



COSB - Budget vs Actual (Projected Financial Summary by Fund)

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Period: FY 2025-26 - Sep

Additional Options: Report by Accounting Date using Plan Structure

Fund Type: 02 Special Revenue

03 Debt Service

04 Capital Projects

05 Enterprise

06 Internal Service

20 Component Unit

As of: 09/30/2025 (25% Elapsed)

Accounting Period: Closed

Fund	Sources			Uses			Net Financial
	Fiscal Year Adjusted Budget	Projected Actual	Projected Variance	Fiscal Year Adjusted Budget	Projected Actual	Projected Variance	Projected Variance
FD-0002 COVID-19 General Assistance	9,169,200.00	9,057,450.61	(111,749.39)	9,169,200.00	9,057,450.58	111,749.42	0.03
FD-0010 First 5 Child & Families Comm	3,170,800.00	3,050,905.87	(119,894.13)	3,170,800.00	3,172,360.49	(1,560.49)	(121,454.62)
FD-0015 Roads-Operations	48,615,600.00	48,603,669.31	(11,930.69)	48,615,600.00	48,552,012.36	63,587.64	51,656.95
FD-0016 Roads-Capital Maintenance	39,959,755.00	39,959,755.00	0.00	39,959,755.00	39,959,755.00	0.00	0.00
FD-0017 Roads-Capital Infrastructure	40,265,513.00	40,265,513.00	0.00	40,265,513.00	40,265,513.00	0.00	0.00
FD-0018 Roads-Measure A	3,751,809.00	3,751,809.00	0.00	3,751,809.00	3,751,809.00	0.00	0.00
FD-0019 Roads-Alternative Transport	1,195,400.00	1,195,400.00	0.00	1,195,400.00	1,195,400.00	0.00	0.00
FD-0030 Capital Outlay	85,345,977.00	85,264,478.78	(81,498.22)	85,345,977.00	85,215,096.32	130,880.68	49,382.46
FD-0031 Parks Dept Capital Projects	5,672,000.00	4,776,142.54	(895,857.46)	5,672,000.00	4,775,681.72	896,318.28	460.82
FD-0034 2024 COP Capital Projects	50,737,200.00	50,739,119.57	1,919.57	50,737,200.00	50,739,011.78	(1,811.78)	107.79
FD-0036 Municipal Finance Debt Svc	10,865,300.00	10,870,739.30	5,439.30	10,865,300.00	10,857,398.45	7,901.55	13,340.85
FD-0041 Fish and Game	86,200.00	89,249.05	3,049.05	86,200.00	102,645.87	(16,445.87)	(13,396.82)
FD-0042 Health Care	109,707,486.00	109,229,945.78	(477,540.22)	109,707,486.00	108,878,183.02	829,302.98	351,762.76
FD-0043 Opioid Settlement Fund	4,030,600.00	5,516,800.07	1,486,200.07	4,030,600.00	4,030,600.00	0.00	1,486,200.07
FD-0044 Mental Health Services	86,078,000.00	86,078,000.00	0.00	86,078,000.00	86,078,000.00	0.00	0.00
FD-0045 Petroleum Department	755,700.00	618,793.53	(136,906.47)	755,700.00	734,023.17	21,676.83	(115,229.64)
FD-0046 Tobacco Settlement	5,204,040.00	4,321,640.16	(882,399.84)	5,204,040.00	4,321,640.70	882,399.30	(0.54)
FD-0048 Mental Health Services Act	122,925,400.00	122,925,400.00	0.00	122,925,400.00	122,925,400.00	0.00	0.00
FD-0049 Alcohol and Drug Programs	31,850,200.00	31,850,200.00	0.00	31,850,200.00	31,850,200.00	0.00	0.00
FD-0050 Clerk-Recorder	4,231,600.00	4,080,348.29	(151,251.71)	4,231,600.00	4,068,406.09	163,193.91	11,942.20
FD-0051 Environmental Health Services	8,772,097.00	8,692,803.94	(79,293.06)	8,772,097.00	8,646,253.74	125,843.26	46,550.20
FD-0052 Special Aviation	1,062,460.00	506,910.00	(555,550.00)	1,062,460.00	500,876.50	561,583.50	6,033.50
FD-0055 Social Services	212,211,363.00	212,211,363.00	0.00	212,211,363.00	212,211,363.00	0.00	0.00
FD-0056 SB IHSS Public Authority	15,640,900.00	15,640,900.00	0.00	15,640,900.00	15,640,900.00	0.00	0.00
FD-0057 Child Support Services	10,818,600.00	10,818,165.67	(434.33)	10,818,600.00	10,811,774.49	6,825.51	6,391.18
FD-0058 WIOA-WDB	10,640,200.00	8,230,941.47	(2,409,258.53)	10,640,200.00	8,230,941.47	2,409,258.53	0.00



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	Fiscal Year Adjusted Budget	Projected Actual	Projected Variance	Fiscal Year Adjusted Budget	Projected Actual	Projected Variance	Projected Variance
FD-0061 Fisheries Enhancement	10,700.00	11,174.44	474.44	10,700.00	9,092.26	1,607.74	2,082.18
FD-0062 Local Fishermen Contingency	17,000.00	19,427.71	2,427.71	17,000.00	16,061.00	939.00	3,366.71
FD-0063 Coast Resource Enhancement	605,300.00	622,833.35	17,533.35	605,300.00	455,465.38	149,834.62	167,367.97
FD-0064 CDBG Federal	1,738,000.00	1,707,822.30	(30,177.70)	1,738,000.00	1,707,579.74	30,420.26	242.56
FD-0065 Affordable Housing	22,917,964.00	19,592,382.52	(3,325,581.48)	22,917,964.00	19,591,966.70	3,325,997.30	415.82
FD-0066 HOME Program	5,294,200.00	3,113,625.21	(2,180,574.79)	5,294,200.00	3,113,163.69	2,181,036.31	461.52
FD-0069 Court Activities	11,957,795.00	11,677,855.75	(279,939.25)	11,957,795.00	11,655,340.45	302,454.55	22,515.30
FD-0070 Crim Justice Facility Constrt	1,065,770.00	624,070.64	(441,699.36)	1,065,770.00	624,070.00	441,700.00	0.64
FD-0071 Courthouse Construction SB668	1,939,200.00	1,499,999.45	(439,200.55)	1,939,200.00	1,500,000.00	439,200.00	(0.55)
FD-0074 Sheriff AB 1600 Fees	47,500.00	30,123.59	(17,376.41)	47,500.00	38,125.00	9,375.00	(8,001.41)
FD-0075 Inmate Welfare	2,368,900.00	2,375,153.80	6,253.80	2,368,900.00	2,306,962.60	61,937.40	68,191.20
FD-0076 Planning and Development	22,414,820.00	21,748,537.59	(666,282.41)	22,414,820.00	21,804,311.07	610,508.93	(55,773.48)
FD-0920 Animal Health/Reg-Trust	278,000.00	253,672.24	(24,327.76)	278,000.00	278,000.00	0.00	(24,327.76)
FD-0923 HAZMAT CUPA Enforcement	352,000.00	351,515.01	(484.99)	352,000.00	352,000.00	0.00	(484.99)
FD-1128 Fire AB 1600 Fees-Orcutt	100.00	102.39	2.39	100.00	100.00	0.00	2.39
FD-1129 Fire/AB 1600 Fees-Goleta	833,000.00	832,487.12	(512.88)	833,000.00	833,000.00	0.00	(512.88)
FD-1130 Fire District Mitigation Trust	1,000.00	1,062.00	62.00	1,000.00	1,000.00	0.00	62.00
FD-1133 Fire AB1600 Fees	385,000.00	333,890.61	(51,109.39)	385,000.00	385,000.00	0.00	(51,109.39)
FD-1180 HCS-AB75 Health Education	641,500.00	641,543.89	43.89	641,500.00	641,463.00	37.00	80.89
FD-1416 Isla Vista In-Lieu Parking Fee	300,000.00	3,756.13	(296,243.87)	300,000.00	0.00	300,000.00	3,756.13
FD-1510 Roads/AB 1600 Fees-Orcutt	435,400.00	435,400.00	0.00	435,400.00	435,400.00	0.00	0.00
FD-1511 Roads/AB 1600 Fees-Goleta	1,319,200.00	1,319,200.00	0.00	1,319,200.00	1,319,200.00	0.00	0.00
FD-1512 Roads/AB 1600 Fees- Countywide	144,200.00	133,593.28	(10,606.72)	144,200.00	144,200.00	0.00	(10,606.72)
FD-1900 Vehicle Operations/Maintenance	28,074,272.00	28,378,954.83	304,682.83	28,074,272.00	28,208,412.05	(134,140.05)	170,542.78
FD-1911 Workers' Comp Self Insurance	24,986,200.00	25,603,851.07	617,651.07	24,986,200.00	23,360,874.45	1,625,325.55	2,242,976.62
FD-1912 County Liability-Self Insuranc	36,989,000.00	37,153,162.02	164,162.02	36,989,000.00	36,914,050.84	74,949.16	239,111.18
FD-1913 County Unemp Ins-Self Ins	533,800.00	567,100.20	33,300.20	533,800.00	501,000.00	32,800.00	66,100.20
FD-1914 Dental Self-Insurance Fund	2,755,800.00	2,775,104.76	19,304.76	2,755,800.00	2,705,936.60	49,863.40	69,168.16
FD-1915 Information Technology Srvcs	35,503,200.00	35,603,952.01	100,752.01	35,503,200.00	35,595,502.22	(92,302.22)	8,449.79
FD-1919 Communications Services	27,258,600.00	27,415,312.80	156,712.80	27,258,600.00	27,223,587.73	35,012.27	191,725.07
FD-1920 Utilities Services	13,909,938.00	13,910,162.12	224.12	13,909,938.00	13,905,858.11	4,079.89	4,304.01
FD-1930 Resource Recovery & Waste Mgt	80,109,903.00	80,081,179.37	(28,723.63)	80,109,903.00	79,926,506.31	183,396.69	154,673.06
FD-1931 TRRP Capital	292,000.00	289,124.94	(2,875.06)	292,000.00	282,019.77	9,980.23	7,105.17
FD-1932 TRRP Debt	11,087,500.00	11,085,349.65	(2,150.35)	11,087,500.00	11,087,000.00	500.00	(1,650.35)
FD-1933 Insurance Proceeds Fund	280,000.00	279,778.64	(221.36)	280,000.00	280,000.00	0.00	(221.36)



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	Fiscal Year Adjusted Budget	Projected Actual	Projected Variance	Fiscal Year Adjusted Budget	Projected Actual	Projected Variance	Projected Variance
FD-2120 CSA 3 Unincorp Goleta Valley	2,687,349.00	2,687,349.00	0.00	2,687,349.00	2,687,349.00	0.00	0.00
FD-2130 CSA 4	86,900.00	81,879.16	(5,020.84)	86,900.00	81,141.35	5,758.65	737.81
FD-2140 CSA 5	193,000.00	173,213.17	(19,786.83)	193,000.00	172,395.74	20,604.26	817.43
FD-2170 CSA 11 Carp Valley/Summerland	86,800.00	68,521.74	(18,278.26)	86,800.00	71,914.54	14,885.46	(3,392.80)
FD-2185 CSA 12 Mission Cyn Swr Svc Chg	479,300.00	482,582.96	3,282.96	479,300.00	432,247.23	47,052.77	50,335.73
FD-2220 CSA 31 Isla Vista	267,500.00	146,336.30	(121,163.70)	267,500.00	156,741.30	110,758.70	(10,405.00)
FD-2242 CSA 41 Rancho SantaRita-Rd Mtc	270,300.00	270,300.00	0.00	270,300.00	270,300.00	0.00	0.00
FD-2270 Orcutt CFD	1,033,900.00	1,025,695.21	(8,204.79)	1,033,900.00	1,024,800.00	9,100.00	895.21
FD-2271 Providence Landing CFD	208,000.00	208,349.34	349.34	208,000.00	207,656.85	343.15	692.49
FD-2280 Fire Protection Dist	143,726,634.00	144,400,510.24	673,876.24	143,726,634.00	144,400,510.24	(673,876.24)	0.00
FD-2400 Flood Ctrl/Wtr Cons Dst Mt	20,314,800.00	19,249,371.34	(1,065,428.66)	20,314,800.00	19,271,343.84	1,043,456.16	(21,972.50)
FD-2430 Bradley Flood Zone	61,200.00	51,747.40	(9,452.60)	61,200.00	51,454.25	9,745.75	293.15
FD-2460 Guadalupe Flood Zone	583,700.00	550,416.00	(33,284.00)	583,700.00	550,953.69	32,746.31	(537.69)
FD-2470 Lompoc City Flood Zone	846,500.00	886,208.16	39,708.16	846,500.00	846,779.19	(279.19)	39,428.97
FD-2480 Lompoc Valley Flood Zone	777,100.00	782,516.48	5,416.48	777,100.00	777,425.11	(325.11)	5,091.37
FD-2500 Los Alamos Flood Zone	208,500.00	195,121.49	(13,378.51)	208,500.00	185,295.70	23,204.30	9,825.79
FD-2510 Orcutt Flood Zone	3,207,400.00	3,220,538.06	13,138.06	3,207,400.00	3,207,530.43	(130.43)	13,007.63
FD-2560 SM Flood Zone	2,270,300.00	2,284,376.13	14,076.13	2,270,300.00	2,284,694.08	(14,394.08)	(317.95)
FD-2570 SM River Levee Maint Zone	645,500.00	647,033.22	1,533.22	645,500.00	646,331.67	(831.67)	701.55
FD-2590 Santa Ynez Flood Zone	667,600.00	594,142.34	(73,457.66)	667,600.00	592,037.49	75,562.51	2,104.85
FD-2610 So Coast Flood Zone	15,323,500.00	15,372,483.22	48,983.22	15,323,500.00	15,294,317.26	29,182.74	78,165.96
FD-2670 North County Lighting Dist	886,200.00	885,524.63	(675.37)	886,200.00	801,650.97	84,549.03	83,873.66
FD-2700 Mission Lighting District	40,800.00	41,036.84	236.84	40,800.00	40,706.10	93.90	330.74
FD-2870 Laguna Sanitation	30,237,300.00	30,235,104.40	(2,195.60)	30,237,300.00	30,226,070.29	11,229.71	9,034.11
FD-3000 Sandyland Seawall Maint Dist	459,800.00	459,800.00	0.00	459,800.00	459,800.00	0.00	0.00
FD-3050 Water Agency	8,604,200.00	8,604,119.13	(80.87)	8,604,200.00	8,565,149.59	39,050.41	38,969.54
FD-3122 Low/Mod Inc Housing Asset Fund	926,900.00	695,697.58	(231,202.42)	926,900.00	695,251.75	231,648.25	445.83
Total Funds	1,494,711,145.00	1,483,118,678.91	(11,592,466.09)	1,494,711,145.00	1,477,776,793.38	16,934,351.62	5,341,885.53