



FY 2022-2023 Budget Presentation

Finance Committee Meeting

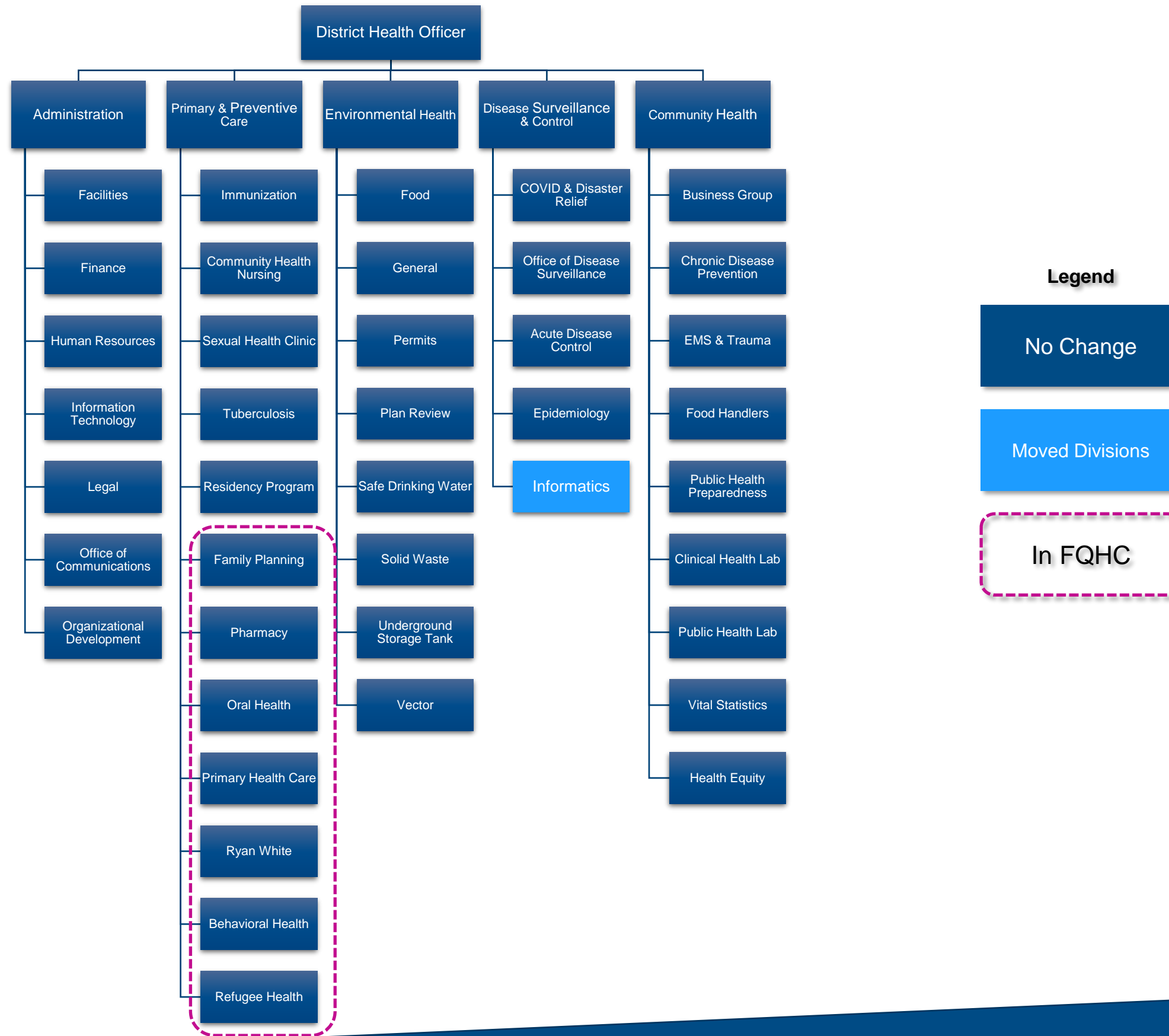
March 21, 2022

OVERVIEW

FY 2022 YEAR-TO-DATE ACTIVITIES

- Staffing at the district is projected to grow from 780.1 FTE FY22 Adopted to **825.1 FTE** at the end of current fiscal year a **5.8%** increase.
- **78** positions that were **vacant for over 6 months** were eliminated as of February 2022. 40 Contract Tracers are outsourced.
- FY 2022 Combined revenues is projected at **\$148.4 M**, a **12.3%** increase compared to \$130.6 M in FY 2021.
- **Informatics** department has been reorganized and will be under Disease Surveillance & Control in FY 2023.

INFORMATICS DIVISION REORGANIZATION –



REVENUES

GENERAL REVENUE

- Property Tax allocation projected at **\$29.7 M** in FY 2023 an increase of **5.0%** compared to \$28.3 M in current fiscal year.
- Charges for Services revenues in **FY 2023 is \$26.3 M**, flat compared to current fiscal year. Any increase will be reflected in a budget augmentation planned during next fiscal year.

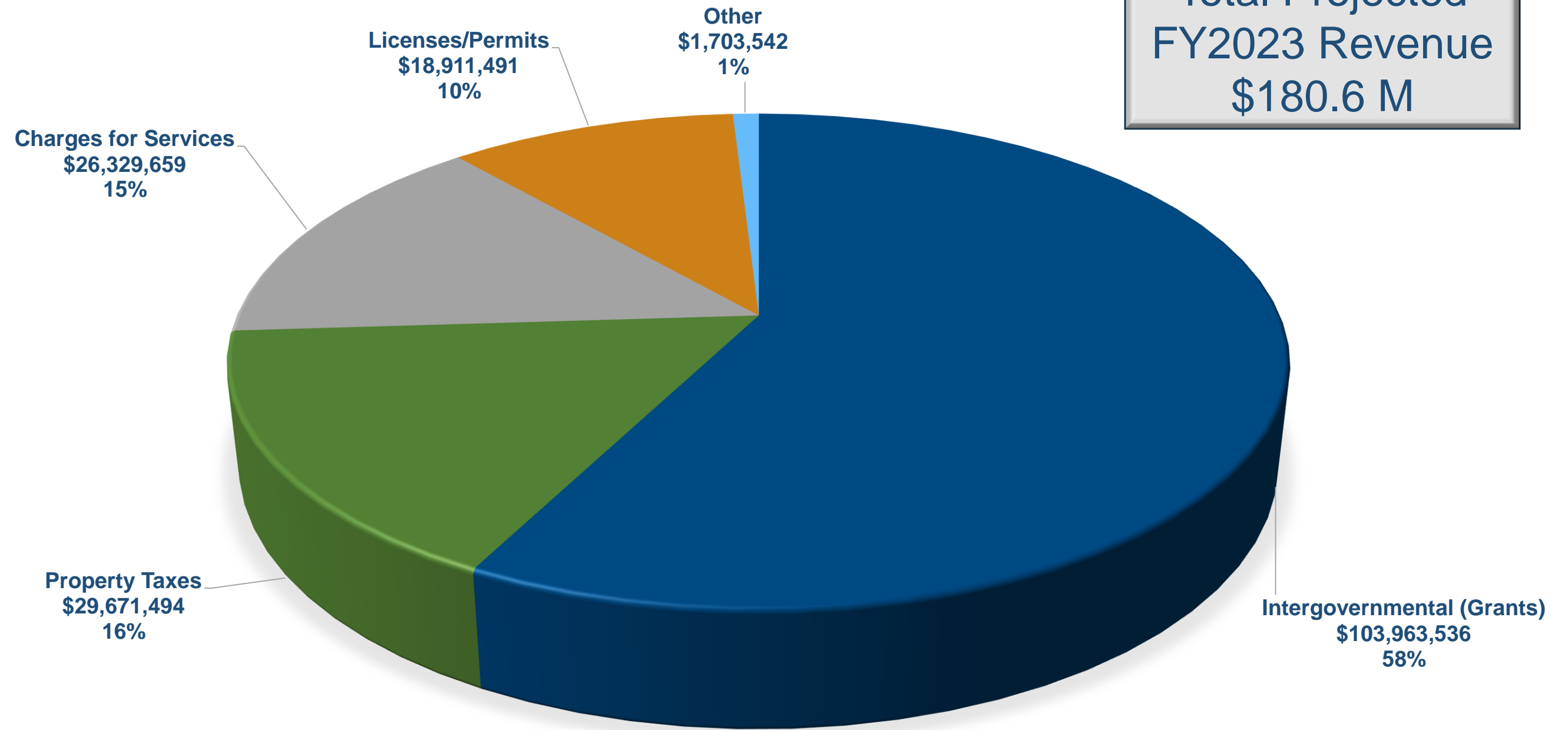
REVENUES

SPECIAL REVENUE

- Grant revenues are projected at **\$104 M** an increase of **45.7%** compared to \$71.2 FY 2022 estimate.
- Community Health Grants are projected at \$50.4 M total, an increase of \$37.9 M (net). **ELC Covid** Grant total is **\$41.3 M**
- All grants issued on or before **02/28/2022** are included in this budget, a budget augmentation to include future grants will occur next fiscal year.

REVENUES

COMBINED REVENUES BY SOURCE



% Percentages are based on total revenue

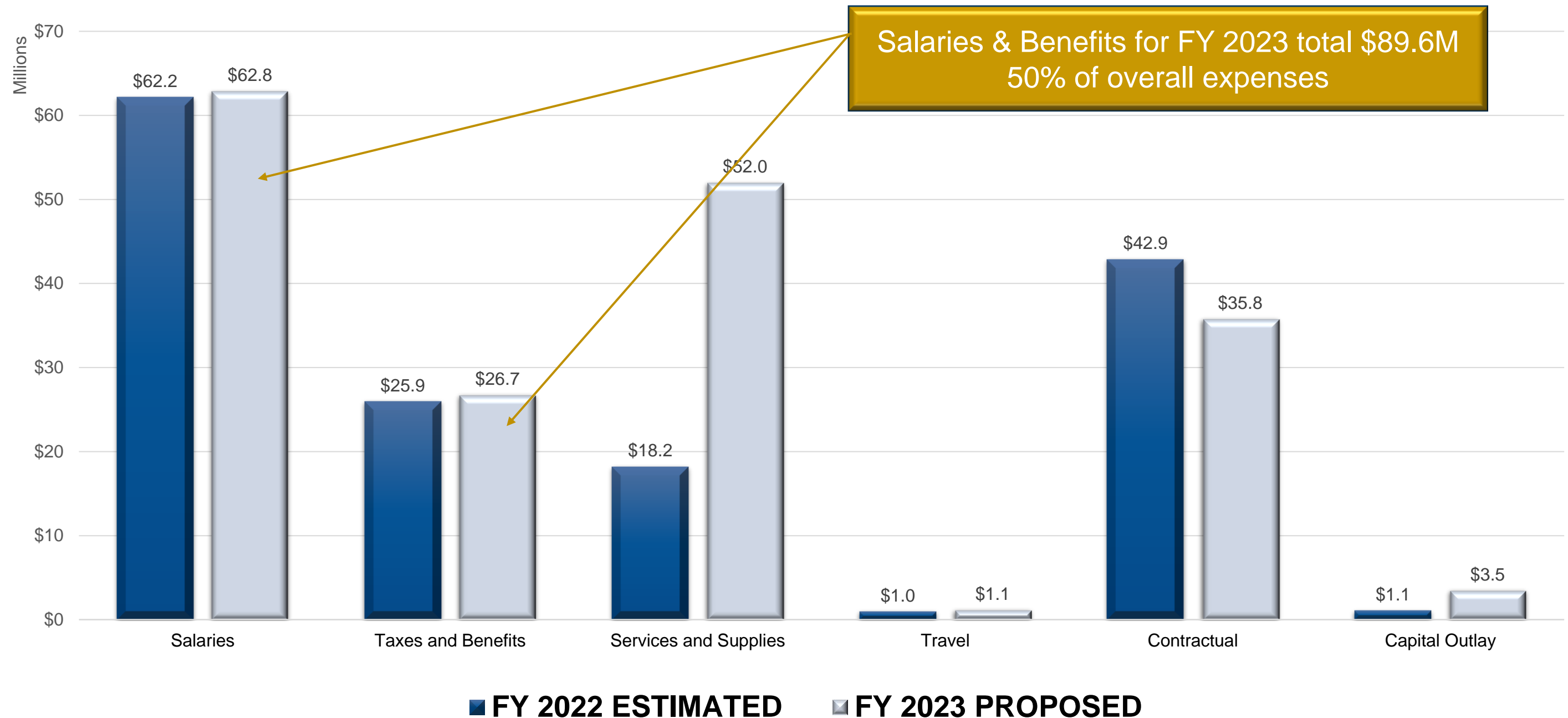
EXPENDITURES

COMBINED EXPENDITURES

- General Fund expenditures total is **\$76.7 M in FY 2023** a decrease of 1.1% compared to FY2022 Adopted \$77.6 M
- Combined expenditures for all funds add up to **\$180.6 M**
- Total salaries and benefits for all funds are projected at **\$89.6 M** about **50%** of total expenditures

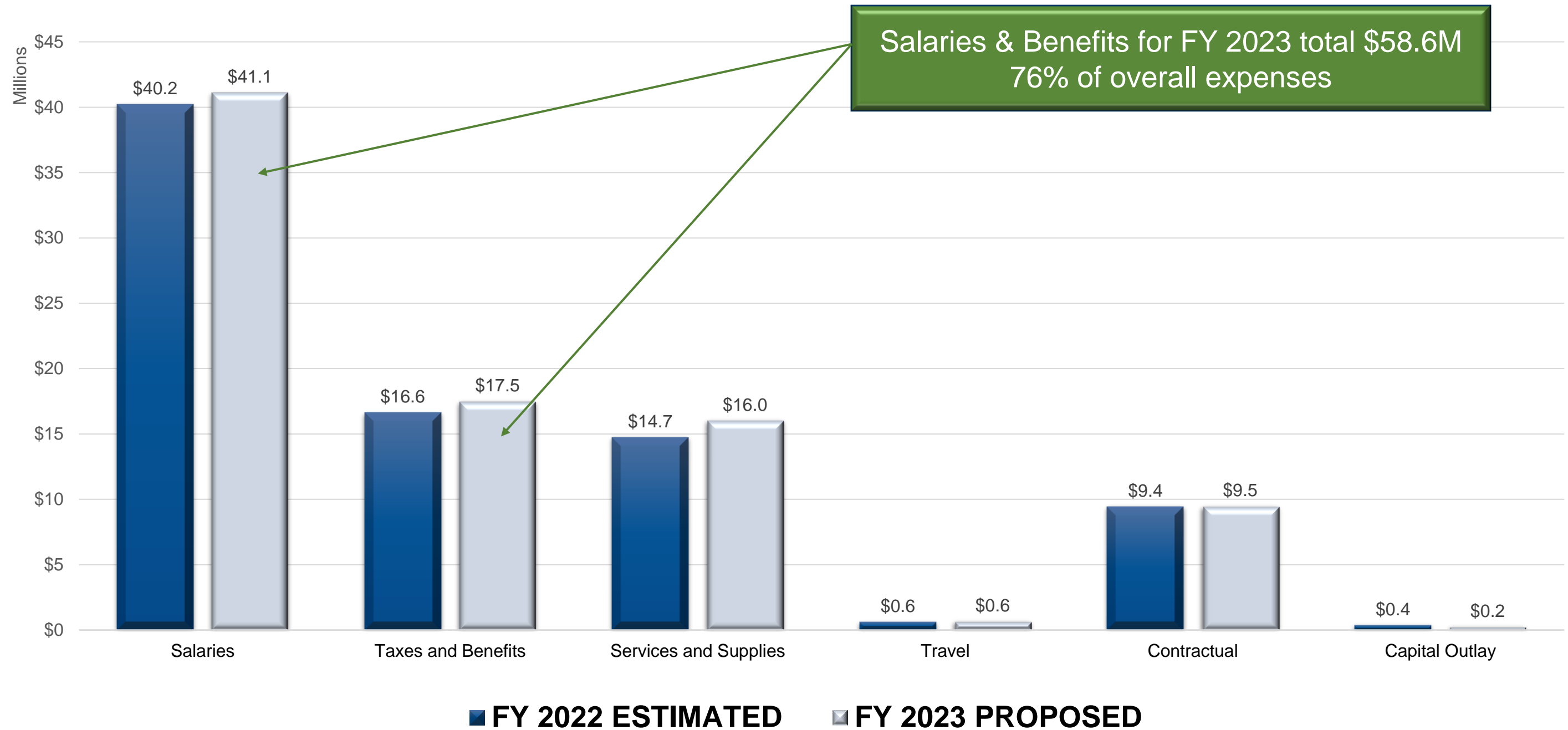
EXPENDITURES

COMBINED EXPENDITURES BY CATEGORY



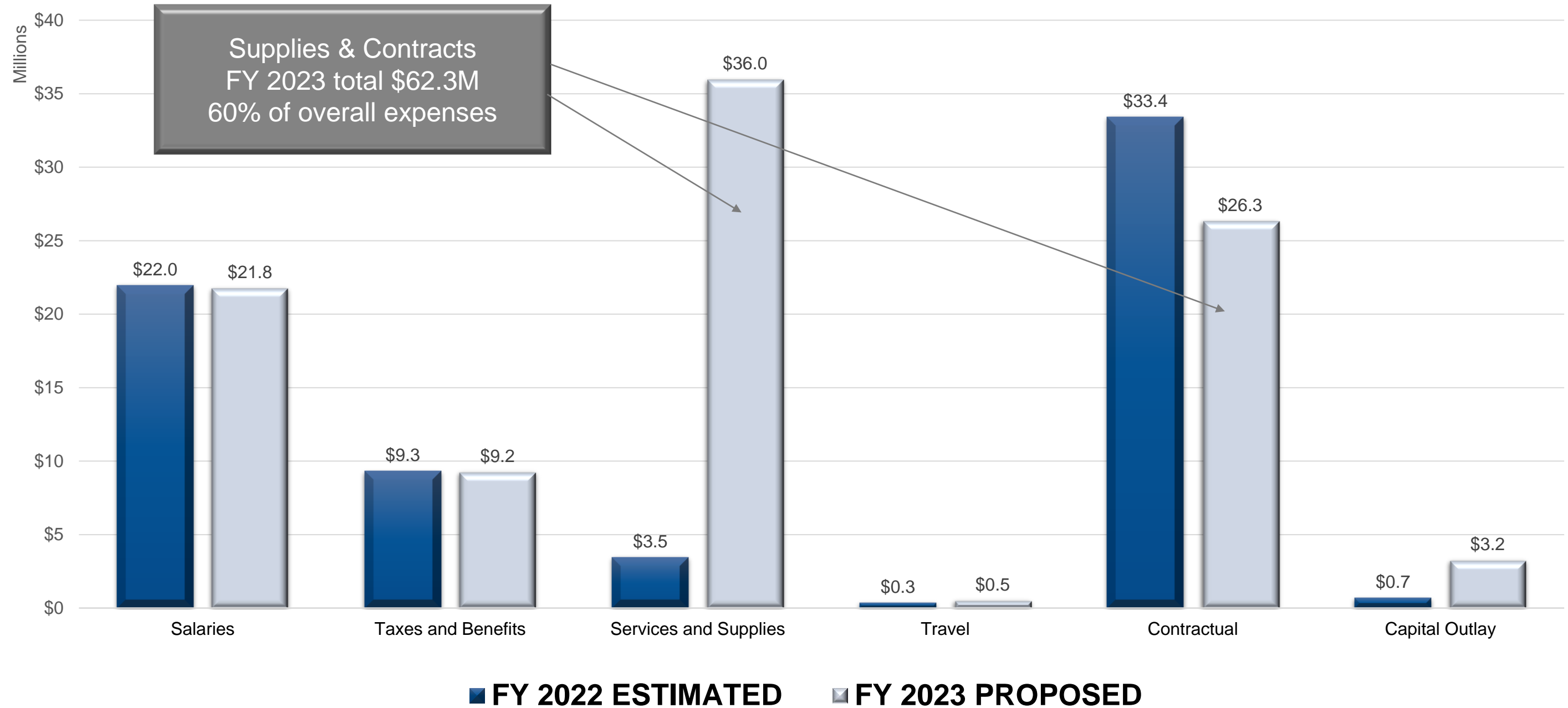
EXPENDITURES

GENERAL FUND EXPENDITURES BY CATEGORY



EXPENDITURES

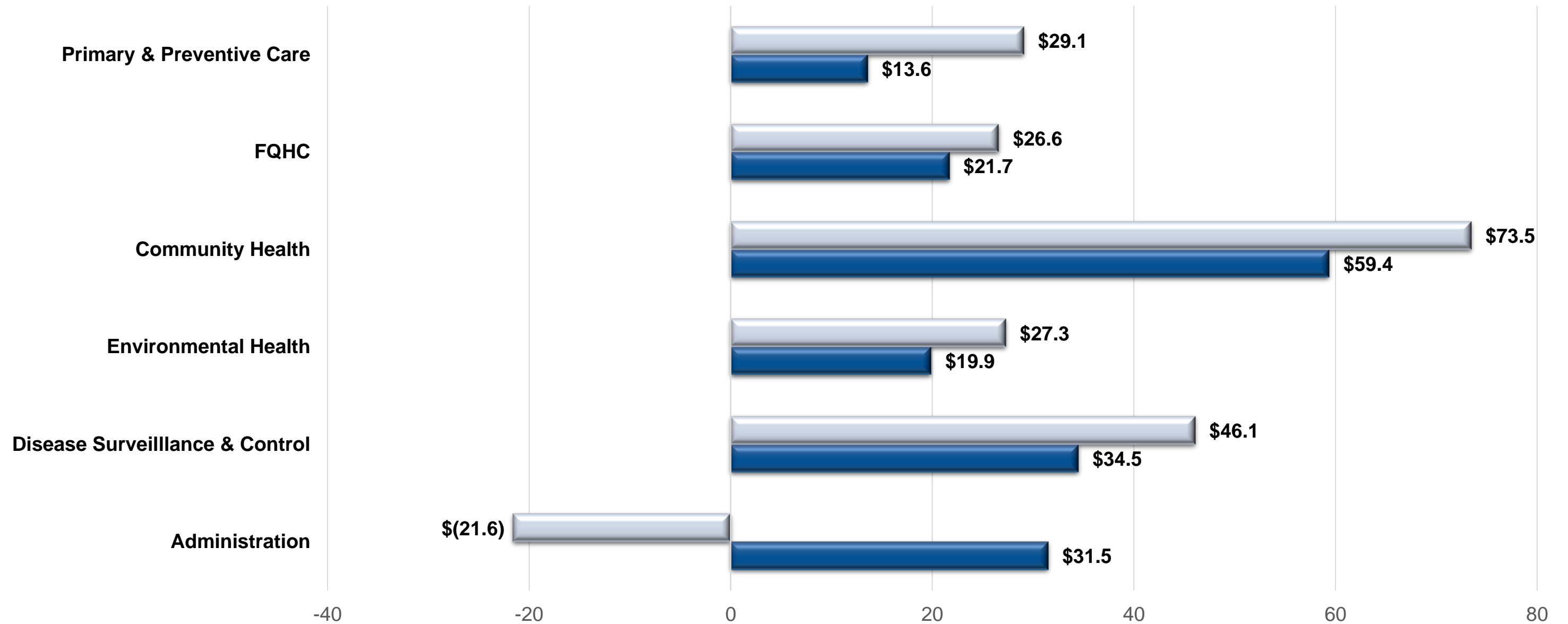
SPECIAL REVENUE (GRANT) FUND EXPENDITURES BY CATEGORY



REVENUES VS. EXPENDITURES

COMBINED FUNDS BY DIVISION

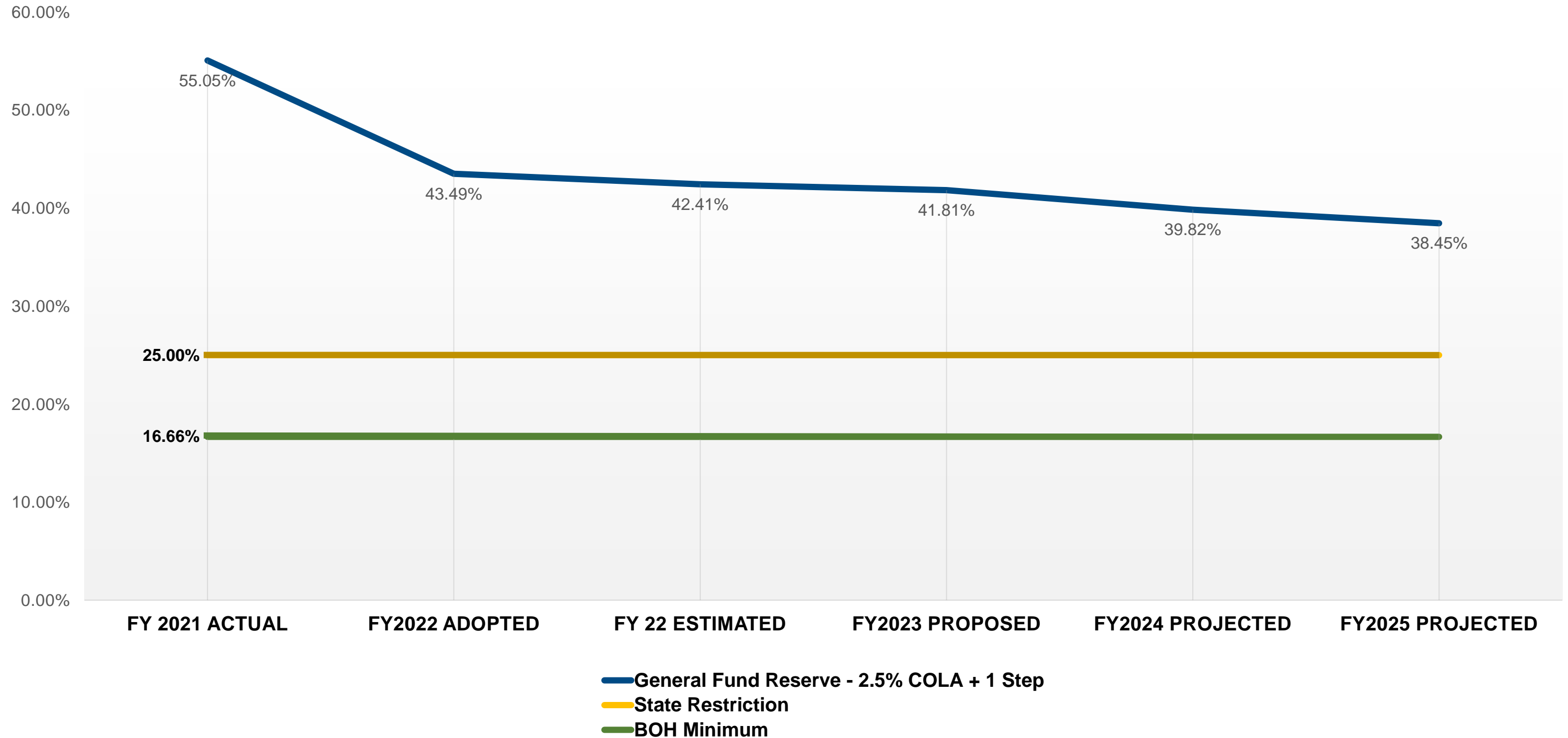
Expenses Revenues



Administration is negative due to Indirect Costs/Cost Allocations

FUND RESERVE

GENERAL FUND RESERVE 2 YR PROJECTION



FUND BALANCE

GENERAL FUND

| | 2020/21 | 2021/22 | | 2022/23 |
|---------------------------------|-------------------|---------------------|---------------------|---------------------|
| | (CAFR) Actuals | Adopted | Estimated | Tentative |
| Beginning Fund Balance | \$30,109,146 | \$32,463,689 | \$35,304,646 | \$32,666,047 |
| Revenues | \$68,513,099 | \$77,572,695 | \$77,170,613 | \$76,738,165 |
| Expenditures | (\$47,093,985) | (\$65,321,765) | (\$66,102,388) | (\$57,147,054) |
| Other Financing Sources (Uses): | | | | |
| Transfer In/(Out) | (\$16,223,614) | (\$12,250,929) | (\$11,068,225) | (\$19,591,111) |
| Change in Fund Balance | \$5,195,500 | \$0 | (\$2,638,599) | (\$2,000,000) |
| Ending Fund Balance | 35,304,646 | \$32,463,689 | \$32,666,047 | \$30,666,047 |

FUND BALANCE

CAPITAL PROJECTS FUND

| | 2020/21 | 2021/22 | | 2022/23 |
|---------------------------------|--------------------|---------------|--------------------|---------------|
| | (CAFR) Actuals | Adopted | Estimated | Tentative |
| Beginning Fund Balance | \$2,655,376 | \$1,799,477 | \$3,047,433 | \$2,202,433 |
| Revenues | \$36,332 | \$80,000 | \$40,000 | \$80,000 |
| Expenditures | (\$894,275) | (\$3,129,477) | (\$1,385,000) | (\$2,282,433) |
| Other Financing Sources (Uses): | | | | |
| Transfer In/(Out) | \$1,250,000 | \$1,250,000 | \$500,000 | \$0 |
| Change in Fund Balance | \$392,057 | (\$1,799,477) | (\$845,000) | (\$2,202,433) |
| Ending Fund Balance | \$3,047,433 | \$0 | \$2,202,433 | \$0 |

FUND BALANCE

BOND RESERVE (BUILDING) FUND

| | 2020/21 | 2021/22 | | 2022/23 |
|---------------------------------|--------------------|---------------|--------------------|---------------|
| | (CAFR) Actuals | Adopted | Estimated | Tentative |
| Beginning Fund Balance | \$3,258,770 | \$3,562,855 | \$3,536,394 | \$2,990,479 |
| Revenues | (\$72,376) | \$55,000 | \$54,085 | \$55,000 |
| Expenditures | \$0 | (\$2,367,855) | (\$100,000) | (\$3,045,479) |
| Other Financing Sources (Uses): | | | | |
| Transfer to In/(Out) | \$350,000 | (\$1,250,000) | (\$500,000) | \$0 |
| Change in Fund Balance | \$277,6245 | (\$3,562,855) | (\$549,915) | (\$2,990,479) |
| Ending Fund Balance | \$3,536,394 | \$0 | \$2,990,479 | \$0 |

FUND BALANCE

INSURANCE LIABILITY FUND

| | 2020/21 | 2021/22 | | 2022/23 |
|---------------------------------|------------------|------------------|------------------|------------------|
| | Actuals | Adopted | Estimated | Tentative |
| Beginning Fund Balance | \$160,567 | \$170,767 | \$161,697 | \$160,197 |
| Revenues | \$2,777 | \$10,100 | \$3,500 | \$10,100 |
| Expenditures | (\$1,647) | (\$8,000) | (\$5,000) | (\$8,000) |
| Other Financing Sources (Uses): | | | | |
| Transfer In(Out) | \$0 | \$0 | \$0 | \$0 |
| Change in Fund Balance | \$1,130 | \$2,100 | (\$1,500) | \$2,100 |
| Ending Fund Balance | \$161,697 | \$172,867 | \$160,197 | \$162,297 |

STAFFING

FTE BY DIVISION

| Divisions | 2019/20 Actual | 2020/21 Actual | 2021/22 Adopted | 2021/2022 ESTIMATED * | 2022/23 PROPOSED | FTE Change Proposed vs Estimated | % FTE Change Proposed vs Estimated |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------------|---------------------|--|--|
| Administration | 148.1 | 154.5 | 125.1 | 163.0 | 143.5 | (19.50) | -12.0% |
| Community Health | 140.4 | 114.9 | 117.4 | 115.4 | 119.0 | 3.60 | 3.1% |
| Disease Surveillance & Control (1) | - | 183.0 | 189.1 | 197.0 | 165.0 | (32.00) | -16.2% |
| Environmental Health | 181.0 | 172.0 | 167.9 | 173.0 | 172.0 | (1.00) | -0.6% |
| FQHC - Primary & Preventive Care (2) | 92.9 | 88.1 | 72.6 | 88.3 | 85.3 | (3.00) | -3.4% |
| Primary & Preventive Care (2) | - | 151.0 | 108.1 | 148.0 | 140.3 | (7.70) | -5.2% |
| Clinical Services Division (2) | 85.0 | - | - | - | - | - | 0.0% |
| Total | 647.4 | 863.5 | 780.1 | 884.7 | 825.1 | (59.6) | -6.7% |

* Estimated FTE count was before vacant positions were eliminated

(1) Disease Surveillance & Control Division was created in FY22 formerly named Communicable Disease & Prevention

(2) FQHC - Primary & Preventive Care was under Clinical Services which was renamed Primary & Preventive Care in FY22

TO BE DETERMINED

ADDITIONAL ITEMS

- Additional federal and state grants may be approved after the current cut-off of **02/28/2022** and will be addressed in the planned budget augmentation next fiscal year.
- COVID-19 timeline
- Timing of new hires and attrition



QUESTION AND ANSWER

RECOMMENDATION

Approval of the FY 2023 budget as presented.

To be submitted to the County on or before April 1, 2022, pending further instructions.



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