



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

11/10/2015  
Issued by the  
County Executive Office and  
Auditor-Controller

# First Quarter Financial Status Report

- General Fund (Attachment A) +\$1.5M  
no reportable variances
- Special Revenue & Other Funds (Attachment B)  
-\$1.2M (includes -\$1.7M timing variance)
- 65 of 68 Departments and Funds are positive or at budget

General Fund	Other Funds
● Board of Supervisors	<b>Parks</b>
● County Executive Office	● Capital
● County Counsel	● Providence Landing CFD
● District Attorney	<b>Planning and Development</b>
● Probation	● Fish and Game
● Public Defender	● Petroleum
● Courts	● CREF
● Sheriff	● RDA Successor Agency
● Public Health - EHS, AS, HazMat	<b>Public Works</b>
● Agriculture Commissioner	● Roads: Funds 0015, 0016, 0017, 0019
● Parks	● Resource Recovery and Waste Mgt.
● Planning and Development	● CSA
● Public Works	● Flood Control
● Housing & Commty. Devmnt.	● North County Lighting
● Community Services Dept.	● Laguna Sanitation
● Auditor Controller	● Water Agency
● Clerk-Recorder-Assessor	<b>Housing &amp; Commty. Devmnt.</b>
● General Services	● CDBG
● Human Resources	● Affordable Housing
● Treasurer-Tax Collector	● HOME
● General County Programs	● Municipal Energy Financing
● Debt Service	● Orcutt CFD
	<b>General Services</b>
	● Capital
	● Special Aviation
<b>Other Funds</b>	● Vehicles
<b>Fire</b>	● Information Technology
▲ Fire Protection	● Communications
<b>Sheriff</b>	● Utilities
● Inmate Welfare	<b>CEO-Human Resources</b>
<b>Public Health</b>	● County Unemployment Insurance
● Health Care	● Dental Insurance
● Tobacco Settlement	● Medical Malpractice Insurance
<b>ADMHS</b>	● Workers' Comp Insurance
■ Mental Health Services	● County Liability Insurance
■ Mental Health Services Act	<b>Treasurer-Tax Collector</b>
● Alcohol and Drug Programs	● Debt Service
<b>Social Services</b>	<b>General County Programs</b>
● Social Services	● Public and Educational Access
● IHSS Public Authority	● Criminal Justice Facility Const.
	● Courthouse Construction
<b>Child Support</b>	<b>First Five</b>
● Child Support Services	● First Five Child & Families Comm.
<b>Sheriff</b>	<b>RDA Successor Agency</b>
● Capital Projects - Jail	● Successor Agency Housing

## Quarterly Financial Update Signal Chart

For Quarter ending September 30, 2015

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

# General Fund (Attachment A) +\$1.5M

- General Fund has no reportable variances;
- Sheriff's Department effectively on track with budget (small projected variance)

# Sheriff Operations (Variance -\$65k)

- Not a reportable variance; update based on prior budget challenges
- Staffing & Overtime
  - Salaries and Benefits on track through Q1
  - Salary savings based on 43 vacancies, offsetting negative variance in Overtime
  - Increased monitoring of OT between CEO and Sheriff offices
  - As sworn vacancies are filled salary savings may diminish and OT may increase; continued monitoring will occur
- Water usage Surcharge (new issue)

# First Quarter Financial Status Report

Special Revenue & Other Funds (Attachment B) **\$-1.2M**

- Special Revenue reportable variances;
  - Mental Health (Fund 0044) **-\$2.0M**
  - Mental Health Services Act (Fund 1900) **-\$723k**
  - Fire District (Fund 2280) **-\$1.7M** (timing issue)

# First Quarter Financial Status Report

## Special Revenue & Other Funds (Attachment B)

- ADMHS Mental Health Services Fund (0044): **-\$2.0M**
  - Contracted Inpatient Beds **-\$2.2**
    - **-\$375k** of IMD (Institutes for Mental Disease)
    - **-\$1.8M** Aurora Vista Del Mar/Las Encinas

# ADMHS – Contracted Inpatient Beds

- Significant increase in contracted beds & costs occurred in FY 2014-15 (see graph on slide #10)
- 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
  - All new beds were budgeted to open at start of fiscal year

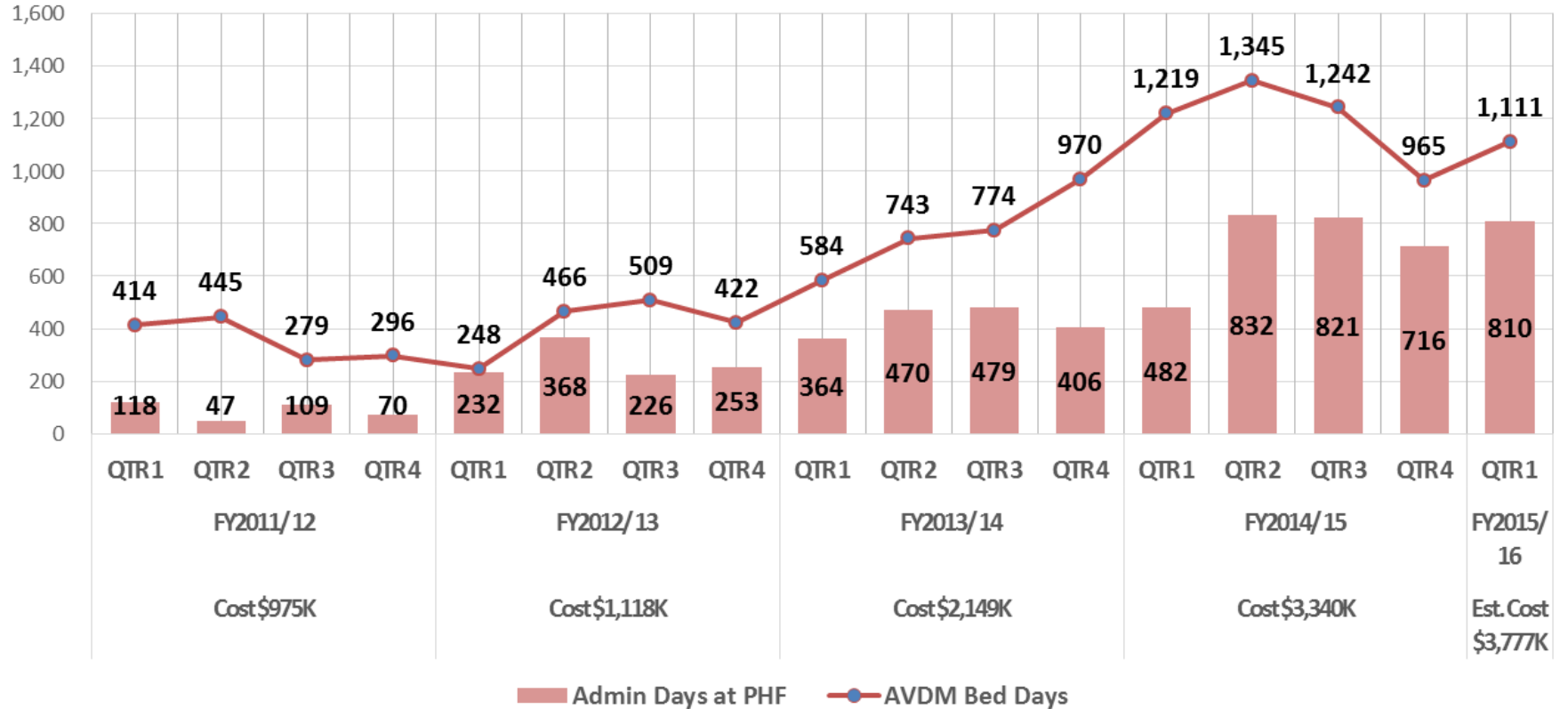


# ADMHS Plan for Additional Beds

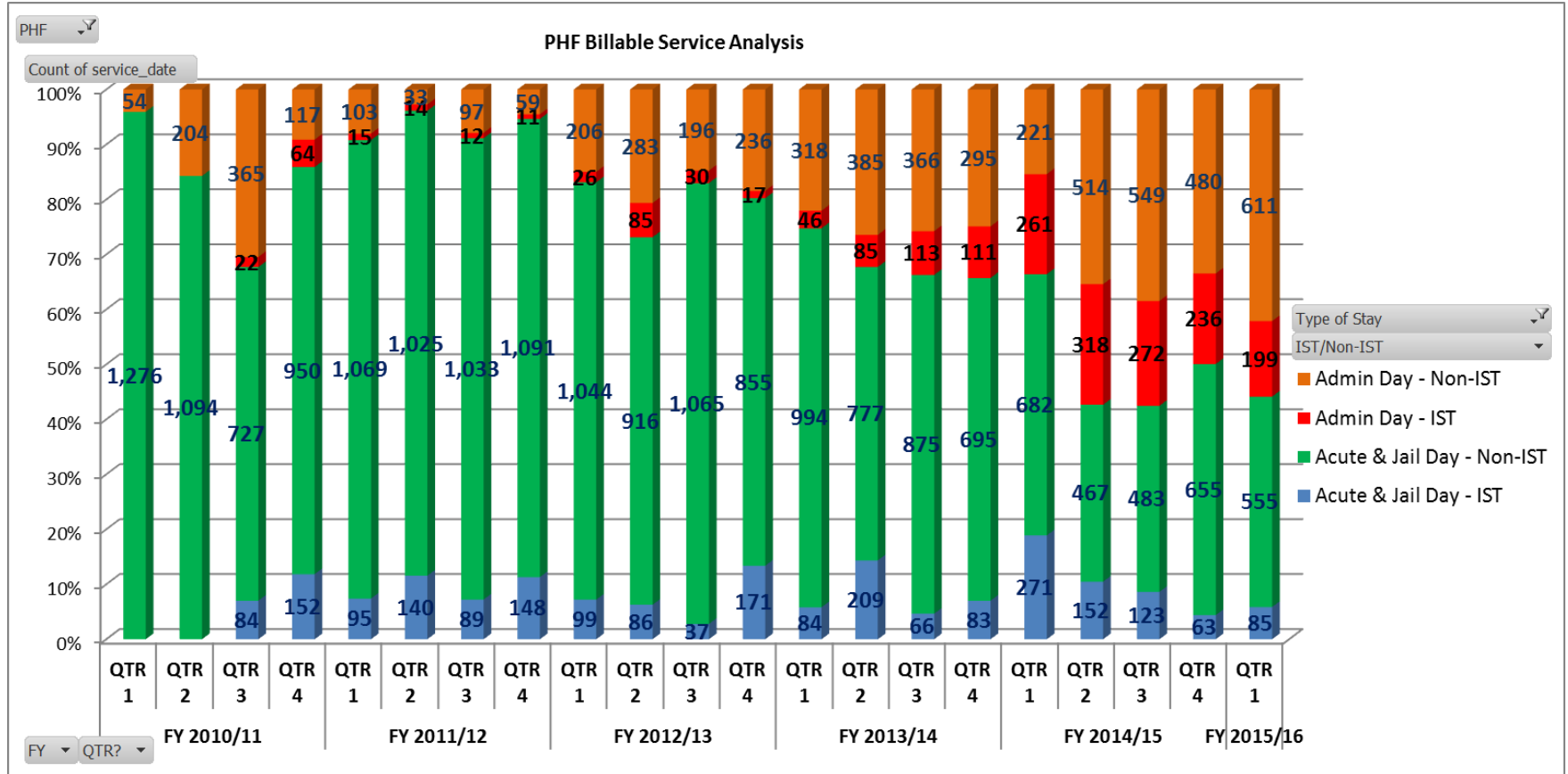
- 8 Beds - South County Crisis Residential Beds (opened mid-July 2015)
- 8 Slots\* – Crisis Stabilization Unit (CSU); target December 2015
- 6 Beds – Safe & Stable Housing, Alameda House, opening Nov. 2015; was delayed due to State backlog in certification of such facilities.
- 6 Beds – Safe & Stable Housing, Cottage Grove, opening is unknown. State is backlogged in the certification of such facilities.
- **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 Days



# PHF Bed Days (Acute vs. Admin)



# Fire Protection District

- Fire Protection District (2280) **-\$1.7M**
  - Temporary variance due to reimbursable overtime costs for State & Federal Fires
  - Budget Revision is in process to increase revenue projection for this support
  - Resolved within this Fiscal year

# Summary

- Signal Chart: 65 of 68 on or above target
- General Fund variance **+\$1.5M**
  - Improvement in Sheriff Department from last year
- Special Revenue variance **-\$1.2M**
  - Variance expected to turn positive after Fire District revision to budget additional revenue
  - Mental Health Services Fund projects expenditures \$2.0M over budget due to inpatient costs; too early to project revenues