



COUNTY OF YOLO

Office of the County Administrator

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To: **The Honorable Frank Siefertman, Jr.,** Chair
And Members of the Board of Supervisors

From: **Sharon Jensen,** County Administrator
Pat Leary, Assistant County Administrator

Date: February 14, 2006

Subject: **Receive report on Yolo County mid-year budget report for fiscal year 2005-06 indicating that county departments are, in general, managing within allocated budget. (Estimated year-end balance of general fund: \$5.4 million; other funds: \$3.7 million)**

RECOMMENDED ACTION

That the Board of Supervisors:

- A. Receive and file the mid-year budget report for fiscal year 2005-06, which indicates that county departments are, in general, managing within their allocated budgets; and
- B. Instruct the County Administrator's Office (CAO) staff to work with departments and the Auditor-Controller's Office to develop plans to resolve any financial issues regarding department budgets that are out of balance.

FISCAL IMPACT

Most departments are managing well within their approved budgets. As a result, the projected general fund year-end balance is approximately \$5.4 million. In addition, non-general fund programs project an estimated \$3.7 million year-end balance. As a reference, during the 2004-05 mid-year report, general fund year-end balance was estimated at \$3.2 million and non-general fund year-end balance was estimated at \$2.7 million.

Unanticipated countywide program revenues account for much of the projected general fund year-end balance as the County has received approximately \$3.9 million more than budgeted. The biggest factor is the revenue received from the state for the Vehicle License Fee (VLF) tax swap adjustment (\$2.3 million). Of the \$6 million year-end balance for non-general funds, the biggest gains were: realignment and public safety tax growth (\$1.8 million combined); Planning, Resources and Public Works special funds (\$1.6 million); savings for the Sheriff Department

(\$523,000 to public safety); and insurance premium rebates (\$130,000 and \$520,000, general and non-general funds respectively).

During the preparation of the mid-year report, some departments identified the need to transfer appropriations between their budget units. Others have identified that additional revenues have been received to cover increased expenditures. In both cases, the departments will have to return to the board for approval for changes in appropriations. CAO staff, with assistance from the Auditor-Controller's Office, will continue to work with departments with significant variances to develop strategies to reduce impacts to the county's overall fiscal status.

REASON FOR RECOMMENDED ACTION

To provide your Board with a mid-year report of the county's financial status, including information on the status of departmental revenues and expenditures. In addition, today's action directs CAO staff to work with departments to make adjustments to programs to minimize the impact of programs that are not within budget.

BACKGROUND

The CAO annually provides the Board of Supervisors with regular reports on the current year's budget. This report is the first for 2005-06 and documents how departments' performance compares against projections for the current fiscal year. Attachment A, *2005-06 Mid-year Budget Report*, provides details by budget unit (BU) on all programs. The table sorts program expenditures and revenues into General Fund and Other Funds. The Other Funds column represents amounts that impact grant, state, federal or other restricted revenue resources. Listed below are key notations by department.

General Government

1. Auditor-Controller: General fund savings of approximately \$90,000 are projected for this department. This is the result of unforeseen vacancies.
2. Board of Supervisors: An increase of \$93,000 in appropriations will be required to fund increases in salaries and services and supplies that took effect after approval of the final budget.
3. County Administrator: An additional \$222,000 in general funds is required for increased staffing costs associated with the reorganization approved by the board on October 25, 2005.
4. General Services: Due to utility rate increases, additional funding (\$374,000) is needed for the utilities unit.
5. County Counsel: A shortfall of \$400,000 is projected for Indigent Defense as costs continue for the multi-defendant murder trial. In addition substantial costs are anticipated for the California Highway Patrol murder case. Staff is recommending that County Counsel return to the Board to request additional appropriations and to use contingency funds as the revenue source.

Law and Justice

1. Animal Services: The animal services budget unit is projecting a deficit of approximately \$40,000 for the year, but will utilize reserves to cover the costs.
2. Sheriff-Coroner: The Sheriff-Coroner budget is projecting a savings of approximately \$500,000. This is primarily related to increased revenues for detention as both booking fees and income from the federal housing reimbursements are up.
3. Child Support Services: As a result of year-end balance funds, the department is expecting a positive fund balance of \$84,000.

Health and Human Services

1. Alcohol, Drug and Mental Health Services (ADMH): The department's mid-year report indicates a need to increase appropriations by approximately \$1.7 million. No additional general funds are required to meet this appropriations increase. Instead, the department anticipates \$1.1 million to come from new revenue and \$600,000 to come from mental health realignment contingency and a previously committed Pomona Fund transfer. CAO staff will continue to monitor the department's appropriations and revenues, and report back any substantial changes. Before the end of March, ADMH will return to the Board for Board action to increase its appropriation authority.
2. Health: The Health department mid-year report indicates that with the exception of the Jail-Juvenile Hall Medical unit, the department is balanced. An estimated \$90,000 in general fund revenues, are needed for this unit to cover pre-booking medical costs. It should be noted, however, that the department's expenditures are \$1.5 million less than budgeted, due primarily to unfilled positions. As a result, the department's reimbursement revenue is projected to be down by approximately the same amount. When the fiscal year closes, the department may have unused realignment revenues. If so, these unspent funds will revert to the realignment fund as required by law.
3. Employment and Social Services: The department is projecting a balanced budget. However, the department's estimate is based on the filing of only one quarter of claims. More confidence, and thus a more accurate estimate will be available for the 3rd quarter report.

Land, Education and Recreation

1. Library: Savings of approximately \$135,000 are projected for the library. This is the result of salary savings and also deciding not to pursue a bond election at this time in Davis.
2. Planning and Public Works: Significant savings are projected for five of the budget units in this department: airport, planning, Cache Creek area plan, roads and sanitation units. The three enterprise units have estimated reserves into next fiscal year: airport (\$67,000), roads (\$58,000) and sanitation (\$1,235,000). Airport reports savings in salaries and an increase in fees/charges. The road program projects decreases in both appropriations and revenues as some projects will be pushed into the next fiscal year. The sanitation program reports a decrease in fixed assets and revenues, as construction of the new landfill office and permanent hazardous waste building will not be completed until next fiscal year.

Building/Planning projects substantial savings in salaries/benefits as hiring for the new positions has taken longer than previously anticipated. General fund savings of \$469,000 is projected. The Cache Creek unit projects special fund savings totaling \$258,000, due to delays in planned improvements to the Capay Open Space Parks.

Countywide Programs

1. Countywide Expenditures: This budget unit 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 project. A shortfall of \$1,087,000 is projected for unit to cover previously approved legal and professional services, primarily associated with the Conaway Ranch acquisition. CAO staff proposes use of contingency funds to cover the unbudgeted costs.
2. Countywide Revenues: This budget unit captures various unrestricted revenue sources. Projected revenues exceed what was budgeted by approximately \$4 million. Staff has isolated the discussion to the following key points:
 - VLF Tax Swap Adjustment: The VLF adjustment made by the State Controller's Office in the fall of 2005 includes a one-time "true-up" for 2004-05 and adjustment to the VLF base for 2005-06. Combined, the adjustments total \$2.3 million.
 - Redevelopment Pass-through: These funds are on going revenue. The account is projected to be up \$862,000.
 - Property Taxes: A combination of one-time and on going revenues. This account is up \$566,000 over projections, the result of the active housing market.
 - Property Tax Related Items: Like property tax, this is a combination of one-time and on going income. Included are Supplemental Roll and Penalty on Delinquent Taxes. Combined, this account is projected to be \$133,000.
 - Countywide Revenues: Examples of revenue sources in this category includes sales tax, interest earnings and overhead costs reimbursements. Combined, this on going account is up approximately \$77,000.
- 3) Contingencies
 - General Fund Contingency: When the Board approved the 2005-06 budget on September 12, 2005, it included a General Fund Contingency of \$2,771,529. Each identified department will return for board approval for these allocations. If all transfers identified in this report are approved, the contingency fund will be reduced to approximately \$503,000.
 - Library Fund Contingencies: Library fund contingencies remain at \$120,749.

- Realignment Fund Contingencies: No projected expenditures are anticipated. The realignment contingencies will remain at \$350,000 (Public Health) + \$783,393 (Mental Health). A transfer of these contingency funds may be necessary to cover a portion of the \$600,000 shortfall identified in ADMH's mid-year report.
- Realignment Growth: The state calculates in December whether counties receive growth monies. This year we were allocated an additional \$1,220,835. These increased revenue amounts were not included in the adopted budget.
- Public Safety Sales Tax Growth: An additional \$550,000 in public safety sales tax is projected during the current fiscal year. These increased revenue amounts were not included in the adopted budget.
- Accumulative Capital Outlay Funds: This fund is projected to be balanced for this fiscal year. Any savings will carry forward to the next fiscal year.

OTHER AGENCY INVOLVEMENT

The County Administrator's Office worked in concert with the Auditor-Controller's Office in preparing this report.

Attachment A: *2005-06 Mid-year Budget Report*

MID YEAR BUDGET REPORT -- FY 2005-06

Revised: 2/08/2006

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj Budget (a)	Year End Est	Adj Budget (a)	Year End Est	Surplus/Short (-)	Surplus/Short (-)	
		(1)	(2)	(3)	(4)	(4 - 2)	(4 - 2)	
GENERAL GOVERNMENT								
Assessor	108-1	\$1,853,247	\$1,845,050	\$1,853,247	\$1,845,050	\$0		
Property Tax Grant	108-2	\$310,241	\$261,174	\$310,241	\$261,174	\$0		
Auditor-Controller	105-1	\$1,675,486	\$1,584,791	\$1,675,486	\$1,675,486	\$90,695		Salary savings.
Auditor-Controller - TRANS	106-2	\$13,883	\$13,883	\$13,883	\$13,883	\$0		
Collection Services	201-5	\$440,517	\$440,517	\$440,517	\$440,517	\$0		
Board of Supervisors	101-1	\$887,466	\$980,775	\$887,466	\$887,466	(\$93,309)		Salary/benefits + services/supplies expenses
Clerk of the Board	101-2	\$321,498	\$321,498	\$321,498	\$321,498	\$0		
County Administrators Office	102-1	\$1,344,122	\$1,418,359	\$1,344,122	\$1,344,122	(\$74,237)		Salary/benefits + services/supplies expenses
LAFCO	298-1	\$0	\$0	\$0	\$0	\$0		
Economic Resources	102-2	\$0	\$47,250	\$0	\$0	(\$47,250)		New unit, not included in approved budget.
Intrgovt & Public Affairs	102-3	\$0	\$100,541	\$0	\$0	(\$100,541)		New unit, not included in approved budget.
General Services	130-4	\$493,683	\$497,000	\$493,683	\$510,165	\$13,165		
Facilities	130-3	\$1,468,295	\$1,462,529	\$1,468,295	\$1,474,144		\$11,615	
Purchasing	110-1	\$298,509	\$298,500	\$298,509	\$300,000	\$1,500		
Reprographics	160-1	\$260,176	\$260,000	\$260,176	\$260,600	\$600		
Telephone	185-1	\$3,484,352	\$3,483,800	\$3,484,352	\$3,486,400	\$2,600		
Utilities	130-5	\$2,298,193	\$2,679,164	\$2,298,193	\$2,305,700		(\$373,464)	Increased utility costs. Includes Pomona payment.
Human Resources	103-1	\$1,144,304		\$1,144,304		\$0		
Information Technology	156-1	\$2,593,939	\$2,521,985	\$2,593,939	\$2,539,288	\$17,303		
County Clerk-Recorder	201-2	\$0	\$0	\$0	\$0	\$0		
Elections	120-1	\$1,498,672	\$1,510,312	\$1,498,672	\$1,510,312	\$0		
Recorder	285-1	\$2,656,063	\$2,656,063	\$2,656,063	\$2,656,063	\$0		
County Counsel	115-1	\$927,336	\$927,336	\$927,336	\$927,336	\$0		
Indigent Defense	210-5	\$1,712,000	\$2,112,000	\$1,712,000	\$1,712,000	(\$400,000)		Additional trial costs.
Grand Jury	215-1	\$34,600	\$34,600	\$34,600	\$34,600	\$0		
Treasurer-Tax Collector	106-1	\$716,137	\$716,137	\$716,137	\$716,137	\$0		
GENERAL GOVERNMENT sub-totals		\$26,432,719	\$26,173,264	\$26,432,719	\$25,221,941	(\$589,474)	(\$361,849)	

NOTES: (a) Appropriations and revenue per approved budget (including authorized adjustments).

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj Budget (a)	Year End Est	Adj Budget (a)	Year End Est	Surplus/Short (-)	Surplus/Short (-)	
		(1)	(2)	(3)	(4)	(4 - 2)	(4 - 2)	
LAW & JUSTICE SERVICES								
Child Support Services	204-1	\$6,507,741	\$6,507,741	\$6,507,741	\$6,507,741		\$0	
District Attorney	205-1	\$7,986,259	\$7,984,599	\$7,986,259	\$7,986,259		\$1,660	
Child Abduction	205-5	\$292,840	\$292,840	\$292,840	\$292,840		\$0	
Criminal Grants	205-8	\$1,545,386	\$1,545,386	\$1,545,386	\$1,545,386		\$0	
Insurance Fraud	205-9	\$184,900	\$184,900	\$184,900	\$184,900		\$0	
YONET	205-3	\$148,363	\$148,363	\$148,363	\$148,363		\$0	
Victim Witness	205-4	\$304,909	\$304,909	\$304,909	\$304,909		\$0	
sub-total		\$10,462,657	\$10,460,997	\$10,462,657	\$10,462,657	\$0	\$1,660	
Probation	261-1	\$1,102,282	\$1,081,957	\$1,081,957	\$1,102,282		\$20,325	
AB1913	261-7	\$513,630	\$513,630	\$513,630	\$513,630		\$0	
Care-of-Court Wards	575-1	\$2,962,796	\$2,959,979	\$2,962,796	\$2,961,748		\$1,769	
Detention	261-3	\$3,477,205	\$3,389,202	\$3,477,205	\$3,426,331		\$37,129	
Service	261-6	\$2,266,489	\$2,252,914	\$2,266,489	\$2,264,468		\$11,554	
Work Program	261-4	\$863,377	\$909,338	\$863,377	\$863,376		(\$45,962)	
sub-total		\$11,185,779	\$11,107,020	\$11,165,454	\$11,131,835	\$0	\$24,815	
Public Defender	210-1	\$3,785,055	\$3,823,769	\$3,785,055	\$3,785,055	(\$38,714)		
Public Guardian	287-1	\$1,000,269	\$967,479	\$1,000,269	\$946,019	(\$21,460)		
Veterans Service Office	580-1	\$204,408	\$217,000	\$204,408	\$205,523	(\$11,477)		
sub-total		\$1,204,677	\$1,184,479	\$1,204,677	\$1,151,542	(\$32,937)	\$0	
Sheriff-Coroner								
Animal Services	280-1	\$1,670,419	\$1,690,569	\$1,670,419	\$1,650,541		(\$40,028)	Animals Services Excess Fund Trust revenues will cover deficit.
Boat Patrol	250-5	\$321,384	\$356,134	\$1,321,384	\$321,384		(\$34,750)	
Civil Process	240-2	\$431,150	\$444,452	\$431,150	\$431,150		(\$13,302)	
Coroner	286-1	\$574,308	\$644,938	\$574,308	\$574,308		(\$70,630)	
Court Security	240-1	\$1,853,043	\$1,792,364	\$1,853,043	\$1,853,043		\$60,679	
Detention	250-9	\$11,055,647	\$11,037,311	\$11,055,647	\$11,510,917		\$473,606	Increased booking fees + housing reimbursements.
Management	250-2	\$1,555,330	\$1,466,727	\$1,555,330	\$1,560,236		\$93,509	
Patrol	250-7	\$5,432,302	\$5,642,074	\$5,432,302	\$5,658,484		\$16,410	
Training	251-2	\$179,956	\$184,982	\$179,956	\$182,706		(\$2,276)	
sub-total		\$23,073,539	\$23,259,551	\$24,073,539	\$23,742,769	\$0	\$523,246	
LAW & JUSTICE SERVICES sub-totals		\$57,889,867	\$58,034,126	\$58,869,542	\$58,432,140	(\$71,651)	\$509,693	

NOTES:

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj Budget (a)	Year End Est	Adj Budget (a)	Year End Est	Surplus/Short (-)	Surplus/Short (-)	
		(1)	(2)	(3)	(4)	(4 - 2)	(4 - 2)	
HEALTH & HUMAN SERVICES								
ADMH								
Alcohol & Drug	505-6	\$3,979,785	\$4,125,060	\$3,979,785	\$3,979,785		(\$145,275)	????
Mental Health Administration	505-2	\$16,771,525	\$18,340,303	\$16,771,525	\$16,771,525		\$1,570,367	???
	sub-total	\$20,751,310	\$22,465,363	\$20,751,310	\$20,751,310	\$0	\$1,425,092	
Health								
Children's Medical Services	501-9	\$2,183,119	\$1,669,514	\$2,183,119	\$1,669,514		\$0	
Community Health	501-1	\$7,859,281	\$6,667,683	\$7,859,281	\$6,667,683		\$0	
Elder Care	502-3	\$40,000	\$11,400	\$40,000	\$11,400		\$0	
Emergency Medical Services	525-3	\$608,278	\$618,278	\$608,278	\$618,278		\$0	Health department expenditures projected at \$1.5 million less than budgeted.
Environmental Health	501-3	\$2,348,455	\$2,177,483	\$2,348,455	\$2,177,483		\$0	
Health Care Financing - YCHIP	503-1	\$53,688	\$325,269	\$53,688	\$325,269		\$0	
Indigent Healthcare	502-3	\$4,136,321	\$4,136,321	\$4,136,321	\$4,136,321		\$0	
Jail-Juvenile Hall Medical	501-4	\$2,498,664	\$2,648,664	\$2,498,664	\$2,556,090	(\$92,574)		Contract funded via general funds.
	sub-total	\$19,727,806	\$18,254,612	\$19,727,806	\$18,162,038	(\$92,574)	\$0	
DESS								
CalWORKS	564-0	\$382,121	\$382,121	\$382,121	\$382,121		\$0	
Community Contract Programs	551-4	\$83,238	\$83,238	\$83,238	\$83,238		\$0	
Community Services Block Grant	565-0	\$265,117	\$265,117	\$265,117	\$265,117		\$0	
General Assistance	561-2	\$341,980	\$344,684	\$341,980	\$341,980		(\$2,704)	DESS projections based on only first quarter's claims. Confidence in projections will increase with 3rd quarter monitor.
Local Discretion	567-0	\$58,000	\$58,000	\$58,000	\$58,000		\$0	
Public Assistance & Support Services	551-1	\$36,110,091	\$36,110,091	\$36,110,091	\$36,110,091		\$0	
TANF/CalWORKS/Foster Care	552-2	\$28,844,105	\$28,801,089	\$28,844,105	\$28,807,413		\$6,324	
Workforce Investment Board	562-1	\$1,561,265	\$1,561,265	\$1,561,265	\$1,561,265		\$0	
	sub-total	\$67,645,917	\$67,605,605	\$67,645,917	\$67,609,225	\$0	\$3,620	
HEALTH & HUMAN SERVICES sub-totals		\$108,125,033	\$108,325,580	\$108,125,033	\$106,522,573	(\$92,574)	\$1,428,712	

NOTES:

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj Budget (a)	Year End Est	Adj Budget (a)	Year End Est	Surplus/Short (-)	Surplus/Short (-)	
		(1)	(2)	(3)	(4)	(4 - 2)	(4 - 2)	
LAND, EDUCATION & RECREATION								
Agriculture	270-1	\$1,678,547	\$1,678,547	\$1,678,547	\$1,678,547	\$0	\$0	
Cooperative Extension	610-1	\$246,840	\$254,086	\$246,840	\$247,468	(\$6,618)	(\$6,618)	
Library								
Archives and Records	605-2	\$116,135	\$112,760	\$112,760	\$112,760		\$0	
Library	605-1	\$3,815,212	\$3,826,124	\$3,815,212	\$3,826,124		\$0	
YoloLINK	605-4	\$54,271	\$50,356	\$54,271	\$50,356		\$0	
sub-total		\$3,985,618	\$3,989,240	\$3,982,243	\$3,989,240	\$0	\$0	
Planning, Resources & Public Works								
Airport	193-1	\$272,860	\$227,348	\$272,860	\$303,873		\$76,525	Salary/benefit savings.
Building and Planning	297-1	\$2,929,601	\$2,549,062	\$2,929,601	\$3,018,339	\$469,277		Salary/benefit savings from vacancies and new positions.
Code Enforcement	288-1	\$65,025	\$65,025	\$65,025	\$65,025	\$0		
Cache Creek Area Plan	297-2	\$2,269,319	\$1,796,700	\$2,269,319	\$2,055,400		\$258,700	Fixed asset to next year (Capay Open Space Park).
Fish and Game	294-1	\$12,650	\$12,650	\$12,650	\$12,650	\$0		
Fleet Services	140-1	\$1,404,228	\$1,388,604	\$1,404,228	\$1,388,604	\$0		
Housing Grants	295-1	\$1,157,032	\$1,133,782	\$1,157,032	\$1,133,782	\$0		
Parks	701-1	\$1,034,941	\$960,814	\$1,034,941	\$960,814	\$0		
Roads	299-1	\$13,496,813	\$10,617,089	\$13,496,813	\$10,675,396		\$58,307	Salary/benefit savings.
Sanitation Enterprise	194-1	\$11,182,756	\$9,703,870	\$11,182,756	\$10,939,486		\$1,235,616	Savings related to construction of office buildings into next fiscal year.
Surveyor and Engineer	150-1	\$34,881	\$29,300	\$34,881	\$30,381	\$1,081		
Transportation	299-5	\$174,947	\$174,947	\$174,947	\$175,043	\$96		
Water Resources	297-5	\$349,633	\$350,022	\$349,633	\$350,022	\$0		
sub-total		\$34,384,686	\$29,009,213	\$34,384,686	\$31,108,815	\$470,454	\$1,629,148	Surpluses revert to ISF and special funds.
LAND, EDUCATE & RECREATION sub-totals		\$40,295,691	\$34,931,086	\$40,292,316	\$37,024,070	\$463,836	\$1,622,530	
DEPARTMENT SUMMARY -- Fund Balance						(\$289,863)	\$3,199,086	

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj Budget (a)	Year End Est	Adj Budget (a)	Year End Est	Surplus/Short (-)	Surplus/Short (-)	
		(1)	(2)	(3)	(4)	(4 - 2)	(4 - 2)	
DEPARTMENT SUMMARY -- Fund Balance						(\$289,863)	\$3,199,086	
Countywide Programs								
<u>Expenditures</u>								
Countywide Programs	165-1	\$2,179,795	\$3,267,568	\$2,179,795	\$2,179,795	(\$1,087,773)		Increased countywide legal and professional services contracts
Countywide Transfers	165-1	\$22,749,367	\$22,749,367	\$22,749,367	\$22,749,367	\$0		
Criminal Justice Collections	166-2	\$1,390,600	\$1,390,600	\$1,390,600	\$1,390,600	\$0		
Dental Insurance (ISF)	188-1	\$2,061,448	\$2,061,448	\$2,061,448	\$2,061,448	\$0		
Risk Management	155-1	\$116,978	\$116,978	\$116,978	\$666,978	\$130,000	\$520,000	County received premium rebates (\$650,000).
Special Employee Services	167-1	\$1,411,050	\$1,431,862	\$1,411,050	\$1,411,050	(\$20,812)		
Tribal Relations	165-2	\$181,648	\$181,648	\$181,648	\$181,648	\$0		
Unemployment Insur. (ISF)	187-1	\$241,600	\$170,967	\$241,600	\$218,421		\$47,454	
sub-total		\$30,332,486	\$31,370,438	\$30,332,486	\$30,859,307	(\$978,585)	\$567,454	
<u>Revenues</u>								
Countywide Revenues	166-1			\$10,301,027	\$10,378,792	\$77,765		
RDA Pass-through	166-1			\$2,581,870	\$3,444,093	\$862,223		
Property tax	166-1			\$24,742,274	\$25,308,574	\$566,300		
VLF Tax Swap Adjustment	166-1			\$0	\$2,302,251	\$2,302,251		
Property tax related income	166-1			\$2,389,275	\$2,523,000	\$133,725		
sub-total		\$0	\$0	\$40,014,446	\$43,956,710	\$3,942,264	\$0	
<u>Contingencies</u>								
General Fund - Contingencies	999-0		\$876,529			\$1,895,000		
Library Fund - Contingencies							\$120,749	
Realignment Fund - Contingencies							\$1,133,393	\$350,000 (Public Health) + \$783,393 (Mental Health)
<u>Other</u>								
Realignment Growth				\$0	\$1,220,835		\$1,220,835	
Public Safety Tax Fund - Growth				\$0	\$550,000		\$550,000	
Accumulative Capital Outlay		\$5,469,177	\$5,469,000	\$5,469,177	\$5,472,187		\$3,187	
sub-total		\$5,469,177	\$6,345,529	\$5,469,177	\$7,243,022	\$1,895,000	\$3,028,164	
Countywide Totals		\$35,801,663	\$37,715,967	\$75,816,109	\$82,059,039	\$4,858,679	\$3,595,618	
GRAND Fund Balance Totals						\$4,568,816	\$6,794,704	

NOTES: