

2010-2011 Proposed Budget Fiscal Year

SANTA BARBARA COUNTY OPERATING PLAN

Fiscal Year 2010-2011

Second Quarter Financial Status Report

Issued by the County Executive Office and Auditor-Controller

5/3/2011

Paths to Performance

Third Quarter Financial Status Report

Overview
Financial Report

- Budget is generally holding but is fragile at the Fund level
- Vacancies and hiring freeze are producing expenditure savings and will reduce layoffs in FY 2011-2012
- Departments are preserving savings to forestall service level impacts in FY 2011-2012
- Revenues showing slight increases

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Quarterly Financial Update Signal Chart

For Quarter ending March 31, 2011

■ Actuals Are Generally Tracking Budget
■ Actuals Materially Vary from Budget
■ Actuals Expected to End Year in Deficit

<ul style="list-style-type: none"> Board of Supervisors County Executive Office County Counsel District Attorney Probation Public Defender Courts Fire Sheriff Public Health Agriculture Commissioner Parks Planning and Development Public Works Housing & Commy. Devmnt. Auditor Controller Clerk-Recorder-Assessor General Services Human Resources Treasurer-Tax Collector General County Programs 	<ul style="list-style-type: none"> Other Funds Parks Capital Providence Landing CFD Planning and Development Fish and Game Petroleum CRRF Port of SB Public Works Roads Resource Recovery and Waste Mgt. Flood Control CSA 3 - Goleta North County Lighting Laguna Sanitation Water Agency Housing & Commy. Devmnt. LIHC Affordable Housing LIHC Municipal Energy Financing County CFD General Services Capital Special Aviation Vehicles Medical Malpractice Insurance Workers Comp Insurance County Liability Insurance Information Technology Communications Utilities Reprographics Human Resources County Unemployment Insurance Dental Insurance Treasurer-Tax Collector Dash Service General County Programs First Fee Public and Educational Access Criminal Justice Facility Const. Courthouse Construction
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Overview
Financial Report

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Highlights for All Funds

Overview
Financial Report

- General Fund projected to end the year even
- Projected to end the year negative:
 - Courts Special Services
 - Mental Health Services
 - Reprographics

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Variations: General Fund (Attachment B, Page 1)

Overview
Financial Report

- Parks: -\$606k
 - Lower than budgeted park fees
- Auditor: +\$598k
 - Revenue variance is a result of unanticipated revenue from charges for service
 - Expenditure variance is primarily the result of the department maintaining vacancies
- General Revenues: +\$1.911m
 - Transient occupancy tax: \$750,000
 - Various property tax revenues: \$1.2 million



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Variations: Other Funds (Attachment B, Pages 2-13)

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- Road Operations Fund (0015) +\$720 thousand - increased service charges to various grants and staffing vacancies the department is holding
- Capital Funds (0030) +\$893 thousand - grant revenue reimbursement and completion delays for Parks projects. The Parks activity in this fund is currently under review due to potential shortfalls in project funding.
- Mental Health Services Fund (0044) -\$9.833 million
 - Timing variance due to the prior period liability (\$7.5 million)
 - Over-accrued revenue from the prior fiscal year in the amount of \$750,000
 - Lower Medicare revenue than anticipated for the Psychiatric Health Facility (PHF) due to the percentage of non-paying indigent clients increasing significantly (\$600,000).
- Social Services (0055) +\$1.366 million
 - Realignment revenue: \$400,000
 - Categorical aid savings: \$900,000
- IHSS Public Authority Fund (0056) +\$2.051 million due to lower than budgeted wages
- Workers' Compensation Self Insurance (1911) +\$2.441 million
 - lower than anticipated costs of transitioning workers' compensation coverage to CSAC
 - costs of claims are less than anticipated
- County Unemployment Insurance (1913) +\$687 thousand due to lower claims experience



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Summary

Overview
Financial Report

- Budget impacts since third quarter
 - Vote by mail State reimbursement revenue shortfall
- Special revenue funds that can impact General Fund this year
 - Courts special services
 - Mental Health Services
 - Reprographics
- Departments are holding FY 10-11 savings for use in FY 11-12



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