

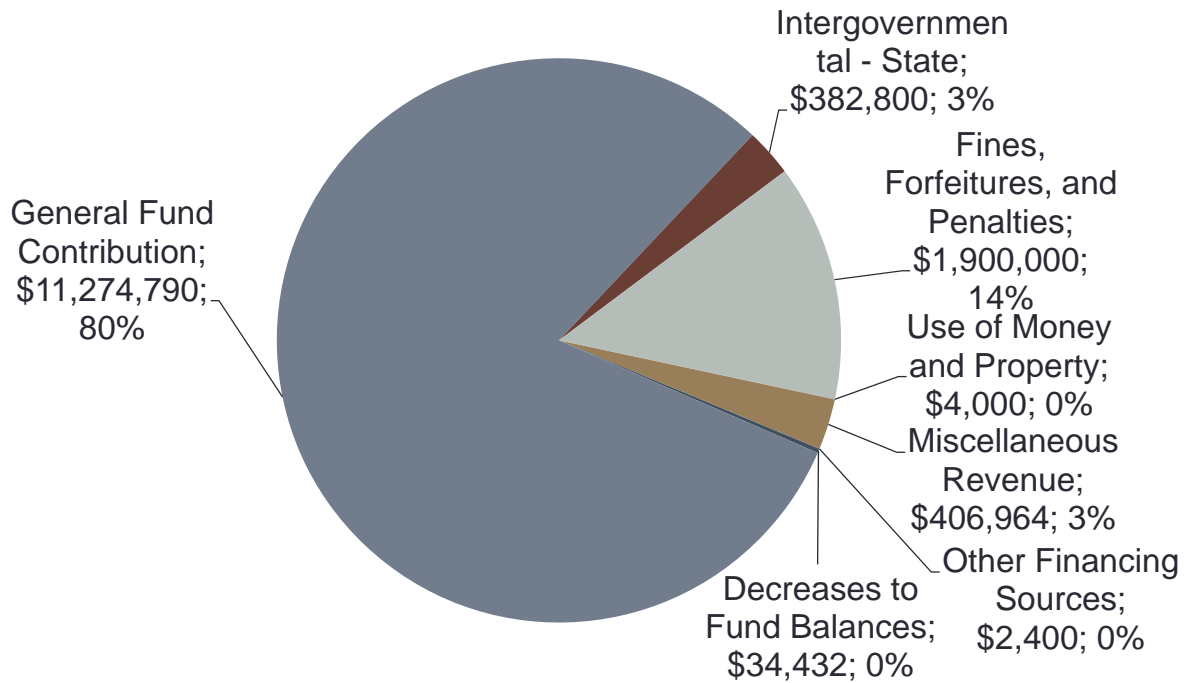


## **General County Programs Summary**

- ∂ Operating \$5,050,178
- ∂ Capital \$0
- ∂ General Fund \$15,443,200
- ∂ FTE's - None
- ∂ One-Time Use of Fund Balance  
\$5,347,280
- ∂ Service Level Reductions - None
- ∂ Expansion Requests - None

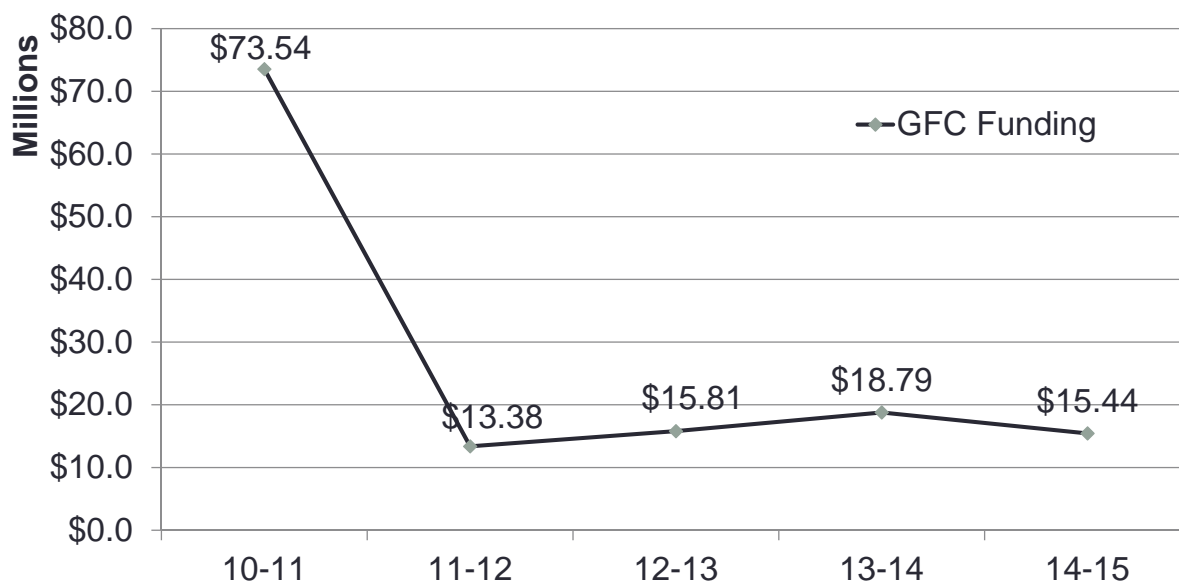
# General County Programs

**FY 14-15 Source of Funds**



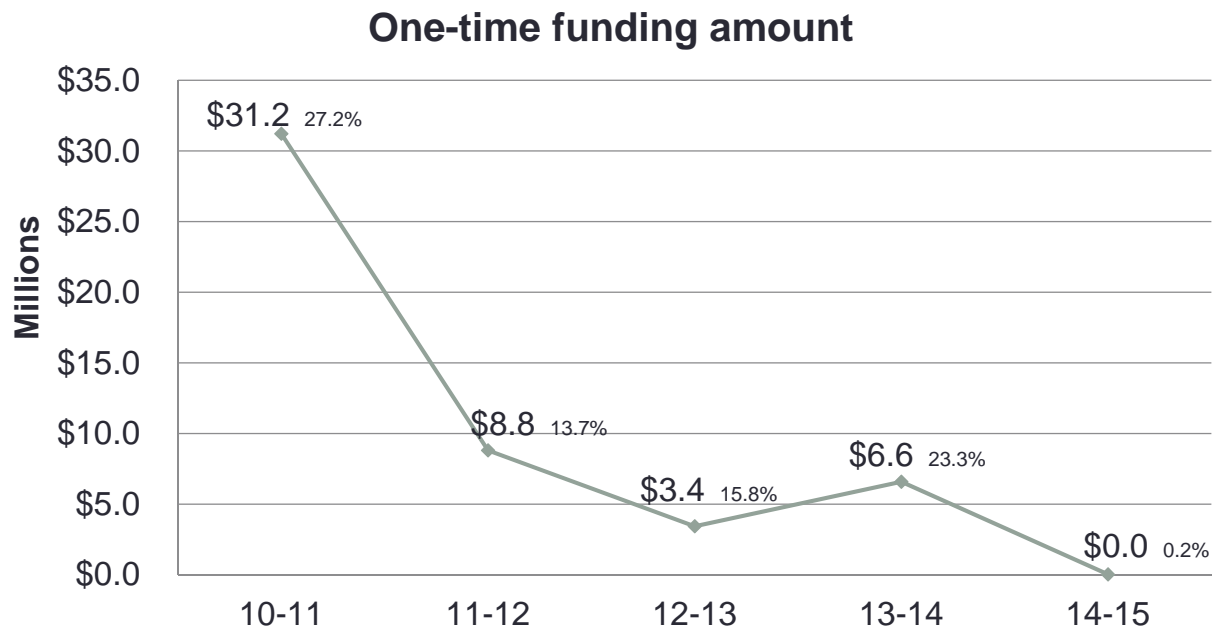
# General County Programs

## GFC 5 Year Summary



# General County Programs

## 5 Year Summary Use of One-Time



# General County Programs

## FY 2013-14 Anticipated Accomplishments

- Maintained funding for Children's Healthcare Initiative
- Continued to set aside funding for the Northern Branch Jail
- Increased Supplemental Funding for Roads Maintenance at Board's direction
- Continued support for South County Task Force and the Central Coast Collaborative on Homelessness
- Set aside funds into committed fund balances for future years (Strategic Reserve, facilities maintenance and contingences)

# **General County Programs FY 2014-15 Objectives**

- Fund capital/infrastructure projects based on identified needs, priorities and available funding
- Continue current level of support for Children's Healthcare Initiative
- Continue to Fund Northern Branch Jail Operations as planned
- Continue to build Strategic Reserve and other committed fund balances for future use
- Continue support for South County Task Force and the Central Coast Collaborative on Homelessness
- Transfer Human Services Commission to General County Programs

# **General County Programs FY 2015-16 Objectives**

- Continue to fund Northern Branch Jail Operations and complete requirements to proceed to construction phase
- Identify County deferred maintenance projects and develop long term funding plan
- Continue to build Strategic Reserve

# General County Programs Summary

- Continue funding of current and future projects, as directed by the Board of Supervisors and County policy

# General County Programs Fund Balances

<b>General Fund Key Discretionary Fund Balance Components Detail</b>				
<b>Fund Balance Component</b>	<b>7-1-2013 Beginning Balance</b>	<b>2013-2014 Estimated Changes</b>	<b>6-30-2014 Estimated Balance</b>	<b>6-30-2015 Projected Balance</b>
Capital Outlay	\$ 908,189	\$ (889,000)	\$ 19,189	\$ 19,189
Road Projects	-	-	-	-
Litigation	1,662,705	(443,016)	1,219,689	696,542
Salary & Benefits Reductions	5,126,311	-	5,126,311	1,779,911
Deferred Maintenance	1,920,118	(1,187,754)	732,364	1,232,364
Audit Exceptions	7,046,835	(4,896,596)	2,150,239	2,150,239
New Jail Operations	-	3,300,000	3,300,000	7,900,000
Program Restoration	14,740	169,090	183,830	5,315,165
Contingencies	588,899	1,487,640	2,076,539	2,576,539
Strategic Reserve	21,240,803	4,288,798	25,529,601	26,529,601
<b>TOTAL</b>	<b>\$ 38,508,600</b>	<b>\$ 1,829,162</b>	<b>\$ 40,337,762</b>	<b>\$ 48,199,550</b>

# General County Programs

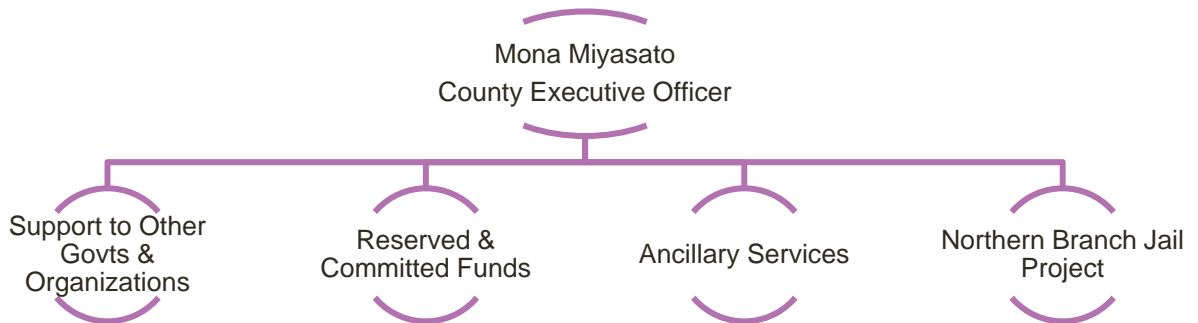
## Budget & Full-Time Equivalents (FTEs) Summary

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Operating	\$ 5,050,178
Capital	\$ -
FTEs	-

## Budget Programs Chart

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# General County Programs

## Mission Statement

Deliver County services in accordance with the Board of Supervisors' strategic goals, operational priorities, and budgeted resources.

## Department Description

The General County Programs budget contains those programs and projects which are not directly associated with one specific department. Programs may move into or out of General County Programs from other departments as they become established and a more appropriate department structure is identified. These General County programs currently include:

- Support to Other Governments & Organizations including the Children's Health Initiative, Human Services Commission, LAFCO, Montecito Fire Westmont Annexation and support to the Betteravia Child Care Center.
- Reserved & Committed Funds consisting of increases and decreases to committed fund balances, Criminal Justice Facilities and Courthouse Construction debt service payments.
- Ancillary Services which consists of debt service payments for General Fund projects, Public and Educational Access, Board support, Gang Task Force support, and general administration.
- Northern Branch Jail Project, (the capital construction project), funded in part with AB 900 grant funds and intended to provide a 376 bed jail facility just outside the City of Santa Maria.

## 2013-14 Anticipated Accomplishments

### Support: Other Governments & Organizations

- Maintained the existing level of funding for \$1 million for the multi-year effort to provide health insurance to uninsured children in Santa Barbara County.

## Reserved & Committed Funds

- Set aside funding for future operations of the Northern Branch Jail in the amount of \$3.3 million, a \$1.3 million increase from the \$2 million set aside the previous year.
- Set aside funds to committed fund balance for facilities maintenance, strategic reserve, road projects, and contingencies. (See table of Key Discretionary Fund Balance Components below).
- Based on Board direction, increased supplemental funding for Roads maintenance to \$2.5 million in FY 2013-14 (previously \$0.5 million of General Funds).

## Ancillary Services

- Continued support of the South County Gang Task Force and the Central Coast Collaborative on Homelessness projects.

## Northern Branch Jail Project

- Successfully completed State review of the schematic design and design development submission in compliance with the approved project schedule and terms and conditions for "preliminary plans" approval.
- Initiated planning for the construction award process including identifying roles and responsibilities, establishing a strategy for prequalifying prime contractor and major trade subcontractors, and exploring potential capture of direct sales tax.
- Updated the Northern Branch Jail staffing and operations cost estimates.

## 2014-16 Objectives

### Support: Other Governments & Organizations

- Continue the current level of support of \$1 million to the Children's Healthcare Initiative.



# General County Programs

- Move the Human Services Commission from Community Services to General County Programs.

## **Reserved & Committed Funds**

- Continue to fund the Northern Branch Jail Operations fund in the amounts of \$4.6 million in FY 2014-15 and \$6.1 million in FY 2015-16.
- Fund capital/infrastructure projects based on identified needs, priorities, and available funding sources.
- Identify County deferred maintenance projects in the General Services, Public Works, and the Parks Division of Community Services Department and develop a long-term funding plan to address these needs.
- Continue to build the County's Strategic Reserve.

## **Ancillary Services**

- Continue to support the Central Coast Coalition on Homelessness and the South Coast Gang Task Force projects at the current level of funding.

## **Northern Branch Jail Project**

- Complete the construction documents for the Northern Branch Jail project and secure State approval to proceed with the construction phase. Initiate reimbursement of State eligible expenditures.
- Complete prequalification of eligible prime contractors and major trade subcontractors, award a construction contract, and commence construction of the Northern Branch Jail.

## **Discretionary Fund Balance Components**

The information below describes the fund balance accounts on the following page:

**Capital:** Provides one-time funds to support unexpected and unbudgeted capital projects that arise during the fiscal years.

**Roads:** This fund balance account supplements other Roads revenues for additional maintenance

funding. As identified in the Public Works Road Maintenance Annual Plan, additional funding is needed to prevent further deterioration of our road infrastructure. These funds provide only a portion of what is needed and a comprehensive long-term funding plan for deferred maintenance, including the Roads fund, is planned to be developed in FY 2014-15.

**Litigation:** This contains funds for outside counsel and potential litigation settlements not covered by the County Liability Self-Insurance Fund, giving the County the ability to address unforeseen settlements without negatively impacting the adopted Operating Budget.

**Salary and Benefits Reductions:** Contains savings set aside from FY 2011-12 concession savings which will fund negotiated salary increases in FY 2014-15.

**Deferred Maintenance & Repair:** Designated for the backlog of deferred maintenance and repairs at County roads, buildings and parks.

**Audit Exceptions:** This reserve was originally established in FY 2007-08 to address potential audit exceptions in the Alcohol, Drug and Mental Health Services (ADMHS) Department associated with Cost Report Settlements and subsequently was increased to include the non-General Fund portion of the Public Health Department's Multi-agency Integrated System of Care (MISC) program. The projected balance of \$2.2 million at June 30, 2014 represents the remaining reserve for these estimated prior liabilities, primarily covering FY 2006-07 through FY 2008-09 MISC program. The Strategic Reserve has been identified as the source for the General Fund portion of the MISC liability, currently estimated at \$2.8 million. ADMHS is subject to audit and potential adjustments for FY 2006-07 through the most recently completed fiscal year, as these audits have not yet occurred.

**Northern Branch Jail Operations:** This fund was established in FY 2011-12 to set aside General Funds for the ongoing operations of the new Northern Branch Jail, estimated to complete construction in mid-2018. Each year an increasing amount of General Funds will be set aside so that when the jail is operations, the



# General County Programs

ongoing annual cost of operations will be fully funded with a combination of established annual General Fund Contribution and use of funds from this New Jail Operations fund.

**Program Restoration:** Designated to fund departmental programs which are a priority for the Board of Supervisors that would otherwise be reduced or eliminated.

**Contingency:** Used to cover additional unforeseen financial situations during the fiscal year that cannot be covered by a department's existing budget.

**Strategic Reserve:** In FY 1997-98, the Board established a goal of a \$25 million Strategic Reserve. Subsequently, a Budget Policy was established to have an amount equal to approximately 30 days of operating revenue or about \$28 million for FY 2014-15. The FY 2013-14 year end Strategic Reserve is currently projected to be \$25.7 million and is after appropriation of \$3.9 million in SB1022 matching funds towards the expansion of the North Branch Jail for an additional 228 beds. The Strategic Reserve target for FY 2013-14 was \$26.7 million. This balance will be adjusted based on the FY 2013-14 year end results.

## *Changes & Operational Impact: 2013-14 Adopted to 2014-15 Recommended*

### **Expenditures**

- Net operating expenditure increase of \$1,124,000:
  - +\$1,070,000 increase to Other Charges comprised almost entirely of the cost of the Human Services Commission moving to General County Programs from Community Services (+\$1,082,000)
  - +\$45,000 increase to Services and Supplies for the increase to the Board of Supervisors discretionary funding (+\$25,000), reduced expenditures for the

Northern Branch Jail project (-\$89,000), and the operating costs for the Human Services Commission moving to General County Programs from Community Services (+\$108,000)

- Net non-operating expenditure decrease of \$7,895,000 is primarily due to:
  - (-\$7,189,000) FY 2012-13 year end fund balance lapsing to Strategic Reserve in FY 2013-14.
  - (-\$4,516,000), reduced transfers to Alcohol, Drug & Mental Health Services
  - (-\$2,000,000) decrease in Roads funding, one time funding used in FY 2013-14
  - (-\$380,000) lower Debt Service
  - (-\$295,000) reduced need for cost allocation offset for the Fire Department
  - +\$5,303,000 increase to the set-aside in Program Restoration, reflecting estimated one-time funds available for future appropriations, and
  - +\$1,300,000 annual increase in Northern Branch Jail Operations funding

These changes result in recommended operating expenditures of \$5,050,000 and non-operating expenditures of \$18,950,000, resulting in total expenditures of \$24,000,000. Non-operating expenditures primarily include transfers and increases to fund balances.

### **Revenues**

- Net operating revenue decrease of \$142,000:
  - \$106,000 decrease to Miscellaneous Revenue due to the expiration of the Greka Settlement (-\$108,000)
  - \$36,000 decrease to Intergovernmental Revenue due to the reduction to the federal Subsidy on RZED Bonds (Debt Service COP offset)

# General County Programs

- Net non-operating revenue decrease of \$6,629,000:
  - -\$3,348,000 decrease in General Fund
  - -\$3,415,000 decreased use of Fund Balance (Strategic Reserve, Capital Outlay, Audit Exceptions, Facilities Maintenance) for projects

These changes result in recommended operating revenues of \$2,694,000, non-operating revenues of \$21,306,000, resulting in total revenues of \$24,000,000. Non-operating revenues primarily include General Fund Contribution, transfers and decreases to fund balances.

## *Changes & Operational Impact: 2014-15 Recommended to 2015-16 Proposed*

The FY 2015-16 budget is increasing by \$10,644,000. This is due to increased expenditures for the pre-construction phase of the Northern Branch Jail project of \$15,474,000 and less being set aside for Program Restoration (-\$6,315,000), partially offset by an increase in the set aside for the New Jail Operations fund (+\$1,300,000).

# General County Programs

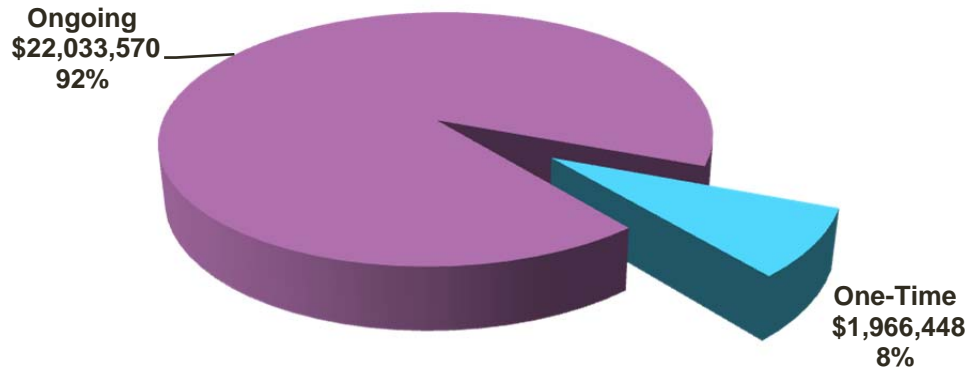
## *Fund Balance Components Detail*

<b>General Fund Key Discretionary Fund Balance Components Detail</b>				
<b>Fund Balance Component</b>	<b>7-1-2013 Beginning Balance</b>	<b>2013-2014 Estimated Changes</b>	<b>6-30-2014 Estimated Balance</b>	<b>6-30-2015 Projected Balance</b>
Capital Outlay	\$ 908,189	\$ (889,000)	\$ 19,189	\$ 19,189
Road Projects	\$ -	\$ -	\$ -	\$ -
Litigation	\$ 1,662,705	\$ (443,016)	\$ 1,219,689	\$ 696,542
Salary & Benefits Reductions	\$ 5,126,311	\$ -	\$ 5,126,311	\$ 1,779,911
Deferred Maintenance	\$ 1,920,118	\$ (1,187,754)	\$ 732,364	\$ 1,232,364
Audit Exceptions	\$ 7,046,835	\$ (4,896,596)	\$ 2,150,239	\$ 2,150,239
New Jail Operations	\$ -	\$ 3,300,000	\$ 3,300,000	\$ 7,900,000
Program Restoration	\$ 14,740	\$ 169,090	\$ 183,830	\$ 5,315,165
Contingencies	\$ 588,899	\$ 1,487,640	\$ 2,076,539	\$ 2,576,539
Strategic Reserve	\$ 21,240,803	\$ 4,288,798	\$ 25,529,601	\$ 26,529,601
<b>TOTAL</b>	<b>\$ 38,508,600</b>	<b>\$ 1,829,162</b>	<b>\$ 40,337,762</b>	<b>\$ 48,199,550</b>

# General County Programs

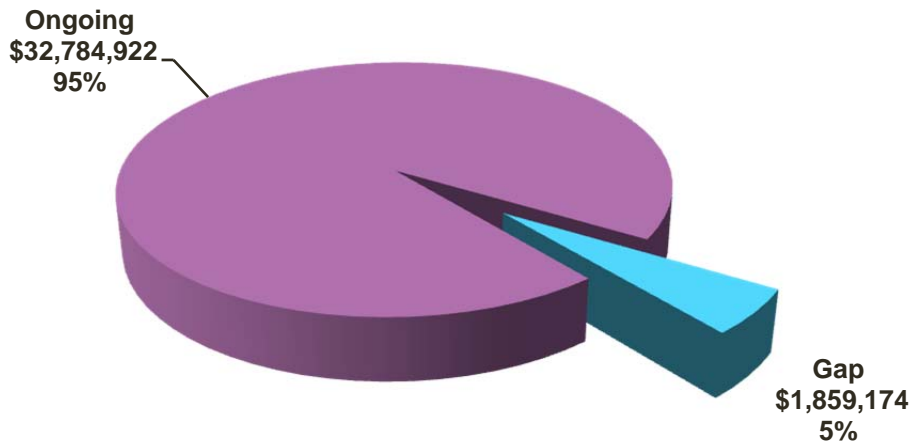
## Gap Charts

### FY 2014-15 Recommended Budget



The FY 2014-15 Recommended Budget identifies one-time sources of \$1,966,000 to be used for the Northern Branch Jail construction project costs that are not ongoing expenditures.

### FY 2015-16 Proposed Budget



The FY 2015-16 Proposed Budget identifies one-time sources of \$1,859,000 to be used for the Northern Branch Jail construction project costs and are not ongoing expenditures.

# General County Programs

## Budget Overview

Staffing By Budget Program	2012-13 Actual	2013-14 Adopted	Change from FY13-14 Ado to FY14-15 Rec	2014-15 Recommended	2015-16 Proposed
Ancillary Services	0.09	-	-	-	-
Total	0.09	-	-	-	-
<b>Budget By Budget Program</b>					
Support to Other Governments & Organ	\$ 1,581,555	\$ 1,115,100	\$ 1,210,324	\$ 2,325,424	\$ 2,326,344
Reserved & Committed Funds	3,192,159	-	-	-	-
Ancillary Services	367,488	267,550	2,382	269,932	210,500
Northern Branch Jail Project	375,965	2,544,000	(89,178)	2,454,822	17,928,490
Total	\$ 5,517,167	\$ 3,926,650	\$ 1,123,528	\$ 5,050,178	\$ 20,465,334
<b>Budget By Categories of Expenditures</b>					
Salaries and Employee Benefits	\$ 42,498	\$ 61,500	\$ 8,500	\$ 70,000	\$ 70,000
Services and Supplies	1,510,955	3,693,050	45,322	3,738,372	19,186,990
Other Charges	3,963,714	172,100	1,069,706	1,241,806	1,208,344
Total Operating Expenditures	5,517,167	3,926,650	1,123,528	5,050,178	20,465,334
Other Financing Uses	5,947,779	10,392,130	(7,190,900)	3,201,230	2,783,704
Increases to Fund Balances	28,648,321	16,452,742	(704,132)	15,748,610	11,395,058
Fund Balance Impact (+)	614,033	256	(256)	-	-
Total	\$ 40,727,299	\$ 30,771,778	\$ (6,771,760)	\$ 24,000,018	\$ 34,644,096
<b>Budget By Categories of Revenues</b>					
Fines, Forfeitures, and Penalties	\$ 1,795,409	\$ 1,900,003	\$ (3)	\$ 1,900,000	\$ 1,900,000
Use of Money and Property	230,011	4,000	-	4,000	4,000
Intergovernmental Revenue	401,049	419,288	(36,488)	382,800	16,524,741
Miscellaneous Revenue	419,265	512,925	(105,961)	406,964	79,592
Total Operating Revenues	2,845,734	2,836,216	(142,452)	2,693,764	18,508,333
Other Financing Sources	9,743,900	370,518	120,256	490,774	2,400
Intrafund Expenditure Transfers (-)	-	-	25,000	25,000	-
Decreases to Fund Balances	8,815,823	8,762,626	(3,415,346)	5,347,280	1,859,174
General Fund Contribution	19,318,237	18,791,370	(3,348,170)	15,443,200	14,274,189
Fund Balance Impact (-)	3,605	11,048	(11,048)	-	-
Total	\$ 40,727,299	\$ 30,771,778	\$ (6,771,760)	\$ 24,000,018	\$ 34,644,096

# General Revenues

## Budget Overview

	2012-13 Actual	2013-14 Adopted	Change from FY13-14 Ado to FY14-15 Rec	2014-15 Recommended	2015-16 Proposed
<b>Staffing By Budget Program</b>					
Total	-	-	-	-	-
<b>Budget By Budget Program</b>					
Total	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Budget By Categories of Expenditures</b>					
Total Operating Expenditures	-	-	-	-	-
Other Financing Uses	26,926,623	22,554,576	5,192,724	27,747,300	28,145,089
Intrafund Expenditure Transfers (+)	185,302,920	191,868,020	(1,935,320)	189,932,700	189,209,000
Increases to Fund Balances	5,536	-	-	-	-
Fund Balance Impact (+)	794,092	-	-	-	5,677,911
Total	<u>\$ 213,029,171</u>	<u>\$ 214,422,596</u>	<u>\$ 3,257,404</u>	<u>\$ 217,680,000</u>	<u>\$ 223,032,000</u>
<b>Budget By Categories of Revenues</b>					
Taxes	\$ 192,353,132	\$ 188,451,000	\$ 10,221,000	\$ 198,672,000	\$ 205,315,000
Licenses, Permits and Franchises	3,202,588	3,039,000	76,000	3,115,000	3,177,000
Fines, Forfeitures, and Penalties	4,641,497	4,009,000	(311,000)	3,698,000	3,253,000
Use of Money and Property	503,218	1,384,000	137,000	1,521,000	1,579,000
Intergovernmental Revenue	3,068,241	1,367,000	(385,000)	982,000	970,000
Charges for Services	7,949,184	7,296,408	2,090,263	9,386,671	8,448,005
Miscellaneous Revenue	110,104	611,381	(460,736)	150,645	150,779
Total Operating Revenues	211,827,964	206,157,789	11,367,527	217,525,316	222,892,784
Other Financing Sources	310,000	-	-	-	-
Intrafund Expenditure Transfers (-)	156,612	194,111	(39,427)	154,684	139,216
Decreases to Fund Balances	234,595	-	-	-	-
Fund Balance Impact (-)	500,000	8,070,696	(8,070,696)	-	-
Total	<u>\$ 213,029,171</u>	<u>\$ 214,422,596</u>	<u>\$ 3,257,404</u>	<u>\$ 217,680,000</u>	<u>\$ 223,032,000</u>