



MID-YEAR BUDGET REVIEW

FISCAL YEAR

2018-2019

January 22, 2019

**County of Mono
Mid-Year Budget 2018-19
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DEPARTMENT OF FINANCE AUDITOR-CONTROLLER COUNTY OF MONO

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Date: January 22, 2019
To: Honorable Board of Supervisors
From: Janet Dutcher, Finance Director, Leslie Chapman, CAO
Subject: Present mid-year budget review and discuss budget updated

Recommended Action

Receive update about General Fund performance through six months of the current year. Hear budget updates and approve the mid-year budget adjustment (4/5ths vote required).

Fiscal Impact

Departments requested a net increase in General Fund spending of \$608,522, which exceeds contingencies of \$595,137, leaving no contingency balance in the event there is an emergency during the remaining six months of the fiscal year. This means we would have to rely on Economic Stabilization funds unless the emergency rose to the level required by the Government Code to qualify for using General Reserves

The increase in Non-General Fund appropriations of \$1,488,840 is offset by unanticipated revenues of \$829,026, resulting in a net decrease of \$659,814 offset to carryover balance.

Introduction

Following this transmittal introduction to the mid-year budget review and update is a GF income statement showing fiscal activity year-to-date through December 31, 2018, along with a memo discussing key financial trends and results. A key indicator is the flattening and in some cases a decline in significant General Fund revenue sources. Meanwhile, spending continues to climb.

Following this brief introduction is information about each Department's requested budget adjustments.

Starting in early December, Finance sent a request for Departments to review their current year budget to actual financial reports and propose mid-year budget adjustments, if necessary. We instructed Departments that if requesting an increase in spending, Departments were to offset these increases with unanticipated or additional revenue unless proposed for a non-General Fund department but only if fund balance carryover exist to offset the requested increase.

A summary recapping the results of this process is below.

	General Fund	Non-General Fund	All Funds
Adopted Budget, as revised			
Expense	42,076,059	87,746,101	129,822,160
Contingency	595,137	-	595,137
Revenue	36,386,732	84,943,428	121,330,160
<i>Net Revenue (Cost)</i>	<i>(6,284,464)</i>	<i>(2,802,673)</i>	<i>(9,087,137)</i>
Midyear Budget Request			
Expense	42,493,001	89,234,941	131,727,942
Contingency	-	-	-
Revenue	36,375,152	85,772,454	122,147,606
<i>Net Revenue (Cost)</i>	<i>(6,117,849)</i>	<i>(3,462,487)</i>	<i>(9,580,336)</i>
Budget Change at Mid-Year			
Expense	416,942	(643,961)	(227,019)
Contingency	(595,137)	-	(595,137)
Revenue	(11,580)	(134,560)	(146,140)
<i>Net Revenue (Cost)</i>	<i>166,615</i>	<i>509,401</i>	<i>676,016</i>

Non-General Fund Department Budget Requests

Non-General Fund Departments requested the following budget adjustments and these adjustments were included in the detail budget schedules. Department Heads will be at your Board meeting to answer any questions you may have on these items.

- Behavioral Health – increase appropriation by \$35,168 for the Homeless Mentally Ill Outreach & Treatment Program Grant. The Department received \$100,000 from the State of California available for spending over the next two years.
- County Administrative Office – transfer \$200,000 of unspent Trindel incentive monies to establish a Workforce Development fund.
- Information Technology – establish an appropriation in the Tech Refresh Internal Service Fund to capitalize the County’s new phone system as an internal asset paid for with future user charges to Departments.
- Probation – Track SB 678 spending details directly in the SB 678 fund and eliminate use of transfers to the General Fund. Budget the next grant cycle of the Drug Court Enhancement grant awarded to Probation earlier this fiscal year. The grant period is for three years. The Department expects to spend \$62,500 the remaining six months of fiscal year 2018-19.

- Public Health – Increase various program related revenues by \$377,991 and expenditures by \$40,295. The adjustments are to align estimates with actual results and to account for the carryover of unspent grant monies.
- Social Services – Increase various program related revenues by \$22,844 and expenditures by \$57,096. Besides a small adjustment to the ESAAA contract, the Department will propose a new position funded with 2011 realignment monies.
- Public Works
 - Airport Enterprise Fund – increase expenditures by \$63,074 to reimburse SB 1 funding for the Airport’s share of the fog seal project.
 - County-Wide Service Area – increase expenditures by \$17,726 to reimburse SB 1 funding for the Service Area’s share of the fog seal project.
 - Road State & Federal Construction – increase revenue by \$66,979 to adjust original budget estimates and include the fog seal reimbursements from the Airport and County-Wide Service Area. Increase spending on road projects by \$920,028. This increase includes the carryover of planned projects now that the repeal of SB 1 was defeated, and on-going funding is certain.
 - Solid Waste Enterprise Fund – include additional appropriations totaling \$37,000 for land surveys and unanticipated vehicle expenses.
- Sheriff – Adjust Homeland Security Grant revenues downward by \$1,288 to agree to the actual allocation to be received.

General Fund Department Budget Requests

General Fund Departments requested the following budget adjustments and these adjustments were included in the detail budget schedules. Department Heads will be at your Board meeting to answer any questions you may have on these items.

- Assessor – increase expenditures by \$55,000 to fund the Auditor-Appraiser position for the remainder of fiscal year 2018-19 and by \$3,000 to train this new position.
- County Counsel – increase expenditures by \$5,000 to cover legal expenses related to sale of the Davison House as affordable housing stock.
- County Administrative Officer – increase expenditures by \$74,000 of which \$24,000 is the transfer of an encumbrance from Finance related to the implementation of the timekeeping portal and \$50,000 is for unanticipated professional services related to personnel matters.
- Court MOE – during a recent Court Revenue audit by the State Controller’s Office, the audit prompted recalculations of the County’s MOE payments to the State and to the State portion of the TVS fees for the Courthouse Construction fund. The State Controller’s Office maintains that the MOE payments were over-remitted by \$103,321 but the TVS fees were under-remitted by \$271,199, resulting in an alleged deficiency of \$167,878. Finance received preliminary information about this on January 15. This information will be reviewed, and if found to be incorrect, will be contested before remitting payment.
- Information Technology – cancel the \$180,000 appropriation for the phone system. Budget this project in the Tech Refresh Internal Service Fund. Increase revenues and expenditures related to Digital 395 services by \$45,120.

- Paramedics – to assist in balancing the County budget, the EMS program agreed to a \$100,000 decrease in its overtime budget. Injuries, vacancies and a retirement has caused the Department to exceed its anticipated budget for overtime with no offsetting salary and benefit savings. The department is requesting an increase in expenditures of \$150,000.
- Probation – Eliminate \$75,000 of transfers in from SB 678 and reduce expenditures by the same amount.
- Sheriff - promote two PSO employees to Deputy Sheriff I and appropriate funding for the POST basic academy. The cost of the promotion for the remaining six months of the fiscal year is estimated at \$122,606 and the cost of the POST academy is \$73,338. The Department’s request to increase expenditures is offset by an unrelated transfer from the Inmate Welfare fund of \$18,300.

General Fund Contingencies

At this time, because it is not sound fiscal policy to use contingencies for ongoing expenses and because of the rapidly declining economy (both explained in more detail below), the CAO is not recommending appropriating contingencies for any purpose. While it was Board direction for certain departments to come back during mid-year to request filling positions, using contingencies for this purpose is not prudent nor in alignment with the County Strategic Priority of fiscal resiliency because this would be using one-time money for ongoing expenses. EMS overtime was overly conservatively budgeted and did not anticipate two people being out for injuries while their shifts must be covered mostly by paying overtime. Other requests fit the purpose of contingencies stated below but are not being recommended at this time.

Therefore, the CAO is recommending that each department return to the Board with individual requests for contingencies if there is no other way to absorb the additional expenses through other budget savings within the general fund.

Additionally, the recommendation is that staff return to the Board with a formal contingency use policy before the 2019-20 budget is adopted that will include the following.

The purpose of establishing an expenditure contingency appropriation at the start of the fiscal year is to allow adjustments to the budget resulting from circumstances such as:

- unforeseen expenditures that could not have been anticipated at the time the annual budget was adopted.
- When the department is impacted by legislative changes not known at the time of budget development and which has a negative impact on the department’s expenditures.
- Increases in expenditures necessary to maintain current service levels.
- Economic events that increase vendor costs such as utility rate increases or an increase in a vendor’s rate.
- Unanticipated operational changes.

This type of contingency is not designed to fund ongoing programmatic additions to the budget which your Board deliberated upon last June after holding budgetary public hearings giving the public a chance to comment on the County’s proposed spending plan for the year. Generally, mid-year is not the appropriate time to budget new spending for positions and programs outside of the normal budgetary development and due process with the public.

Included in Department request for a contingency allocation is \$253,944 to establish new positions. A significant portion of these requests, if approved, will commit your board to appropriating additional personnel costs of \$355,212 in fiscal year 2019-20 and each of the following budget years. Current headlines about our nation’s economy are not good with most leading economists predicting the U.S. will enter a recession by the end of 2019. Given the current federal shut-down, there is much anxiety about uncertainty, and this is fueling speculation that economic declines will start materializing sooner than the end of the year. Faced with the threat of a recessionary economy, we do not believe now is the time to commit to further expansion of the County’s workforce.

The following provides a summary of the resulting decrease in the contingency balance if all budget requests are approved compared to the CAO’s recommendation for your Board.

	Department Requested		Recommended
	On-going	One-time	
ASSESSOR	\$ 55,000	\$ 3,000	\$ -
CAO	-	50,000	-
COUNTY COUNSEL	-	5,000	-
COURT MOE	-	167,878	-
PARAMEDICS	-	150,000	-
SHERIFF	122,606	55,038	-
	<u>177,606</u>	<u>430,916</u>	<u>-</u>
Total contingency requested and recommended		608,522	-
Contingency balance, available for mid-year		<u>595,137</u>	<u>595,137</u>
Contingency balance, after mid-year		<u>\$ (13,385)</u>	<u>\$ 595,137</u>



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Date: January 22, 2019
To: Honorable Board of Supervisors
From: Janet Dutcher, Finance Director
Subject: General Fund (GF) Financial Report and Analysis

Attached is the GF income statement showing fiscal activity year-to-date as of December 31, 2018. Following is a discussion about key financial trends and results for the first six months of this fiscal year.

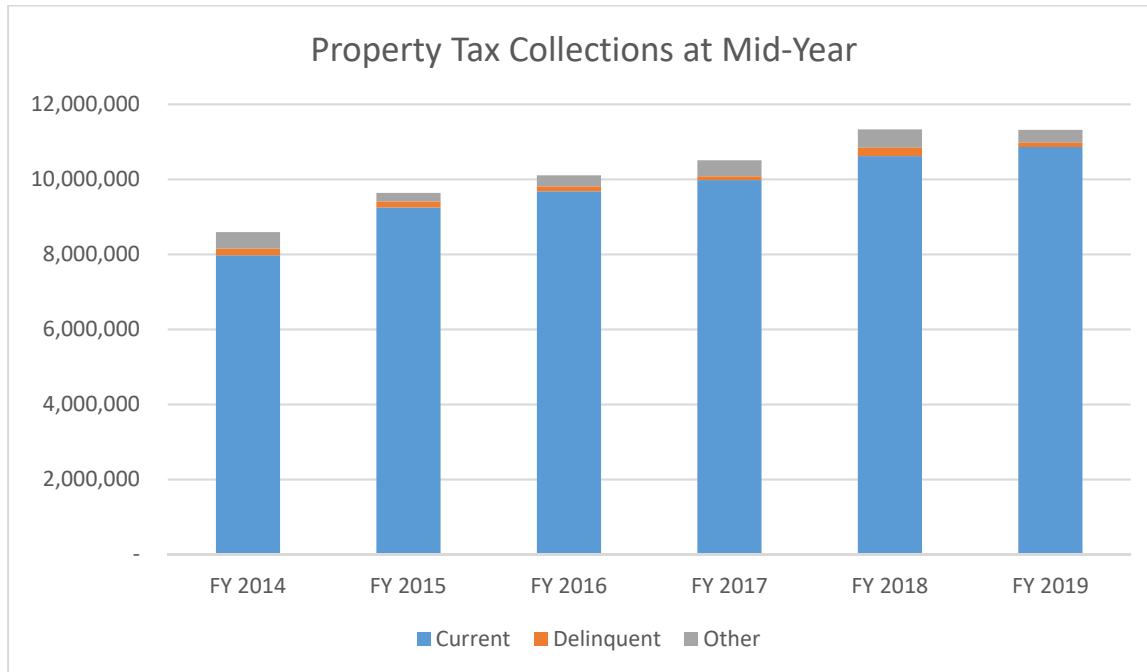
The income statement reports on the inflow and outflow of financial resources for the period. Revenues (or inflows) are presented by type and expenditures (or outflows) are presented both by department and by object (salaries and benefits, supplies, services, etc.). Current year budget (before mid-year decisions) and prior year results through the same period are included for comparative purposes.

Revenue Trends and Results

Overall, GF revenues are 50% of budget and \$239,000 less than last year, excluding the effect of last year's treasury loan to purchase election equipment. Revenues trending upwards include property taxes, sales taxes, interest and intergovernmental revenues. Revenues trending downwards include transient occupancy taxes, fines, permits and licensing, and charges for services.

Property tax collections represent nearly 53% of GF revenues. Half way through the fiscal year, property tax collections are 59.6% of the budget and \$29,000 more than last year. Property tax revenues include first installment collections, some early collections of the second installment and prior year delinquent collections. Current collections increased by \$242,000. Delinquent collections are \$112,000 less, which reflects a trend towards greater collectability and a declining receivable balance. We expect to experience continued decreases in delinquent collections. Another result from this trend is declining revenue generated from penalties and interest charged to delinquent accounts which was \$159,000 less than the prior year.

Below is a chart showing mid-year property tax collections for the past six years, which may indicate a leveling off of a significant GF revenue source.



Sales tax collections representing 1.7% of all GF revenues are trending upwards with nearly 56% of the budget collected at mid-year and \$29,000 (or 9%) more than last year at this time. This year’s increase is less than last year’s increase of 11%.

Transient Occupancy Taxes (TOT) represents 8.8% of all GF revenues. This amount excludes the 8.3% of TOT set aside to fund Tourism activities. At mid-year just prior to collections for this year’s second quarter, TOT revenues were 46.4% of the budget and \$70,500 less than last year at this time. While collections for this year’s 2nd quarter are incomplete at the time this report was prepared, collections through January 14th are \$9,300 less in 2019 than they were in 2018. First quarter collections are \$55,136 (or 3.6%) less than last year’s 1st quarter. This is a cautionary trend compared to recent double digit growth over the past several years of recovery.

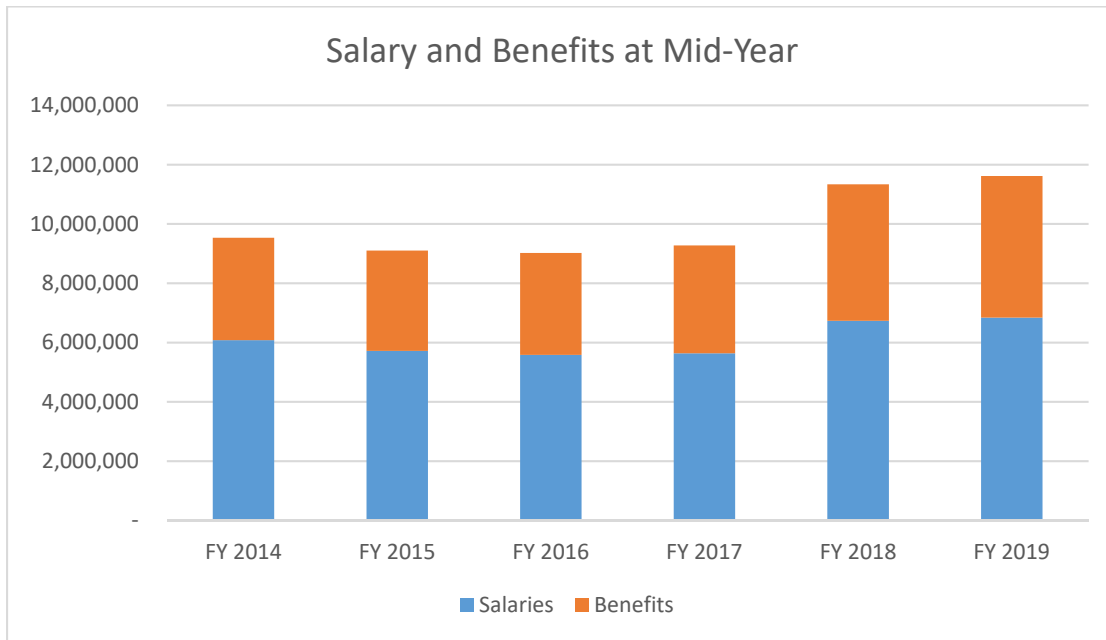
GF expenditures are funded with 15.4% of revenues from other governments, mostly federal and state sources. State sources include proposition 172 that supports ongoing public safety programs including Sheriff, DA, Probation and \$150,000 to our local fire districts. This year’s proposition 172 revenues are averaging 15.4% more than last year.

Expenditure Trends and Results

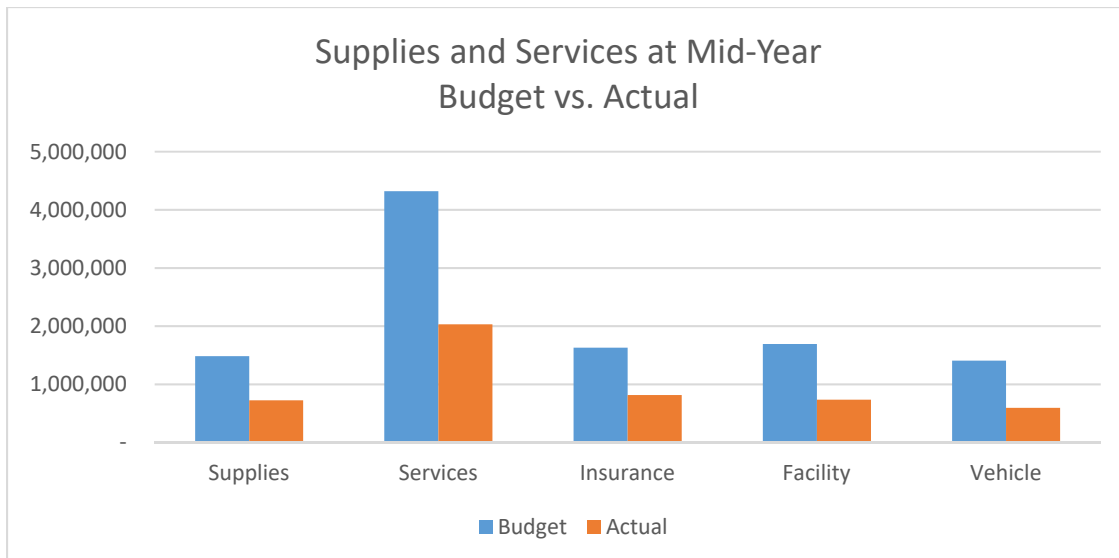
GF expenditures year-to-date are \$16.67 million or 39% of the budget and \$2.7 million (or 14%) less than last year. This year’s contributions to other agencies and transfers to other funds that we normally record at six months have not been made yet for 2019. This factor alone accounts

for the large decrease in spending. Besides this, salary and benefits are 2.5% higher and supplies and services are also 2.5% higher.

The following chart shows salary and benefit costs incurred at December 31 for each of the past six fiscal years and demonstrates the recent upward trending of personnel costs for the General Fund.



Other spending that includes services, supplies, insurance, vehicle and facility-related costs were trending less than expected at mid-year with 46.5% of the budget spent after six months. The chart below illustrates this. If this trend holds to the end of the year, budget savings is likely to occur. We cannot estimate the amount of budget savings at this time.



MONO COUNTY
General Fund
Income Statement
Year to Date, through December, 2018

	% of BUDGET	BUDGET	ACTUAL	% OF ACTUAL TO BUDGET	LAST YTD
REVENUES BY TYPE					
Property taxes	52.9%	\$ 19,238,000	\$ 11,471,305	59.6%	\$ 11,442,237
Transient occupancy tax	8.8%	3,208,800	1,487,338	46.4%	1,557,847
Sales taxes	1.7%	630,000	351,367	55.8%	322,348
Licenses, permits, franchises, fines and penalties	3.0%	1,101,425	395,044	35.9%	562,391
Interest and rents	0.7%	237,378	101,501	42.8%	61,348
Intergovernmental revenues	15.4%	5,603,368	2,474,346	44.2%	2,207,936
Charges for services	12.7%	4,614,788	1,361,047	29.5%	1,646,189
Miscellaneous	0.3%	111,200	111,035	99.9%	166,568
Debt proceeds	0.0%	-	-	N/A	224,000
Transfers in from other funds	4.5%	1,641,773	413,033	25.2%	438,180
Total Revenues by Type	100.0%	36,386,732	18,166,016	49.9%	18,629,044
EXPENDITURES BY OBJECT					
Salaries and benefits	62.9%	26,835,739	11,616,208	43.3%	11,334,672
Supplies	3.5%	1,484,141	723,688	48.8%	471,298
Services	10.1%	4,319,674	2,029,881	47.0%	2,005,985
Insurance	3.8%	1,629,617	815,007	50.0%	701,884
Facility related	4.0%	1,692,386	735,353	43.5%	866,858
Vehicle related	3.3%	1,405,562	595,319	42.4%	735,978
Contributions	0.9%	383,258	-	0.0%	310,599
Transfers out to other funds	9.0%	3,837,144	-	0.0%	2,814,113
Capital outlay	0.9%	370,000	52,702	14.2%	89,423
Debt repayments	0.3%	118,538	92,378	77.9%	52,682
Contingency	1.4%	595,538	-	N/A	-
Total Expenditures by Object	100.0%	42,671,597	16,660,536	39.0%	19,383,492
Change in Fund Balance		\$ (6,284,865)	\$ 1,505,480	-24.0%	\$ (754,448)

MONO COUNTY

General Fund

Income Statement

Year to Date, through December, 2018

	% of BUDGET	BUDGET	ACTUAL	% OF ACTUAL TO BUDGET	LAST YTD
NET EXPENDITURES BY DEPARTMENT					
<i>Governance and Administration</i>					
Board of Supervisors	1.3%	536,410	256,619	47.8%	240,586
County Administrative Office	3.4%	1,444,837	529,269	36.6%	494,880
Finance	5.5%	2,354,687	998,279	42.4%	1,020,069
Assessor	3.1%	1,322,312	522,287	39.5%	470,103
County Counsel	2.8%	1,182,249	522,120	44.2%	466,831
Clerk/Recorder	1.6%	687,379	282,810	41.1%	287,235
Elections	0.7%	290,733	140,702	48.4%	33,412
Information Technology	4.9%	2,091,148	844,236	40.4%	795,335
IT - Radio	1.0%	417,898	117,079	28.0%	87,018
<i>Public Safety and Protection</i>					
District Attorney	4.0%	1,724,552	828,289	48.0%	905,833
DA - Victim Witness	0.3%	144,234	72,220	50.1%	52,389
Courts - County MOE	2.0%	866,331	608,768	70.3%	507,915
Public Defender	1.8%	768,500	276,495	36.0%	344,141
Sheriff - Coroner	15.6%	6,666,766	2,997,631	45.0%	2,898,275
Court Security	1.1%	468,748	189,509	40.4%	182,236
Jail	6.7%	2,876,655	1,150,276	40.0%	1,228,670
Office of Emergency Services	0.0%	-	-	N/A	129,338
Probation	4.2%	1,782,921	687,321	38.6%	880,387
Animal Control	1.7%	731,762	331,273	45.3%	289,683
Agricultural Commissioner	0.4%	190,000	161,807	85.2%	156,366
Other	0.5%	193,961	106,851	55.1%	66,490
<i>Roads, Infrastructure and Community Development</i>					
Public Works - Engineering	2.8%	1,214,528	469,905	38.7%	414,672
Facilities	6.8%	2,908,680	1,262,795	43.4%	1,199,297
Building Official	1.3%	538,762	181,405	33.7%	149,918
Code Enforcement	0.6%	257,889	75,965	29.5%	62,965
Planning and Transportation	2.7%	1,130,880	553,897	49.0%	521,603
Housing Development	0.6%	237,359	18,385	7.7%	222,465
Other	0.0%	19,003	19,509	102.7%	16,435
<i>Health and Human Services</i>					
Emergency Medical Services	9.9%	4,212,798	2,194,944	52.1%	1,907,082
Veterans Services	0.1%	38,568	-	0.0%	9,981
Farm Advisor	0.1%	28,665	29,635	103.4%	25,566
			-		-
<i>Other</i>					
Economic Development	1.3%	565,010	230,255	40.8%	201,585
Transfers and Contributions	9.8%	4,181,834	-	0.0%	3,114,731
Contingency	1.4%	595,137	-	0.0%	-
Total Expenditures	100.0%	\$ 42,671,196	\$ 16,660,536	39.0%	\$ 19,383,492

**2018-19 MID-YEAR BUDGET COMPARISON REPORT
GENERAL FUND**

GENERAL FUND DEPARTMENTS	CURRENT YEAR REVISED BUDGET			REQUESTED MID-YEAR BUDGET			CHANGE		
	REVENUES	FUND BALANCE USED	EXPENDITURES	REVENUES	FUND BALANCE USED	EXPENDITURES	REVENUES	FUND BALANCE USED	EXPENDITURES
General Non-Departmental	28,872,804	(28,872,804)	-	28,872,804	(28,872,804)	-	-	-	-
Board of Supervisors	502	535,908	536,410	502	535,908	536,410	-	-	-
County Administrative Officer	8,200	1,436,637	1,444,837	8,200	1,510,637	1,518,837	-	74,000	74,000
Department of Finance	354,968	1,999,719	2,354,687	354,968	1,975,719	2,330,687	-	(24,000)	(24,000)
Farm Advisor	1,000	27,665	28,665	1,000	27,665	28,665	-	-	-
Veterans Service Officer	-	38,568	38,568	-	38,568	38,568	-	-	-
Agricultural Commissioner	68,209	121,791	190,000	68,209	121,791	190,000	-	-	-
County MOE (Courts Share of Costs)	-	866,331	866,331	-	1,034,209	1,034,209	-	167,878	167,878
Public Defender	26,150	742,350	768,500	26,150	742,350	768,500	-	-	-
Grand Jury	-	10,300	10,300	-	10,300	10,300	-	-	-
Bridgeport Clinic	-	-	-	-	-	-	-	-	-
Assessor	357,063	965,249	1,322,312	357,063	1,023,249	1,380,312	-	58,000	58,000
County Counsel	5,858	1,176,391	1,182,249	5,858	1,181,391	1,187,249	-	5,000	5,000
Information Technology	320,620	1,770,528	2,091,148	365,740	1,590,528	1,956,268	45,120	(180,000)	(134,880)
Information Technology-Radio	166,000	251,898	417,898	166,000	251,898	417,898	-	-	-
County Clerk-Recorder	181,294	506,085	687,379	181,294	506,085	687,379	-	-	-
Election Division	1,500	289,233	290,733	1,500	289,233	290,733	-	-	-
Economic Development	1,000	564,010	565,010	1,000	564,010	565,010	-	-	-
Animal Control	43,000	688,762	731,762	43,000	688,762	731,762	-	-	-
Planning & Transportation	193,168	937,712	1,130,880	193,168	937,712	1,130,880	-	-	-
Housing Development	15,000	222,359	237,359	15,000	222,359	237,359	-	-	-
Code Enforcement	32,500	225,389	257,889	32,500	225,389	257,889	-	-	-
Planning Commission	-	19,003	19,003	-	19,003	19,003	-	-	-
LAFCO	-	-	-	-	-	-	-	-	-
Building Inspector	140,000	398,762	538,762	140,000	398,762	538,762	-	-	-
Contingency	-	595,137	595,137	-	-	-	-	(595,137)	(595,137)
District Attorney	221,558	1,495,044	1,716,602	221,558	1,495,044	1,716,602	-	-	-
Public Administrator	-	7,950	7,950	-	7,950	7,950	-	-	-
Victim-Witness	144,234	-	144,234	144,234	-	144,234	-	-	-
Sheriff	1,315,068	5,351,698	6,666,766	1,333,368	5,529,342	6,862,710	18,300	177,644	195,944
Boating Law Enforcement	135,227	-	135,227	135,227	-	135,227	-	-	-
Search and Rescue	-	48,434	48,434	-	48,434	48,434	-	-	-
Court Security	468,748	-	468,748	468,748	-	468,748	-	-	-
Jail	417,469	2,459,186	2,876,655	417,469	2,459,186	2,876,655	-	-	-
Emergency Services	-	-	-	-	-	-	-	-	-
Juvenile Probation Services	61,825	(2,000)	59,825	61,825	(2,000)	59,825	-	-	-
Adult Probation Services	453,967	1,269,129	1,723,096	378,967	1,269,129	1,648,096	(75,000)	-	(75,000)
Public Works	200,000	1,014,528	1,214,528	200,000	1,014,528	1,214,528	-	-	-
County Facilities	-	2,908,680	2,908,680	-	2,908,680	2,908,680	-	-	-
Paramedic Program	2,029,800	2,182,998	4,212,798	2,029,800	2,332,998	4,362,798	-	150,000	150,000
GF Operating Transfers	150,000	4,031,834	4,181,834	150,000	4,031,834	4,181,834	-	-	-
TOTAL	36,386,732	6,284,464	42,671,196	36,375,152	6,117,849	42,493,001	(11,580)	(166,615)	(178,195)

**2018-19 MID-YEAR BUDGET COMPARISON REPORT
NON-GENERAL FUNDS**

FUND #	DEPARTMENT	CURRENT YEAR REVISED BUDGET			REQUESTED MID-YEAR BUDGET			CHANGE		
		REVENUES	NET FUND BALANCE USED	EXPENDITURES	REVENUES	NET FUND BALANCE USED	EXPENDITURES	REVENUES	NET FUND BALANCE USED	EXPENDITURES
101	General Reserves	500,000	(500,000)	-	500,000	(500,000)	-	-	-	-
102	Fish Enhancement	153,737	-	153,737	153,737	-	153,737	-	-	-
103	Conway Ranch	75,482	-	75,482	75,482	-	75,482	-	-	-
104	Fish & Game Fine Fund	7,600	19,000	26,600	7,600	19,000	26,600	-	-	-
105	Tourism	343,000	-	343,000	343,000	-	343,000	-	-	-
106	DA Grants	139,000	-	139,000	139,000	-	139,000	-	-	-
107	Geothermal	414,580	-	414,580	414,580	-	414,580	-	-	-
108	Geothermal Royalties	73,000	(23,000)	50,000	73,000	(23,000)	50,000	-	-	-
109	Community Support Programs	129,000	20,000	149,000	129,000	20,000	149,000	-	-	-
110	Social Services	5,407,321	(768,812)	4,638,509	5,430,539	(757,778)	4,672,761	23,218	11,034	34,252
110	AID Programs	-	688,092	688,092	-	688,092	688,092	-	-	-
110	Aid to Indigents	18,000	-	18,000	18,000	-	18,000	-	-	-
110	Senior Services	330,123	30,570	360,693	329,749	30,570	360,319	(374)	-	(374)
111	Workforce Investment Act	129,662	13,737	143,399	129,662	13,737	143,399	-	-	-
112	Foster Care (Wraparound)	127,529	-	127,529	127,529	-	127,529	-	-	-
114	Birth Certificate Children's	31,000	-	31,000	31,000	-	31,000	-	-	-
118	DSS 2011 Realignment	1,344,426	-	1,344,426	1,344,426	23,218	1,367,644	-	23,218	23,218
120	Behavioral Health	1,187,129	69,465	1,256,594	1,287,129	4,633	1,291,762	100,000	(64,832)	35,168
120	Alcohol & Drug	863,365	(18,679)	844,686	863,365	(18,679)	844,686	-	-	-
121	MH Services Act	1,637,329	2,658,229	4,295,558	1,637,329	2,658,229	4,295,558	-	-	-
122	BH 2011 Realignment	400,000	(32,776)	367,224	400,000	(32,776)	367,224	-	-	-
130	Public Health	2,890,304	87,365	2,977,669	3,059,644	(159,284)	2,900,360	169,340	(246,649)	(77,309)
131	Health Education	325,521	16,395	341,916	430,662	-	430,662	105,141	(16,395)	88,746
133	Bio-Terrorism-Public Hlth	365,600	(77,476)	288,124	469,110	(152,128)	316,982	103,510	(74,652)	28,858
142	Homeland Security Grants	89,990	-	89,990	88,702	1,288	89,990	(1,288)	1,288	-
145	Off Highway Vehicle Fund	64,554	-	64,554	64,554	-	64,554	-	-	-
146	Court Security - 2011 Realign	533,686	(64,938)	468,748	533,686	(64,938)	468,748	-	-	-
151	Stabilization fund	1,024,180	(1,024,180)	-	1,024,180	(1,024,180)	-	-	-	-
155	DA Diversion Program	12,000	-	12,000	12,000	-	12,000	-	-	-
156	Law Library Fund	13,150	-	13,150	13,150	-	13,150	-	-	-
157	2011 Realignment	-	-	-	-	-	-	-	-	-
160	County Service Area #1	175,500	(95,975)	79,525	175,500	(95,975)	79,525	-	-	-
162	County Service Area #2	17,900	26,400	44,300	17,900	26,400	44,300	-	-	-
163	County Service Area #5	50,500	325,500	376,000	50,500	325,500	376,000	-	-	-
164	Countywide Service Area	118,075	(53,675)	64,400	118,075	(35,949)	82,126	-	17,726	17,726
179	Disaster Assistance Fund	43,166	14,389	57,555	43,166	14,389	57,555	-	-	-
180	Road Fund	3,715,267	1,188,228	4,903,495	3,715,267	1,188,228	4,903,495	-	-	-
181	State & Federal Const.	2,985,073	(278,676)	2,706,397	3,052,052	574,373	3,626,425	66,979	853,049	920,028
185	HOME / CDBG Grants	500,000	-	500,000	500,000	-	500,000	-	-	-
185	Comm Dev Block Grants	440,000	-	440,000	440,000	-	440,000	-	-	-
185	Affordable Housing Reserve	200,000	(200,000)	-	200,000	(200,000)	-	-	-	-

**2018-19 MID-YEAR BUDGET COMPARISON REPORT
NON-GENERAL FUNDS**

FUND #	DEPARTMENT	CURRENT YEAR REVISED BUDGET			REQUESTED MID-YEAR BUDGET			CHANGE		
		REVENUES	NET FUND BALANCE USED	EXPENDITURES	REVENUES	NET FUND BALANCE USED	EXPENDITURES	REVENUES	NET FUND BALANCE USED	EXPENDITURES
190	Capital Improvements	50,300	191,659	241,959	50,300	191,659	241,959	-	-	-
191	Accumulated Capital Outlay	-	150,000	150,000	-	150,000	150,000	-	-	-
192	Criminal Justice Facility	25,434,986	1,475,705	26,910,691	25,434,986	1,475,705	26,910,691	-	-	-
193	Civic Center Project	22,611,622	62,875	22,674,497	22,611,622	62,875	22,674,497	-	-	-
198	Debt Service Fund	147,977	-	147,977	147,977	-	147,977	-	-	-
600	Airport Enterprise Fund	31,200	12,638	43,838	31,200	75,712	106,912	-	63,074	63,074
605	Campground Ent. Fund	34,700	10,033	44,733	34,700	10,033	44,733	-	-	-
610	Cemetery Ent. Fund	17,625	4,530	22,155	17,625	4,530	22,155	-	-	-
611	Cemetery Endowment Fund	-	-	-	-	-	-	-	-	-
615	Solid Waste Ent. Fund	2,472,000	1,008,296	3,480,296	2,472,000	1,045,296	3,517,296	-	37,000	37,000
616	Solid Waste Special Rev Fund	825,000	(145,000)	680,000	825,000	(145,000)	680,000	-	-	-
617	Solid Waste Acc. Landfill Closure	500,000	(500,000)	-	500,000	(500,000)	-	-	-	-
650	Motor Pool	1,448,110	(866,255)	581,855	1,448,110	(866,255)	581,855	-	-	-
651	CARB Reserve	500,000	(500,000)	-	500,000	(500,000)	-	-	-	-
652	Insurance Fund	2,450,743	(223,457)	2,227,286	2,450,743	(23,457)	2,427,286	-	200,000	200,000
653	Tech Refresh	301,252	(34,482)	266,770	301,252	21,471	322,723	-	55,953	55,953
655	Copier Pool	136,400	1,221	137,621	136,400	1,221	137,621	-	-	-
659	Workforce Development	-	-	-	200,000	(200,000)	-	200,000	(200,000)	-
680	CCP 2011 Realignment	612,000	72,754	684,754	612,000	72,754	684,754	-	-	-
681	YOBG 2011 Realignment	117,000	54,042	171,042	117,000	54,042	171,042	-	-	-
682	SB 678 2011 Realignment	200,000	19,181	219,181	200,000	19,181	219,181	-	-	-
683	JJCPA 2011 Realignment	37,434	-	37,434	37,434	-	37,434	-	-	-
684	PRCS 2011 Realignment	10,250	(10,250)	-	10,250	(10,250)	-	-	-	-
685	BSCC 2011 Realignment	100,000	-	100,000	100,000	-	100,000	-	-	-
686	Juvenile Activities	10,780	-	10,780	10,780	-	10,780	-	-	-
688	Drug Court Enhancement Gr	-	-	-	62,500	-	62,500	62,500	-	62,500
720	Inmate Welfare	18,300	-	18,300	18,300	-	18,300	-	-	-
		84,943,428	2,802,673	87,746,101	85,772,454	3,462,487	89,234,941	829,026	659,814	1,488,840

Governance and Administration

Governance and Administration

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
General Revenues	\$ 28,872,804	\$ -	\$ (28,872,804)	\$ -
Board of Supervisors	502	536,410	535,908	-
County Administrative Office	8,200	1,518,837	1,510,637	74,000
Workforce Development	200,000	-	(200,000)	(200,000)
Insurance ISF	2,450,743	2,427,286	(23,457)	200,000
Finance	354,968	2,330,687	1,975,719	(24,000)
Copier Pool	136,400	137,621	1,221	-
Debt Service Fund	147,977	147,977	-	-
Farm Advisor	1,000	28,665	27,665	-
Assessor	357,063	1,380,312	1,023,249	58,000
County Counsel	5,858	1,187,249	1,181,391	5,000
Clerk / Recorder	181,294	687,379	506,085	-
Elections	1,500	290,733	289,233	-
Information Technology	365,740	1,956,268	1,590,528	(180,000)
IT - Radio	166,000	417,898	251,898	-
Tech Refresh ISF	301,252	322,723	21,471	55,953
GF Operating Transfer and Contributions	150,000	4,181,834	4,031,834	-
GF Contingency	-	-	-	(595,137)
General Reserves	500,000	-	(500,000)	-
Stabilization Fund	1,024,180	-	(1,024,180)	-
TOTALS	\$ 35,225,481	\$ 17,551,879	\$ (17,673,602)	\$ (606,184)

GOVERNANCE AND ADMINISTRATION

Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
GENERAL REVENUES REVENUES					
Taxes	24,358,214	14,788,829	24,121,000	-	24,121,000
Licenses, Permits, Fines and Penalties	1,263,146	312,142	978,975	-	978,975
Revenue from Use of Money and Property	101,465	21,837	81,000	-	81,000
Intergovernmental	1,486,437	1,334,348	1,459,756	-	1,459,756
Charges for Current Services	1,311,141	389,588	1,547,319	-	1,547,319
Transfers In	-	-	684,754	-	684,754
TOTAL REVENUES	28,520,403	16,846,744	28,872,804	-	28,872,804
EXPENDITURES					
Services and Supplies	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET COST	(28,520,403)	(16,846,744)	(28,872,804)	-	(28,872,804)
BOARD OF SUPERVISORS					
REVENUES					
Charges for Current Services	502	-	502	-	502
Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	502	-	502	-	502
EXPENDITURES					
Salaries & Wages	236,113	143,930	287,868	-	287,868
Employee Benefits	132,668	85,904	156,939	-	156,939
Services and Supplies	118,113	55,012	91,603	-	91,603
TOTAL EXPENDITURES	486,894	284,846	536,410	-	536,410
NET COST	486,392	284,846	535,908	-	535,908
COUNTY ADMINISTRATIVE OFFICE					
REVENUES					
Licenses, Permits, Fines and Penalties	1,550	-	2,400	-	2,400
Revenue from Use of Money and Property	6,820	3,675	5,000	-	5,000
Charges for Current Services	-	-	800	-	800
Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	8,370	3,675	8,200	-	8,200
EXPENDITURES					
Salaries & Wages	579,266	284,249	779,887	-	779,887
Overtime	407	-	1,000	-	1,000
Employee Benefits	350,341	218,944	389,798	-	389,798
Services and Supplies	164,639	89,217	274,152	74,000	348,152
TOTAL EXPENDITURES	1,094,653	592,410	1,444,837	74,000	1,518,837
NET COST	1,086,283	588,735	1,436,637	74,000	1,510,637
WORKFORCE DEVELOPMENT					
REVENUES					
Transfers In	-	-	-	200,000	200,000
TOTAL REVENUES	-	-	-	200,000	200,000
EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Overtime	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET COST	-	-	-	(200,000)	(200,000)
INSURANCE ISF					
REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Charges for Current Services	108,967	70,000	10,000	-	10,000
Miscellaneous Revenues	2,063,778	1,218,191	2,440,743	-	2,440,743
Transfers In	-	-	-	-	-
TOTAL REVENUES	2,172,745	1,288,191	2,450,743	-	2,450,743
EXPENDITURES					
Salaries & Wages	84,902	43,169	92,611	-	92,611
Employee Benefits	45,778	35,728	56,910	-	56,910
Services and Supplies	2,098,502	957,503	2,077,765	-	2,077,765
Transfers Out	-	-	-	200,000	200,000
TOTAL EXPENDITURES	2,229,182	1,036,400	2,227,286	200,000	2,427,286
NET COST	56,437	(251,791)	(223,457)	200,000	(23,457)

GOVERNANCE AND ADMINISTRATION

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget	
FINANCE	REVENUES						
	Licenses, Permits, Fines and Penalties	24,453	7,277	18,000	-	18,000	
	Revenue from Use of Money and Property	103,011	120,378	120,378	-	120,378	
	Charges for Current Services	227,650	31,768	206,590	-	206,590	
	Miscellaneous Revenues	11,019	6,951	10,000	-	10,000	
	Transfers In	-	-	-	-	-	
	TOTAL REVENUES	366,133	166,374	354,968	-	354,968	
	EXPENDITURES						
	Salaries & Wages	875,639	401,778	927,302	-	927,302	
	Overtime	7,837	1,061	13,000	-	13,000	
Employee Benefits	586,149	379,451	693,368	-	693,368		
Services and Supplies	590,785	299,271	650,417	(24,000)	626,417		
Capital Assets / Equipment	-	-	-	-	-		
Other Charges	105,364	68,410	70,600	-	70,600		
TOTAL EXPENDITURES	2,165,774	1,149,971	2,354,687	(24,000)	2,330,687		
NET COST	1,799,641	983,597	1,999,719	(24,000)	1,975,719		
COPIER POOL	REVENUES						
	Revenue from Use of Money and Property	518	153	300	-	300	
	Charges for Current Services	95,170	40,460	136,100	-	136,100	
	Miscellaneous Revenues	-	-	-	-	-	
	Other Financing Sources	-	-	-	-	-	
	TOTAL REVENUES	95,688	40,613	136,400	-	136,400	
	EXPENDITURES						
	Services and Supplies	57,361	48,321	105,621	-	105,621	
	Capital Assets / Equipment	46,017	-	32,000	-	32,000	
	TOTAL EXPENDITURES	103,378	48,321	137,621	-	137,621	
NET COST	7,690	7,708	1,221	-	1,221		
DEBT SERVICE FUND	REVENUES						
	Miscellaneous Revenues	948,748	68,410	147,977	-	147,977	
	Other Financing Sources	-	-	-	-	-	
	TOTAL REVENUES	948,748	68,410	147,977	-	147,977	
	EXPENDITURES						
	Other Charges	921,455	68,371	147,977	-	147,977	
	Transfers Out	-	-	-	-	-	
	TOTAL EXPENDITURES	921,455	68,371	147,977	-	147,977	
	NET COST	(27,293)	(39)	-	-	-	
	FARM ADVISOR	REVENUES					
Intergovernmental		2,426	-	1,000	-	1,000	
TOTAL REVENUES		2,426	-	1,000	-	1,000	
EXPENDITURES							
Services and Supplies		25,566	29,635	28,665	-	28,665	
TOTAL EXPENDITURES		25,566	29,635	28,665	-	28,665	
NET COST		23,140	29,635	27,665	-	27,665	
ASSESSOR		REVENUES					
		Charges for Current Services	354,063	-	354,063	-	354,063
		Miscellaneous	3,111	-	3,000	-	3,000
	TOTAL REVENUES	357,174	-	357,063	-	357,063	
	EXPENDITURES						
	Salaries & Wages	572,470	284,893	609,524	29,592	639,116	
	Overtime	-	-	-	-	-	
	Employee Benefits	368,084	252,710	414,824	25,408	440,232	
	Services and Supplies	140,886	63,544	297,964	3,000	300,964	
	TOTAL EXPENDITURES	1,081,440	601,147	1,322,312	58,000	1,380,312	
NET COST	724,266	601,147	965,249	58,000	1,023,249		

GOVERNANCE AND ADMINISTRATION

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
COUNTY COUNSEL	REVENUES					
	Charges for Current Services	14,355	10,125	5,858	-	5,858
	Miscellaneous Revenues	-	-	-	-	-
	TOTAL REVENUES	14,355	10,125	5,858	-	5,858
	EXPENDITURES					
	Salaries & Wages	560,146	295,904	623,313	-	623,313
	Employee Benefits	317,455	222,649	374,394	-	374,394
	Services and Supplies	138,697	76,920	184,542	5,000	189,542
	TOTAL EXPENDITURES	1,016,298	595,473	1,182,249	5,000	1,187,249
	NET COST	1,001,943	585,348	1,176,391	5,000	1,181,391
CLERK / RECORDER	REVENUES					
	Charges for Current Services	108,749	58,475	104,994	-	104,994
	Miscellaneous Revenues	191,439	1,760	76,300	-	76,300
	TOTAL REVENUES	300,188	60,235	181,294	-	181,294
	EXPENDITURES					
	Salaries & Wages	329,621	176,824	353,947	-	353,947
	Overtime	-	-	-	-	-
	Employee Benefits	176,433	114,135	201,704	-	201,704
	Services and Supplies	222,316	34,976	131,728	-	131,728
	TOTAL EXPENDITURES	728,370	325,935	687,379	-	687,379
NET COST	428,182	265,700	506,085	-	506,085	
ELECTIONS	REVENUES					
	Intergovernmental	-	-	-	-	-
	Charges for Current Services	22,333	6,600	1,500	-	1,500
	Other Financing Sources	-	-	-	-	-
	TOTAL REVENUES	22,333	6,600	1,500	-	1,500
	EXPENDITURES					
	Salaries & Wages	40,607	29,978	64,092	-	64,092
	Employee Benefits	28,697	46,147	58,287	-	58,287
	Services and Supplies	77,181	60,325	120,416	-	120,416
	Other Charges	23,969	23,968	47,938	-	47,938
TOTAL EXPENDITURES	170,454	160,418	290,733	-	290,733	
NET COST	148,121	153,818	289,233	-	289,233	
INFORMATION TECHNOLOGY	REVENUES					
	Charges for Current Services	332,300	158,167	320,620	45,120	365,740
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	332,300	158,167	320,620	45,120	365,740
	EXPENDITURES					
	Salaries & Wages	811,315	431,650	949,346	-	949,346
	Overtime	6,292	4,912	3,000	-	3,000
	Employee Benefits	539,434	387,625	646,828	-	646,828
	Services and Supplies	248,174	144,324	311,974	45,120	357,094
	Capital Assets / Equipment	-	-	180,000	(180,000)	-
TOTAL EXPENDITURES	1,605,215	968,511	2,091,148	(134,880)	1,956,268	
NET COST	1,272,915	810,344	1,770,528	(180,000)	1,590,528	
IT-RADIO	REVENUES					
	Revenue from Use of Money and Property	15,400	9,800	16,000	-	16,000
	Transfers In	130,000	139,791	150,000	-	150,000
	TOTAL REVENUES	145,400	149,591	166,000	-	166,000
	EXPENDITURES					
	Salaries & Wages	-	-	83,779	-	83,779
	Employee Benefits	-	-	33,299	-	33,299
	Services and Supplies	69,944	90,530	175,820	-	175,820
	Capital Assets / Equipment	79,264	24,261	125,000	-	125,000
	TOTAL EXPENDITURES	149,208	114,791	417,898	-	417,898
NET COST	3,808	(34,800)	251,898	-	251,898	

GOVERNANCE AND ADMINISTRATION

Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
TECH REFRESH - ISF REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Charges for Current Services	168,397	-	301,252	-	301,252
TOTAL REVENUES	168,397	-	301,252	-	301,252
EXPENDITURES					
Services and Supplies	3,176	(84,256)	220,770	-	220,770
Capital Assets / Equipment	-	-	46,000	55,953	101,953
TOTAL EXPENDITURES	3,176	(84,256)	266,770	55,953	322,723
NET COST	(165,221)	(84,256)	(34,482)	55,953	21,471
GF TRANSFERS & CONTRIBUTIONS					
REVENUES					
Intergovernmental Transfers In	150,000	150,000	150,000	-	150,000
TOTAL REVENUES	150,000	150,000	150,000	-	150,000
EXPENDITURES					
Other Charges	421,028	-	344,690	-	344,690
Transfers Out	3,116,069	-	3,837,144	-	3,837,144
TOTAL EXPENDITURES	3,537,097	-	4,181,834	-	4,181,834
NET COST	3,387,097	(150,000)	4,031,834	-	4,031,834
GF CONTINGENCY					
REVENUES					
Other Financing Sources	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Contingency	-	-	595,137	(595,137)	-
TOTAL EXPENDITURES	-	-	595,137	(595,137)	-
NET COST	-	-	595,137	(595,137)	-
GENERAL RESERVES					
REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Transfers In	250,000	-	500,000	-	500,000
TOTAL REVENUES	250,000	-	500,000	-	500,000
EXPENDITURES					
Services and Supplies	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET COST	(250,000)	-	(500,000)	-	(500,000)
STABILIZATION FUND					
REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Transfers In	660,000	-	1,024,180	-	1,024,180
TOTAL REVENUES	660,000	-	1,024,180	-	1,024,180
EXPENDITURES					
Services and Supplies	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET COST	(660,000)	-	(1,024,180)	-	(1,024,180)
SUMMARY FOR GENERAL GOVERNMENT					
REVENUES	34,515,162	18,948,725	34,980,361	245,120	35,225,481
EXPENDITURES	15,318,160	5,891,973	17,912,943	(361,064)	17,551,879
NET COST	(19,197,002)	(13,056,752)	(17,067,418)	(606,184)	(17,673,602)

Public Safety and Protection

Public Safety and Protection

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
District Attorney	\$ 221,558	\$ 1,716,602	\$ 1,495,044	\$ -
District Attorney - Victim Witness	144,234	144,234	-	-
Public Administrator	-	7,950	7,950	-
GF Grant Programs	139,000	139,000	-	-
Courts - County MOE	-	1,034,209	1,034,209	167,878
Grand Jury	-	10,300	10,300	-
Public Defender	26,150	768,500	742,350	-
Law Library Fund	13,150	13,150	-	-
DA Diversion Program	12,000	12,000	-	-
Sheriff - Coroner	1,333,368	6,862,710	5,529,342	177,644
Sheriff - Boat Safety	135,227	135,227	-	-
Sheriff - Court Security	468,748	468,748	-	-
Off Highway Vehicle Fund	64,554	64,554	-	-
Court Security - 2011 Realignment	533,686	468,748	(64,938)	-
Sheriff - Jail	417,469	2,876,655	2,459,186	-
Probation	378,967	1,648,096	1,269,129	-
Juvenile Detention Center	61,825	59,825	(2,000)	-
Inmate Welfare Trust	18,300	18,300	-	-
2011 Realignment Fund	-	-	-	-
CCP 2011 Realignment	612,000	684,754	72,754	-
YOBG 2011 Realignment	117,000	171,042	54,042	-
SB 678 2011 Realignment	200,000	219,181	19,181	-
JJCPA 2011 Realignment	37,434	37,434	-	-
PRCS 2011 Realignment	10,250	-	(10,250)	-
BSCC 2011 Realignment	100,000	100,000	-	-
Juvenile Activities	10,780	10,780	-	-
Drug Court Enhancement Grant	62,500	62,500	-	-
Search and Rescue	-	48,434	48,434	-
Emergency Services (OES)	-	-	-	-
Animal Control	43,000	731,762	688,762	-
Fish & Game Propagation	7,600	26,600	19,000	-
Terrorism	88,702	89,990	1,288	1,288
TOTALS	\$ 5,257,502	\$ 18,631,285	\$ 13,373,783	\$ 346,810

PUBLIC SAFETY AND PROTECTION

Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
DISTRICT ATTORNEY REVENUES					
Intergovernmental	168,275	45,746	159,208	-	159,208
Charges for Current Services	50,240	12,850	50,350	-	50,350
Miscellaneous Revenues	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Transfers In	178,401	79,500	12,000	-	12,000
TOTAL REVENUES	396,916	138,096	221,558	-	221,558
EXPENDITURES					
Salaries & Wages	734,773	392,713	804,035	-	804,035
Overtime	(1,274)	4,173	5,000	-	5,000
Employee Benefits	613,777	363,950	549,273	-	549,273
Services and Supplies	413,985	188,786	358,294	-	358,294
Other Charges	-	-	-	-	-
TOTAL EXPENDITURES	1,761,261	949,622	1,716,602	-	1,716,602
NET COST	1,364,345	811,526	1,495,044	-	1,495,044
DA - VICTIM WITNESS REVENUES					
Intergovernmental	88,750	77,057	144,234	-	144,234
TOTAL REVENUES	88,750	77,057	144,234	-	144,234
EXPENDITURES					
Salaries & Wages	80,238	48,877	85,238	-	85,238
Overtime	801	440	1,157	-	1,157
Employee Benefits	35,951	26,882	39,228	-	39,228
Services and Supplies	15,834	6,263	18,611	-	18,611
TOTAL EXPENDITURES	132,824	82,462	144,234	-	144,234
NET COST	44,074	5,405	-	-	-
PUBLIC ADMINISTRATOR					
REVENUES					
Intergovernmental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Services and Supplies	2,303	150	7,950	-	7,950
TOTAL EXPENDITURES	2,303	150	7,950	-	7,950
NET COST	2,303	150	7,950	-	7,950
GF GRANT PROGRAMS FUND					
REVENUES					
Intergovernmental	125,367	53,969	139,000	-	139,000
TOTAL REVENUES	125,367	53,969	139,000	-	139,000
EXPENDITURES					
Salaries & Wages	30,000	-	20,000	-	20,000
Overtime	3,756	1,956	5,000	-	5,000
Employee Benefits	35,000	-	25,000	-	25,000
Services and Supplies	5,506	14,341	89,000	-	89,000
Capital Assets / Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES	74,262	16,297	139,000	-	139,000
NET COST	(51,105)	(37,672)	-	-	-

PUBLIC SAFETY AND PROTECTION

		FY 2017-18	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19	
Description		Actuals	YTD	Amended	Mid-Year	Proposed	
				Budget	Budget	Mid-Year	
					Request	Budget	
COURTS - COUNTY MOE	REVENUES						
	Taxes	-	-	-	-	-	
	TOTAL REVENUES	-	-	-	-	-	
	EXPENDITURES						
	Services and Supplies	765,072	608,768	866,331	167,878	1,034,209	
	TOTAL EXPENDITURES	765,072	608,768	866,331	167,878	1,034,209	
	NET COST	765,072	608,768	866,331	167,878	1,034,209	
GRAND JURY	REVENUES						
	Taxes	-	-	-	-	-	
	TOTAL REVENUES	-	-	-	-	-	
	EXPENDITURES						
	Services and Supplies	4,744	3,660	10,300	-	10,300	
	TOTAL EXPENDITURES	4,744	3,660	10,300	-	10,300	
	NET COST	4,744	3,660	10,300	-	10,300	
PUBLIC DEFENDER	REVENUES						
	Licenses, Permits, Fines and Penalties	330	250	300	-	300	
	Intergovernmental	6,096	1,865	4,500	-	4,500	
	Charges for Current Services	33,007	11,910	21,350	-	21,350	
	Transfers In	-	-	-	-	-	
	TOTAL REVENUES	39,433	14,025	26,150	-	26,150	
	EXPENDITURES						
	Services and Supplies	711,631	276,575	768,500	-	768,500	
	TOTAL EXPENDITURES	711,631	276,575	768,500	-	768,500	
		NET COST	672,198	262,550	742,350	-	742,350
LAW LIBRARY FUND	REVENUES						
	Revenue from Use of Money and Property	-	-	-	-	-	
	Miscellaneous Revenues	3,756	3,586	4,000	-	4,000	
	Transfers In	9,150	-	9,150	-	9,150	
	TOTAL REVENUES	12,906	3,586	13,150	-	13,150	
	EXPENDITURES						
	Services and Supplies	-	-	13,150	-	13,150	
	TOTAL EXPENDITURES	-	-	13,150	-	13,150	
		NET COST	(12,906)	(3,586)	-	-	-
	DA DIVERSION PROGRAM	REVENUES					
Revenue from Use of Money and Property		-	-	-	-	-	
Charges for Current Services		2,000	2,250	12,000	-	12,000	
TOTAL REVENUES		2,000	2,250	12,000	-	12,000	
EXPENDITURES							
Transfers Out		9,375	4,500	12,000	-	12,000	
	TOTAL EXPENDITURES	9,375	4,500	12,000	-	12,000	
	NET COST	7,375	2,250	-	-	-	
SHERIFF - CORONER	REVENUES						
	Revenue from Use of Money and Property	-	-	-	-	-	
	Intergovernmental	1,361,781	424,600	1,286,168	-	1,286,168	
	Charges for Current Services	28,929	22,735	27,000	-	27,000	
	Miscellaneous Revenues	658	345	1,900	-	1,900	
	Other Financing Sources	-	-	-	-	-	
	Transfers In	10,364	-	-	18,300	18,300	
	TOTAL REVENUES	1,401,732	447,680	1,315,068	18,300	1,333,368	
	EXPENDITURES						
	Salaries & Wages	2,224,212	1,157,047	2,561,143	68,714	2,629,857	
	Overtime and Holiday Pay	434,682	216,112	325,000	-	325,000	
	Employee Benefits	1,728,220	990,852	1,828,566	51,492	1,880,058	
	Services and Supplies	1,824,605	944,201	1,952,057	75,738	2,027,795	
	TOTAL EXPENDITURES	6,211,719	3,308,212	6,666,766	195,944	6,862,710	
		NET COST	4,809,987	2,860,532	5,351,698	177,644	5,529,342

PUBLIC SAFETY AND PROTECTION

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
SHERIFF - BOAT SAFETY						
REVENUES						
	Intergovernmental	120,414	131,492	135,227	-	135,227
	TOTAL REVENUES	120,414	131,492	135,227	-	135,227
EXPENDITURES						
	Salaries & Wages	39,068	32,955	33,513	-	33,513
	Overtime	49,223	12,609	60,915	-	60,915
	Employee Benefits	21,823	6,557	3,462	-	3,462
	Services and Supplies	28,384	16,929	37,337	-	37,337
	TOTAL EXPENDITURES	138,498	69,050	135,227	-	135,227
	NET COST	18,084	(62,442)	-	-	-
SHERIFF - COURT SECURITY						
REVENUES						
	Transfers In	400,762	190,335	468,748	-	468,748
	TOTAL REVENUES	400,762	190,335	468,748	-	468,748
EXPENDITURES						
	Salaries & Wages	254,265	131,213	315,073	-	315,073
	Overtime	11,965	7,538	10,000	-	10,000
	Employee Benefits	99,608	59,478	92,638	-	92,638
	Services and Supplies	35,851	14,362	51,037	-	51,037
	TOTAL EXPENDITURES	401,689	212,591	468,748	-	468,748
	NET COST	927	22,256	-	-	-
OFF HIGHWAY VEHICLE FUND						
REVENUES						
	Licenses, Permits, Fines and Penalties	16,801	-	16,231	-	16,231
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	-	71,977	48,323	-	48,323
	Other Financing Sources	-	-	-	-	-
	TOTAL REVENUES	16,801	71,977	64,554	-	64,554
EXPENDITURES						
	Overtime	37,160	33,205	50,820	-	50,820
	Employee benefits	-	-	-	-	-
	Services and Supplies	24,476	9,289	13,734	-	13,734
	TOTAL EXPENDITURES	61,636	42,494	64,554	-	64,554
	NET COST	44,835	(29,483)	-	-	-
COURT SECURITY 2011 REALIGNMENT						
REVENUES						
	Intergovernmental	535,799	189,225	533,686	-	533,686
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	535,799	189,225	533,686	-	533,686
EXPENDITURES						
	Transfers Out	456,367	190,335	468,748	-	468,748
	TOTAL EXPENDITURES	456,367	190,335	468,748	-	468,748
	NET COST	(79,432)	1,110	(64,938)	-	(64,938)
SHERIFF - JAIL						
REVENUES						
	Intergovernmental	16,160	8,162	15,627	-	15,627
	Charges for Current Services	292,309	191,771	383,542	-	383,542
	Transfers In	233,891	-	18,300	-	18,300
	TOTAL REVENUES	542,360	199,933	417,469	-	417,469
EXPENDITURES						
	Salaries & Wages	1,031,223	468,747	1,036,358	-	1,036,358
	Overtime	278,893	165,342	325,000	-	325,000
	Employee Benefits	780,384	444,723	853,502	-	853,502
	Services and Supplies	625,928	227,018	661,795	-	661,795
	Transfers Out	-	-	-	-	-
	TOTAL EXPENDITURES	2,716,428	1,305,830	2,876,655	-	2,876,655
	NET COST	2,174,068	1,105,897	2,459,186	-	2,459,186

PUBLIC SAFETY AND PROTECTION

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
PROBATION	REVENUES					
	Licenses, Permits, Fines and Penalties	4,632	1,762	2,750	-	2,750
	Intergovernmental	181,528	123,921	125,446	-	125,446
	Charges for Current Services	19,798	7,442	17,800	-	17,800
	Transfers In	372,568	1,182	307,971	(75,000)	232,971
	TOTAL REVENUES	578,526	134,307	453,967	(75,000)	378,967
	EXPENDITURES					
	Salaries & Wages	589,958	291,793	652,753	-	652,753
	Overtime	4,667	4,150	3,000	-	3,000
	Employee Benefits	863,750	482,239	748,400	-	748,400
Services and Supplies	256,347	105,694	318,943	(75,000)	243,943	
Transfers Out	-	-	-	-	-	
TOTAL EXPENDITURES	1,714,722	883,876	1,723,096	(75,000)	1,648,096	
NET COST	1,136,196	749,569	1,269,129	-	1,269,129	
JUVENILE DETENTION CENTER	REVENUES					
	Intergovernmental	136,225	23,928	61,825	-	61,825
	Charges for Current Services	-	-	-	-	-
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	136,225	23,928	61,825	-	61,825
	EXPENDITURES					
	Salaries & Wages	43,177	-	9,916	-	9,916
	Employee Benefits	43,177	-	9,916	-	9,916
	Services and Supplies	47,630	1,409	39,993	-	39,993
	Other Charges	-	-	-	-	-
Transfers Out	-	-	-	-	-	
TOTAL EXPENDITURES	133,984	1,409	59,825	-	59,825	
NET COST	(2,241)	(22,519)	(2,000)	-	(2,000)	
INMATE WELFARE TRUST	REVENUES					
	Miscellaneous Revenues	39,585	13,242	18,300	-	18,300
	TOTAL REVENUES	39,585	13,242	18,300	-	18,300
	EXPENDITURES					
	Services and Supplies	33,405	12,937	18,300	-	18,300
	Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES	33,405	12,937	18,300	-	18,300	
NET COST	(6,180)	(305)	-	-	-	
2011 REALIGNMENT FUND	REVENUES					
	Revenue from Use of Money and Property	86,090	4,293	-	-	-
	Intergovernmental	-	-	-	-	-
	TOTAL REVENUES	86,090	4,293	-	-	-
	EXPENDITURES					
	Transfers Out	5,262,487	-	-	-	-
TOTAL EXPENDITURES	5,262,487	-	-	-	-	
NET COST	5,176,397	(4,293)	-	-	-	
CCP 2011 REALIGNMENT	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	712,306	273,301	612,000	-	612,000
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	712,306	273,301	612,000	-	612,000
	EXPENDITURES					
Transfers Out	881,315	75,000	684,754	-	684,754	
TOTAL EXPENDITURES	881,315	75,000	684,754	-	684,754	
NET COST	169,009	(198,301)	72,754	-	72,754	

PUBLIC SAFETY AND PROTECTION

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
YOBG 2011 REALIGNMENT	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	117,000	39,574	117,000	-	117,000
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	117,000	39,574	117,000	-	117,000
	EXPENDITURES					
	Salaries & Wages	-	-	34,771	-	34,771
	Employee Benefits	-	-	34,771	-	34,771
	Services and Supplies	-	38,710	47,000	-	47,000
	Other Charges	-	7,500	54,500	-	54,500
Transfers Out	-	-	-	-	-	
TOTAL EXPENDITURES	-	46,210	171,042	-	171,042	
NET COST	(117,000)	6,636	54,042	-	54,042	
SB 678 2011 REALIGNMENT	REVENUES					
	Intergovernmental	237,647	56,894	200,000	-	200,000
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	237,647	56,894	200,000	-	200,000
	EXPENDITURES					
	Services and Supplies	-	16,693	11,209	75,000	86,209
	Transfers Out	46,426	1,182	207,972	(75,000)	132,972
	TOTAL EXPENDITURES	46,426	17,875	219,181	-	219,181
	NET COST	(191,221)	(39,019)	19,181	-	19,181
	JJCPA 2011 REALIGNMENT	REVENUES				
Revenue from Use of Money and Property		-	-	-	-	-
Intergovernmental		59,763	22,755	37,434	-	37,434
Transfers In		-	-	-	-	-
TOTAL REVENUES		59,763	22,755	37,434	-	37,434
EXPENDITURES						
Salaries & Wages		-	-	16,326	-	16,326
Employee Benefits		-	-	16,326	-	16,326
Services and Supplies		7,685	160	4,782	-	4,782
Transfers Out		-	-	-	-	-
TOTAL EXPENDITURES	7,685	160	37,434	-	37,434	
NET COST	(52,078)	(22,595)	-	-	-	
PRCS 2011 REALIGNMENT	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	10,250	10,250	10,250	-	10,250
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	10,250	10,250	10,250	-	10,250
	EXPENDITURES					
	Services and Supplies	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	NET COST	(10,250)	(10,250)	(10,250)	-	(10,250)
	BSCC 2011 REALIGNMENT	REVENUES				
Intergovernmental		100,000	-	100,000	-	100,000
Transfers In		-	-	-	-	-
TOTAL REVENUES		100,000	-	100,000	-	100,000
EXPENDITURES						
Transfers Out		100,000	-	100,000	-	100,000
TOTAL EXPENDITURES		100,000	-	100,000	-	100,000
NET COST		-	-	-	-	-

PUBLIC SAFETY AND PROTECTION

Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
JUVENILE ACTIVITIES REVENUES					
Intergovernmental	-	22,842	10,780	-	10,780
TOTAL REVENUES	-	22,842	10,780	-	10,780
EXPENDITURES					
Services and Supplies	-	-	10,780	-	10,780
TOTAL EXPENDITURES	-	-	10,780	-	10,780
NET COST	-	(22,842)	-	-	-
DRUG COURT ENHANCEMENT GRANT					
REVENUES					
Intergovernmental	-	-	-	62,500	62,500
TOTAL REVENUES	-	-	-	62,500	62,500
EXPENDITURES					
Salaries & Wages	-	-	-	20,938	20,938
Employee Benefits	-	-	-	11,041	11,041
Services and Supplies	-	-	-	30,521	30,521
TOTAL EXPENDITURES	-	-	-	62,500	62,500
NET COST	-	-	-	-	-
SEARCH AND RESCUE					
REVENUES					
Charges for Current Services	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Services and Supplies	47,709	24,157	48,434	-	48,434
TOTAL EXPENDITURES	47,709	24,157	48,434	-	48,434
NET COST	47,709	24,157	48,434	-	48,434
EMERGENCY SERVICES (OES)					
REVENUES					
Intergovernmental	127,787	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	127,787	-	-	-	-
EXPENDITURES					
Salaries & Wages	11,522	-	-	-	-
Overtime	3,500	-	-	-	-
Employee Benefits	7,389	27,270	-	-	-
Services and Supplies	9,636	1,676	-	-	-
Capital Assets / Equipment	143,505	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES	175,552	28,946	-	-	-
NET COST	47,765	28,946	-	-	-
ANIMAL CONTROL					
REVENUES					
Licenses, Permits, Fines and Penalties	15,470	14,490	20,000	-	20,000
Charges for Current Services	9,182	4,830	8,000	-	8,000
Miscellaneous Revenues	-	-	15,000	-	15,000
TOTAL REVENUES	24,652	19,320	43,000	-	43,000
EXPENDITURES					
Salaries & Wages	198,531	105,282	227,921	-	227,921
Overtime	2,874	510	5,000	-	5,000
Employee Benefits	190,976	107,991	208,198	-	208,198
Services and Supplies	233,090	131,727	275,643	-	275,643
Capital Assets / Equipment	1,229	16,279	15,000	-	15,000
TOTAL EXPENDITURES	626,700	361,789	731,762	-	731,762
NET COST	602,048	342,469	688,762	-	688,762

PUBLIC SAFETY AND PROTECTION

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
FISH & GAME PROPAGATION						
	REVENUES					
	Licenses, Permits, Fines and Penalties	23,625	10,776	7,500	-	7,500
	Revenue from Use of Money and Property	287	153	100	-	100
	Miscellaneous Revenues	-	-	-	-	-
	TOTAL REVENUES	23,912	10,929	7,600	-	7,600
	EXPENDITURES					
	Services and Supplies	3,997	-	26,600	-	26,600
	TOTAL EXPENDITURES	3,997	-	26,600	-	26,600
	NET COST	(19,915)	(10,929)	19,000	-	19,000
TERRORISM						
	REVENUES					
	Intergovernmental	88,618	89,836	89,990	(1,288)	88,702
	TOTAL REVENUES	88,618	89,836	89,990	(1,288)	88,702
	EXPENDITURES					
	Services and Supplies	89,752	95,100	89,990	-	89,990
	TOTAL EXPENDITURES	89,752	95,100	89,990	-	89,990
	NET COST	1,134	5,264	-	1,288	1,288
	SUMMARY FOR PUBLIC SAFETY AND PROTECTION					
	REVENUES	6,025,601	2,241,096	5,252,990	4,512	5,257,502
	EXPENDITURES	22,571,543	8,618,005	18,279,963	351,322	18,631,285
	NET COST	16,545,942	6,376,909	13,026,973	346,810	13,373,783

**Roads,
Infrastructure,
and
Community
Development**

Roads, Infrastructure and Community Development

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
Road Department	\$ 3,715,267	\$ 4,903,495	\$ 1,188,228	\$ -
State & Federal Road Projects	3,052,052	3,626,425	574,373	853,049
Disaster Recovery Fund	43,166	57,555	14,389	-
Public Works Engineering	200,000	1,214,528	1,014,528	-
County Facilities	-	2,908,680	2,908,680	-
Conway Ranch	75,482	75,482	-	-
Campgrounds	34,700	44,733	10,033	-
Cemeteries	17,625	22,155	4,530	-
Cemetery Endowment	-	-	-	-
Solid Waste Sanitation	2,472,000	3,517,296	1,045,296	37,000
Solid Waste Special Revenue Fund	825,000	680,000	(145,000)	-
SW Accelerated Landfill Closure Fund	500,000	-	(500,000)	-
Airports	31,200	106,912	75,712	63,074
Motor Pool	1,448,110	581,855	(866,255)	-
CARB Reserve	500,000	-	(500,000)	-
Building Department	140,000	538,762	398,762	-
Code Enforcement	32,500	257,889	225,389	-
Ag Commissioner / Sealer of Weights and Measures	68,209	190,000	121,791	-
Planning & Transportation	193,168	1,130,880	937,712	-
Housing Development	15,000	237,359	222,359	-
Planning Commission	-	19,003	19,003	-
Community Development Grants	440,000	440,000	-	-
Affordable Housing Reserve	200,000	-	(200,000)	-
Local Agency Formation Commission (LAFCO)	-	-	-	-
Geothermal	414,580	414,580	-	-
Geothermal Royalties	73,000	50,000	(23,000)	-
TOTALS	\$ 14,491,059	\$ 21,017,588	\$ 6,526,529	\$ 953,123

ROADS, INFRASTRUCTURE AND COMMUNITY DEVELOPMENT

		FY 2017-18	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19
Description		Actuals	YTD	Amended Budget	Mid-Year Budget Request	Proposed Mid-Year Budget
ROAD DEPARTMENT	REVENUES					
	Taxes	-	-	-	-	-
	Licenses, Permits, Fines and Penalties	83,136	22,140	70,000	-	70,000
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	2,465,407	971,072	2,386,234	-	2,386,234
	Charges for Current Services	474,465	171,895	430,000	-	430,000
	Other Financing Sources	-	-	7,000	-	7,000
	Transfers In	938,696	-	822,033	-	822,033
	TOTAL REVENUES	3,961,704	1,165,107	3,715,267	-	3,715,267
	EXPENDITURES					
	Salaries & Wages	1,203,313	655,472	1,462,186	-	1,462,186
	Overtime	18,630	15,222	54,050	-	54,050
	Employee Benefits	983,799	662,457	1,127,883	-	1,127,883
	Services and Supplies	1,567,451	812,795	2,029,876	-	2,029,876
	Capital Assets / Equipment	1	-	229,500	-	229,500
	Transfers Out	-	-	-	-	-
	TOTAL EXPENDITURES	3,773,194	2,145,946	4,903,495	-	4,903,495
	NET COST	(188,510)	980,839	1,188,228	-	1,188,228
STATE & FEDERAL ROAD PROJECTS	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	626,927	614,055	2,985,073	(13,821)	2,971,252
	Transfers In	105,722	76,497	-	80,800	80,800
	TOTAL REVENUES	732,649	690,552	2,985,073	66,979	3,052,052
	EXPENDITURES					
	Capital Assets / Equipment	276,593	720,211	2,706,397	920,028	3,626,425
	TOTAL EXPENDITURES	276,593	720,211	2,706,397	920,028	3,626,425
	NET COST	(456,056)	29,659	(278,676)	853,049	574,373
DISASTER RECOVERY FUND	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	1,409,739	(1,012,968)	43,166	-	43,166
	Miscellaneous Revenues	-	-	-	-	-
	TOTAL REVENUES	1,409,739	(1,012,968)	43,166	-	43,166
	EXPENDITURES					
	Services and Supplies	-	-	-	-	-
	Capital Assets / Equipment	676,732	58,530	57,555	-	57,555
	TOTAL EXPENDITURES	676,732	58,530	57,555	-	57,555
	NET COST	(733,007)	1,071,498	14,389	-	14,389
PUBLIC WORKS ENGINEERING	REVENUES					
	Charges for Current Services	31,172	1,381	195,000	-	195,000
	Miscellaneous Revenues	5,000	-	5,000	-	5,000
	TOTAL REVENUES	36,172	1,381	200,000	-	200,000
	EXPENDITURES					
	Salaries & Wages	462,149	255,370	613,898	-	613,898
	Overtime	-	-	-	-	-
	Employee Benefits	289,990	192,379	422,264	-	422,264
	Services and Supplies	129,789	87,936	178,366	-	178,366
	TOTAL EXPENDITURES	881,928	535,685	1,214,528	-	1,214,528
	NET COST	845,756	534,304	1,014,528	-	1,014,528
COUNTY FACILITIES	REVENUES					
	Charges for Current Services	-	-	-	-	-
	Miscellaneous Revenues	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-
	EXPENDITURES					
	Salaries & Wages	765,044	419,719	901,044	-	901,044
	Overtime	316	657	750	-	750
	Employee Benefits	545,583	380,142	683,176	-	683,176
	Services and Supplies	1,178,572	602,143	1,288,710	-	1,288,710
	Capital Assets / Equipment	-	-	35,000	-	35,000
	TOTAL EXPENDITURES	2,489,515	1,402,661	2,908,680	-	2,908,680
	NET COST	2,489,515	1,402,661	2,908,680	-	2,908,680

ROADS, INFRASTRUCTURE AND COMMUNITY DEVELOPMENT

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
CONWAY RANCH	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Transfers In	90,018	-	75,482	-	75,482
	TOTAL REVENUES	90,018	-	75,482	-	75,482
	EXPENDITURES					
	Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-	
Services and Supplies	59,367	27,846	57,482	-	57,482	
Capital Assets / Equipment	17,682	-	18,000	-	18,000	
TOTAL EXPENDITURES	77,049	27,846	75,482	-	75,482	
NET COST	(12,969)	27,846	-	-	-	
CAMPGROUNDS	REVENUES					
	Revenue from Use of Money and Property	1,103	415	700	-	700
	Charges for Current Services	42,339	31,524	34,000	-	34,000
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	43,442	31,939	34,700	-	34,700
	EXPENDITURES					
Services and Supplies	35,238	18,605	44,733	-	44,733	
TOTAL EXPENDITURES	35,238	18,605	44,733	-	44,733	
NET COST	(8,204)	(13,334)	10,033	-	10,033	
CEMETERIES	REVENUES					
	Revenue from Use of Money and Property	362	127	175	-	175
	Charges for Current Services	5,456	750	3,500	-	3,500
	Transfers In	20,000	-	13,950	-	13,950
	TOTAL REVENUES	25,818	877	17,625	-	17,625
	EXPENDITURES					
Services and Supplies	15,898	7,079	22,155	-	22,155	
Transfers Out	-	-	-	-	-	
TOTAL EXPENDITURES	15,898	7,079	22,155	-	22,155	
NET COST	(9,920)	6,202	4,530	-	4,530	
CEMETERY ENDOWMENT	REVENUES					
	Revenue from Use of Money and Property	67	22	-	-	-
	TOTAL REVENUES	67	22	-	-	-
	EXPENDITURES					
Services and Supplies	-	-	-	-	-	
TOTAL EXPENDITURES	-	-	-	-	-	
NET COST	(67)	(22)	-	-	-	
SOLID WASTE SANITATION	REVENUES					
	Licenses, Permits, Fines and Penalties	129,005	56,980	101,000	-	101,000
	Revenue from Use of Money and Property	30,567	9,529	20,000	-	20,000
	Intergovernmental	20,000	10,000	20,000	-	20,000
	Charges for Current Services	2,108,227	991,860	1,601,000	-	1,601,000
	Miscellaneous Revenues	90,338	2,188	50,000	-	50,000
	Transfers In	680,000	-	680,000	-	680,000
	TOTAL REVENUES	3,058,137	1,070,557	2,472,000	-	2,472,000
	EXPENDITURES					
	Salaries & Wages	466,130	247,816	557,317	-	557,317
	Overtime	2,607	1,449	10,000	-	10,000
	Employee Benefits	252,823	200,288	407,036	-	407,036
	Services and Supplies	1,217,524	483,243	1,413,943	37,000	1,450,943
	Capital Assets / Equipment	82,000	-	95,000	-	95,000
	Other Charges	91,945	41,740	497,000	-	497,000
Transfers Out	500,000	-	500,000	-	500,000	
TOTAL EXPENDITURES	2,613,029	974,536	3,480,296	37,000	3,517,296	
NET COST	(445,108)	(96,021)	1,008,296	37,000	1,045,296	

ROADS, INFRASTRUCTURE AND COMMUNITY DEVELOPMENT

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
SOLID WASTE SPECIAL REVENUE	REVENUES					
	Revenue from Use of Money and Property	52,355	15,848	25,000	-	25,000
	Charges for Current Services	825,943	534,764	800,000	-	800,000
	TOTAL REVENUES	878,298	550,612	825,000	-	825,000
	EXPENDITURES					
	Transfers Out	680,000	-	680,000	-	680,000
	TOTAL EXPENDITURES	680,000	-	680,000	-	680,000
	NET COST	(198,298)	(550,612)	(145,000)	-	(145,000)
SW ACCELERATED LANDFILL CLOSURE	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Other Financing Sources	500,000	-	500,000	-	500,000
	TOTAL REVENUES	500,000	-	500,000	-	500,000
	EXPENDITURES					
	Services and Supplies	-	-	-	-	-
	Transfers Out	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	NET COST	(500,000)	-	(500,000)	-	(500,000)
AIRPORTS	REVENUES					
	Revenue from Use of Money and Property	1,200	600	1,200	-	1,200
	Intergovernmental	20,000	-	20,000	-	20,000
	Charges for Current Services	6,754	4,971	10,000	-	10,000
	TOTAL REVENUES	27,954	5,571	31,200	-	31,200
	EXPENDITURES					
	Services and Supplies	36,560	14,756	43,838	-	43,838
	Capital Assets / Equipment	-	-	-	-	-
	Transfers Out	45,087	59,714	-	63,074	63,074
	TOTAL EXPENDITURES	81,647	74,470	43,838	63,074	106,912
	NET COST	53,693	68,899	12,638	63,074	75,712
MOTOR POOL	REVENUES					
	Revenue from Use of Money and Property	16,408	7,029	8,000	-	8,000
	Charges for Current Services	1,508,040	616,566	1,426,110	-	1,426,110
	Miscellaneous Revenues	-	-	-	-	-
	Other Financing Sources	51,348	36,338	14,000	-	14,000
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	1,575,796	659,933	1,448,110	-	1,448,110
	EXPENDITURES					
	Salaries & Wages	130,133	70,662	151,136	-	151,136
	Overtime	-	-	1,000	-	1,000
	Employee Benefits	(63,754)	55,535	108,648	-	108,648
	Services and Supplies	234,706	88,470	269,571	-	269,571
	Capital Assets / Equipment	11,688	-	51,500	-	51,500
	TOTAL EXPENDITURES	312,773	214,667	581,855	-	581,855
	NET COST	(1,263,023)	(445,266)	(866,255)	-	(866,255)
CARB RESERVE	REVENUES					
	Transfers In	-	-	500,000	-	500,000
	TOTAL REVENUES	-	-	500,000	-	500,000
	EXPENDITURES					
	Capital Assets / Equipment	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-
	NET COST	-	-	(500,000)	-	(500,000)

ROADS, INFRASTRUCTURE AND COMMUNITY DEVELOPMENT

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
BUILDING DEPARTMENT	REVENUES					
	Licenses, Permits, Fines and Penalties	84,688	59,640	75,000	-	75,000
	Charges for Current Services	73,436	41,245	65,000	-	65,000
	TOTAL REVENUES	158,124	100,885	140,000	-	140,000
	EXPENDITURES					
	Salaries & Wages	157,232	88,824	284,087	-	284,087
	Overtime	-	-	-	-	-
	Employee Benefits	68,144	47,946	134,474	-	134,474
	Services and Supplies	108,912	49,977	120,201	-	120,201
	TOTAL EXPENDITURES	334,288	186,747	538,762	-	538,762
	NET COST	176,164	85,862	398,762	-	398,762
CODE ENFORCEMENT	REVENUES					
	Licenses, Permits, Fines and Penalties	6,515	1,777	4,000	-	4,000
	Intergovernmental	18,069	-	25,000	-	25,000
	Charges for Current Services	1,188	594	3,500	-	3,500
	TOTAL REVENUES	25,772	2,371	32,500	-	32,500
	EXPENDITURES					
	Salaries & Wages	78,861	44,221	145,065	-	145,065
	Employee Benefits	47,233	37,281	96,641	-	96,641
	Services and Supplies	9,634	7,801	16,183	-	16,183
	TOTAL EXPENDITURES	135,728	89,303	257,889	-	257,889
	NET COST	109,956	86,932	225,389	-	225,389
AG COMMISSIONER / SEALER OF WEIGHTS & MEASUREMENTS	REVENUES					
	Intergovernmental	68,265	-	68,209	-	68,209
	TOTAL REVENUES	68,265	-	68,209	-	68,209
	EXPENDITURES					
	Services and Supplies	156,366	161,807	190,000	-	190,000
	TOTAL EXPENDITURES	156,366	161,807	190,000	-	190,000
	NET COST	88,101	161,807	121,791	-	121,791
PLANNING & TRANSPORTATION	REVENUES					
	Intergovernmental	109,420	31,414	8,168	-	8,168
	Charges for Current Services	90,095	24,137	185,000	-	185,000
	Miscellaneous Revenues	-	-	-	-	-
	TOTAL REVENUES	199,515	55,551	193,168	-	193,168
	EXPENDITURES					
	Salaries & Wages	588,889	264,810	605,551	-	605,551
	Employee Benefits	330,793	231,174	344,023	-	344,023
	Services and Supplies	365,988	105,992	181,306	-	181,306
	TOTAL EXPENDITURES	1,285,670	601,976	1,130,880	-	1,130,880
	NET COST	1,086,155	546,425	937,712	-	937,712
HOUSING DEVELOPMENT	REVENUES					
	Revenue from Use of Money and Property	15,070	7,500	15,000	-	15,000
	Intergovernmental	-	-	-	-	-
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	15,070	7,500	15,000	-	15,000
	EXPENDITURES					
	Salaries & Wages	4,381	2,552	128,871	-	128,871
	Employee Benefits	8,134	15,162	95,077	-	95,077
	Services and Supplies	90,356	6,898	13,411	-	13,411
	TOTAL EXPENDITURES	102,871	24,612	237,359	-	237,359
	NET COST	87,801	17,112	222,359	-	222,359

ROADS, INFRASTRUCTURE AND COMMUNITY DEVELOPMENT

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
PLANNING COMMISSION	REVENUES					
	Charges for Current Services	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-
	EXPENDITURES					
	Salaries & Wages	4,480	1,000	6,363	-	6,363
	Employee Benefits	551	117	920	-	920
	Services and Supplies	10,172	13,832	11,720	-	11,720
	TOTAL EXPENDITURES	15,203	14,949	19,003	-	19,003
	NET COST	15,203	14,949	19,003	-	19,003
	LOCAL AGENCY FORMATION COMMISSION (LAFCO)	REVENUES				
Intergovernmental		7,721	-	-	-	-
TOTAL REVENUES		7,721	-	-	-	-
EXPENDITURES						
Salaries & Wages		5,193	2,642	-	-	-
Employee Benefits		2,434	1,330	-	-	-
Services and Supplies		1,287	925	-	-	-
TOTAL EXPENDITURES		8,914	4,897	-	-	-
NET COST		1,193	4,897	-	-	-
COMMUNITY DEVELOPMENT GRANTS		REVENUES				
	Intergovernmental	-	-	440,000	-	440,000
	TOTAL REVENUES	-	-	440,000	-	440,000
	EXPENDITURES					
	Salaries & Wages	-	-	15,000	-	15,000
	Employee Benefits	-	-	15,000	-	15,000
	Services and Supplies	22,118	73,103	410,000	-	410,000
	TOTAL EXPENDITURES	22,118	73,103	440,000	-	440,000
	NET COST	22,118	73,103	-	-	-
	AFFORDABLE HOUSING RESERVE	REVENUES				
Transfer In		-	-	200,000	-	200,000
TOTAL REVENUES		-	-	200,000	-	200,000
EXPENDITURES						
Salaries & Wages		-	-	-	-	-
Employee Benefits		-	-	-	-	-
Services and Supplies		-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-
NET COST		-	-	(200,000)	-	(200,000)
GEOHERMAL		REVENUES				
	Miscellaneous Revenues	377,947	103,645	414,580	-	414,580
	TOTAL REVENUES	377,947	103,645	414,580	-	414,580
	EXPENDITURES					
	Capital Assets / Equipment	377,937	-	414,580	-	414,580
	TOTAL EXPENDITURES	377,937	-	414,580	-	414,580
NET COST	(10)	(103,645)	-	-	-	
GEOHERMAL ROYALTIES	REVENUES					
	Revenue from Use of Money and Property	4,160	981	3,000	-	3,000
	Intergovernmental	59,479	52,524	70,000	-	70,000
	TOTAL REVENUES	63,639	53,505	73,000	-	73,000
	EXPENDITURES					
	Services and Supplies	-	-	-	-	-
Transfers Out	120,000	-	50,000	-	50,000	
TOTAL EXPENDITURES	120,000	-	50,000	-	50,000	
NET COST	56,361	(53,505)	(23,000)	-	(23,000)	

ROADS, INFRASTRUCTURE AND COMMUNITY DEVELOPMENT

Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
SUMMARY FOR ROADS, INFRASTRUCTURE AND COMMUNITY DEVELOPMENT					
REVENUES	13,255,847	3,487,040	14,424,080	66,979	14,491,059
EXPENDITURES	14,472,691	7,337,630	19,997,486	1,020,102	21,017,588
NET COST	1,216,844	3,850,590	5,573,406	953,123	6,526,529

Health and Sanitation

Health and Sanitation

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
Behavioral Health	\$ 1,287,129	\$ 1,291,762	\$ 4,633	\$ (64,832)
Alcohol & Drug Program	863,365	844,686	(18,679)	-
Mental Health Services Act	1,637,329	4,295,558	2,658,229	-
Public Health	3,059,644	2,900,360	(159,284)	(246,649)
Health Education	430,662	430,662	-	(16,395)
Bioterrorism	469,110	316,982	(152,128)	(74,652)
BH 2011 Realignment	400,000	367,224	(32,776)	-
Emergency Medical Services	2,029,800	4,362,798	2,332,998	150,000
Urgent Care Clinic - Bridgeport	-	-	-	-
TOTALS	\$ 10,177,039	\$ 14,810,032	\$ 4,632,993	\$ (252,528)

HEALTH AND SANITATION

		FY 2017-18	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19
	Description	Actuals	YTD	Amended	Mid-Year	Proposed
				Budget	Budget	Mid-Year
					Request	Budget
BEHAVIORAL HEALTH	REVENUES					
	Revenue from Use of Money and Property	-	-	-	-	-
	Intergovernmental	1,251,040	393,459	1,112,726	100,000	1,212,726
	Charges for Current Services	22,853	25,712	27,254	-	27,254
	Miscellaneous Revenues	-	-	-	-	-
	Transfers In	73,111	6,954	47,149	-	47,149
	TOTAL REVENUES	1,347,004	426,125	1,187,129	100,000	1,287,129
	EXPENDITURES					
	Salaries & Wages	228,852	121,233	322,883	-	322,883
	Overtime	3,982	2,060	3,000	-	3,000
	Employee Benefits	248,315	208,583	312,627	-	312,627
	Services and Supplies	567,737	247,062	618,084	35,168	653,252
	Transfer out	-	-	-	-	-
	TOTAL EXPENDITURES	1,048,886	578,938	1,256,594	35,168	1,291,762
	NET COST	(298,118)	152,813	69,465	(64,832)	4,633
ALCOHOL & DRUG PROGRAM	REVENUES					
	Licenses, Permits, Fines and Penalties	6,899	2,240	5,000	-	5,000
	Intergovernmental	540,044	5,206	420,641	-	420,641
	Charges for Current Services	80,683	46,122	70,500	-	70,500
	Transfers In	18,958	570	367,224	-	367,224
	TOTAL REVENUES	646,584	54,138	863,365	-	863,365
	EXPENDITURES					
	Salaries & Wages	235,586	124,032	357,533	-	357,533
	Overtime	5,291	2,747	3,000	-	3,000
	Employee Benefits	139,840	79,074	212,848	-	212,848
	Services and Supplies	183,093	96,740	271,305	-	271,305
	TOTAL EXPENDITURES	563,810	302,593	844,686	-	844,686
	NET COST	(82,774)	248,455	(18,679)	-	(18,679)
MENTAL HEALTH SERVICES ACT	REVENUES					
	Revenue from Use of Money and Property	88,014	30,308	40,000	-	40,000
	Intergovernmental	1,817,272	670,463	1,597,329	-	1,597,329
	Miscellaneous Revenues	-	-	-	-	-
	TOTAL REVENUES	1,905,286	700,771	1,637,329	-	1,637,329
	EXPENDITURES					
	Salaries & Wages	517,569	285,816	704,290	-	704,290
	Overtime	4,005	2,060	3,500	-	3,500
	Employee Benefits	303,086	178,915	404,024	-	404,024
	Services and Supplies	257,190	130,279	483,744	-	483,744
	Capital Assets / Equipment	7,593	-	2,540,000	-	2,540,000
	Contingency	-	-	160,000	-	160,000
	TOTAL EXPENDITURES	1,089,443	597,070	4,295,558	-	4,295,558
	NET COST	(815,843)	(103,701)	2,658,229	-	2,658,229
PUBLIC HEALTH	REVENUES					
	Licenses, Permits, Fines and Penalties	287,571	270,796	278,453	(1,651)	276,802
	Revenue from Use of Money and Property	4,915	2,555	4,200	-	4,200
	Intergovernmental	2,006,304	381,336	2,264,908	214,574	2,479,482
	Charges for Current Services	272,681	61,181	332,743	(44,733)	288,010
	Miscellaneous Revenues	651	1,150	-	1,150	1,150
	Transfers In	22,932	420	10,000	-	10,000
	TOTAL REVENUES	2,595,054	717,438	2,890,304	169,340	3,059,644
	EXPENDITURES					
	Salaries & Wages	947,082	537,345	1,417,380	(188,829)	1,228,551
	Overtime	-	-	-	-	-
	Employee Benefits	702,100	474,868	932,669	(77,329)	855,340
	Services and Supplies	574,032	305,947	620,369	135,300	755,669
	Transfers Out	-	-	7,251	53,549	60,800
	TOTAL EXPENDITURES	2,223,214	1,318,160	2,977,669	(77,309)	2,900,360
	NET COST	(371,840)	600,722	87,365	(246,649)	(159,284)

HEALTH AND SANITATION

Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
HEALTH EDUCATION REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Intergovernmental	362,042	151,208	318,270	51,591	369,861
Transfers In	-	-	7,251	53,550	60,801
TOTAL REVENUES	362,042	151,208	325,521	105,141	430,662
EXPENDITURES					
Salaries & Wages	131,355	52,532	88,135	27,312	115,447
Overtime	-	-	-	-	-
Employee Benefits	71,862	50,902	63,812	21,435	85,247
Services and Supplies	122,803	65,371	189,969	39,999	229,968
TOTAL EXPENDITURES	326,020	168,805	341,916	88,746	430,662
NET COST	(36,022)	17,597	16,395	(16,395)	-
BIOTERRORISM REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Intergovernmental	291,940	92,746	365,600	14,493	380,093
Miscellaneous Revenues	-	66,488	-	89,017	89,017
Transfers In	-	-	-	-	-
TOTAL REVENUES	291,940	159,234	365,600	103,510	469,110
EXPENDITURES					
Salaries & Wages	152,870	53,867	129,740	(2,591)	127,149
Overtime	-	-	-	-	-
Employee Benefits	81,000	40,254	80,355	2,579	82,934
Services and Supplies	58,689	34,582	72,236	28,870	101,106
Capital Assets / Equipment	22,302	-	5,793	-	5,793
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES	314,861	128,703	288,124	28,858	316,982
NET COST	22,921	(30,531)	(77,476)	(74,652)	(152,128)
BH 2011 REALIGNMENT REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Intergovernmental	503,636	164,172	400,000	-	400,000
Transfers In	-	-	-	-	-
TOTAL REVENUES	503,636	164,172	400,000	-	400,000
EXPENDITURES					
Transfers Out	-	-	367,224	-	367,224
TOTAL EXPENDITURES	-	-	367,224	-	367,224
NET COST	(503,636)	(164,172)	(32,776)	-	(32,776)
EMERGENCY MEDICAL SERVICES REVENUES					
Taxes	591,499	282,069	583,800	-	583,800
Intergovernmental	364,767	128,308	331,000	-	331,000
Charges for Current Services	1,244,741	388,232	1,115,000	-	1,115,000
Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	2,201,007	798,609	2,029,800	-	2,029,800
EXPENDITURES					
Salaries & Wages	1,860,017	947,941	1,954,733	-	1,954,733
Overtime	381,111	190,262	200,000	150,000	350,000
Employee Benefits	1,369,511	940,968	1,317,291	-	1,317,291
Services and Supplies	523,850	426,060	725,774	-	725,774
Capital Assets / Equipment	17,425	12,162	15,000	-	15,000
TOTAL EXPENDITURES	4,151,914	2,517,393	4,212,798	150,000	4,362,798
NET COST	1,950,907	1,718,784	2,182,998	150,000	2,332,998

HEALTH AND SANITATION

Description	FY 2017-18	FY 2018-19	FY 2018-19	FY 2018-19	FY 2018-19
	Actuals	YTD	Amended Budget	Mid-Year Budget Request	Proposed Mid-Year Budget
URGENT CARE CLINIC - BRIDGEPORT					
REVENUES					
Charges for Current Services	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Services and Supplies	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
NET COST	-	-	-	-	-
SUMMARY FOR HEALTH AND SANITATION					
REVENUES	9,852,553	3,171,695	9,699,048	477,991	10,177,039
EXPENDITURES	9,718,148	5,611,662	14,584,569	225,463	14,810,032
NET COST	(134,405)	2,439,967	4,885,521	(252,528)	4,632,993

Public Assistance

Public Assistance

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
Social Services	\$ 5,430,539	\$ 4,672,761	\$ (757,778)	\$ 11,034
Senior Services	329,749	360,319	30,570	-
CCTC - County Children's Trust Fund	31,000	31,000	-	-
Social Services - Aid Programs	-	688,092	688,092	-
Social Services - General Relief	18,000	18,000	-	-
Veterans Services	-	38,568	38,568	-
Foster Care	127,529	127,529	-	-
Employer's Training Resources	129,662	143,399	13,737	-
CDBG (Community Development Block Grants)	500,000	500,000	-	-
DSS 2011 Relignment	1,344,426	1,367,644	23,218	23,218
	<u>\$ 7,910,905</u>	<u>\$ 7,947,312</u>	<u>\$ 36,407</u>	<u>\$ 34,252</u>

PUBLIC ASSISTANCE

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget	
SOCIAL SERVICES	REVENUES						
	Revenue from Use of Money and Property	21,292	7,245	17,360	-	17,360	
	Intergovernmental	2,669,373	1,297,010	3,695,535	-	3,695,535	
	Miscellaneous Revenues	-	-	-	-	-	
	Transfers In	1,491,094	168,105	1,694,426	23,218	1,717,644	
	TOTAL REVENUES	4,181,759	1,472,360	5,407,321	23,218	5,430,539	
	EXPENDITURES						
	Salaries & Wages	1,442,899	769,559	1,776,476	11,804	1,788,280	
	Overtime	17,105	10,423	40,000	-	40,000	
	Employee Benefits	956,287	687,599	1,147,257	11,414	1,158,671	
Services and Supplies	1,335,274	513,822	1,493,215	11,034	1,504,249		
Other Charges	53,938	14,275	81,561	-	81,561		
Transfers Out	4,074	420	100,000	-	100,000		
TOTAL EXPENDITURES	3,809,577	1,996,098	4,638,509	34,252	4,672,761		
NET COST	(372,182)	523,738	(768,812)	11,034	(757,778)		
SENIOR SERVICES	REVENUES						
	Intergovernmental	30,000	7,500	30,000	-	30,000	
	Charges for Current Services	123,899	28,025	119,186	(374)	118,812	
	Transfers In	152,977	-	180,937	-	180,937	
	TOTAL REVENUES	306,876	35,525	330,123	(374)	329,749	
	EXPENDITURES						
	Salaries & Wages	95,442	49,868	130,252	-	130,252	
	Overtime	1,140	183	1,000	-	1,000	
	Employee Benefits	70,362	48,061	85,723	-	85,723	
	Services and Supplies	139,932	60,847	143,718	(374)	143,344	
TOTAL EXPENDITURES	306,876	158,959	360,693	(374)	360,319		
NET COST	-	123,434	30,570	-	30,570		
CCTF - COUNTY CHILDREN'S TRUST FUND	REVENUES						
	Revenue from Use of Money and Property	10	34	50	-	50	
	Intergovernmental	29,799	-	29,958	-	29,958	
	Charges for Current Services	1,071	299	992	-	992	
	TOTAL REVENUES	30,880	333	31,000	-	31,000	
	EXPENDITURES						
	Services and Supplies	31,000	9,230	31,000	-	31,000	
	TOTAL EXPENDITURES	31,000	9,230	31,000	-	31,000	
	NET COST	120	8,897	-	-	-	
	SOCIAL SERVICES - AID PROGRAMS	REVENUES					
Charges for Current Services		-	-	-	-	-	
TOTAL REVENUES		-	-	-	-	-	
EXPENDITURES							
Other Charges		524,313	244,157	688,092	-	688,092	
TOTAL EXPENDITURES		524,313	244,157	688,092	-	688,092	
NET COST		524,313	244,157	688,092	-	688,092	
SOCIAL SERVICES - GENERAL RELIEF		REVENUES					
		Charges for Current Services	-	-	-	-	-
		Transfers In	10,817	-	18,000	-	18,000
	TOTAL REVENUES	10,817	-	18,000	-	18,000	
	EXPENDITURES						
	Services and Supplies	-	-	-	-	-	
	Other Charges	8,896	3,820	18,000	-	18,000	
	TOTAL EXPENDITURES	8,896	3,820	18,000	-	18,000	
	NET COST	(1,921)	3,820	-	-	-	

PUBLIC ASSISTANCE

Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
VETERANS SERVICES REVENUES					
Charges for Current Services	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Other Charges	39,922	-	38,568	-	38,568
TOTAL EXPENDITURES	39,922	-	38,568	-	38,568
NET COST	39,922	-	38,568	-	38,568
FOSTER CARE					
REVENUES					
Transfers In	65,962	6,954	127,529	-	127,529
TOTAL REVENUES	65,962	6,954	127,529	-	127,529
EXPENDITURES					
Transfers Out	65,962	6,954	90,000	-	90,000
Contingency	-	-	37,529	-	37,529
TOTAL EXPENDITURES	65,962	6,954	127,529	-	127,529
NET COST	-	-	-	-	-
EMPLOYERS TRAINING RESOURCE					
REVENUES					
Intergovernmental	32,603	22,896	129,662	-	129,662
TOTAL REVENUES	32,603	22,896	129,662	-	129,662
EXPENDITURES					
Salaries & Wages	4,904	2,445	12,000	-	12,000
Overtime	-	-	-	-	-
Employee Benefits	3,275	1,748	9,000	-	9,000
Services and Supplies	28,414	11,246	122,399	-	122,399
TOTAL EXPENDITURES	36,593	15,439	143,399	-	143,399
NET COST	3,990	(7,457)	13,737	-	13,737
CDBG (COMMUNITY DEVELOPMENT BLOCK GRANT)					
REVENUES					
Revenue from Use of Money and Property	-	-	-	-	-
Intergovernmental	437,076	110,962	500,000	-	500,000
TOTAL REVENUES	437,076	110,962	500,000	-	500,000
EXPENDITURES					
Services and Supplies	235,744	23,438	500,000	-	500,000
Capital Assets / Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES	235,744	23,438	500,000	-	500,000
NET COST	(201,332)	(87,524)	-	-	-
DSS 2011 REALIGNMENT					
REVENUES					
Revenue from Use of Money and Property	2,856	5,868	500	-	500
Intergovernmental	1,251,786	464,996	1,343,926	-	1,343,926
Transfers In	-	-	-	-	-
TOTAL REVENUES	1,254,642	470,864	1,344,426	-	1,344,426
EXPENDITURES					
Transfers Out	894,838	124,266	1,344,426	23,218	1,367,644
TOTAL EXPENDITURES	894,838	124,266	1,344,426	23,218	1,367,644
NET COST	(359,804)	(346,598)	-	23,218	23,218
SUMMARY FOR PUBLIC ASSISTANCE					
REVENUES	6,320,615	2,119,894	7,888,061	22,844	7,910,905
EXPENDITURES	5,953,721	2,582,361	7,890,216	57,096	7,947,312
NET COST	(366,894)	462,467	2,155	34,252	36,407

Local Economy

Local Economy

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
Economic Development	\$ 1,000	\$ 565,010	\$ 564,010	\$ -
Fish Enhancement	153,737	153,737	-	-
Tourism	343,000	343,000	-	-
Community Support Grants	129,000	149,000	20,000	-
	<u>\$ 626,737</u>	<u>\$ 1,210,747</u>	<u>\$ 584,010</u>	<u>\$ -</u>

LOCAL ECONOMY

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget	
ECONOMIC DEVELOPMENT	REVENUES						
	Charges for Current Services	-	-	1,000	-	1,000	
	TOTAL REVENUES	-	-	1,000	-	1,000	
	EXPENDITURES						
	Salaries & Wages	211,024	113,379	239,299	-	239,299	
	Overtime	-	-	-	-	-	
	Employee Benefits	180,779	119,617	202,508	-	202,508	
	Services and Supplies	99,145	31,016	123,203	-	123,203	
	TOTAL EXPENDITURES	490,948	264,012	565,010	-	565,010	
	NET COST	490,948	264,012	564,010	-	564,010	
FISH ENHANCEMENT	REVENUES						
	Revenue from Use of Money and Property	-	-	-	-	-	
	Transfers In	158,837	-	153,737	-	153,737	
	TOTAL REVENUES	158,837	-	153,737	-	153,737	
	EXPENDITURES						
	Services and Supplies	102,410	49,050	153,737	-	153,737	
	TOTAL EXPENDITURES	102,410	49,050	153,737	-	153,737	
	NET COST	(56,427)	49,050	-	-	-	
	TOURISM	REVENUES					
		Taxes	295,636	140,950	291,000	-	291,000
Revenue from Use of Money and Property		1,953	650	500	-	500	
Intergovernmental		-	-	-	-	-	
Charges for Current Services		36,596	25,149	41,500	-	41,500	
Transfers In		107,121	-	10,000	-	10,000	
TOTAL REVENUES		441,306	166,749	343,000	-	343,000	
EXPENDITURES							
Services and Supplies		333,859	49,241	338,000	-	338,000	
Other Charges		56,508	1,000	5,000	-	5,000	
TOTAL EXPENDITURES	390,367	50,241	343,000	-	343,000		
NET COST	(50,939)	(116,508)	-	-	-		
COMMUNITY SUPPORT GRANTS	REVENUES						
	Transfers In	-	-	129,000	-	129,000	
	TOTAL REVENUES	-	-	129,000	-	129,000	
	EXPENDITURES						
	Other Charges	-	55,816	149,000	-	149,000	
	TOTAL EXPENDITURES	-	55,816	149,000	-	149,000	
	NET COST	-	55,816	20,000	-	20,000	
	SUMMARY FOR LOCAL ECONOMY						
	REVENUES	600,143	166,749	626,737	-	626,737	
	EXPENDITURES	983,725	419,119	1,210,747	-	1,210,747	
NET COST	383,582	252,370	584,010	-	584,010		

Capital Projects

Capital Projects

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
Capital Improvement Projects	\$ 50,300	\$ 241,959	\$ 191,659	\$ -
Accumulated Capital Outlay	-	150,000	150,000	-
Criminal Justice Facility	25,434,986	26,910,691	1,475,705	-
South County Facility Project	22,611,622	22,674,497	62,875	-
	<u>\$ 48,096,908</u>	<u>\$ 49,977,147</u>	<u>\$ 1,880,239</u>	<u>\$ -</u>

CAPITAL PROJECTS

	Description	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
CAPITAL IMPROVEMENT PROJECTS	REVENUES					
	Intergovernmental	-	-	-	-	-
	Miscellaneous Revenues	550	-	300	-	300
	Transfers In	717,551	-	50,000	-	50,000
	TOTAL REVENUES	718,101	-	50,300	-	50,300
	EXPENDITURES					
	Services and Supplies	44	130	15,727	-	15,727
	Capital Assets / Equipment	918,066	73,499	226,232	-	226,232
	TOTAL EXPENDITURES	918,110	73,629	241,959	-	241,959
	NET COST	200,009	73,629	191,659	-	191,659
ACCUMULATED CAPITAL OUTLAY	REVENUES					
	Intergovernmental	-	-	-	-	-
	Transfers In	139,791	-	-	-	-
	TOTAL REVENUES	139,791	-	-	-	-
	EXPENDITURES					
	Transfers Out	130,000	139,791	150,000	-	150,000
	TOTAL EXPENDITURES	130,000	139,791	150,000	-	150,000
	NET COST	(9,791)	139,791	150,000	-	150,000
CRIMINAL JUSTICE FACILITY	REVENUES					
	Intergovernmental	-	-	25,000,000	-	25,000,000
	Miscellaneous Revenues	-	-	434,986	-	434,986
	Other Financing Sources	-	-	-	-	-
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	-	-	25,434,986	-	25,434,986
	EXPENDITURES					
	Capital Assets / Equipment	19,557	5,490	26,910,691	-	26,910,691
	Other Charges	-	-	-	-	-
	TOTAL EXPENDITURES	19,557	5,490	26,910,691	-	26,910,691
	NET COST	19,557	5,490	1,475,705	-	1,475,705
MONO COUNTY CIVIC CENTER PROJECT	REVENUES					
	Other Financing Sources	-	22,206,117	22,611,622	-	22,611,622
	Transfers In	-	-	-	-	-
	TOTAL REVENUES	-	22,206,117	22,611,622	-	22,611,622
	EXPENDITURES					
	Services and Supplies	87,125	5,045	62,875	-	62,875
	Capital Assets / Equipment	-	-	20,500,000	-	20,500,000
	Other Charges	-	296,396	2,111,622	-	2,111,622
	TOTAL EXPENDITURES	87,125	301,441	22,674,497	-	22,674,497
	NET COST	87,125	(21,904,676)	62,875	-	62,875
	SUMMARY FOR CAPITAL PROJECTS					
	REVENUES	857,892	22,206,117	48,096,908	-	48,096,908
	EXPENDITURES	1,154,792	520,351	49,977,147	-	49,977,147
	NET COST	296,900	(21,685,766)	1,880,239	-	1,880,239

Community Service Areas

Community Service Areas

	FY 2018-2019 Proposed Mid-Year Budget			Net Mid-Year Budget Increase (Decrease)
	Revenues	Expenditures	Net Cost	
Community Service Area #1 (Crowley)	\$ 175,500	\$ 79,525	\$ (95,975)	\$ -
Community Service Area #2 (Benton)	17,900	44,300	26,400	-
Community Service Area #5 (Bridgeport)	50,500	376,000	325,500	-
Community Service Area - County Wide	118,075	82,126	(35,949)	17,726
	<u>\$ 361,975</u>	<u>\$ 581,951</u>	<u>\$ 219,976</u>	<u>\$ 17,726</u>

COMMUNITY SERVICE AREAS

	FY 2017-18 Actuals	FY 2018-19 YTD	FY 2018-19 Amended Budget	FY 2018-19 Mid-Year Budget Request	FY 2018-19 Proposed Mid-Year Budget
COMMUNITY SERVICE AREA #1 (CROWLEY)					
REVENUES					
Revenue from Use of Money and Property	5,615	1,277	5,000	-	5,000
Charges for Current Services	174,309	102,197	160,400	-	160,400
Miscellaneous Revenues	8,334	-	10,100	-	10,100
TOTAL REVENUES	188,258	103,474	175,500	-	175,500
EXPENDITURES					
Salaries & Wages	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Services and Supplies	41,034	10,439	74,525	-	74,525
Capital Assets / Equipment	-	-	-	-	-
Transfers Out	-	-	-	-	-
Contingency	-	-	5,000	-	5,000
TOTAL EXPENDITURES	41,034	10,439	79,525	-	79,525
NET COST	(147,224)	(93,035)	(95,975)	-	(95,975)
COMMUNITY SERVICE AREA #2 (BENTON)					
REVENUES					
Revenue from Use of Money and Property	3,205	1,055	1,000	-	1,000
Charges for Current Services	16,970	9,306	16,900	-	16,900
TOTAL REVENUES	20,175	10,361	17,900	-	17,900
EXPENDITURES					
Services and Supplies	13,239	8,101	44,300	-	44,300
TOTAL EXPENDITURES	13,239	8,101	44,300	-	44,300
NET COST	(6,936)	(2,260)	26,400	-	26,400
COMMUNITY SERVICE AREA #5 (BRIDGEPORT)					
REVENUES					
Revenue from Use of Money and Property	9,389	3,043	4,500	-	4,500
Charges for Current Services	55,348	31,644	46,000	-	46,000
Miscellaneous Revenues	-	-	-	-	-
TOTAL REVENUES	64,737	34,687	50,500	-	50,500
EXPENDITURES					
Services and Supplies	9,451	5,621	88,000	-	88,000
Capital Assets / Equipment	62,638	-	275,000	-	275,000
Transfers Out	-	-	13,000	-	13,000
TOTAL EXPENDITURES	72,089	5,621	376,000	-	376,000
NET COST	7,352	(29,066)	325,500	-	325,500
COMMUNITY SERVICE AREA - COUNTYWIDE					
REVENUES					
Revenue from Use of Money and Property	11,897	3,984	9,305	-	9,305
Charges for Current Services	130,385	81,376	108,770	-	108,770
TOTAL REVENUES	142,282	85,360	118,075	-	118,075
EXPENDITURES					
Services and Supplies	44,447	3,297	64,400	-	64,400
Transfer out	35,635	16,782	-	17,726	17,726
TOTAL EXPENDITURES	80,082	20,079	64,400	17,726	82,126
NET COST	(62,200)	(65,281)	(53,675)	17,726	(35,949)
SUMMARY FOR CAPITAL PROJECTS					
REVENUES	415,452	233,882	361,975	-	361,975
EXPENDITURES	206,444	44,240	564,225	17,726	581,951
NET COST	(209,008)	(189,642)	202,250	17,726	219,976