



# COUNTY OF YOLO

Office of the County Administrator

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County Administrator

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To: **Supervisor Mariko Yamada, Chair**  
And Members of the Board of Supervisors

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

Date: February 06, 2007

Subject: **Receive the midyear budget report for fiscal year 2006-07 indicating that the county budget is on track to remain balanced through the end of the fiscal year and approve 2007-08 budget principles. (Estimated general fund year-end carryforward \$4.2 million)**

## **RECOMMENDED ACTION**

- A. Receive and file the midyear budget report for fiscal year 2006-07, which indicates that county departments are, in general, managing within their allocated budgets;
- B. Instruct the County Administrator 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, and
- C. Approve principles and strategies (Attachment 2) for fiscal year 2007-08 budget process, subject to future actions to align it with the Board of Supervisors strategic goal setting.

## **FISCAL IMPACT**

According to reports from all departments, the 2006-07 county budget is it is on track to remain balanced through the end of the fiscal year. Currently, there is a projected general fund year-end carryforward balance of approximately \$4.2 million. However, non-general fund programs are projecting a carryforward shortfall of approximately \$3.8 million, primarily from a budget deficit of \$4.2 million in the Alcohol, Drug and Mental Health budget. As a reference, during the 2005-06 midyear monitor, general fund carryover balance was estimated at \$5.4 million and non-general fund carryover was estimated at \$3.7 million.

The general fund carryforward is largely the result of unexpended general fund contingency of approximately \$2 million and unanticipated countywide program revenues of approximately \$1.1 million. The increase in countywide revenues is due to an additional \$240,000 in annual reimbursements associated with the Conaway Ranch property dispute, \$333,000 in mitigation

funds for the Cache Creek Casino golf course project, \$200,000 in additional interest earnings, and \$363,000 in additional property tax revenues.

During the preparation of the midyear report, some departments identified a 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 of Supervisors for approval of 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 health.

### **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. In addition, today's action directs budget staff to work with departments to make adjustments to programs to minimize the impact of programs that are not within budget. The 2007-08 Budget Principles and Strategies (Attachment 2) will provide direction in completing a recommended budget that will be presented to the Board of Supervisors for consideration on June 19, 2007.

### **BACKGROUND**

The County Administrator annually provides the Board of Supervisors with regular reports on the current year's budget. This is the first comprehensive report on expenditures and revenues for fiscal year 2006-07 and documents how departments' performance compares to budget projections. The Midyear Budget Monitor, (Attachment 1) provides details, by budget unit, 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 the significant budget issues by function and department.

#### **General Government**

Assessor: A shortfall of \$142,000 is projected for the Assessor budget. A slowdown in residential real estate market is impacting the amount of property transaction revenues collected by the department. The budget included \$1.1 million in property transaction revenue; however, the year-end estimate for this revenue is approximately \$800,000, a \$300,000 decrease from the budget estimate. Cost savings of \$59,000 help offset a portion of the decrease in revenues.

Information Technology: The department has cost savings generated by vacant positions during the year. The total year-end cost savings is estimated at approximately \$380,000.

#### **Law and Justice**

Child Support Services: As a result of reduced expenditures, the department is expecting a positive fund balance of \$55,000 at the end of the fiscal year.

District Attorney: This department budget is projected to have a shortfall of \$623,000 at year-end. The shortfall is primarily the result of a decrease in budgeted carryforward funds. The budget included projected carryforward funds of \$928,000 to backfill the loss of state grant funds and finance an increase in costs for critical programs, including gang suppression, anti-drug abuse prosecution, elder care and criminal prosecution. In late August, after adoption of the 2006-07 budget, the actual public safety carryforward fund balance was \$364,000, which was \$946,000 less than the estimated \$1,310,000 included in the adopted budget. The carryforward projection was based on budget information derived from the 3<sup>rd</sup> quarter 2005-06 budget report and does not reflect any budget miscalculations on the part of the Office of the District Attorney.

Probation: Midyear salary adjustments to probation officer and detention officer classifications were approved to recruit and retain critical staff. The costs for the adjustments were not included in the 2006-07 adopted budget resulting in a total projected year-end shortfall of \$451,000 in the department budgets.

Sheriff-Coroner: The Sheriff-Coroner department budgets are projected to end the year with total savings of approximately \$196,000. This is primarily related to cost savings generated by funded, but not filled staff positions.

## **Health and Human Services**

Alcohol, Drug and Mental Health Services (ADMH): The department's midyear monitor report indicated a projected budget deficit of \$4.2 million. The entire budget shortfall is located in mental health services. The three major factors driving this shortfall are: 1) an increase in contract services totaling \$2.1 million, in state hospitals, acute hospitals, institutions for mental diseases, and acute residential programs; 2) \$714,000 in unplanned expenses; and 3) \$1.4 million in reduced revenues. The department will provide the Board of Supervisors a list of recommended actions to help close the budget shortfall.

CAO staff is working closely with the department to reduce the budget shortfall and will continue to monitor the department's appropriations and revenues during the coming months. Staff will keep the Board apprised as additional information becomes available regarding the impact of the department's recommended actions.

Health: The Health department midyear monitor indicates that with the exception of the Jail-Juvenile Hall Medical unit, the department is balanced. An additional, \$160,000 in general fund revenues will likely be needed to finance pre-booking medical costs in this unit. It should be noted that the department's expenditures are \$500,000 less than budgeted, primarily due to the department's staffing shortages in the first half of the year; however, a number of previously vacated positions have recently been filled. As a result, the department's reimbursement revenue is projected to be down 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. CAO staff will work with Health Department staff to monitor appropriations and revenues and report to the board any substantial changes to either.

## **Land, Education and Recreation**

Planning and Public Works: Significant savings are projected for the Roads (\$498,000) and Cache Creek Area Plan (\$438,825) budgets. The Roads budget savings are the result of a decrease in costs for improvements at the Esparto corporation yard and rescheduling improvements on State Route 16, in downtown Esparto, until fiscal year 2007-08 (funded by tribal mitigation funds).

## **Non-Departmental Programs**

Non-Departmental 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. Total year-end savings are projected to be \$939,000 primarily from settling the Conaway Ranch dispute, which saved approximately \$900,000 in general fund dollars that will now be available for fiscal year 2007-08.

Countywide Revenues: This budget unit captures various unrestricted revenue sources. Projected revenues exceed the amount estimated in the budgeted by approximately \$1.1 million. The most significant revenue increases are: Conaway Ranch dispute, reimbursement revenues of \$240,000; mitigation funds of \$333,333 from the Cache Creek Casino - golf course project; additional interest earnings of \$200,000; and \$363,000 in additional property tax related revenues.

## Contingencies:

1. General Fund Contingency: When the 2006-07 budget was approved on July 18, 2006, it included a general fund contingency of \$2,138,178. The unexpended year-end balance is anticipated to be \$1,973,246.
2. Library Fund Contingencies: No expenditures are anticipated from the library contingency and \$120,749 is expected to be available at year-end.
3. Health Realignment Fund Contingency: No projected expenditures are anticipated. The realignment contingencies year-end balance is projected to be \$350,000.
4. Mental Health Realignment Fund Contingency: It is proposed that this contingency fund be expended to finance the shortfall in the mental health budget. The year-end balance is projected to be \$0.

## Special Revenue Funds:

1. Realignment Revenue: Staff projects that this revenue will reach the approximate \$20 million estimate in the 2006-07 budget. 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: Staff projects that this revenue will reach the approximate \$16 million estimate in the 2006-07 budget. This revenue is restricted to fund sheriff, district attorney and probation services.

Capital Project Funds:

1. Accumulative Capital Outlay Funds: This fund is projecting a modest shortfall of approximately \$251,000 as a result of a decrease in beginning carryforward funds. The shortfall may be reduced if there are cost savings in any capital projects during the next 5 months.
2. Health/Mental Health Building Project: A shortfall of approximately \$95,000 is projected as a result of change orders to complete the construction of the new facility. This amount is less than 1% of the total project cost.

**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: 1) Midyear Budget Monitor Fiscal Year 2006-07  
2) 2007-08 Budget Principles and Strategies

# Midyear Budget Monitor -- Fiscal Year 2006-07

31-Jan-07

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj. Budget	Year End Est.	Adj. Budget	Year End Est.	Surplus/Short (-)	Surplus/Short (-)	
<b>GENERAL GOVERNMENT</b>								
<b>Assessor</b>	108-1	\$2,276,198	\$2,217,192	\$2,276,198	\$2,075,260	(\$141,932)	\$0	Decrease in property tax revenue
<b>Auditor-Controller/Treasurer Tax Collec</b>	105-1	\$1,778,692	\$1,778,692	\$1,778,692	\$1,778,692	\$0	\$0	
Collection Services	201-5	\$455,949	\$455,949	\$455,949	\$455,949	\$0	\$0	
Treasurer-Tax Collector	106-1	\$741,613	\$763,713	\$741,613	\$741,613	(\$22,100)	\$0	
<b>County Administration</b>	102-1	\$4,003,705	\$4,003,705	\$4,003,705	\$4,003,705	\$0	\$0	
Office Emergency Services	169-1	\$210,442	\$210,442	\$210,442	\$210,442	\$0	\$0	
Community Services Block Grant	295-1	\$1,057,082	\$0	\$1,057,082	\$0	\$0	\$0	
<b>County Clerk-Recorder</b>	201-2	\$741,485	\$715,355	\$741,485	\$715,355	\$0	\$0	
Elections	120-1	\$972,298	\$1,848,155	\$1,343,040	\$2,218,897	\$0	\$0	
Recorder	285-1	\$1,299,441	\$1,193,806	\$1,299,441	\$1,193,806	\$0	\$0	
<b>County Counsel</b>	115-1	\$1,080,866	\$1,080,866	\$1,080,866	\$1,080,866	\$0	\$0	
Indigent Defense	210-5	\$1,762,000	\$1,762,000	\$1,762,000	\$1,762,000	\$0	\$0	
<b>General Services</b>	130-4	\$607,999	\$607,999	\$607,999	\$607,999	\$0	\$0	
Airport	193-1	\$282,000	\$282,000	\$282,000	\$282,000	\$0	\$0	
Facilities	130-3	\$2,072,385	\$2,071,868	\$2,072,385	\$2,073,614	\$1,746	\$0	
Fleet Services	140-1	\$1,576,165	\$1,576,165	\$1,576,165	\$1,576,165	\$0	\$0	
Purchasing	110-1	\$328,514	\$328,533	\$328,514	\$351,088	\$22,555	\$0	
Reprographics	160-1	\$322,491	\$322,491	\$322,491	\$322,491	\$0	\$0	
Utilities	130-5	\$2,376,805	\$2,376,806	\$2,376,805	\$2,378,271	\$1,465	\$0	
Subtotal General Services		\$7,566,359	\$7,565,862	\$7,566,359	\$7,591,628	\$25,766	\$0	
<b>Grand Jury</b>	215-1	\$33,900	\$33,900	\$33,900	\$33,900	\$0	\$0	
<b>Human Resources</b>	103-1	\$1,383,557	\$1,357,291	\$1,383,557	\$1,357,291	\$0	\$0	
<b>Information Technology</b>	156-1	\$2,601,191	\$2,220,472	\$2,601,191	\$2,601,191	\$380,719	\$0	Cost savings from vacant positions
Telephone ISF	185-1	\$4,587,898	\$4,587,898	\$4,587,898	\$4,587,898	\$0	\$0	
<b>LAW &amp; JUSTICE SERVICES</b>								
<b>Child Support Services</b>	204-1	\$6,265,864	\$6,213,485	\$6,258,225	\$6,261,739	\$0	\$55,893	
<b>District Attorney</b>								Criminal Prosecution budget deficit due to carry forward shortfall.
Criminal Prosecution	205-1	\$8,513,763	\$8,426,974	\$8,513,763	\$7,821,631	\$0	(\$605,343)	
Child Abduction	205-5	\$379,135	\$379,135	\$379,135	\$379,135	\$0	\$0	
MD Interview Center	205-7	\$245,078	\$245,078	\$245,078	\$245,078	\$0	\$0	
Criminal Grants	205-8	\$1,634,536	\$1,634,536	\$1,634,536	\$1,634,536	\$0	\$0	
Insurance Fraud	205-9	\$186,235	\$204,791	\$186,235	\$187,318	\$0	(\$17,473)	
YONET	205-3	\$166,075	\$166,075	\$166,075	\$166,075	\$0	\$0	
Victim Witness	205-4	\$319,387	\$319,387	\$319,387	\$319,387	\$0	\$0	
Subtotal District Attorney		\$11,444,209	\$11,375,976	\$11,444,209	\$10,753,160	\$0	(\$622,816)	

# Midyear Budget Monitor -- Fiscal Year 2006-07

31-Jan-07

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj. Budget	Year End Est.	Adj. Budget	Year End Est.	Surplus/Short (-)	Surplus/Short (-)	
<b>Probation</b>								
Administration	261-1	\$1,286,061	\$1,394,342	\$1,286,061	\$1,272,352	\$0	(\$121,990)	Shortfalls due to additional cost of salary adjustments and reduced number of placements.
AB1913	261-7	\$584,130	\$612,446	\$584,130	\$612,446	\$0	\$0	
Care-of-Court Wards	575-1	\$2,959,780	\$2,742,927	\$2,959,780	\$2,950,082	\$0	\$207,155	
Detention	261-3	\$3,483,451	\$3,831,544	\$3,483,451	\$3,454,366	\$0	(\$377,178)	
Service	261-6	\$2,603,001	\$2,920,244	\$2,603,001	\$2,814,376	\$0	(\$105,868)	
Work Program	261-4	\$1,147,035	\$1,189,595	\$1,147,035	\$1,136,535	\$0	(\$53,060)	
Subtotal Probation		\$12,063,458	\$12,691,098	\$12,063,458	\$12,240,157	\$0	(\$450,941)	
<b>Public Defender</b>	210-1	\$4,085,368	\$4,115,034	\$4,085,368	\$4,085,368	(\$29,666)	\$0	Shortfall due to court recalendaring position cost.
<b>Public Guardian</b>								
Veterans Service Office	580-1	\$238,167	\$238,167	\$238,167	\$238,167	\$0	\$0	
<b>Sheriff-Coroner</b>								
Animal Services	280-1	\$1,791,622	\$1,587,879	\$1,791,622	\$1,587,879	\$0	\$0	Surplus due to salary savings, deficits due to carry forward shortfall.
Boat Patrol	250-5	\$348,641	\$315,055	\$348,641	\$348,641	\$0	\$33,586	
Civil Process	240-2	\$479,542	\$416,553	\$479,542	\$479,542	\$0	\$62,989	
Coroner	286-1	\$634,574	\$534,624	\$634,574	\$634,574	\$0	\$99,950	
Court Security	240-1	\$1,812,195	\$1,781,786	\$1,812,195	\$1,812,195	\$0	\$30,409	
Detention	250-9	\$11,710,837	\$11,524,161	\$11,710,837	\$11,631,332	\$0	\$107,171	
Management	250-2	\$1,913,775	\$1,753,876	\$1,913,775	\$1,872,630	\$0	\$118,754	
Patrol	250-7	\$5,772,550	\$5,801,791	\$5,772,550	\$5,648,826	\$0	(\$152,965)	
Training	251-2	\$245,557	\$325,385	\$245,557	\$222,169	\$0	(\$103,216)	
Subtotal Sheriff		\$24,709,293	\$24,041,110	\$24,709,293	\$24,237,788	\$0	\$196,678	
<b>HEALTH &amp; HUMAN SERVICES</b>								
<b>Alcohol, Drug &amp; Mental Health</b>								
Alcohol & Drug	505-6	\$3,861,596	\$4,613,019	\$3,861,596	\$4,613,019	\$0	\$0	Adjusted Budget figure dependent on 2/6/07 Board action.
Mental Health Administration	505-2	\$22,117,706	\$25,162,092	\$22,117,706	\$20,935,784	\$0	(\$4,226,308)	
Subtotal ADMH		\$25,979,302	\$29,775,111	\$25,979,302	\$25,548,803	\$0	(\$4,226,308)	
<b>Employment &amp; Social Service (DESS)</b>								
AFLP & Refugee	564-0	\$257,948	\$257,948	\$257,948	\$257,948	\$0	\$0	
Community Contract Programs	551-4	\$65,956	\$65,956	\$65,956	\$65,956	\$0	\$0	
General Assistance	561-2	\$319,400	\$319,400	\$319,400	\$351,075	\$0	\$31,675	
Local Discretion	567-0	\$35,450	\$35,450	\$35,450	\$35,789	\$0	\$339	
Public Assistance & Support Svcs.	551-1	\$36,461,391	\$36,403,853	\$36,461,391	\$36,487,616	\$0	\$83,763	
TANF/CalWORKS/Foster Care	552-2	\$29,550,411	\$29,482,044	\$29,550,411	\$29,550,411	\$0	\$68,367	
Workforce Investment Board	562-1	\$1,588,715	\$816,390	\$1,588,715	\$816,583	\$0	\$193	
Subtotal DESS		\$68,279,271	\$67,381,041	\$68,279,271	\$67,565,378	\$0	\$184,337	

# Midyear Budget Monitor -- Fiscal Year 2006-07

31-Jan-07

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj. Budget	Year End Est.	Adj. Budget	Year End Est.	Surplus/Short (-)	Surplus/Short (-)	
<b>Health</b>								Jail-Juvenile Hall Medical shortfall due to pre-booking costs.
Children's Medical Services	501-9	\$2,188,140	\$1,802,623	\$2,188,140	\$1,802,623	\$0	\$0	
Community Health	501-1	\$6,892,185	\$6,745,082	\$6,892,185	\$6,745,082	\$0	\$0	
Elder Care	502-3	\$40,000	\$11,400	\$40,000	\$12,617	\$0	\$1,217	
Emergency Medical Services	525-3	\$627,764	\$614,527	\$627,764	\$638,244	\$0	\$23,717	
Environmental Health	501-3	\$2,844,238	\$2,500,581	\$2,844,238	\$2,500,581	\$0	\$0	
Health Care Financing - YCHIP	503-1	\$210,647	\$210,647	\$210,647	\$210,647	\$0	\$0	
Indigent Healthcare	502-3	\$4,625,935	\$4,625,935	\$4,625,935	\$4,625,935	\$0	\$0	
Jail-Juvenile Hall Medical	501-4	\$2,764,125	\$2,924,125	\$2,764,125	\$2,764,125	(\$160,000)	\$0	
Subtotal Health		\$20,193,034	\$19,434,920	\$20,193,034	\$19,299,854	(\$160,000)	\$0	
<b>LAND, EDUCATION &amp; RECREATION</b>								
<b>Agriculture</b>	270-1	\$1,841,887	\$1,761,887	\$1,841,887	\$1,761,887	\$0	\$0	
<b>Cooperative Extension</b>	610-1	\$311,440	\$307,057	\$311,440	\$311,090	\$4,033	\$0	
<b>Library</b>							\$0	
Archives and Records	605-2	\$129,480	\$116,278	\$128,480	\$116,823	\$0	\$1,545	
Library	605-1	\$4,066,146	\$4,066,146	\$4,066,146	\$4,066,146	\$0	\$0	
YoloLINK	605-4	\$52,097	\$50,134	\$52,097	\$50,134	\$0	\$0	
<b>Planning, Resources &amp; Public Works:</b>								Surplus due to deferred projects.
Building and Planning	297-1	\$2,886,038	\$2,452,848	\$2,886,038	\$2,494,125	\$41,277	\$0	
Code Enforcement	288-1	\$72,014	\$72,014	\$72,014	\$72,014	\$0	\$0	
Cache Creek Area Plan	297-2	\$1,843,688	\$1,404,863	\$1,843,688	\$1,843,688	\$0	\$438,825	
Fish and Game	294-1	\$10,300	\$10,300	\$10,300	\$10,300	\$0	\$0	
Parks	701-1	\$2,113,328	\$2,113,328	\$2,113,328	\$2,113,328	\$0	\$0	
Roads	299-1	\$16,706,869	\$16,008,869	\$16,706,869	\$16,506,869	\$0	\$498,000	
Sanitation Enterprise	194-1	\$14,667,826	\$14,064,384	\$14,667,826	\$14,064,384	\$0	\$0	
Surveyor and Engineer	150-1	\$30,150	\$31,500	\$30,150	\$30,650	(\$850)	\$0	
Transportation	299-5	\$246,190	\$246,190	\$246,190	\$246,570	\$0	\$380	
Water Resources	297-5	\$381,091	\$355,191	\$381,091	\$355,191	\$0	\$0	
Subtotal PRPW		\$38,957,494	\$36,759,487	\$38,957,494	\$37,737,119	\$40,427	\$937,205	

# Midyear Budget Monitor -- Fiscal Year 2006-07

31-Jan-07

Department	BU	Appropriations		Revenues		General Fund	Other Funds	Comments
		Adj. Budget	Year End Est.	Adj. Budget	Year End Est.	Surplus/Short (-)	Surplus/Short (-)	
<b>COUNTYWIDE PROGRAMS</b>								
<b>Countywide Expenditures</b>								
Countywide Transfers	165-1	\$29,165,123	\$28,226,123	\$29,165,123	\$29,165,123	\$939,000	\$0	
Criminal Justice Collections	166-2	\$1,104,666	\$1,104,666	\$1,580,000	\$1,632,000	\$52,000	\$0	
Dental Insurance (ISF)	188-1	\$2,216,284	\$2,386,915	\$2,216,284	\$2,386,915	\$0	\$0	
Risk Management	155-1	\$98,000	\$89,423	\$98,000	\$98,000	\$0	\$8,577	
Special Employee Services	167-1	\$1,613,700	\$1,556,394	\$1,613,700	\$1,556,394	\$0	\$0	
Tribal Relations	165-2	\$222,338	\$222,338	\$222,338	\$222,338	\$0	\$0	
Unemployment Insurance (ISF)	187-1	\$252,000	\$178,174	\$252,000	\$225,628	\$0	\$47,454	
Subtotal Countywide Expenditures		\$34,672,111	\$33,764,033	\$35,147,445	\$35,286,398	\$991,000	\$56,031	
<b>Capital and Debt</b>								
General Services ACO	135-1	\$7,811,164	\$7,811,164	\$7,811,164	\$7,559,988	\$0	(\$251,176)	
DA Building Debt		\$291,267	\$291,267	\$291,267	\$291,267	\$0	\$0	
Winters Library Project	135-2	\$364,900	\$364,900	\$364,900	\$364,900	\$0	\$0	
Davis Admin Bldg. Debt	828-1	\$154,025	\$154,025	\$154,025	\$154,025	\$0	\$0	
Davis Expansion Library Debt	827-1	\$684,984	\$687,966	\$684,984	\$687,966	\$0	\$0	
West Sacramento Center	825-1	\$371,744	\$371,744	\$371,744	\$371,744	\$0	\$0	
Health/Mental Health Bldg	953-1	\$3,196,692	\$4,962,154	\$2,768,792	\$4,439,078	\$0	(\$95,176)	
Subtotal Capital & Debt		\$12,874,776	\$14,643,220	\$12,446,876	\$13,868,968	\$0	(\$346,352)	
<b>Contingencies</b>								
General Fund - Contingency	999-0	\$2,138,178	\$164,932	\$0	\$0	\$1,973,246	\$0	Surplus due to unexpended balance.
Health Fund - Contingency		\$350,000	\$0	\$0	\$0	\$0	\$350,000	
Library Fund - Contingency	999-4	\$120,749	\$0	\$0	\$0	\$0	\$120,749	
Mental Health - Contingency		\$302,000	\$302,000	\$0	\$0	\$0	\$0	
Realignment Fund - Contingency				\$0	\$0	\$0	\$0	
<b>Other</b>								
Countywide Revenues	166-1			\$50,115,988	\$51,252,478	\$1,136,490	\$0	Surplus due to unanticipated revenues.
Realignment Revenue Growth						\$0	\$0	
Public Safety Sales Tax Growth						\$0	\$0	
Accumulative Capital Outlay						\$0	\$0	
<b>Total Year-End Projected Balance</b>		<b>\$302,833,526</b>	<b>\$300,202,940</b>	<b>\$300,332,136</b>	<b>\$297,043,998</b>	<b>\$4,197,983</b>	<b>(\$3,719,045)</b>	