

**Fiscal Year 2009-2010**

**Second Quarter  
Financial Status Report**

*2/2/2010*

*Issued by the*

*County Executive Office and*

*Auditor-Controller*

# Fiscal Status as of December 31, 2009

- Second Quarter financial status report
  - Various revenues below estimates throughout the County
  - General County Revenues not expected to meet budget
  - Delays in reducing services to meet available revenue results in using reserves
- County ARRA funding
  - Awarded \$21.3 million
- Fiscal Issues Update
  - Presented quarterly to update the October 2009 report

Overview

Financial Report

ARRA

# Highlights for All Funds

- Departments generally are holding vacancies and constraining expenditures to prepare for FY 2010-11 budget reductions
- Certain categorical revenues are being eliminated causing significant impacts to service levels
- Cyclical and general revenues remain depressed

Overview

Financial Report

ARRA

# General Fund Departments

## Financial Summary

As of: 12/31/2009 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = SrcUseYEP

Department	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
<b>Fund 0001 -- General</b>							
011 -- Board of Supervisors	0.00	-135.00	-135.00	2,740,525.00	2,647,907.61	92,617.39	92,482.39
012 -- County Executive Office	2,017,321.00	1,995,577.00	-21,744.00	4,419,587.00	4,369,760.64	49,826.36	28,082.36
013 -- County Counsel	4,804,934.00	5,003,934.30	399,000.30	7,213,318.00	7,178,451.11	34,866.89	433,867.19
021 -- District Attorney	7,081,445.00	6,847,986.75	-233,458.25	18,041,565.00	17,774,730.81	266,834.19	33,375.94
022 -- Probation	18,546,937.71	18,001,697.23	-545,240.48	40,011,549.71	40,020,712.11	-9,162.40	-554,402.88
023 -- Public Defender	2,790,099.00	2,307,867.89	-482,231.11	10,087,725.00	9,665,791.55	421,933.45	-60,297.66
031 -- Fire	49,310,919.00	48,853,496.60	-457,422.40	50,910,701.00	50,455,044.11	455,656.89	-1,765.51
032 -- Sheriff	65,959,359.18	65,578,375.28	-380,983.90	101,752,318.18	101,958,149.31	-205,831.13	-588,815.03
041 -- Public Health	2,869,127.00	2,852,401.73	-16,725.27	5,700,218.00	5,660,147.02	40,070.98	23,345.71
051 -- Agriculture & Cooperative Exte	2,063,992.00	2,147,422.55	83,430.55	3,741,220.00	3,615,090.76	226,129.24	309,559.79
052 -- Parks	7,915,318.82	7,523,240.43	-392,078.39	11,586,644.82	11,838,350.59	-251,705.77	-643,784.16
053 -- Planning & Development	10,470,215.57	11,318,816.44	848,600.87	16,511,853.57	16,150,468.40	361,385.17	1,209,988.04
054 -- Public Works	3,726,889.00	3,752,529.34	25,640.34	4,314,021.00	4,138,057.43	175,963.57	201,603.91
055 -- Housing/Community Development	1,143,309.00	927,791.00	-215,518.00	1,836,327.00	1,595,825.93	240,501.07	24,983.07
061 -- Auditor-Controller	3,855,055.00	4,117,472.99	262,417.99	7,729,606.00	7,421,896.45	307,709.55	570,127.54
062 -- Clerk-Recorder-Assessor	11,027,025.00	8,970,766.78	-2,056,258.22	20,102,057.00	18,257,483.21	1,844,573.79	-211,684.43
063 -- General Services	9,766,207.00	9,724,395.61	-41,811.39	16,205,398.00	16,163,565.12	41,830.88	19.49
064 -- Human Resources	3,365,175.00	3,331,877.15	-33,297.85	5,293,160.00	5,120,087.68	173,072.32	139,774.47
065 -- Treasurer-Tax Collector-Public	3,905,927.00	3,755,875.23	-150,051.77	6,811,570.00	6,459,549.88	152,020.12	1,968.35
066 -- Information Technology	884,788.00	864,364.72	-20,423.28	1,671,665.00	1,614,743.03	56,921.97	36,498.69
990 -- General County Programs	19,862,989.00	19,462,594.98	-200,394.02	90,209,481.00	90,153,587.46	55,893.54	-144,500.48
991 -- General Revenues	195,429,832.93	192,852,836.35	-2,576,996.58	127,936.93	127,936.93	0.00	-2,576,996.58
992 -- Debt Service	0.00	0.00	0.00	1,681,571.00	1,681,570.40	0.60	0.60
<b>Total General</b>	<b>426,396,865.21</b>	<b>420,191,185.35</b>	<b>-6,205,679.86</b>	<b>428,500,018.21</b>	<b>423,968,907.54</b>	<b>4,531,108.67</b>	<b>-1,674,571.19</b>

# General Fund Summary

- General Fund projected to end the year with a shortfall
- Departments have commenced certain expenditure reductions; more are needed
- One time reserves will need to be appropriated this fiscal year

Overview

Financial Report

ARRA

# Variations: Other Funds

(Attachment A, pages 1 of 13 through 13 of 13)

- Road Funds (0015, 0016, 0017): The three funds +\$794,000.
  - Measure D sales tax below budget estimates.
- Mental Health Services Fund (0044):
- Mental Health Services Act (0048): +\$3.5 million.
  - Revenue: a timing variance as the department has unexpectedly received 75% of its Community Services and Support allocation through 50% of the year.
  - Expenditure: primarily salary savings and also includes an expenditure timing variance for services.
- Workers' Comp Self-Insurance (1911): +\$1,272,635.
  - Revenue: received excess insurance reimbursements of claims
  - Expenditure variance is due to the fund holding vacancies and CSAC excess insurance premiums were lower than budgeted.

Overview

Financial Report

ARRA

# ARRA Funding Impacts

- \$41.2m ARRA funding to various County departments through formula and competitive grants and FMAP
- FMAP: An increase in the Federal Medical Assistance Percentages for social service and health programs
- Highlights of activities accomplished to date

Overview

Financial Report

ARRA