



COUNTY OF YOLO

Office of the County Administrator

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To: **Supervisor Helen Thomson**, Chairwoman
And Members of the Board of Supervisors

From: **Patrick S. Blacklock**, County Administrator
Pat Leary, Assistant County Administrator

Date: January 26, 2010

Subject: Receive and file the Midyear Budget Report for fiscal year 2009-10; Consider actions to rebalance the 2009/10 budget; direct staff to proceed with a layoff process for approximately 15 positions in the Department of Employment and Social Services, 14 positions in the Health Department and 15 positions in the Alcohol, Drug and Mental Health Department; direct staff to closely monitor and report back to the Board of Supervisors any further changes in revenues or expenditures which will require significant reductions (General fund gap of \$909,761; Other funds gap of \$2,233,853).

RECOMMENDED ACTION

- A. Receive and file the attached Midyear Budget Report for fiscal year 2009-10,
- B. Consider actions to rebalance the 2009/10 budget,
- C. Direct staff to closely monitor and report back to the Board of Supervisors any further changes in revenues or expenditures which will require significant reductions.

STRATEGIC PLAN GOALS

These actions support a financially sustainable county government by providing the timely budget information to the Board of Supervisors needs to maintain a balanced county budget while providing core county services to the public.

FISCAL IMPACT

As reported by departments and compiled by the County Administrator, the attached 2009-10 Midyear Budget Report initially projected a General Fund gap of \$909,761 and a shortfall in Other Funds of \$2,277,853. Departments have generally done well in managing within their budgets plans using cost savings and in a few cases additional revenues to rebalance budgets in response to the significant budget issues. A number of departments faced significant issues due to revenue shortfalls. This is particularly true of departments funded by Realignment and

Public Safety funds. The department proposals to rebalance their budgets are summarized in the Background section of this report. The following is a list of the significant budget issues:

1. A \$3.2 million (22%) decrease in Public Safety Sales Tax revenue
2. A \$2.4 million (13%) decrease in Realignment Fund revenue
3. An unanticipated cost increase of \$1.8 million for indigent health services
4. A \$2.3 million shortfall in Mental Health due to a shortfall in projected revenues.
5. A \$309,000 gap in County Clerk-Recorder, Election budget from no payment from the state for the cost of the 2008 special election
6. A \$628,000 shortfall in countywide revenues as a result of continuing declines in property related taxes including the documentary stamp tax and supplemental roll tax.

As a reference, last year's midyear budget report projected a balanced general fund and a non-general fund gap of \$3.0 million, primarily the result of a \$1.6 million Alcohol, Drug and Mental Health budget deficit and \$1.4 gap in the Indigent Health program.

The County Administrator continues to recommend that all current funded vacant positions remain unfilled for the remainder of the fiscal year and, to the extent possible, hold all newly vacated positions unfilled as well. In addition, we want to applaud and encourage departments to continue with their efforts to:

- Strengthen management of overtime, extra help and temporary part time services;
- Reduce non-essential travel and service and supply expenditures;
- Achieve their targeted hold on equipment and capital project expenditures; and
- Pursue the collection of fees, service charges and reimbursement claim revenues where possible.

REASON FOR RECOMMENDED ACTION

To provide the Board of Supervisors with a midyear report of the county's financial status, including information on the status of departmental revenues and expenditures, to allow the Board to consider and take the actions necessary to rebalance the 2009/19 budget.

BACKGROUND

The County Administrator annually provides the Board of Supervisors with regular reports on the current year's budget. The Midyear Budget Report provides the first comprehensive report on expenditures and revenues for fiscal year 2009-10 and documents how departments' actual spending compares to budget projections. A number of factors are used in determining estimates and projections for caseloads and revenues, and by their nature these factors are always subject to change. For example, although we believed that we were predicting a prudent decline in both Realignment and Public Safety, a continued dismal economy has driven those tax-based revenues down dramatically below the cautious projections included in the budget.

Listed below are the significant budget issues by function and department, departments not mentioned are balanced.

General Government

Assessor: The department projects a balanced budget at the end of the year

Auditor-Controller/Treasurer Tax Collector: The department projects a balanced budget at the end of the year. A small decrease in fees and charges revenue will be resolved by cost savings in services and supplies.

Clerk Recorder: The department projects a deficit of \$309,291 in Elections as a result of the state not reimbursing the county for the cost of the special election. If reimbursement is not received by year's end (which is not likely), money from the general fund contingency will need to be used to cover this deficit.

General Services: The department projects a balanced budget at the end of the year.

Information Technology: The department projects a balanced budget, with \$485,812 in telecommunication funds being applied to upcoming infrastructure projects.

Law and Justice

District Attorney: The DA has developed and is implementing a plan to address a projected \$659,188 decrease in public safety sales tax revenue. The detailed action plan includes a variety of personnel adjustments such as shifting personnel to grant funded positions and a retirement, expenditure reductions, an increase in revenue from special funds, and a projected grant award. The plan also includes sharing \$37,000 in savings from the Sheriff's budget based in part on the DA's efforts to reduce the jail population by expediting trials. The plan includes a timeline that will be monitored by the department to ensure that the anticipated savings have been realized or to develop additional actions to address any further shortfalls.

Probation: This department projects a \$648,397 reduction in public safety sales tax and a \$215,663 reduction in realignment funds. The department has implemented actions that have covered these reductions by a combination of increased grant revenue received, reductions in expenditures, including moving staff into grant funded positions, and savings in the Care of Court Wards budget.

Public Guardian: This department projects a balanced budget for the remainder of the fiscal year if revenues are received as budgeted.

Sheriff-Coroner: The Sheriff has developed and is implementing a plan to resolve a projected \$1.8 million decrease in public safety sales tax revenue. The plan includes cost savings of \$740,000 in salaries and benefits, largely from staff furlough and XTO cost savings; \$739,000 in services and supplies cost savings, primarily from reductions in meal preparation costs in the jail; and additional federal jail bed reimbursement revenue of \$423,000.

Health and Human Services

Alcohol, Drug and Mental Health Services (ADMH): The department is projecting a \$2.3 million shortfall in the core mental health services unit. This shortfall is the result of three factors: one, realignment revenue is below budgeted projections; two, SB90 allocations that are due to the county have been cut as a result of state budget actions; and three, the percentage of reimbursable services has been lower than projected.

To resolve this shortfall in the current fiscal year, the department recommends the following: terminate or reduce contracts (\$437,570); decrease the projected Mental Health Service Act (MHSA) reserve allocation (\$269,709); increase billable services and modify timing of Federal Financial Participation (FFP) into the current year - previously claims were paid two years after services were rendered - (\$1.1. million); Layoff 15 staff (\$545,279); and make other expenditure reductions (\$40,830).

Sixty nine percent (69%) of these positions identified for layoff are staff assigned to non-clinical/administrative duties, in order to maintain the department's ability to provide reimbursable services. Sixty-two percent (62%) of the contract reductions are from Early and Periodic Screening, Diagnosis and Treatment (EPSDT) contracts which have been drastically cut by the state, and 38% are from adult and MHSA contracts. The services provided to clients represented by these contracts will be moved in-house to be directly served by ADMH to maximize reimbursement. ADMH will continue to function as the County's specialist provider for residents who are Seriously Mentally Ill (SMI) adults or Seriously Emotionally Disturbed (SED) children. The department will refocus on these mandated target populations and refer clients not requiring this specialty care to general practitioner providers in the community.

While community based services for ADMH's target populations will continue, it is necessary to consolidate clinic operations. To this end, the Woodland Wellness Centers and staff will be relocated to the Bauer Building in Woodland. The West Sacramento and Davis offices will be open three days a week and two days a week respectively for clinic hours; community based services will continue each day of the week as necessary. The Woodland office will remain open five days a week. This will allow services to continue to each of the major cities in the county while allowing the department to consolidate resources and staff given the current reductions.

Department of Employment and Social Services: The department identified a year-end deficit of \$932,578 and has developed a plan to respond. The deficit is primarily caused by a \$1.4 million reduction in Realignment and increased Assistance Payment costs. The department's plan to address this deficit includes:

- Work force reduction of 15 administrative or support staff and 3 extra help employees.
- Elimination of all non-essential expenditures/purchases.
- Elimination of the Transitional Housing Plus Program (THP+) for emancipating foster care youth.
- Maximizing state and federal funding where available through staff reassignments which will reduce the county share costs.

These reductions will have the following program impacts:

- The THP plus program is the only transitional housing for aged-out foster youth (age 18 to 24) in Yolo County. Its elimination leaves no viable transitional housing alternatives for aged-out foster youth and increases the probability of homelessness for these young adults.
- The staff reductions include 4 social service assistants (SSA) in the Child Welfare Services division. These positions are support staff, however they conduct more than

4000 court-ordered parent visitations per year ensuring the safety of children taken into custody. Their duties also include transportation of children and clients to placement locations, appointments and needed services. These duties will be absorbed by CWS social workers whose workload has already increased with the elimination of 7 social workers during the 09-10 budget process.

- Closure of the community resource rooms in both the Woodland and West Sacramento offices will reduce client's ability to find other sources of help in the community.

Health: The Health Department projects an indigent health deficit of \$1.8 million primarily due increased pharmacy costs, decreased Realignment revenue and failure to achieve projected reductions. An indigent health contingency reserve of \$892,247 has been set aside by the board. These funds consist of Pomona Funds (\$405,000), General Fund (\$153,000) and the Sutter Davis donation (\$334,247). The remaining funding gap is \$1,156,717.

To close this remaining deficit, the department recommends the following: apply funds that would have been designated for rent (\$326,173); Layoff 14 staff, partially reduce 3 positions, and transfer 4 staff from locally funded positions to outside funded positions (\$568,698). Staff layoffs have been identified primarily in administrative, supervisory and management positions (68%).

The impact of these reductions will be the elimination of the nutrition program and reductions in the following areas:

- General health education
- Maternal Child and Adolescent Health (MCAH)
- General nursing
- Administrative staffing

In addition, the department recommends transferring all remaining Pomona Funds previously approved by the Board of Supervisors for tobacco cessation, syringe exchange, immunizations, nurse home visitation and HIV/AIDS be shifted to indigent health to offset the remaining deficit. This would result in a cancellation of the syringe exchange contract.

Land, Education and Recreation

Parks and Resources: The department projects a \$99,868 general fund savings in the Parks and Museum unit that is the result of unanticipated revenue. The Cache Creek Area Plan budget is projected to end the year with savings of \$1,116,419 due to both additional revenue and a reduction in the number of anticipated projects completed.

Planning and Public Works: The department anticipates a balanced budget at year end. The budget included the cost and revenues for several road projects that will be carried forward to the upcoming fiscal year.

Library: By reducing expenditures and increasing revenue, the Library is projecting a savings of \$304,958 for the Library fund.

Non-Departmental Programs

Non-Departmental Expenditures: This budget unit is currently projected to be balanced at year end, includes appropriations to finance a variety of employee benefits programs, transfer of general fund revenues to the county's departments and expenditures related to countywide projects.

Countywide Revenues: This budget unit captures various unrestricted revenue sources. Projected revenues are projected to be \$628,587 short of the amount estimated in the adopted budget. This decrease will be funded through the use of contingency funds at year's end. The decrease is primarily due to reductions in residential and commercial property transaction revenues including documentary stamp tax and supplemental roll taxes.

Contingencies:

1. General Fund Contingency: The adopted 2009-10 budget included a general fund contingency of \$1,906,823.
2. Library Fund Contingencies: The adopted 2009-10 budget included \$120,749 in library contingency fund.
3. Indigent Health Contingency: The adopted 2009-10 budget included \$558,000 in contingency for indigent health service costs, (an additional \$334,000 was added as a result of the funds received from Sutter Health).

Special Revenue Funds:

1. Realignment Revenue: Based on the current trend, staff projects that this revenue will fall short of the adopted budget estimate by approximate \$2.4 million as a result of the slowdown in the economy and a decrease in sales tax revenue. This revenue is restricted to finance health, social services, and mental health services. Any unused funds remain in the restricted account and are available to finance future appropriations.
2. Public Safety Sales Tax: Based on the current trend, staff projects that this revenue will fall short of the revenue estimate in the adopted budget by approximate \$3.2 million as a result of the slowdown in the economy and a decrease in sales tax revenue. This revenue is restricted to fund sheriff, district attorney and probation services.

Staff will return to the Board of Supervisors in April to provide the 3rd Quarter Budget Report.

OTHER AGENCY INVOLVEMENT

The County Administrator worked in concert with the Auditor-Controller's Office in preparing this report. Both offices will work in cooperation with departments to return to the Board of Supervisors for consideration of requests as needed.

ATTACHMENTS

Midyear Budget Report, Fiscal Year 2009-10

Midyear Budget Report -- Fiscal Year 2009-10

Department	BU	Appropriations		Revenues		General Fund	Other Funds
		Adj. Budget	Year End Est.	Adj. Budget	Year End Est.	Surplus/Short (-)	Surplus/Short (-)
GENERAL GOVERNMENT							
Assessor	108-1	\$2,428,035	\$2,428,035	\$2,428,035	\$2,428,035	\$0	\$0
Auditor-Controller/Treasurer Tax C	105-1	\$2,740,434	\$2,711,682	\$2,740,434	\$2,711,682	\$0	\$0
Board of Supervisors	101-1	\$1,582,567	\$1,582,567	\$1,582,567	\$1,582,567	\$0	
County Administration	102-1	\$2,205,468	\$2,205,468	\$2,205,468	\$2,205,468	\$0	
Office Emergency Services	169-1	\$912,426	\$723,922	\$912,426	\$723,922	\$0	
Community Dev. Block Grant	295-1	\$959,777	\$886,445	\$959,777	\$886,445	\$0	
Tribal Relations	165-2	\$201,447	\$201,447	\$201,447	\$201,447		\$0
County Administration Total		\$4,279,118	\$4,017,282	\$4,279,118	\$4,017,282	\$0	\$0
County Clerk-Recorder	201-2						
Elections	120-1	\$1,382,404	\$1,386,220	\$1,382,404	\$1,076,929	(\$309,291)	\$0
Recorder	285-1	\$1,076,338	\$1,152,508	\$1,076,338	\$1,152,508	\$0	\$0
Clerk-Recorder Total		\$2,458,742	\$2,538,728	\$2,458,742	\$2,229,437	(\$309,291)	\$0
County Counsel	115-1	\$861,122	\$861,122	\$861,122	\$861,122	\$0	\$0
Indigent Defense	210-5	\$1,850,856	\$1,850,856	\$1,850,856	\$1,850,856	\$0	\$0
General Services (Admin)	130-4	\$629,067	\$629,067	\$629,067	\$629,067	\$0	\$0
Airport	193-1	\$2,527,410	\$2,527,410	\$2,527,410	\$2,529,410	\$0	\$2,000
Facilities	130-3	\$1,677,976	\$1,677,976	\$1,677,976	\$1,677,976	\$0	\$0
Fleet Services	140-1	\$1,417,059	\$1,417,059	\$1,417,059	\$1,417,059	\$0	\$0
Purchasing	110-1	\$361,505	\$361,505	\$361,505	\$361,505	\$0	\$0
Reprographics	160-1	\$199,546	\$199,546	\$199,546	\$199,546		\$0
Utilities	130-5	\$2,282,486	\$2,018,698	\$2,282,486	\$2,018,698	\$0	\$0
General Services Total		\$9,095,049	\$8,831,261	\$9,095,049	\$8,833,261	\$0	\$2,000
Grand Jury	215-1	\$35,000	\$35,000	\$35,000	\$35,000	\$0	\$0
Human Resources	103-1	\$1,268,115	\$1,251,145	\$1,268,115	\$1,251,145	\$0	\$0
Information Technology	156-1	\$2,349,352	\$2,349,352	\$2,349,352	\$2,349,352	\$0	\$0
Telephone ISF	185-1	\$1,960,296	\$2,085,296	\$1,960,296	\$2,571,108	\$0	\$485,812
LAW & JUSTICE SERVICES							
Child Support Services	204-1	\$6,405,893	\$6,254,946	\$6,405,893	\$6,254,946	\$0	\$0
District Attorney							
Criminal Prosecution	205-1	\$8,986,709	\$8,267,415	\$8,986,709	\$8,267,415	\$0	\$0
Child Abduction	205-5	\$434,542	\$419,721	\$434,542	\$419,721	\$0	\$0
MD Interview Center	205-7	\$420,421	\$270,041	\$420,421	\$270,041	\$0	\$0
Criminal Grants	205-8	\$1,514,947	\$1,454,417	\$1,514,947	\$1,454,417	\$0	\$0
Insurance Fraud	205-9	\$310,526	\$370,092	\$310,526	\$370,092	\$0	\$0
YONET	205-3	\$289,720	\$335,274	\$289,720	\$335,274	\$0	\$0
Victim Witness	205-4	\$361,441	\$338,201	\$361,441	\$338,201	\$0	\$0
District Attorney Total		\$12,318,306	\$11,455,161	\$12,318,306	\$11,455,161	\$0	\$0
Probation							
Administration	261-1	\$1,365,698	\$1,221,252	\$1,365,698	\$1,221,252	\$0	\$0
AB1913	261-7	\$481,469	\$444,716	\$481,469	\$444,716	\$0	\$0
Care-of-Court Wards	575-1	\$1,702,652	\$949,367	\$1,702,652	\$1,276,415	\$327,048	\$0
Detention	261-3	\$7,675,304	\$7,575,144	\$7,675,304	\$7,341,635	(\$233,509)	\$0
Service	261-6	\$4,980,244	\$4,868,184	\$4,980,244	\$4,774,645	(\$93,539)	\$0
Probation Total		\$16,205,367	\$15,058,663	\$16,205,367	\$15,058,663	\$0	\$0
Public Defender	210-1	\$4,652,250	\$4,601,274	\$4,652,250	\$4,628,250	\$26,976	\$0

Midyear Budget Report -- Fiscal Year 2009-10

Department	BU	Appropriations		Revenues		General Fund	Other Funds
		Adj. Budget	Year End Est.	Adj. Budget	Year End Est.	Surplus/Short (-)	Surplus/Short (-)
Public Guardian	287-1	\$913,666	\$913,666	\$913,666	\$913,666	\$0	\$0
Veterans Service Office	580-1	\$245,156	\$245,156	\$245,156	\$245,156	\$0	\$0
Public Guardian-Vets Total		\$1,158,822	\$1,158,822	\$1,158,822	\$1,158,822	\$0	\$0
Sheriff-Coroner							
Animal Services	280-1	\$1,959,319	\$1,773,941	\$1,959,319	\$1,922,969	\$0	\$149,028
Boat Patrol	250-5	\$367,264	\$378,175	\$367,264	\$390,118	\$11,943	\$0
Civil Process	240-2	\$554,828	\$531,476	\$554,828	\$536,616	\$5,140	\$0
Coroner	286-1	\$690,716	\$556,046	\$690,716	\$635,286	\$79,240	\$0
Court Security	240-1	\$2,379,652	\$2,079,027	\$2,379,652	\$2,269,712	\$190,685	\$0
Detention	250-9	\$13,838,354	\$13,150,787	\$13,838,354	\$13,338,093	\$187,306	\$0
Management	250-2	\$2,284,650	\$1,901,570	\$2,284,650	\$1,963,044	\$61,474	\$0
Patrol	250-7	\$6,407,169	\$6,615,769	\$6,407,169	\$5,912,465	(\$703,304)	\$0
Training	251-2	\$279,048	\$181,657	\$279,048	\$236,837	\$55,180	\$0
Sheriff Total		\$28,761,000	\$27,168,448	\$28,761,000	\$27,205,140	(\$112,336)	\$149,028
HEALTH & HUMAN SERVICES							
Alcohol, Drug & Mental Health							
Alcohol & Drug	505-6	\$3,505,308	\$2,944,587	\$3,505,308	\$2,834,662	\$0	(\$109,925)
Mental Health Administration	505-1	\$14,167,912	\$12,926,796	\$14,167,912	\$10,643,632	\$0	(\$2,283,164)
MHSA	505-7	\$8,275,734	\$7,826,903	\$8,275,734	\$8,742,661	\$0	\$915,758
Subtotal ADMH		\$25,948,954	\$23,698,286	\$25,948,954	\$22,220,955	\$0	(\$1,477,331)
Employment & Social Service (DESS)							
General Assistance	561-2	\$453,401	\$386,324	\$453,401	\$386,324	\$0	\$0
Community Services Block Grant	565-0	\$679,279	\$679,279	\$679,279	\$679,279	\$0	\$0
Public Assistance & Support Svcs.	551-1	\$39,935,977	\$41,190,275	\$39,935,977	\$41,190,275	\$0	\$0
TANF/CalWORKS/Foster Care	552-2	\$30,551,190	\$30,023,924	\$30,551,190	\$29,091,346	\$0	(\$932,578)
Workforce Investment Board	562-1	\$4,379,294	\$4,583,101	\$4,379,294	\$4,583,101	\$0	\$0
DESS Total		\$75,999,141	\$76,862,903	\$75,999,141	\$75,930,325	\$0	(\$932,578)
Health							
Children's Medical Services	501-9	\$1,993,767	\$1,895,320	\$1,993,767	\$1,895,320	\$0	\$0
Community Health	501-1	\$5,683,454	\$5,386,085	\$5,683,454	\$5,386,085	\$0	\$0
Elder Care	502-3	\$44,000	\$44,000	\$44,000	\$44,000	\$0	\$0
Emergency Medical Services	525-3	\$2,225,000	\$2,225,000	\$2,225,000	\$2,225,000	\$0	\$0
Environmental Health	501-3	\$2,918,578	\$2,745,296	\$2,918,578	\$2,745,296	\$0	\$0
Tobacco Tax Funds	503-1	\$134,033	\$0	\$134,033	\$0	\$0	\$0
Indigent Healthcare	502-3	\$3,091,945	\$4,654,499	\$3,091,945	\$2,867,380	\$0	(\$1,787,119)
Jail-Juvenile Hall Medical	501-4	\$3,341,547	\$3,341,547	\$3,341,547	\$3,341,547	\$0	\$0
Health Total		\$19,432,324	\$20,291,747	\$19,432,324	\$18,504,628	\$0	(\$1,787,119)
LAND, EDUCATION & RECREATION							
Agriculture							
	270-1	\$1,995,340	\$1,995,340	\$1,995,340	\$1,995,340	\$0	\$0
Cooperative Extension							
	610-1	\$327,193	\$334,137	\$327,193	\$334,137	\$0	\$0
Library							
Archives and Records	605-2	\$128,903	\$121,708	\$128,903	\$130,239	\$0	\$8,531
Library	605-1	\$6,045,005	\$5,396,957	\$6,045,005	\$5,669,799	\$0	\$272,842
YoloLINK	605-4	\$62,883	\$73,905	\$62,883	\$97,490	\$0	\$23,585
Subtotal Library		\$6,236,791	\$5,592,570	\$6,236,791	\$5,897,528	\$0	\$304,958

Midyear Budget Report -- Fiscal Year 2009-10

Department	BU	Appropriations		Revenues		General Fund	Other Funds
		Adj. Budget	Year End Est.	Adj. Budget	Year End Est.	Surplus/Short (-)	Surplus/Short (-)
Planning & Public Works:							
Building and Planning	297-1	\$2,928,733	\$2,704,200	\$2,928,733	\$2,704,200	\$0	\$0
Roads	299-1	\$25,160,750	\$20,160,750	\$25,160,750	\$20,160,750	\$0	\$0
Integrated Waste	194-1	\$12,049,055	\$10,258,112	\$280,055	\$10,258,112	\$0	\$0
Surveyor and Engineer	150-1	\$31,000	\$31,000	\$31,000	\$31,000	\$0	\$0
Transportation	299-5	\$280,055	\$280,055	\$280,055	\$280,055	\$0	\$0
Subtotal PRPW		\$40,449,593	\$33,434,117	\$28,680,593	\$33,434,117	\$0	\$0
Parks and Resources							
Cache Creek Area Plan	297-2	\$2,555,342	\$1,715,754	\$2,555,342	\$2,832,173	\$0	\$1,116,419
Parks and Museum	701-1	\$2,816,194	\$2,725,522	\$2,816,194	\$2,825,390	\$99,868	\$0
Subtotal Parks & Resources		\$5,371,536	\$4,441,276	\$5,371,536	\$5,657,563	\$99,868	\$1,116,419
COUNTYWIDE PROGRAMS							
Countywide Expenditures							
Non-Departmental Expenditures	165-1	\$31,523,591	\$0	\$31,523,591	\$0	\$0	\$0
Criminal Justice Collections	166-2	\$1,140,000	\$915,609	\$1,140,000	\$929,218	\$13,609	\$0
Dental Insurance (ISF)	188-1	\$2,572,000	\$2,607,666	\$2,572,000	\$2,607,666	\$0	\$0
Risk Management	155-1	\$132,211	\$132,211	\$132,211	\$132,211	\$0	\$0
Special Employee Services	167-1	\$3,127,000	\$2,989,040	\$3,127,000	\$2,989,040	\$0	\$0
Unemployment Insurance (ISF)	187-1	\$460,600	\$599,642	\$460,600	\$460,600	\$0	(\$139,042)
Subtotal Countywide Expenditures		\$38,955,402	\$7,244,168	\$38,955,402	\$7,118,735	\$13,609	(\$139,042)
Capital							
General Services ACO	135-1	\$2,430,951	\$2,430,951	\$2,430,951	\$2,430,951	\$0	\$0
West Sacramento Library	135-4	\$5,953,434	\$3,884,530	\$5,953,434	\$3,884,530	\$0	\$0
Stephens-Davis Library	605-5	\$6,629,496	\$5,352,777	\$6,629,496	\$5,352,777	\$0	\$0
Winters Library Project	135-2	\$3,469,551	\$1,548,131	\$3,469,551	\$1,548,131	\$0	\$0
Subtotal Capital		\$18,483,432	\$13,216,389	\$18,483,432	\$13,216,389	\$0	\$0
Debt Service							
DA Building	822-1	\$289,795	\$289,795	\$289,795	\$289,795	\$0	\$0
West Sacramento Center	825-1	\$371,596	\$371,596	\$371,596	\$371,596	\$0	\$0
Davis Library	827-1	\$1,854,440	\$1,441,585	\$1,854,440	\$1,441,585	\$0	\$0
Davis Admin Building	828-1	\$30,968	\$30,968	\$30,968	\$30,968	\$0	\$0
Megabyte System Debt	105-3	\$138,750	\$138,750	\$138,750	\$138,750	\$0	\$0
Subtotal Debt		\$2,685,549	\$2,272,694	\$2,685,549	\$2,272,694	\$0	\$0
Countywide Revenues	166-1	\$0	\$0	\$60,742,848	\$60,114,261	(\$628,587)	\$0
Total Year-End Projected Balance		\$334,713,012	\$284,040,700	\$322,944,012	\$281,481,673	(\$909,761)	(\$2,277,853)

Contingencies - Year-end Balances

General Fund - Contingency	999-1	\$1,906,823
Health Fund - Contingency	999-1	\$1,000,000
Library Fund - Contingency	999-4	\$120,749

Notes:

Public Safety Sales Tax Revenue Shortfall: The budget included \$14.4 million in Proposition 172 revenue to finance Sheriff, District Attorney and Probation Services. Staff is projecting a \$3.2 million (22%) decrease in this state revenue.

Realignment Revenue Shortfall: The budget included \$18.7 million in Realignment Revenue to finance Employment & Social Service, Mental Health, and Public Health services. Staff is projecting an approximate \$2.4 million (13%) decrease in this state revenue.