



# COUNTY OF MENDOCINO

STATE OF CALIFORNIA

FY 2016-17  
3RD QUARTER REPORT

MAY 15, 2017





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## INTRODUCTION

With this document, we begin the Third Quarter Budget Reporting process to the Board of Supervisors for Fiscal Year (FY) 2016-2017. The Third Quarter Report covers the first three quarters of the budget year, from July 1, 2016 through March 31, 2017, and provides detailed information projecting how the County budget status is likely to end on June 30, 2017. 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 2016-17 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 2016-17 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

The Executive Office continues to focus on these goals and priorities throughout the year resulting in the carryforward amount detailed in the Executive Summary.

## EXECUTIVE SUMMARY

In keeping with the fiscal management goals and policies directed by the Board of Supervisors, staff has continued to focus on fiscal prudence and management while striving to implement the Board's goals and priorities as mentioned above. Again this year, the majority of our projected carryover is much closer to budgeted amounts due to department's careful estimating of expenditures and revenues and thoughtful oversight of the budget.

The projected General Fund year-end fund balance is **\$4,522,038**. This figure does not include any one-time revenues which will be placed in the General Reserve per County Policy #32, *General Reserves and Contingencies*. The actual carryover in FY 2015-16 was \$8,827,145, FY 2014-15 was \$11,734,766, FY 2013-14 was \$8,850,853. This compares to FY 2012-13's actual carryover of \$6,798,242, FY 2011-12's actual carryover of \$2,976,286, and FY 2010-11's actual carryover of (\$500,833). We rely on departments to provide accurate quarterly budget information which is the basis of developing this Third Quarter Report. We are aware that numerous factors can affect this preliminary estimate of our year-end outcome including unanticipated expenses, under-realized or over-realized revenues, vacancy factors, as well as other unforeseen circumstances.

Analysis of Budget Unit 1000, Non-Departmental Revenue, projects year-end revenue with increases in the budgeted total. Five year projections by the Auditor-Controller indicate continued slow but steady growth in both property and sales tax. The County will continue to experience increases in operating costs with the biggest impacts expected to be salary and benefit related costs, including workers compensation and retirement cost increases.

## STATE AND FEDERAL WATCH LIST

### State Budget Watch List

May: Governor's "May Revise" to be released mid-May

- May: LAO "May Revise" Analysis
- June 2: Last day to pass bills out of house of origin
- June 15: Budget Bill must be passed by midnight
- 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

### Transportation

In April the legislature passed SB 1, the Transportation Funding Bill and Governor Brown signed the bill. Counties will soon see a significant influx of new revenues for transportation. There is a phasing-in period for the new fees and taxes authorized by the bill. Year one revenues will be less than the revenues expected in later years.

Phased in revenues are as follows:

- New fuel taxes begin in November 2017
- The value-based transportation improvement fee begins in Spring 2018
- The price-based excise tax will be reset in July 2019
- New Zero Emissions Vehicles will begin to pay an additional registration fee for road maintenance for the first time in 2020.

Once fully implemented, approximately \$1.5 billion per year in new revenue is earmarked for local streets and roads maintenance and rehabilitation and other eligible uses, including complete streets projects, traffic signals, and drainage improvements. California's counties will share about \$750 million annually, and the same amount will be allocated to cities.

In addition to formula funding, county roads will be eligible to compete for additional funding for active transportation and complete street projects, congested corridor projects, goods movement improvements, and additional state matching funds for self-help counties that pass sales taxes or impose comprehensive development fees to fund transportation.

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

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

This summary provides information on General Fund budget unit projections for Third Quarter of FY 2016-17. The period of time covered includes July 1, 2016 through March 31, 2017, the first three quarters of the fiscal year. **Total fund balance carryover in the General Fund is anticipated to be \$4,522,038 at year end.**

BU 1000 – Non-Departmental Revenue: Overall, revenue is projected to be \$2,241,563 more than budgeted. A detailed breakdown of BU 1000 revenues is included as **Exhibit A**.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Non-Departmental Revenue</b>				
5000 Series Estimates - Transfers & Reimbursements	14,252,005	14,252,005	14,252,005	-
Revenue Estimates	(58,627,865)	(34,285,258)	(60,869,430)	2,241,565
<b>Non-Departmental Revenue - Total</b>	<b>(44,375,860)</b>	<b>(20,033,253)</b>	<b>(46,617,425)</b>	<b>2,241,565</b>

BU 1010 – Clerk of the Board: Projected to be \$103,272 under budget. There are anticipated salary savings from vacancies for part of the year.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Clerk of the Board</b>				
1000 Series Estimates - Salaries & Benefits	429,549	255,726	340,827	88,722
2000 Series Estimates - Services & Supplies	104,727	48,260	90,177	14,550
Revenue Estimates	(7,000)	(6,132)	(7,000)	-
<b>Clerk of the Board - Total</b>	<b>527,276</b>	<b>297,854</b>	<b>424,004</b>	<b>103,272</b>

BU 1015 – Board of Supervisors: Projected to be \$45,806 under budget primarily due to salary savings with the 3<sup>rd</sup> District Supervisor vacancy.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Board of Supervisors</b>				
1000 Series Estimates - Salaries & Benefits	531,166	360,036	479,827	51,339
2000 Series Estimates - Services & Supplies	84,681	85,194	90,214	(5,533)
<b>Board of Supervisors - Total</b>	<b>615,847</b>	<b>445,230</b>	<b>570,041</b>	<b>45,806</b>

BU 1020 – Executive Office: Projected to be \$40,781 under budget due to decreased services and supplies.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Executive Office</b>				
1000 Series Estimates - Salaries & Benefits	820,815	730,890	862,748	(41,933)
2000 Series Estimates - Services & Supplies	186,403	79,839	103,696	82,707
Revenue Estimates	-	(7)	(7)	7
<b>Executive Office - Total</b>	<b>1,007,218</b>	<b>810,722</b>	<b>966,437</b>	<b>40,781</b>

BU 1110 – Auditor-Controller: Projected to be \$24,806 under budget due to salary savings; offset by decreased revenue based on change to Tax Administrative Fee (TAF) no longer allowed for supplemental tax processing.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Auditor-Controller</b>				
1000 Series Estimates - Salaries & Benefits	1,221,414	807,651	1,113,318	108,096
2000 Series Estimates - Services & Supplies	45,336	32,511	47,116	(1,780)
3000 Series Estimates - Other Charges	-	3,684	-	-
Revenue Estimates	(334,460)	(154,047)	(252,950)	(81,510)
<b>Auditor-Controller - Total</b>	<b>932,290</b>	<b>689,800</b>	<b>907,484</b>	<b>24,806</b>

BU 1120 – Assessor: Projected to be at budget.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Assessor</b>				
1000 Series Estimates - Salaries & Benefits	1,578,643	1,139,209	1,580,338	(1,695)
2000 Series Estimates - Services & Supplies	95,056	47,724	65,496	29,560
Revenue Estimates	(98,735)	(19,982)	(70,870)	(27,865)
<b>Assessor - Total</b>	<b>1,574,964</b>	<b>1,166,950</b>	<b>1,574,964</b>	-

BU 1130 – Treasurer-Tax Collector: Projected to be **\$2,071** over budget due to increased salaries; offset by increased revenue.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Treasurer-Tax Collector</b>				
1000 Series Estimates - Salaries & Benefits	615,693	462,010	619,804	(4,111)
2000 Series Estimates - Services & Supplies	103,841	77,723	103,641	200
Revenue Estimates	(520,795)	(330,645)	(522,635)	1,840
<b>Treasurer-Tax Collector - Total</b>	<b>198,739</b>	<b>209,087</b>	<b>200,810</b>	<b>(2,071)</b>

BU 1160 – Central Services Division: Projected to be \$443 under budget.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Central Services</b>				
1000 Series Estimates - Salaries & Benefits	255,846	212,342	281,948	(26,102)
2000 Series Estimates - Services & Supplies	531,049	375,990	538,912	(7,863)
5000 Series Estimates - Transfers & Reimbursements	(527,020)	(349,114)	(543,676)	16,656
Revenue Estimates	(54,745)	(42,791)	(72,497)	17,752
<b>Central Services - Total</b>	<b>205,130</b>	<b>196,426</b>	<b>204,687</b>	<b>443</b>

BU 1210 – County Counsel: Projected to be \$79,968 under budget due to salary savings offset by decreased reimbursements from Departments.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>County Counsel</b>				
1000 Series Estimates - Salaries & Benefits	1,516,863	958,883	1,275,754	241,109
2000 Series Estimates - Services & Supplies	243,387	61,786	220,225	23,162
5000 Series Estimates - Transfers & Reimbursements	(846,889)	(254,500)	(742,468)	(104,421)
Revenue Estimates	(426,500)	(156,518)	(346,618)	(79,882)
<b>County Counsel - Total</b>	<b>486,861</b>	<b>609,651</b>	<b>406,893</b>	<b>79,968</b>

BU 1320 – Human Resources: Projected to be \$86,190 under budget due to salary savings; offset by decreased reimbursements from Departments.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Human Resources</b>				
1000 Series Estimates - Salaries & Benefits	1,041,858	657,244	916,440	125,418
2000 Series Estimates - Services & Supplies	646,137	305,231	513,640	132,497
5000 Series Estimates - Transfers & Reimbursements	(395,191)	(158,707)	(223,466)	(171,725)
Revenue Estimates	-	(3,921)	-	-
<b>Human Resources - Total</b>	<b>1,292,804</b>	<b>799,848</b>	<b>1,206,614</b>	<b>86,190</b>



BU 1410 – Elections: Projected to be \$11,922 under budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Elections</b>				
1000 Series Estimates - Salaries & Benefits	231,483	162,847	218,224	13,259
2000 Series Estimates - Services & Supplies	191,082	173,798	201,109	(10,027)
4000 Series Estimates - Fixed Assets	8,500	-	-	8,500
Revenue Estimates	(28,500)	(16,019)	(28,690)	190
<b>Elections - Total</b>	<b>402,565</b>	<b>320,626</b>	<b>390,643</b>	<b>11,922</b>

BU 1610 – Facilities: Projected to be \$100,081 under budget due primarily to salary savings.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Facilities</b>				
1000 Series Estimates - Salaries & Benefits	2,151,111	1,403,092	1,879,752	271,359
2000 Series Estimates - Services & Supplies	2,065,989	1,344,079	2,076,073	(10,084)
3000 Series Estimates - Other Charges	241,399	329,952	329,952	(88,553)
5000 Series Estimates - Transfers & Reimbursements	(661,101)	(314,948)	(587,269)	(73,832)
Revenue Estimates	(145,900)	(87,236)	(147,091)	1,191
<b>Facilities - Total</b>	<b>3,651,498</b>	<b>2,674,938</b>	<b>3,551,417</b>	<b>100,081</b>

BU 1620 – Fleet Management: Projected to be \$2,780 under budget due to a combination of salary savings, decreased services and supplies and fixed assets.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Fleet Management</b>				
1000 Series Estimates - Salaries & Benefits	413,210	251,541	353,063	60,147
2000 Series Estimates - Services & Supplies	731,709	497,942	718,587	13,122
4000 Series Estimates - Fixed Assets	45,000	41,802	44,452	548
5000 Series Estimates - Transfers & Reimbursements	(1,212,430)	(591,614)	(1,162,684)	(49,746)
Revenue Estimates	(36,570)	(8,884)	(15,279)	(21,291)
<b>Fleet Management - Total</b>	<b>(59,081)</b>	<b>190,787</b>	<b>(61,861)</b>	<b>2,780</b>

BU 1810 – Economic Development: Projected to be \$180,342 under budget due to a decrease in projects completed and reduced travel and training expenses.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Economic Development</b>				
2000 Series Estimates - Services & Supplies	671,600	267,422	491,258	180,342
<b>Economic Development - Total</b>	<b>671,600</b>	<b>267,422</b>	<b>491,258</b>	<b>180,342</b>

BU 1910 – Land Improvement: Projected to be \$34,546 under budget due to increased revenue a result of land improvement development.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Transportation - Land Improvement</b>				
1000 Series Estimates - Salaries & Benefits	687,882	497,082	687,882	-
2000 Series Estimates - Services & Supplies	103,737	25,287	96,751	6,986
Revenue Estimates	(124,866)	(135,589)	(152,426)	27,560
<b>Transportation - Land Improvement - Total</b>	<b>666,753</b>	<b>386,780</b>	<b>632,207</b>	<b>34,546</b>

BU 1920 – Retirement: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Retirement</b>				
1000 Series Estimates - Salaries & Benefits	551,633	399,969	551,633	-
2000 Series Estimates - Services & Supplies	-	334	-	-
Revenue Estimates	(551,633)	-	(551,633)	-
<b>Retirement - Total</b>	<b>-</b>	<b>400,303</b>	<b>-</b>	<b>-</b>

BU 1930 – Teeter Plan: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Teeter Plan</b>				
2000 Series Estimates - Services & Supplies	3,600,000	-	3,240,000	360,000
3000 Series Estimates - Other Charges	-	31,169	-	-
Revenue Estimates	(5,100,000)	(3,003,087)	(4,740,000)	(360,000)
<b>Teeter Plan - Total</b>	<b>(1,500,000)</b>	<b>(2,971,919)</b>	<b>(1,500,000)</b>	<b>-</b>

BU 1940 – Miscellaneous: Projected to be \$183,810 under budget due to a decrease in management training claims and only utilizing one month of budget for grant writer contract.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Miscellaneous</b>				
1000 Series Estimates - Salaries & Benefits	424,000	137,331	432,650	(8,650)
2000 Series Estimates - Services & Supplies	396,031	161,541	207,371	188,660
3000 Series Estimates - Other Charges	322,429	269,100	318,629	3,800
<b>Miscellaneous - Total</b>	<b>1,142,460</b>	<b>567,972</b>	<b>958,650</b>	<b>183,810</b>

BU 1941 – Clerk-Recorder: Projected to be \$48,107 under budget due to salary savings and increased revenue projections.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Clerk-Recorder</b>				
1000 Series Estimates - Salaries & Benefits	183,718	120,762	168,004	15,714
2000 Series Estimates - Services & Supplies	43,430	38,487	49,884	(6,454)
4000 Series Estimates - Fixed Assets	7,000	-	-	7,000
5000 Series Estimates - Transfers & Reimbursements	-	(16)	-	-
Revenue Estimates	(348,300)	(297,413)	(380,147)	31,847
<b>Clerk-Recorder - Total</b>	<b>(114,152)</b>	<b>(138,180)</b>	<b>(162,259)</b>	<b>48,107</b>

BU 1960 – Information Services: Projected to be \$100,544 under budget due to salary savings and reduced services and supplies costs. These savings will be offset by a slight reduction in anticipated reimbursements.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Information Services</b>				
1000 Series Estimates - Salaries & Benefits	2,012,556	1,522,971	2,010,124	2,432
2000 Series Estimates - Services & Supplies	992,800	612,652	869,351	123,449
4000 Series Estimates - Fixed Assets	40,000	61,133	61,133	(21,133)
5000 Series Estimates - Transfers & Reimbursements	(217,782)	(121,221)	(209,777)	(8,005)
Revenue Estimates	(146,692)	(83,419)	(150,493)	3,801
<b>Information Services - Total</b>	<b>2,680,882</b>	<b>1,992,116</b>	<b>2,580,338</b>	<b>100,544</b>

BU 2012 – Court Collections – AB 233: Projected to be **\$49,710** over budget due to lower than anticipated revenue in fine collection and traffic school fees in spite of savings in other areas of the budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Court Collection - AB 233</b>				
1000 Series Estimates - Salaries & Benefits	486,086	346,871	460,139	25,947
2000 Series Estimates - Services & Supplies	189,114	163,200	188,333	781
3000 Series Estimates - Other Charges	644,673	525,192	654,955	(10,282)
Revenue Estimates	(2,020,840)	(1,455,513)	(1,954,684)	(66,156)
<b>Court Collection - AB 233 - Total</b>	<b>(700,967)</b>	<b>(420,251)</b>	<b>(651,257)</b>	<b>(49,710)</b>

BU 2060 – Grand Jury: Projected to be \$23,000 under budget due to decreased services and supplies.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Grand Jury</b>				
2000 Series Estimates - Services & Supplies	93,684	46,698	70,684	23,000
<b>Grand Jury - Total</b>	<b>93,684</b>	<b>46,698</b>	<b>70,684</b>	<b>23,000</b>

BU 2070 – District Attorney: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>District Attorney</b>				
1000 Series Estimates - Salaries & Benefits	4,605,040	3,153,034	4,605,040	-
2000 Series Estimates - Services & Supplies	749,569	381,811	749,569	-
5000 Series Estimates - Transfers & Reimbursements	(9,000)	(5,750)	(9,000)	-
Revenue Estimates	(1,046,550)	(606,298)	(1,046,550)	-
<b>District Attorney - Total</b>	<b>4,299,059</b>	<b>2,922,797</b>	<b>4,299,059</b>	<b>-</b>

BU 2080 – Public Defender: Projected to be \$145,391 under budget due to salary savings and increased revenues.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Public Defender</b>				
1000 Series Estimates - Salaries & Benefits	2,514,782	1,647,062	2,434,870	79,912
2000 Series Estimates - Services & Supplies	174,427	109,011	157,168	17,259
Revenue Estimates	(118,997)	(133,975)	(167,217)	48,220
<b>Public Defender - Total</b>	<b>2,570,212</b>	<b>1,622,098</b>	<b>2,424,821</b>	<b>145,391</b>

BU 2085 – Alternate Defender: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Alternate Defender</b>				
1000 Series Estimates - Salaries & Benefits	714,819	494,744	714,819	-
2000 Series Estimates - Services & Supplies	57,961	30,770	57,961	-
<b>Alternate Defender - Total</b>	<b>772,780</b>	<b>525,514</b>	<b>772,780</b>	<b>-</b>

BU 2086 – Conflict Defender: Projected to be \$12,887 over budget due to an increase in cases from prior year.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Conflict Defender</b>				
1000 Series Estimates - Salaries & Benefits	350,000	272,165	362,887	(12,887)
Revenue Estimates	(219,600)	-	(219,600)	-
<b>Conflict Defender - Total</b>	<b>130,400</b>	<b>272,165</b>	<b>143,287</b>	<b>(12,887)</b>



BU 2090 – Child Support Services: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Child Support Services</b>				
1000 Series Estimates - Salaries & Benefits	2,557,505	1,627,228	2,557,505	-
2000 Series Estimates - Services & Supplies	469,954	140,271	469,954	-
Revenue Estimates	(3,132,363)	(1,174,805)	(3,132,363)	-
<b>Child Support Services - Total</b>	<b>(104,904)</b>	<b>592,694</b>	<b>(104,904)</b>	<b>-</b>

BU 2310 – Sheriff-Coroner: The Sheriff's Office has reported to be **\$845,599** over budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Sheriff-Coroner</b>				
1000 Series Estimates - Salaries & Benefits	15,796,502	12,136,001	15,515,112	281,390
2000 Series Estimates - Services & Supplies	1,984,699	1,598,174	2,187,264	(202,565)
3000 Series Estimates - Other Charges	270,000	-	300,000	(30,000)
4000 Series Estimates - Fixed Assets	352,398	159,146	504,546	(152,148)
Revenue Estimates	(8,722,411)	(4,015,524)	(7,980,135)	(742,276)
<b>Sheriff-Coroner - Total</b>	<b>9,681,188</b>	<b>9,877,798</b>	<b>10,526,787</b>	<b>(845,599)</b>

BU 2510 – Jail: The Sheriff's Office has reported to be **\$66,471** over budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Jail</b>				
1000 Series Estimates - Salaries & Benefits	8,478,444	6,394,564	8,176,263	302,181
2000 Series Estimates - Services & Supplies	3,064,039	2,302,753	3,299,229	(235,190)
Revenue Estimates	(3,942,131)	(2,000,638)	(3,808,669)	(133,462)
<b>Jail - Total</b>	<b>7,600,352</b>	<b>6,696,680</b>	<b>7,666,823</b>	<b>(66,471)</b>

BU 2550 – Juvenile Hall: Projected to be **\$77,396** over budget due to increased overtime.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Juvenile Hall</b>				
1000 Series Estimates - Salaries & Benefits	2,582,229	1,839,231	2,638,682	(56,453)
2000 Series Estimates - Services & Supplies	423,851	297,776	432,328	(8,477)
5000 Series Estimates - Transfers & Reimbursements	(31,247)	(26,040)	(44,640)	13,393
Revenue Estimates	(818,573)	(394,291)	(792,714)	(25,859)
<b>Juvenile Hall - Total</b>	<b>2,156,260</b>	<b>1,716,675</b>	<b>2,233,656</b>	<b>(77,396)</b>

BU 2560 – Probation: Projected to be \$298,953 under budget due to salary savings from staff vacancies and service and supplies savings and increased revenue.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Probation</b>				
1000 Series Estimates - Salaries & Benefits	4,390,077	2,940,590	4,228,712	161,365
2000 Series Estimates - Services & Supplies	1,167,676	645,877	1,162,727	4,949
5000 Series Estimates - Transfers & Reimbursements	(65,055)	(207,962)	(124,587)	59,532
Revenue Estimates	(3,763,931)	(1,802,776)	(3,837,038)	73,107
<b>Probation - Total</b>	<b>1,728,767</b>	<b>1,575,729</b>	<b>1,429,814</b>	<b>298,953</b>

BU 2710 – Agriculture: Projected to be \$238,558 under budget due to salary savings; a reduction in services and supplies as a result of housing the cannabis program within the current Agriculture building enabling the sharing of equipment and resources.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Agriculture</b>				
1000 Series Estimates - Salaries & Benefits	1,174,602	693,257	1,011,900	162,702
2000 Series Estimates - Services & Supplies	218,671	74,058	176,656	42,015
3000 Series Estimates - Other Charges	116,606	9,475	11,000	105,606
5000 Series Estimates - Transfers & Reimbursements	-	-	90,000	(90,000)
Revenue Estimates	(1,005,843)	(196,926)	(1,024,078)	18,235
<b>Agriculture - Total</b>	<b>504,036</b>	<b>579,864</b>	<b>265,478</b>	<b>238,558</b>

BU 2830 – Emergency Services: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Office of Emergency Services</b>				
1000 Series Estimates - Salaries & Benefits	181,720	73,501	181,720	-
2000 Series Estimates - Services & Supplies	127,166	36,875	127,166	-
Revenue Estimates	(143,435)	-	(143,435)	-
<b>Office of Emergency Services - Total</b>	<b>165,451</b>	<b>110,377</b>	<b>165,451</b>	<b>-</b>

BU 2851 – Planning and Building: Projected to be \$250,872 under budget due to staff vacancies, reduced services and supplies and increased revenues in construction permits, planning & engineering and general plan maintenance.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Planning &amp; Building</b>				
1000 Series Estimates - Salaries & Benefits	3,447,832	2,279,056	3,345,570	102,262
2000 Series Estimates - Services & Supplies	846,800	618,890	829,706	17,094
5000 Series Estimates - Transfers & Reimbursements	(65,000)	-	(35,000)	(30,000)
Revenue Estimates	(1,992,242)	(1,150,255)	(2,153,758)	161,516
<b>Planning &amp; Building - Total</b>	<b>2,237,390</b>	<b>1,747,691</b>	<b>1,986,518</b>	<b>250,872</b>

BU 2860 – Animal Care: Projected to be **\$17,105** over budget due to reduced revenue which is partially offset by reduced salary and benefits and services and supplies.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Animal Care</b>				
1000 Series Estimates - Salaries & Benefits	774,544	576,979	770,777	3,767
2000 Series Estimates - Services & Supplies	474,228	251,666	404,266	69,962
Revenue Estimates	(698,838)	(289,927)	(608,004)	(90,834)
<b>Animal Care - Total</b>	<b>549,934</b>	<b>538,718</b>	<b>567,039</b>	<b>(17,105)</b>

BU 3050 – Round Valley Airport: Projected to be under budget by \$5,861.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>DOT - Round Valley Airport</b>				
2000 Series Estimates - Services & Supplies	70,005	5,754	63,898	6,107
Revenue Estimates	(35,976)	(5,134)	(35,730)	(246)
<b>DOT - Round Valley Airport - Total</b>	<b>34,029</b>	<b>620</b>	<b>28,168</b>	<b>5,861</b>

BU 3060 – Little River Airport: Projected to be over budget by **\$15,089**.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>DOT - Little River Airport</b>				
2000 Series Estimates - Services & Supplies	224,397	91,760	231,006	(6,609)
Revenue Estimates	(165,973)	(53,679)	(157,493)	(8,480)
<b>DOT - Little River Airport - Total</b>	<b>58,424</b>	<b>38,080</b>	<b>73,513</b>	<b>(15,089)</b>

BU 4010 – Public Health Administration: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Public Health Administration</b>				
1000 Series Estimates - Salaries & Benefits	1,782,283	1,082,263	1,444,138	338,145
2000 Series Estimates - Services & Supplies	1,360,667	478,876	1,009,821	350,846
3000 Series Estimates - Other Charges	20,000	-	-	20,000
5000 Series Estimates - Transfers & Reimbursements	(1,093,009)	(352,210)	(713,838)	(379,171)
Revenue Estimates	(2,041,692)	(912,742)	(1,711,872)	(329,820)
<b>Public Health Administration - Total</b>	<b>28,249</b>	<b>296,187</b>	<b>28,249</b>	<b>-</b>

BU 4011 – Environmental Health: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Environmental Health</b>				
1000 Series Estimates - Salaries & Benefits	2,045,193	1,128,068	1,514,954	530,239
2000 Series Estimates - Services & Supplies	631,069	137,520	279,909	351,160
4000 Series Estimates - Fixed Assets	204,333	187,863	187,863	16,470
5000 Series Estimates - Transfers & Reimbursements	(54,817)	(1,518)	22,780	(77,597)
Revenue Estimates	(2,460,336)	(1,704,221)	(1,640,064)	(820,272)
Designated Reserve Adjustment	(225,258)	-	(225,258)	-
<b>Environmental Health - Total</b>	<b>140,184</b>	<b>(252,289)</b>	<b>140,184</b>	<b>-</b>

BU 4012 – Substance Use Disorder Treatment (SUDT): Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Substance Use Disorder Treatment</b>				
1000 Series Estimates - Salaries & Benefits	2,190,349	1,482,378	1,907,844	282,505
2000 Series Estimates - Services & Supplies	399,560	361,216	537,630	(138,070)
4000 Series Estimates - Fixed Assets	24,000	31,952	31,952	(7,952)
5000 Series Estimates - Transfers & Reimbursements	(546,194)	(34,791)	(497,517)	(48,677)
Revenue Estimates	(1,979,344)	(614,512)	(1,891,538)	(87,806)
<b>Substance Use Disorder Treatment - Total</b>	<b>88,371</b>	<b>1,226,243</b>	<b>88,371</b>	<b>-</b>

BU 4013 – Public Health Nursing: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Public Health Nursing</b>				
1000 Series Estimates - Salaries & Benefits	1,523,568	854,028	1,167,317	356,251
2000 Series Estimates - Services & Supplies	459,403	149,469	269,382	190,021
3000 Series Estimates - Other Charges	113,850	56,925	113,850	-
4000 Series Estimates - Fixed Assets	93,714	93,714	93,714	-
5000 Series Estimates - Transfers & Reimbursements	45,790	-	45,790	-
Revenue Estimates	(2,011,376)	(895,535)	(1,465,104)	(546,272)
<b>Public Health Nursing - Total</b>	<b>224,949</b>	<b>258,602</b>	<b>224,949</b>	<b>-</b>



BU 4016 – Emergency Medical Services: Projected to be \$55,000 under budget due to dispatch contracted services coming in less than budgeted.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Emergency Medical Services</b>				
1000 Series Estimates - Salaries & Benefits	-	96	-	-
2000 Series Estimates - Services & Supplies	49,200	8,100	39,403	9,797
3000 Series Estimates - Other Charges	1,163,077	290,852	1,024,850	138,227
Revenue Estimates	(970,191)	(518,507)	(877,167)	(93,024)
<b>Emergency Medical Services - Total</b>	<b>242,086</b>	<b>(219,460)</b>	<b>187,086</b>	<b>55,000</b>

BU 4070 – County Medical Services Program: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>County Medical Services Program</b>				
2000 Series Estimates - Services & Supplies	3,793,863	1,331,658	1,408,972	2,384,891
3000 Series Estimates - Other Charges	623,572	-	376,000	247,572
5000 Series Estimates - Transfers & Reimbursements	415,000	-	375,000	40,000
Revenue Estimates	(7,010,824)	(2,114,778)	(3,812,466)	(3,198,358)
Designated Reserve Adjustment	2,425,961	-	1,900,066	525,895
<b>County Medical Services Program - Total</b>	<b>247,572</b>	<b>(783,120)</b>	<b>247,572</b>	<b>-</b>

BU 4080 – California Children's Services: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>California Children's Services</b>				
1000 Series Estimates - Salaries & Benefits	758,169	485,477	611,468	146,701
2000 Series Estimates - Services & Supplies	257,262	57,515	114,589	142,673
3000 Series Estimates - Other Charges	212,773	54,529	212,773	-
5000 Series Estimates - Transfers & Reimbursements	8,657	-	8,657	-
Revenue Estimates	(1,146,537)	(199,665)	(857,163)	(289,374)
<b>California Children's Services - Total</b>	<b>90,324</b>	<b>397,856</b>	<b>90,324</b>	<b>-</b>

BU 4510 – Solid Waste: Projected to be \$155,550 under budget at year end due to a special project coming in under estimated cost and a second project being eliminated; increased revenues based on prior year actuals.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Solid Waste</b>				
1000 Series Estimates - Salaries & Benefits	67,929	60,837	67,929	-
2000 Series Estimates - Services & Supplies	145,672	50,895	108,172	37,500
Revenue Estimates	(301,955)	(185,682)	(420,005)	118,050
<b>Solid Waste - Total</b>	<b>(88,354)</b>	<b>(73,950)</b>	<b>(243,904)</b>	<b>155,550</b>

BU 5010 – Social Services Administration: Projected to be \$1,099,479 under budget due to receipt of reimbursement to the General Fund for indirect costs.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Social Services Administration</b>				
1000 Series Estimates - Salaries & Benefits	30,073,207	19,543,990	26,233,188	3,840,019
2000 Series Estimates - Services & Supplies	5,491,926	3,138,987	5,009,435	482,491
3000 Series Estimates - Other Charges	9,032,062	3,924,932	7,020,145	2,011,917
4000 Series Estimates - Fixed Assets	298,000	309,948	309,948	(11,948)
5000 Series Estimates - Transfers & Reimbursements	(2,684,087)	137,320	(3,466,192)	782,105
Revenue Estimates	(41,111,629)	(17,297,705)	(35,106,524)	(6,005,105)
<b>Social Services Administration - Total</b>	<b>1,099,479</b>	<b>9,757,473</b>	<b>-</b>	<b>1,099,479</b>

BU 5020 – HHSA Administration: Projected to be at budget. Savings in this budget unit are directly offset by a reduction in reimbursements from other Agency budgets.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>HHSA Administration</b>				
1000 Series Estimates - Salaries & Benefits	1,370,853	1,360,202	2,078,793	(707,940)
2000 Series Estimates - Services & Supplies	316,184	336,927	523,172	(206,988)
4000 Series Estimates - Fixed Assets	10,000	-	-	10,000
5000 Series Estimates - Transfers & Reimbursements	(1,697,037)	(1,031,658)	(2,601,965)	904,928
Revenue Estimates	-	(32,638)	-	-
<b>HHSA Administration - Total</b>	<b>-</b>	<b>632,834</b>	<b>-</b>	<b>-</b>

BU 5130 – Cal Works/Foster Care: Projected to be \$896 under budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Cal Works/Foster Care</b>				
3000 Series Estimates - Other Charges	25,729,940	16,045,720	23,328,194	2,401,746
Revenue Estimates	(23,838,655)	(9,553,545)	(21,437,805)	(2,400,850)
<b>Cal Works/Foster Care - Total</b>	<b>1,891,285</b>	<b>6,492,174</b>	<b>1,890,389</b>	<b>896</b>

BU 5170 – In-Home Supportive Services: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>In-Home Supportive Services</b>				
2000 Series Estimates - Services & Supplies	293,000	-	293,000	-
3000 Series Estimates - Other Charges	4,019,078	2,858,961	4,019,078	-
Revenue Estimates	(2,832,791)	(1,374,038)	(2,832,791)	-
<b>In-Home Supportive Services - Total</b>	<b>1,479,287</b>	<b>1,484,923</b>	<b>1,479,287</b>	<b>-</b>

BU 5190 – General Assistance: Projected to be \$44,323 under budget due to additional support in the community decreasing the length of time a case is open; offset by decreased revenue due to a vacant position which generates the SSI income for this budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>General Relief/Assistance</b>				
2000 Series Estimates - Services & Supplies	51,500	42,606	57,500	(6,000)
3000 Series Estimates - Other Charges	621,895	309,231	558,395	63,500
Revenue Estimates	(73,525)	(38,207)	(60,348)	(13,177)
<b>General Relief/Assistance - Total</b>	<b>599,870</b>	<b>313,630</b>	<b>555,547</b>	<b>44,323</b>

BU 6210 – Farm Advisor: Projected to be \$3,500 under budget due to decreased services and supplies.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Farm Advisor</b>				
1000 Series Estimates - Salaries & Benefits	183,772	135,330	183,772	-
2000 Series Estimates - Services & Supplies	48,399	30,437	44,899	3,500
<b>Farm Advisor - Total</b>	<b>232,171</b>	<b>165,767</b>	<b>228,671</b>	<b>3,500</b>

BU 7110 – County Museum: Projected to be \$2,020 under budget due to salary savings, partially offset by increased services and supplies and a slight increase in revenue.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>County Museum</b>				
1000 Series Estimates - Salaries & Benefits	444,120	251,176	351,620	92,500
2000 Series Estimates - Services & Supplies	105,018	67,718	195,618	(90,600)
Revenue Estimates	(9,312)	(6,288)	(9,432)	120
<b>County Museum - Total</b>	<b>539,826</b>	<b>312,607</b>	<b>537,806</b>	<b>2,020</b>

BU 9991 – Contingency: Projected to be at \$500,000 under budget due to no need for contingency funds as a result of various budget adjustments throughout the year.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Contingency</b>				
9000 Series Estimate - Appropriation for Contingency	500,000	-	-	500,000
<b>Contingency - Total</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>

The total anticipated fund balance carryover in the General Fund is projected to be **\$4,522,038** at year end.

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

This summary provides information on Non-General Fund budget unit projections for Third Quarter of FY 2016-17. The period of time covered includes July 1, 2016 through March 31, 2017, the first three quarters of the fiscal year.

BU 0326 – Water Agency: Projected to be \$99,975 under budget due to lower than budgeted salaries and contract savings. The budgeted salary costs are used to reimburse staff within the Executive Office for Water Agency work.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Water Agency</b>				
1000 Series Estimates - Salaries & Benefits	69,820	-	53,707	16,113
2000 Series Estimates - Services & Supplies	363,445	-	255,000	108,445
3000 Series Estimates - Other Charges	26,000	-	25,000	1,000
Revenue Estimates	(343,227)	-	(310,644)	(32,583)
<b>Water Agency - Total</b>	<b>116,038</b>	<b>-</b>	<b>23,063</b>	<b>92,975</b>

BU 0327 – Air Quality Management District: Projected to be \$182,595 under budget due to increased revenue and salary savings and reduced services & supplies and contracted services.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Air Quality Management District</b>				
1000 Series Estimates - Salaries & Benefits	718,399	-	692,135	26,264
2000 Series Estimates - Services & Supplies	217,708	-	215,992	1,716
3000 Series Estimates - Other Charges	25,000	-	4,391	20,609
4000 Series Estimates - Fixed Assets	5,000	-	-	5,000
Revenue Estimates	(927,050)	-	(1,056,056)	129,006
<b>Air Quality Management District - Total</b>	<b>39,057</b>	<b>-</b>	<b>(143,538)</b>	<b>182,595</b>

BU 1942 – Recorder Modernization: Projected to be \$16,771 under budget due to increased revenues.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Recorder Modernization</b>				
2000 Series Estimates - Services & Supplies	47,000	44,609	44,609	2,391
Revenue Estimates	(66,200)	(66,304)	(80,580)	14,380
<b>Recorder Modernization - Total</b>	<b>(19,200)</b>	<b>(21,695)</b>	<b>(35,971)</b>	<b>16,771</b>



BU 1944 – Micrographics: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Micrographics</b>				
1000 Series Estimates - Salaries & Benefits	53,633	50,734	68,798	(15,165)
2000 Series Estimates - Services & Supplies	17,261	5,712	7,561	9,700
Revenue Estimates	(70,894)	(28,298)	(76,359)	5,465
<b>Micrographics - Total</b>	-	<b>28,149</b>	-	-

BU 2313 – Sheriff COPS: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Sheriff COPS</b>				
1000 Series Estimates - Salaries & Benefits	91,556	32,821	91,556	-
2000 Series Estimates - Services & Supplies	8,094	248	8,094	-
5000 Series Estimates - Transfers & Reimbursements	500	500	500	-
Revenue Estimates	(100,150)	(117,345)	(100,150)	-
<b>Sheriff COPS - Total</b>	-	<b>(83,776)</b>	-	-

BU 2315 – Sheriff Special Projects: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Sheriff Special Projects</b>				
2000 Series Estimates - Services & Supplies	20,250	455	20,250	-
Revenue Estimates	(20,250)	(9,510)	(20,250)	-
<b>Sheriff Special Projects - Total</b>	-	<b>(9,055)</b>	-	-

BU 2511 – Jail COPS: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Jail COPS</b>				
2000 Series Estimates - Services & Supplies	24,910	-	24,910	-
5000 Series Estimates - Transfers & Reimbursements	150	150	150	-
Revenue Estimates	(25,060)	(29,323)	(25,060)	-
<b>Jail COPS - Total</b>	-	<b>(29,173)</b>	-	-

BU 2840 – Fish and Game Commission: Projected to be **\$19,380** over budget due to lower than anticipated revenue.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Fish &amp; Game Commission</b>				
2000 Series Estimates - Services & Supplies	60,528	19,216	56,978	3,550
Revenue Estimates	(35,320)	(14,371)	(12,390)	(22,930)
<b>Fish &amp; Game Commission - Total</b>	<b>25,208</b>	<b>4,845</b>	<b>44,588</b>	<b>(19,380)</b>

BU 2852 – Planning and Building Special Fund: Projected to be \$93,473 under budget due a reduction in services and supplies offset by reduced revenue.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Planning &amp; Building Spec Fund</b>				
2000 Series Estimates - Services & Supplies	197,257	19,563	66,500	130,757
5000 Series Estimates - Transfers & Reimbursements	10,000	-	10,000	-
Revenue Estimates	(97,500)	(44,650)	(60,216)	(37,284)
<b>Planning &amp; Building Spec Fund - Total</b>	<b>109,757</b>	<b>(25,087)</b>	<b>16,284</b>	<b>93,473</b>

BU 2861 – Mobile Spay and Neuter: Projected to be \$5,140 under budget due to increased revenue offset by decreased services and supplies.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>Mobile Spay &amp; Neuter Program</b>				
2000 Series Estimates - Services & Supplies	46,000	29,602	41,360	4,640
5000 Series Estimates - Transfers & Reimbursements	20,500	10,243	20,500	-
Revenue Estimates	(35,000)	(34,471)	(41,000)	6,000
<b>Mobile Spay &amp; Neuter Program - Total</b>	<b>31,500</b>	<b>5,374</b>	<b>20,860</b>	<b>10,640</b>

BU 3010 – DOT Administration and Road Maintenance: Projected to be \$544,259 under budget due to difficulty in recruitment and retention for road crew and heavy equipment mechanic positions; decreased services and supplies; offset by lower than anticipated revenue.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>DOT - Admin &amp; Road Maintenance</b>				
1000 Series Estimates - Salaries & Benefits	6,585,720	4,518,828	6,015,311	570,409
2000 Series Estimates - Services & Supplies	2,496,848	1,695,466	2,407,914	88,934
4000 Series Estimates - Fixed Assets	483,418	66,389	500,000	(16,582)
5000 Series Estimates - Transfers & Reimbursements	(273,145)	-	(273,145)	-
Revenue Estimates	(10,238,618)	(8,523,100)	(10,140,116)	(98,502)
<b>DOT - Admin &amp; Road Maintenance - Total</b>	<b>(945,777)</b>	<b>(2,242,416)</b>	<b>(1,490,036)</b>	<b>544,259</b>

BU 3030 – DOT Storm Damage: Projected to be \$78,747 under budget due to increased revenues from unanticipated state funding for closeout of prior years' storm damage; offset by increased expenditures a result of the damage during winter storms.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>DOT Storm Damage</b>				
2000 Series Estimates - Services & Supplies	395,944	360,501	712,744	(316,800)
Revenue Estimates	(316,453)	(587,667)	(712,000)	395,547
<b>DOT Storm Damage - Total</b>	<b>79,491</b>	<b>(227,166)</b>	<b>744</b>	<b>78,747</b>

BU 3041 – DOT Federal and State Projects: Projected to be **\$308,476** over budget due to delay in revenue until FY 2017/18; offset by reduced services and supplies due to delayed construction projects.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>DOT Federal &amp; State Programs</b>				
2000 Series Estimates - Services & Supplies	10,285,912	5,144,639	7,777,970	2,507,942
3000 Series Estimates - Other Charges	167,000	24,650	114,650	52,350
Revenue Estimates	(8,207,780)	(4,556,159)	(5,339,012)	(2,868,768)
<b>DOT Federal &amp; State Programs - Total</b>	<b>2,245,132</b>	<b>613,130</b>	<b>2,553,608</b>	<b>(308,476)</b>

BU 3080 – Round Valley Airport – Restricted Fund: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>DOT-Rnd Valley Airport - Restricted Fund</b>				
5000 Series Estimates - Transfers & Reimbursements	30,000	-	30,000	-
Revenue Estimates	(30,000)	-	(30,000)	-
<b>DOT-Rnd Valley Airport - Restricted Fund - Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

BU 3090 – Little River Airport Restricted Fund: Projected to be at budget.

	2016-2017 Revised Budget	2016-2017 Actuals 3/31/2017	2016-2017 Projected 6/30/2017	Differences in NCC (increase/decrease)
<b>DOT- Little River Airport - Restricted Fund</b>				
5000 Series Estimates - Transfers & Reimbursements	5,000	-	5,000	-
<b>DOT- Little River Airport - Restricted Fund - Total</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>

BU 4050 – Mental Health: Projected to be **\$1,548,248** over budget, largely as a result of state audit adjustments this fiscal year. Additionally, the State unexpectedly reduced 2011 Realignment revenues by \$750,000. The Mental Health Fund (1221) currently has an accrued balance of \$3,025,960 which will be utilized to cover revenue reductions as a result of audit recoupments. Below is a table showing the audit adjustments that have impacted the FY 2016-17 budget, or which the County has received written confirmation from the Department of Health Care Services (DHCS) that will impact the budget this fiscal year. There is no change on the 3<sup>rd</sup> Quarter projection from what was projected at mid-year.

**Mental Health Audit Adjustments within FY 2016-17**

<b>Audit Date</b>	<b>Credit/(Deduction)</b>	<b>Date of Receipt</b>
FY 06-07	2,379,160.00	May 2017*
FY 09-10	655,631.00	November 2016
FY 09-10	(1,087,947.00)	January 2017
FY 09-10	419,614.10	February 2017
2,366,458.10		

\*County Auditor received written correspondence from DHCS with a projected date of receipt.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Mental Health</b>				
1000 Series Estimates - Salaries & Benefits	3,835,010	2,104,705	3,007,319	827,691
2000 Series Estimates - Services & Supplies	2,076,470	1,152,726	1,713,345	363,125
3000 Series Estimates - Other Charges	16,108,254	11,008,958	17,170,712	(1,062,458)
4000 Series Estimates - Fixed Assets	-	-	40,000	(40,000)
5000 Series Estimates - Transfers & Reimbursements	(752,460)	61,533	(599,030)	(153,430)
Revenue Estimates	(21,267,274)	(1,881,720)	(19,784,098)	(1,483,176)
<b>Mental Health - Total</b>	<b>-</b>	<b>12,446,202</b>	<b>1,548,248</b>	<b>(1,548,248)</b>

BU 4051 – Mental Health Services Act: Projected to be \$733,359 under budget due to a combination of salary savings and lower than anticipated program costs.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Mental Health Services Act</b>				
1000 Series Estimates - Salaries & Benefits	213,362	102,429	156,173	57,189
2000 Series Estimates - Services & Supplies	3,024,745	171,016	2,769,390	255,355
3000 Series Estimates - Other Charges	25,000	-	5,000	20,000
5000 Series Estimates - Transfers & Reimbursements	2,992,012	1,474,680	2,937,816	54,196
Revenue Estimates	(3,877,716)	(2,273,739)	(4,224,335)	346,619
<b>Mental Health Services Act - Total</b>	<b>2,377,403</b>	<b>(525,614)</b>	<b>1,644,044</b>	<b>733,359</b>

BU 4511 – Landfill Closures: Projected to be \$424,220 under budget due to postponement of South Coast Closure project and lower than anticipated fuel costs; offset by increased revenue.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Landfill Closure</b>				
2000 Series Estimates - Services & Supplies	1,041,126	363,210	774,175	266,951
4000 Series Estimates - Fixed Assets	9,000	-	-	9,000
Revenue Estimates	(445,000)	(242,803)	(593,269)	148,269
<b>Landfill Closure - Total</b>	<b>605,126</b>	<b>120,406</b>	<b>180,906</b>	<b>424,220</b>

BU 6110 – Library: Projected to be \$691,855 under budget due to staff vacancies, decreased services and supplies including a one-time reduction of \$99,119 in A-87 costs.

	<b>2016-2017 Revised Budget</b>	<b>2016-2017 Actuals 3/31/2017</b>	<b>2016-2017 Projected 6/30/2017</b>	<b>Differences in NCC (increase/decrease)</b>
<b>Library</b>				
1000 Series Estimates - Salaries & Benefits	1,948,926	1,322,926	1,740,117	208,809
2000 Series Estimates - Services & Supplies	1,260,302	797,450	1,064,990	195,312
4000 Series Estimates - Fixed Assets	46,000	28,739	46,000	-
5000 Series Estimates - Transfers & Reimbursements	121,150	-	35,000	86,150
Revenue Estimates	(3,064,872)	(2,440,043)	(3,266,456)	201,584
<b>Library - Total</b>	<b>311,506</b>	<b>(290,928)</b>	<b>(380,349)</b>	<b>691,855</b>

## COUNTY LABOR UPDATE

MCPAA is in negotiations and all other contracts with Mendocino County bargaining units are current.

### Status of Labor Contracts As of March 31, 2017

Bargaining Unit	Employee Count 3/31/17*	Contract Status	Contract Start Date	Contract End Date
Confidential	27	Current	9/1/2015	8/31/2017
Department Heads	15	Current	9/1/2015	8/31/2018
DSA	135	Current	7/1/2014	6/30/2017
Management	56	Current	10/1/2015	9/30/2017
MCLEMA	9	Current	7/1/2014	6/30/2017
MCPAA	28	In negotiations	1/1/2015	12/31/2016
MCPEA	53	Current	10/1/2015	9/30/2017
SEIU	766	Current	7/1/2015	6/30/2017
Unrepresented**	28	Current	9/1/2015	8/31/2018

\* Does Not Include Extra Help

\*\*Tied to Department Heads Bargaining Group

#### Acronym Definitions:

DSA: Deputy Sheriffs Association

MCLEMA: Mendocino County Law Enforcement Management Association

MCPAA: Mendocino County Public Attorneys Association

MCPEA: Mendocino County Probation Employees Association

SEIU 1021: Service Employees' International Union, Local 1021

SEIU ULTCW: Service Employees' International Union, United Long Term Care Workers

## HUMAN RESOURCES UPDATE

**Recruitment Summary:** Between July 1, 2016 – March 31, 2017 Human Resources received 516 staffing requests, conducted 267 recruitments, received 4,175 applications, conducted 234 examinations, and prepared 223 certifications. During this time period, the County hired 183 new employees and had 175 employee terminations.

**Leadership Initiative:** The Executive Office hosts a quarterly expanded leadership meeting where department heads, managers and supervisors 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 March 8th Expanded Leadership Team meeting had its largest participation with approximately 75 staff in attendance.

The Leadership Book Club meets every other Thursday from 12:00 pm - 1:00 pm at 501 Low Gap Road. Over the past 6 months, the book club has completed 3 books, including a work book, 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. County employees participating in leadership activities have identified several opportunities for improvement. MCELT has ranked the top issues and will be working with the Expanded Leadership Team to develop work groups to take on identified projects.

In March, MCELT sent out a survey to participants that have been involved in prior leadership activities and are part of the Expanded Leadership Team. The survey provided MCELT valuable feedback and participants the opportunity to select a project team that they would like to contribute to. We received 113 responses from the survey, with 70 people volunteering to participate on one of the project teams. Participants have been notified of their teams and meetings shall begin in June.

**Wellness:** MCWOW launched an all new Wellness Challenge, called HealthTrails, which began on March 27. A total of 252 participants (18 teams) embarked on this year's HealthTrails Challenge. It encourages them to track exercise minutes, water consumption, and produce intake as they earn virtual miles and blaze a trail of good health together.

**County-Wide Training Program:** There were a total of 411 training seats filled by County employees at the end of March in the 2016/17 Fiscal Year. Since last quarter, the classes included: Professional Communication/Team Work Skills, 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: Customer Service Skills, Intermediate Excel, Dealing with Difficult People, Advanced Excel, Diversity and Leadership Skills.

**Human Resources Integration with Health & Human Services Agency Staff Resources:** Human Resources continues to work closely with HHSA Administration to streamline and improve services related to employee hiring, retention, training and discipline, and to provide analytical reports.

## THIRD QUARTER RECOMMENDATIONS

### Recommended Actions:

1. Accept the Fiscal Year 2016-2017 Third Quarter Report as presented.





**County of Mendocino**  
**BU 1000 Revenue Forecast For Fiscal Year 2016-17**

Revenue Description		2012/13 Adopted Budget	2012/13 Actual	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 thru 3/31/2017	2016/17 Projected Auditor
Current Secured Property Tax	821110	28,450,000	28,021,871	28,500,000	28,470,016	28,980,000	29,763,529	30,500,000	30,730,136	31,526,000	17,592,069	31,750,000
Current Unsecured Property Tax	821120	1,027,000	990,837	960,000	1,036,384	1,020,000	961,540	960,000	1,005,803	1,000,000	995,371	1,025,000
Current Supplemental Roll Taxes	821130	-	(141,357)	-	126,805	128,000	249,292	250,000	327,276	250,000	253,914	300,000
Prior Year Secured Taxes	821210	-	1,548,638	-	142,883	140,000	(12,096)	-	(2,731)	-	2,711	2,711
Prior Year Unsecured Taxes	821220	100,000	60,659	80,000	28,573	25,000	65,483	50,000	44,674	50,000	22,429	50,000
Penalties & Cost on Delinquent Taxes	821400	660,000	617,764	600,000	751,558	650,000	729,599	600,000	696,543	650,000	61,583	650,000
Sales and Use Tax - County 1% Share	821500	3,500,000	3,605,583	3,750,000	3,917,219	4,200,000	4,491,936	4,700,000	5,325,470	4,100,000	3,514,706	5,500,000
Sales and Use Tax - Public Safety	821510	6,000,000	6,368,096	6,700,000	6,558,646	6,700,000	7,049,260	7,200,000	6,888,143	-	-	-
Timber Yield Taxes	821600	250,000	262,473	210,000	240,504	250,000	334,076	300,000	381,912	325,000	297,861	350,000
Highway Property Rentals	821700	-	3,475	-	2,239	-	-	-	-	-	-	-
Room Occupancy Tax	821701	3,600,000	3,617,553	3,700,000	3,855,504	3,900,000	4,491,130	4,400,000	4,944,101	4,900,000	3,194,351	5,100,000
Property Transfer Tax	821702	400,000	395,302	420,000	446,610	450,000	521,472	500,000	791,430	600,000	455,315	600,000
Property Tax In Lieu of VLF Revenues	821704	9,882,962	9,882,962	10,007,487	10,007,487	10,180,000	10,203,634	10,517,000	10,516,886	10,750,000	5,406,205	10,812,410
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	1,239,977	1,239,977	1,233,601	1,233,601	1,234,000	1,423,231	554,200	554,203	-	-	-
Williamson Act Replacement Tax	821706	500,000	455,051	460,000	442,987	440,000	458,533	450,000	487,555	480,000	287,558	500,000
Franchise Fees	822210	730,000	722,223	725,000	744,938	725,000	757,841	750,000	777,701	750,000	102,217	775,000
Forfeiture and Penalties	823300	-	-	-	41,518	-	2,221	-	-	-	-	-
Interest Income	824100	130,000	201,618	175,000	161,387	200,000	123,905	100,000	218,285	110,000	133,468	200,000
Motor Vehicle In Lieu	825150	-	39,189	-	32,434	30,000	31,306	30,000	29,876	30,000	33,047	33,037
SB90 Reimbursement (State Mandated Cost)	825398	-	250	-	1,502	347,070	347,070	-	-	-	-	-
Open Space Subvention (Williamson Act)	825454	-	-	-	-	-	-	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	305,000	306,713	307,000	300,233	300,000	303,601	300,000	295,028	300,000	143,121	286,242
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	-	118	-	116	-	1,138	-	1,421	-	-	-
Federal Land In Lieu Taxes	825660	489,300	489,299	535,879	535,879	591,815	591,815	558,500	606,453	550,000	630,421	630,421
Federal Other	825670	1,000	1,338	1,000	1,278	1,200	1,337	1,300	1,301	1,200	1,349	1,349
Other Government Agency Revenue (County RDA return)	825810	70,000	39,890	65,000	168,553	-	-	-	-	-	-	-
Solid Waste Fee	826315	-	-	-	-	-	-	-	-	-	-	-
County Cost Plan Charges/Property Tax Admin Fee	826402	730,802	664,276	518,000	599,630	720,000	882,488	1,067,800	1,025,867	1,310,665	951,724	1,310,665
Prior Year Revenue	827400	-	-	-	-	-	2,678,496	223,000	264,979	-	4,428	5,000
Sale of Fixed Assets	827500	-	45,196	5,104	82,104	-	33,679	-	45,034	-	27,320	27,320
Other Sales	827600	-	-	-	-	-	-	-	-	-	-	-
Card Rebate Programs - US Bank & Bank of America	827700	4,000	7,707	4,000	23,485	35,000	59,093	56,700	58,322	55,000	43,814	70,000
Refund Jury & Witness Fees	827701	-	15	-	34	-	15	-	45	-	275	275
Donations	827707	-	-	-	-	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	780,000	1,176,569	780,000	773,492	770,000	765,727	765,700	757,118	760,000	-	760,000
Operating Transfers In (Mental Health A-87)	827802	402,693	402,857	453,000	448,033	386,558	205,525	138,100	138,190	-	-	-
<b>Total</b>		<b>59,382,734</b>	<b>61,156,139</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>34,285,258</b>	<b>60,869,430</b>

Prepared by Auditor-Controller

THIRD QUARTER REPORT

EXHIBIT A