



COUNTY OF  
SANTA BARBARA

FY 2021-22  
**BUDGET UPDATE**

November 16, 2021  
County Executive Office





# Today's Report

FY 2021-22 Budget and Financial Recap  
Update on the County's 1<sup>st</sup> Quarter financial  
position relative to the adjusted budget

# Background

- Compares 1<sup>st</sup> Quarter financial position as of September 30, 2021 against the adjusted budget
- Reportable variance threshold:

General Fund

> **\$300K** per department

Special Revenue Funds

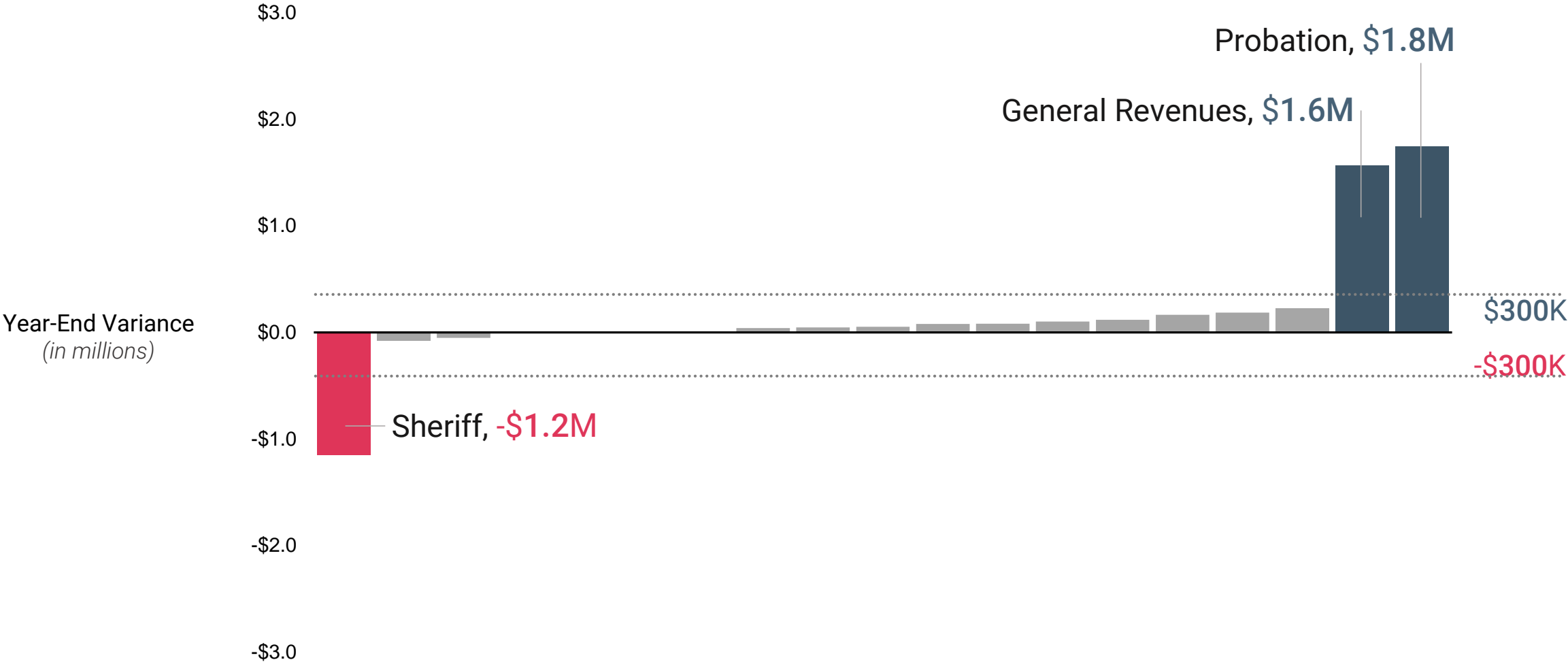
> **\$500K** per fund

*Funds required to end the year  
balanced*

# General Fund

## Summary by Department

**\$3.1 M** Projected Positive Variance



# General Fund

## Significant Net Financial Impacts

### Sheriff

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Variance

% Budget

**-\$1.2M**

**0.6%**

#### Revenue shortfalls

Less than anticipated revenue due to legislative changes and State recoupment of overpayments in FY 2020-21

#### Overtime costs not completely offset by salary savings

- Time required to train new staff before they can work unsupervised
- Sworn staff on workers' compensation leave due to injury
- Provide minimum level of staffing necessary for all Post positions
- Some OT costs related to mutual aid which may be reimbursed

# General Fund

## Significant Net Financial Impacts

### Probation

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Variance

% Budget

**\$1.8M**

**2.4%**

#### Salary savings

\$874K in savings generated by staffing vacancies combined with increased Vehicle License Fee-driven 2011 Realignment of \$344K

#### Realignment growth

\$344K unbudgeted growth in 2011 Realignment revenue for juvenile programs

#### Lower service levels

\$498K savings due to lower community-based organization service levels in July and August

# General Fund

## Significant Net Financial Impacts

### General Revenues

Variance	% Budget
<b>\$1.6M</b>	<b>0.5%</b>

#### Unanticipated revenues

- Higher than budgeted Sales and Use Taxes and Property Transfer Taxes, offset by lower than budgeted Interest Income.
- Cannabis Cultivation and Retail Taxes are also projected to come in \$3M lower than budgeted
  - Will eliminate \$3M unspent carryover from FY 2020-21; not yet expected to impact FY 2021-22 allocations

#### Notable Variances by Source

	Variance
Property Taxes	<b>\$149K</b>
Sale and Use Taxes	<b>\$867K</b>
Property Transfer Tax	<b>\$2.4M</b>
Interest Income	<b>-\$1.2M</b>
Cannabis Taxes	<b>-\$3.0M</b>

## Special Revenue Funds

- No reportable variances.
- Special Revenue Funds required to end the year balanced.





# Recommended Action

- a) Receive and file the FY 2021-22  
1<sup>st</sup> Quarter Budget and Financial Status  
Report as of September 30, 2021
- b) Provide other direction as appropriate
- c) CEQA determination