

COUNTY OF SAN MATEO

County Manager's Office

Date: January 28, 2003

TO: Honorable Board of Supervisors
FROM: John L. Maltbie, County Manager
SUBJECT: FY 2002-03 County Budget Update

RECOMMENDATIONS

1. Accept the FY 2002-03 County Budget Update.
2. Provide direction regarding the preparation of the Two-Year FY 2003-04 and FY 2004-05 Budget specifically with regard to the County's estimated budget deficit of \$27 million before State Budget impact of another estimated \$30 to \$40 million.

Background

The Board reviews the current fiscal year budget at mid-year to ensure revenues and expenditures are in accordance with estimates and to provide direction to the County Manager regarding preparation of the next budget. The FY 2003-04 and FY 2004-05 Recommended Budget will be submitted to the Board on May 23. Budget hearings will begin Monday, June 23.

This County Budget Update includes year-end Fund Balance estimates and variance analysis for all County funds, identification of major issues affecting the development of the upcoming budget, data for local economic indicators and projections for general purpose revenue and Public Safety Sales Tax for the next five fiscal years.

FY 2002-03 County Financial Status

Based on current estimates, the County is expected to begin Fiscal Year 2003-04 with an additional \$8.2 million in Fund Balance above what has been budgeted. Of this amount, \$2 million is General Fund. Included are savings generated from the hiring freeze and other cost containment measures and unanticipated revenue, offset by revenue shortfalls and cost overruns in some departments. Also included are amounts to be re-appropriated next year for continuing capital improvements, technology and other one-time projects. The table on the following page provides a summary of all County funds followed by an explanation of the significant variances.

As discussed in more detail in subsequent sections of this report, major budget issues to consider in preparing this coming budget include the impact of the Governor's January budget to address the State's \$34.8 billion deficit, approved negotiated salary and benefits increases for County employees, other increases to retirement contribution rates, and future costs related to capital projects and debt service.

FUND BALANCE SUMMARY

The following table provides a summary of updated FY 2002-03 Beginning Fund Balance estimates for the General Fund and other County funds. The total Fund Balance of \$222.7 million represents 17.6% of the County's \$1.26 billion budget. Significant variances to original Fund Balance estimates for each County agency are explained below.

County Agency by Fund (Dollars in Thousands)	FY 2002-03 Working Budget	FY 2003-04 Budgeted Fund Balance	Updated Fund Balance Estimate as of Mid-Year	Unanticipated Fund Balance Variance *
Administration/Fiscal - General Fund	\$77,074	\$10,923	\$13,282	\$2,359
Criminal Justice - General Fund	206,606	6,879	3,893	(2,987)
Environmental Services - General Fund	28,076	964	689	(275)
Environmental Services - Other Funds	36,904	7,405	7,401	(4)
Health Services - General Fund	159,898	6,342	7,673	1,330
Health Services - Other Funds	15,762	3,114	3,448	334
Hospital and Clinics - General Fund	47,004	0	0	0
Hospital and Clinics Enterprise Funds	155,825	0	(4,042)	(4,042)
Human Services - General Fund	175,746	4,572	5,923	1,351
Public Works - General Fund	17,923	1,331	551	(780)
Public Works - Other Funds	124,015	36,188	45,029	8,841
Non-Departmental - General Fund	152,923	119,090	120,139	1,049
Non-Departmental - Other Funds	<u>66,232</u>	<u>17,675</u>	<u>18,687</u>	<u>1,012</u>
Subtotal General Fund	\$865,249	\$150,102	\$152,150	\$2,048
Subtotal Non-General Fund	<u>398,738</u>	<u>64,382</u>	<u>70,523</u>	<u>6,141</u>
Total ALL Funds	<u>\$1,263,987</u>	<u>\$214,484</u>	<u>\$222,673</u>	<u>\$8,189</u>

* Unanticipated variance represents additions (surplus) or reductions (shortfall) to budgeted FY 2003-04 Beginning Fund Balance based on updated estimates prepared as part of this County Budget update.

Administration and Fiscal

Administration and Fiscal departments are estimated to carry over \$13.3 million in Fund Balance, approximately \$2.36 million more than budgeted next year. The Updated Fund Balance Estimate at Mid-Year contains adjustments to cover the following items: \$1,074,815 for negotiated labor increases, \$330,807 to cover the shortfall in Public Safety Sales Tax and \$236,500 to cover the deferral of SB90 state reimbursement. Funding was set aside in the Non-Departmental budget to cover these items in the current year.

The increase in projected Fund Balance is primarily due to 1) a high volume of document recording transactions generated from changes in home ownership and re-finances; 2) higher than anticipated County Treasury commissions (which are administrative fees received from pool participants); and 3) cost saving measures (including deferment of projects and frozen vacant positions). Two departments, the County Manager's Office (\$14,059) and the Controller's Office (\$389,548), are not expected to meet FY 2003-04 budgeted Fund Balance amounts due to the transfer of responsibility for budget book printing costs from the Controller's Office to the County Manager's Office and completion of the Controller's Property Tax Upgrade Project in the current year.

Criminal Justice

Criminal Justice departments are estimated to carry over \$3.9 million in Fund Balance, approximately \$3 million less than budgeted next year. The Updated Fund Balance Estimate at Mid-Year contains adjustments to cover the following items: \$2,263,345 for negotiated labor increases, \$7,503,637 to cover the shortfall in Public Safety Sales Tax and \$246,680 to cover the deferral of SB90 state reimbursement. Funding was set aside in the Non-Departmental budget to cover these items in the current year. Despite these adjustments, deficits are anticipated in the Sheriff's Office (\$2.6 million) and the

Probation Department (\$1.8 million). The primary factors contributing to the shortfall in the Sheriff's Office are an overrun in extra help and overtime and the depletion of Reserves to maintain operation of the Sheriff's Honor Camp. In the Probation Department, the primary factors include the operation of an unfunded 30-bed living unit in the Juvenile Hall and the use of extra help and overtime to cover P.O.S.T. positions and other program staffing needs.

Environmental Services

Environmental Services is estimated to carry over \$8.1 million in Fund Balance, approximately \$279,000 less than budgeted next year. The Updated Fund Balance Estimate at Mid-Year contains an adjustment of \$407,924 to cover negotiated labor increases. Funding has been set aside in the Non-Departmental budget to cover labor increases in the current year. Despite this adjustment, the Parks and Recreation Division (\$150,429) and the Planning and Building Division (\$219,545) are not expected to meet the FY 2003-04 budgeted Fund Balance. The shortfall for Parks and Recreation is due in part to a decline in park fees. While the Planning and Building Division has projected revenues to exceed the budgeted FY 2002-03 level, this projection is conservative and depending upon building permit activity later in the year, additional revenues may be realized. A shortfall in the Library (\$238,799) is largely due to a decrease in property taxes and a reduction in anticipated revenue from the Public Library Fund. On the plus side, it is anticipated that the Coyote Point Marina Fund will end the year with a surplus of \$203,787 due to higher than anticipated berth occupancy levels resulting in increased revenue, coupled with salary savings and a decrease in maintenance costs.

Health Services Agency

Health Services (all funds) is estimated to carry over \$11.1 million in Fund Balance, approximately \$1.67 million more than budgeted next year. The Updated Fund Balance Estimate at Mid-Year contains adjustments to cover the following items: \$2,796,539 for negotiated labor increases and \$4,444,571 to cover the deferral of SB90 state reimbursement. Funding was set aside in the Non-Departmental budget to cover these items in the current year.

The Health Services General Fund programs are projecting a Fund Balance surplus of \$1.3 million. Despite the surplus, Aging and Adult Services (\$127,423), Food and Nutrition Services (\$218,511) and Correctional Health (\$140,565) are not expected to meet FY 2003-04 budgeted Fund Balance amounts due to the following factors:

- Aging and Adult Services: The State budget, which reduced funding by approximately \$205,000 for Adult Protective Services and the Special Circumstances Program.
- Food and Nutrition Services: Lower than projected patient meal counts in the Medical Center and senior nutrition programs (\$283,367).
- Correctional Health: Over-expenditures in pharmaceuticals, outside hospital costs and technology system costs.

A major cost issue for Health Services is the Small Pox Phase II Program (vaccinating up to 25,000 first responders in San Mateo County) which will, if it proceeds, require additional clinical costs as well as cause revenue losses not included in the current FY 2002-03 budget.

On the plus side, a Fund Balance surplus is anticipated in Mental Health (\$1.67 million) due to Salary and Benefit savings resulting from the closed Canyon Oaks facility. Revenue reductions (\$4.2 million) stemming from a lowered Federal-sharing ratio for Medi-Cal and recently determined ineligibility of IMD (Institute for Mental Disease) clients for Medi-Cal pharmacy billing are offset by savings in Services and Supplies and Other Charges.

The Health Services Non-General Fund programs are projecting a Fund Balance surplus of \$333,676.

Hospital and Clinics (San Mateo Medical Center)

The San Mateo Medical Center (SMMC) is estimated to end the current fiscal year with a Fund Balance deficit of \$4.04 million. This deficit is expected to be addressed by the end of the year. Net patient revenue is projected at \$3 million under budget, primarily due to a net shortfall (\$2.7 million) in Charges for Services due to reduced occupancy in Psychiatric Services and increases in reserve levels for patient contractuals. Mid-year reductions in Medi-Cal eligibility and provider rates are presently unresolved at the State level, but could have a substantial negative fiscal impact. In addition,

expenditures are projected at \$1.1 million over budget, which is attributable to the cost of negotiated Salaries and Benefits increases, unbudgeted capital and building depreciation, and increased supply expenses.

The projected Salaries and Benefits costs reflect a concerted effort to stay within budgeted levels (except for negotiated increases). Services and Supplies expenses are also being closely monitored in order to stay within budgeted amounts. SMMC is developing internal financial plans that should be implemented by the end of February 2003 to close the projected deficit and achieve budget targets.

Human Services Agency (HSA)

HSA is estimated to carry over \$5.9 million in Fund Balance, approximately \$1.35 million more than budgeted next year. The Updated Fund Balance Estimate at Mid-Year contains adjustments to cover the following items: \$825,377 for negotiated labor increases and \$20,398 to cover the shortfall in Public Safety Sales Tax. Funding was set aside in the Non-Departmental budget to cover these items in the current year. Of the total Fund Balance carry over amount, \$4.5 million is from unspent Reserves and \$1.4 million is due to savings related to cost containment measures and unanticipated revenues.

Other significant factors impacting the calculation of the Fund Balance estimate include:

- An estimated \$2.5 million in salary savings.
- Under-realization of revenue due to \$5.4 million in Housing Projects that will not be completed by year-end. These projects will be reappropriated in FY 2003-04.
- \$2.2 million in over-appropriation of the CalWIN allocation primarily the result of rolling over the allocation at the FY 2001-02 level. The final allocation was significantly less.

Public Works

Public Works is estimated to carry over \$45.6 million in Fund Balance, approximately \$8.06 million more than budgeted next year. An anticipated shortfall (\$780,374) in the General Fund is due to the high cost of utilities and projected increases in Salaries and Benefits as a result of the recent negotiations. The Fund Balance surplus of \$8.8 million in the Non-General Fund units is the result of project delays in Special Districts (\$10.9 million) due to issues with endangered species in the Spruce to San Mateo Avenue Channel Improvements and San Mateo Avenue Bridget projects. Construction is not expected to start until Summer of 2003. The Fund Balance in the Road Fund has been reduced to reflect State budget reductions in AB 2928 local street and road maintenance funds (\$1.1 million) and reduced allocations for State Transportation Improvement and Traffic Congestion Relief Projects (\$500,000).

Non-Departmental

Non-Departmental General Fund is estimated to carry over \$120.1 million in Fund Balance, approximately \$1.05 million more than budgeted next year. An additional \$5.3 million in general revenue is estimated this year, primarily due to higher than anticipated growth in non-Realignment Vehicle License Fees or VLF of \$1.3 million and Supplemental Secured Property Tax revenue of \$1.5 million. Unsecured Property Tax was budgeted at a lower level on the assumption that a portion of tax payments from United could be late due to the likelihood of bankruptcy. Payment was received in full, generating unanticipated revenue of \$2.1 million. Increased estimates for other revenue accounts based on trends in receipts generated approximately \$2 million in additional revenue, offset by the continued decline in Sales Tax (\$1.3 million) and Transient Occupancy Tax (TOT) revenue (\$100,000). Reserves were reduced by \$4 million to temporarily provide payment for services rendered by Turner Construction for the Youth Services Center project in advance of bond financing. Reimbursement from bond proceeds is expected at the beginning of next fiscal year; Fund Balance will be adjusted accordingly to reflect this in next year's budget.

Funding to cover the impact of current year negotiated increases, Public Safety Sales Tax and SB90 State Reimbursement revenue shortfalls was set aside in this budget and has been incorporated in the calculation of updated Fund Balance estimates for this and all affected General Fund operating department budgets.

The Non-General Fund budget units in Non-Departmental are estimated to bring in \$1 million in additional Fund Balance, primarily from the carry forward of appropriations for capital projects that will not be completed this fiscal year.

MAJOR BUDGET ISSUES

The following issues will have a significant impact on the County budget in the current and subsequent fiscal years. The current estimate for the County's budget deficit in FY 2003-04 before State Budget impact is \$27 million as shown below. State impact is currently estimated at \$30 to \$40 million. Consideration of requests for additional funding in the upcoming FY2003-04 and FY2004-05 Budget should be made in light of these issues as well as other future operating cost increases that are projected to outpace growth in revenues:

- Impact of Governor's Budget Proposal
- Negotiated Salary and Benefits Increases and Other Benefits Increases
- General Revenue Growth Rates/Significant Issues
- Capital Improvement Projects and Debt Service

Calculation of FY 2003-04 County Budget Deficit	Amounts
Estimated Deficit	
Increases in Salaries and Benefits excluding retirement contributions	\$ 23,227,325
Increase in retirement contributions - all employees	19,026,808
Jet Fuel sales tax loss to City of Oakland	1,200,000
Continued Deferral of SB90 State Reimbursement	4,927,751
Additional Public Safety Sales Tax shortfall	1,694,700
Other deficit items TBD	-
<i>Estimated Deficit without Offsets</i>	<u>\$ 50,076,583</u>
Offsets	
Department reductions from FY 2002-03	\$ (16,734,832)
General Revenue Growth (other revenue TBD)	<u>(6,610,063)</u>
<i>Total Estimated Offsets</i>	<u>\$ (23,344,895)</u>
 Net Ongoing Deficit BEFORE State Budget impact	 <u>\$ 26,731,688</u>

Impact of Governor's Budget Proposal

The Board was provided a preliminary analysis of the Governor's January budget proposal at its January 14 meeting. We will continue to provide the Board with updates throughout the State Budget process. The most significant financial impact to the County will be in the elimination of the Vehicle License Fees (VLF) backfill, estimated at \$15 million in the current year and \$33 million next fiscal year, and the realignment (Realignment II) of \$8.3 billion in programs. The State's position on the Realignment II proposal is that it is budget-neutral for the counties due to proposed tax increases, with revenue allocation to the counties. Staff feels that a number of questions regarding the State's estimates, whether the proposed funding sources would cover program costs, and operational aspects of this proposal need to be reviewed before the potential fiscal impact can be adequately estimated. The Human Services Agency has reported that approximately \$31 million in programs will be realigned under this proposal.

Transportation cuts are also expected in Public Works. One of the proposed budget cuts is to eliminate the current year apportionment to cities and counties for AB2928 local streets and road maintenance monies for the 2nd, 3rd and 4th quarter.

Public Works FY 2002-03 budgeted amount for this revenue source is \$1.4 million. The first quarter payment was \$317,309, leaving a proposed deficit of \$1,082,691. To compound this problem, we have already spent the funds due to the use it or lose it provision of the legislation. Since the projects were ready and the bidding picture was good, Public Works contracted out the resurfacing projects and completed them in the Fall. If the remaining funds are eliminated, the County will need to find \$1.1 million in reductions to the road program this fiscal year. That represents roughly 10% of the road program budget (maintenance and resurfacing). The current road pavement maintenance backlog as estimated in Public Works' pavement management system is over \$100 million. A 10% cut half way through the fiscal year will have significant impact. There is also a question as to the County's ability to receive budgeted TEA grant funds due to the Governor's proposal to redirect allocations for State Transportation Improvement projects and Traffic Congestion Relief Projects (impact is approximately \$500,000 to Public Works).

Negotiated Salary and Benefits Increases and Other Benefits Increases

As show in the table above, costs related to increases in salaries and benefits in FY 2003-04 are approximately \$42.3 million. This includes wage increases and estimates for enhanced retirement and other increases in the County's retirement contribution rates. Increases in health plan costs of about 20% have also been included.

General Revenue Growth – Significant Issues

General revenue growth from property tax, sales tax, vehicle license fees and other sources is estimated to provide \$6.6 million in additional revenue for next fiscal year. This will be used to offset the County's budget deficit. There are a number of issues that significantly affect revenue growth in the coming year:

- Loss of Jet Fuel Sales Tax to the City of Oakland - The County currently gets sales tax revenue from jet fuel sales at San Francisco Airport. It has been brought to our attention that United Airlines has established a subsidiary company at Oakland Airport. The company will be buying jet fuel wholesale from the refinery, and will then turn around and sell the fuel to its parent airline for all flights in California. The sales tax would be paid by the airline to the subsidiary, and tax revenue would go to the City of Oakland. In return the City was to kickback a substantial percentage to United, some reports as high as 75%. We are researching the legality and the possibility of filing suit on the basis of the tax avoidance by United over the kickback. Loss of all jet fuel sales tax is estimated at \$1.2 million annually. We have requested a sales tax audit firm to calculate an estimate of the portion currently paid by United Airlines.
- Continued decline in Sales Tax Revenue – sales tax receipts are down 10.1% from last year. The continued decline in this revenue source will result in the reduction of our Public Safety Sales Tax revenue, which is based on each county's portion of statewide taxable sales. If our taxable sales continue to decline, especially with the loss of jet fuel sales tax to Oakland, our Public Safety Sales Tax revenue will be significantly affected in the coming fiscal years.
- Continued Loss of Transient Occupancy Tax (TOT) Revenue -- staff from the Airport has indicated that there are currently no plans to build a hotel to replace the Hilton. Approximately \$1.8 million in annual revenue was lost when the hotel closed during FY 1998-99. We received information that a hotel would be re-built by December 2005 and developed future revenue projections with this revenue coming back in FY 2005-06. Projections have been updated accordingly to reflect the indefinite loss of this revenue source.

Capital Improvement Projects and Debt Service

Youth Services Center – the County has entered into a contract with Turner Construction Company. Total project costs have been set at \$125 million. At the current level of design, substantial cuts still need to be made in order to meet this targeted project amount. Bond financing will take place in the spring of this year. The General Fund has advanced \$4 million from Reserves for services rendered by Turner in the current fiscal year. This amount will be reimbursed from bond proceeds. Estimated annual debt service for this facility is \$5.8 million in FY 2006-07 and \$9 million in subsequent years. It is expected that grant revenue, reimbursements and funding from various sources will contribute to construction and debt service payments.

Crime Lab – The Sheriff is currently developing a fee structure to recover costs of operations and debt service for the Crime Lab. Once the fee structure is developed, it will be presented to the cities and other user agencies. Annual debt service payments of approximately \$800,000 began this fiscal year.

LOCAL ECONOMIC INDICATORS

The local economy has slowed as seen in the following indicators, which are used to generate projections for general purpose revenue such as property tax, sales tax, transient occupancy tax and vehicle license fees:

- Bay Area Consumer Price Index (CPI)
- Housing Affordability Index
- Median Home Price
- Office Space Availability and Asking Rates per Square Foot
- Assessment Appeal Filings
- Unemployment Rate
- Building Permits Issued
- San Francisco International Airport – Total Passengers

Bay Area Consumer Price Index (CPI)

The Consumer Price Index (CPI) measures the change in the price of goods over time. The change in the index is referred to as the rate of inflation, and is used in assumptions for calculating future costs. Bay Area Consumer Price Index (CPI) is projected to grow this fiscal year by 2.0%, down from 3.2% in FY2002. California CPI went from 3.0% to 2.6%, and national CPI from 1.8% to 2.2%. Projections beginning in FY2004 continue to climb, with Bay Area CPI projected at 3.7% by FY2006.

General CPI Fiscal Year	Bay Area % Change	California % Change	U.S. % Change
2006*	3.7%	3.1%	2.6%
2005*	3.5%	3.3%	2.6%
2004*	3.0%	3.1%	2.5%
2003*	2.0%	2.6%	2.2%
2002	3.2%	3.0%	1.8%
2001	5.5%	4.3%	3.4%
2000	4.2%	3.1%	2.9%
1999	3.6%	2.5%	1.7%
1998	3.4%	2.0%	1.8%
1997	3.0%	2.3%	2.9%
1996	1.9%	1.4%	2.7%
1995	2.0%	1.7%	2.9%
1994	1.7%	1.8%	2.6%
1993	3.1%	3.2%	3.1%
1992	3.8%	3.6%	3.2%
1991	5.0%	5.3%	5.4%

Source: FY91 to FY02 Bureau of Labor Statistics.
 *FY03 to FY06 CA Dept of Finance projections for CA and U.S.
 Bay Area CPI, Governor's Budget Forecast November 2002.

Housing Affordability Index

The housing affordability index is the most fundamental measure of housing well-being in the state. Only 22% of households in the Bay Area can afford to purchase a median-priced home, down from 24% the previous year. At 19%, San Mateo County along with San Francisco, Contra Costa, Monterey and Marin were the least affordable counties in the state. In contrast, 43% and 40% of households can afford median-priced homes in Sacramento and Stanislaus counties, respectively, although affordability in these areas have dropped over the last year.

<i>Housing Affordability by Region</i>	<i>November 2001</i>	<i>November 2002</i>
California	34%	30%
United States	59%	58%
SF Bay Area	24%	22%
Sacramento	52%	43%
Santa Clara County	29%	28%
Monterey	22%	19%
Alameda	26%	22%
Contra Costa	18%	14%
San Francisco	14%	14%
Marin	20%	18%
San Mateo	21%	19%
San Joaquin	37%	33%
Stanislaus	47%	40%

Source: CA Association of Realtors

Median Home Price

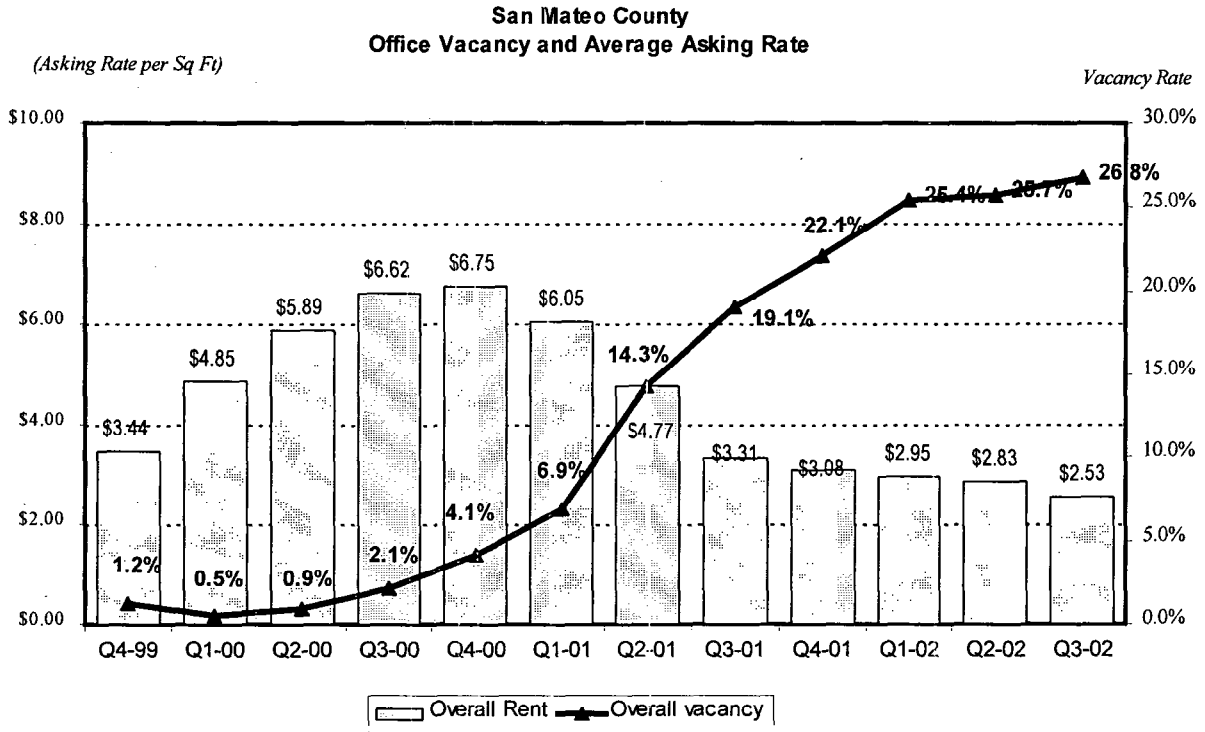
Prices of homes are rising in all parts of the Bay Area but at reduced levels in San Mateo and Santa Clara counties. The County's median home price was \$522,000 in November 2002, up 6.5% from the prior year. This is a significant decline from 1999 to 2000 growth, when San Mateo home prices were up by 25%. Home sales were up 24.4% in the Bay Area, primarily due to steady demand and low mortgage interest rates.

<i>Median Home Price by County</i>	<i>November 2001</i>	<i>November 2002</i>	<i>% Change</i>
Bay Area	368,000	416,000	13%
Alameda	352,000	407,000	15.6%
Contra Costa	308,000	352,000	14.3%
Santa Clara	421,000	446,000	5.9%
San Mateo	490,000	522,000	6.5%
San Francisco	492,000	568,000	15.4%
Marin	513,000	602,000	17.3%
Napa	341,000	398,000	16.7%
Solano	247,000	291,000	17.8%
Sonoma	319,000	342,000	7.2%

Source: DataQuick Information Systems, www.DQNews.com

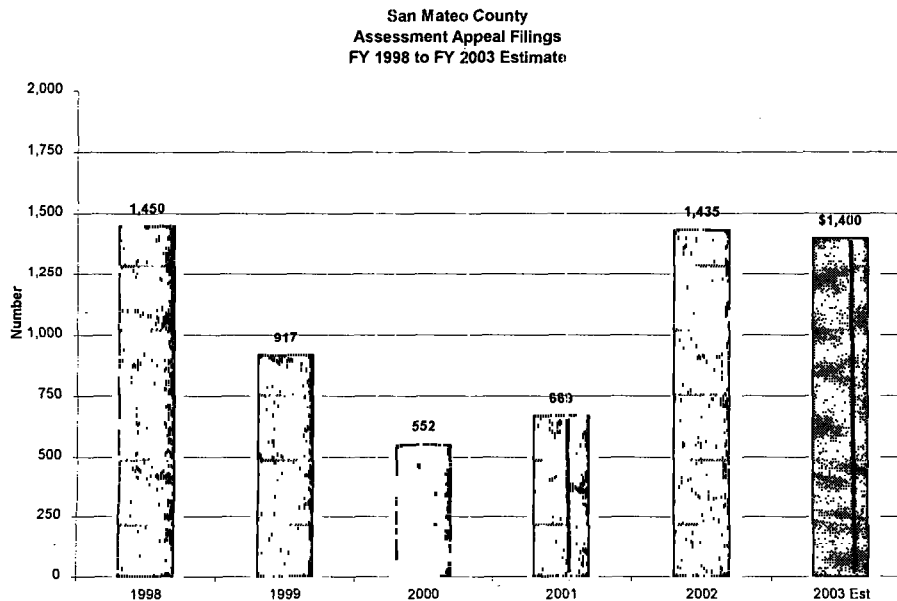
Office Space Availability

Vacancy rates in the San Mateo County office market are still well above 20%. Asking price continues to drop, from a high of \$6.75 per square foot at the end of 2000 to \$2.53 in the third quarter of 2002. The availability of space bodes well for organizations that are now looking for space at reasonable rents or are preparing to renegotiate lease agreements. From a revenue perspective, the drop in the number of businesses and employees occupying office space in the county due to the downturn in the economy will result in reduced levels of various tax revenues.



Assessment Appeal Filings

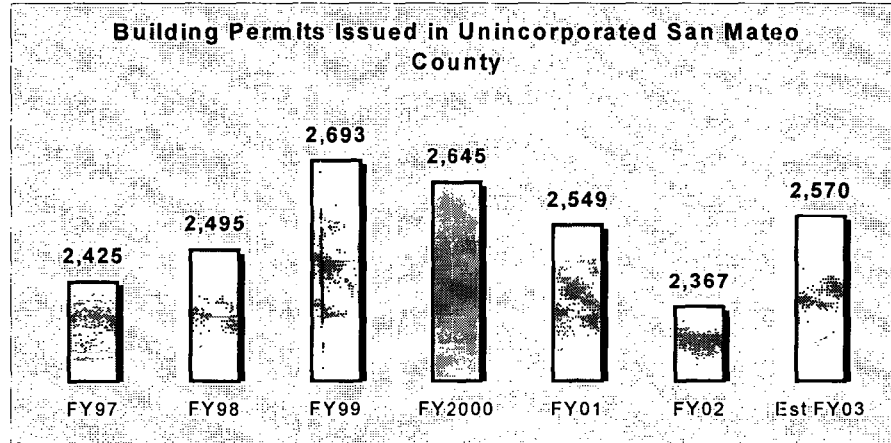
The number of assessment appeals filed with the Assessment Appeals Board were 1,382 as of December, up from 1,249 last year, an 11% increase. It is expected that the final number of filings will be the same level as last year. The increase in



number of filings could result in reductions in assessed values of property, which negatively affects property tax revenue for the County.

Building Permits

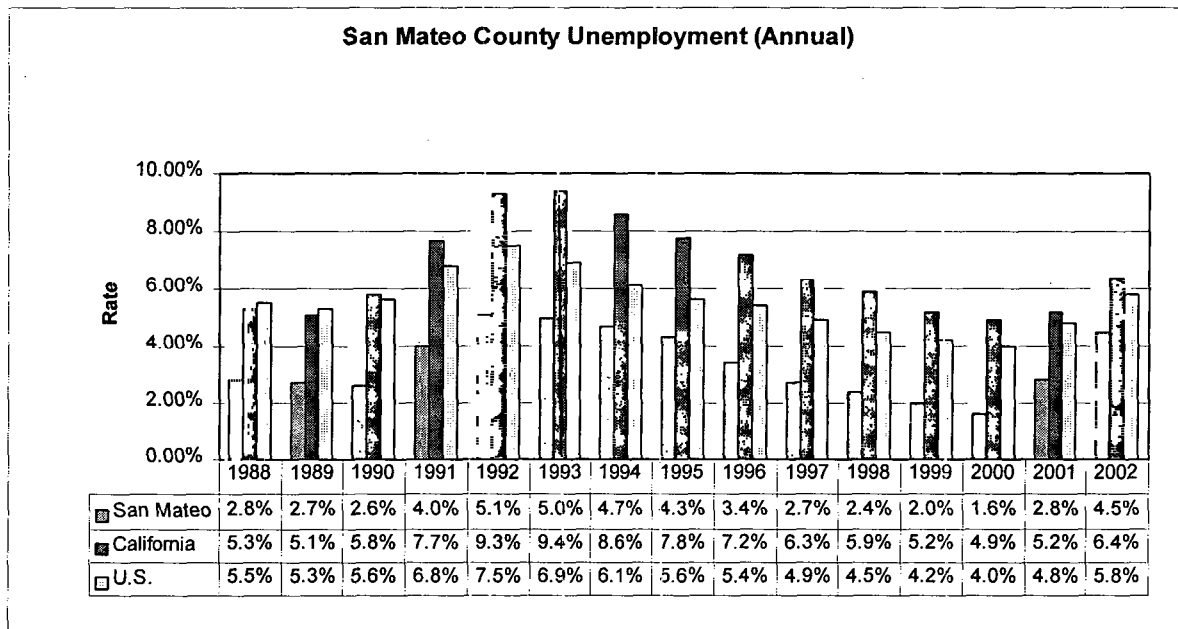
Growth in building permits issued in the unincorporated areas of the County fell 7% from FY 2000-01 to 2001-02. It is estimated that the number of permits issued by the end of this fiscal year will be 9% higher than last year, reflecting a change and increase in building activity. This results in greater upward adjustments to property values, thereby affecting growth in property tax revenue for the County



Source: San Mateo County Planning Department

Unemployment Rate

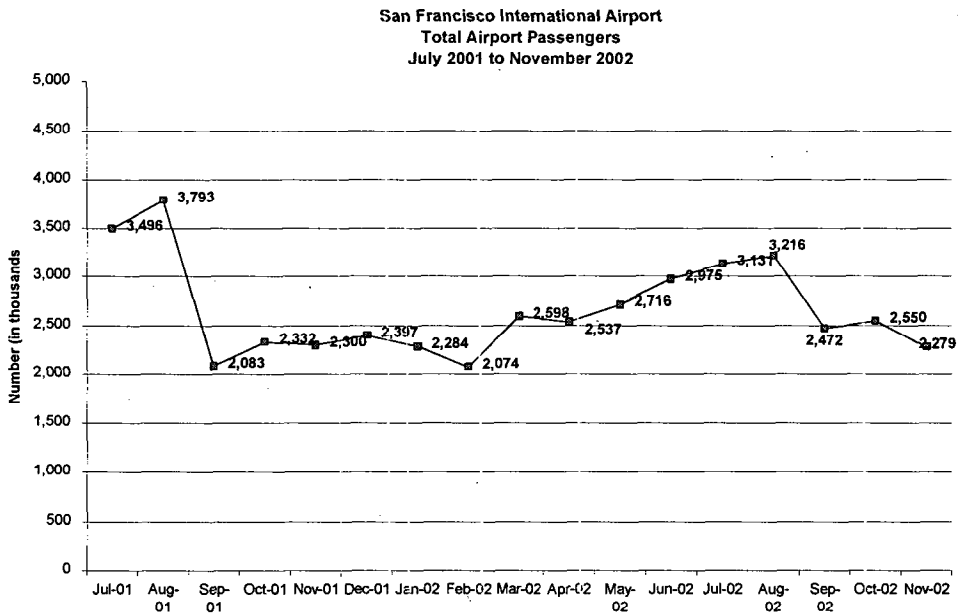
The unemployment rate in the County was 4.5% in 2002, up from 2.8% in 2001. Increases in the number of unemployed results in reduced levels of consumption for goods and services provided by local businesses as well as a greater need for employment services, public assistance and other services offered by the County. Despite the increase in unemployment, the County's rate remains one of the lowest in the state (6th lowest) and the Bay Area.



Source: CA Employment Development Department

San Francisco Airport – Total Passengers

A significant portion of the County's unsecured property tax and sales tax revenues come from businesses at San Francisco International Airport, so it is important to monitor patterns in airport activity. The total number of passengers arriving and departing from the airport fell drastically in September 2001, down 38% from September 2000. September 2002 activity was up 19% from the previous year, and third quarter 2002 sales tax receipts from the airport rose 6.4%, showing signs of recovery.



Source: San Francisco Airport Media Office

HISTORICAL AND CURRENT YEAR GENERAL REVENUE TRENDS

The table below shows historical receipts in general revenue and Public Safety Sales Tax. Average annual growth was \$12.2 million or 5.6% in the last five years. It is anticipated that the next five fiscal years will generate more moderate growth, averaging \$9.5 million or 3.4% annually.

Revenue Source (Dollars In Thousands)	FY98-99 Actual	FY99-2000 Actual	FY00-01 Actual	FY01-02 Actual	FY02-03 Estimate	Average Annual Growth
AMOUNTS RECEIVED:						
Secured Property Tax	\$81,332	\$89,037	\$97,694	\$110,468	\$114,998	\$7,965
Unsecured Property Tax	9,330	9,878	11,536	12,200	12,091	711
Half-Cent Public Safety Sales Tax	55,616	61,942	67,373	67,553	64,938	2,661
Sales and Use Tax	13,035	15,665	18,243	14,598	13,139	(85)
Transient Occupancy Tax	328	540	766	666	599	(247)
Motor Vehicle License Fees	36,297	40,934	44,814	45,658	47,393	2,828
Other Revenue	18,921	25,101	35,257	34,509	13,132	(1,671)
TOTAL	<u>\$214,859</u>	<u>\$243,096</u>	<u>\$275,683</u>	<u>\$285,652</u>	<u>\$266,289</u>	<u>\$12,162</u>
GROWTH RATES:						
Secured Property Tax	8.2%	9.5%	9.7%	13.1%	4.1%	8.9%
Unsecured Property Tax	9.3%	5.9%	16.8%	5.8%	-0.9%	7.4%
Half-Cent Public Safety Sales Tax	7.7%	11.4%	8.8%	0.3%	-3.9%	4.9%
Sales and Use Tax	-3.9%	20.2%	16.5%	-20.0%	-10.0%	0.5%
Transient Occupancy Tax	-82.1%	64.4%	41.9%	-13.1%	-10.0%	0.2%
Motor Vehicle License Fees	9.1%	12.8%	9.5%	1.9%	3.8%	7.4%
Other Revenue	-11.9%	32.7%	40.5%	-2.1%	-61.9%	-0.6%
TOTAL % Change from Prior Yr	<u>4.6%</u>	<u>13.1%</u>	<u>13.4%</u>	<u>3.6%</u>	<u>-6.8%</u>	<u>5.6%</u>

* Includes interest earnings, interfund revenue transfers, miscellaneous reimbursements and revenue that can fluctuate from year to year.

FIVE-YEAR FY 2004-08 GENERAL REVENUE PROJECTIONS

Given historical revenue patterns and available forecasts for local and state economic data, a slight increase in general purpose revenues is projected in FY 2003-04 followed by moderate increases in growth ranging from 2.3% in FY 2004-05 to 5.6% in FY 2007-08. The table below shows that general revenue growth should average \$9.5 million or 3.4% annually for the next five years. Following the table is a summary of factors that have significant influence on these revenue projections:

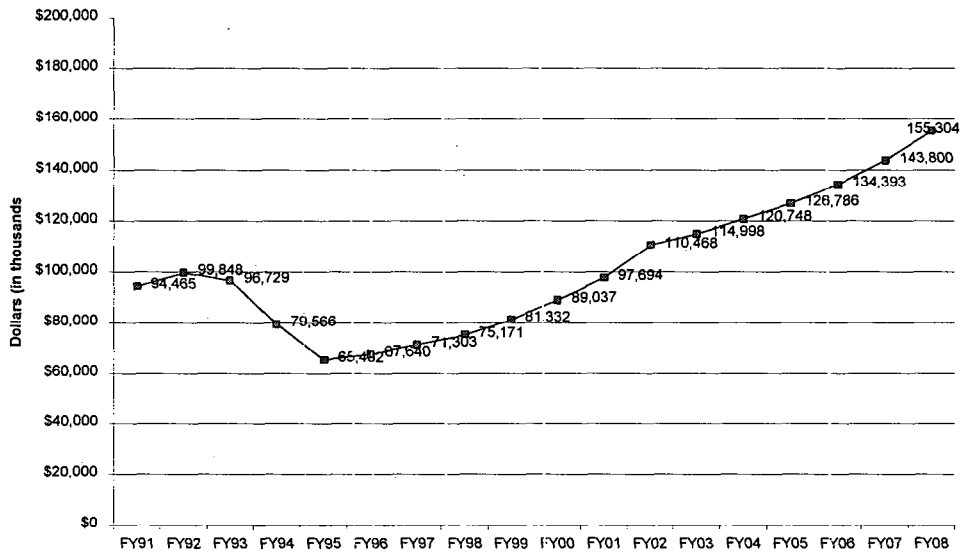
Revenue Source (Dollars In Thousands)	FY03-04 Projected	FY04-05 Projected	FY05-06 Projected	FY06-07 Projected	FY07-08 Projected	Average Annual Growth
AMOUNTS RECEIVED:						
Secured Property Tax	\$120,748	\$126,786	\$134,393	\$143,800	\$155,304	\$8,061
Unsecured Property Tax	12,091	12,211	12,456	12,829	13,214	225
Half-Cent Public Safety Sales Tax	65,305	64,680	66,242	68,904	73,045	1,621
Sales and Use Tax	12,201	12,567	12,944	13,462	14,135	199
Transient Occupancy Tax	611	630	648	668	688	18
Motor Vehicle License Fees	47,393	47,393	47,393	47,393	47,393	0
Other Revenue	9,573	9,731	10,252	10,124	10,187	(589)
TOTAL	<u>\$267,923</u>	<u>\$273,998</u>	<u>\$284,328</u>	<u>\$297,181</u>	<u>\$313,967</u>	<u>\$9,536</u>
GROWTH RATES:						
Secured Property Tax	5.0%	5.0%	6.0%	7.0%	8.0%	6.2%
Unsecured Property Tax	0.0%	1.0%	2.0%	3.0%	3.0%	1.8%
Half-Cent Public Safety Sales Tax	0.6%	-1.0%	2.4%	4.0%	6.0%	2.4%
Sales and Use Tax	-7.1%	3.0%	3.0%	4.0%	5.0%	1.6%
Transient Occupancy Tax	2.0%	3.0%	3.0%	3.0%	3.0%	2.8%
Motor Vehicle License Fees	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Revenue *	-27.1%	1.6%	5.4%	-1.2%	0.6%	-4.1%
TOTAL % Change from Prior Yr	<u>0.6%</u>	<u>2.3%</u>	<u>3.8%</u>	<u>4.5%</u>	<u>5.6%</u>	<u>3.4%</u>

* Includes interest earnings, interfund revenue transfers, miscellaneous reimbursements and revenue that can fluctuate from year to year.

Secured Property Tax

Average growth in the last five years was 8.9%, while projections for the next five years reflect \$8 million or 6.2% average annual growth. Preliminary growth figures have been provided by the Assessor's Office. We will be working closely with the Assessor and Controller's offices to monitor the impact of the economy on property tax assessments, and will update revenue projections during development of the Recommended Budget.

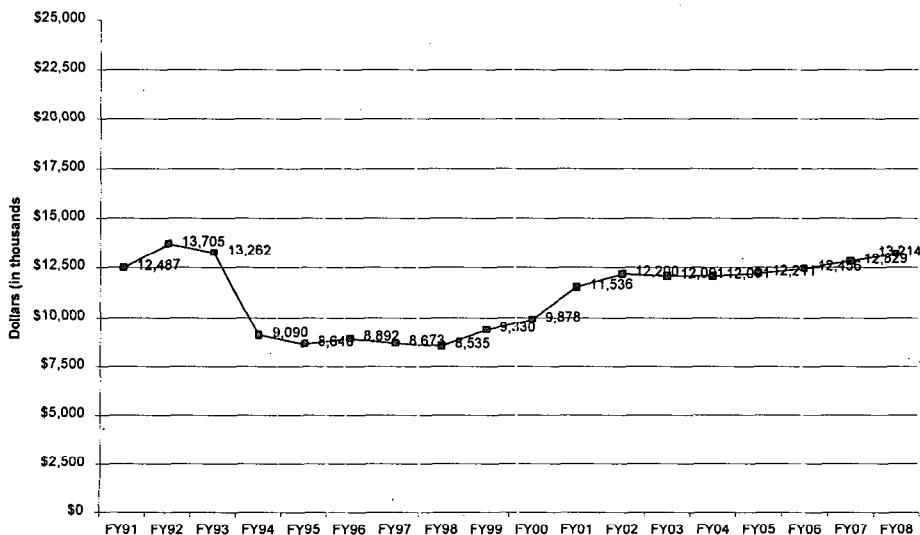
Secured Property Tax Revenue
 FY 1991-2002 Actuals and FY 2003-2008 Projections



Unsecured Property Tax

Average growth in the last five years was 7.4%, primarily due to the construction of the new international terminal at the airport. Projections for subsequent years are relatively flat, with average growth of 1.8%, reflecting the impact of slow business recovery in the county.

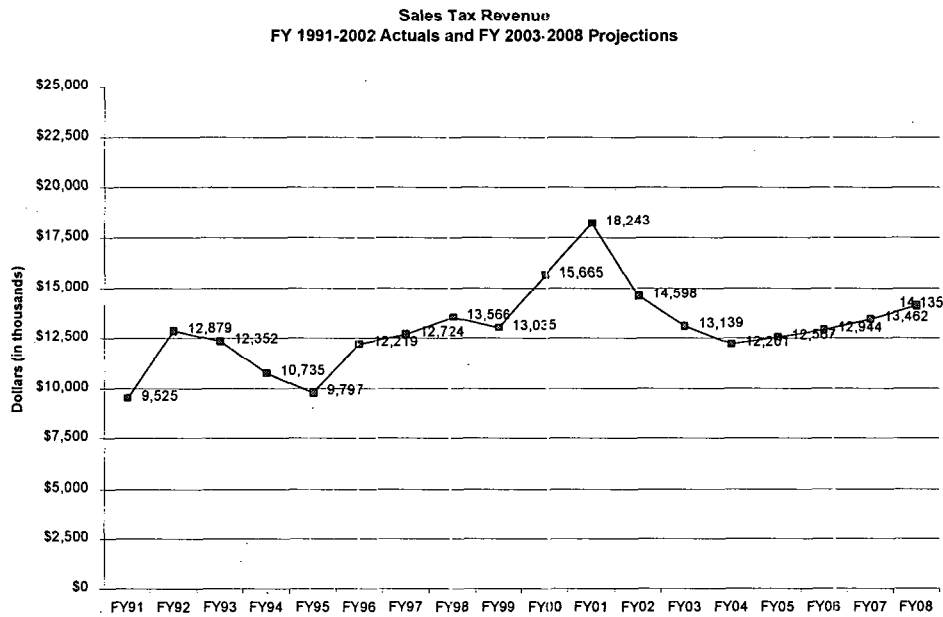
Unsecured Property Tax Revenue
 FY 1991-2002 Actuals and FY 2003-2008 Projections



General Purpose Sales Tax (Non-Public Safety)

Sales tax receipts as of December were down by 10.1%, reflecting a slow recovery at the Airport and the county in general. This is a significant improvement from last year's receipts, which were down 20% for the same time period. Average growth in the last five years was 0.5%. Receipts are expected to decline by about \$937,000 or 7% in FY 2003-04 due to the anticipated net loss of jet fuel sales tax to the City of Oakland. Growth in the range of 3-5% is projected thereafter.

Approximately 60% of the County's sales tax revenue comes from point-of-sale transactions or sales occurring in businesses located in the unincorporated areas of the county; the remainder comes from a portion of sales tax generated in the cities. About 45% of point-of-sale revenues (\$5 million annually) comes from businesses at San Francisco Airport, mostly from car rental agencies and jet fuel. The decline in receipts in the current year will have a negative impact on Public Safety Sales Tax revenue as seen on the next page.

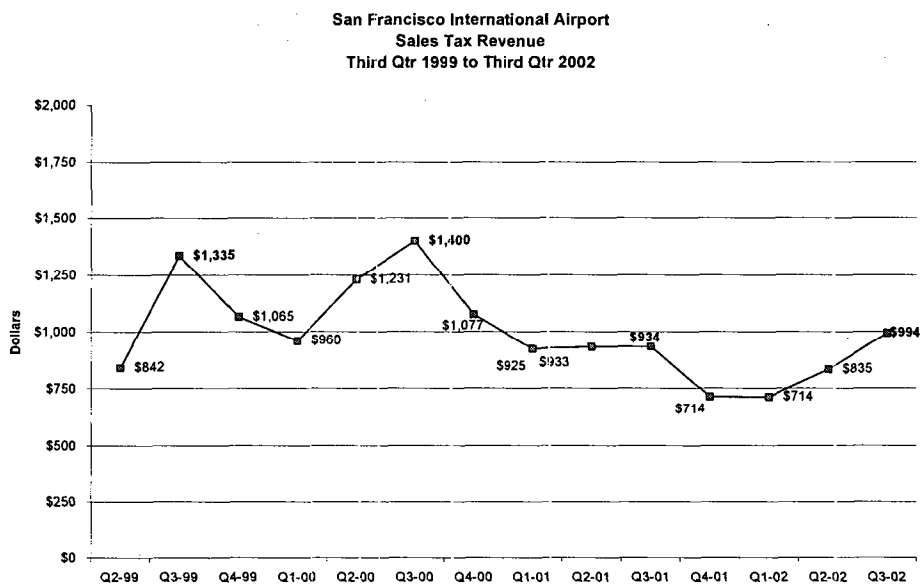
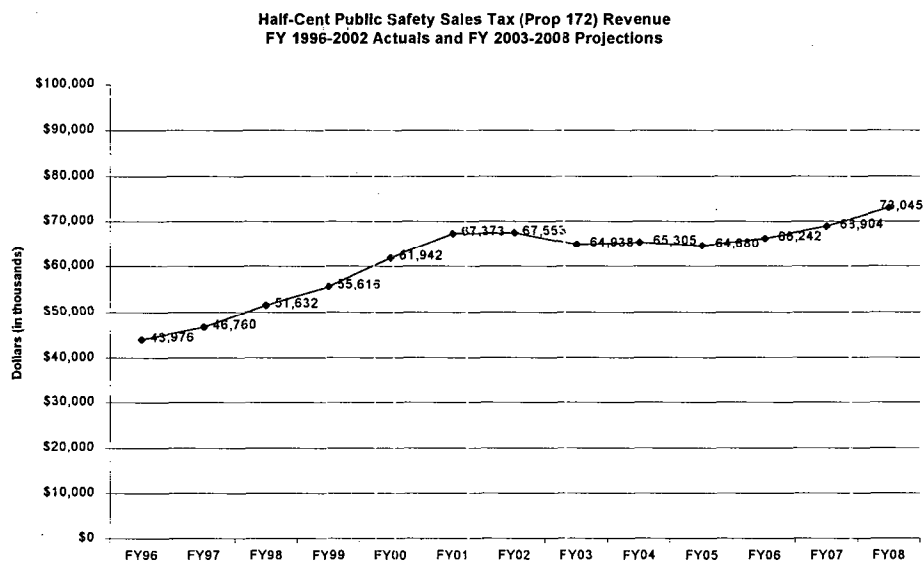


Public Safety Half-Cent Sales Tax (Proposition 172)

Current fiscal year receipts from this revenue source are down 5.3% through December compared to last year. A drop in our factor and the shortfall in this revenue was anticipated this year. Average growth for the last five years was 7.7%. This revenue has been the primary funding source of negotiated labor increases in Criminal Justice departments such as the Sheriff, Probation, District Attorney and Coroner.

The County began receiving revenue from this tax in FY 1993-94 after the ballot initiative passed. Approximately 34% of Criminal Justice and 50% of Public Safety Communications expenditures are funded by this sales tax, which is distributed to the County based on its portion of statewide taxable sales.

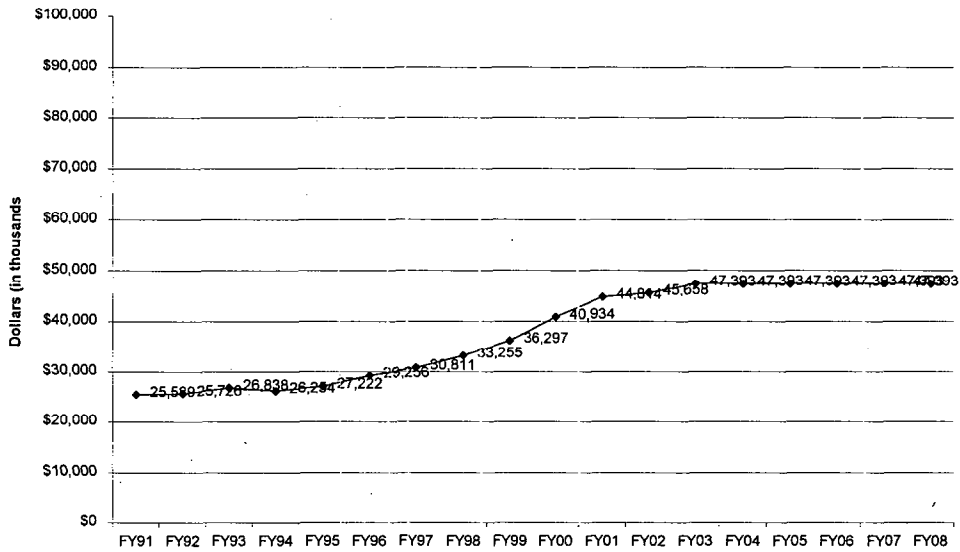
Due to the continued decline in taxable sales in the county, we anticipate our Public Safety Sales Tax distribution factor to drop again. This will negatively affect future revenues. We expect receipts to drop slightly in FY 2004-05 and then grow in subsequent years given projected growth in both county and statewide taxable sales.



Vehicle License Fees (Non-Realignment VLF)

Current fiscal year receipts from this revenue source are up 10.2% from last year despite the State's estimate that new auto registrations dropped in 2002 by 2.5%. Growth by year-end from this source is estimated at 3.8% for a total of \$47.4 million. Average growth for the last five years was 7.4%. According to the forecast from the State Department of Finance, new auto registrations in California are estimated to increase 0.6% in 2003, and projected to decline by 0.6% in 2004. Given the possibility that the back-filled portion of this revenue source (67.5%) might be eliminated in the State Budget, no growth has been included in subsequent fiscal years. If the backfill is eliminated as of February this year, loss is estimated at \$15 million. Elimination of the entire backfill next year amounts to \$33 million.

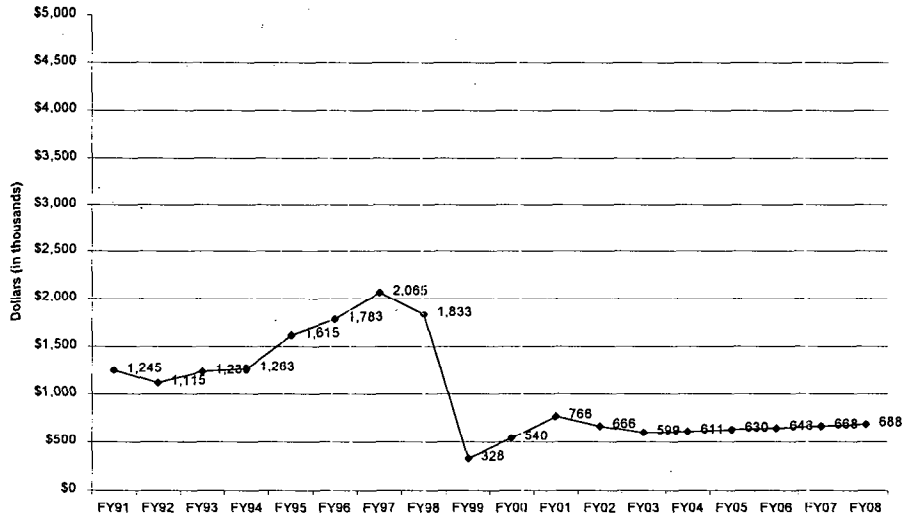
Vehicle License Fee (VLF) Revenue
 FY 1991-2002 Actuals and FY 2003-2008 Projections



Transient Occupancy Tax (TOT)

Current fiscal year receipts from this revenue source are down 10.9% through December compared to last year. Average growth for the last five years was 0.2%. We project a decline in the current year with moderate growth at 2% to 3% through FY 2007-08.

Transient Occupancy Tax (TOT) Revenue
 FY 1991-2002 Actuals and FY 2003-2008 Projections



ATTACHMENTS FOR BUDGET WORKSESSION

The following attachments have been included to assist the Board in providing direction for next year's budget development:

- ATTACHMENT A: General Fund Budgets Showing % of Funding from Other Sources
- ATTACHMENT B: Five-Year Change in Net County Cost from FY 1997-98 to Adjusted FY 2002-03
- ATTACHMENT C: Five-Year Change in Position Count and Current Vacancy Rates by Department
- ATTACHMENT D: General Fund Reserves Over 2% Reserves Policy
- ATTACHMENT E: Fees and Charges for Services to Be Reviewed for Adjustments to Recover Costs/Accelerate Fee Schedules if Appropriate
- ATTACHMENT F: Current Year Capital Projects Budget and Expenditures Year-to-Date

Dept ID	GENERAL FUND Departments	Net County Cost FY 2002-03	Net Approps FY 2002-03	* Amount from Other Sources	% from Other Sources
67% or more from Other Sources:					
1800D	Information Services	-	10,863,774	10,863,774	100%
1940D	Message Switch	-	385,334	385,334	100%
2600D	Child Support Services	-	13,457,018	13,457,018	100%
3580D	Fire Protection	-	5,919,388	5,919,388	100%
5600B	Emergency Medical Services	-	673,476	673,476	100%
6000B	Food Services	5,350	3,520,906	3,515,556	100%
5900B	Environmental Health	206,609	9,723,221	9,516,612	98%
4500D	Public Works-General Fund	559,499	17,624,337	17,064,838	97%
3530D	Animal Control	277,592	4,347,227	4,069,635	94%
5700B	Aging and Adult Services	1,780,918	17,686,740	15,905,822	90%
HSA1	Human Services Agency ***	18,769,079	167,901,425	149,132,346	89%
5500B	Health Business Admin	305,794	2,508,179	2,202,385	88%
6100B	Mental Health	10,974,976	78,465,831	67,490,855	86%
2500D	District Attorney/Public Administrator ***	3,212,713	17,289,233	14,076,520	81%
6200B	Public Health	5,663,945	30,135,500	24,471,555	81%
3520D	Agricultural Commissioner/Sealer	604,986	2,915,802	2,310,816	79%
3570D	Local Agency Formation Commission	50,928	193,687	142,759	74%
3200D	Probation ***	12,366,676	45,002,637	32,635,961	73%
1700D	Employee & Public Services ***	4,590,837	16,176,241	11,585,404	72%
3800D	Planning and Building	1,783,247	5,891,865	4,108,618	70%
1500D	Tax Collector/Treasurer	1,491,642	4,808,014	3,316,372	69%
Between 33% and 67% from Other Sources:					
6600D	Hospital/Clinics Gen Fund Contribution **	55,028,602	155,200,000	100,171,398	65%
3000D	Sheriff's Office ***	36,047,191	91,242,709	55,195,518	60%
1300D	Assessor-County Clerk-Recorder	6,480,764	16,025,392	9,544,628	60%
1600D	County Counsel	2,049,812	4,504,042	2,454,230	54%
2700D	County Support of the Courts	11,935,283	21,604,834	9,669,551	45%
1200D	County Manager's Office/Clerk of the Board	2,139,802	3,817,579	1,677,777	44%
Less than 33% from Other Sources:					
3300D	Coroner's Office ***	1,515,574	2,194,989	679,415	31%
3900D	Parks and Recreation	5,684,430	7,742,679	2,058,249	27%
1400D	Controller's Office	4,220,858	5,591,281	1,370,423	25%
6300B	Correctional Health	4,381,899	5,255,846	873,947	17%
1900D	Memberships & Contributions	2,064,378	2,428,508	364,130	15%
3500D	Environmental Services Administration	318,182	358,845	40,663	11%
2800D	Private Defender	10,308,986	10,908,986	600,000	6%
1100D	Board of Supervisors	1,677,824	1,767,841	90,017	5%
3540D	UC Cooperative Extension Services	183,876	189,690	5,814	3%
1920D	Grand Jury	212,802	212,802	-	0%
6900B	IHSS Public Authority - Gen Fund Portion	4,010,077	4,010,077	-	0%
8000D	Non-Departmental Services	30,744,865	30,744,865	-	0%
8000D	Non-Departmental Reserves	80,953,661	80,953,661	-	0%
8100D	Contingencies-General Fund	20,984,016	20,984,016	-	0%
** Net Appropriations for Hospital and Clinics Enterprise Funds used to calculate % from other sources					
<p>*** The above noted departments receive Public Safety Sales Tax revenues as part of their operating revenues. For FY 2002-03, the County will exceed it's Public Safety Sales Tax Maintenance of Effort by approximately \$25 million, meaning that the County could make substantial reductions to these departments without jeopardizing the County's MOE requirements and future funding.</p>					

* Other Sources include all state/federal revenue, charges for services, revenue/transfers from other County departments/funds and all other sources that can be used to fully fund departmental operations or reduce the County's cost.

Five-Year Change in Net County Cost (FY 1997-98 vs. Adjusted FY 2002-03)

GENERAL FUND Departments	Net County Cost FY 1997-98 *	Net County Cost FY 2002-03 *	Five-Year Change in NCC	% Change
Board of Supervisors	1,432,290	1,677,824	245,534	17%
County Manager's Office (w/Clerk of Board)	1,805,894	2,139,802	333,908	18%
Assessor-County Clerk-Recorder	6,140,980	6,480,764	339,784	6%
Controller	3,987,533	4,220,858	233,325	6%
Tax Collector/Treasurer	1,404,244	1,491,642	87,398	6%
County Counsel	1,535,930	2,049,812	513,882	33%
Employee & Public Services	3,355,101	4,590,837	1,235,736	37%
Information Services (FY03 includes Health IT)	-	-	-	-
Memberships & Contributions	275,873	2,064,378	1,788,505	648%
Grand Jury	161,206	212,802	51,596	32%
Total Administration and Fiscal	20,099,051	24,928,719	4,829,668	24%
District Attorney/Public Administrator	715,570	3,212,713	2,497,143	349%
County Support of the Courts	14,709,539	11,935,283	(2,774,256)	-19%
Private Defender	7,612,200	10,308,986	2,696,786	35%
Sheriff's Office	32,052,448	36,047,191	3,994,743	12%
Probation (includes ROR)	9,929,231	12,366,676	2,437,445	25%
Coroner's Office	1,305,834	1,515,574	209,740	16%
Total Criminal Justice	66,324,822	75,386,423	9,061,601	14%
Environmental Services Administration	253,367	318,182	64,815	26%
Agricultural Commissioner/Sealer	587,997	604,986	16,989	3%
Animal Control (positions xferred to EPS)	753,578	277,592	(475,986)	-63%
Cooperative Extension Services	137,495	183,876	46,381	34%
Local Agency Formation Commission	196,023	50,928	(145,095)	-74%
Planning and Building	1,490,391	1,783,247	292,856	20%
Parks and Recreation	4,021,931	5,684,430	1,662,499	41%
Total Environmental Svcs - Gen Fund	7,440,782	8,903,241	1,462,459	20%
Public Works-Facilities Maintenance	501,131	559,499	58,368	12%
Total Public Works-General Fund	501,131	559,499	58,368	12%
Health Business Admin (FY98 incl Health IT)	58,940	305,794	246,854	419%
Aging and Adult Services	1,163,474	1,780,918	617,444	53%
IHSS Public Authority - Gen Fund Portion	1,591,683	4,010,077	2,418,394	152%
Environmental Health	21,867	206,609	184,742	845%
Food Services	98,207	5,350	(92,857)	-95%
Mental Health	3,764,482	10,974,976	7,210,494	192%
Public Health	2,146,602	5,663,945	3,517,343	164%
Correctional Health	3,488,342	4,381,899	893,557	26%
Total Health Services - General Fund	12,333,597	27,329,568	14,995,971	122%
SB855 Disproportionate Share Payments	8,670,833	8,670,833	-	0%
Tobacco Settlement Revenue	-	8,024,480	8,024,480	---
Realignment VLF Revenue	9,258,745	12,166,231	2,907,486	31%
Other Gen Fund Contribution	6,847,389	26,167,058	19,319,669	282%
Total GF Contrib to Hospital and Clinics	24,776,967	55,028,602	30,251,635	122%
Total Human Services Agency	13,282,859	18,769,079	5,486,220	41%
Non-Departmental Services	15,542,706	30,744,865	15,202,159	98%
Non-Departmental Reserves	-	80,953,661	80,953,661	---
Contingencies-General Fund	10,000,000	20,984,016	10,984,016	110%
Total Non-Departmental	25,542,706	132,682,542	107,139,836	419%

* These amounts contain Maintenance-of-Effort requirements that would need to be removed to calculate discretionary portion.

Dept ID	All County Departments	Positions FY 1997-98	Current Positions FY 2002-03	Change in Positions FY98 vs FY03	% Change	Current Vacant Positions	Vacancy Rate
1300D	Assessor-County Clerk-Recorder	118	122	4	3%	9	7%
1100D	Board of Supervisors	16	15	(1)	-6%	0	0%
1400D	Controller	58	45	(13)	-22%	3	7%
1600D	County Counsel	34	38	4	12%	0	0%
1200D	County Manager's Office (w/Clerk of Board)	23	24	1	4%	2	8%
1700D	Employee & Public Services	135	180	45	33%	25	14%
1800D	Information Services (FY03 includes Health IT)	98	154	56	57%	28	18%
1500D	Tax Collector/Treasurer	27	28	1	4%	0	0%
	Subtotal Administration and Fiscal	509	606	97	19%	67	11%
2600D	Child Support Services	111	130	19	17%	10	8%
3300D	Coroner's Office	14	15	1	7%	1	7%
2500D	District Attorney/Public Administrator	110	123	13	12%	8	7%
3200D	Probation (includes ROR)	365	426	61	17%	34	8%
3000D	Sheriff's Office	546	614	68	12%	26	4%
	Subtotal Criminal Justice	1,146	1,308	162	14%	79	6%
3500D	Environmental Services Administration	3	3	-	0%	0	0%
3570D	Local Agency Formation Commission	-	1	1	---	0	0%
3700D	Library Services - NonGenFund	99	123	24	24%	2	2%
3520D	Agricultural Commissioner/Sealer	20	33	13	65%	3	9%
3540D	Cooperative Extension Services	2	2	-	0%	0	0%
3900D	Parks and Recreation	56	59	3	5%	1	2%
3980D	Coyote Point Marina - NonGenFund	5	5	-	0%	0	0%
3800D	Planning and Building	44	45	1	2%	5	11%
3530D	Animal Control (positions xferred to EPS)	4	-	(4)	-100%	---	---
	Subtotal Environmental Svcs - Gen Fund	233	271	38	16%	11	4%
4500D	Public Works Administrative Services	39	31	(8)	-21%	4	13%
4600D	Engineering Services	47	48	1	2%	8	17%
4730D	Building Facilities Maintenance and Oper	100	95	(5)	-5%	8	8%
4520D	Road Maintenance	69	68	(1)	-1%	2	3%
4740D	Tower Road Construction Services	-	26	26	---	2	8%
4760D	Fleet Maintenance and Replacement	13	26	13	100%	0	0%
4820D	Waste Management	9	10	1	11%	0	0%
4830D	Transportation Services	4	5	1	25%	1	20%
4840D	Special Districts	12	15	3	25%	2	13%
4850D	Airports	9	9	-	0%	2	22%
	Subtotal Public Works-General Fund	302	333	31	10%	29	9%
5500B	Health Business Admin (FY98 incl Health IT)	42	21	(21)	-50%	4	19%
5700B	Aging and Adult Services	111	120	9	8%	7	6%
5900B	Environmental Health	65	75	10	15%	2	3%
6000B	Food Services	71	72	1	1%	0	0%
6100B	Mental Health	223	297	74	33%	50	17%
6200B	Public Health	188	274	86	46%	34	12%
5600B	Emergency Medical Services - NonGenFund	5	5	-	0%	0	0%
6300B	Correctional Health	55	60	5	9%	9	15%
	Subtotal Health Services - General Fund	760	924	164	22%	106	11%
	Subtotal Human Services Agency	610	723	113	19%	66	9%
	Subtotal Hospital and Clinics	845	878	33	4%	78	9%
	TOTAL ALL COUNTY DEPARTMENTS	4,405	5,043	638	14%	436	9%

* Further explanation of significant increases in positions will be provided on January 28.

Attachment D:
General Fund Reserves over 2% Reserves Policy

Dept ID	Departments	Net Approps FY 2002-03	Reserves FY 2002-03	Reserves as % of Net App	Amount over (under) 2% Reserves Policy *
1940D	Message Switch	385,334	416,037	108.0%	408,330
1500D	Tax Collector/Treasurer	4,808,014	1,788,433	37.2%	1,692,273
1800D	Information Services	10,863,774	3,022,275	27.8%	2,805,000
1400D	Controller	5,591,281	1,338,444	23.9%	1,226,618
1300D	Assessor-County Clerk-Recorder	16,025,392	2,740,527	17.1%	2,420,019
2500D	District Attorney/Public Administrator	17,289,233	2,285,510	13.2%	1,939,725
3570D	Local Agency Formation Commission	193,687	21,726	11.2%	17,852
1600D	County Counsel	4,504,042	425,879	9.5%	335,798
5900B	Environmental Health	9,723,221	784,134	8.1%	589,670
6100B	Mental Health	78,465,831	3,940,788	5.0%	2,371,471
HSA1	Human Services Agency	169,046,176	4,571,579	2.7%	1,190,655
3300D	Coroner's Office	2,194,989	49,605	2.3%	5,705
3540D	Cooperative Extension Services	189,690	4,240	2.2%	446
1700D	Employee & Public Services	16,176,241	331,257	2.0%	7,732
3500D	Environmental Services Administration	358,845	7,104	2.0%	(73)
1100D	Board of Supervisors	1,767,841	34,561	2.0%	(796)
6200B	Public Health	30,135,500	588,624	2.0%	(14,086)
3800D	Planning and Building	5,891,865	113,523	1.9%	(4,314)
4500D	Public Works-Facilities Maintenance	17,624,337	298,834	1.7%	(53,653)
3200D	Probation (includes ROR)	45,002,637	669,772	1.5%	(230,281)
1200D	County Manager/Clerk of the Board	3,817,579	51,950	1.4%	(24,402)
3900D	Parks and Recreation	7,742,679	99,613	1.3%	(55,241)
3520D	Agricultural Commissioner/Sealer	2,915,802	36,183	1.2%	(22,133)
5500B	Health Business Administration	2,508,179	15,145	0.6%	(35,019)
5700B	Aging and Adult Services	17,686,740	75,000	0.4%	(278,735)
1900D	Memberships & Contributions	2,428,508	10,000	0.4%	(38,570)
3000D	Sheriff's Office	91,242,709	373,879	0.4%	(1,450,975)
6300B	Correctional Health	5,255,846	16,948	0.3%	(88,169)
Subtotal Departmental Reserves			\$ 24,111,570		
8000D	Non-Departmental Services		80,953,661		
8100D	Contingencies-General Fund		20,984,016		
Subtotal Non-Deptl Reserves and Conting			\$ 101,937,677		
TOTAL RESERVES - General Fund			\$ 126,049,247		
General Fund Net Appropriations			723,877,515		
Reserves as % of Net Appropriations			17.4%		

* Further analysis is needed to determine if any Departmental Reserves have been set aside to fulfill specific requirements.

Attachment E:

Fees and Charges for Services to Review for Adjustments to Recover Costs/Accelerated Schedule

County Department	Revenue Account	Account Description	FY 2002-03 Budget *
1700D Employee and Public Services	1221	Dog Licenses	\$ 468,900
1700D Employee and Public Services	1222	Cat Licenses	22,100
3530D Animal Control Services	1223	Dangerous/Vicious Animal Prmit	11,000
3530D Animal Control Services	1224	Animal Quarantine Fee	8,350
3530D Animal Control Services	1225	Other Animal Permits & Fees	300
1500D Treasurer-Tax Collector	1231	Miscellaneous Business License	3,000
3800D Planning and Building	1241	Building Permits	1,204,210
5000D Health Services	1242	Underground Tank Permits	299,930
5000D Health Services	1243	Well & Septic Permits	190,000
3800D Planning and Building	1244	Reinstatement Fees	50,000
3800D Planning and Building	1245	Reinspection Fees	1,246
3800D Planning and Building	1262	Zoning Permits	303,300
3800D Planning and Building	1263	Grading/Land Clearing Permits	25,913
3800D Planning and Building	1264	Resource Permits	25,740
3800D Planning and Building	1265	Variances & Exceptions	32,717
3800D Planning and Building	1266	Land Division Permits	56,948
3800D Planning and Building	1267	Stable & Kennel Permits	10,000
3800D Planning and Building	1268	Architecture/Design Revisions	99,650
3800D Planning and Building	1269	Other Zoning Fees	28,788
3300D Coroner's Office	1272	Death Certificate Filing Fee	11,000
5000D Health Services	1272	Death Certificate Filing Fee	15,020
3520D Agricultural Comm/Sealer	1273	Device Registration Fees	112,400
5000D Health Services	1273	Device Registration Fees	7,000
3000D Sheriff's Office	1274	Gun & Shooting Fees	3,000
1500D Treasurer-Tax Collector	1275	Other Registration Fees	150
3000D Sheriff's Office	1276	Misc Licenses & Permits	6,000
5000D Health Services	1276	Misc Licenses & Permits	100,000
4840D PWks Special Districts	1321	Franchise Fees	318,900
8000D Non-Departmental Services	1321	Franchise Fees	300,000
1200D County Manager/Clerk of Board	1556	County Land/Buildings Rentals	234,635
3000D Sheriff's Office	1556	County Land/Buildings Rentals	30,000
3900D Parks and Recreation	1556	County Land/Buildings Rentals	81,750
4500D Public Wks-General Fund	1556	County Land/Buildings Rentals	184,900
7010D Human Services Agency	1556	County Land/Buildings Rentals	2,161
7400D Human Services Agency	1556	County Land/Buildings Rentals	24,856
8000D Non-Departmental Services	1556	County Land/Buildings Rentals	93,624
1800D Information Services	1557	Public Telephone Concessions	20,000
3900D Parks and Recreation	1558	Service Machine Concessions	3,000
4500D Public Wks-General Fund	1558	Service Machine Concessions	7,200
1800D Information Services	1559	Other Rents & Concessions	74,322
3900D Parks and Recreation	1559	Other Rents & Concessions	33,000
4500D Public Wks-General Fund	1559	Other Rents & Concessions	122,333
1300D Assessor-Clerk-Recorder	2021	Prop Tax Administration Fee	2,290,000
1400D Controller's Office	2021	Prop Tax Administration Fee	75,000
1500D Treasurer-Tax Collector	2021	Prop Tax Administration Fee	490,000
1400D Controller's Office	2022	Tax/Assessment Collection Fee	268,000
1500D Treasurer-Tax Collector	2025	Redemption Fee - County Share	32,000
1300D Assessor-Clerk-Recorder	2026	Suppl Tax Admin Fee 5%	900,000
1400D Controller's Office	2026	Suppl Tax Admin Fee 5%	258,910
1500D Treasurer-Tax Collector	2026	Suppl Tax Admin Fee 5%	170,000
1300D Assessor-Clerk-Recorder	2027	Tax/Assessment Document Fee	615,300

* A more in-depth analysis is needed to identify those fees and charges where the Board has authority to modify.

Attachment E:

Fees and Charges for Services to Review for Adjustments to Recover Costs/Accelerated Schedule

County Department	Revenue Account	Account Description	FY 2002-03 Budget *
3000D Sheriff's Office	2027	Tax/Assessment Document Fee	22,500
3800D Planning and Building	2027	Tax/Assessment Document Fee	2,000
2700D County Support of the Courts	2028	Other Administrative Assessmnt	203,275
1500D Treasurer-Tax Collector	2029	Special Tax Collector Fees	75,000
2700D County Support of the Courts	2031	Special Assessments	1,745,676
1400D Controller's Office	2061	Accounting Svcs-Other Agency	51,900
1400D Controller's Office	2062	Audit Fees	59,000
1300D Assessor-Clerk-Recorder	2063	Returned Check Charges	1,000
1500D Treasurer-Tax Collector	2063	Returned Check Charges	15,000
1700D Employee and Public Services	2063	Returned Check Charges	10,000
3000D Sheriff's Office	2063	Returned Check Charges	100
3200D Probation	2063	Returned Check Charges	1,000
3530D Animal Control Services	2063	Returned Check Charges	100
3800D Planning and Building	2063	Returned Check Charges	200
3900D Parks and Recreation	2063	Returned Check Charges	10
3000D Sheriff's Office	2064	Management Svcs - Other Agency	50,000
3200D Probation	2065	Proc Fee - Installment Account	15,000
1800D Information Services	2071	Telephone Services	138,121
3000D Sheriff's Office	2071	Telephone Services	3,000
1700D Employee and Public Services	2072	Public Safety Communicat'n Svc	2,804,084
3200D Probation	2072	Public Safety Communicat'n Svc	189,000
1800D Information Services	2073	Network & Information Services	94,442
1940D Message Switch	2073	Network & Information Services	334,613
1800D Information Services	2074	Radio Services	402,418
1300D Assessor-Clerk-Recorder	2081	Candidate Filing Fees	10,000
1300D Assessor-Clerk-Recorder	2082	Election Services-Other Agency	755,000
1600D County Counsel	2091	Public Admin Legal Fees	75,000
1600D County Counsel	2092	Public Guardian Legal Fees	5,000
5000D Health Services	2092	Public Guardian Legal Fees	498,440
1600D County Counsel	2093	Legal Services-Other Agencies	2,097,549
5000D Health Services	2094	Miscellaneous Legal Recoveries	30,000
2800D Private Defender Program	2095	Private Defender Fees	300,000
1700D Employee and Public Services	2101	Human Resources Svcs-Variou	85,500
3800D Planning and Building	2112	Plan Research Fee	4,635
3800D Planning and Building	2113	Ordinance/General Plan Fee	6,911
3800D Planning and Building	2114	Geotechnical Fee	2,990
3800D Planning and Building	2115	Plan/Inspection Fee	15,856
3800D Planning and Building	2116	Other Planning Services Fees	19,073
3800D Planning and Building	2117	Engineering Services	188,656
3800D Planning and Building	2123	Environmental Review Fees	86,719
3800D Planning and Building	2124	Plan Checking Fees	573,926
3520D Agricultural Comm/Sealer	2131	Agricultural Inspection Fees	122,000
3000D Sheriff's Office	2142	Process Service Fees/Mileage	110,000
2700D County Support of the Courts	2151	Clerk & Superior Court Fees	238,146
1700D Employee and Public Services	2152	Restitution Fee - 10%	20,000
3200D Probation	2152	Restitution Fee - 10%	52,200
2700D County Support of the Courts	2153	Municipal Court Fees	1,417,817
3200D Probation	2154	Diversion Admin Fee \$50/\$100	38,000
7010D Human Services Agency	2154	Diversion Admin Fee \$50/\$100	480
7400D Human Services Agency	2154	Diversion Admin Fee \$50/\$100	5,520
3200D Probation	2155	Miscellaneous Court Fees	1,400

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Attachment E:

Fees and Charges for Services to Review for Adjustments to Recover Costs/Accelerated Schedule

County Department	Revenue Account	Account Description	FY 2002-03 Budget *
5000D Health Services	2156	Financial Responsibility Fee	5,000
2700D County Support of the Courts	2158	Night Traffic Court Fees	36,271
3200D Probation	2158	Night Traffic Court Fees	100
3000D Sheriff's Office	2159	Other Court Fees & Costs	3,000
2500D District Attorney/Public Administrator	2171	Public Admin Estate Fees	125,000
5000D Health Services	2173	Public Guardian Estate Fees	1,442,215
2700D County Support of the Courts	2174	Other Estate Fees	64,498
2500D District Attorney/Public Administrator	2175	Warehouse Service Fees	48,000
3530D Animal Control Services	2181	Humane Services Fees	202,000
1700D Employee and Public Services	2182	Miscellaneous Animal Services	2,800
3000D Sheriff's Office	2191	Misc Law Enforcement Fees	6,850
3000D Sheriff's Office	2192	Impound Administration Fee	13,000
3000D Sheriff's Office	2193	Jail Booking Fees	1,290,300
3530D Animal Control Services	2193	Jail Booking Fees	100
3000D Sheriff's Office	2194	Eichler Contract Patrol Svc	327,961
3000D Sheriff's Office	2195	Woodside Contract Patrol Svc	495,612
3000D Sheriff's Office	2196	Portola Contract Patrol Svc	369,785
3000D Sheriff's Office	2197	Other Agency Patrol Services	544,780
3000D Sheriff's Office	2198	Work Program Fees	200,000
3000D Sheriff's Office	2199	Transportation of Prisoners	2,000
3000D Sheriff's Office	2201	Traffic Patrol Fees	6,500
3000D Sheriff's Office	2202	Work Furlough Maintenance Fee	550,000
3000D Sheriff's Office	2203	Fingerprinting Fees	65,000
3000D Sheriff's Office	2204	Crime Lab Services	110,000
7010D Human Services Agency	2205	DUI Response Fee	11,840
7400D Human Services Agency	2205	DUI Response Fee	136,160
3000D Sheriff's Office	2207	Transportation Security Services	640,216
1300D Assessor-Clerk-Recorder	2211	Document Recording Fees	1,550,000
2700D County Support of the Courts	2211	Document Recording Fees	560,678
3000D Sheriff's Office	2211	Document Recording Fees	2,200
1300D Assessor-Clerk-Recorder	2212	Micrographic Conversion Fee	184,506
3000D Sheriff's Office	2213	Automation Trust Account Fee	13,500
5000D Health Services	2214	Vital Statistics Document Fee	210,000
5000D Health Services	2237	Other Health Fees	40,360
5000D Health Services	2239	CHDP Fees	30,000
5000D Health Services	2241	Mental Health Service Fees	140,000
5000D Health Services	2242	Residency Fees	450,000
5000D Health Services	2251	Cal Child Svc (CCS) Client Fee	10,000
5000D Health Services	2261	Vector Control Services	571,121
5000D Health Services	2262	PH Solid Waste Services	463,139
5000D Health Services	2263	Public Pool Inspection Fee	252,039
5000D Health Services	2264	Hotel/Motel Inspection Fee	469,760
5000D Health Services	2265	Cross-Connection Fee	217,956
5000D Health Services	2267	Hazardous Waste Inspection Fee	1,350,081
5000D Health Services	2268	Household Hazardous Waste Svcs	1,189,513
5000D Health Services	2269	Food Handling Fees	1,523,309
5000D Health Services	2271	Filing Fees - Real Prop Alt	20,000
7400D Human Services Agency	2281	Adoption Fees	500
3000D Sheriff's Office	2282	Educational Fees	165,000
3900D Parks and Recreation	2312	Camping Permits	190,000
3900D Parks and Recreation	2313	Horse Camp Permits	21,000

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Attachment E:

Fees and Charges for Services to Review for Adjustments to Recover Costs/Accelerated Schedule

County Department	Revenue Account	Account Description	FY 2002-03 Budget *
3900D Parks and Recreation	2314	Reservation Fees	314,700
3900D Parks and Recreation	2315	Park Concession Fees	2,500
3900D Parks and Recreation	2316	Miscellaneous Park Sales	9,850
3900D Parks and Recreation	2317	Park Entry Fees	549,905
3900D Parks and Recreation	2318	Annual Pass Sales	15,000
3000D Sheriff's Office	2319	Rifle Range Fees	56,000
3900D Parks and Recreation	2321	Other Park & Recreation Fees	17,950
3300D Coroner's Office	2331	Reimbursement for Burials	3,000
3300D Coroner's Office	2332	Body Removal & Storage	64,000
3300D Coroner's Office	2333	Other Coroner's Fees	7,000
5000D Health Services	2371	Medi-Cal HPSM	120,128
5000D Health Services	2372	Medi-Cal FFP	24,403,586
7010D Human Services Agency	2372	Medi-Cal FFP	14,400
7400D Human Services Agency	2372	Medi-Cal FFP	165,600
5000D Health Services	2373	Medi-Cal State	633,839
7010D Human Services Agency	2373	Medi-Cal State	16,377
7400D Human Services Agency	2373	Medi-Cal State	188,332
5000D Health Services	2374	Medicare	200,000
5000D Health Services	2375	Third Party Reimbursements	35,000
5000D Health Services	2377	SSI/SSP Collections	500,000
3000D Sheriff's Office	2378	Other Reimbursements	50,000
5000D Health Services	2378	Other Reimbursements	2,302,967
5000D Health Services	2379	Medi-Cal FQHC	260,710
3200D Probation	2381	Institutional Care - Juveniles	500,000
3000D Sheriff's Office	2383	Care of Inmates - State Inst	140,000
3000D Sheriff's Office	2384	Care of Court Wards	6,000
3570D LAFCo	2421	Annexation Charges	15,200
1500D Treasurer-Tax Collector	2423	Commissions	1,400,000
5000D Health Services	2438	Water Service Charges	12,850
1200D County Manager/Clerk of Board	2451	Misc Services to Cities	50,000
5000D Health Services	2451	Misc Services to Cities	243,368
1200D County Manager/Clerk of Board	2452	Other Charges for Services	72,516
1300D Assessor-Clerk-Recorder	2452	Other Charges for Services	56,943
1700D Employee and Public Services	2452	Other Charges for Services	32,000
3000D Sheriff's Office	2452	Other Charges for Services	24,322
3200D Probation	2452	Other Charges for Services	6,200
3520D Agricultural Comm/Sealer	2452	Other Charges for Services	500
5000D Health Services	2452	Other Charges for Services	153,124
7300D Human Services Agency	2453	VRS Workcenter Charges	1,361,464
		Total All Accounts	\$ 73,033,791

* A more in-depth analysis is needed to identify those fees and charges where the Board has authority to modify.

Project Description	Total Approp	Expended YTD	Balance	Funding Sources
ADA Compliance - Mental Health La Selva	125,500	7,109	118,391	5% Facilities Surcharge
Cordilleras Boiler Replacement	133,342	91,785	41,557	General Fund
Cordilleras Youth Crisis Home	25,000	4,335	20,665	General Fund/Mental Health
Health Services Administration - HVAC	97,825	64,932	32,893	General Fund/Mental Health
Health Services Admin. Proj.	275,000	102,954	172,046	General Fund/Bond Proceeds
Subtotal Health Services Projects	\$ 656,667	\$ 271,115	\$ 385,552	
ADA Flood Park	175,000	23,490	151,510	General Fund/Parks
Breakwater Repair	39,745	-	39,745	Parks and Marina
Coyote Point Park Knoll Playground	42,000	-	42,000	General Fund/Parks
Coyote Point Park Magic Mountain	694,500	-	694,500	General Fund/Parks
Crystal Springs Projects	1,837,878	224,663	1,613,215	General Fund/Parks
Junipero Serra Park De Anza Play Structure	77,400	-	77,400	General Fund/Parks
Marina Dredging Project	1,200,000	-	1,200,000	Parks and Marina
Memorial Park Old Haul Road Drainage	100,000	5,962	94,038	General Fund/Parks
Parking Lot Repave/Launch Ramp	173,014	-	173,014	Parks and Marina
Parks Fixed Assets/Capital Projects	88,000	-	88,000	5% Facilities Surcharge
Pescadero Performing Arts Center	246,000	-	246,000	General Fund/Parks
Pescadero UHS Water Pump	2,170	302	1,868	General Fund/Parks
Sanchez Adobe Roof	257,424	4,975	252,449	5% Facilities Surcharge/GF
Storm Damage Repair	336,149	-	336,149	General Fund/Parks
Subtotal Parks and Marina Projects	\$ 5,269,280	\$ 259,392	\$ 5,009,888	
ADA Adult Probation/Victims Center	227,000	130,286	96,714	5% Facilities Surcharge
Central County Courts Electrical Upgrades	20,500	-	20,500	Courthouse Construction Fund
Central Courts EMS lighting control system	20,000	-	20,000	Courthouse Construction Fund
Central Courts Entrances	31,094	332	30,762	Courthouse Construction Fund
Central Courts Install DMS	5,000	5,000	-	Courthouse Construction Fund
Central Courts Install Fans	246,900	561	246,339	Courthouse Construction Fund
Court Annex Building Electrical Upgrades	23,900	-	23,900	Courthouse Construction Fund
Court Annex Building HVAC	21,600	-	21,600	Courthouse Construction Fund
Crime Lab Relocation	272,549	29,930	242,619	Federal SCAAP
Glenwood Boys Ranch Flood Mitigation	15,000	941	14,059	General Fund
Glenwood Boys Ranch HVAC	134,500	-	134,500	General Fund
Glenwood Boys Ranch Repl. Kitchen Drain System	83,200	82,818	382	Proposition 172 Sales Tax
Glenwood Boys Ranch Replace Sewer	5,000	-	5,000	General Fund
Hall of Justice Alarm Panel Dispatch Center	18,170	-	18,170	Proposition 172 Sales Tax
Hall of Justice Bird Barrier	95,000	24,928	70,072	CHCF/General Fund
Hall of Justice Chambers/County Counsel/Kiosk	20,000	5,816	14,184	General Fund
Hall of Justice DA 3rd Floor Transformer	10,250	2,632	7,618	5% Facilities Surcharge
Hall of Justice Fencing Around Fire Pump	24,384	706	23,678	CHCF/Prop. 172/GF
Hall of Justice Interior Sign Project	22,000	-	22,000	Courthouse Construction
Hall of Justice Replace Restroom Exhaust Fan	10,217	2,752	7,465	CHCF/Prop. 172/GF
Hall of Justice Roof Repairs	73,200	2,552	70,648	CHCF/General Fund
Hall of Justice Security Project	3,275	-	3,275	General Fund
Hall of Justice Seismic Retrofit	1,426,485	629,898	796,587	CHCF/Prop. 172/GF
Hall of Justice Sign Project	22,330	2,100	20,230	General Fund

Project Description	Total Approp	Expended YTD	Balance	Funding Sources
Hall of Justice Underground Tank	733	-	733	5% Facilities Surcharge
Hall of Justice Upgrade Two South Elevators	390,775	37,800	352,975	CHCF/Prop. 172/GF
Hall of Justice Water Chiller	841,184	561	840,623	General Fund
Hillcrest Juvenile Facility Repair Parking Lot	44,923	192	44,731	Proposition 172 Sales Tax
Honor Camp Election Corrections	29,403	166	29,237	Proposition 172 Sales Tax
Maguire Correctional Facility Birds Away	72,635	4,814	67,821	Proposition 172/Risk Mgt.
Maguire Correctional Facility Covered Delivery Area	63,620	58,020	5,600	Proposition 172 Sales Tax
Maguire Correctional Facility Fire Protection	29,500	1,147	28,353	Proposition 172 Sales Tax
Maguire Detention Facility Lights	21,200	-	21,200	5% Facilities Surcharge
Maguire Correctional Facility Motionless Plumbing	40,000	-	40,000	Proposition 172 Sales Tax
Maguire Correctional Facility Water Controls	40,000	-	40,000	Proposition 172 Sales Tax
Maguire Correctional Facility Windows	176,940	32,502	144,438	Proposition 172 Sales Tax
Maguire Correctional Facility Boiler	175,000	105,000	70,000	Proposition 172 Sales Tax
Maguire Correctional Facility Mech/Ve	11,200	-	11,200	5% Facilities Surcharge
Maguire Correctional Facility	187,000	8,016	178,984	General Fund
Maguire Detention Facility Older Section Reseal Windows	178,800	600	178,200	General Fund
Maguire Correctional Facility Bunk Bolting	22,050	20,852	1,198	5% Facilities Surcharge
Medium Security Facility La Honda Jail/Fire Alarm	12,000	390	11,610	General Fund
Medium Security Facility Noise Reduction	29,900	885	29,015	Proposition 172 Sales Tax
Men's Work Furlough /Women's Jail Fire Alarm	85,000	5,221	79,779	Proposition 172 Sales Tax
North Courts Clean Ventilation System	35,000	-	35,000	Courthouse Construction
North Courts Parking Lot Pave/Asphalt/Slurry Seal	251,979	146,193	105,786	Courthouse Construction
North Courts Roof Replacement	325,000	3,590	321,410	Courthouse Construction
North Courts Upgrade Lighting	10,875	-	10,875	Courthouse Construction
Old Courthouse Reseal Dome	547,369	374,740	172,629	CHCF/State Aid/GF
Old Courthouse Seismic Retrofit	3,000	2,182	818	General Fund
Sheriff's Honor Camp Admin. Retrofit	20,000	-	20,000	General Fund
Sheriff's Honor Camp Duct Repair	32,000	-	32,000	5% Facilities Surcharge
Sheriff's Honor Camp Exterior Lighting	50,000	-	50,000	General Fund
Sheriff's Training Facility	500,000	-	500,000	State Aid
Wash Down Racks	338,429	-	338,429	General Fund
Women's Correctional Center Carpet Replacement	23,374	23,374	-	Proposition 172 Sales Tax
Women's Correctional Center Replace Kitchen Floor	59,000	581	58,419	Proposition 172 Sales Tax
Women's Correctional Center Upgrade Security Cameras	36,000	727	35,273	Proposition 172 Sales Tax
Work Furlough Building Install Air Conditioning Unit	26,300	-	26,300	5% Facilities Surcharge
Work Furlough Building Repave Walkways	22,782	53,369	(30,587)	Prop 172/ General Fund
Work Furlough Building Replace Fire Det System	45,900	-	45,900	General Fund
Work Furlough Building Replace Kitchen Hood	28,000	2,365	25,635	5% Facilities Surcharge
Work Furlough Building Transfer Switch	19,040	16,792	2,248	5% Facilities Surcharge
Youth Campus/Justice Center Plan	1,117,144	929,321	187,823	CT-TF/General Fund
Subtotal Criminal Justice Projects	\$ 8,774,609	\$ 2,750,652	\$ 6,023,957	
ADA Compliance Day Top	118,655	1,582	117,073	5% Facilities Surcharge
ADA Compliance Elections	60,000	481	59,519	5% Facilities Surcharge
ADA Compliance Maguire Correctional Facility	40,000	877	39,123	5% Facilities Surcharge
ADA Compliance San Carlos Airport	75,000	3,129	71,871	5% Facilities Surcharge
ADA Compliance Women's Correctional Center	40,000	1,515	38,485	5% Facilities Surcharge

Project Description	Total Approp	Expended YTD	Balance	Funding Sources
ADA Compliance Human Services Agency Harbor Blvd.	19,845	-	19,845	5% Facilities Surcharge
ADA Requirements Countywide	11,061	6,767	4,294	5% Facilities Surcharge
Cohn Sorenson Library Security Lighting	6,000	-	6,000	General Fund
County Government Center Fire Alarm Upgrade	39,500	2,894	36,606	5% Facilities Surcharge
County Government Center Master Plan Study	5,450	-	5,450	General Fund
County Government Center Signage/Kiosk/Lighting	1,000	-	1,000	5% Facilities Surcharge
County Gov't. Ctr. Pkg. Structure Replace Fire Det. System	72,200	-	72,200	General Fund
County Office Building Back Up Power	100,721	84,058	16,663	General Fund
County Office Building Center Upgrades	109,721	38,572	71,149	General Fund
County Office Building Data Center	13,197	-	13,197	Accum Capital Outlay (ACO) Fund
County Office Building Install Solar Film	11,000	-	11,000	5% Facilities Surcharge
County Office Building Project Administration	9,859	-	9,859	Bond Proceeds
County Office Building Remodel Design Review Center	123,000	-	123,000	General Fund
County Office Building Replace Roof	143,000	2,552	140,448	5% Facilities Surcharge
Countywide Emergent Special Jobs	221,745	-	221,745	5% Facilities Surcharge/ACO fund/GF
Countywide Minor Capital Projects	40,000	-	40,000	5% Facilities Surcharge
Countywide Radio Upgrade	85,890	302	85,588	Gen Fund/Various
Crime Lab Lot/Driveway Paving	17,500	-	17,500	5% Facilities Surcharge
Day Top Drug Treatment Center Replace Fire Control	39,900	-	39,900	General Fund
Day Top Drug Treatment Center Replace Flooring	31,200	30,405	795	General Fund
Drafting Plans	7,122	-	7,122	General Fund
East Palo Alto Center Interior Paint Flooring	71,138	-	71,138	5% Facilities Surcharge/GF
Election Building Gas Fired Heater	25,000	25,000	-	5% Facilities Surcharge
Election Registration Building Install Drain	5,000	5,000	-	General Fund
Election Registration Building Repair Termite Damage	88,300	3,532	84,768	5% Facilities Surcharge
Election Registration Building Replace Heating System	15,000	-	15,000	General Fund
Hazard Mitigation Program	385,061	-	385,061	FEMA
Household Hazardous Waste Facility Tower Road	292,245	19,458	272,787	State Aid
Press Room Carpeting	11,000	9,792	1,208	General Fund
Radio Sites Maintenance Electrical Grounding	174,000	-	174,000	General Fund
Redwood City Motor Pool Shower Remodel	90,247	-	90,247	General Fund
Roof Repairs 1954 Building	10,000	6,339	3,661	General Fund
Subtotal Other Projects	\$ 2,609,557	\$ 242,255	\$ 2,367,302	
Forestry Stations Belmont Repair Roof	56,300	24,005	32,295	General Fund
Forestry Stations Belmont Replace Boiler	13,500	-	13,500	General Fund
Forestry Stations Belmont Replace Pump	7,200	-	7,200	General Fund
Forestry Stations - Pescadero Barracks	98,000	4,007	93,993	General Fund
Forestry Stations Skylonda Building Replacement	1,400,000	-	1,400,000	State CDF Fund
Subtotal Fire Protection Projects	\$ 1,575,000	\$ 28,012	\$ 1,546,988	
Countywide Energy Retrofit Projects	16,589	14,679	1,910	ACO Fund
Energy Project Administration - Green Lights	1,458,023	1,227,193	230,830	5% Surchg./CHCF/Prop 172/GF
Subtotal Countywide Energy Retrofits	\$ 1,474,612	\$ 1,241,872	\$ 232,740	
TOTAL ALL FUNDS	\$ 20,359,725	\$ 4,793,298	\$ 15,566,427	