



Fiscal Year 2014-2015 First Quarter Financial Status Report

12/2/2014
Issued by the
County Executive Office and
Auditor-Controller



First Quarter Financial Status Report

- Attachment A = General Fund
- Attachment B = Special Revenue & Other Funds
- General Fund has negative variance of **\$1.3M**;
 - Sheriff **-\$2.2M**
 - General Revenues **-\$279K**
- Most Special Revenue Funds on target
 - Mental Health **-\$1.4M**
 - Health Care Fund **+\$2.4M**

General Fund	Other Funds
● Board of Supervisors	Parks
● County Executive Office	● Capital
● County Counsel	● Providence Landing CFD
● District Attorney	Planning and Development
● Probation	● Fish and Game
● Public Defender	● Petroleum
● Courts	● CREF
	● RDA Successor Agency
■ Sheriff	Public Works
▲ Public Health - EHS, AS, HazMat	● Roads: Funds 0015, 0016, 0017, 0019
● Agriculture Commissioner	● Resource Recovery and Waste Mgt.
● Parks	● CSA 3 - Goleta
● Planning and Development	● Flood Control
● Public Works	● North County Lighting
● Housing & Commt. Devmnt.	● Laguna Sanitation
● Community Services Dept.	● Water Agency
● Auditor Controller	Housing & Commt. Devmnt.
● Clerk-Recorder-Assessor	● CDBG
● General Services	● Affordable Housing
● Human Resources	● HOME
● Treasurer-Tax Collector	● Municipal Energy Financing
● General County Programs	● Orcutt CFD
● Debt Service	General Services
	● Capital
Other Funds	● Special Aviation
Fire	● Vehicles
● Fire Protection	● Information Technology
Sheriff	● Communications
● Inmate Welfare	● Utilities
Public Health	CEO-Human Resources
▲ Health Care	● County Unemployment Insurance
● Tobacco Settlement	● Dental Insurance
ADMHS	● Medical Malpractice Insurance
■ Mental Health Services	▲ Workers' Comp Insurance
● Substance Abuse and Crime Prevention	● County Liability Insurance
● Mental Health Services Act	Treasurer-Tax Collector
● Alcohol and Drug Programs	● Debt Service
Social Services	General County Programs
● Social Services	● Public and Educational Access
● IHSS Public Authority	● Criminal Justice Facility Const.
	● Courthouse Construction
Child Support	First Five
● Child Support Services	● First Five Child & Families Comm.
Sheriff	RDA Successor Agency
● Capital Projects - Jail	● Successor Agency Housing



Variances: General Fund by Category

(Attachment A)

General Fund: -1.3M:

- General Revenues: **-\$279k:**
 - Unrealized investment gain **-\$54k**
 - Supplemental and Property Transfer Taxes **-\$300k**
 - Sales and Use Tax revenue **+111k**
- Prop. 172 Revenues **-\$445k**
- Salary and Benefit: **+\$349K**
- Services and Supplies : **-\$1.2M**



Variances: General Fund by Department (Attachment A)

(\$'s in thousands)

General Fund Variances by Department:

General Revenues	\$ (279)
Sheriff	(2,155)
All Other	<u>1,006</u>
Total General Fund Depts.	<u>\$ (1,281)</u>




Variiances: Special Revenue & Other Funds

(Attachment B, Pages 1-3)


SR & Other funds +\$3.1M (w/o General Fund)

- Health Care (Fund 0042) **+\$2.4M**
 - Revenues: **+\$875k** Pharmacy, **+\$493K** Medi-Cal & **+\$392** 1991 Realignment
 - Salaries & Benefits: **-\$613k**



Variances: Special Revenue & Other Funds (Attachment B, Pages 1-3 continued)

- ADMHS Mental Health Services Fund (0044):
-\$1.4M
 - Inpatient contract beds **-\$1.4M**
 - State modified Realignment revenue **-\$1.2M**
 - Decrease in Medi-Cal related revenue **-\$1.0M**



Variances: Special Revenue & Other Funds (Attachment B, Pages 1-3 continued)

- Workers Compensation Self Insurance (Fund 1911) **+\$582K**
 - Variance due to lower than anticipated premiums
 - 2nd Quarter premium adjustment of **+\$196K**



Summary

- Signal Chart: 66 of 69 on or above target
- General Fund unfavorable variance **\$1.3 M**
- General Revenue negative **\$279k**
- Overall most Departments are continuing to generate savings:
 - Salary & Benefits
 - Services & Supplies
- Continue to monitor Sheriff & Mental Health Fund