



# **Fiscal Year 2015-2016 Third Quarter Financial Status Report**

5/10/2016  
Issued by the  
County Executive Office and  
Auditor-Controller

# 3<sup>rd</sup> Quarter Financial Status Report

- General Fund (Attachment A) +\$5.8M
- Special Revenue & Other Funds (Attachment B) +\$4.6 M
- 66 of 68 Departments and Funds are positive or at budget

# General Fund (Attachment A) +\$5.8M

- General Revenues +\$4.7M
- Ag Commissioner +\$360K
- Human Resources +\$309K

# General Revenue +\$4.7M (Sources +\$4.6M)

Discretionary General Revenue Summary (in thousands):				
Source	Adopted FY 2015-16	Adjusted FY 2015-16	Projected FY 2015-16	Variance Proj. vs. Adjusted
Significant Property Taxes	\$ 188,138	\$ 188,138	\$ 189,601	\$ 1,463
RDA Dissolution Proceeds - One time	-	-	724	724
RDA Prop. Tax - Ongoing	5,419	5,419	5,410	(9)
Subtotal Property Taxes	\$ 193,557	\$ 193,557	\$ 195,734	\$ 2,177
Cost Allocation Services	11,877	11,877	11,877	(0)
Local Sales Tax	8,837	8,837	8,447	(390)
Transient Occupancy Tax	8,008	8,008	8,785	777
Payments in Lieu of Tax	-	-	1,641	1,641
All Other	8,266	8,488	8,913	425
<b>Total Discretionary Revenues</b>	<b>\$ 230,545</b>	<b>\$ 230,767</b>	<b>\$ 235,398</b>	<b>\$ 4,631</b>

# 3rd Quarter Financial Status Report

Special Revenue & Other Funds (Attachment B)  
+\$4.6M

- Special Revenue reportable variances;
  - Mental Health (Fund 0044) **-\$503K**
  - Vehicle Operations (Fund 1900) **+\$707K**
  - County Liability (Fund 1912) **-\$656K**
  - Fire Protection District (Fund 2280) **+3.1M**

# DBW– Contracted Inpatient Beds

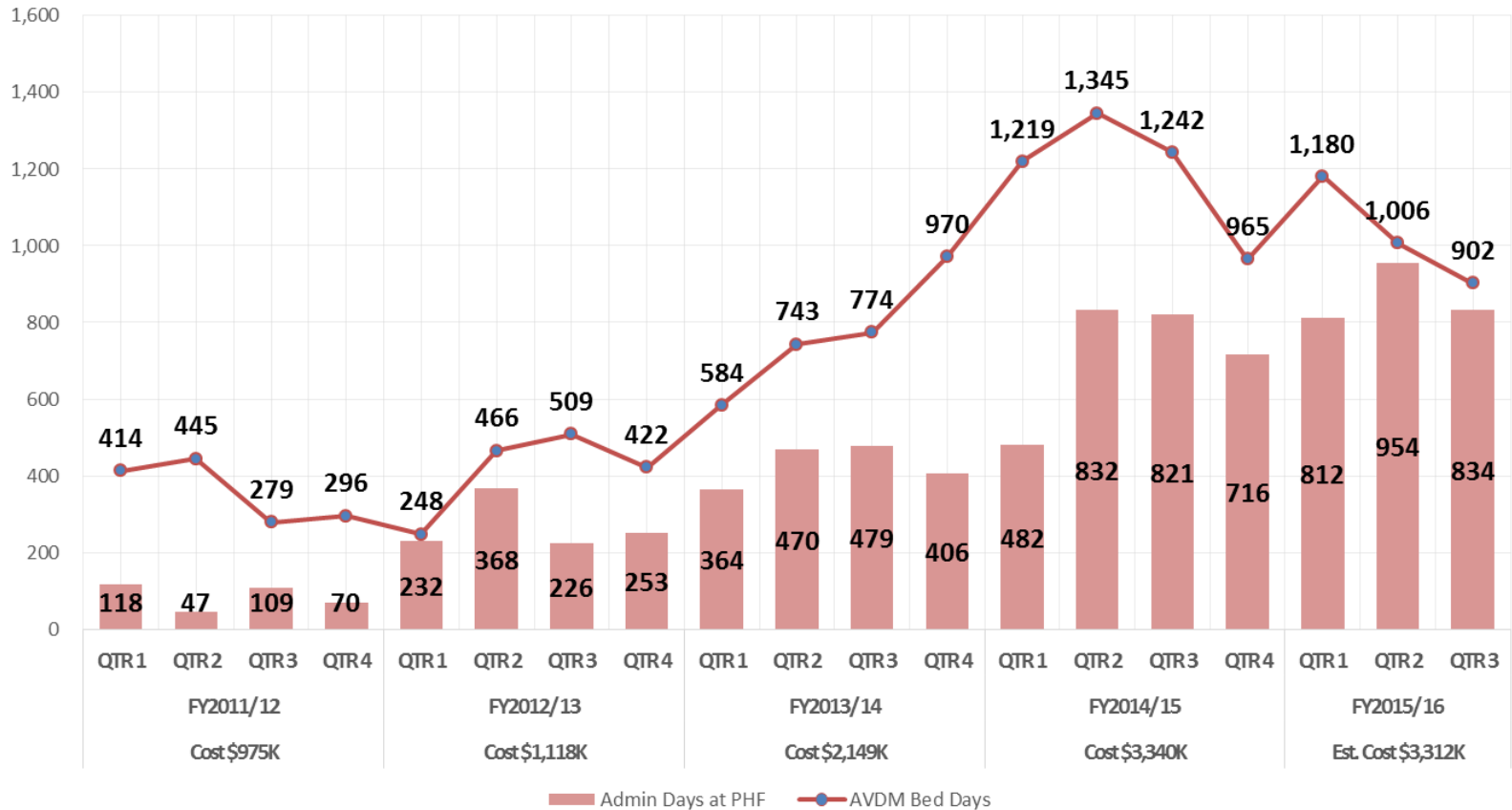
- Significant increase in contracted beds & costs began in FY 2014-15 (see graph on slide #9) and continues
- FY 2015-16 Budget includes:
  - Board approved \$2.0M one-time funds to help with contracted bed cost
  - Board approved \$1.0M ongoing GF's to add 12 Safe and Stable residential beds
  - Department adding Crisis Residential Beds and CSU
  - Beds budgeted to open at start of FY, unplanned delays but all are now open

# DBW Plan for Additional Beds

- 8 Beds - South County Crisis Residential Beds (opened mid-July 2015)
- 8 Slots\* – Crisis Stabilization Unit (CSU); opened late December 2015
- 6 Beds – Safe & Stable Housing, Alameda House, opened Nov. 2015; was delayed due to State backlog in certification of such facilities.
- 6 Beds – Safe & Stable Housing, Cottage Grove, opened March 2016.
- **Total new beds/slots = 28**
  
- Due to delays in opening facilities, higher contracted bed costs are expected in the current year.

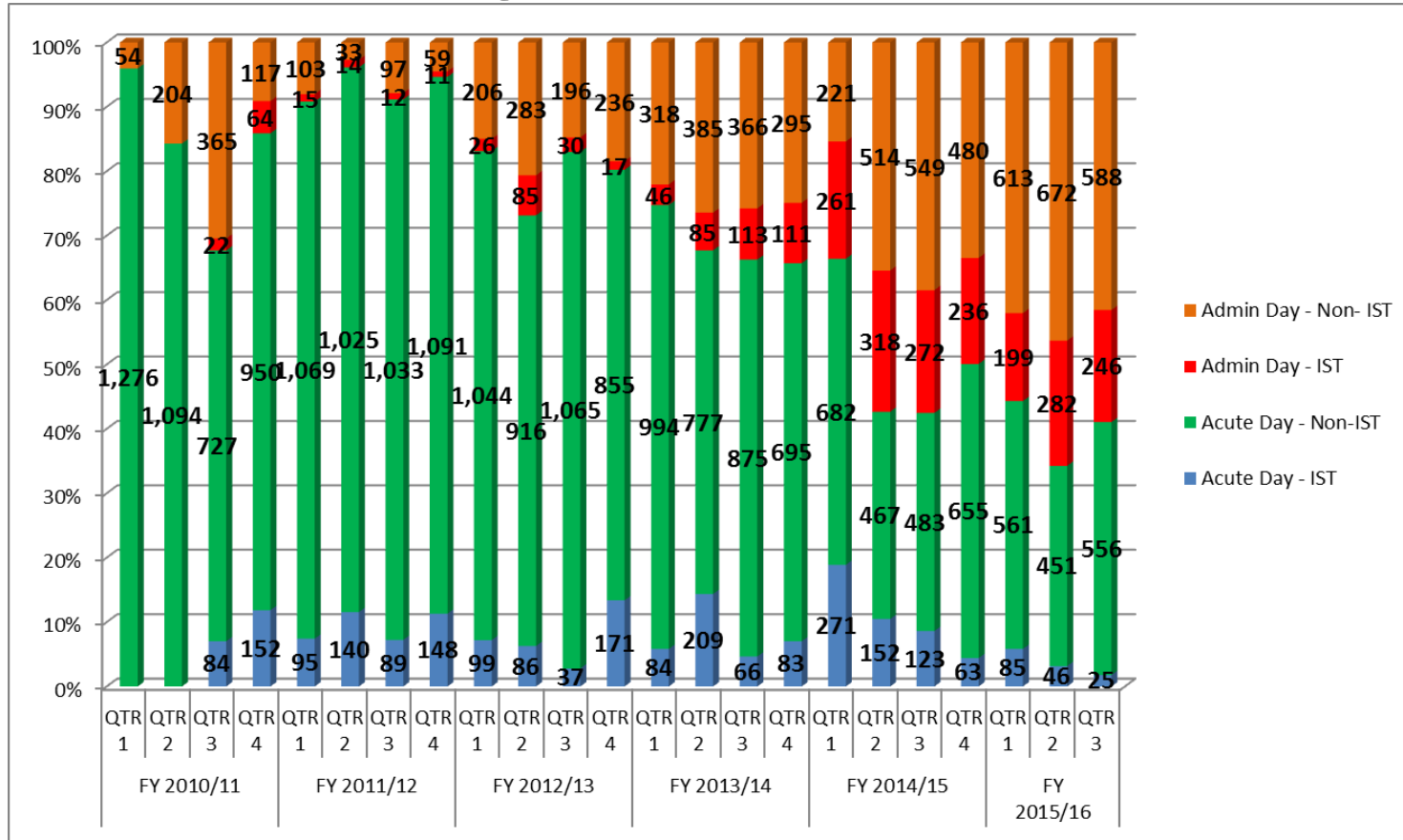
\* - *The CSU “slots” are for stabilization and are not residential beds*

## Aurora Vista Acute Inpatient & PHF Admin Days





# PHF Bed Days (Acute vs. Admin)



# DBW – Medi-Cal and Medicare Revenue

- Increased Admin days impacts Revenue (slide #9)
- Acute bed billed at **\$1,700/day** vs Admin at **\$415/day**
- Admin Incompetent to Stand Trail (IST) = **\$0/day**
  - Admin Days were **4%** (47) of beds at Q2 FY 2011-12
  - Admin Days at Q2 FY 2015-16 is about **66%** (954) and **59%** (834) in Q3; **10.6%** improvement
- Initial impact of additional beds is a reduction of contracted beds and increased Medi-Cal billing

# Summary

- 66 of 68 Departments and Funds on or above budget
- General Fund variance **+\$5.8M**
  - General Revenues have increases in Property Taxes
- Special Revenue variance **+\$4.6M**
  - Mental Health Services Fund projects expenditures \$503K over budget due to inpatient costs and revenue loss

# Recommended Action

- Accept and file the FY 2015-16 Budget and Financial Status Report as of March 31, 2016.