tax	821701	3,700,000	3,855,504	3,900,000	4,491,130	4,400,000	4,944,101	4,900,000	5,152,109	5,200,000	3,413,422	5,250,000
Property Transfer Tax	821702	420,000	446,610	450,000	521,472	500,000	791,430	600,000	656,145	600,000	494,917	650,000
Property Tax In Lieu of VLF Revenues	821704	10,007,487	10,007,487	10,180,000	10,203,634	10,517,000	10,516,886	10,750,000	10,812,410	10,950,000	5,670,026	11,340,000
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	1,233,601	1,233,601	1,234,000	1,423,231	554,200	554,203	0	0	0	0	0
Williamson Act Replacement Tax	821706	460,000	442,987	440,000	458,533	450,000	487,555	480,000	522,064	525,000	453,151	490,000
Cannabis Business Tax	821707	0	0	0	0	0	0	0	79,868	1,708,349	763,676	950,000
Franchise Fees	822210	725,000	744,938	725,000	757,841	750,000	777,701	750,000	793,287	800,000	776,368	820,000
Forfeiture and Penalties	823300	0	41,518	0	2,221	0	0	0	0	0	0	0
Interest Income	824100	175,000	161,387	200,000	123,905	100,000	218,285	110,000	403,145	200,000	211,471	600,000
Motor Vehicle In Lieu	825150	0	32,434	30,000	31,306	30,000	29,876	30,000	33,047	35,000	39,161	39,000
SB90 Reimbursement (State Mandated Cost)	825398	0	1,502	347,070	347,070	0	0	0	0	0	0	0
Open Space Subvention (Williamson Act)	825454	0	0	0	0	0	0	0	0	0	0	0
Homeowner's Property Tax Exemption	825481	307,000	300,233	300,000	303,601	300,000	295,028	300,000	286,242	300,000	158,602	317,000
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Federal Grazing Fees	825650	0	116	0	1,138	0	1,421	0	1,819	0	0	0
Federal Land In Lieu Taxes	825660	535,879	535,879	591,815	591,815	558,500	606,453	550,000	630,421	630,000	641,536	642,000
Federal Other	825670	1,000	1,278	1,200	1,337	1,300	1,301	1,200	1,349	1,350	92	0
Other Government Agency Revenue (County RDA return)	825810	65,000	168,553	0	0	0	0	0	0	0	0	0
Solid Waste Fee	826315	0	0	0	0	0	0	0	0	0	0	0
County Cost Plan Charges/Property Tax Admin Fee	826402	518,000	599,630	720,000	882,488	1,067,800	1,025,867	1,310,665	1,352,057	2,372,917	1,283,000	2,300,000
Prior Year Revenue	827400	0	0	0	2,678,496	223,000	264,979	0	6,408	0	0	0
Sale of Fixed Assets	827500	5,104	82,104	0	33,679	0	45,034	0	35,580	0	0	0
Other Sales	827600	0	0	0	0	0	0	0	0	0	0	0
Card Rebate Programs - Bank of America VISA	827700	4,000	23,485	35,000	59,093	56,700	58,322	55,000	87,521	75,000	40,078	80,000
Refund Jury & Witness Fees	827701	0	34	0	15	0	45	0	275	0	0	0
Donations	827707	0	0	0	0	0	0	0	0	0	0	0
Tobacco Settlement Funds	827715	780,000	773,492	770,000	765,727	765,700	757,118	760,000	778,697	760,000	0	760,000
Operating Transfers In (Mental Health A-87)	827802	453,000	448,033	386,558	205,525	138,100	138,190	0	0	0	0	0
<b>Total</b>		<b>60,320,071</b>	<b>61,305,633</b>	<b>62,533,643</b>	<b>67,645,875</b>	<b>65,102,300</b>	<b>67,041,020</b>	<b>58,627,865</b>	<b>62,206,394</b>	<b>64,537,616</b>	<b>49,863,615</b>	<b>65,893,000</b>

Prepared by Auditor-Controller  
3rd Quarter Report  
EXHIBIT A

Third Quarter Adjustment Spreadsheet					
Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
<b>General Fund</b>					
1000	Nondepartmental Revenue				
	5000 Series Estimates	9,766,859	9,766,859	9,766,859	-
	Revenue Estimates	(64,537,616)	(37,950,813)	(65,893,000)	1,355,384
	<b>Total</b>	<b>(54,770,757)</b>	<b>(28,183,954)</b>	<b>(56,126,141)</b>	<b>1,355,384</b>
1010	Clerk of the Board				
	1000 Series Estimates	411,207	277,553	371,297	39,910
	2000 Series Estimates	112,948	43,578	109,927	3,021
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(7,000)	(2,775)	(7,000)	-
	<b>Clerk of the Board Total</b>	<b>517,155</b>	<b>318,356</b>	<b>474,224</b>	<b>42,931</b>
1015	Board of Supervisors				
	1000 Series Estimates	530,216	375,574	551,377	(21,161)
	2000 Series Estimates	107,451	65,801	99,842	7,609
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	-	-	-
	<b>Board of Supervisors</b>	<b>637,667</b>	<b>441,375</b>	<b>651,219</b>	<b>(13,552)</b>
1020	Executive Office				
	1000 Series Estimates	873,709	608,037	821,449	52,260
	2000 Series Estimates	163,011	165,609	234,175	(71,164)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	1,447	1,447	(1,447)
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	(20,351)	(20,351)	20,351
	<b>Executive Office Total</b>	<b>1,036,720</b>	<b>754,741</b>	<b>1,036,720</b>	<b>-</b>
1110	Auditor-Controller				
	1000 Series Estimates	1,274,457	975,315	1,322,325	(47,868)
	2000 Series Estimates	43,120	30,606	42,087	1,033
	3000 Series Estimates	-	4,389	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(323,450)	(157,726)	(274,089)	(49,361)
	<b>Auditor-Controller Total</b>	<b>994,127</b>	<b>852,584</b>	<b>1,090,323</b>	<b>(96,196)</b>
1120	Assessor				
	1000 Series Estimates	1,611,432	1,170,359	1,613,599	(2,167)
	2000 Series Estimates	91,581	42,655	88,515	3,066
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(65,324)	(25,369)	(65,324)	-
	<b>Assessor Total</b>	<b>1,637,689</b>	<b>1,187,646</b>	<b>1,636,790</b>	<b>899</b>
1130	Treasurer-Tax Collector				
	1000 Series Estimates	623,387	461,123	623,387	-
	2000 Series Estimates	111,462	67,621	111,462	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(510,150)	(317,569)	(510,150)	-
	<b>Treasurer-Tax Collector Total</b>	<b>224,699</b>	<b>211,175</b>	<b>224,699</b>	<b>-</b>
1160	General Services				
	1000 Series Estimates	295,787	216,979	278,992	16,795
	2000 Series Estimates	344,152	198,716	307,130	37,022
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(368,961)	(204,277)	(339,918)	(29,043)
	Revenue Estimates	(48,247)	(23,401)	(38,688)	(9,559)
	<b>General Services Total</b>	<b>222,731</b>	<b>188,016</b>	<b>207,516</b>	<b>15,215</b>
1210	County Counsel				
	1000 Series Estimates	1,439,360	1,146,632	1,521,864	(82,504)
	2000 Series Estimates	218,652	125,167	209,830	8,822
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(794,709)	(455,710)	(869,123)	74,414
	Revenue Estimates	(284,500)	(150,843)	(284,331)	(169)
	<b>County Counsel Total</b>	<b>578,803</b>	<b>665,246</b>	<b>578,240</b>	<b>563</b>

THIRD QUARTER REPORT - ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
1320	Human Resources				
	1000 Series Estimates	1,647,359	1,232,410	1,699,304	(51,945)
	2000 Series Estimates	619,635	317,317	554,467	65,168
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(944,253)	(11,202)	(949,206)	4,953
	Revenue Estimates	(12,526)	(4,666)	(12,586)	60
	<b>Human Resources Total</b>	<b>1,310,215</b>	<b>1,533,859</b>	<b>1,291,979</b>	<b>18,236</b>
1410	Elections				
	1000 Series Estimates	226,057	181,954	232,057	(6,000)
	2000 Series Estimates	276,274	177,052	326,274	(50,000)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(88,972)	(79,246)	(88,972)	-
	<b>Elections Total</b>	<b>413,359</b>	<b>279,760</b>	<b>469,359</b>	<b>(56,000)</b>
1610	Buildings & Grounds				
	1000 Series Estimates	2,423,572	1,687,633	2,319,979	103,593
	2000 Series Estimates	2,181,912	1,345,844	2,141,328	40,584
	3000 Series Estimates	275,000	123,823	288,020	(13,020)
	4000 Series Estimates	36,625	-	36,625	-
	5000 Series Estimates	(832,749)	(71,432)	(784,690)	(48,059)
	Revenue Estimates	(154,490)	(76,420)	(151,885)	(2,605)
	<b>Buildings &amp; Grounds Total</b>	<b>3,929,870</b>	<b>3,009,448</b>	<b>3,849,377</b>	<b>80,493</b>
1620	Garage				
	1000 Series Estimates	346,039	243,164	338,396	7,643
	2000 Series Estimates	848,151	597,421	905,032	(56,881)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	52,000	-	43,972	8,028
	5000 Series Estimates	(1,201,113)	(933,125)	(1,399,687)	198,574
	Revenue Estimates	(45,077)	(12,933)	(19,399)	(25,678)
	<b>Garage Total</b>	<b>-</b>	<b>(105,473)</b>	<b>(131,686)</b>	<b>131,686</b>
1810	Economic Development				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	629,914	354,281	702,014	(72,100)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	-	-	-
	<b>Economic Development Total</b>	<b>629,914</b>	<b>354,281</b>	<b>702,014</b>	<b>(72,100)</b>
1910	Land Improvement Total				
	1000 Series Estimates	685,971	488,709	665,868	20,103
	2000 Series Estimates	120,382	16,429	108,447	11,935
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(119,362)	(93,731)	(118,662)	(700)
	<b>Land Improvement Total</b>	<b>686,991</b>	<b>411,407</b>	<b>655,653</b>	<b>31,338</b>
1920	Retirement				
	1000 Series Estimates	573,933	439,341	573,933	-
	2000 Series Estimates	356	-	356	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(574,289)	-	(574,289)	-
	<b>Retirement Total</b>	<b>-</b>	<b>439,341</b>	<b>-</b>	<b>-</b>
1930	Teeter Plan				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	-	-	-	-
	3000 Series Estimates	3,300,000	35,933	3,700,000	(400,000)
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(4,800,000)	(3,564,625)	(5,200,000)	400,000
	<b>Teeter Plan Total</b>	<b>(1,500,000)</b>	<b>(3,528,692)</b>	<b>(1,500,000)</b>	<b>-</b>
1940	Miscellaneous				
	1000 Series Estimates	434,600	173,091	474,600	(40,000)
	2000 Series Estimates	381,475	222,019	307,715	73,760
	3000 Series Estimates	776,429	735,484	776,429	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(398,000)	(259,815)	(423,000)	25,000
	<b>Miscellaneous Total</b>	<b>1,194,504</b>	<b>870,779</b>	<b>1,135,744</b>	<b>58,760</b>

THIRD QUARTER REPORT - ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
1941	Clerk-Recorder				
	1000 Series Estimates	188,699	94,860	188,699	-
	2000 Series Estimates	48,368	38,016	48,368	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	14,500	-	14,500	-
	5000 Series Estimates	-	(104)	-	-
	Revenue Estimates	(364,042)	(296,643)	(364,042)	-
	<b>Clerk-Recorder Total</b>	<b>(112,475)</b>	<b>(163,871)</b>	<b>(112,475)</b>	<b>-</b>
1960	Information Services				
	1000 Series Estimates	2,310,505	1,646,300	2,175,526	134,979
	2000 Series Estimates	1,018,433	637,701	998,397	20,036
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	45,000	14,158	64,158	(19,158)
	5000 Series Estimates	(143,532)	(98,594)	(199,112)	55,580
	Revenue Estimates	(248,982)	(111,670)	(208,894)	(40,088)
	<b>Information Services Total</b>	<b>2,981,424</b>	<b>2,087,894</b>	<b>2,830,075</b>	<b>151,349</b>
2012	Collections - AB 233				
	1000 Series Estimates	474,446	367,724	488,617	(14,171)
	2000 Series Estimates	204,333	151,626	161,873	42,460
	3000 Series Estimates	1,411,676	1,039,408	1,197,760	213,916
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(2,010,826)	(1,429,307)	(1,940,207)	(70,619)
	<b>Collections - AB 233 Total</b>	<b>79,629</b>	<b>129,450</b>	<b>(91,957)</b>	<b>171,586</b>
2060	Grand Jury				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	92,210	60,736	82,972	9,238
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	-	-	-
	<b>Grand Jury Total</b>	<b>92,210</b>	<b>60,736</b>	<b>82,972</b>	<b>9,238</b>
2070	District Attorney				
	1000 Series Estimates	4,707,188	3,187,215	4,726,688	(19,500)
	2000 Series Estimates	841,131	496,695	885,661	(44,530)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(8,000)	(8,710)	(11,613)	3,613
	Revenue Estimates	(1,047,082)	(607,372)	(1,071,282)	24,200
	<b>District Attorney Total</b>	<b>4,493,237</b>	<b>3,067,828</b>	<b>4,529,454</b>	<b>(36,217)</b>
2080	Public Defender				
	1000 Series Estimates	2,575,363	1,770,222	2,575,363	-
	2000 Series Estimates	177,278	137,547	177,278	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(87,572)	(78,477)	(87,572)	-
	<b>Public Defender Total</b>	<b>2,665,069</b>	<b>1,829,292</b>	<b>2,665,069</b>	<b>-</b>
2085	Alternate Defender				
	1000 Series Estimates	755,965	605,815	755,965	-
	2000 Series Estimates	57,582	46,633	87,582	(30,000)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	-	-	-
	<b>Alternate Defender Total</b>	<b>813,547</b>	<b>652,447</b>	<b>843,547</b>	<b>(30,000)</b>
2086	Conflict Defender				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	350,000	326,834	438,696	(88,696)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	(219,600)	219,600
	Revenue Estimates	(219,600)	-	-	(219,600)
	<b>Conflict Defender Total</b>	<b>130,400</b>	<b>326,834</b>	<b>219,096</b>	<b>(88,696)</b>
2090	Child Support Services				
	1000 Series Estimates	2,450,816	1,524,484	2,085,550	365,266
	2000 Series Estimates	462,312	198,886	263,146	199,166
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	80,000	31,999	31,999	48,001
	Revenue Estimates	(3,137,055)	(1,958,955)	(2,524,622)	(612,433)
	<b>Child Support Services Total</b>	<b>(143,927)</b>	<b>(203,586)</b>	<b>(143,927)</b>	<b>-</b>

THIRD QUARTER REPORT - ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
2310	Sheriff-Coroner				
	1000 Series Estimates	16,666,870	13,389,859	17,893,622	(1,226,752)
	2000 Series Estimates	2,517,354	1,703,422	2,644,483	(127,129)
	3000 Series Estimates	300,000	-	259,000	41,000
	4000 Series Estimates	568,702	518,114	540,734	27,968
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(6,966,384)	(3,480,593)	(6,891,148)	(75,236)
	Designated Reserve Adjustment	-	-	(106,000)	106,000
	<b>Sheriff-Coroner Total</b>	<b>13,086,542</b>	<b>12,130,802</b>	<b>14,340,691</b>	<b>(1,254,149)</b>
2510	Jail				
	1000 Series Estimates	9,483,521	6,909,951	9,237,444	246,077
	2000 Series Estimates	3,574,721	2,263,455	3,286,943	287,778
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	72,975	72,975	72,975	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(4,124,599)	(2,112,766)	(3,945,901)	(178,698)
	<b>Jail Total</b>	<b>9,006,618</b>	<b>7,133,615</b>	<b>8,651,461</b>	<b>355,157</b>
2550	Juvenile Hall				
	1000 Series Estimates	2,620,598	1,898,575	2,569,895	50,703
	2000 Series Estimates	440,099	253,975	366,962	73,137
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	60,000	-	-	60,000
	5000 Series Estimates	(44,640)	(33,480)	(44,640)	-
	Revenue Estimates	(804,058)	(216,793)	(270,605)	(533,453)
	<b>Juvenile Hall Total</b>	<b>2,271,999</b>	<b>1,902,276</b>	<b>2,621,612</b>	<b>(349,613)</b>
2560	Probation				
	1000 Series Estimates	4,412,627	2,939,876	4,112,949	299,678
	2000 Series Estimates	1,490,544	895,514	1,305,688	184,856
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(124,587)	(230,451)	(124,587)	-
	Revenue Estimates	(3,889,726)	(1,978,556)	(3,866,188)	(23,538)
	<b>Probation Total</b>	<b>1,888,858</b>	<b>1,626,382</b>	<b>1,427,862</b>	<b>460,996</b>
2710	Agriculture				
	1000 Series Estimates	1,341,757	921,721	1,220,231	121,526
	2000 Series Estimates	475,340	227,576	246,775	228,565
	3000 Series Estimates	100,000	18,444	38,500	61,500
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(1,780,433)	(389,920)	(899,104)	(881,329)
	<b>Agriculture Total</b>	<b>136,664</b>	<b>777,821</b>	<b>606,402</b>	<b>(469,738)</b>
2810	Cannabis Management				
	1000 Series Estimates	-	-	52,275	(52,275)
	2000 Series Estimates	150,000	243	87,741	62,259
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	-	-	-
	<b>Cannabis Management Total</b>	<b>150,000</b>	<b>243</b>	<b>140,016</b>	<b>9,984</b>
2830	Emergency Services				
	1000 Series Estimates	168,327	95,291	124,221	44,106
	2000 Series Estimates	156,578	37,605	140,868	15,710
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	15,599	15,656	(15,656)
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(143,435)	-	(143,435)	-
	<b>Emergency Services Total</b>	<b>181,470</b>	<b>148,495</b>	<b>137,310</b>	<b>44,160</b>
2851	Planning & Building				
	1000 Series Estimates	3,933,381	2,509,868	3,449,258	484,123
	2000 Series Estimates	1,077,463	793,443	1,183,973	(106,510)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	30,000	(30,000)
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(3,138,779)	(2,026,271)	(2,333,244)	(805,535)
	Designated Reserve Adjustment	-	-	-	-
	<b>Planning &amp; Building Total</b>	<b>1,872,065</b>	<b>1,277,039</b>	<b>2,329,987</b>	<b>(457,922)</b>

THIRD QUARTER REPORT - ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
2860	Animal Care				
	1000 Series Estimates	866,005	593,618	781,609	84,396
	2000 Series Estimates	440,412	233,145	414,197	26,215
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(10,000)	-	(1,500)	(8,500)
	Revenue Estimates	(712,500)	(221,074)	(686,465)	(26,035)
	Designated Reserve Adjustment			-	-
	<b>Animal Care Total</b>	<b>583,917</b>	<b>605,689</b>	<b>507,841</b>	<b>76,076</b>
3050	Round Valley Airport				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	89,450	58,244	82,572	6,878
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(55,421)	(5,223)	(55,468)	47
	<b>Round Valley Airport Total</b>	<b>34,029</b>	<b>53,021</b>	<b>27,104</b>	<b>6,925</b>
3060	Little River Airport				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	1,706,774	60,414	170,654	1,536,120
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(1,580,213)	(52,978)	(61,250)	(1,518,963)
	<b>Little River Airport Total</b>	<b>126,561</b>	<b>7,436</b>	<b>109,404</b>	<b>17,157</b>
4010	Community Health Services				
	1000 Series Estimates	1,918,710	1,211,136	1,611,933	306,777
	2000 Series Estimates	1,341,919	614,774	1,418,592	(76,673)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(1,497,373)	(197,076)	(1,438,805)	(58,568)
	Revenue Estimates	(1,637,875)	(789,791)	(1,491,339)	(146,536)
	Designated Reserve Adjustment	-	-	(15,400)	15,400
	<b>Community Health Serv. Total</b>	<b>125,381</b>	<b>839,044</b>	<b>84,981</b>	<b>40,400</b>
4011	Environmental Health				
	1000 Series Estimates	2,076,471	1,184,761	1,663,905	412,566
	2000 Series Estimates	439,680	147,820	387,381	52,299
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	90,000	89,400	59,600	30,400
	5000 Series Estimates	10,000	-	-	10,000
	Revenue Estimates	(2,457,798)	(1,726,761)	(1,970,702)	(487,096)
	Designated Reserve Adjustment	-	-	-	-
	<b>Environmental Health Total</b>	<b>158,353</b>	<b>(304,779)</b>	<b>140,184</b>	<b>18,169</b>
4012	Substance Use Disorder Treatment				
	1000 Series Estimates	2,360,984	1,624,106	2,048,192	312,792
	2000 Series Estimates	787,839	271,998	567,022	220,817
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(731,904)	(69,473)	(474,813)	(257,091)
	Revenue Estimates	(2,158,642)	(205,846)	(2,052,030)	(106,612)
	Designated Reserve Adjustment			169,906	(169,906)
	<b>Substance Use Disorder Treatment Total</b>	<b>258,277</b>	<b>1,620,784</b>	<b>258,277</b>	<b>-</b>
4013	Public Health Nursing				
	1000 Series Estimates	1,589,348	1,089,026	1,361,393	227,955
	2000 Series Estimates	361,720	142,413	398,202	(36,482)
	3000 Series Estimates	117,834	29,459	117,834	-
	4000 Series Estimates	100,000	83,018	100,000	-
	5000 Series Estimates	(957)	(13,795)	16,919	(17,876)
	Revenue Estimates	(1,942,996)	(1,128,702)	(1,769,399)	(173,597)
	<b>Public Health Nursing Total</b>	<b>224,949</b>	<b>201,419</b>	<b>224,949</b>	<b>-</b>

THIRD QUARTER REPORT - ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
4016	Emergency Medical Services				
	1000 Series Estimates	-	22	-	-
	2000 Series Estimates	38,010	31,299	44,347	(6,337)
	3000 Series Estimates	945,630	266,285	789,500	156,130
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(150,000)	-	(150,000)	-
	Revenue Estimates	(477,906)	175,659	(488,607)	10,701
	Designated Reserve Adjustment	-	-	-	-
	<b>Emergency Medical Serv. Total</b>	<b>355,734</b>	<b>473,265</b>	<b>195,240</b>	<b>160,494</b>
4025	Employee Wellness EAP				
	1000 Series Estimates	169,279	116,595	166,233	3,046
	2000 Series Estimates	192,588	130,842	193,137	(549)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(361,867)	(362,117)	(361,867)	-
	<b>Employee Wellness EAP Total</b>	<b>-</b>	<b>(114,680)</b>	<b>(2,497)</b>	<b>2,497</b>
4070	County Medical Services Program				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	4,204,059	2,352,278	5,454,841	(1,250,782)
	3000 Series Estimates	623,572	-	376,000	247,572
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	422,173	78,536	452,859	(30,686)
	Revenue Estimates	(7,027,371)	(3,578,300)	(8,450,820)	1,423,449
	Designated Reserve Adjustment	1,777,567	-	2,167,120	(389,553)
	<b>County Med Serv. Prog. Total</b>	<b>-</b>	<b>(1,147,486)</b>	<b>-</b>	<b>-</b>
4080	California Children's Services				
	1000 Series Estimates	714,392	426,723	682,811	31,581
	2000 Series Estimates	225,435	28,931	281,259	(55,824)
	3000 Series Estimates	212,773	10,366	212,773	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	12,560	(6,925)	(16,864)	29,424
	Revenue Estimates	(1,074,926)	(342,749)	(1,069,745)	(5,181)
	<b>Ca. Children's Services Total</b>	<b>90,234</b>	<b>116,346</b>	<b>90,234</b>	<b>-</b>
4510	Solid Waste				
	1000 Series Estimates	69,138	61,935	69,138	-
	2000 Series Estimates	122,446	67,632	122,446	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(302,399)	(210,967)	(343,805)	41,406
	<b>Solid Waste Total</b>	<b>(110,815)</b>	<b>(81,400)</b>	<b>(152,221)</b>	<b>41,406</b>
5010	Social Services Administration				
	1000 Series Estimates	28,000,536	20,411,812	27,052,628	947,908
	2000 Series Estimates	7,831,312	3,331,950	7,444,401	386,911
	3000 Series Estimates	10,479,594	4,015,603	8,588,919	1,890,675
	4000 Series Estimates	1,110,500	207,434	1,072,851	37,649
	5000 Series Estimates	128,963	84,262	(512,051)	641,014
	Revenue Estimates	(46,448,444)	(17,298,411)	(42,544,287)	(3,904,157)
	<b>Soc. Serv. Admin. Total</b>	<b>1,102,461</b>	<b>10,752,650</b>	<b>1,102,461</b>	<b>-</b>
5020	HHSA Administration				
	1000 Series Estimates	1,825,262	1,112,561	1,519,543	305,719
	2000 Series Estimates	1,179,736	226,442	1,163,602	16,134
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	10,000	-	-	10,000
	5000 Series Estimates	(2,695,876)	(699,589)	(2,683,145)	(12,731)
	Revenue Estimates	(319,122)	(61,158)	-	(319,122)
	<b>HHSA Administration Total</b>	<b>-</b>	<b>578,257</b>	<b>-</b>	<b>-</b>
5130	Cal Works/Foster Care				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	-	-	-	-
	3000 Series Estimates	27,245,772	13,892,268	23,047,668	4,198,104
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(25,504,485)	(13,918,337)	(21,306,381)	(4,198,104)
	<b>Cal Works/Foster Care Total</b>	<b>1,741,287</b>	<b>(26,069)</b>	<b>1,741,287</b>	<b>-</b>
5170	In-Home Supportive Services				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	328,000	500	284,438	43,562
	3000 Series Estimates	4,087,693	2,868,123	4,125,913	(38,220)
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(2,781,657)	(1,494,216)	(2,776,315)	(5,342)
	<b>In-Home Supp. Serv. Total</b>	<b>1,634,036</b>	<b>1,374,407</b>	<b>1,634,036</b>	<b>-</b>

THIRD QUARTER REPORT -ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
5190	General Relief/Assistance				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	51,500	26,822	42,500	9,000
	3000 Series Estimates	531,794	288,505	545,794	(14,000)
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(55,924)	(48,104)	(60,924)	5,000
	<b>Gen Relief/Assistance Total</b>	<b>527,370</b>	<b>267,223</b>	<b>527,370</b>	<b>-</b>
6210	Farm Advisor				
	1000 Series Estimates	191,501	140,650	191,501	-
	2000 Series Estimates	49,411	30,252	46,351	3,060
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	-	-	-
	<b>Farm Advisor Total</b>	<b>240,912</b>	<b>170,902</b>	<b>237,852</b>	<b>3,060</b>
7110	County Museum				
	1000 Series Estimates	449,936	189,656	345,691	104,245
	2000 Series Estimates	210,740	138,679	208,818	1,922
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(9,432)	(22,017)	(28,432)	19,000
	<b>County Museum Total</b>	<b>651,244</b>	<b>306,319</b>	<b>526,077</b>	<b>125,167</b>
	<b>1000 Series Estimates</b>	<b>105,718,711</b>	<b>75,702,235</b>	<b>102,587,807</b>	<b>3,130,904</b>
	<b>2000 Series Estimates</b>	<b>38,895,803</b>	<b>19,876,215</b>	<b>37,691,506</b>	<b>1,580,377</b>
	<b>3000 Series Estimates</b>	<b>50,407,767</b>	<b>23,328,089</b>	<b>44,598,319</b>	<b>5,809,448</b>
	<b>4000 Series Estimates</b>	<b>2,160,302</b>	<b>1,002,144</b>	<b>2,052,518</b>	<b>107,784</b>
	<b>5000 Series Estimates</b>	<b>871,901</b>	<b>6,927,713</b>	<b>49,282</b>	<b>822,619</b>
	<b>Revenue Estimates</b>	<b>(194,785,133)</b>	<b>(98,713,476)</b>	<b>(184,270,278)</b>	<b>(10,514,855)</b>
	<b>Designated Reserve Adjustment</b>	<b>1,777,567</b>	<b>-</b>	<b>2,215,626</b>	<b>(438,059)</b>
	<b>BALANCES from BU's</b>	<b>5,046,918</b>	<b>28,122,921</b>	<b>4,548,700</b>	<b>498,218</b>
	<b>Series Totals + Rev + Des Res</b>	<b>5,046,918</b>	<b>28,122,921</b>	<b>4,924,780</b>	<b>498,218</b>

THIRD QUARTER REPORT -ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
Other Funds					
0326	Water Agency				
	1000 Series Estimates	55,573	57,531	77,428	(21,855)
	2000 Series Estimates	294,063	278,960	331,781	(37,718)
	3000 Series Estimates	27,500	25,000	25,000	2,500
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(368,140)	(145,473)	(354,170)	(13,970)
	<b>Water Agency Total</b>	<b>8,996</b>	<b>216,017</b>	<b>80,039</b>	<b>(71,043)</b>
0327	Air Quality Management District				
	1000 Series Estimates	689,999	467,082	645,000	44,999
	2000 Series Estimates	300,968	459,267	542,922	(241,954)
	3000 Series Estimates	5,000	4,994	4,994	6
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(946,950)	(843,317)	(1,002,656)	55,706
	<b>Air Quality Mgmt District Total</b>	<b>49,017</b>	<b>88,026</b>	<b>190,260</b>	<b>(141,243)</b>
1942	Recorder Modernization				
	1000 Series Estimates	-	-	49,000	(49,000)
	2000 Series Estimates	49,000	46,840	-	49,000
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	(66,200)	66,200
	Revenue Estimates	(66,200)	(60,102)	-	(66,200)
	<b>Recorder Modernization Total</b>	<b>(17,200)</b>	<b>(13,263)</b>	<b>(17,200)</b>	-
1944	Micrographics				
	1000 Series Estimates	69,836	55,544	69,836	-
	2000 Series Estimates	17,269	3,153	17,269	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(87,105)	(29,723)	(87,105)	-
	<b>Micrographics Total</b>	-	<b>28,974</b>	-	-
2840	Fish & Game Commission				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	59,953	43,802	56,543	3,410
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(35,320)	(32,644)	(35,915)	595
	<b>Fish &amp; Game Commission Total</b>	<b>24,633</b>	<b>11,158</b>	<b>20,628</b>	<b>4,005</b>
2852	Planning & Building Spec Fund				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	167,000	10,444	13,857	153,143
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	16,000	16,000	16,000	-
	Revenue Estimates	(98,550)	(101,006)	(134,674)	36,124
	<b>Planning &amp; Building Spec Fund Total</b>	<b>84,450</b>	<b>(74,561)</b>	<b>(104,817)</b>	<b>189,267</b>
2861	Mobile Spay & Neuter Program				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	94,326	39,537	101,826	(7,500)
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(54,950)	(55,863)	(100,850)	45,900
	<b>Mobile Spay &amp; Neuter Program Total</b>	<b>39,376</b>	<b>(16,325)</b>	<b>976</b>	<b>38,400</b>
2910	Disaster Recovery				
	1000 Series Estimates	-	-	28,500	(28,500)
	2000 Series Estimates	376,080	-	393,311	(17,231)
	3000 Series Estimates	-	-	534,209	(534,209)
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	-	-	(579,940)	579,940
	<b>Disaster Recovery Total</b>	<b>376,080</b>	-	<b>376,080</b>	<b>0</b>
3010	DOT - Admin & Road Maintenance				
	1000 Series Estimates	6,773,273	4,475,297	6,239,736	533,537
	2000 Series Estimates	2,767,296	1,829,136	2,679,249	88,047
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	370,900	222,573	370,900	-
	5000 Series Estimates	(424,700)	-	(474,700)	50,000
	Revenue Estimates	(10,924,862)	(6,853,648)	(9,677,479)	(1,247,383)
	<b>Transportation Total</b>	<b>(1,438,093)</b>	<b>(326,642)</b>	<b>(862,294)</b>	<b>(575,799)</b>

THIRD QUARTER REPORT - ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
3030	DOT Storm Damage				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	4,771,445	156,277	1,626,989	3,144,456
	3000 Series Estimates	11,000	3,000	9,030	1,970
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(4,409,379)	(1,005,875)	(2,256,816)	(2,152,563)
	<b>DOT Storm Damage Total</b>	<b>373,066</b>	<b>(846,598)</b>	<b>(620,797)</b>	<b>993,863</b>
3041	DOT Federal & State Programs				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	8,745,282	4,032,193	7,433,519	1,311,763
	3000 Series Estimates	193,000	33,100	38,600	154,400
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	(250,000)	-	-	(250,000)
	Revenue Estimates	(6,326,901)	(1,794,137)	(4,932,277)	(1,394,624)
	<b>DOT Federal &amp; State Programs Total</b>	<b>2,361,381</b>	<b>2,271,156</b>	<b>2,539,842</b>	<b>(178,461)</b>
3080	Round Valley Airport -- Restricted Fund				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	-	-	-	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	50,000	-	50,000	-
	Revenue Estimates	(50,000)	(50,000)	(50,000)	-
	<b>Round Valley Airport - Restricted Fund Total</b>	<b>-</b>	<b>(50,000)</b>	<b>-</b>	<b>-</b>
3090	Little River Airport -- Restricted Fund				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	-	-	-	-
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	20,000	-	-	20,000
	Revenue Estimates	(20,000)	(20,000)	(20,000)	-
	<b>Little River Airport - Restricted Fund Total</b>	<b>-</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>20,000</b>
4050	Mental Health				
	1000 Series Estimates	3,823,212	2,127,814	3,548,468	274,744
	2000 Series Estimates	1,957,499	915,763	1,898,392	59,107
	3000 Series Estimates	17,450,381	12,829,726	18,533,415	(1,083,034)
	4000 Series Estimates	40,000	30,537	30,537	9,463
	5000 Series Estimates	98,423	58,986	98,423	-
	Revenue Estimates	(23,340,673)	(8,547,458)	(24,109,235)	768,562
	Designated Reserve Adjustment				-
	<b>Mental Health Total</b>	<b>28,842</b>	<b>7,415,368</b>	<b>-</b>	<b>28,842</b>
4051	Mental Health Services Act				
	1000 Series Estimates	1,916	1,916	1,916	-
	2000 Series Estimates	3,358,567	1,826,496	3,323,682	34,885
	3000 Series Estimates	25,000	-	5,000	20,000
	4000 Series Estimates	32,000	29,350	29,350	2,650
	5000 Series Estimates	-	36,243	4,181,794	(4,181,794)
	Revenue Estimates	(4,584,794)	(2,375,330)	(4,629,397)	44,603
	Designated Reserve Adjustment			(4,079,656)	4,079,656
	<b>Mental Health Serv. Act Total</b>	<b>(1,167,311)</b>	<b>(481,324)</b>	<b>(1,167,311)</b>	<b>-</b>
4511	Landfill Closure				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	1,551,247	508,543	796,949	754,298
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	9,000	-	3,000	6,000
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(460,200)	(315,009)	(522,513)	62,313
	<b>Landfill Closure Total</b>	<b>1,100,047</b>	<b>193,534</b>	<b>277,436</b>	<b>822,611</b>
6110	Library				
	1000 Series Estimates	2,221,693	1,533,972	2,076,372	145,321
	2000 Series Estimates	1,360,525	906,703	1,264,722	95,803
	3000 Series Estimates	-	-	-	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	140,000	-	140,000	-
	Revenue Estimates	(3,275,241)	(2,530,447)	(3,337,614)	62,373
	<b>Library Total</b>	<b>446,977</b>	<b>(89,772)</b>	<b>143,480</b>	<b>303,497</b>
8010	Debt Service COPs				
	1000 Series Estimates	-	-	3,420	(3,420)
	2000 Series Estimates	3,600	3,420	1,868,637	(1,865,037)
	3000 Series Estimates	1,868,637	376,818	-	1,868,637
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	(1,872,057)	1,872,057
	Revenue Estimates	(1,872,233)	(1,693,497)	-	(1,872,233)
	<b>Debt Service - COPs Total</b>	<b>4</b>	<b>(1,313,260)</b>	<b>-</b>	<b>4</b>

THIRD QUARTER REPORT - ATTACHMENT A

Budget Unit	Description	2017-2018 Revised Budget	2017-2018 Actuals 3/31/2018	2017-2018 Projected 6/30/2018	Difference
8011	Debt Service - POBs				
	1000 Series Estimates	-	-	-	-
	2000 Series Estimates	4,020	4,570	4,570	(550)
	3000 Series Estimates	7,870,890	6,314,339	7,870,890	-
	4000 Series Estimates	-	-	-	-
	5000 Series Estimates	-	-	-	-
	Revenue Estimates	(7,874,910)	(6,475,151)	(8,992,600)	1,117,690
	<b>Debt Service - POBs Total</b>	-	<b>(156,242)</b>	<b>(1,117,140)</b>	<b>1,117,140</b>