



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: November 16, 1999

TO: Board of Supervisors

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

SUMMARY:

Overview

Our First Quarter forecast reflects the benefits derived from a strong economy, management's success in meeting financial goals, and your Board's commitment to fiscal discipline. Through careful tactical planning, the County's FY 99-00 major initiatives have been set into motion and the economic demands of Deferred Major Maintenance and Information Technology have been met. Most importantly, your Board's leadership and prudent financial decisions have kept our organization on course.

Accordingly, we have adjusted our forecast of the results of financial operations at year-end. Assuming the economy remains strong and our fiscal discipline remains in tact we estimate a General Fund Operating Balance of up to \$37.2 million at June 30, 2000. Of this amount \$14.2 million is being generated within the Agency/Groups and the remaining \$23 million is expected from overrealized general purpose revenues. Some of these resources will be necessary in FY 00-01 to fulfill Quality First obligations if goals are met.

Our analysis is based on just one quarter's experience. As a result, conclusions drawn should be tempered by the fact that we are approaching an uncertain financial future with Y2K, the interest rate environment and the potential significant fiscal impact of State decisions. While we have contingency plans, we advise restraint in approaching consequential financial decisions and that judgement on these matters be reserved until the third quarter of the fiscal year when we will be updating our Two Year Operational Plan.

Recommendations

CHIEF ADMINISTRATIVE OFFICER

1. File the First Quarter Report on Estimated Results of Operations for Fiscal Year Ending June 30, 2000 (Schedules A through C).

**SUBJECT: FIRST QUARTER REPORT ON ESTIMATED RESULTS OF OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2000 (DISTRICT: ALL)**

2. File the Final FY 1998-99 Year-End General Fund Operating Balance (Schedule A).

Fiscal Impact

There is no fiscal impact resulting from this report.

BACKGROUND:

Summary

Both the U.S. and California economies continue to grow at a healthy pace. *The U.S. projected Gross Domestic Product (GDP) growth of 3.9% in 1999 will match last year's, achieving the best four-year performance since 1986. The State's growth rate is projected to top 4.7%. These factors along with our region's solid economic fundamentals provide the backdrop for our fiscal year-end estimates.

Virtually all of the top economic indicators are either positive or growing at a healthy pace. Low unemployment, rapid economic growth particularly in new construction and the lowest inflation in decades characterize them. San Diego's projected growth rate of 4.9% will out perform California and the U.S.. Although revenues are strong in all categories, growth in sales taxes, vehicle license fees, and current property taxes lead the list contributing to the surplus of general discretionary revenues. This revenue group will exceed adopted budget estimates by 4.5% (Schedule A) and accounts for approximately 25% of total revenues.

Projected results of Agency/Group operations (Schedule A) are also favorable. They contribute over one-third or \$14.2 million of the projected Operating Balance at year-end. In general, Agency/Group expenditure and revenue variances are favorable across the board.

While these projected results of operations are reasonable estimates, cautionary notes are appropriate. Many economists believe interest rates could become problematic. Specifically, further modest rate increases by the Federal Reserve could lead to a sharp drop in stocks, bonds and housing prices. These events could trigger a recession and have a significant impact on projected General Revenues.

In addition to the above, our projected results of operations do not include provisions for various projects included in our Capital Improvement Plan. In particular, funding will be needed in the near future to start the San Pasqual Academy and the East Mesa Juvenile Hall. Also, although Y2K preparations are nearly complete, we should be mindful that unforeseen events could arise with the beginning of the new year. Finally, recent decisions by the State Legislation regarding Child Support and In Home Support Services program raise fiscal issues that staff are currently evaluating to determine their effect on our year end projections.

As an update to our emergency resources we have included Schedule B, which is projected to be \$279.7 million at fiscal year end. These are truly emergency resources since over \$200 million are restricted funds.

*Source: San Diego Chamber of Commerce, UCLA Outlook, Standard and Poors *DRI, Economy Magazine*

**SUBJECT: FIRST QUARTER REPORT ON ESTIMATED RESULTS OF OPERATIONS
FOR FISCAL YEAR ENDING JUNE 30, 2000 (DISTRICT: ALL)**

Finally, we are cautiously optimistic about our prospects at fiscal year-end and look forward to providing your Board a clearer picture of our projected results early next year.

Respectfully submitted,

WALTER F. EKARD
Chief Administrative Officer

**BOARD OF SUPERVISORS
AGENDA ITEM INFORMATION SHEET**

SUBJECT: FIRST QUARTER REPORT ON ESTIMATED RESULTS OF OPERATIONS FOR FISCAL YEAR 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: August 3, 1999 (27), Adoption of 1999-00 and 2000-01 Operational Plan

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	November 16, 1999

COUNTY OF SAN DIEGO
FY 1999-2000 Projected Year End Estimate at 6/30/00

1st Quarter
(in thousands)

	Expenditure Variance	Revenue Variance	FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)	FY 1998-99 Fund Balance
General Fund				
Community Services	\$ 7,543	\$ (910)	\$ 6,633	\$ 11,804
Finance & General Government	4,345	1,759	6,105	15,456
Health & Human Services	17,801	(17,247)	554	8,963
Land Use & Environment	1,466	479	1,946	8,453
Public Safety	16,768	5,385	22,153	56,843
Total Agency/Group	47,923	(10,534)	37,389	101,520
General Revenues	-	22,139	22,139	26,846
Other General Fund	14,027	-	14,027	8,684
Total General Fund	61,950	11,607	73,557	137,051 *
Less Group Management Reserves	(23,161)	-	(23,161)	
Less Contingency Reserves	(13,228)	-	(13,228)	
Total General Fund Operating Budget	25,561	11,607	37,168	
Special Revenue Funds Department				
Community Services	6,506	(12,609)	(6,103)	
Finance & General Government	(74)	133	59	
Land Use & Environment	46,264	(46,264)	-	
Public Safety	630	(424)	206	
Other County	-	-	-	
Total Special Revenue Funds	53,325	(59,164)	(5,839)	
Internal Service Funds Departments				
Community Services	1,845	(1,906)	(62)	
Health & Human Services	1	(1)	-	
Land Use & Environment	(305)	305	-	
Public Safety Group	149	(120)	29	
Other County	-	-	-	
Total ISF Special Revenue Fund	1,689	(1,723)	(33)	
Enterprise Funds Departments				
Land Use & Environment	(193)	193	-	
Special District Funds Departments				
Finance & General Government	182	2,214	2,396	
Health & Human Services	-	-	-	
Land Use & Environment	206	(206)	-	
Total Special Revenue Fund	389	2,007	2,396	
Other County Funds Departments				
Community Services	(378)	-	(378)	
Land Use & Environment	-	-	-	
Total Other Special Revenue Fund	(378)	-	(378)	

* \$72.83 million was appropriated in the fiscal year 99-00 Operational Plan as of 7-1-99.

See Notes to Schedule A.

FY 1999-2000 Projected Year End Estimate at 6/30/00

1st Quarter

(in thousands)

COMMUNITY SERVICES GROUP

	Expenditure Variance	Revenue Variance	FY 99-00	
			Projected Fund Balance Favorable/ (Unfavorable)	FY 1998-99 Fund Balance
General Fund Departments				
Animal Control	\$ 481	\$ (159)	\$ 322	499
Community Services Group	6,051	290	6,341	1,511
Contribution to ISFs	-	-	-	305
General Services Funds	586	(650)	(64)	3,360
Housing & Community Development	203	(203)	-	142
Major Maintenance	-	-	-	3,986
Public Services Utilities	-	-	-	655
Registrar of Voters	222	(187)	35	1,347
Total General Fund	7,543	(910)	6,633	11,804 *
Special Revenue Funds Departments				
Library Services	21	(21)	-	
Housing & Community Development	6,486	(12,588)	(6,103)	
Total Special Revenue Fund	6,506	(12,609)	(6,103)	
Internal Service Funds Departments				
Facilities Management	(899)	749	(150)	
Fleet Management	404	(404)	-	
Purchasing & Contracting	1,362	(1,338)	24	
Document Services	913	(913)	-	
Contribution to General Services ISF	64	-	64	
Total ISF Special Revenue Fund	1,845	(1,906)	(62)	
Other County Funds Departments				
Redevelopment Agency	(378)	-	(378)	
Total Community Services Group	15,516	(15,425)	90	
Less Group Management Reserves	(6,462)		(6,462)	
Total Group Operating Budget	\$ 9,054	\$ (15,425)	\$ (6,372)	

* \$6.54 million was appropriated in the fiscal year 99-00 Operational Plan as of 7-1-99.

See Notes to Schedule A.

1st Quarter
(in thousands)

FINANCE & GENERAL GOVERNMENT GROUP

	Expenditure Variance	Revenue Variance	FY 99-00 Projected Fund Balance Favorable/ (Unfavorable)	FY 1998-99 Fund Balance
General Fund Departments				
Assessor/Recorder/County Clerk	\$ 549	\$ (383)	\$ 166	2,694
Board of Supervisors	-	-	-	91
Board of Supervisors-General	21	-	21	16
CAC-Major Maintenance	196	-	196	180
CFO/Auditor & Controller	1,030	57	1,088	1,634
Chief Administrative Officer	137	77	214	244
Chief Technology Office	(472)	472	-	
Civil Service Commission	28	3	31	49
Clerk of the Board of Supervisors	(29)	113	84	280
Contributions to Capital	-	-	-	46
County Counsel	266	106	372	841
Electronic Systems			-	(62)
Equal Opportunity Management Office			-	-
Finance & GG Office	1,486	-	1,486	4,314
Human Resources	869	419	1,288	1,830
Information Services*	9	895	904	1,628
IT Outsourcing	15	-	15	
Treasurer/Tax Collector	240	-	240	1,671
Total General Fund	4,345	1,759	6,105	15,456 *
Special Revenue Funds Departments				
Media & Public Relations	(74)	133	59	
Special District Funds Departments				
Information Services* (800Mhz CSA's)	182	2,214	2,396	
Other County Funds Departments				
Total Finance & General Government Group	4,453	4,106	8,559	
Less Group Management Reserves-General Fund	(3,216)		(3,216)	
Less Group Management Reserves-Special Revenue	(49)		(49)	
Total Group Operating Budget	\$ 1,188	\$ 4,106	\$ 5,294	

*These departments relate to the Countywide 800 MHZ communications system. They will be transferred to the Public Safety Group during FY 1999-2000.

* \$9.9 million was appropriated in the fiscal year 99-00 Operational Plan as of 7-1-99.

See Notes to Schedule A.

1st Quarter

(in thousands)

HEALTH & HUMAN SERVICES AGENCY

Expenditure Variance	Revenue Variance	FY 99-00	
		Projected Fund Balance Favorable/ (Unfavorable)	FY 1998-99 Fund Balance

General Fund Departments

Administrative Support	\$ (5,887)	\$ 12,423	\$ 6,536	
Finance	1,060	(69)	991	
Human Resources	(25)		(25)	
Information Technology	9,228	(3,923)	5,305	
Office of Public Health	3,938	(3,287)	651	
Policy, Strategy & Program	(107)	(2,332)	(2,439)	
Community Initiatives	(9)	(284)	(293)	
Contract Operations	(960)	712	(248)	
Central Region	10,361	(9,865)	496	
East Region	7,513	(7,027)	486	
North Central Region	8,464	(8,502)	(38)	
North Coastal Region	1,837	(2,005)	(168)	
North Inland Region	3,956	(3,020)	936	
South Region	5	(5)	-	
Aging & Independence Services	<u>(12,882)</u>	<u>9,938</u>	<u>(2,944)</u>	
Total before IT Costs	<u>26,492</u>	<u>(17,247)</u>	<u>9,245</u>	
Less projected IT costs not included above	<u>(8,691)</u>		<u>(8,691)</u>	
Total General Fund	<u>17,801</u>	<u>(17,247)</u>	<u>554</u>	<u>8,963</u> *

Special District Funds Departments

Ambulance Districts	-	-	-	
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Other County Funds Departments

Total Health & Human Services Agency	<u>17,801</u>	<u>(17,247)</u>	<u>554</u>	
Less Group Management Reserves	(1,553)		(1,553)	
Total Group Operating Budget	<u>\$ 16,247</u>	<u>\$ (17,247)</u>	<u>\$ (1,000)</u>	

* \$5.93 million was appropriated in the fiscal year 99-00 Operational Plan as of 7-1-99.

See Notes to Schedule A.

FY 1999-2000 Projected Year End Estimate at 6/30/00

1st Quarter

(in thousands)

LAND USE & ENVIRONMENT GROUP

Expenditure Variance	Revenue Variance	FY 99-00	FY 1998-99
		Projected Fund Balance Favorable/ (Unfavorable)	Fund Balance

General Fund Departments

Agriculture, Weights & Measures	\$ (157)	\$ 160	\$ 3	790
Environmental Health	345	52	396	2,260
Farm Advisor	(10)	10	-	21
LAFCO Administration	-	-	-	-
Land Use & Environment Group	1,231	7	1,238	2,500
Parks & Recreation	137	160	297	585
Planning & Land Use	(130)	141	11	2,097
Public Works	51	(51)	-	200
Total General Fund	1,466	479	1,946	8,453 *

Special Revenue Funds Departments

Agriculture, Weights & Measures	-	-	-	
Parks & Recreation	-	-	-	
Public Works	46,264	(46,264)	-	
Total Special Revenue Funds	46,264	(46,264)	-	

Internal Service Funds Departments

Public Works	(305)	305	-	
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Enterprise Funds Departments

Public Works	(193)	193	-	
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Special District Funds Departments

Air Pollution Control District	198	(198)	-	
Parks and Recreation	-	-	-	
Public Works	8	(8)	-	
Total Special Districts Funds	206	(206)	-	

Other County Funds Departments

Debt Service-Local Boards	-	-	-	
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Total Land Use & Environment Group	47,438	(45,493)	1,946	
Less Group Management Reserves	(1,238)		(1,238)	
Total Group Operating Budget	\$ 46,200	\$ (45,493)	\$ 708	

* \$3.44 million was appropriated in the fiscal year 99-00 Operational Plan as of 7-1-99.

See Notes to Schedule A.

1st Quarter

(in thousands)

PUBLIC SAFETY GROUP

Expenditure Variance	Revenue Variance	FY 99-00	FY 1998-99
		Projected Fund Balance Favorable/ (Unfavorable)	Fund Balance

General Fund Departments

Alternate Public Defender	\$ 552	\$ 72	\$ 624	448
Defense Attorney Contract Admin.	1,033	(1,784)	(751)	308
District Attorney	1,556	(1,519)	38	8,979 ¹
Grand Jury	(1)	-	(1)	4
Law Enforcement Review Board	(6)	27	21	27
Marshal	(221)	305	85	770
Medical Examiner	11	29	41	238
Office of Disaster Preparedness	(20)	34	14	50
Pretrial Services	-	-	-	68
Probation	9,927	(2,055)	7,872	8,766
Public Defender	170	440	610	1,362
Public Safety Group	9,297	1,727	11,024	7,185
Sheriff	(2,556)	5,002	2,446	22,898 ²
Trial Courts Contribution	(2,975)	3,105	130	5,738
Total General Fund	16,768	5,385	22,153	56,843 *

Special Revenue Funds Departments

District Attorney	200	-	200
Probation	430	(424)	6
Sheriff	-	-	-
Total Special Revenue Funds	630	(424)	206

Internal Service Funds Departments

Probation	120	(120)	-
Sheriff's Jail Stores	29	-	29
Total ISF Special Revenue Funds	149	(120)	29

Total Group Projected Fund Balance	17,546	4,841	22,387
Less Group Management Reserves	(10,692)		(10,692)
Total Group Projected Operating Balance	\$ 6,854	\$ 4,841	\$ 11,695

* \$31.05 million was appropriated in the fiscal year 99-00 Operational Plan as of 7-1-99.

- \$6.3 million was budgeted in the FY 99-00 Operational Plan as of 7-1-99.
- \$19.1 million was budgeted in FY 99-00 Operational Plan. Specifically \$9.9 million was used to fund capital projects including (\$4.0 million replacing the Valley Center, Fallbrook, Julian, and Pine Valley substations). An additional \$9.8 million was budgeted in the Department Operational Plan.

See Notes to Schedule A.

**COUNTY OF SAN DIEGO
NOTES TO 1ST 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.

The fiscal year 1998-99 Fund Balance represents the year end total variance prior to the 1998-99 Management Reserves and prior to the use of 1998-99 Fund Balance in fiscal year 1999-00

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. Included in their projections is the expectation that current Management Reserves will be augmented from Fund Balance from FY 1998-99. Another source of Management Reserves is CERS savings due to the 1994 pre-funding of the County's pension obligations. Favorable Fund Balance due to Management Reserves alone will not be discussed in this section unless there is a significant variance due to operations alone. 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.

GENERAL FUND. Most County activities are carried out within the General Fund. The General Fund Fund Balance is considered to be the primary "equity" cushion of the County, authorized to be drawn upon by specific Board action and according to Board priorities and policies.

Community Services Group

No significant operating variances from plan are noted.

Finance & General Government Group

Auditor & Controller. Savings in Salaries and Benefits and in Services and Supplies are expected to total \$.539 million. The net Fund Balance projection is \$1.088 million favorable, of which \$.500 million is Management Reserves.

Human Resources. Revenues are expected to be higher than budgeted as a result of prior year encumbrances being offset by revenues in the current year. The total department favorable Fund Balance projection is \$1.288 million, of which \$.789 million is Management Reserves.

Information Services. The fund balance projection for this Department reflects only Wireless Communications. All other Information Services resources are expected to be applied to IT Outsourcing costs. Revenues in Wireless Communications are expected to be over-realized by \$.9 million due to additional agencies signing participation agreements in the 800 Mhz system. Wireless Communications will be shifted to the Public Safety Group after transition to the IT Outsourcing vendor.

Health & Human Services Agency

The Agency is in the second year of a multi-year effort to reorganize. The FY 1999-2000 Operational Plan reflects its organization into regions, and the shift of over 5,500 staff, appropriations, and revenue is still being refined and adjusted. The following variance analysis has been done on a consolidated, Agency-wide basis.

Savings in Salaries and Benefits and their related revenue categories is expected as a result of reduced welfare caseloads. Expenditures for the Sheriff inmates' pharmaceuticals, however, are expected to exceed plan by \$1 million. The Agency projects a favorable Fund Balance of approximately \$.554 million, including Management Reserves of \$1.533 million. The Agency anticipates an unfavorable Operating Balance of approximately \$1 million.

Land Use & Environment Group

No significant operating variances from plan are noted.

Public Safety Group

Alternate Public Defender. Salaries and Benefits savings of \$.398 million are expected. A favorable Fund Balance of \$.624 million is projected, including CERS Management Reserves of \$.153 million.

Defense Attorney Contract Admin. An unfavorable Fund Balance projection of \$.751 million is due in part to increased costs, including court-ordered increases in service levels in family court cases. In addition, certain Intergovernmental Revenues have been reduced with the shift of dependency cases to the Alternate Public Defender.

Probation. A favorable Fund Balance of \$7.872 million is projected, of which \$1.289 million is due to CERS Management Reserves. Significant underspending in Other Charges of \$8.5 million is expected. Most of this variance is due to Foster Care; however, decreased out-of-home placements will result in corresponding reduction in State and Federal aid. Of the projected Fund Balance, funding of \$3 million has been identified for the Local Juvenile Placement Trust Fund.

Public Defender. The Public Defender is projecting a favorable Fund Balance of \$.610 million. This is a result of underspending in Salaries and Benefits of \$.261 million due to department vacancies and overspending in Services and Supplies of \$.092 million. Revenue is estimated to be \$.440 million over plan, primarily due to the allocation of \$.319 million of Fund Balance from the Public Safety Group Office for FY 1998-99 Quality First payments.

Public Safety Group Office. Additional revenue of \$1.75 million in Rents & Concessions is projected due to the lease of the old Downtown Jail. This revenue has been designated for the District Attorney salary increases for FY 2000-01. Management Reserves are projected to be \$10.692 million for a total favorable Fund Balance of \$11.024 million.

Sheriff. Favorable Fund Balance of \$2.446 million is expected. Expenditures will exceed plan due to \$1.6 million in anticipated overtime. These will be more than offset by increases in several revenue categories, the most significant of which is reimbursement from the Federal government under SCAAP, designed to offset local costs associated with criminal illegal aliens. Budgeted at \$2.555 million, \$8.079 million was received in the first quarter under this program.

General Revenues & Other General Fund

General Revenues. Continued economic growth at the State and local levels are the primary reason for the projected favorable Fund Balance of \$22.139 million. Significant components of the variance include:

- Current Property Taxes are expected to exceed plan by \$3.550 million, as actual growth in the assessed valuations of both secured and unsecured property has been stronger than projected.
- The major Intergovernmental Revenue, Vehicle License Fee Revenue, collected at the State level and distributed to counties on a per capita basis, has been revised to reflect projected growth of 5.5% from FY 1998-99 actuals, an expected \$8.514 million favorable variance from plan.
- 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. The variance is shown in Miscellaneous Revenue.

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, for a total favorable Fund Balance of \$36.167 million for these non-Agency/Group categories of the General Fund.

Special Revenue Funds. These funds receive revenues that are earmarked and segregated for specific uses. Many Special Revenue Funds receive revenues for multi-year capital projects and have substantial accumulated fund balances, which must be utilized according to the restrictions placed on the revenues.

Community Services. The Housing & Community Development Fund was established to receive Federal Community Development Block Grants as well as State grants. Expenditures are made for special projects related to various housing programs around the County. An unfavorable variance of \$6.103 million is projected for this fund. Expenditures are expected to be \$6.486 million less than plan, more than offset by expected revenue shortfall of \$12.588 million. Significant shortfalls are anticipated for several forms of Federal aid, including Home Grants and various HUD categories. This Fund has available Fund Balance of \$10.356 million.

Special District Funds. Established to provide authorized services such as road, fire protection, and ambulance services to specific areas in the County, these funds are financed by property taxes or by special assessments. As with the Special Revenue Funds, any accumulated fund balance reflects future services expected to be provided to the District.

Finance & General Government. Increased revenues in the category of Charges for Current Services are expected in the Countywide 800-MHZ County Service Areas, as some cities will be funding their respective total commitments to the CSA during FY 1999-2000, rather than over a period of time. The total favorable variance is \$2.396 million.

COUNTY OF SAN DIEGO
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
General Fund			
Community Services	\$ 6,462	\$ 171	\$ 6,633
Finance & General Government	3,216	2,889	6,105
Health and Human Services	1,553	(1,000)	554
Land Use and Environment	1,238	708	1,946
Public Safety	10,692	11,461	22,153
Agency/Group Totals	23,161	14,229	37,389
General Revenues		22,139	22,139
Other General Fund		799	799
Contingency Reserve	13,228		13,228
Total General Fund	36,389	37,168	73,557
Other County Reserves			
General Fund-Designated Reserve			50,000
Debt Service Reserves			30,022
Environmental Trust Fund Reserve			102,644
Worker's Compensation Reserve			16,000
Public Liability Reserve			7,500
Total Available Resources			\$ 279,723

Numbers may not total due to rounding.

**COUNTY OF SAN DIEGO
FY 1999-2000-1st Quarter**

Schedule C

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

	Department Management Reserves	Group Management Reserves
Community Services Group		
Animal Control	\$ 188	
Community Services Group	5,894	
Registrar of Voters	380	
Total Group		\$ 6,462
Finance & General Government Group		
CFO/Auditor & Controller	500	
Chief Administrative Officer	28	
Civil Service Commission	13	
County Counsel	400	
Finance & GG Office	1,486	
Human Resources	789	
Total Group		\$ 3,216
Health & Human Services Agency		\$ 1,553
Land Use & Environment Group		\$ 1,238
Public Safety Group		
Alternate Public Defender	153	
Law Enforcement Review Board	7	
Probation	1,289	
Public Safety Group	9,242	
Total Group		\$ 10,692
Total Management Reserves		\$ 23,161
Projected at 6/30/00		