

Fiscal Year 2008-2009

**First Quarter
Financial Status Report**

11/04/2008

*Issued by the
County Executive Office and
Auditor-Controller*

This agenda item consists of 2 issues

- First Quarter financial status report
 - Adopted budget holding
 - Fragile financial status
 - No mid-year service level reductions proposed
- Budget Revision Request
 - To adjust salary and benefit budgets to reflect Board's cost savings policies

Overview

Financial Report

Budget Revision

Highlights for All Funds

- State revenue payment delays
- Salary and benefit budgets are not adjusted to reflect cost savings

Overview

Financial Report

Budget Revision

Projected Annual Status Report

0001 General Fund Type: **General**

As Of: 09/30/2008
Accounting Period: CLOSED

Department	Financing Sources			Financing Uses			Variance: Favorable/ (-)Unfavorable
	Projected Actual	Annual Adj Budget	Projected Variance	Projected Actual	Annual Adj Budget	Projected Variance	
011 Board of Supervisors	3,500.00	3,500.00	0.00	2,565,318.89	2,663,082.00	97,763.11	97,763.11
012 County Executive Office	1,160,305.20	1,188,202.00	-27,896.80	4,048,964.25	4,172,302.00	123,337.75	95,440.95
013 County Counsel	5,447,009.72	5,361,341.00	85,668.72	8,289,373.01	7,748,858.00	-540,515.01	-454,848.29
021 District Attorney	7,206,862.65	7,235,002.00	-28,139.35	18,344,255.63	18,436,856.00	92,600.37	64,461.02
022 Probation	22,154,557.54	22,261,595.87	-107,038.33	43,725,292.96	43,793,542.87	68,249.91	-38,788.42
023 Public Defender	3,318,603.45	3,725,155.00	-406,551.55	10,473,196.21	10,297,055.00	-176,141.21	-582,692.76
031 Fire	44,256,718.46	51,389,909.00	-7,133,190.54	53,282,509.68	53,295,109.00	12,599.32	-7,120,591.22
032 Sheriff	67,156,008.41	67,591,560.03	-435,551.62	100,385,495.07	100,488,188.03	102,692.96	-332,858.66
041 Public Health	2,882,199.64	2,889,839.85	-7,640.21	5,814,147.01	5,873,040.85	58,893.84	51,253.63
051 Agriculture & Cooperative Ext	1,761,728.58	1,797,790.00	-36,061.42	3,836,683.14	3,888,632.00	51,948.86	15,885.44
052 Parks	7,850,654.56	7,918,776.67	-68,122.11	11,714,213.97	11,903,878.67	189,664.70	121,542.59
053 Planning & Development	13,702,074.06	12,881,360.70	820,713.36	19,021,033.28	19,333,913.70	312,880.42	1,133,593.78
054 Public Works	3,295,662.67	3,363,499.00	-67,836.33	3,952,966.71	4,073,547.00	120,580.29	52,743.96
055 Housing/Community Develop	1,187,980.34	1,207,169.00	-19,188.66	1,898,183.05	2,007,963.00	109,799.95	90,611.29
061 Auditor-Controller	3,212,119.11	3,189,517.00	22,602.11	7,273,903.31	7,540,661.00	266,757.69	289,359.80
062 Clerk-Recorder-Assessor	13,689,959.23	13,744,950.00	-54,990.77	22,605,802.56	23,186,547.00	580,744.44	525,753.67
063 General Services	11,005,070.05	11,076,463.00	-71,392.95	18,467,051.04	18,470,110.00	3,058.96	-68,333.99
064 Human Resources	2,444,599.71	2,429,526.00	15,073.71	4,546,432.16	4,654,813.00	108,380.84	123,454.55
065 Treasurer-Tax Collector-Publi	3,288,460.27	3,407,521.00	-119,060.73	6,302,268.22	6,439,096.00	136,827.78	17,767.05
066 Information Technology	652,244.00	652,243.00	1.00	1,533,813.13	1,538,196.00	4,382.87	4,383.87
990 General County Programs	958,498.40	1,130,760.00	-172,261.60	76,098,126.70	76,243,860.00	145,733.30	-26,528.30
991 General Revenues	197,285,829.16	196,329,421.00	956,408.16	-9,428.00	-9,431.00	-3.00	956,405.16
Fund Totals	413,920,643.21	420,775,101.12	-6,854,457.91	424,169,601.98	426,039,840.12	1,870,238.14	-4,984,219.77

Variations: General Fund

(Attachment A)

- County Counsel: -\$455k – outside counsel; salaries and benefits
- Public Defender: -\$583k – timing; designations; capital cases
- Sheriff: -\$333k – State payments
- Planning & Development: +\$1.1m – prior year revenue; salary savings
- Clerk Recorder Assessor: +\$526k – salary savings; capital delay
- General Revenues: +\$956k – timing

Overview

Financial Report

Budget Revision

Variances: Other Funds

(Attachment B)

- Health Care: -\$1.5m – State payment delays
- Affordable housing: +\$2.3m – spending delays
- RDA Capital: -\$2.0 - timing

Overview

Financial Report

Budget Revision

Budget Revision Request

(Attachment C)

- The adopted budget includes salary and benefit appropriation that will not be spent
- Savings result from Board's approval of negotiated wage adjustments, cost of living adjustment delays, furlough program, and lower health insurance premiums

Overview

Financial Report

Budget Revision

Budget Revision Request

(Attachment C)

- This revision will enable two things:
 - To identify and designate savings to fund positions slated for layoff
 - To enable departments to better manage and control their budgets
 - The budget adjustment places the savings into a new designation earmarked for this policy

Overview

Financial Report

Budget Revision