



## Fiscal Year 2018-19 Year-End Financial Report



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### Looking Back FY 2018-19 Budget Development

- Faced modest budget gap
- Balancing Act
- Adopted FY 2018-19 Budget included:
  - Net increase of 7.75 FTE positions
  - General Fund contingencies (5%)
  - 3% growth over FY 2017-18 Adopted



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### Expense and Revenue at Year-End

	FY 17-18	FY 18-19
<b>Governmental Funds:</b>		
Expenditures	89%	86%
Revenue	95%	92%
<b>General Fund:</b>		
Expenditures	92%	91%
Revenue	99%	98%

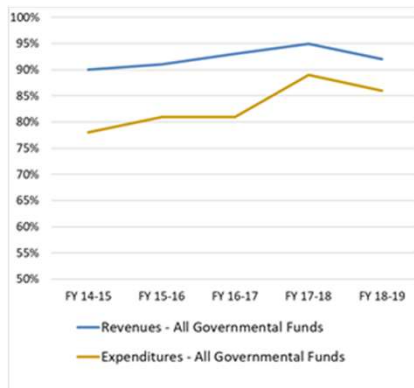


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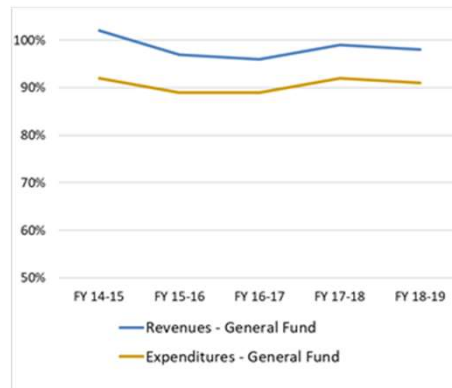
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### % of Total Budget at Year End

Governmental Funds Budget



General Fund Budget



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## General Fund Status

**Estimated General Fund FBA: \$30.59 million**

- Budgeted as funding source for FY 2019-20

**Actual General Fund FBA: \$32.62 million**

- Unused contingencies: \$19.4 million
- Higher non-dept. revenues: \$8.8 million
- Department savings: \$11.7 million
- Adjustments

**Excess: \$2.03 million**

- Allocated with FY 2019-20 Final Budget Adoption



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## Departments with Significant General Fund Savings

<i>General Fund Department</i>	Unspent GFS compared to budget	
Public Works (Facilities Management, Waste Management, Special Services)	\$3,485,980	-30%
County Fire	\$1,618,159	-8%
Auditor-Controller-Treasurer-Tax Collector	\$1,006,095	-15%
Assessor	\$854,403	-8%



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**FY 18-19 Use of General Fund Contingencies**

Date	Department	Detail	Amount
Q1	County Counsel	Unbudgeted expenditures for legal services	\$395,023
	Public Works	Sheriff-Women's Jail Expansion	\$300,000
Q2	Parks and Recreation	Parks Operational Shortfall – Parks New Cost Recovery Policy	\$560,738
Q3	Sheriff-Coroner	Unbudgeted overtime expenses and salary and benefit increases	\$3,550,352
	Parks and Recreation – Golf Courses	Debt service payment for Dairy Creek Golf Course	\$479,799
	Central Services	Unbudgeted expenditures	\$14,636
	Court Operations	Additional payment required for MOE	\$132,471
<b>Total change to budgeted level of General Fund contingencies</b>			<b>\$5,433,019</b>



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**Notable Issue**

**Department: Parks and Recreation**

**Issue:** Anticipated Parks operational shortfall and revenue shortfall due to winter weather & unbudgeted maintenance expenditures

**Prior Board Action:** \$560,738 from General Fund contingencies (Q2) and \$160,000 from Parks contingencies (Q3)

**Year End Status:** Fund Balance Available of \$428,973



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## Notable Issue

**Department:** Sheriff - Coroner

**Issue:** Unbudgeted overtime expenses and salary and benefit increases

**Prior Board Action:** \$3,550,352 from General Fund contingencies (Q3)

**Year End Status:** Fund Balance Available of \$693,109



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## Notable Issue

**Department:** Health Agency - Behavioral Health

**Issue:** Revenue shortfall and unbudgeted expenditures

**Prior Board Action:** Budget adjustment in the amount of \$600,000 from Public Health (Q3)

**Year End Status:** Fund Balance Available of \$149,890 (Health Agency – all fund centers)



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## Notable Issue

**Department:** Social Services – Foster Care and Adoptions

**Issue:** Higher than anticipated expenditures in amount of due to rate increases, new state guidelines, and caseload growth

**Prior Board Action:** Budget adjustment in the amount of \$800,000 from unanticipated revenue (Q3)

**Year End Status:** \$572,349 below the adjusted expenditure level and \$90,918 below the budgeted level of General Fund support



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## Notable Issue

**Department:** Social Services – General Assistance

**Issue:** Increase in General Assistance expenditures

**Prior Board Action:** Budget adjustment from unanticipated revenue (\$85,350) and savings from CalWorks (\$19,856) (Q3)

**Year End Status:** Exceeded General Fund support by \$13,262 (DSS Fund Balance Available of \$42,907)



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## Notable Issue

**Department:** Parks and Recreation – Golf

**Issue:** General Fund contribution to make debt service payment for Dairy Creek Golf Course

**Prior Board Action:** \$479,799 budget adjustment from General Fund contingencies (Q3)

**Year End Status:** \$383,078 was used from General Fund contingencies



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## Notable Issue

**Department:** Central Services

**Issue:** Unbudgeted expenditures due to renegotiated lease agreement for Social Services

**Prior Board Action:** \$14,636 budget adjustment from General Fund contingencies (Q3)

**Year End Status:** Fund Balance Available of \$65,071



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## Notable Issue

**Department:** Court Operations

**Issue:** Additional payment required for MOE with the State for court maintenance and revenue shortfall

**Prior Board Action:** \$132,471 budget adjustment from General Fund contingencies (Q3)

**Year End Status:** Returning \$255,837 less back to General Fund than budgeted



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## New Notable Issue

**Department:** Contributions to Other Agencies

**Issue:** Accounting error

**Prior Board Action:** None

**Year End Status:** Over budgeted level of General Fund support by \$15,540



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## New Notable Issue

**Department:** Emergency Services

**Issue:** Deferred Revenue

**Prior Board Action:** None

**Year End Status:** Over budgeted level of General Fund support by \$11,675



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## Receive and File Department Reports

- **Planning and Building Fee Waiver Summary**
  - \$290,467 (3.93% of actual fees collected) fees waived in FY 2018-19
- **Report of Right of Way Conveyances Completed**
  - 3 right of way conveyances and 1 corrective right of way conveyance completed in Q4
- **Fleet Selection Criteria Policy Annual Progress Report**
  - Replaced 36 non-emergency vehicles in FY 2018-19



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## Projects Completed in FY 2018-19

### Infrastructure Projects

- 6 capital projects (86% expended)
- 14 major maintenance projects (100% expended)

### Facilities Projects

- 11 capital projects (96% expended)
- 5 maintenance projects (80% expended)
- 41 countywide maintenance projects (76% expended)



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## Position Allocation Changes

### Summary of FY 2018-19 Changes

FY 2018-2019	Q1	Q2	Q3	Q4
<b>Quarter Start</b>	2,790.75	2,794.00	2,790.25	2,788.50
<b>FTE Additions</b>	20.00	37.75	25.50	8.50
<b>FTE Deletions</b>	16.75	41.50	27.25	8.00
<b>Quarter End</b>	2,794.00	2,790.25	2,788.50	2,789.00
<b>Net Change</b>	+3.25	-3.75	-1.75	0.50
<b>% Change</b>	+0.12%	-0.13%	-0.06%	0.02%

### Reclassification requests

- 2 positions
- Net impact = 0.00 FTE

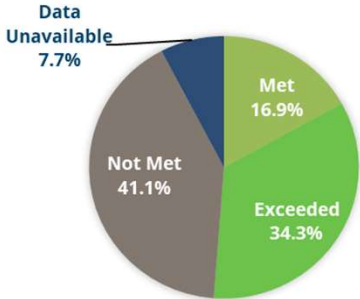


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## Performance Measure Results

### ALL PERFORMANCE MEASURES



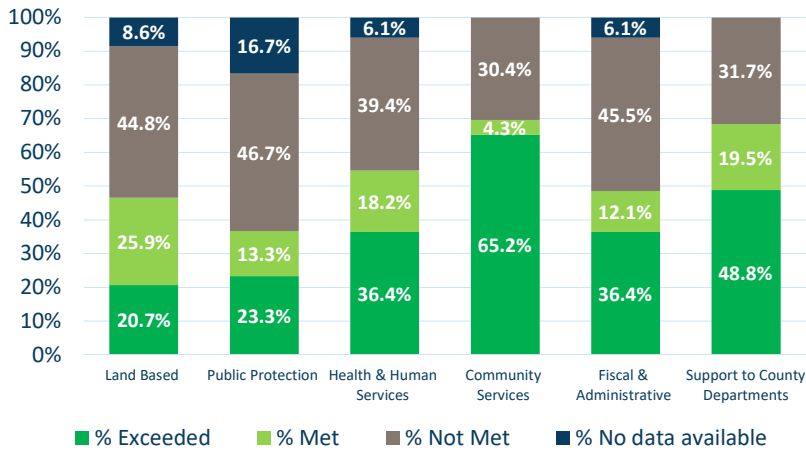
Outcomes	FY 17-18	FY 18-19
Met	16%	17%
Exceeded	43%	34%
Not Met	36%	41%
Data Unavailable	5%	8%



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## Performance Measure Results by Service Group



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## Summary of Recommendations

- Receive, review, and file the report including specific reports by departments
- Accept donation acceptance requests totaling \$24,179
- Approve a request for Relief of Accountability in the amount of \$46,629
- Approve a resolution amending the PAL due to two reclassification determinations (net impact 0.00 FTE)



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## Questions



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