



# 3<sup>rd</sup> Quarter Budget Report FY 2020-2021

May 4, 2021

# Introduction

- The first 2 Quarters of FY 2020-21 started with a strong growth trend in Sales Tax receipts.
  - 2<sup>nd</sup> Quarter 2021 receipts reflect a growth of 7.93% above 2020
- At 3<sup>rd</sup> Quarter FY 2020-21 the Budget team is reporting a projected carryforward of \$3.4 million

# Presentation Outline

- FY 2020-21 Budget Goals and Priorities
- Work Continues
- FY 2020-21 Non-Departmental Revenue Projections
- End of Year Projections
- 4-Year Comparison – Surplus(Deficit) Budgets
- Projected Fund Balance Summary
- COVID-19 Incurred Costs & FEMA Assistance
- CARES Funding Allocated
- Reserve Accounts
- Human Resources Update
- Positive Tax Projections
- CEO Recommendations to the Board

# Board Goals and Priorities

- Fiscal Stability
- Financial Sustainability
- Organizational Development
- Investment in Roads
- Economic/Business Development
- Support for Emergency Services
- Disaster Recovery and Resiliency
- Local Homeless Issues
- Support Community Partners

## Work Continues

- ◉ Despite COVID-19 the County continues to serve the Community
- ◉ PSPS Preparation
- ◉ Drought Emergency Declaration
- ◉ Debris Clean up and water shed protection
  - ◉ 2 fires in fall 2020 completed

For Non-Departmental Revenues, See Exhibit A

Lloyd Weer, Auditor Controller

**FY2020-21 End of Year Projections**  
**Budget Unit 1000 Surplus vs Top 15 Over-budget Departments/Programs**

| Budget Unit | Description / Department Name    | 2020-21 Revised Budget | 2020-21 End of Year Projections | Variance    |
|-------------|----------------------------------|------------------------|---------------------------------|-------------|
| 1000        | Non-Discretionary Revenue Totals | (63,276,006)           | (65,676,006)                    | 2,400,000   |
| 2310        | Sheriff-Coroner Total            | 14,724,942             | 16,678,353                      | (1,953,411) |
| 2070        | District Attorney                | 4,535,356              | 5,496,155                       | (960,799)   |
| 2080        | Public Defender Total            | 2,401,650              | 3,219,559                       | (817,909)   |
| 5710        | IHSS                             | 1,618,083              | 2,020,318                       | (402,235)   |
| 2012        | Court Collections                | (708,100)              | (368,622)                       | (339,478)   |
| 2560        | Probation                        | 1,408,678              | 1,675,492                       | (266,814)   |
| 2086        | Conflict Defender                | 130,400                | 350,000                         | (219,600)   |
| 1940        | Miscellaneous                    | 5,478,478              | 1,708,614                       | 3,769,864   |
| 2851        | Planning & Building              | 1,896,782              | 1,000,753                       | 896,029     |
| 2810        | Cannabis                         | 417,172                | 157,066                         | 260,106     |
| 1910        | Land Improvement                 | 1,092,770              | 885,583                         | 207,187     |
| 1120        | Accessors                        | 1,736,357              | 1,540,830                       | 195,527     |
| 2710        | Agriculture                      | 513,891                | 357,744                         | 156,147     |
| 1810        | Economic Development             | 567,371                | 436,553                         | 130,818     |

BU 1000 Available Revenues: 2,400,000  
 Subtotal, Major Dept. Deficits: (4,960,246)  
 Subtotal, All Other Dept. Deficits: (478,382)  
Total, All Dept. Surplus: 6,444,231  
 FY 2020-21 Fund Balance Remaining: 3,405,604

### 4-Year Comparison Surplus (Deficit) Budgets

| Budget Unit | Description / Department Name | FY 2017-18  | FY 2018-19 | FY 2019-20 | FY 2020-21 Projection |
|-------------|-------------------------------|-------------|------------|------------|-----------------------|
| 1120        | Accessors                     | 56,810      | 238,290    | 248,769    | 195,527               |
| 1810        | Economic Development          | (48,395)    | 10,107     | 111,318    | 130,818               |
| 1910        | Land Improvement              | 76,076      | 84,301     | 200,828    | 207,187               |
| 2012        | Court Collections             | (9,983)     | (54,100)   | 5,340      | (339,478)             |
| 2070        | District Attorney             | 404,865     | 167,058    | (243,334)  | (960,799)             |
| 2080        | Public Defender Total         | 190,119     | 6,066      | (129,962)  | (817,909)             |
| 2086        | Conflict Defender             | (169,695)   | (204,338)  | (39,381)   | (219,600)             |
| 2310        | Sheriff-Coroner Total         | (1,368,622) | (340,921)  | (534,568)  | (1,953,411)           |
| 2510        | Jail                          | (1,782)     | 167,502    | (548,663)  | 21,971                |
| 2550        | Juvenile Hall                 | (257,196)   | 314,936    | 79,576     | 88,529                |
| 2560        | Probation                     | 678,697     | 211,437    | (84,752)   | (266,814)             |
| 2710        | Agriculture                   | (454,073)   | (321,003)  | 604,117    | 156,147               |
| 2810        | Cannabis                      | 44,906      | (48,765)   | 236,346    | 260,106               |
| 2851        | Planning & Building           | 201,282     | 635,623    | 367,679    | 896,029               |



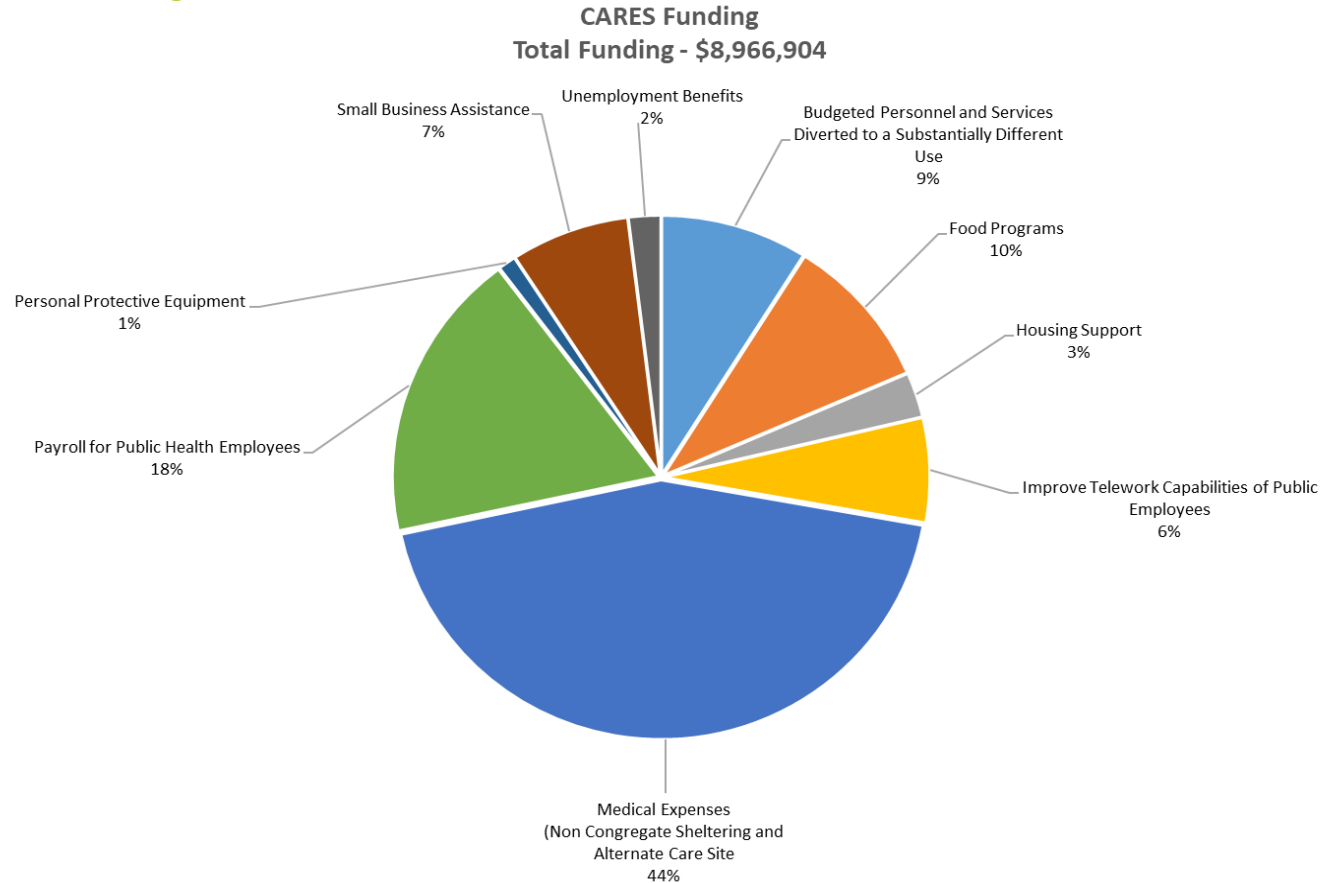
## Projected Fund Balance Summary

|                                    |                    |
|------------------------------------|--------------------|
| ● BU 1000 Available Revenues       | \$2,400,000        |
| ● <b>Total All Dept. Deficits:</b> | <b>(4,960,246)</b> |
| ● Estimated All Dept. Surplus:     | 6,444,231          |
| <b>FY 2020-21 Fund Balance</b>     | <b>\$3,405,604</b> |

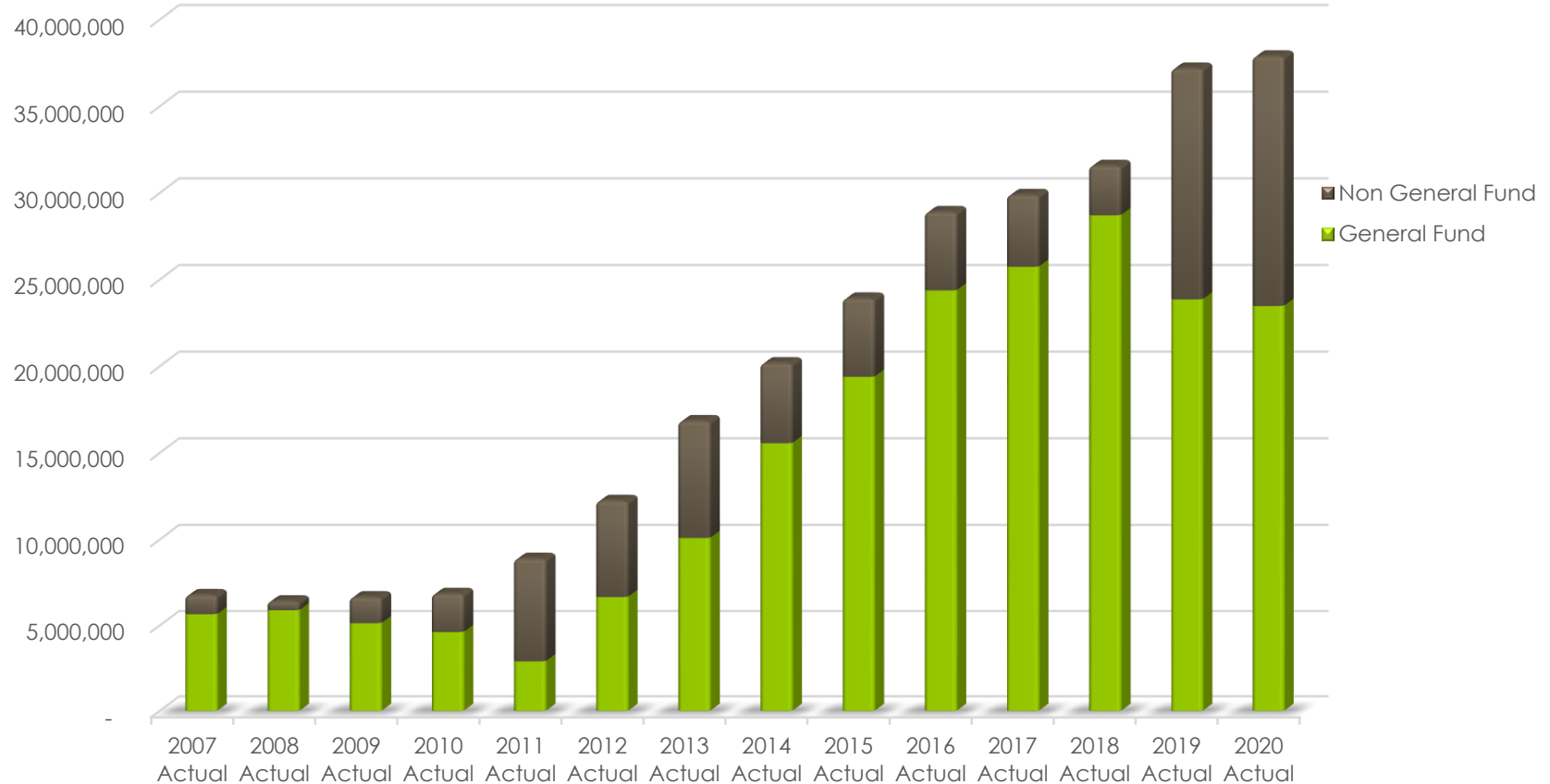
# COVID-19 Incurred Costs & FEMA Assistance

| Eligible Costs                             | Incurred Costs    | FEMA Obligated Amount | Payments Received from FEMA |
|--|-------------------|-----------------------|-----------------------------|
| Emergency/Department Operation Center      | 1,696,000         | 1,005,250             | -                           |
| Emergency Medical Care/Alternate Care Site | 565,000           | 336,204               | -                           |
| Great Plates                               | 7,929,000         | 1,910,499             | 1,053,399                   |
| Non Congregant Shelter/Roomkey             | 1,258,000         | 339,598               | 101,250                     |
| Testing                                    | 206,000           | -                     | -                           |
| <b>Total</b>                               | <b>11,654,000</b> | <b>3,591,551</b>      | <b>1,154,649</b>            |

# CARES Funding Allocated



# Reserve Accounts



# Human Resources Update

- Recruitment Summary
  - Hired 102 new employees
    - 55 full time employees
    - 47 extra help
  - 60 employment terminated
    - 49 full time employees
    - 11 extra help
- Workforce Development trainings
  - 14 webinar trainings with 18 attendees each
    - Total of 252 participants
- On Demand Learning
  - Target/Vector Solutions expanded access for 145 new On-Demand trainings in the areas of technical skills, general professional development skills and management/supervisory skills.

# Positive Tax Projections

- Estimated Gain
  - Cannabis Tax Revenue \$1,000,000
  - Sales Tax \$800,000
  - Transient Occupancy Tax (TOT) \$500,000
- Based on the above additional revenue
- **Total Discretionary Revenue impact \$2,300,000**

## 3<sup>rd</sup> Quarter Recommendations

- **Accept the FY 2020-21 3<sup>rd</sup> Quarter Report**
- **Accept Adjustments as described in Attachment A and B**
- **Adopt Resolution amending the current FY 2020-21 Adopted Budget**



# Questions?

## 3<sup>rd</sup> Quarter Budget Report FY 2020-21