



Fiscal Year 2014-2015 Second Quarter Financial Status Report

2/17/2015
Issued by the
County Executive Office and
Auditor-Controller

Second Quarter Financial Status Report

General Fund (Attachment A) **+\$288k**

Special Revenue & Other Funds (Attachment B) **+2.6m**

- General Fund reportable variances;
 - District Attorney **-\$345K**
 - Sheriff **-\$2.0M**
 - General Services **+498K**
 - General Revenues **+\$1.2M**

Second Quarter Financial Status Report

- Special Revenue reportable variances;
 - Health Care **+2.7M**
 - Mental Health **-\$4.6M**
 - Fire **+\$1.8M**

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 & Comnty. Devmnt.
●	Community Services Dept.
●	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
●	Mental Health Services Act
●	Alcohol and Drug Programs
Social Services	
●	Social Services
●	IHSS Public Authority
Child Support	
●	Child Support Services
Sheriff	
●	Capital Projects - Jail

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

Quarterly Financial Update Signal Chart

For Quarter ending December 31, 2014

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

Variances: General Revenue

Discretionary General Revenue Summary (in thousands):				
Source	Adopted FY 2014-15	Adjusted FY 2014-15	Projected FY 2014-15	Variance Proj. vs. Adjusted
Significant Property Taxes	\$ 180,356	\$ 180,759	\$ 181,492	\$ 733
RDA Dissolution Proceeds - One time	-	-	-	-
RDA Prop. Tax - Ongoing	4,919	4,919	5,211	292
Subtotal Property Taxes	\$ 185,275	\$ 185,678	\$ 186,703	\$ 1,025
Cost Allocation Services	9,387	9,387	9,365	(21)
Local Sales Tax	7,309	7,309	7,535	226
Transient Occupancy Tax	7,401	7,401	7,700	299
Payments in Lieu of Tax	18	18	18	-
All Other	8,365	8,365	7,997	(368)
Total Discretionary Revenues	\$ 217,755	\$ 218,158	\$ 219,319	\$ 1,161

Variances: General Fund by Department (Attachment A)

(\$'s in thousands)

General Fund Variances by Department:

District Attorney	\$ (345)
Sheriff	(1,955)
All Other	<u>2,588</u>
Total General Fund Depts.	<u><u>\$ 288</u></u>

Variances: Special Revenue & Other Funds

(Attachment B, Pages 1-3)

SR & Other funds +\$2.6M

- Health Care (Fund 0042) **+\$2.7M**
 - Revenues: **+\$1.4M** Medi-Cal, **+\$550K** Medicare & **+\$991K** 1991 Realignment
 - Salaries & Benefits: **-\$1.3M**

Variances: Special Revenue & Other Funds

(Attachment B, Pages 1-3 continued)

- ADMHS Mental Health Services Fund (0044):
-\$4.6M
 - Inpatient contract beds **-\$3.6M**
 - Medi-Cal and Medicare **-\$1.1M**
 - Allocated Admin **-\$1.6M**
 - SB-90, Realignment and other **+\$1.7M**

ADMHS Budget Issues

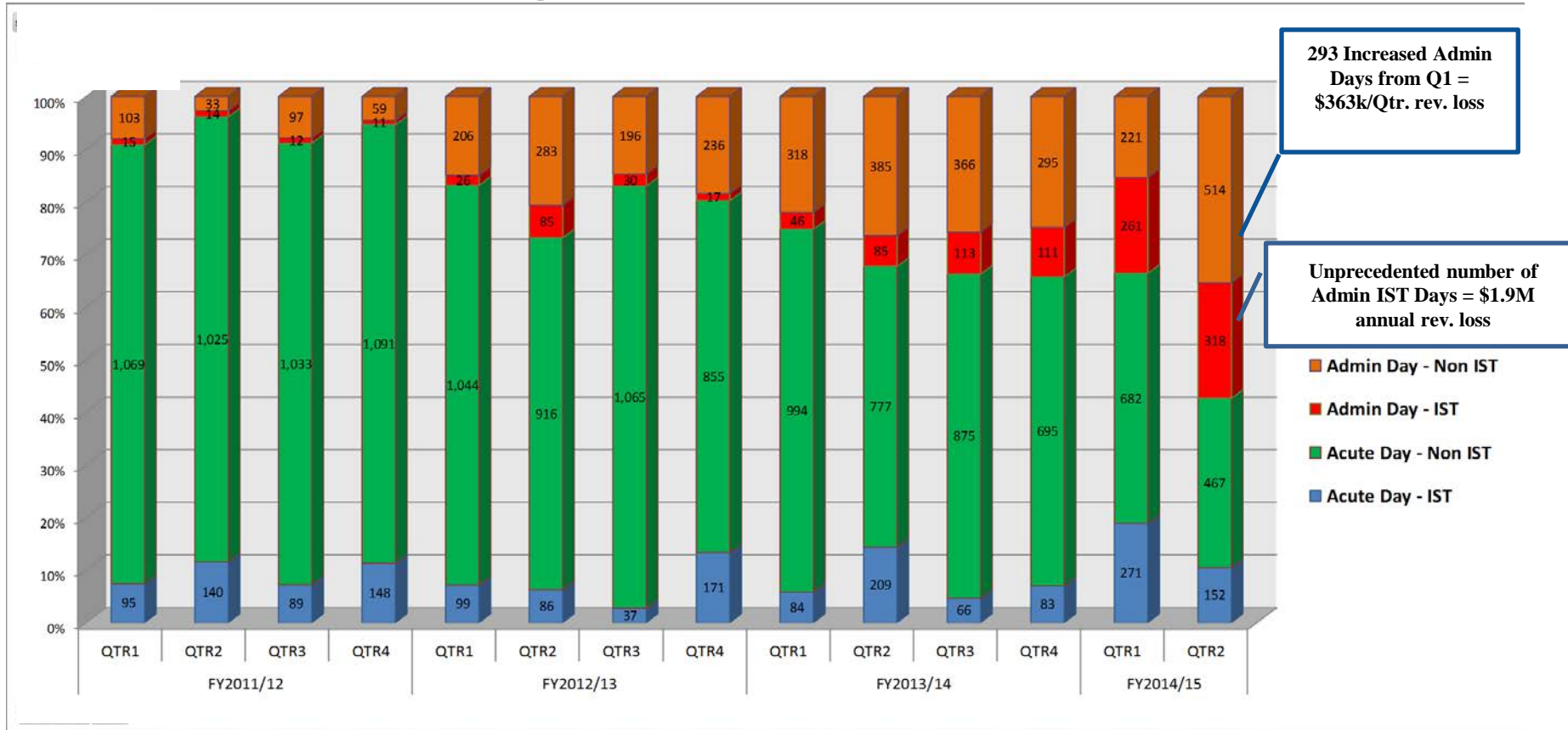
Area	Q1	Q2	Variance
Inpatient costs	\$ (2.5)	\$ (3.6)	\$ (1.1)
Revenue:			
Medi-Cal	0.6	(0.1)	(0.7)
MediCare	-	(1.0)	(1.0)
Allocated Admin	-	(1.6)	(1.6)
SB-90	0.5	0.5	-
Other Sources	-	1.2	1.2
Total Variance	\$ (1.4)	\$ (4.6)	\$ (3.2)

Contract
Beds –
AVDM &
IMD's

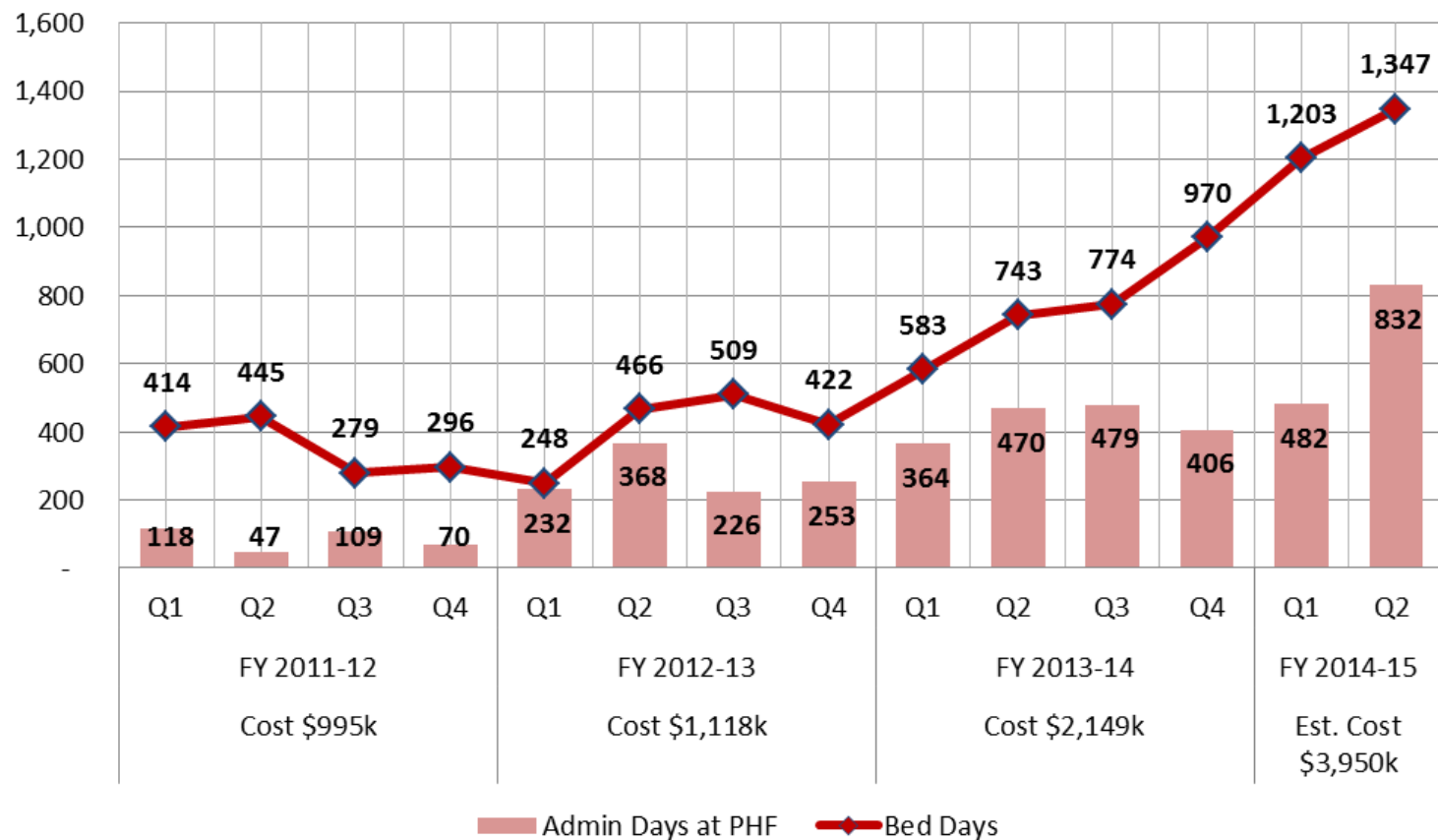
Increased
Admin days
= less billing

Impacted by
delay in new
programs

PHF Bed Days (Acute vs. Admin)



Aurora Vista Inpatient Acute Bed Days



Summary

- Signal Chart: 65 of 68 on or above target
- General Fund variance **+\$288K**
- General Revenue variance **+\$1.2**
- Overall most Departments are continuing to generate savings:
 - Salary & Benefits **+\$558K**
 - Services & Supplies **+\$819K**
- Continue to monitor Sheriff & Mental Health Fund