



# COUNTY OF SAN DIEGO

## AGENDA ITEM

### BOARD OF SUPERVISORS

GREG COX  
First District

DIANNE JACOB  
Second District

PAM SLATER  
Third District

RON ROBERTS  
Fourth District

BILL HORN  
Fifth District

**DATE:** February 15, 2000

**TO:** Board of Supervisors

**SUBJECT:** SECOND QUARTER REPORT ON ESTIMATED RESULTS OF OPERATIONS FOR FISCAL YEAR ENDING JUNE 30, 2000  
(District: All)

### SUMMARY:

#### Overview

At the end of the second quarter, we are still cautiously optimistic regarding the projected results of operations for FY 1999-2000. Current economic forecasts predict continued interest rate increases. This could dampen economic activity and decrease revenue in the near term. As a result, we again advise that material decisions impacting projected operating balances be included in the FY 00-01 and 01-02 Two-Year Operational Plan budget deliberation process.

The General Fund's estimated unreserved fund balance at year-end (Agency/Group management reserves and other County financial operating balances) is \$87 million. In the course of achieving your Board's tactical goals for this fiscal year, management reserves have been used in a number of important projects. During the first half of FY 1999-2000, these reserves have been used for priorities such as the site acquisition for new libraries, the funding of Information Technology (IT) outsourcing, and the initial funding for a new Juvenile Hall.

#### Recommendations

##### CHIEF ADMINISTRATIVE OFFICER

1. File the Second Quarter Report on Estimated Results of Operations for Fiscal year Ending June 30, 2000 (Schedules A through D).

#### Fiscal Impact

There is no fiscal impact resulting from this report.

**Subject:** SECOND QUARTER REPORT ON ESTIMATED RESULTS OF OPERATIONS  
FOR FISCAL YEAR ENDING JUNE 30, 2000 (District: All)

**BACKGROUND:**

**A. Discussion of Projected Results of Operations**

Details of projected Agency/Group operations and General Revenue projections are discussed in Schedules A and B. The projected unreserved fund balance (General Fund) of \$87 million is made up of the following components:

- a. Operating Agency/Group operations will contribute approximately \$39 million. This projection is up \$1.5 million from the 1<sup>st</sup> quarter estimate.
- b. General Revenue and other General Fund savings are estimated to equal \$35 million. This estimate exceeds the 1<sup>st</sup> quarter projection by \$12 million. Substantially all of that increase was due to the Vehicle License Fee (VLF) component of Intergovernmental Revenues.
- c. The Contingency Reserve will be \$13 million.

**B. Use of One-Time Resources**

Fund Balance is an additional source of funding that can be used to supplement revenues to meet expenditure needs or to establish contingency and other reserves. To maintain a structurally balanced Operational Plan, your Board has consistently exercised prudent business practices by directing the use of unreserved fund balance to fund capital and nonrecurring operating expenditures. From July 1, 1999 through December 31, 1999 these funds were deployed for critically important projects such as:

Community Services Group

\$ 2.76 million for libraries, quality first payments, major maintenance, and facilities.

Finance & General Government Group

\$2.343 million for tenant improvements, IT outsourcing, quality first payments, Sheriff substation, and CAC tower improvements.

Health & Human Services Agency

\$4.426 million for quality first payments, treatment services, foster care increases, project Synergy, and improving access to healthcare.

Land Use & Environment Group

\$1.142 million for quality first payments.

Public Safety Group

\$ 7.052 million for the East Mesa Juvenile Facility, ADA projects, the Child Abduction Unit, a Sheriff substation, jail needs assessment, and Juvenile Justice Commission.

General Revenues

**Subject:** SECOND QUARTER REPORT ON ESTIMATED RESULTS OF OPERATIONS  
FOR FISCAL YEAR ENDING JUNE 30, 2000 (District: All)

\$ 15.1 million for IT Internal Service Fund operations, and NCRC gang task force.

Again we advise restraint and recommend that judgement on consequential financial decisions be reserved for incorporation in our upcoming Operational Plan.

Respectfully submitted,

WALTER F. EKARD  
Chief Administrative Officer

**BOARD OF SUPERVISORS  
AGENDA ITEM INFORMATION SHEET**

**SUBJECT:** SECOND QUARTER REPROT ON ESTIMATED RESULTS OF  
OPERATIONS FOR FISCALYEAR ENDING JUNE 30, 2000  
(District: All)

**CONCURRENCE(S)**

**COUNTY COUNSEL** Approval of Form  Yes  N/A  
Type of Form:  Standard Form  Ordinance  Resolution  Contract  
Review Board Letter Only  Yes  N/A

**CHIEF FINANCIAL OFFICER/AUDITOR**  Yes  N/A  
Requires Four Votes  Yes  No

**CHIEF INFORMATION OFFICER**  Yes  N/A

**DEPARTMENT OF HUMAN RESOURCES**  Yes  N/A

**CONTRACT REVIEW PANEL**  Yes  N/A

**Other Concurrence(s):**

**BUSINESS IMPACT STATEMENT:**  Yes  N/A

**PREVIOUS RELEVANT BOARD ACTIONS:**

**BOARD POLICIES APPLICABLE:**

**ORIGINATING DEPARTMENT:**

Auditor and Controller

**CONTACT PERSON:**

Christopher P. Gilmore	(S30) 531-5175	(S30) 531-6261	A-5	cgilmoac
_____ Name	_____ Phone	_____ Fax	_____ Mail Station	_____ E-Mail

_____ DEPARTMENT AUTHORIZED REPRESENTATIVE	_____ Meeting Date
William J. Kelly, Chief Financial Officer	February 15, 2000

**COUNTY OF SAN DIEGO**  
**NOTES TO 2<sup>nd</sup> QUARTER PROJECTIONS**  
**FOR FY 1999-2000**

**GENERAL NOTES**

*Agency/Group Fund Balance Components*

Fund Balance consists of two components, Management Reserves and Operating Balance. Operating Balance is the excess of Revenues over Expenditures for the current fiscal year. Management Reserves are appropriations that are set aside at the Group or Department level for unanticipated needs or planned future one-time expenses.

*Management Reserves.*

The Agency/ Groups do not plan to expend all of their respective Management Reserves during this year and therefore expect that some amount will be used in FY 2000-01. Projected Management Reserves at 6/30/00 are shown in **Schedule C**.

*Projections of Agency/Group Operations.* Departments project changes to their operational plans, based either on revised expectations or on actual revenues or expenditures to date. The significant (greater than \$300,000) variances from plan are discussed below and categorized by funds. In previous years, only General Fund operations were the focus of quarterly reviews of Fund Balance Projections. This year, all County activities will be discussed during the quarterly reviews.

**Community Services Group**

*Community Services Group Executive Office.* The second quarter fund balance for the Community Services Group Executive Office indicates a favorable fund balance of \$4.8 million due to management reserves that have not been committed this fiscal year.

*Animal Control.* For the second quarter fund balance, the Department of Animal Control has a favorable expenditure variance of \$600,000. This is primarily a result of salary savings from vacant positions during the first four months of the year. The Animal Control Officer Academy began in mid-October and the majority of vacant positions were filled at that time. The unfavorable revenue variance is principally due to the loss of the animal control services contract with the City of Imperial Beach.

*General Services Internal Service Funds (ISF)*

•Document Services ISF

The second quarter expenditure savings are due to lower microfilming costs. Revenue is anticipated to be less than budgeted due to lower general fund charges.

•Facilities Management ISF

Second quarter expenditure savings in the Facilities Management ISF are primarily due to vacant positions. Revenue is lower than budgeted primarily due to less miscellaneous revenue.

•Fleet Management ISF

Second quarter expenditure savings in the Fleet Management ISF are primarily due to fewer parts and commercial services used this fiscal year. Revenue is projected to be lower than

budget due to lower anticipated maintenance requirements of newer vehicles and delayed depreciation billings as a result of delayed vehicle acquisitions.

•Purchasing and Contracting ISF

Second quarter expenditure savings are the result of vacant positions and underspending in Central Stores sales. Revenues are anticipated to be underrealized due to lower customer sales from the general fund and fewer ready cash purchase orders.

*Housing & Community Development.* Housing and Community Development's second quarter fund balance is lower than budget due to anticipating fewer multi-year projects being completed this fiscal year.

*County Library.* Second quarter Library expenditure variances are primarily due to savings in salaries and benefits due to vacancies in the branches. Revenue is projected to be lower due to use of less Fund Balance than anticipated.

*Registrar of Voters.* The second quarter fund balance for the Registrar of Voters indicates expenditure savings primarily due to not spending management reserves. These reserves will be retained and carried over into future fiscal years when needed.

*Redevelopment Agency.* The second quarter expenditure and revenue variances in the Redevelopment Agency are less than \$300,000.

**Finance & General Government Group**

*Assessor/Recorder/Clerk.* A net favorable fund balance of \$1.3 million is expected due to vacant positions, a reduction in the use of temporary staff and the postponement/reevaluation of automation projects.

*CFO/Auditor & Controller.* A net savings of \$1.7 million is expected due to vacant positions, retained management reserves, and lower than anticipated revenues in various accounts.

*Chief Technology Officer.* A net favorable fund balance of \$1.1 million is expected due to savings in contracted services costs, vacancies in new positions and unanticipated revenue from the Court related to paying its share of the SETA costs.

*County Counsel.* A net favorable fund balance of \$.4 million is expected due primarily to retained management reserves.

*Human Resources.* Net savings of \$1.7 million is expected as a result of retained management reserves, vacant positions and a lower than expected premium for earthquake insurance.

**Health & Human Services Agency**

The Agency continues to fine-tune the multi year effort to reorganize. The FY 1999-2000 Operational Plan reflects its reorganization into regions. This new structure and the addition countywide of several new Internal Service Funds have resulted in considerable re-evaluation

of where appropriations and revenue are budgeted. As more historical data is obtained, these refinements should decrease.

The following variance analysis was done on a consolidated Agency-wide basis. Savings in Salaries and Benefits and their related revenue categories are expected as a result of declining welfare caseloads and difficulties in hiring staff in part due to the County's low unemployment rate. The declining welfare caseloads are also resulting in a projected \$37 million decrease in Other Charges (Welfare payments) and the associated assistance revenue. Sheriff inmates' pharmaceuticals expenditures are expected to exceed plan by \$1.5 million. In addition, revenue for Edgemoor is expected to be \$1.3 million under the budgeted level. The Agency projects an unfavorable Fund Balance of approximately \$1.2 million, including Management Reserves of \$1.6 million. The Agency anticipates an unfavorable Operating balance of \$2.8 million

### **Land Use & Environment Group**

*Agriculture, Weights & Measures.* Expenditure savings of \$258,000 are projected due to salary savings and CERS Management Reserves. Increased revenue of \$202,000 is due primarily to increased State revenue to enhance Pest Exclusion activities.

*Environmental Health.* Net expenditure savings of \$1.045 million are projected due to salary savings that are partially offset by increased expenditures for automation and office upgrades. The revenue shortfall of \$190,000 is primarily related to a reduction in Vector Control expenditures. Vector Control revenue is based on a cost reimbursement basis with revenue transferred for the Vector Control Trust Fund as expenditures are made.

*Land Use and Environment Group Executive Office.* The favorable variance of \$1 million is an estimate of available Group Management Reserves by year-end.

*Parks and Recreation.* Expenditure savings of \$676,000 will result from salary savings, Services and Supply savings and CERS Management Reserves. Reduced revenue of \$175,000 is primarily due to anticipated fee increases for Parking and Camping fees that did not occur.

*Planning and Land Use.* The favorable expenditure variance of approximately \$775,000 is primarily due to vacant positions. Due to recruiting problems, work has been contracted out where appropriate. Increased revenues of \$245,000 reflect the high level of building activity in the unincorporated area of the County.

### **Public Safety Group**

*Public Safety Group Office.* The Executive Office is projecting a fund balance of \$5.8 million due to the appropriation of prior year fund balance. Revenue is estimated to be \$1.75 million over budget due to the projected revenue from the lease of the Downtown Jail.

*Defense Attorney Contract Administration.* The Defense Attorney Contract Administration budget is projected to be \$1.78 million over budget due to lower than anticipated revenue collection.

*Sheriff.* Salaries and Benefits are projected to exceed budget by approximately \$1.1 million due to an overexpenditure in overtime. Services and supplies will exceed budget by approximately \$300,000 due to necessary expenditures for computer services requirements. The other charges account will be under budget by approximately \$1 million due to savings in Medical Services and lower estimated finance costs than anticipated. Cost applied accounts will be under budget by approximately \$1.2 million due to staffing vacancies and expenditures not incurred in the Detention Services Mental Health Program.

Revenue is projected to be \$7,315,415 over budget due to changes in service levels in some contract cities, the receipt of a higher than anticipated SCAAP award from the Federal Government, and the housing of a higher number of state parolees and INS inmates than was expected.

*District Attorney.* Salaries and Benefits are projected to be under budget by \$2.5 million, comprised of \$400,000 in Public Assistance Fraud, \$300,000 in Grants and \$1.8 million in Criminal Operations. In Criminal Operations, the office carries a number of vacancies during the year due to variances in support staffing, the difficulty of recruiting and hiring District Attorney Investigators and the once per year hiring of Deputy District Attorneys.

Cost applied is projected to be \$959,887 less than budget due to unspent appropriations and a decline in Countywide support operations (A-87).

Revenues are projected to be \$651,504 under budget due to SCAAP revenue being budgeted that will not be received, and changes in Child Support financing.

*Probation.* Salaries and Benefits are projected to be under budget by \$613,367 due to higher than anticipated staff vacancies, a delay in the completion of the 30 bed expansion at Juvenile Hall, and lower than anticipated overtime usage at Juvenile Hall due to a lower than anticipated population.

Service and supplies are projected to be underspent by \$550,000 due to lower populations in Probation operated institutions, and furniture expenditures not incurred for new staff.

Other charges is projected to be under budget by \$8,911,724 largely due to underexpenditures in the Probation Foster Care budget, due to a reduction in out of home placements.

Revenue is projected to be \$1,536,256 under budget due to the corresponding reduction in reimbursement of Federal and State foster care revenue because of underexpenditures in this area, higher than anticipated Title IV-E revenue, and higher than anticipated revenue for housing INS inmates.

*Alternate Public Defender.* Salaries and Benefits are projected to be \$518,799 under budget due to unexpected vacancies, underfilling of positions and staff re-engineering within the department.

*Public Defender.* Salary and Benefits are projected to be \$977,463 under budget due to retaining vacancies in anticipation of hiring entry-level attorneys after the results of the fall bar exam which are released in December.



*800Mhz Communications.* Increased revenues in the category of Charges for Current Services are expected, as some cities will be funding their respective total commitments during FY 1999-2000, rather than over a period of time. The total favorable variance is \$2.2 million.

### **General Revenues & Other General Fund**

*General Revenues.* As was indicated in the 1st quarter status report the continued remarkable performance of the State and local economies contribute to the favorable Fund balance of approximately \$31.3 million. Significant components of the variance include:

- All Other Taxes-Local are expected to exceed budgeted levels by about \$ 4.6 million due to continued strong real estate activity which has affected supplemental property taxes, Redevelopment tax agreements and real property transfer taxes. Strong local increases in personal income and population continue to impact sale tax revenues favorably.
- Intergovernmental Revenues are expected to exceed budgeted levels by \$20 million. Vehicle License Fee Revenue (VLF) is the primary reason for this increase. (\$15.8 million). VLF is primarily impacted by the number and value of vehicles registered statewide. The State in 1999 reported a growth of new vehicle registration of over 10%, the highest in the last ten years. Distributed to the counties on per capita basis, actual VLF received are 15% higher than last year at the same time.

Due to the healthy State economy, one-time discretionary funding was provided to local agencies in the State's FY 1999-2000 budget. The County's share is expected to be \$4.0 million, \$1.0 million of which has already been received.

- Revenue for the Use of Money & Property, interest earnings, is projected to be higher by \$6.4 million for the following reasons:

The average daily cash balance for the General Fund in the first 6 months of the year was actually \$ 40 million more than projected.

The average daily cash balances of the 174 funds providing interest revenue to the General Fund were also greater than projected by \$ 20 million.

Interest rates went up from a 4.5% estimate to the following actual interest rates:

Quarter 1 – 4.72%

Quarter 2 – 5.84%

*Other General Fund.* Planned expenditures in the Cash Borrowing Program—interest and other debt service costs—were based on projected TRANs issuance of \$150 million. The actual TRANs amount was \$130 million, resulting in a projected favorable variance of \$.799 million. The Contingency Reserve is expected to be \$13.228 million at yearend.

**COUNTY SUMMARY--FY 1999-2000-2nd Quarter**

**Projected Yearend Results**

(in thousands)

	Expenditure Variance	Revenue Variance	Net Favorable/ (Unfavorable)
<b>General Fund</b>			
Community Services	\$ 6,067	\$ (495)	\$ 5,573
Finance & General Government	11,337	(1,500)	9,837
Health & Human Services	69,284	(70,528)	(1,244)
Land Use & Environment	3,884	73	3,956
Public Safety	16,922	3,798	20,720
Total Agency/Group	107,494	(68,652)	38,842
General Revenues	-	31,341	31,341
Other General Fund	14,826	2,000	16,826
<b>Projected Fund Balance</b>	<b>122,320</b>	<b>(35,311)</b>	<b>87,009</b>
<b>Special Revenue Funds</b>			
Community Services	12,613	(12,613)	-
Finance & General Government	47	6	53
Land Use & Environment	57,261	(57,261)	-
Public Safety	429	(870)	(441)
Other County	(3,661)	3,661	-
<b>Projected Fund Balance</b>	<b>66,689</b>	<b>(67,077)</b>	<b>(388)</b>
<b>Internal Service Funds Departments</b>			
Community Services	2,608	(2,608)	-
Finance & General Government	-	-	-
Health & Human Services	-	-	-
Land Use & Environment	2,477	(2,477)	-
Public Safety Group	120	(120)	-
Other County	-	-	-
<b>Projected Fund Balance</b>	<b>5,205</b>	<b>(5,205)</b>	<b>-</b>
<b>Enterprise Funds Departments</b>			
Land Use & Environment	15,226	(15,226)	-
<b>Special District Funds Departments</b>			
Health & Human Services	-	-	-
Land Use & Environment	2,937	(2,937)	-
Public Safety Group	507	1,696	2,203
<b>Projected Fund Balance</b>	<b>3,444</b>	<b>(1,241)</b>	<b>2,203</b>
<b>Other County Funds Departments</b>			
Community Services	275	(275)	-
Land Use & Environment	-	-	-
<b>Projected Fund Balance</b>	<b>275</b>	<b>(275)</b>	<b>-</b>
<b>Total County Projected Fund Balance</b>	<b>213,159</b>	<b>(124,335)</b>	<b>88,824</b>
Less Group Management Reserves	(17,024)		(17,024)
Less Contingency Reserves	(13,228)	-	(13,228)
<b>Total County Projected Operating Balance</b>	<b>\$ 182,907</b>	<b>\$ (124,335)</b>	<b>\$ 58,572</b>

**FY 1999-2000-2nd Quarter  
Projected Yearend Results**  
(in thousands)

**COMMUNITY SERVICES GROUP**

Expenditure Variance	Revenue Variance	FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)
-------------------------	---------------------	--

**General Fund Departments**

Animal Control	\$ 606	\$ (143)	\$ 463
Community Services Group	4,843	(73)	4,770
Contribution to ISFs	-	-	-
General Services Funds	-	-	-
Housing & Community Development	204	(204)	-
Major Maintenance	-	-	-
Public Services Utilities	-	-	-
Registrar of Voters	415	(75)	340
<b>Total General Fund</b>	<b><u>6,067</u></b>	<b><u>(495)</u></b>	<b><u>5,573</u></b>

**Special Revenue Funds Departments**

Library Services	371	(371)	-
Housing & Community Development	12,242	(12,242)	-
<b>Total Special Revenue Funds</b>	<b><u>12,613</u></b>	<b><u>(12,613)</u></b>	<b><u>-</u></b>

**Internal Service Funds Departments**

Facilities Management	460	(460)	-
Fleet Management	(1,348)	1,348	-
Purchasing & Contracting	2,276	(2,276)	-
Document Services	1,220	(1,220)	-
Contribution to General Services ISF	-	-	-
<b>Total Internal Service Funds</b>	<b><u>2,608</u></b>	<b><u>(2,608)</u></b>	<b><u>-</u></b>

**Other County Funds Departments**

Redevelopment Agency	275	(275)	-
----------------------	-----	-------	---

<b>Total Community Services Group</b>	<b><u>21,563</u></b>	<b><u>15,990</u></b>	<b><u>5,573</u></b>
Less Projected Group Management Reserves	(5,254)		(5,254)
<b>Total Group Projected Operating Balance</b>	<b><u>\$ 16,309</u></b>	<b><u>\$ 15,990</u></b>	<b><u>\$ 319</u></b>

See Notes to Schedule A.

**FY 1999-2000-2nd Quarter**  
**Projected Yearend Results**  
(in thousands)

**FINANCE & GENERAL GOVERNMENT GROUP**

		FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)
Expenditure Variance	Revenue Variance	

**General Fund Departments**

Assessor/Recorder/County Clerk	\$ 2,484	\$ (1,217)	\$ 1,266
Board of Supervisors	160	-	160
Board of Supervisors-General	20	-	20
CAC-Major Maintenance	-	-	-
CFO/Auditor & Controller	2,062	(371)	1,691
Chief Administrative Officer	171	-	171
Chief Technology Office	808	257	1,065
Civil Service Commission	30	-	30
Clerk of the Board of Supervisors	244	35	279
Contributions to Capital	150	-	150
County Counsel	424	17	441
Equal Opportunity Management Office			-
Finance & GG Office	2,487	-	2,487
Human Resources	1,598	79	1,677
Information Services	-	-	-
IT Outsourcing	139	-	139
Treasurer/Tax Collector	559	(300)	259
<b>Total General Fund</b>	<b>11,337</b>	<b>(1,500)</b>	<b>9,837</b>

**Special Revenue Funds Departments**

Media & Public Relations	47	6	53
--------------------------	----	---	----

**Internal Service Funds Departments**

Information Technology	-	-	-
------------------------	---	---	---

**Total Finance & General Government Group**

	<b>11,384</b>	<b>(1,494)</b>	<b>9,890</b>
Less Projected Group Management Reserves-General Fund	(4,651)		(4,651)
Less Projected Group Management Reserves-Special Revenue	-		-
<b>Total Group Projected Operating Balance</b>	<b>\$ 6,733</b>	<b>\$ (1,494)</b>	<b>\$ 5,239</b>

See Notes to Schedule A.

**FY 1999-2000-2nd Quarter  
Projected Yearend Results**

(in thousands)

**HEALTH & HUMAN SERVICES AGENCY**

Expenditure Variance	Revenue Variance	FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)
-------------------------	---------------------	--

***General Fund Departments***

Administrative Support	\$ 13,456	\$ (27,348)	\$ (13,892)
Finance	1,482	137	1,620
Human Resources	(355)		(355)
Information Technology	8,472	(2,590)	5,881
Office of Public Health	1,739	(793)	945
Policy, Strategy & Program	(1,530)	4,457	2,927
Community Initiatives	9,920	(9,729)	192
Contract Operations	140	(121)	19
Regional Operations	18,386	(8,776)	9,609
Elderly & Disabled Services	<u>(6,994)</u>	<u>4,650</u>	<u>(2,344)</u>
<b>Total General Fund</b>	<u>69,284</u>	<u>(70,528)</u>	<u>(1,244)</u>

***Special District Funds Departments***

Ambulance Districts	-	-	-
---------------------	---	---	---

***Other County Funds Departments***

<b>Total Health &amp; Human Services Agency</b>	<u>69,284</u>	<u>(70,528)</u>	<u>(1,244)</u>
Less Projected Group Management Reserves	(1,603)		(1,603)
<b>Total Group Projected Operating Balance</b>	<u>\$ 67,681</u>	<u>\$ (70,528)</u>	<u>\$ (2,847)</u>

See Notes to Schedule A.

**FY 1999-2000-2nd Quarter  
Projected Yearend Results**

(in thousands)

**LAND USE & ENVIRONMENT GROUP**

	Expenditure Variance	Revenue Variance	FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)
--	-------------------------	---------------------	--

**General Fund Departments**

Agriculture, Weights & Measures	\$ 258	\$ 202	\$ 461
Environmental Health	1,045	(190)	855
Farm Advisor	25		25
LAFCO Administration	-	-	-
Land Use & Environment Group	1,000		1,000
Parks & Recreation	676	(175)	501
Planning & Land Use	775	245	1,020
Public Works	104	(9)	95
<b>Total General Fund</b>	<b><u>3,884</u></b>	<b><u>73</u></b>	<b><u>3,956</u></b>

**Special Revenue Funds Departments**

Agriculture, Weights & Measures	-	-	-
Parks & Recreation	-	-	-
Public Works	57,261	(57,261)	-
<b>Total Special Revenue Funds</b>	<b><u>57,261</u></b>	<b><u>(57,261)</u></b>	<b><u>-</u></b>

**Internal Service Funds Departments**

Public Works	2,477	(2,477)	-
--------------	-------	---------	---

**Enterprise Funds Departments**

Public Works	15,226	(15,226)	-
--------------	--------	----------	---

**Special District Funds Departments**

Air Pollution Control District	677	(677)	-
Parks and Recreation	-	-	-
Public Works	2,260	(2,260)	-
<b>Total Special Districts Funds</b>	<b><u>2,937</u></b>	<b><u>(2,937)</u></b>	<b><u>-</u></b>

**Other County Funds Departments**

Debt Service-Local Boards	-	-	-
---------------------------	---	---	---

<b>Total Land Use &amp; Environment Group</b>	<b><u>81,786</u></b>	<b><u>(77,829)</u></b>	<b><u>3,956</u></b>
Less Projected Group Management Reserves	(1,371)		(1,371)
<b>Total Group Projected Operating Balance</b>	<b><u>\$ 80,415</u></b>	<b><u>\$ (77,829)</u></b>	<b><u>\$ 2,585</u></b>

See Notes to Schedule A.

**FY 1999-2000-2nd Quarter  
Projected Yearend Results**

(in thousands)

***PUBLIC SAFETY GROUP***

	Expenditure Variance	Revenue Variance	FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)
--	-------------------------	---------------------	--

***General Fund Departments***

Alternate Public Defender	\$ 519	\$ -	\$ 519
Defense Attorney Contract Admin.	166	(1,951)	(1,785)
District Attorney	1,245	(651)	593
Grand Jury	7	(55)	(48)
Law Enforcement Review Board	26	-	26
Marshal	206	(200)	6
Medical Examiner	272	(62)	209
Office of Disaster Preparedness	82	20	102
Pretrial Services	-	-	-
Probation	10,075	(1,536)	8,539
Public Defender	1,094	(148)	946
Public Safety Group	4,139	1,725	5,864
Sheriff	(1,567)	7,315	5,748
Trial Courts Contribution	659	(659)	-
<b>Total General Fund</b>	<b><u>16,922</u></b>	<b><u>3,798</u></b>	<b><u>20,720</u></b>

***Special Revenue Funds Departments***

District Attorney	-	(200)	(200)
Probation	429	(429)	-
Sheriff	-	(241)	(241)
<b>Total Special Revenue Funds</b>	<b><u>429</u></b>	<b><u>(870)</u></b>	<b><u>(441)</u></b>
	20,785		

***Internal Service Funds Departments***

Probation	120	(120)	-
Sheriff's Jail Stores	-	-	-
<b>Total Internal Service Funds</b>	<b><u>120</u></b>	<b><u>(120)</u></b>	<b><u>-</u></b>

***Special District Funds***

800 Mhz Communications	507	1,696	2,203
<b>Total Group Projected Fund Balance</b>	<b><u>17,978</u></b>	<b><u>4,504</u></b>	<b><u>22,482</u></b>
Less Projected Group Management Reserves	(4,145)		(4,145)
<b>Total Group Projected Operating Balance</b>	<b><u>\$ 13,833</u></b>	<b><u>\$ 4,504</u></b>	<b><u>\$ 18,337</u></b>

See Notes to Schedule A.

**FY 1999-2000-2nd Quarter  
Projected Yearend Results**

(in thousands)

**GENERAL REVENUES & OTHER COUNTY-WIDE  
EXPENSES**

	Expenditure Variance	Revenue Variance	FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)
<b>General Fund</b>			
General Revenues:			
All Current Property Taxes		\$ 315	\$ 315
All Other Taxes-Local		4,575	4,575
Licenses, Permits & Franchises		-	-
Fines, Forfeitures & Penalties		21	21
Revenue for Use of Money & Property		6,400	6,400
Intergovernmental Revenue		20,029	20,029
Charges for Current Services		-	-
Miscellaneous Revenue		-	-
<b>Total General Revenues</b>	<b>-</b>	<b>31,341</b>	<b>31,341</b>
Other County Expenses			
Cash Borrowing Program	799		799
Community Enhancement	-	-	-
Contingency Reserve	13,228	-	13,228
Contributions to County Library	2,799	-	2,799
Community Projects & Services	-	-	-
Competition & Reengineering			-
Employee Computer Purchase Program	(2,000)	2,000	-
Total Other County Expenses	14,826	2,000	16,826
<b>Total General Fund</b>	<b>14,826</b>	<b>33,341</b>	<b>48,167</b>
<b>Special Revenue Funds Departments</b>			
Capital Outlay	(3,661)	3,661	-
Debt Service-Pension Obligation Bonds	-	-	-
<b>Total Special Revenue Funds</b>	<b>(3,661)</b>	<b>3,661</b>	<b>-</b>
<b>Internal Service Funds Departments</b>			
Unemployment & Workers Compensation	-	-	-
Public Liability	-	-	-
<b>Total ISF Special Revenue Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Revenues &amp; Other County-wide Expenses</b>			
<b>Operating Budget</b>	<b>11,165</b>	<b>37,002</b>	<b>48,167</b>
Less Contingency Reserves	(13,228)		(13,228)
<b>Total Group Projected Operating Balance</b>	<b>\$ (2,063)</b>	<b>\$ 37,002</b>	<b>\$ 34,939</b>

See Notes to Schedule A.



COUNTY OF SAN DIEGO

Schedule B

FY 1999-2000-2nd Quarter

Projected Reserves, Operating Balances, and Available Resources

at 6/30/00

(dollars in thousands)

Category	Projected Management & Contingency Reserves	Projected Operating Balances	Projected Reserves plus Operating Balances
<b>General Fund</b>			
Community Services	\$ 5,254	\$ 319	\$ 5,573
Finance & General Government	4,651	\$ 5,186	9,837
Health and Human Services	1,603	\$ (2,847)	(1,244)
Land Use and Environment	1,371	\$ 2,585	3,956
Public Safety	4,145	\$ 16,575	20,720
<b>Agency/Group Totals</b>	<b>17,024</b>	<b>21,818</b>	<b>38,842</b>
General Revenues		31,341	31,341
Other General Fund		3,598	3,598
Contingency Reserve	13,228		13,228
<b>Total General Fund</b>	<b>30,252</b>	<b>56,757</b>	<b>87,009</b>
<b>Other County Reserves</b>			
General Fund-Designated Reserve			50,000
Debt Service Reserves			31,000
Environmental Trust Fund Reserve			102,644
Worker's Compensation Reserve			16,000
Public Liability Reserve			7,500
<b>Total Available Resources</b>			<b>\$ 294,153</b>

Numbers may not total due to rounding.

COUNTY OF SAN DIEGO

FY 1999-2000-2nd Quarter

Group and Department Projected Management Reserves at 6/30/00

	Department Management Reserves--General Fund
<b>Community Services Group</b>	
Animal Control	\$ 188
Community Services Group	4,688
Registrar of Voters	379
<b>Total Group</b>	<b>\$ 5,254</b>
<b>Finance &amp; General Government Group</b>	
CFO/Auditor & Controller	862
Chief Administrative Officer	-
Civil Service Commission	12
County Counsel	400
Finance & GG Office	2,487
Human Resources	889
<b>Total Group</b>	<b>\$ 4,651</b>
<b>Health &amp; Human Services Agency</b>	
Administrative Support	1,523
North Central Region	30
Elderly & Disabled Services	50
<b>Total Group</b>	<b>\$ 1,603</b>
<b>Land Use &amp; Environment Group</b>	
Land Use & Environment Group	1,000
Agriculture, Weights & Measures	133
Farm Advisor	5
Parks & Recreation	135
Planning & Land Use	98
<b>Total Group</b>	<b>\$ 1,371</b>
<b>Public Safety Group</b>	
Alternate Public Defender	-
Law Enforcement Review Board	34
Probation	-
Public Safety Group	4,110
<b>Total Group</b>	<b>\$ 4,145</b>
<b>Total Management Reserves</b>	<b>\$ 17,024</b>
Projected at 6/30/00	

## Analysis of Fund Balance and Management Reserves

**Table 1: Uses of Fund Balance through 12/31/99**

(in thousands)	Used in Adopted Operational Plan	Used through 12/31/99	Total Fund Balance Used
Community Services	\$5,110	\$9,693	\$14,803
Finance & General Government*	6,864	10,428	17,292
Health & Human Services	5,478	7,330	12,808
Land Use & Environment	3,591	4,865	8,456
Public Safety	<u>26,247</u>	<u>31,617</u>	<u>57,864</u>
Total Agency/Group	\$46,290	\$63,933	\$111,623
General Revenues	<u>15,352</u>	<u>15,469</u>	<u>30,821</u>
Total General Fund	<u>\$62,642</u>	<u>\$79,402</u>	<u>\$142,044</u>

\*Includes IT Outsourcing

**Table 2: Agency/Group Management Reserves**

(in thousands)	Appropriated in Adopted Operational Plan (1)	Increases	Used through 12/31/99	Appropriated Management Reserves at 12/31/99
Community Services	\$150	\$7,888	\$1,457	\$6,581
Finance & General Government*	1,888	7,361	380	8,869
Health & Human Services	630	973		1,603
Land Use & Environment	1,759	3,415	800	4,374
Public Safety	<u>2,861</u>	<u>20,793</u>	<u>530</u>	<u>23,124</u>
Total Agency/Group	<u>\$7,288</u>	<u>\$40,430</u>	<u>\$ 3,167</u>	<u>\$ 44,551</u>

\*Includes IT Outsourcing

(1) Includes Retirement System Savings ("CERS Reserves")

### Significant Uses of Fund Balance and Management Reserves (in addition to those in the Operational Plan):

#### Community Services Group

- \$1.328 million for land acquisition for new libraries in Cardiff and Valley Center
- \$.705 million for quality first payments
- \$.621 million for Major Maintenance
- \$.106 million for facilities services study

#### Finance & General Government Group

- \$.720 million for additional IT outsourcing costs
- \$.739 million for CAC tenant improvements
- \$.591 million for quality first payments
- \$.150 million for Rancho San Diego Sheriff substation
- \$.143 million for CAC Tower improvements

#### Health & Human Services Agency

- \$2.621 million for quality first payments
- \$1.439 million for Child Health and Disability Prevention program treatment services

- \$1.0 million for foster care increases (funded in future by Realignment funds)
- \$.229 million for Project Synergy
- \$.137 million for Improving Access to Healthcare (plus \$.350 million in outside funding)

**Land Use & Environment Group**

- \$1.142 million in quality first payments

**Public Safety Group**

- \$5.8 million for partial funding for East Mesa Juvenile facility
- \$.392 million funding for ADA projects
- \$.360 million for Child Abduction Unit
- \$.300 million for Rancho San Diego Sheriff substation
- \$.200 million for jail needs assessment

**General Revenues**

- \$15 million for IT Internal Service Fund
- \$.100 million for North County Regional County Gang Task Force