

COUNTY OF TEHAMA
101
GENERAL FUND
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS
as of April 30, 2017

AMOUNTS IN 000'S 10 months = 83.3 % of year

REVENUES

	Budgeted Amount	Year to Date	Amount to be Secured	%s Received	Prior 3yr Average	Prior 3yr Average
Taxes	\$ 18,930	\$ 14,509	\$ 4,421	76.6%	82.8%	\$ 14,181
License & Permits	\$ 1,432	\$ 1,383	\$ 49	96.6%	106.8%	\$ 1,372
Fines & Forfeitures	\$ 1,555	\$ 910	\$ 645	58.5%	96.7%	\$ 1,487
From Property	\$ 176	\$ 303	\$ (127)	172.2%	93.9%	\$ 171
Aid from Other Gov't	\$ 3,263	\$ 2,159	\$ 1,104	66.2%	80.2%	\$ 2,429
Charges for Services	\$ 4,503	\$ 3,133	\$ 1,370	69.6%	75.9%	\$ 2,996
Other Revenue	\$ 1,258	\$ 960	\$ 298	76.3%	265.8%	\$ 767
Total Revenues	\$ 31,117	\$ 23,357	\$ 7,760	75.1%	85.4%	\$ 23,403

APPROPRIATIONS

	Budgeted Amount	Year to Date	Amount Available	%s Expended	Prior 3yr Average	Prior 3yr Average
Salary/Benefits	\$ 12,207	\$ 9,089	\$ 3,118	74.5%	74.8%	\$ 8,310
Service/Supplies	\$ 5,210	\$ 2,907	\$ 2,303	55.8%	55.7%	\$ 2,511
Other Charges	\$ 1,655	\$ 1,083	\$ 572	65.4%	64.9%	\$ 1,004
Fixed Assets	\$ 608	\$ 238	\$ 370	39.1%	44.2%	\$ 488
Transfers/Reimburse	\$ 22,422	\$ 17,518	\$ 4,904	78.1%	71.6%	\$ 14,615
Total Appropriations	\$ 42,102	\$ 30,835	\$ 11,267	73.2%	69.7%	\$ 26,928

CONTINGENCIES

General	\$ 1,460,000					
	\$ (212,014)	Mid-Year Adjustments				
	<u>\$ 1,247,986</u>	Balance	\$ 1,247,986			
Special	\$ 82,295		Balance	\$ 82,295		
Fuel Cost Contingency	\$ 40,000		Balance	\$ 40,000		

COUNTY OF TEHAMA
112
HEALTH SERVICES FUND
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS
as of April 30, 2017

AMOUNTS IN 000'S 10 months = 83.3 % of year

REVENUES

	Budgeted Amount	Year to Date	Amount to be Secured	%'s Received	Prior 3yr Average	Prior 3yr Average
Taxes	\$ -	\$ -	\$ -	0.0%		
License & Permits	\$ -	\$ -	\$ -	0.0%		
Fines & Forfeitures	\$ -		\$ -	0.0%		
From Property				0.0%		
Aid from Other Gov't	\$ 16,219	\$ 10,751	\$ 5,468	66.3%	65.8%	\$ 9,892
Charges for Services	\$ 6,886	\$ 2,390	\$ 4,496	34.7%	52.3%	\$ 3,162
Other Revenue	\$ 166	\$ 104	\$ 62	62.7%	52.5%	\$ 205
Total Revenues	<u>\$ 23,271</u>	<u>\$ 13,245</u>	<u>\$ 10,026</u>	<u>56.9%</u>	<u>61.7%</u>	<u>\$ 13,259</u>

APPROPRIATIONS

	Budgeted Amount	Year to Date	Amount Available	%'s Expended	Prior 3yr Average	Prior 3yr Average
Salary/Benefits	\$ 14,522	\$ 9,221	\$ 5,301	63.5%	64.6%	\$ 8,908
Service/Supplies	\$ 4,868	\$ 3,582	\$ 1,286	73.6%	55.1%	\$ 2,566
Other Charges	\$ 3,114	\$ 2,312	\$ 802	74.2%	83.5%	\$ 2,234
Fixed Assets	\$ 314	\$ 35	\$ 279	11.1%	26.9%	\$ 195
Transfers/Reimburse	\$ 868	\$ 766	\$ 102	88.2%	96.8%	\$ (23)
Total Appropriations	<u>\$ 23,686</u>	<u>\$ 15,916</u>	<u>\$ 7,770</u>	<u>67.2%</u>	<u>64.3%</u>	<u>\$ 13,880</u>

CONTINGENCIES

General	\$ -
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COUNTY OF TEHAMA

106

PUBLIC SAFETY FUND

FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

April 30, 2017

10 months = 83.3 % of year

AMOUNTS IN 000'S
REVENUES

	Budgeted Amount	Year to Date	Amount to be Secured	%s Received	Prior 3yr Average	Prior 3yr Average
General: PSAF	\$ 3,216	\$ 2,957	\$ 259	91.9%	109.9%	\$ 3,456
General: Co. Contribution	\$ 17,896	\$ 14,600	\$ 3,296	81.6%	76.5%	\$ 12,061
DA Criminal	\$ 280	\$ 124	\$ 156	44.3%	57.6%	\$ 161
DA Auto Fraud	\$ 42	\$ 12	\$ 30	28.6%	0.0%	\$ -
DA Fraud Work/Comp	\$ 114	\$ 46	\$ 68	40.4%	64.9%	\$ 62
Bailiff	\$ 551	\$ 335	\$ 216	60.8%	62.6%	\$ 314
Public Defender	\$ 35	\$ 2	\$ 33		0.0%	\$ 41
Sheriff	\$ 2,002	\$ 1,065	\$ 937	53.2%	68.9%	\$ 876
Sheriff-Auto Shop	\$ 137	\$ 64	\$ 73	46.7%	71.4%	\$ 97
Sheriff-Animal Reg	\$ -	\$ -	\$ -			\$ -
Sheriff-Court Security	\$ 175	\$ 169	\$ 6	96.6%	62.5%	\$ 69
Sheriff-Work Farm	\$ 68	\$ -	\$ 68			\$ -
Jail	\$ 1,417	\$ 432	\$ 985	30.5%	62.8%	\$ 713
Jail-Health Services	\$ 100	\$ 91	\$ 9	91.0%	46.8%	\$ 47
Day Reporting Center	\$ 1,613	\$ 718	\$ 895	44.5%	47.6%	\$ 702
Juvenile Hall	\$ 128	\$ 119	\$ 9	93.0%	74.4%	\$ 86
Probation	\$ 1,580	\$ 964	\$ 616	61.0%	48.2%	\$ 766
Prob 1st Offender	\$ 241	\$ 171	\$ 70	71.0%	70.7%	\$ 153
Total Revenues	\$ 29,595	\$ 21,869	\$ 7,726	73.9%	74.6%	\$ 19,552 *

APPROPRIATIONS

	Budgeted Amount	Year to Date	Amount Available	%s Expended	Prior 3yr Average	Prior 3yr Average
General (Contingency)	\$ 739	\$ -	\$ 739	0.0%	0.0%	\$ -
DA Welfare Fraud		\$ 86	\$ (86)		0.0%	\$ 92 \$ (6)
DA Early Welfare Fraud		\$ 60	\$ (60)		0.0%	\$ 40 \$ 20
DA Criminal	\$ 2,514	\$ 1,811	\$ 703	72.0%	72.2%	\$ 1,610 \$ 201
DA Ins. Fraud Auto	\$ 42	\$ 21	\$ 21	50.0%	0.0%	\$ - \$ 21
DA Ins. Fraud Work/Comp	\$ 114	\$ 82	\$ 32	71.9%	78.4%	\$ 73 \$ 9
Bailiff	\$ 551	\$ 431	\$ 120	78.2%	70.7%	\$ 354 \$ 77
Public Defender	\$ 989	\$ 729	\$ 260	73.7%	72.0%	\$ 696 \$ 33
Sheriff	\$ 8,821	\$ 7,232	\$ 1,589	82.0%	75.7%	\$ 5,959 \$ 1,273
Sheriff Auto Shop	\$ 480	\$ 317	\$ 163	66.0%	58.6%	\$ 273 \$ 44
Sheriff-Animal Reg	\$ 248	\$ 178	\$ 70	71.8%	66.9%	\$ 171 \$ 7
Sheriff-Court Security	\$ 449	\$ 226	\$ 223	50.3%	62.6%	\$ 79 \$ 147
Work Farm	\$ 71	\$ 48	\$ 23	67.6%		\$ - \$ 48
Jail	\$ 5,523	\$ 3,856	\$ 1,667	69.8%	76.6%	\$ 3,629 \$ 227
Jail-Health Services	\$ 1,079	\$ 777	\$ 302	72.0%	52.6%	\$ 577 \$ 200
Day Reporting Center	\$ 1,573	\$ 1,197	\$ 376	76.1%	68.1%	\$ 944 \$ 253
Juvenile Hall	\$ 2,386	\$ 1,947	\$ 439	81.6%	70.9%	\$ 1,690 \$ 257
Probation	\$ 4,110	\$ 2,827	\$ 1,283	68.8%	69.9%	\$ 2,571 \$ 256
Prob 1st Offender	\$ 241	\$ 195	\$ 46	80.9%	80.6%	\$ 175 \$ 20
Total Appropriations	\$ 29,930	\$ 22,020	\$ 7,910	73.6%	71.3%	\$ 18,812 *

CONTINGENCIES

General	\$ -	
Special	\$ 801,007	
	\$ (29,481)	Mid-Year Investigation Services
	(33,000)	Probation vehicle
	\$ 738,526	

102
ROAD FUND
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS
as of April 30, 2017

AMOUNTS IN 000'S

10 months = 83.3 % of year

REVENUES

	<u>Budgeted Amount</u>	<u>Year to Date</u>	<u>Amount to be Secured</u>	<u>%s Received</u>	<u>Prior 3yr Average</u>	<u>Prior 3yr Average</u>
Taxes	\$ 575	\$ 656	\$ (81)	114.1%	121.7%	\$ 577
License & Permits	\$ 7	\$ 9	\$ (2)	128.6%	114.7%	\$ 8
Fines & Forfeitures						
From Property (Interest)	\$ 12	\$ 33	\$ (21)	275.0%	99.8%	\$ 15
Aid from Other Gov't	\$ 9,377	\$ 5,522	\$ 3,855	58.9%	50.7%	\$ 7,716
Charges for Services	\$ 298	\$ 435	\$ (137)	146.0%	74.7%	\$ 255
Other Revenue	\$ 15	\$ 15	\$ -	100.0%	43.7%	\$ 24
Total Revenues	\$ 10,284	\$ 6,670	\$ 3,614	64.9%	53.2%	\$ 8,595

APPROPRIATIONS

	<u>Budgeted Amount</u>	<u>Year to Date</u>	<u>Amount Available</u>	<u>%s Expended</u>	<u>Prior 3yr Average</u>	<u>Prior 3yr Average</u>
Salary/Benefits	\$ 5,464	\$ 4,040	\$ 1,424	73.9%	71.4%	\$ 3,828
Service/Supplies	\$ 6,913	\$ 5,062	\$ 1,851	73.2%	39.2%	\$ 4,714
Other Charges	\$ 180	\$ 9	\$ 171	5.0%	7.9%	\$ 15
Fixed Assets	\$ 141	\$ 21	\$ 120	14.9%	29.5%	\$ 174
Transfers/Reimburse	\$ 70	\$ -	\$ 70	0.0%	0.0%	\$ -
Total Appropriations	\$ 12,768	\$ 9,132	\$ 3,636	71.5%	48.3%	\$ 8,731

CONTINGENCIES

General	\$100,000	
	<u>(\$30,000)</u>	B-37 Overtime
	\$70,000	Balance

COUNTY OF TEHAMA
108
SOCIAL SERVICE FUND
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS
as of April 30, 2017

AMOUNTS IN 000'S 10 months = 83.3 % of year

REVENUES

	<u>Budgeted Amount</u>	<u>Year to Date</u>	<u>Amount to be Secured</u>	<u>%s Received</u>	<u>Prior 3yr Average</u>	<u>Prior 3yr Average</u>
General	\$ 1,057	\$ 880	\$ 177	83.3%	83.7%	\$ 895
Administration	\$ 23,149	\$ 15,476	\$ 7,673	66.9%	63.5%	\$ 12,756
Public Assistance	\$ 18,256	\$ 10,953	\$ 7,303	60.0%	65.2%	\$ 11,148
General Assistance	\$ 55	\$ 76	\$ (21)	138.2%	100.7%	\$ 56
Total Revenues	\$ 42,517	\$ 27,385	\$ 15,132	64.4%	62.1%	\$ 24,855

APPROPRIATIONS

	<u>Budgeted Amount</u>	<u>Year to Date</u>	<u>Amount Available</u>	<u>%s Expended</u>	<u>Prior 3yr Average</u>	<u>Prior 3yr Average</u>
General	\$ -	\$ -	\$ -	0.0%	0.0%	\$ -
Administration	\$ 23,576	\$ 15,726	\$ 7,850	66.7%	69.0%	\$ 14,727
Public Assistance	\$ 18,800	\$ 14,041	\$ 4,759	74.7%	78.7%	\$ 13,805
General Assistance	\$ 320	\$ 86	\$ 234	26.9%	45.7%	\$ 153
Total Appropriations	\$ 42,696	\$ 29,853	\$ 12,843	69.9%	73.2%	\$ 28,685

CONTINGENCIES

General	\$ -
Special	\$ -

COUNTY OF TEHAMA

REPORT OF VETERAN HALLS
EXPENDITURES IN RELATION TO AUTHORIZED FUNDS
April 30, 2017

	7031 <u>Corning</u>	7032 <u>Los Molinos</u>	7033 <u>Red Bluff</u>	
Expenditures to Date	\$ 47,245	\$ 27,607	\$ 39,661	
Less: Revenues Deposited with the County	<u>11,810</u>	<u>2,900</u>	<u>4,300</u>	
Net County Resources Expended	35,435	24,707	35,361	
CY County Contribution	35,813	35,813	35,813	
Available from Prior Year	(9,715)	98,627	114,625	203,537
Designation Appropriated	<u> </u>	<u>(1,885)</u>	<u>(4,950)</u>	196,702
Net County Resources Available to Spend	<u>\$ (9,337)</u>	<u>\$ 107,848</u>	<u>\$ 110,127</u>	

ANNUALIZED

Net County Resources Expended Annualized	\$ 42,522	\$ 29,648	\$ 42,433	
CY County Contribution	35,813	35,813	35,813	
Available from Prior Year	(9,715)	98,627	114,625	
Designation Appropriated	<u> </u>	<u>(1,885)</u>	<u>(4,950)</u>	
Projected Carry over to 2017/18	<u>\$ (16,424)</u>	<u>\$ 102,907</u>	<u>\$ 103,055</u>	\$ 189,537
				REQUIRED YE ADJ RESERVE 301356 \$ (7,165)

Notes to the Quarterly Financial Report to the Board for the 2016/17 Fiscal Year

Compiled Revenue and Expense year to date, thru April 30, 2017, compared to the Adopted Budget including Board approved transfers, adjusted for accrued revenue and expense

Current year 2016/17 actual revenue and expense compared to the average of three (3) prior fiscal years, percentages and dollar amounts, at the same point in time.

Some observations & comments:

GENERAL FUND – 101

Overall – General Fund revenues are nearly equal to prior years for this period as a dollar amount, while 10% points lower as percent of budget. Expenses are running substantially higher by dollar amount and slightly higher as a percent of budget.

Revenue:

TAXES – this report period captures the Secured Property Tax payments thru the April 10th deadline. Property Tax is the largest single source of discretionary revenue to the General Fund. Current year Secured Property tax collections are running a little more than \$700,000 higher than last year and just slightly ahead of average. Sales & Use tax revenue is \$336,000 higher than last year and \$250,000 above the prior year average.

LICENSE & PERMITS – collections are now slightly less than last year, but nearly equal to prior year average. There has been no zoning permit revenue recorded so far in 2016/17, and Marijuana Site registration fee revenue has declined from \$29,536 in 2014/15 to \$0 (zero) in 2015/16 and \$220 (two sites) in the current year. Well permit and underground storage fee revenue has declined, and Hazardous Material fee revenue has increased.

FINES & FORTFEITURES – Vehicle Code and Other Court fines continue to be substantially lower (less than half) than prior years. As noted in my prior reports, these collections are down AND the Court reporting is still lagging. (The Auditor has been forwarding estimated collections to the State Controller to avoid fines for late/insufficient payments). We would typically have \$300,000 - \$450,000 revenue at this point, but so far have recorded only \$148,000 in the current year. We have not been getting the information we need from the courts to properly distribute these pass through fines, but are currently working with new staff in the Court and a representative of the Courts at the State level to reconcile these accounts.

The revenue from late tax payment Penalties and Costs is also less than anticipated.

Marijuana Code violation fines and penalties have brought \$96,000 of new revenue into the general fund, well over the \$40,000 estimated budget.

FROM MONEY and PROPERTY – there has been a marked increase in Interest and Rents & Concessions, which includes the new rental stream on the Corning Courthouse.

AID FROM OTHER GOV'T AGENCIES – this category is showing less revenue than prior years largely due to the lack of any SB90 (State Mandated Cost Reimbursement) revenue in the current year.

CHARGE FOR CURRENT SERVICES – the substantial decrease in recorded revenue in this category is also partly due to Court related issues. On average in this period we receive \$370,000 in Court Fees & Costs, this year we have recorded only \$129,000. Certain Public Defender costs are being paid directly by the Courts now, so this re-imburement revenue is no longer being reported.

Election Services revenue is high this year, as is Inter-fund revenue (largely due to cost re-imburements to Community Action Agency expenses)

OTHER REVENUE – unanticipated revenue (not budgeted for) in the amount of \$756,013 for reimbursement of Underground Storage Tank Contamination Remediation costs associated with construction around the courthouse has skewed this year's revenue in this category.

Expense:

SALARY & BENEFITS – the Salary & Wage account is \$521,000 higher than the prior year average, but only \$57,000 higher than 15/16. The other major increases in this category over last year continue to be Group Insurance (up \$54,576) and Extra Help (up \$48,485). Overall, these increased costs were anticipated.

SERVICE & SUPPLIES – this category is \$400,000 higher than the prior year average, but only \$242,500 more than 15/16. There have been notable increases in the cost of Liability Insurance, the Megabyte (Property Tax Software) Maintenance contract, Professional Services, Rent & Lease of Buildings, building maintenance projects and Special Department Expenses (in large part Elections related).

Noticeable decreases compared to last year in this category were seen in Office Expense, Project Management (Planning Department), Legal Expense and Employee Travel & Training.

FIXED ASSETS – costs recorded for this period are the lowest since 13/14.

TRANSFERS – the County Contribution to Public Safety is budgeted at \$1,450,000/month. These transfers are running \$2,546,000 higher than 15/16 in this period, and \$2,539,000 higher than the prior year average. The General Fund contribution to ACO Projects in the current year has been \$1,276,013 and the Debt Service on the Certificates of Participation has been \$600,556.

Contingencies:

The General Contingency and Fuel Cost Contingencies were funded the same as last year. The Special Contingency for Vacation/Sick Leave/Retirement payouts in the General Fund is set at \$82,295.

\$212,014 in General Contingencies was used during Mid-Year Budget to fund various shortfalls in General Fund departments.

HEALTH SERVICES FUND – 112

Overall – revenue in this period is higher than last year and nearly equal to the prior year average. Expenses are higher, but similar in percent of budget, indicating they were anticipated to be higher.

Revenue:

AID FROM OTHER GOV'T AGENCIES – revenues in this category continue to run higher than average.

Other State Health and 2011 Realignment are substantially higher this year.

CHARGES FOR SERVICES – less than the prior year average.

Shortfall noted especially in Medicare Fees (1/2 of amount received last year at this time) and Mental Health Medical (\$255,000 less than last year at this time).

Expense:

SALARY/BENEFITS – the Salary & Wages budgets were reduced at Mid-Year with the bulk of those allocations shifted to Extra Help and Professional Services, along with a few other Program areas.

This category is \$446,798 higher than last year, with the bulk of the increases in base salaries \$203,429, along with Worker's Comp insurance (\$101,160) and Group Health (\$59,000).

SERVICE & SUPPLES – appears to be substantially higher for this period. Increases are especially noted in Communications, Professional Services and Special Department Expense.

Professional Service costs are running \$585,616 higher than last year, and \$899,279 higher than prior year average.

FIXED ASSETS – only 13% of the \$268,750 budgeted for Computers has been expended.

TRANSFER – costs are above average due to a \$400,000 contribution to ACO and their \$366,000 annual portion of the debt service payment on the 2014 Certificate of Participation, both attributed to the Health Center re-model which began last year.

PUBLIC SAFETY – 106

61% of the Revenue in the Public Safety Fund is contributed by the General Fund. This year, the General Fund is budgeted to contribute \$17,896,000 to the Public Safety Fund. Expenses in this period continue to run slightly ahead of Revenue overall. The General Fund contribution is trued up at year end to meet revenue shortfalls.

Revenue:

PSAF – (Public Safety Augmentation Fund) this sales tax based revenue is currently more than what was anticipated, but substantially less than the prior year average. This funding stream is under review by the Board of Equalization and hopefully an adjustment will be made in the current year.

COUNTY CONTRIBUTION – the County is budgeted to contribute \$1,450,000/mo to the Public Safety Fund

DA CRIMINAL – revenue is less than prior year average due mostly to unanticipated SB90 reimbursement revenue in 15/16 and 14/15, along with the timing of some minor Federal Revenue.

DA FRAUD AUTO – this Grant Funded program was dropped for 2 years, but picked up again for 16/17.

BAILIFF – this budget is steadily increasing as labor costs go up, but remains fully funded. Transfers are made monthly to cover previous month expense.

SHERIFF – the difference in revenue from prior years is due to an atypical transfer of AB443 money this year to pay for patrol vehicles.

AUTO SHOP – there are steadily declining revenues in this period for charge for services, from \$102,613 in 14/15, \$63,845 in 15/16 and \$36,079 in the current year. The supervisor's salary is funded by a 2011 Realignment allocation from the CCP Committee.

COURT SECURITY – this revenue stream has nearly doubled as we brought on additional officers due to the move to the new Court House. State funding is anticipated to be adequate to support two positions. The difference between revenue and expense is the cost of additional FTE that is being funded by the General Fund.

JAIL – Jail revenue is lagging prior years, largely due to the lesser amounts transferred from Community Corrections Partnership Committee approved funding and AB443 funding.

JAIL HEALTH SERVICES – the \$100,000 revenue budget is for transfers approved by the Community Corrections Partnership Committee.

DAY REPORTING CENTER – this activity is funded by Transfers from the Community Corrections Partnership Committee Funds.

Expense:

Overall, we see a lot of areas where the expenses have increased in \$ amounts, but the % stays relatively steady. This is an indication that the increases were anticipated with an increased budget.

Expenses are up substantially in the Sheriff, Juvenile Hall, Day Reporting Center and Probation, and to a lesser degree in DA, Jail and all other budget units.

AUTO FRAUD – this Grant Funded program was dropped for 2 years, but picked up again for 16/17.

SHERIFF – overall expenses are \$1,273,000 higher than the average, \$1,041,000 higher than last year.

Salary & Benefits are \$460,000 higher than last year with the largest increases in Salary, PERS and Worker's Comp Insurance. Other accounts that have seen noticeable increases over last year are Liability Insurance and Professional Services. Also, 6 patrol cars have been purchased at a cost of \$242,000 and Computer Expense is at \$198,000.

COURT SECURITY – budget has been increased substantially for additional 4 FTE (added at mid-year 15/16)

JAIL HEALTH SERVICES – this budget was reduced substantially for 16/17. The largest expense is for Outside Medical Providers. This budget has been closely monitored and mid-year adjustments were incorporated in various accounts.

DAY REPORTING CENTER – costs have increased here with the additional Rent/Lease of Buildings and Professional Services due to the operation of the Sportsman's Lodge, Los Molinos Government Center and expansion of the Woodshop/Welding programs. This budget unit is fully supported by CCPC contributions and cost reimbursements from departments/agencies served.

ROAD – 102

Road Department expenditures exceed revenue by \$2,462,000, which is nearly equal to the budgeted difference of \$2,484,000.

Revenue:

TAXES – the transfer in of ¼ % Sales & Use is on track with prior years and exceeds the budgeted amount. AID FROM OTHER GOVERNMENTS – this budget amount is \$2.2 million less than the prior year average. The amount and timing of State Highway User funds and State and Federal reimbursements affect this category, with Federal reimbursements being the largest factor. This revenue stream tends to be higher/lower in alternate years.

There has been a sharp decline in State Highway User Tax revenue in this period the past two years.

CHARGES FOR SERVICES – this revenue category is running higher than usual, apparently due to extraordinary services provided to the Flood Control district for Levee repairs.

Expense:

SERVICE & SUPPLIES - the Professional Service (Road and Bridge projects) budget is \$5.3 million this year, down from \$9.7 million last year and nearly equal to the average. We are in an alternate 'low' project budget year.

Actual expenditures on projects, and for the department overall, at this point, are just over \$1million more than last year.

The FIXED ASSET budget again this year is relatively small with just \$141,581 budgeted and only \$7,000 spent on computers and \$114,000 spent on Special Department Equipment so far.

Contingencies - the Road Department traditionally budgets \$100,000 for Contingencies. They have used \$30,000 of that to pay for additional overtime.

SOCIAL SERVICES – 108

Overall, both Revenue and Expense are higher than prior years. But, the budgets for both are also higher than the prior year average. The Expense budget for Social Services in 13/14 was \$38,830,620 compared to \$42,517,337 today.

Revenue:

GENERAL – the County General Fund Contribution to Social Service programs is budgeted at \$88,000/mo. This contribution is trued up at year end.

ADMINISTRATION – receipts in this period are \$2,720,000 ahead of 15/16, with the largest increase in State Public Assistance and the use of (1991) Realignment funds.

PUBLIC ASSISTANCE – revenue is slightly higher than the average, but less than last year at this time.

GENERAL ASSISTANCE – the Public Assistance Repayment revenue is now more than last year, exceeding expectations (115%).

Expense:

GENERAL – the past funding mechanism for the CMSP payment has ended. There is no longer an expense appropriation in this budget unit.

ADMINISTRATION – expense budget has increased \$835,000 and actual expenses are only \$114,000 higher than last year and \$1,026,000 over average, but quite a bit under budget for this period (66.7%), similar to the trend in prior years (69%).

PUBLIC ASSISTANCE – the current year expenses have increased slightly (\$177,000) from 15/16. Foster Care and Adoption Assistance continue to be up, while Cal-Works expenses are down.

GENERAL ASSISTANCE – there has been an increase in Support & Care in this period, and a drop in Interim Assistance compared to last year. This budget is the same as last year. Expenses for this period continue to be slightly higher than last year, but substantially less than the other 2 prior years and thus less than the prior year average.

VETERAN'S HALLS

The Red Bluff and Los Molinos Halls have drawn on their reserves in the current year for a walk-in refrigerator repair and deep fat fryer at R.B. and a mower at Los Molinos. As a result, they are projected to carry over a decreased amount from last year.

The Corning Veteran's Hall is projected to continue to exceed their available resources by \$16,424, resulting in a draw on the reserves of the other two halls. Discussions between the Corning Vet's Hall Committee, a Board Ad Hoc, representatives of Administration, Facilities Maintenance and myself have taken place to attempt to achieve solutions to this deficit situation.

Additional comments:

In the General Fund, current year revenue is nearly equal to prior year average, and is \$1,103,582 higher than 15/16.

Expenses are \$3,907,000 over the average, and \$1,647,862 higher than last year.

The current BUDGET gap in the General Fund is \$10,985,000, but ACTUAL Expenses are only \$7,478,000 over revenue. If this trend continues, there will be some carry over savings for 17/18.

The contribution to Public Safety so far this year is \$2,546,000 higher than last year at this time. This will be trued up at year end.

The current Public Safety Fund payroll (Salary & Benefits) is \$806,104 per pay period.

The current General Fund payroll is \$495,705 per pay period.

These two total \$1,301,809, twice a month equals \$2,603,618.

Second Installments of Secured Property Tax have been paid and this report includes payments recorded as of April 10th.

The balance of payments that were made in April were apportioned on May 1st. The additional revenue that was recorded on May first (not included in this report) was \$888,000.

In addition, the second half of Property Tax in Lieu of VLF payments was recorded in May, in the amount of \$3,375,555.