

# Fiscal Year 2011-2012

## First Quarter Financial Status Report

*11/15/2011*

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

# First Quarter financial status report

- Adopted budget holding
- General revenues projected to increase slightly
- Soft hiring freeze and concessions are generating salary savings
- Realignment 2011 will result in significant changes to the budget; however, no positive or negative impacts expected at this time

Overview

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## Quarterly Financial Update Signal Chart

For Quarter ending September 30, 2011

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

### General Fund

- 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 & Commt. Devmnt.
- Auditor Controller
- Clerk-Recorder-Assessor
- General Services
- Human Resources
- Treasurer-Tax Collector
- General County Programs
- Debt Service

### Other Funds

- Fire**
  - Fire Protection
- Sheriff**
  - Inmate Welfare
- Public Health**
  - ▲ Health Care
  - Tobacco Settlement
- ADMHS**
  - Mental Health Services
  - Substance Abuse and Crime Prevention
  - Mental Health Services Act
  - Alcohol and Drug Programs
- Social Services**
  - ▲ Social Services
  - IHSS Public Authority
  - ARRA - WIA
- Child Support**
  - Child Support Services

### Other Funds

- Parks**
  - ▼ Capital
  - Providence Landing CFD
- Planning and Development**
  - Fish and Game
  - Petroleum
  - CREF
  - IV RDA
- Public Works**
  - Roads
  - Resource Recovery and Waste Mgt.
  - CSA 3 - Goleta
  - Flood Control
  - North County Lighting
  - Laguna Sanitation
  - Water Agency
- Housing & Commt. Devmnt.**
  - CDBG
  - Affordable Housing
  - HOME
  - Municipal Energy Financing
  - Orcutt CFD
- General Services**
  - ▼ Capital
  - Special Aviation
  - Vehicles
  - Medical Malpractice Insurance
  - Workers' Comp Insurance
  - ▲ County Liability Insurance
  - Information Technology
  - Communications
  - Utilities
- Human Resources**
  - County Unemployment Insurance
  - Dental Insurance
- Treasurer-Tax Collector**
  - Debt Service
- General County Programs**
  - First Five
  - Public and Educational Access
  - Criminal Justice Facility Const.
  - Courthouse Construction

# Highlights for All Funds

- Actual activity generally matches budget projections
- Certain State revenue payment delays
- Revenue appears to be increasing slightly
- Departmental vacancies are creating salary and benefit savings

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# Variiances: General Fund

## (Attachment B, Page 1)

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- General Revenues: +\$819K – due to unanticipated receipt of four years excess Vehicle License Fees from the State
- Salary and Benefit savings across all departments are +\$1.3 million

# Variations: Other Funds

(Attachment B, Pages 2-13)

- Capital Outlay: (0030): -\$2.951m – timing variations due to project delays in the first quarter and delays in State and Federal reimbursements for Parks capital projects
- Health Care (0042): +\$953k – due to salary savings and payment delays related to Medical Indigent Adult Services.
- ADMHS (0044 & 0048): -\$11.941m – due to delays in State reimbursements and timing variations in General Fund transfer for cost report settlement
- Social Services (0055): +\$688K – due to unanticipated one time state payment for prior year collections.

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# Variations: Other Funds

(Attachment B, Pages 2-13)

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- Redevelopment (3100): +\$229K. Note: County budgeted \$1.953 million for a one-time payment to the State that will be required if AB27X-1 is determined constitutional by the California Supreme Court.
- Court Activities (0069): +\$909K – due to timing delays in receiving and paying for contractual services.
- Workers' Compensation (1911): + variance of \$493K due to premium lower than budgeted amount.
- County Liability Self Insurance (1912): +\$576K – due to actual premiums lower than anticipated and paid claims lower than budgeted

# Summary

- Actual activity generally tracking budget
- Signal Chart generally positive
- Revenue appears to be increasing slightly
- Departments are continuing to generate salary and benefit savings through vacancies and concessions

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