



# FY 2017-18 Q1 FINANCIAL STATUS REPORT

**November 7, 2017**

Issued by the County Executive Office and Auditor-Controller

# Q1 Financial Status Report

- General Fund (Attachment A) **+\$661K**  
4 reportable variances
- Special Revenue & Other Funds (Attachment B) **+\$401K**  
2 reportable variances
- 66 of 68 Departments and Funds are positive or at budget as shown on signal chart



# General Fund **+\$661K**

(Attachment A)

- 4 reportable variances

General Revenues **+\$411K**

Sheriff's Department **(\$1.3M)**

Planning & Development **+\$441K**

General Services **+\$355K**

- Other departments are tracking on or ahead of budget



# General Revenues

Discretionary General Revenue Summary (in thousands):			
Source	Adopted FY 2017-18	Projected FY 2017-18	Variance Proj. vs. Adjusted
Significant Property Taxes	\$ 205,338	\$ 203,748	\$ (1,590)
RDA Dissolution Proceeds - One time	-	1,430	1,430
RDA Prop. Tax - Ongoing	5,977	5,977	-
Subtotal Property Taxes	\$ 211,315	\$ 211,155	\$ (160)
Cost Allocation Services	10,686	10,686	0
Local Sales Tax	10,658	10,535	(123)
Transient Occupancy Tax	11,797	11,974	177
Payments in Lieu of Tax	18	18	-
All Other Revenues	5,086	5,638	552
<b>Total Discretionary Revenues</b>	<b>\$ 249,560</b>	<b>\$ 250,007</b>	<b>\$ 447</b>
Use of Funds - Other Financing Uses	\$ 33,032	\$ 33,068	\$ (36)
<b>Projected Fiscal Year End Variance</b>			<b>\$ 411</b>





# Sheriff's Department (\$1.3M)

## Staffing & Overtime

- Salaries and Benefits (S&B) estimated (\$1.3M)
  - (\$2.2M) in Overtime
  - +\$900K in all other S&B accounts
  - Overtime down 13% from FY 16-17 Q1; still elevated compared to earlier fiscal years
- 44 funded vacancies as of 9/30/17
  - Add'l 18 sworn officers out on "4850" time; receive full S&B, positions still need to be backfilled
- Dept. has more flexibility with staffing in Patrol (OT down 30%) compared to Custody (OT up 10%)



# Other General Fund Departments

- **Planning & Development** **+\$441K**

Positive variance due to building permit revenues higher than budgeted, and salaries and benefits savings due to vacancies.

- **General Services** **+\$355K**

Positive variance is due mostly to salaries & benefits savings, partially offset by expected overage in deferred maintenance.



# Special Revenue & Other Funds +\$401K

*(Attachment B)*

- 2 reportable variances

Mental Health Services Fund (0044)	<b>(\$3.7M)</b>
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Workers' Comp Self Insurance (1911)	<b>+\$1.5M</b>
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- All other Special Revenue Funds tracking close to budget



# Mental Health Services Fund (\$3.7M)

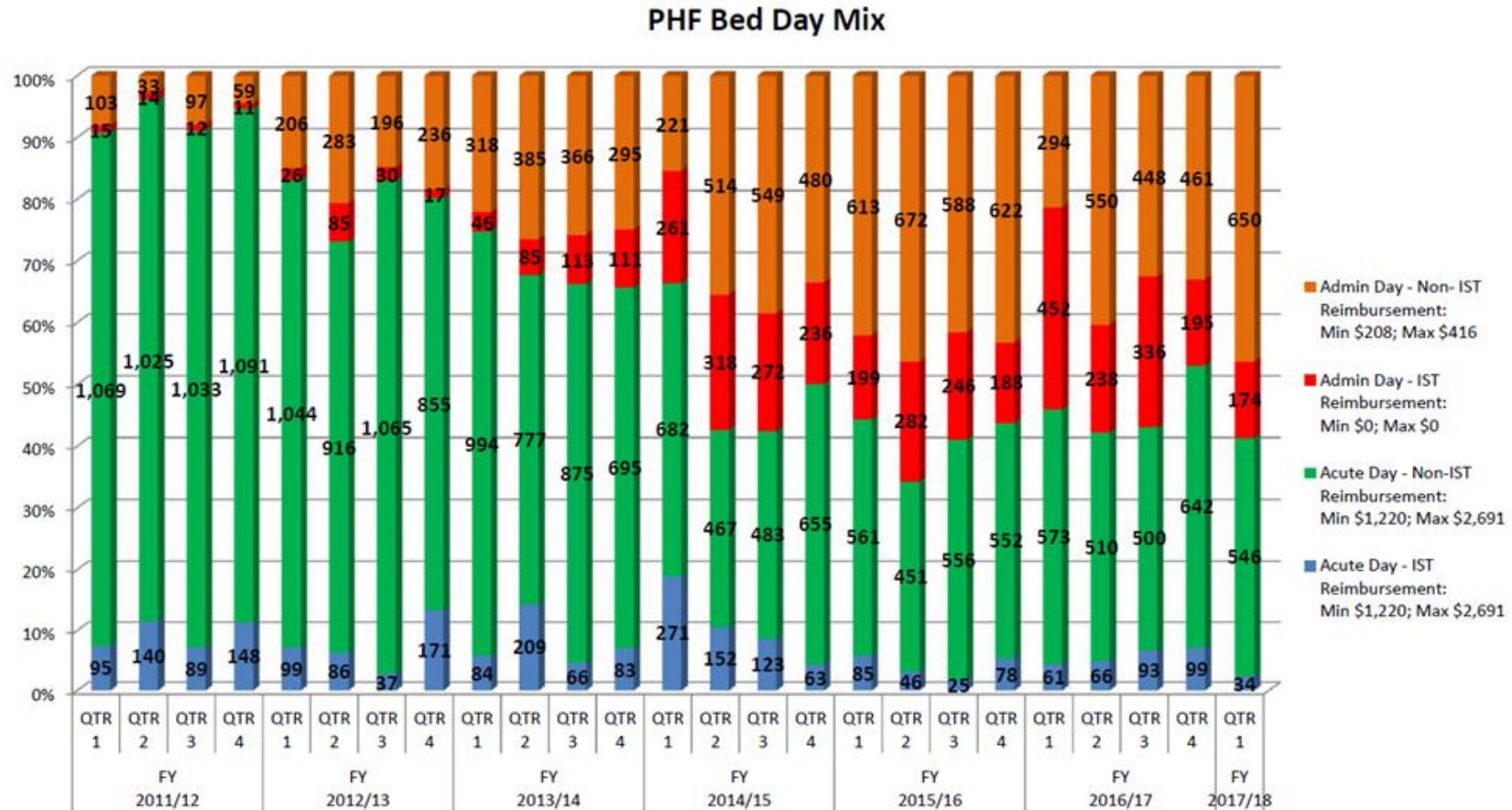
## Main drivers of the variance:

- Utilization at State Hospitals and Aurora Vista Del Mar in excess of adopted budget – (\$1.8M)
- Out of County use of IMD beds trend exceeding originally adopted budget – (\$900K)
- PHF revenue projected down due to IST/ADM days (non-billable) – (\$1.4M)
- Unanticipated revenue from Vehicle License Fees - \$400K





# PHF Bed Days (Acute vs. Admin)



# Workers' Comp Self Insurance +\$1.5M

## Main driver of the variance:

- Actual insurance premium less than projected during the budget development process



# Summary

- Signal Chart: 66 of 68 on or above target
- General Fund** variance **+\$661K**
  - Sheriff's Department overtime
  - General Service, Planning & Development and General Revenues positive variances
- Special Revenue** variance **+\$401K**
  - Mental health inpatient costs
  - Workers Comp Self Insurance Fund positive variance

## Quarterly Financial Update Signal Chart

For Quarter ending September 30, 2017

- 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	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
▲ General Revenues	● 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>Behavioral Wellness</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

# Recommended Actions

- A. Receive and file the FY 2017-18 Budget and Financial Status Report as of September 30, 2017.

