



## COUNTY OF SAN BENITO, Financial Report Q1 – FY2022

**Prepared for:** The Board of Supervisors, County Administrative Officer, and Department Heads

**Preamble:** At the first quarter of a fiscal year, 25% of the year has elapsed. Each performance metric in this report focuses on measuring the variance from the 25% expected baseline of the budget. Government revenues and expenditures can be cyclical but may also change based on one-time items, timing/recognition, and accounting procedures. Year-to-date (YTD) amounts are represented as of 09/30/2021 for fiscal year (FY) 2022.

### **Budget Performance:**

The County of San Benito budget performance for the second quarter of FY2022 is as follows:

### **County of San Benito**

#### **Budget Performance (Expenditures) through 09/30/2021**

<b>Fund</b>	<b>Amended Budget</b>	<b>YTD Amount</b>	<b>% Expended</b>
General Fund <sup>1</sup>	69,772,252	8,498,859	12%
Special Revenue Funds	100,915,689	6,332,621	6%
Capital Projects Funds	7,219,791	934,186	13%
Special Districts & Other Agencies <sup>2</sup>	1,936,469	55,013	3%
Enterprise Funds	2,829,491	26,155	1%
<b>Total</b>	<b>182,673,692</b>	<b>15,846,834</b>	<b>9%</b>

Notes:

1. General Fund includes OPEB and Risk Management budget and actual amounts.
2. Includes County Service Areas and Community Facilities Districts (previous reports included these under Special Revenue Funds).

The table above represents the amended budget as of September 30, 2021. Budget amendments are brought to the Board of Supervisors throughout the year to revise the budget for cost savings and unforeseen events as needed.

With 25% of the year expired, the County of San Benito has expended 9% of its total budget.



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### General Tax Revenues:

#### County of San Benito Tax Revenues through 09/30/2021

Revenue	Amended Budget	YTD Amount	% Earned
Property Tax	18,720,000	-	0%
Sales and Use Tax <sup>1</sup>	2,409,908	-	0%
Prop 172 Sales Tax <sup>2</sup>	4,236,156	664,404	16%
Documentary Transfer Tax	675,000	236,530	35%
Business License Tax	325,000	-	0%
Transient Occupancy Tax <sup>3</sup>	204,000	-	0%
Aircraft Tax	50,000	-	0%
<b>Total</b>	<b>26,620,064</b>	<b>900,934</b>	<b>3%</b>

Notes:

1. Sales tax distributions from the State of California occur approximately 2 months in arrears.
2. Proposition 172 funds are designated for public safety services.

As of 09/30/2021, property tax revenues were at 0% of year-end estimates. Property taxes in lieu of vehicle licenses fees are normally recognized in January and May of each fiscal year

Sales and Use Tax revenues were approximately 10% of year-to-date estimates. Revenue distributions from the State of California occur approximately two months in arrears and the County is expecting to be closer to 15% of year-end estimates when adjusting for two additional months of sales tax payments.

### General Fund Salary & Benefits Expenditures: County of San Benito

#### General Fund Salary & Benefit<sup>1</sup> Details through 09/30/2021

Expenditure	Amended Budget	YTD Amount	% Expended
Regular Salaries	18,511,659	4,247,310	23%
Temporary Wages	1,419,136	258,470	18%
Overtime	595,500	171,822	29%
Payroll Taxes	1,491,824	226,649	15%
Pension (PERS)	6,006,665	1,206,995	20%
Medical Insurance	3,204,911	354,093	11%
<b>Total</b>	<b>31,229,695</b>	<b>6,465,339</b>	<b>21%</b>

Notes:

1. This table does not include OPEB Pre-funding, and unemployment costs.

Total expenditures on salaries and benefits in the General Fund compared to the amended budget are at 21% through quarter one.



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### General Fund Overtime Expenditures by Department:

#### County of San Benito

#### General Fund Department Overtime through 09/30/2021

<b>Department</b>	<b>Overtime Budget</b>	<b>YTD Amount</b>
Information Technology	5,000	413
Internal Services	-	36
Elections	-	4,601
County Clerk	-	4,104
Auditors Office	-	20
Sheriff - Operations	252,000	78,796
Sheriff - Communications	-	143
Sheriff - UNET Anti-Drug Task Force	1,500	628
Sheriff - Grants	10,000	1,079
Sheriff - Jail	235,000	61,633
Probation --Operation	20,000	1,558
Probation - Juvenile Hall	45,000	7,674
County Library	15,000	1,431
Agricultural Commissioner	12,000	1,624
RMA - Planning	-	6,051
RMA - Maintenance	-	594
RMA - Administration & Engineering	-	1,283
RMA - Recreation	-	155
<b>Total</b>	<b>595,500</b>	<b>171,822</b>

Each department is treated as a standalone budgetary unit for purposes of overtime expenditures and allocations. Many of the departments have varying overtime expenditures throughout the year due to turnover or unforeseen events. Department Heads are expected to absorb overtime costs within their budgetary allocation. As of September 30, 2021, no department above has reached their total board approved salaries and benefits appropriations limit.



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### Other Funds Salary & Benefits Expenditures:

#### County of San Benito

#### Other Funds Salary & Benefits<sup>1</sup> Expenditures through 09/30/2021

Fund	Amended Budget	YTD Amount	% Expended
Road Fund	1,490,483	218,474	15%
HHSA	12,964,376	2,193,520	17%
Public Authority	248,808	30,780	12%
Public Health	5,508,813	706,348	13%
Behavioral Health	7,165,361	916,236	13%
Substance Abuse	1,367,296	229,846	17%
Child Support	1,227,848	223,360	18%
CSWD	1,887,915	290,443	15%
Other Funds <sup>2</sup>	1,580,925	269,003	17%
<b>Total</b>	<b>33,441,825</b>	<b>5,078,010</b>	<b>15%</b>

Notes:

1. This table does not include, OPEB Pre-funding, and unemployment costs.
2. Other funds includes: CSA, Mosquito Abatement, Migrant Labor Camp, Victim Witness, EMS and Regional Agency.

All other funds are within budget reporting a 15% expended rate compared to the amended budget.

### Vacancy Rate – 09/30/2021:

Fund	Adopted FTE FY21/22	Actual FTE 9/30/2021	Vacancy Rate
General	262.75	238	9.42%
Roads	24	10	58.33%
HHSA	195	157	19.49%
BEHE	78.5	53	32.48%
Child Support	13	10	23.08%
All Other	17.75	11	38.03%
<b>Total</b>	<b>591</b>	<b>479</b>	<b>18.95%</b>

The total vacancy rate for the County was 18.95% at the end of the second quarter, 09/30/2021. A combination of newly added positions from the previous year, yet to be filled, and a difficult labor market has contributed to the high vacancy rate. Additionally, the Board of Supervisors adopted the FY2022 budget with a net increase of 13 full-time equivalent positions.



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Unemployment in August of 2021 was at 7.5% (United States Department of Labor: Bureau of Labor Statistics) for California and the preliminary data for August 1, 2021 showed San Benito County at a 6.9% unemployment (State of California - Employment Development Department). Historically, the County's proximity to the Bay Area and low unemployment rate periods have impacted the ability to fill positions.

### General Fund Contingencies:

Description	Amount
General Fund Contingency Balance	\$1,000,000
<b>Balance as of 09/30/2021</b>	<b>\$1,000,000</b>

General Fund Contingency balance as of 09/30/2021 totaled \$1,000,000.

### External Data References

State of California - Employment Development Department. (n.d.). *Unemployment Rate and Labor Force*. Retrieved October 2021, from Labor Market Info:  
<https://www.labormarketinfo.edd.ca.gov/data/unemployment-and-labor-force.html>

United States Department of Labor: Bureau of Labor Statistics. (n.d.). *Western Information Office - California*. Retrieved October 2021, from Bureau of Labor Statistics:  
<https://www.bls.gov/regions/west/california.htm#eag>