



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Department Name:** CEO & Auditor-Controller  
**Department No.:** 012 & 061  
**For Agenda Of:** 4/28/09  
**Placement:** Departmental  
**Estimated Tme:** 30 minutes  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

---

**TO:** Board of Supervisors  
**FROM:** Department Michael F. Brown, County Executive Officer  
Director(s) Robert Geis, CPA, Auditor-Controller  
Contact Info: Jason Stilwell & Julie Hagen  
568-3413 568-2126

**SUBJECT:** Fiscal Year 2007-2008 Third Quarter Budget and Financial Update

---

**County Counsel Concurrence**

As to form: N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

That the Board of Supervisors accept and file, per the provisions of Government Code Section 29126.2, the Fiscal Year 2008-09 Financial Status Report as of March 31, 2009, showing the status of appropriations and financing for all departmental budgets adopted by the Board of Supervisors.

**Summary Text:**

The County's financial status at the end of the third quarter ending March 31, 2009 is one of lower revenues and generally negative variances if indeed variances exist; many budgets are much tighter than they have been in recent years. During the third quarter, the Board approved transfers from designations and reserves totaling several million dollars to address revenue shortfalls and to maintain levels of service and funding for staff who otherwise would have been subject to layoff. Overall, as of the end of the third quarter, the General Fund departments have a projected year end negative variance of \$930,577; this is a very narrow variance given the adjusted budget for the General Fund is \$443 million. It is possible the General Fund would end the year in deficit if additional transfers are not completed during the fourth quarter – staff is monitoring the financial status of the General Fund closely and will bring additional budget revision requests and transfers to the Board as necessary.

Of the Special Revenue Funds, the one with the largest variance is Fund 0044 – Mental Health Services. The variance is a positive \$3.4 million stemming primarily from expenditure payment delays, a reduction in expenditures in the Department's continuing efforts to eliminate its structural deficit, unspent General Fund Strategic Reserve transfers appropriated by the Board at the Fiscal Year 2008-2009 budget hearings, and offset by revenue recognition issues. Three other Special Revenue Fund variances over one-million dollars are Fund 0055 – Social Services (negative \$1.025 million), Fund

1922 – Workers’ Comp Self Insurance (positive \$1.120 million), and Fund 1912 – County Liability Self Insurance (positive \$1.486 million). Social Services will release furlough designation and other designations as necessary to enable the fund to end the year balanced. The two self-insurance funds have positive variances stemming from both unanticipated revenues and significantly lower expenditures and are expected to end the fiscal year with positive variances adding to retained earnings.

**Background:**

This report reviews the financial status of the County by fund and by department as of March 31, 2009. Staff conducted Monthly Projection (MOPROs) meetings with departments during which their actual performance was compared to their budget for the first nine months of this fiscal year. Major differences (variances) between budgeted and actual amounts through March 31, 2009 are reported to the Board. The following narrative highlights the major differences between budgeted and actual amounts and the potential budgetary status as of June 30, 2008.

**Financial Status Report**

**INTRODUCTION**

The narrative discusses projected variances over \$500,000 at the departmental level for the General Fund departments and over \$750,000 at the fund level for the Special Revenue and Other funds as shown in the Projected Annual Status Report (Attachment A). This report takes actual revenues and expenditures for the first nine months, adds department projections for the next three months, and compares these totals to budgeted amounts.

**GENERAL FUND**

The General Fund has an estimated year end net negative variance of \$930,577 as of March 31, 2009. Discretionary revenues are below budget resulting in a negative variance of \$442,837. Decreasing revenue is impacting nearly all General Fund departments.

Using the Projected Annual Status Report as a reference, those departments with large variances between budgeted and estimated actual amounts as of March 31, 2009 are discussed below.

- District Attorney: the department has a negative variance of \$644,064. The negative revenue variance is a result of lower Proposition 172 revenues and other declining departmental revenues. The negative expenditure variance results from the fact that the department is on pace to spend to its appropriation limit, despite declining departmental revenues, and thus does not have available appropriation to accommodate a required grant reimbursement payment. A budget adjustment will be brought to the Board in the fourth quarter to address the bulk of the expenditure variance. The revenue variance will result in the department ending the year with an estimated shortfall of \$754 thousand.
- Probation: the department has a negative variance of \$596,578. As reported to the Board on March 24, 2009, Probation has been saddled with a number of departmental revenue shortfalls and has taken immediate action through several significant steps to reduce expenditures; the Board approved transfers of over \$3 million to address most of Probation’s net revenue shortfalls. Staff anticipates Probation will end the year with a deficit of \$600 thousand.
- General Services: the positive variance of \$544,807 is primarily a reflection of timing variances relating to delays in capital maintenance projects. These funds are planned to be designated at year end according to each project for continuation in FY 2009-2010.

Consistent with the FY 2009-2014 Capital Improvement Program, the department anticipates ending the year without a variance in its General Fund operations as projects are completed or funding is designated to complete the projects in the next fiscal year.

- General Revenues: as mentioned in the second quarter report, four of the County's primary discretionary revenues are anticipated to end the year below budget (Supplemental Property Taxes, Interest Earnings, Retail Sales Taxes, and Franchise Fees). As of the third quarter, staff now estimates Property Transfer Taxes will also fall short of budget due to the real estate market slowdown. Attachment A shows General Discretionary revenues will end the year \$442,837 short of budget; it is possible certain unanticipated Federal payments in lieu of taxes and State subvention funds could make up for the projected revenue shortfall.

## SPECIAL REVENUE AND OTHER FUNDS

There are seven funds showing variances over \$750,000 on Attachment A. The first is the General Fund and the reasons for that variance are described above. The other six are explained here.

- Fund 0016 – Road-Capital Maintenance: negative variance of \$806,947. This timing variance was the result of a reimbursable capital project being completed with a delay in the revenue reimbursement. On April 14, 2009 the Board approved a budget revision recognizing the reimbursement revenue. The fund is expected to end the year in balance.
- Fund 0044 – Mental Health Services: positive variance of \$3,361,386. The expenditure variance (positive \$4,680,902) is primarily a result of service contract payment delays to Community Based Organizations (\$1.5 million), delays in payments to County service providers (\$857,236), delays in transferring revenues to other ADMHS funds (\$1.9 million), and salary savings (\$278,245). The revenue variance (negative \$1,319,516) is primarily due to uncertainty related to Federal and State billings compared to actual revenue earned. Actual cash received, as of March 31, 2009, in the key State revenue items for this fund is \$7,761,835<sup>1</sup>. The department has also been accruing revenue it has claimed (it has accrued additional revenue of \$14,018,180). The budget for these items through the third quarter is \$30,142,791. It is unclear how the department will end the year.
- Fund 0055 – Social Services: negative variance of \$1,025,332. This expected variance is primarily a result of a revenue loss associated with the implementation of the County wide furlough. The fund will be adjusted accordingly to reflect the loss of revenue and it is not anticipated to end the year with a negative variance.
- Fund 1900 – Vehicle Operations/Maintenance: negative variance of \$762,438. This is a timing variance pending an estimate change. In fact the fund is expected to have a true positive variance on the expenditure side resulting from delays in vehicle replacements. These delays are the result of strategic efforts to constrict expenditures for replacement vehicles during this fiscal environment as a cost-cutting effort. The dollars budgeted but not projected to be spent this fiscal year will be saved in this fund for any necessary vehicle purchases in future years; this delay should result in lower vehicle replacement costs for certain operating departments by delaying vehicle purchases for a year.
- Fund 1911 – Workers' Comp Self Insurance: positive variance of \$1,119,688. The Worker's Compensation fund has positive variances on both the revenue and expenditure sides. The positive revenue variance is primarily a result of unanticipated claim

---

<sup>1</sup> \$2,162,740 was withheld by the State for MISC/CEC

reimbursement revenue from the County's excess insurance provider. The positive expenditure variance is also a true variance resulting from salary savings due to vacancies. This fund is anticipated to end the year with a positive variance, which should facilitate the ability to have lower workers' compensation rates in the future.

- Fund 1912 – County Liability Self Insurance: positive variance of \$1,485,877. The Liability fund has positive variances on both the revenue and expenditure sides. The positive revenue variance is primarily a result of unanticipated claim reimbursement revenue from the County's excess insurance provider related to the Adam Brothers litigation. The positive expenditure variance is a result of lower paid losses.

In addition, Fund 0069 – Court Activities had a negative variance of \$442,452 at the end of the third quarter. This results primarily from the underperformance of fine, forfeitures, and penalties revenue. Per the Maintenance of Effort agreement with the State, General Fund dollars will be required for any shortfalls in revenue in this fund. Staff estimates the transfer required by the end of the year will be \$637,955.

### **Impact on Reserves and Designations**

Revenues generally change more quickly than expenditures. For example, during this fiscal year various revenues have either declined or not grown as expected in the budget. For a variety of reasons, such as personnel rules, contract provisions, and service level commitments, it is difficult for the County to reduce expenditures as quickly as revenues drop. The result is that one-time funding sources are used to bridge the gap. During this fiscal year one-time reserves and designations have been tapped to fund on-going services. This is worth noting not only because it is drawing down the balances of these "rainy day savings accounts," but it demonstrates that these reserves and designations are most often spent as a way to meet the County's commitments rather than proactively by the Board.

Revenue receipts since the close of the third quarter continue to be grim. The County's various sales taxes, in particular, are hit hard. The April 2009 sales tax receipts had 20% declines compared to April 2008. This is the biggest decline experienced by the County since the recession began. These data indicate it will be very difficult for departments to end this fiscal year balanced and certain departments will be required to continue reductions in service levels and use of one-time reserves and designations. The impact of the negative revenue receipts further indicates that the Fiscal Year 2009-2010 budget, when adopted by the Board as legally balanced, will be fragile and mid-year adjustments to react to negative financial factors may also be necessary next fiscal year.

**Fiscal and Facilities Impacts:** Actual and projected impacts are stated in this letter and its attachments.

### **Attachments:**

- A – Projected Annual Status Report
- B – Powerpoint presentation
- C – Sales Tax Tracking Reports

**Authored by:** Jason Stilwell

**cc:** Department Directors  
Deputy/Assistant County Executive Officers and CEO Fiscal and Policy Analysts  
Recognized Employee Organizations

# Attachment A



# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department                            | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|---------------------------------------|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 0001 -- General</b>           |  |                                 |                                   |  |                                     |                                       |  |
| 011 -- Board of Supervisors           | 3,500.00                                   | 4,815.77                        | 1,315.77                          | 2,590,862.00                                   | 2,405,287.78                        | 185,574.22                            | 186,889.99                             |
| 012 -- County Executive Office        | 1,188,202.00                               | 1,179,229.69                    | -8,972.31                         | 4,006,261.00                                   | 3,797,848.48                        | 208,412.52                            | 199,440.21                             |
| 013 -- County Counsel                 | 5,843,223.00                               | 6,359,203.05                    | 515,980.05                        | 7,809,146.00                                   | 8,313,263.89                        | -504,117.89                           | 11,862.16                              |
| 021 -- District Attorney              | 7,557,832.00                               | 7,108,067.23                    | -449,764.77                       | 18,534,327.00                                  | 18,728,626.56                       | -194,299.56                           | -644,064.33                            |
| 022 -- Probation                      | 21,305,002.23                              | 19,004,770.69                   | -2,300,231.54                     | 42,329,519.23                                  | 40,625,866.00                       | 1,703,653.23                          | -596,578.31                            |
| 023 -- Public Defender                | 3,572,042.00                               | 2,893,102.95                    | -678,939.05                       | 9,890,367.00                                   | 9,585,355.73                        | 305,011.27                            | -373,927.78                            |
| 031 -- Fire                           | 51,389,909.00                              | 51,035,644.41                   | -354,264.59                       | 52,980,534.00                                  | 52,864,569.78                       | 115,964.22                            | -238,300.37                            |
| 032 -- Sheriff                        | 68,136,184.48                              | 67,569,774.70                   | -566,409.78                       | 100,150,452.48                                 | 99,902,782.81                       | 247,669.67                            | -318,740.11                            |
| 041 -- Public Health                  | 2,949,697.21                               | 2,914,582.36                    | -35,114.85                        | 5,848,214.21                                   | 5,866,072.45                        | -17,858.24                            | -52,973.09                             |
| 051 -- Agriculture & Cooperative Exte | 1,797,790.00                               | 1,719,672.21                    | -78,117.79                        | 3,727,034.00                                   | 3,717,615.00                        | 9,419.00                              | -68,698.79                             |
| 052 -- Parks                          | 7,931,612.46                               | 7,835,516.28                    | -96,096.18                        | 11,700,972.46                                  | 11,516,433.64                       | 184,538.82                            | 88,442.64                              |
| 053 -- Planning & Development         | 12,762,526.01                              | 12,924,805.76                   | 162,279.75                        | 18,775,995.01                                  | 18,624,812.42                       | 151,182.59                            | 313,462.34                             |
| 054 -- Public Works                   | 3,363,499.00                               | 3,257,545.81                    | -105,953.19                       | 3,951,189.00                                   | 3,886,750.85                        | 64,438.15                             | -41,515.04                             |
| 055 -- Housing/Community Development  | 1,207,169.00                               | 861,606.25                      | -345,562.75                       | 1,958,696.00                                   | 1,778,472.76                        | 180,223.24                            | -165,339.51                            |
| 061 -- Auditor-Controller             | 3,289,517.00                               | 3,055,780.47                    | -233,736.53                       | 7,416,870.00                                   | 6,991,905.80                        | 424,964.20                            | 191,227.67                             |
| 062 -- Clerk-Recorder-Assessor        | 13,744,950.00                              | 8,852,793.86                    | -4,892,156.14                     | 22,806,309.00                                  | 17,703,750.17                       | 5,102,558.83                          | 210,402.69                             |
| 063 -- General Services               | 11,076,463.00                              | 10,961,970.89                   | -114,492.11                       | 18,223,222.00                                  | 17,563,923.15                       | 659,298.85                            | 544,806.74                             |
| 064 -- Human Resources                | 2,429,526.00                               | 2,523,126.29                    | 93,600.29                         | 4,518,652.00                                   | 4,393,498.95                        | 125,163.05                            | 218,763.34                             |
| 065 -- Treasurer-Tax Collector-Public | 3,407,521.00                               | 3,380,058.96                    | -27,462.04                        | 6,274,745.00                                   | 6,083,167.63                        | 191,577.37                            | 164,115.33                             |
| 066 -- Information Technology         | 738,243.00                                 | 659,693.08                      | -78,549.92                        | 1,581,901.00                                   | 1,576,867.59                        | 5,033.41                              | -73,516.51                             |
| 990 -- General County Programs        | 16,938,792.00                              | 16,750,241.46                   | -188,550.54                       | 97,477,561.90                                  | 97,332,510.97                       | 145,050.93                            | -43,499.61                             |
| 991 -- General Revenues               | 196,960,147.96                             | 196,517,314.81                  | -442,833.15                       | 305,247.06                                     | 305,251.06                          | -4.00                                 | -442,837.15                            |
| <b>Total General</b>                  | <b>437,593,348.35</b>                      | <b>427,369,316.98</b>           | <b>-10,224,031.37</b>             | <b>442,858,087.35</b>                          | <b>433,564,633.47</b>               | <b>9,293,453.88</b>                   | <b>-930,577.49</b>                     |



# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department                                       | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 0010 -- Children and Families First</b>  |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                   | 7,810,359.63                               | 6,617,968.52                    | -1,192,391.11                     | 7,813,958.63                                   | 6,715,948.19                        | 1,098,010.44                          | -94,380.67                             |
| Total Children and Families First                | 7,810,359.63                               | 6,617,968.52                    | -1,192,391.11                     | 7,813,958.63                                   | 6,715,948.19                        | 1,098,010.44                          | -94,380.67                             |
| <b>Fund 0015 -- Roads-Operations</b>             |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                              | 22,502,246.14                              | 21,963,454.08                   | -538,792.06                       | 26,682,941.14                                  | 25,864,887.33                       | 818,053.81                            | 279,261.75                             |
| Total Roads-Operations                           | 22,502,246.14                              | 21,963,454.08                   | -538,792.06                       | 26,682,941.14                                  | 25,864,887.33                       | 818,053.81                            | 279,261.75                             |
| <b>Fund 0016 -- Roads-Capital Maintenance</b>    |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                              | 6,281,721.00                               | 6,295,847.32                    | 14,126.32                         | 6,281,722.00                                   | 7,102,795.17                        | -821,073.17                           | -806,946.85                            |
| Total Roads-Capital Maintenance                  | 6,281,721.00                               | 6,295,847.32                    | 14,126.32                         | 6,281,722.00                                   | 7,102,795.17                        | -821,073.17                           | -806,946.85                            |
| <b>Fund 0017 -- Roads-Capital Infrastructure</b> |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                              | 16,434,816.00                              | 16,479,079.45                   | 44,263.45                         | 16,434,816.00                                  | 16,343,476.28                       | 91,339.72                             | 135,603.17                             |
| Total Roads-Capital Infrastructure               | 16,434,816.00                              | 16,479,079.45                   | 44,263.45                         | 16,434,816.00                                  | 16,343,476.28                       | 91,339.72                             | 135,603.17                             |
| <b>Fund 0030 -- Capital Outlay</b>               |  |                                 |                                   |  |                                     |                                       |  |
| 032 -- Sheriff                                   | 3,615,178.86                               | 3,736,312.36                    | 121,133.50                        | 3,663,267.86                                   | 4,422,136.68                        | -758,868.82                           | -637,735.32                            |
| 043 -- Alcohol,Drug,&Mental Hlth Svcs            | 106,549.89                                 | 104,839.01                      | -1,710.88                         | 106,549.89                                     | 104,839.01                          | 1,710.88                              | 0.00                                   |
| 052 -- Parks                                     | 4,849,073.60                               | 4,906,613.77                    | 57,540.17                         | 6,303,732.60                                   | 5,781,778.70                        | 521,953.90                            | 579,494.07                             |
| 063 -- General Services                          | 11,819,152.78                              | 9,874,174.56                    | -1,944,978.22                     | 11,836,103.78                                  | 9,725,926.25                        | 2,110,177.53                          | 165,199.31                             |
| Total Capital Outlay                             | 20,389,955.13                              | 18,621,939.70                   | -1,768,015.43                     | 21,909,654.13                                  | 20,034,680.64                       | 1,874,973.49                          | 106,958.06                             |
| <b>Fund 0034 -- 2005 COP Capital Projects</b>    |  |                                 |                                   |  |                                     |                                       |  |
| 031 -- Fire                                      | 786,412.00                                 | 808,345.70                      | 21,933.70                         | 786,412.00                                     | 786,505.33                          | -93.33                                | 21,840.37                              |
| 032 -- Sheriff                                   | 2,985,878.00                               | 3,333,622.93                    | 347,744.93                        | 2,985,878.00                                   | 3,333,622.93                        | -347,744.93                           | 0.00                                   |
| 062 -- Clerk-Recorder-Assessor                   | 683,703.00                                 | 54,052.64                       | -629,650.36                       | 683,703.00                                     | 54,052.64                           | 629,650.36                            | 0.00                                   |
| 992 -- Debt Service                              | 35,020.47                                  | 68,840.29                       | 33,819.82                         | 35,022.47                                      | 35,022.47                           | 0.00                                  | 33,819.82                              |



# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department: Columns = YearEndProjections

| Department  | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|---|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| Total 2005 COP Capital Projects                   | 4,491,013.47                               | 4,264,861.56                    | -226,151.91                       | 4,491,015.47                                   | 4,209,203.37                        | 281,812.10                            | 55,660.19                              |
| <b>Fund 0036 -- Municipal Finance Debt Svc</b>    |  |                                 |                                   |  |                                     |                                       |  |
| 992 -- Debt Service                               | 9,408,254.16                               | 9,214,253.81                    | -194,000.35                       | 9,653,472.16                                   | 9,792,819.60                        | -139,347.44                           | -333,347.79                            |
| Total Municipal Finance Debt Svc                  | 9,408,254.16                               | 9,214,253.81                    | -194,000.35                       | 9,653,472.16                                   | 9,792,819.60                        | -139,347.44                           | -333,347.79                            |
| <b>Fund 0040 -- Public and Educational Access</b> |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                    | 355,535.41                                 | 349,943.21                      | -5,592.20                         | 355,535.41                                     | 355,535.41                          | 0.00                                  | -5,592.20                              |
| Total Public and Educational Access               | 355,535.41                                 | 349,943.21                      | -5,592.20                         | 355,535.41                                     | 355,535.41                          | 0.00                                  | -5,592.20                              |
| <b>Fund 0041 -- Fish and Game</b>                 |  |                                 |                                   |  |                                     |                                       |  |
| 053 -- Planning & Development                     | 28,915.74                                  | 28,656.16                       | -259.58                           | 29,100.74                                      | 11,221.77                           | 17,878.97                             | 17,619.39                              |
| Total Fish and Game                               | 28,915.74                                  | 28,656.16                       | -259.58                           | 29,100.74                                      | 11,221.77                           | 17,878.97                             | 17,619.39                              |
| <b>Fund 0042 -- Health Care</b>                   |  |                                 |                                   |  |                                     |                                       |  |
| 041 -- Public Health                              | 82,232,089.06                              | 81,946,540.24                   | -285,548.82                       | 82,453,553.06                                  | 82,707,992.74                       | -254,439.68                           | -539,988.50                            |
| Total Health Care                                 | 82,232,089.06                              | 81,946,540.24                   | -285,548.82                       | 82,453,553.06                                  | 82,707,992.74                       | -254,439.68                           | -539,988.50                            |
| <b>Fund 0043 -- CA Health-Indigents Program</b>   |  |                                 |                                   |  |                                     |                                       |  |
| 041 -- Public Health                              | 230,762.00                                 | 230,762.00                      | 0.00                              | 230,920.00                                     | 230,922.01                          | -2.01                                 | -2.01                                  |
| Total CA Health-Indigents Program                 | 230,762.00                                 | 230,762.00                      | 0.00                              | 230,920.00                                     | 230,922.01                          | -2.01                                 | -2.01                                  |
| <b>Fund 0044 -- Mental Health Services</b>        |  |                                 |                                   |  |                                     |                                       |  |
| 043 -- Alcohol, Drug, & Mental Hlth Svcs          | 71,872,756.00                              | 70,553,240.34                   | -1,319,515.66                     | 56,852,374.00                                  | 52,171,472.15                       | 4,680,901.85                          | 3,361,386.19                           |
| Total Mental Health Services                      | 71,872,756.00                              | 70,553,240.34                   | -1,319,515.66                     | 56,852,374.00                                  | 52,171,472.15                       | 4,680,901.85                          | 3,361,386.19                           |
| <b>Fund 0045 -- Petroleum Department</b>          |  |                                 |                                   |  |                                     |                                       |  |
| 053 -- Planning & Development                     | 448,187.09                                 | 407,829.43                      | -40,357.66                        | 471,720.09                                     | 374,817.56                          | 96,902.53                             | 56,544.87                              |

# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department   | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| Total Petroleum Department                           | 448,187.09                                 | 407,829.43                      | -40,357.66                        | 471,720.09                                     | 374,817.56                          | 96,902.53                             | 56,544.87                              |
| <b>Fund 0046 -- Tobacco Settlement</b>               |  |                                 |                                   |  |                                     |                                       |  |
| 041 -- Public Health                                 | 11,929,388.25                              | 11,888,477.42                   | -40,910.83                        | 11,929,388.25                                  | 11,868,741.75                       | 60,646.50                             | 19,735.67                              |
| Total Tobacco Settlement                             | 11,929,388.25                              | 11,888,477.42                   | -40,910.83                        | 11,929,388.25                                  | 11,868,741.75                       | 60,646.50                             | 19,735.67                              |
| <b>Fund 0047 -- Substance Abuse &amp; Crime Prev</b> |  |                                 |                                   |  |                                     |                                       |  |
| 043 -- Alcohol, Drug, & Mental Hlth Svcs             | 1,657,701.04                               | 1,684,350.69                    | 26,649.65                         | 1,676,198.04                                   | 1,094,198.04                        | 582,000.00                            | 608,649.65                             |
| Total Substance Abuse & Crime Prev                   | 1,657,701.04                               | 1,684,350.69                    | 26,649.65                         | 1,676,198.04                                   | 1,094,198.04                        | 582,000.00                            | 608,649.65                             |
| <b>Fund 0048 -- Mental Health Services Act</b>       |  |                                 |                                   |  |                                     |                                       |  |
| 043 -- Alcohol, Drug, & Mental Hlth Svcs             | 12,071,463.00                              | 11,290,099.26                   | -781,363.74                       | 12,119,272.00                                  | 11,467,326.47                       | 651,945.53                            | -129,418.21                            |
| Total Mental Health Services Act                     | 12,071,463.00                              | 11,290,099.26                   | -781,363.74                       | 12,119,272.00                                  | 11,467,326.47                       | 651,945.53                            | -129,418.21                            |
| <b>Fund 0049 -- Alcohol and Drug Programs</b>        |  |                                 |                                   |  |                                     |                                       |  |
| 043 -- Alcohol, Drug, & Mental Hlth Svcs             | 12,415,029.00                              | 10,293,561.08                   | -2,121,467.92                     | 12,544,958.00                                  | 9,996,399.22                        | 2,548,558.78                          | 427,090.86                             |
| Total Alcohol and Drug Programs                      | 12,415,029.00                              | 10,293,561.08                   | -2,121,467.92                     | 12,544,958.00                                  | 9,996,399.22                        | 2,548,558.78                          | 427,090.86                             |
| <b>Fund 0052 -- Special Aviation</b>                 |  |                                 |                                   |  |                                     |                                       |  |
| 063 -- General Services                              | 331,159.01                                 | 788,036.63                      | 456,877.62                        | 331,689.01                                     | 327,489.81                          | 4,199.20                              | 461,076.82                             |
| Total Special Aviation                               | 331,159.01                                 | 788,036.63                      | 456,877.62                        | 331,689.01                                     | 327,489.81                          | 4,199.20                              | 461,076.82                             |
| <b>Fund 0055 -- Social Services</b>                  |  |                                 |                                   |  |                                     |                                       |  |
| 044 -- Social Services                               | 131,630,280.68                             | 127,618,558.11                  | -4,011,722.57                     | 133,429,580.68                                 | 130,443,190.44                      | 2,986,390.24                          | -1,025,332.33                          |
| Total Social Services                                | 131,630,280.68                             | 127,618,558.11                  | -4,011,722.57                     | 133,429,580.68                                 | 130,443,190.44                      | 2,986,390.24                          | -1,025,332.33                          |
| <b>Fund 0056 -- SB IHSS Public Authority</b>         |  |                                 |                                   |  |                                     |                                       |  |
| 044 -- Social Services                               | 7,876,449.60                               | 7,735,426.92                    | -141,022.68                       | 7,880,569.60                                   | 7,763,949.96                        | 116,619.64                            | -24,403.04                             |
| Total SB IHSS Public Authority                       | 7,876,449.60                               | 7,735,426.92                    | -141,022.68                       | 7,880,569.60                                   | 7,763,949.96                        | 116,619.64                            | -24,403.04                             |

Last Updated: 4/16/2009 2:58 AM

# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department                                      | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|---|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 0057 -- Child Support Services</b>      |  |                                 |                                   |  |                                     |                                       |  |
| 045 -- Child Support Services                   | 9,683,270.11                               | 9,099,054.49                    | -584,215.62                       | 9,801,756.11                                   | 9,506,235.36                        | 295,520.75                            | -288,694.87                            |
| Total Child Support Services                    | 9,683,270.11                               | 9,099,054.49                    | -584,215.62                       | 9,801,756.11                                   | 9,506,235.36                        | 295,520.75                            | -288,694.87                            |
| <b>Fund 0061 -- Fisheries Enhancement</b>       |  |                                 |                                   |  |                                     |                                       |  |
| 053 -- Planning & Development                   | 12,380.05                                  | 12,497.78                       | 117.73                            | 12,704.05                                      | 6,342.64                            | 6,361.41                              | 6,479.14                               |
| Total Fisheries Enhancement                     | 12,380.05                                  | 12,497.78                       | 117.73                            | 12,704.05                                      | 6,342.64                            | 6,361.41                              | 6,479.14                               |
| <b>Fund 0062 -- Local Fishermen Contingency</b> |  |                                 |                                   |  |                                     |                                       |  |
| 053 -- Planning & Development                   | 27,923.31                                  | 26,453.16                       | -1,470.15                         | 44,711.31                                      | 26,455.78                           | 18,255.53                             | 16,785.38                              |
| Total Local Fishermen Contingency               | 27,923.31                                  | 26,453.16                       | -1,470.15                         | 44,711.31                                      | 26,455.78                           | 18,255.53                             | 16,785.38                              |
| <b>Fund 0063 -- Coast Resource Enhancement</b>  |  |                                 |                                   |  |                                     |                                       |  |
| 053 -- Planning & Development                   | 1,497,295.95                               | 1,489,675.91                    | -7,620.04                         | 1,522,241.95                                   | 1,518,285.59                        | 3,956.36                              | -3,663.68                              |
| Total Coast Resource Enhancement                | 1,497,295.95                               | 1,489,675.91                    | -7,620.04                         | 1,522,241.95                                   | 1,518,285.59                        | 3,956.36                              | -3,663.68                              |
| <b>Fund 0064 -- CDBG Federal</b>                |  |                                 |                                   |  |                                     |                                       |  |
| 055 -- Housing/Community Development            | 3,460,265.94                               | 2,258,125.58                    | -1,202,140.36                     | 3,460,359.94                                   | 2,257,946.70                        | 1,202,413.24                          | 272.88                                 |
| Total CDBG Federal                              | 3,460,265.94                               | 2,258,125.58                    | -1,202,140.36                     | 3,460,359.94                                   | 2,257,946.70                        | 1,202,413.24                          | 272.88                                 |
| <b>Fund 0065 -- Affordable Housing</b>          |  |                                 |                                   |  |                                     |                                       |  |
| 055 -- Housing/Community Development            | 1,930,304.62                               | 1,787,238.93                    | -143,065.69                       | 2,715,927.62                                   | 2,170,755.76                        | 545,171.86                            | 402,106.17                             |
| Total Affordable Housing                        | 1,930,304.62                               | 1,787,238.93                    | -143,065.69                       | 2,715,927.62                                   | 2,170,755.76                        | 545,171.86                            | 402,106.17                             |
| <b>Fund 0066 -- Home Program</b>                |  |                                 |                                   |  |                                     |                                       |  |
| 055 -- Housing/Community Development            | 1,733,746.22                               | 734,225.80                      | -999,520.42                       | 2,036,267.22                                   | 898,352.81                          | 1,137,914.41                          | 138,393.99                             |
| Total Home Program                              | 1,733,746.22                               | 734,225.80                      | -999,520.42                       | 2,036,267.22                                   | 898,352.81                          | 1,137,914.41                          | 138,393.99                             |



County of Santa Barbara, FIN

Last Updated: 4/16/2009 2:58 AM

# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department   | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 0069 -- Court Activities</b>               |  |                                 |                                   |  |                                     |                                       |  |
| 022 -- Probation                                   | 56,000.00                                  | 55,501.76                       | -498.24                           | 62,467.00                                      | 62,467.00                           | 0.00                                  | -498.24                                |
| 025 -- Court Special Services                      | 14,877,254.87                              | 14,451,895.65                   | -425,359.22                       | 14,863,072.87                                  | 14,880,165.51                       | -17,092.64                            | -442,451.86                            |
| Total Court Activities                             | 14,933,254.87                              | 14,507,397.41                   | -425,857.46                       | 14,925,539.87                                  | 14,942,632.51                       | -17,092.64                            | -442,950.10                            |
| <b>Fund 0070 -- Crim Justice Facility Constr</b>   |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                     | 1,371,298.05                               | 1,305,255.55                    | -66,042.50                        | 1,371,790.05                                   | 1,354,112.12                        | 17,677.93                             | -48,364.57                             |
| Total Crim Justice Facility Constr                 | 1,371,298.05                               | 1,305,255.55                    | -66,042.50                        | 1,371,790.05                                   | 1,354,112.12                        | 17,677.93                             | -48,364.57                             |
| <b>Fund 0071 -- Courthouse Construction SB668</b>  |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                     | 1,219,143.80                               | 1,168,127.60                    | -51,016.20                        | 1,216,671.80                                   | 1,204,079.84                        | 12,591.96                             | -38,424.24                             |
| Total Courthouse Construction SB668                | 1,219,143.80                               | 1,168,127.60                    | -51,016.20                        | 1,216,671.80                                   | 1,204,079.84                        | 12,591.96                             | -38,424.24                             |
| <b>Fund 0075 -- Inmate Welfare</b>                 |  |                                 |                                   |  |                                     |                                       |  |
| 032 -- Sheriff                                     | 1,219,699.17                               | 988,027.74                      | -231,671.43                       | 1,271,152.17                                   | 1,283,288.72                        | -12,136.55                            | -243,807.98                            |
| Total Inmate Welfare                               | 1,219,699.17                               | 988,027.74                      | -231,671.43                       | 1,271,152.17                                   | 1,283,288.72                        | -12,136.55                            | -243,807.98                            |
| <b>Fund 1900 -- Vehicle Operations/Maintenance</b> |  |                                 |                                   |  |                                     |                                       |  |
| 063 -- General Services                            | 12,116,876.00                              | 12,193,597.13                   | 76,721.13                         | 12,007,824.00                                  | 12,846,983.78                       | -839,159.78                           | -762,438.65                            |
| Total Vehicle Operations/Maintenance               | 12,116,876.00                              | 12,193,597.13                   | 76,721.13                         | 12,007,824.00                                  | 12,846,983.78                       | -839,159.78                           | -762,438.65                            |
| <b>Fund 1910 -- Medical Malpractice Self Ins</b>   |  |                                 |                                   |  |                                     |                                       |  |
| 063 -- General Services                            | 282,600.00                                 | 258,927.24                      | -23,672.76                        | 568,204.00                                     | 488,419.34                          | 79,784.66                             | 56,111.90                              |
| Total Medical Malpractice Self Ins                 | 282,600.00                                 | 258,927.24                      | -23,672.76                        | 568,204.00                                     | 488,419.34                          | 79,784.66                             | 56,111.90                              |
| <b>Fund 1911 -- Workers' Comp Self Insurance</b>   |  |                                 |                                   |  |                                     |                                       |  |
| 063 -- General Services                            | 16,405,940.00                              | 16,823,252.67                   | 417,312.67                        | 13,655,132.00                                  | 12,952,756.68                       | 702,375.32                            | 1,119,687.99                           |
| Total Workers' Comp Self Insurance                 | 16,405,940.00                              | 16,823,252.67                   | 417,312.67                        | 13,655,132.00                                  | 12,952,756.68                       | 702,375.32                            | 1,119,687.99                           |

# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department   | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 1912 -- County Liability-Self Insurance</b>  |  |                                 |                                   |  |                                     |                                       |  |
| 063 -- General Services                              | 8,113,663.00                               | 8,688,967.19                    | 575,304.19                        | 7,215,248.00                                   | 6,304,674.74                        | 910,573.26                            | 1,485,877.45                           |
| Total County Liability-Self Insurance                | 8,113,663.00                               | 8,688,967.19                    | 575,304.19                        | 7,215,248.00                                   | 6,304,674.74                        | 910,573.26                            | 1,485,877.45                           |
| <b>Fund 1913 -- County Unemp Ins-Self Ins</b>        |  |                                 |                                   |  |                                     |                                       |  |
| 064 -- Human Resources                               | 487,676.00                                 | 296,382.69                      | -191,293.31                       | 487,676.00                                     | 297,881.05                          | 189,794.95                            | -1,498.36                              |
| Total County Unemp Ins-Self Ins                      | 487,676.00                                 | 296,382.69                      | -191,293.31                       | 487,676.00                                     | 297,881.05                          | 189,794.95                            | -1,498.36                              |
| <b>Fund 1914 -- Dental Self-Insurance Fund</b>       |  |                                 |                                   |  |                                     |                                       |  |
| 064 -- Human Resources                               | 2,653,500.00                               | 2,676,244.12                    | 22,744.12                         | 2,653,500.00                                   | 2,697,769.49                        | -44,269.49                            | -21,525.37                             |
| Total Dental Self-Insurance Fund                     | 2,653,500.00                               | 2,676,244.12                    | 22,744.12                         | 2,653,500.00                                   | 2,697,769.49                        | -44,269.49                            | -21,525.37                             |
| <b>Fund 1915 -- Information Technology Svcs</b>      |  |                                 |                                   |  |                                     |                                       |  |
| 066 -- Information Technology                        | 6,952,279.00                               | 6,596,627.07                    | -355,651.93                       | 7,519,586.00                                   | 7,138,096.47                        | 381,489.53                            | 25,837.60                              |
| Total Information Technology Svcs                    | 6,952,279.00                               | 6,596,627.07                    | -355,651.93                       | 7,519,586.00                                   | 7,138,096.47                        | 381,489.53                            | 25,837.60                              |
| <b>Fund 1919 -- Communications Services-ISF</b>      |  |                                 |                                   |  |                                     |                                       |  |
| 066 -- Information Technology                        | 4,316,226.00                               | 4,311,135.33                    | -5,090.67                         | 4,310,920.00                                   | 4,150,378.36                        | 160,541.64                            | 155,450.97                             |
| Total Communications Services-ISF                    | 4,316,226.00                               | 4,311,135.33                    | -5,090.67                         | 4,310,920.00                                   | 4,150,378.36                        | 160,541.64                            | 155,450.97                             |
| <b>Fund 1920 -- Utilities ISF</b>                    |  |                                 |                                   |  |                                     |                                       |  |
| 063 -- General Services                              | 5,990,677.00                               | 6,148,993.48                    | 158,316.48                        | 5,990,677.00                                   | 6,148,257.08                        | -157,580.08                           | 736.40                                 |
| Total Utilities ISF                                  | 5,990,677.00                               | 6,148,993.48                    | 158,316.48                        | 5,990,677.00                                   | 6,148,257.08                        | -157,580.08                           | 736.40                                 |
| <b>Fund 1921 -- Reprographics &amp; Digital Svcs</b> |  |                                 |                                   |  |                                     |                                       |  |
| 063 -- General Services                              | 1,709,989.00                               | 1,706,136.33                    | -3,852.67                         | 1,801,900.00                                   | 1,782,095.99                        | 19,804.01                             | 15,951.34                              |
| Total Reprographics & Digital Svcs                   | 1,709,989.00                               | 1,706,136.33                    | -3,852.67                         | 1,801,900.00                                   | 1,782,095.99                        | 19,804.01                             | 15,951.34                              |



# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department  | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|---|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 1930 -- Resource Recovery &amp; Waste Mgt</b> |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                   | 36,169,836.00                              | 36,187,430.11                   | 17,594.11                         | 36,169,836.00                                  | 35,833,362.75                       | 336,473.25                            | 354,067.36                             |
| Total Resource Recovery & Waste Mgt                   | 36,169,836.00                              | 36,187,430.11                   | 17,594.11                         | 36,169,836.00                                  | 35,833,362.75                       | 336,473.25                            | 354,067.36                             |
| <b>Fund 1935 -- County Transit</b>                    |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                   | 1,327,801.00                               | 1,368,069.55                    | 40,268.55                         | 1,327,801.00                                   | 1,315,003.84                        | 12,797.16                             | 53,065.71                              |
| Total County Transit                                  | 1,327,801.00                               | 1,368,069.55                    | 40,268.55                         | 1,327,801.00                                   | 1,315,003.84                        | 12,797.16                             | 53,065.71                              |
| <b>Fund 2120 -- CSA 3</b>                             |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                   | 1,050,440.14                               | 1,048,150.86                    | -2,289.28                         | 1,058,731.14                                   | 1,058,180.33                        | 550.81                                | -1,738.47                              |
| Total CSA 3   | 1,050,440.14                               | 1,048,150.86                    | -2,289.28                         | 1,058,731.14                                   | 1,058,180.33                        | 550.81                                | -1,738.47                              |
| <b>Fund 2130 -- CSA 4</b>                             |  |                                 |                                   |  |                                     |                                       |  |
| 052 -- Parks  | 41,567.41                                  | 40,824.47                       | -742.94                           | 46,880.41                                      | 45,990.09                           | 890.32                                | 147.38                                 |
| Total CSA 4   | 41,567.41                                  | 40,824.47                       | -742.94                           | 46,880.41                                      | 45,990.09                           | 890.32                                | 147.38                                 |
| <b>Fund 2140 -- CSA 5</b>                             |  |                                 |                                   |  |                                     |                                       |  |
| 052 -- Parks  | 109,158.19                                 | 105,588.58                      | -3,569.61                         | 113,239.19                                     | 118,013.62                          | -4,774.43                             | -8,344.04                              |
| Total CSA 5   | 109,158.19                                 | 105,588.58                      | -3,569.61                         | 113,239.19                                     | 118,013.62                          | -4,774.43                             | -8,344.04                              |
| <b>Fund 2170 -- CSA 11</b>                            |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                   | 88,363.48                                  | 84,305.82                       | -4,057.66                         | 88,364.48                                      | 88,363.14                           | 1.34                                  | -4,056.32                              |
| Total CSA 11  | 88,363.48                                  | 84,305.82                       | -4,057.66                         | 88,364.48                                      | 88,363.14                           | 1.34                                  | -4,056.32                              |
| <b>Fund 2185 -- Mission Canyon Swr Svc Chg</b>        |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                   | 500,438.15                                 | 498,705.57                      | -1,732.58                         | 515,565.15                                     | 513,778.77                          | 1,786.38                              | 53.80                                  |
| Total Mission Canyon Swr Svc Chg                      | 500,438.15                                 | 498,705.57                      | -1,732.58                         | 515,565.15                                     | 513,778.77                          | 1,786.38                              | 53.80                                  |



County of Santa Barbara, FIN

Last Updated: 4/16/2009 2:58 AM

# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department                                     | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 2220 -- CSA 31</b>                     |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                            | 64,394.84                                  | 62,776.91                       | -1,617.93                         | 65,907.84                                      | 66,536.59                           | -628.75                               | -2,246.68                              |
| <b>Total CSA 31</b>                            | 64,394.84                                  | 62,776.91                       | -1,617.93                         | 65,907.84                                      | 66,536.59                           | -628.75                               | -2,246.68                              |
| <b>Fund 2230 -- CSA 32</b>                     |  |                                 |                                   |  |                                     |                                       |  |
| 032 -- Sheriff                                 | 26,700,053.00                              | 26,700,053.00                   | 0.00                              | 26,700,053.00                                  | 26,700,053.00                       | 0.00                                  | 0.00                                   |
| <b>Total CSA 32</b>                            | 26,700,053.00                              | 26,700,053.00                   | 0.00                              | 26,700,053.00                                  | 26,700,053.00                       | 0.00                                  | 0.00                                   |
| <b>Fund 2242 -- CSA 41</b>                     |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                            | 25,424.77                                  | 25,113.07                       | -311.70                           | 31,645.77                                      | 52,070.77                           | -20,425.00                            | -20,736.70                             |
| <b>Total CSA 41</b>                            | 25,424.77                                  | 25,113.07                       | -311.70                           | 31,645.77                                      | 52,070.77                           | -20,425.00                            | -20,736.70                             |
| <b>Fund 2270 -- Orcutt CFD</b>                 |  |                                 |                                   |  |                                     |                                       |  |
| 055 -- Housing/Community Development           | 118,558.87                                 | 132,318.02                      | 13,759.15                         | 171,507.87                                     | 168,858.21                          | 2,649.66                              | 16,408.81                              |
| <b>Total Orcutt CFD</b>                        | 118,558.87                                 | 132,318.02                      | 13,759.15                         | 171,507.87                                     | 168,858.21                          | 2,649.66                              | 16,408.81                              |
| <b>Fund 2271 -- Providence Landing CFD</b>     |  |                                 |                                   |  |                                     |                                       |  |
| 052 -- Parks                                   | 188,735.46                                 | 199,153.60                      | 10,418.14                         | 265,856.46                                     | 265,857.50                          | -1.04                                 | 10,417.10                              |
| <b>Total Providence Landing CFD</b>            | 188,735.46                                 | 199,153.60                      | 10,418.14                         | 265,856.46                                     | 265,857.50                          | -1.04                                 | 10,417.10                              |
| <b>Fund 2280 -- Fire Protection Dist</b>       |  |                                 |                                   |  |                                     |                                       |  |
| 031 -- Fire                                    | 33,683,156.41                              | 33,491,486.26                   | -191,670.15                       | 35,408,885.41                                  | 35,408,885.41                       | 0.00                                  | -191,670.15                            |
| <b>Total Fire Protection Dist</b>              | 33,683,156.41                              | 33,491,486.26                   | -191,670.15                       | 35,408,885.41                                  | 35,408,885.41                       | 0.00                                  | -191,670.15                            |
| <b>Fund 2400 -- Flood Ctrl/Wtr Cons Dst Mt</b> |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                            | 6,345,867.59                               | 6,228,270.15                    | -117,597.44                       | 7,128,478.59                                   | 6,858,076.39                        | 270,402.20                            | 152,804.76                             |
| <b>Total Flood Ctrl/Wtr Cons Dst Mt</b>        | 6,345,867.59                               | 6,228,270.15                    | -117,597.44                       | 7,128,478.59                                   | 6,858,076.39                        | 270,402.20                            | 152,804.76                             |

# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department   | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 2420 -- SBFC Orcutt Area Drainage</b>      |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 141,864.55                                 | 105,146.66                      | -36,717.89                        | 153,946.55                                     | 153,946.55                          | 0.00                                  | -36,717.89                             |
| Total SBFC Orcutt Area Drainage                    | 141,864.55                                 | 105,146.66                      | -36,717.89                        | 153,946.55                                     | 153,946.55                          | 0.00                                  | -36,717.89                             |
| <b>Fund 2430 -- Bradley Flood Zone Number 3</b>    |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 40,775.52                                  | 39,392.40                       | -1,383.12                         | 42,942.52                                      | 29,195.80                           | 13,746.72                             | 12,363.60                              |
| Total Bradley Flood Zone Number 3                  | 40,775.52                                  | 39,392.40                       | -1,383.12                         | 42,942.52                                      | 29,195.80                           | 13,746.72                             | 12,363.60                              |
| <b>Fund 2460 -- Guadalupe Flood Zone Number 3</b>  |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 94,016.85                                  | 92,877.86                       | -1,138.99                         | 134,337.85                                     | 125,437.55                          | 8,900.30                              | 7,761.31                               |
| Total Guadalupe Flood Zone Number 3                | 94,016.85                                  | 92,877.86                       | -1,138.99                         | 134,337.85                                     | 125,437.55                          | 8,900.30                              | 7,761.31                               |
| <b>Fund 2470 -- Lompoc City Flood Zone 2</b>       |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 891,067.60                                 | 890,924.53                      | -143.07                           | 948,246.60                                     | 931,861.73                          | 16,384.87                             | 16,241.80                              |
| Total Lompoc City Flood Zone 2                     | 891,067.60                                 | 890,924.53                      | -143.07                           | 948,246.60                                     | 931,861.73                          | 16,384.87                             | 16,241.80                              |
| <b>Fund 2480 -- Lompoc Valley Flood Zone 2</b>     |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 298,720.98                                 | 293,028.87                      | -5,692.11                         | 432,136.98                                     | 420,001.95                          | 12,135.03                             | 6,442.92                               |
| Total Lompoc Valley Flood Zone 2                   | 298,720.98                                 | 293,028.87                      | -5,692.11                         | 432,136.98                                     | 420,001.95                          | 12,135.03                             | 6,442.92                               |
| <b>Fund 2500 -- Los Alamos Flood Zone Number 1</b> |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 133,519.16                                 | 127,376.53                      | -6,142.63                         | 135,970.16                                     | 125,150.97                          | 10,819.19                             | 4,676.56                               |
| Total Los Alamos Flood Zone Number 1               | 133,519.16                                 | 127,376.53                      | -6,142.63                         | 135,970.16                                     | 125,150.97                          | 10,819.19                             | 4,676.56                               |
| <b>Fund 2510 -- Orcutt Flood Zone Number 3</b>     |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 414,749.28                                 | 404,063.82                      | -10,685.46                        | 540,184.28                                     | 522,105.09                          | 18,079.19                             | 7,393.73                               |
| Total Orcutt Flood Zone Number 3                   | 414,749.28                                 | 404,063.82                      | -10,685.46                        | 540,184.28                                     | 522,105.09                          | 18,079.19                             | 7,393.73                               |





# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department   | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 2560 -- SM Flood Zone 3</b>                |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 1,352,622.77                               | 1,329,225.33                    | -23,397.44                        | 1,684,447.77                                   | 1,674,989.93                        | 9,457.84                              | -13,939.60                             |
| Total SM Flood Zone 3                              | 1,352,622.77                               | 1,329,225.33                    | -23,397.44                        | 1,684,447.77                                   | 1,674,989.93                        | 9,457.84                              | -13,939.60                             |
| <b>Fund 2570 -- SM River Levee Maint Zone</b>      |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 270,863.06                                 | 270,584.91                      | -278.15                           | 277,722.06                                     | 275,389.87                          | 2,332.19                              | 2,054.04                               |
| Total SM River Levee Maint Zone                    | 270,863.06                                 | 270,584.91                      | -278.15                           | 277,722.06                                     | 275,389.87                          | 2,332.19                              | 2,054.04                               |
| <b>Fund 2590 -- Santa Ynez Flood Zone Number 1</b> |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 380,609.06                                 | 380,980.59                      | 371.53                            | 464,985.06                                     | 454,529.00                          | 10,456.06                             | 10,827.59                              |
| Total Santa Ynez Flood Zone Number 1               | 380,609.06                                 | 380,980.59                      | 371.53                            | 464,985.06                                     | 454,529.00                          | 10,456.06                             | 10,827.59                              |
| <b>Fund 2610 -- So Coast Flood Zone 2</b>          |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 13,727,930.98                              | 13,708,246.46                   | -19,684.52                        | 15,806,193.98                                  | 15,829,092.33                       | -22,898.35                            | -42,582.87                             |
| Total So Coast Flood Zone 2                        | 13,727,930.98                              | 13,708,246.46                   | -19,684.52                        | 15,806,193.98                                  | 15,829,092.33                       | -22,898.35                            | -42,582.87                             |
| <b>Fund 2670 -- North County Lighting Dist</b>     |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 778,135.79                                 | 776,939.12                      | -1,196.67                         | 813,147.79                                     | 811,898.19                          | 1,249.60                              | 52.93                                  |
| Total North County Lighting Dist                   | 778,135.79                                 | 776,939.12                      | -1,196.67                         | 813,147.79                                     | 811,898.19                          | 1,249.60                              | 52.93                                  |
| <b>Fund 2700 -- Mission Lighting District</b>      |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 7,782.59                                   | 7,597.78                        | -184.81                           | 8,060.59                                       | 8,059.50                            | 1.09                                  | -183.72                                |
| Total Mission Lighting District                    | 7,782.59                                   | 7,597.78                        | -184.81                           | 8,060.59                                       | 8,059.50                            | 1.09                                  | -183.72                                |
| <b>Fund 2870 -- Laguna Co Sanitation-General</b>   |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 9,042,270.00                               | 9,101,244.61                    | 58,974.61                         | 9,042,270.00                                   | 8,887,546.01                        | 154,723.99                            | 213,698.60                             |
| Total Laguna Co Sanitation-General                 | 9,042,270.00                               | 9,101,244.61                    | 58,974.61                         | 9,042,270.00                                   | 8,887,546.01                        | 154,723.99                            | 213,698.60                             |



County of Santa Barbara, FIN

Last Updated: 4/16/2009 2:58 AM

# Financial Summary

As of: 3/31/2009 (75% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department   | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| <b>Fund 3000 -- Sandyland Seawall Maint Dist</b>   |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 241,179.48                                 | 243,438.31                      | 2,258.83                          | 324,669.48                                     | 311,470.47                          | 13,199.01                             | 15,457.84                              |
| Total Sandyland Seawall Maint Dist                 | 241,179.48                                 | 243,438.31                      | 2,258.83                          | 324,669.48                                     | 311,470.47                          | 13,199.01                             | 15,457.84                              |
| <b>Fund 3050 -- Water Agency</b>                   |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 13,188,671.76                              | 13,039,570.29                   | -149,101.47                       | 13,813,210.76                                  | 13,672,427.25                       | 140,783.51                            | -8,317.96                              |
| Total Water Agency                                 | 13,188,671.76                              | 13,039,570.29                   | -149,101.47                       | 13,813,210.76                                  | 13,672,427.25                       | 140,783.51                            | -8,317.96                              |
| <b>Fund 3060 -- Water Agency Special</b>           |  |                                 |                                   |  |                                     |                                       |  |
| 054 -- Public Works                                | 781,595.25                                 | 756,808.02                      | -24,787.23                        | 989,980.25                                     | 951,078.03                          | 38,902.22                             | 14,114.99                              |
| Total Water Agency Special                         | 781,595.25                                 | 756,808.02                      | -24,787.23                        | 989,980.25                                     | 951,078.03                          | 38,902.22                             | 14,114.99                              |
| <b>Fund 3100 -- SB RDA - Isla Vista Proj</b>       |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                     | 4,368,063.74                               | 3,824,267.35                    | -543,796.39                       | 5,893,128.74                                   | 5,515,537.28                        | 377,591.46                            | -166,204.93                            |
| Total SB RDA - Isla Vista Proj                     | 4,368,063.74                               | 3,824,267.35                    | -543,796.39                       | 5,893,128.74                                   | 5,515,537.28                        | 377,591.46                            | -166,204.93                            |
| <b>Fund 3102 -- SB RDA Housing-Isla Vista Proj</b> |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                     | 4,069,494.40                               | 3,909,088.10                    | -160,406.30                       | 6,336,076.40                                   | 5,932,203.43                        | 403,872.97                            | 243,466.67                             |
| Total SB RDA Housing-Isla Vista Proj               | 4,069,494.40                               | 3,909,088.10                    | -160,406.30                       | 6,336,076.40                                   | 5,932,203.43                        | 403,872.97                            | 243,466.67                             |
| <b>Fund 3104 -- SB RDA - 2008 Loan</b>             |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                     | 2,277,710.40                               | 1,527,991.08                    | -749,719.32                       | 2,278,420.40                                   | 1,494,254.25                        | 784,166.15                            | 34,446.83                              |
| Total SB RDA - 2008 Loan                           | 2,277,710.40                               | 1,527,991.08                    | -749,719.32                       | 2,278,420.40                                   | 1,494,254.25                        | 784,166.15                            | 34,446.83                              |
| <b>Fund 3107 -- SB RDA - Capital Project</b>       |  |                                 |                                   |  |                                     |                                       |  |
| 990 -- General County Programs                     | 10,389,956.25                              | 6,575,455.91                    | -3,814,500.34                     | 20,665,030.25                                  | 17,555,330.45                       | 3,109,699.80                          | -704,800.54                            |
| Total SB RDA - Capital Project                     | 10,389,956.25                              | 6,575,455.91                    | -3,814,500.34                     | 20,665,030.25                                  | 17,555,330.45                       | 3,109,699.80                          | -704,800.54                            |



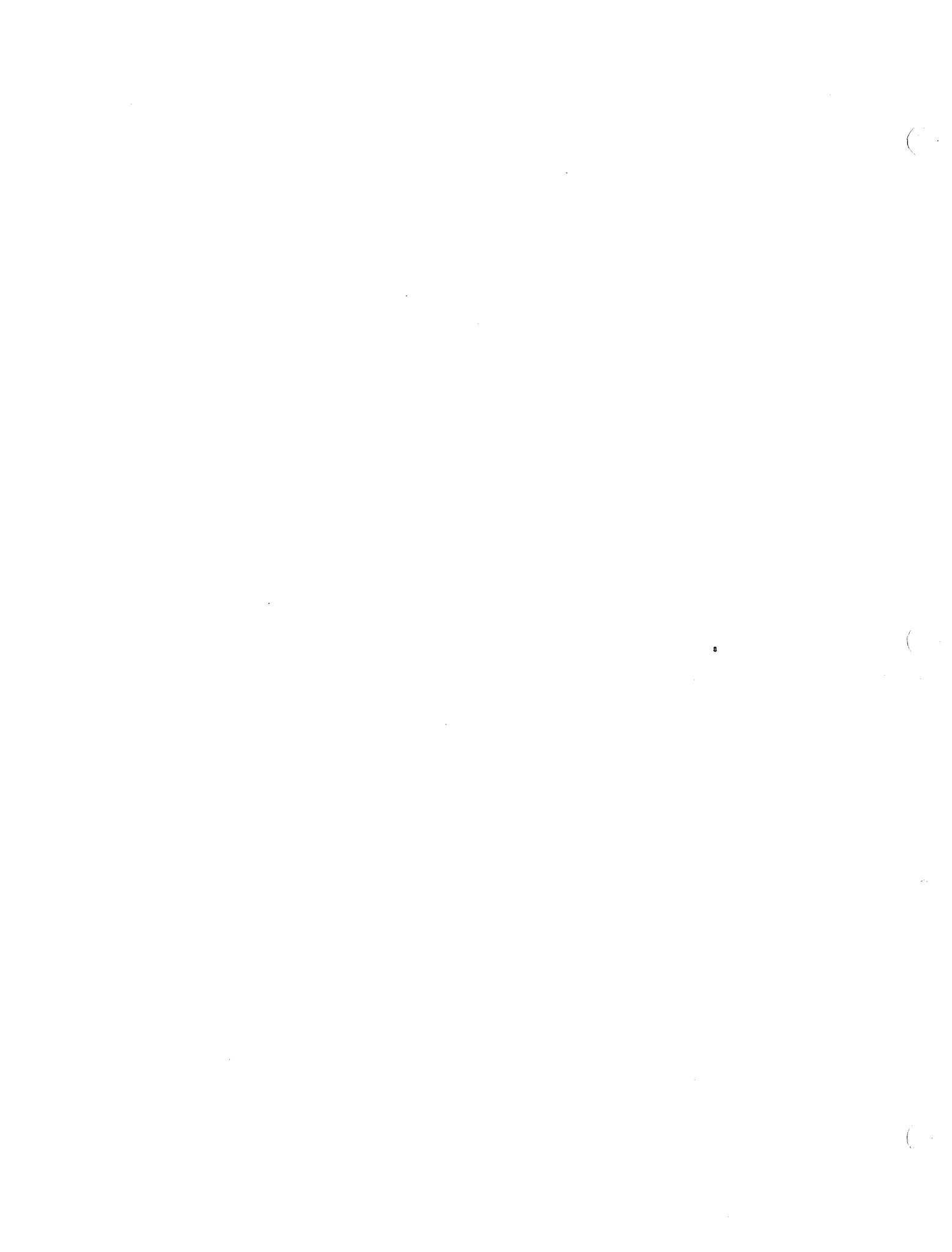
# Financial Summary

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, Department; Columns = YearEndProjections

| Department                     | Revenues<br>Fiscal Year<br>Adjusted Budget | Revenues<br>Projected<br>Actual | Revenues<br>Projected<br>Variance | Expenditures<br>Fiscal Year<br>Adjusted Budget | Expenditures<br>Projected<br>Actual | Expenditures<br>Projected<br>Variance | Net Financial<br>Projected<br>Variance |
|--------------------------------|--|---------------------------------|-----------------------------------|--|-------------------------------------|---------------------------------------|--|
| Fund 3108 -- SB RDA - Debt Svc | 450,780.91                                 | 444,768.36                      | -6,012.55                         | 467,711.91                                     | 460,047.77                          | 7,664.14                              | 1,651.59                               |
| 992 -- Debt Service            | 450,780.91                                 | 444,768.36                      | -6,012.55                         | 467,711.91                                     | 460,047.77                          | 7,664.14                              | 1,651.59                               |
| Total SB RDA - Debt Svc        | 1,123,865,613.54                           | 1,092,739,808.97                | -31,125,804.57                    | 1,141,365,887.54                               | 1,107,052,086.00                    | 34,313,801.54                         | 3,187,996.97                           |





# Attachment B



# Fiscal Year 2008-2009

## Third Quarter Financial Status Report

4/28/2009  
Issued by the  
County Executive Office and  
Auditor-Comptroller

## General Fund Summary

- Decreasing revenue is impacting nearly all General Fund departments
- General Fund may end the year with a deficit
- Board has transferred several million dollars to accommodate revenue shortfalls

Overview  
Financial Report

## Overview of Financial Report

- Third Quarter financial status report
  - Lower revenues & generally negative variances
  - Board approved transfers have mitigated many projected deficits; others may be necessary
  - General County Revenues may not meet budget
  - Delays in reducing services to meet available revenue results in using reserves

Overview  
Financial Report

| Financial Summary   |                         |                          |                          |                              |                               |                               | As of: 3/31/2009 (Fiscal Year) Ending Accounting Period: 3/31/09 |
|---|-------------------------|--------------------------|--------------------------|------------------------------|-------------------------------|-------------------------------|--|
| Detailed General Fund by Fund Department Category and Subcategory |                         |                          |                          |                              |                               |                               |  |
| Department  | Revenue Total Available | Revenue Available Budget | Revenue Projected Actual | Expenditures Total Available | Expenditures Available Budget | Expenditures Projected Actual | Net Financial Position Variance                                  |
| Fund 0001 - General   |                         |                          |                          |                              |                               |                               |  |
| 010 - Board of Supervisors  | 1,817,561               | 1,817,561                | 1,817,561                | 2,452,422.00                 | 2,452,422.00                  | 1,624,766.25                  | 192,794.75   |
| 020 - County Executive Office                                     | 1,194,222.00            | 1,194,222.00             | 1,194,222.00             | 1,472,291.00                 | 1,472,291.00                  | 1,207,849.49                  | 156,442.51   |
| 030 - County Counsel  | 7,843,222.00            | 7,843,222.00             | 7,843,222.00             | 7,813,740.00                 | 7,813,740.00                  | 6,914,474.89                  | 928,747.11   |
| 040 - Sheriff's Office  | 1,000,000.00            | 1,000,000.00             | 1,000,000.00             | 1,000,000.00                 | 1,000,000.00                  | 1,000,000.00                  | 0.00   |
| 050 - Police Department   | 1,872,042.00            | 2,289,872.00             | 1,872,042.00             | 1,872,042.00                 | 1,872,042.00                  | 1,872,042.00                  | 417,830.00   |
| 060 - Fire  | 11,249,100.00           | 11,071,944.00            | 11,249,100.00            | 12,046,254.00                | 12,046,254.00                 | 12,046,254.00                 | (797,154.00)   |
| 070 - Court   | 10,726,384.40           | 11,891,744.00            | 10,726,384.40            | 10,101,401.40                | 10,101,401.40                 | 10,101,401.40                 | 624,983.00   |
| 080 - Recorder  | 2,546,802.20            | 2,614,562.00             | 2,546,802.20             | 2,546,802.20                 | 2,546,802.20                  | 2,546,802.20                  | 0.00   |
| 090 - Agriculture & Conservation                                  | 1,700,000.00            | 1,700,000.00             | 1,700,000.00             | 1,700,000.00                 | 1,700,000.00                  | 1,700,000.00                  | 0.00   |
| 100 - Parks   | 7,422,000.00            | 7,422,000.00             | 7,422,000.00             | 7,422,000.00                 | 7,422,000.00                  | 7,422,000.00                  | 0.00   |
| 110 - Planning & Development                                      | 11,782,000.00           | 12,624,000.00            | 11,782,000.00            | 11,782,000.00                | 11,782,000.00                 | 11,782,000.00                 | 842,000.00   |
| 120 - Public Works  | 1,100,000.00            | 1,100,000.00             | 1,100,000.00             | 1,100,000.00                 | 1,100,000.00                  | 1,100,000.00                  | 0.00   |
| 130 - Housing & Community Development                             | 1,000,000.00            | 1,000,000.00             | 1,000,000.00             | 1,000,000.00                 | 1,000,000.00                  | 1,000,000.00                  | 0.00   |
| 140 - Adult Services  | 1,200,000.00            | 1,200,000.00             | 1,200,000.00             | 1,200,000.00                 | 1,200,000.00                  | 1,200,000.00                  | 0.00   |
| 150 - Child Support Services                                      | 1,100,000.00            | 1,100,000.00             | 1,100,000.00             | 1,100,000.00                 | 1,100,000.00                  | 1,100,000.00                  | 0.00   |
| 160 - Senior Services   | 1,000,000.00            | 1,000,000.00             | 1,000,000.00             | 1,000,000.00                 | 1,000,000.00                  | 1,000,000.00                  | 0.00   |
| 170 - Family Support  | 1,000,000.00            | 1,000,000.00             | 1,000,000.00             | 1,000,000.00                 | 1,000,000.00                  | 1,000,000.00                  | 0.00   |
| 180 - Veterans Tax Exemption/PAID                                 | 1,000,000.00            | 1,000,000.00             | 1,000,000.00             | 1,000,000.00                 | 1,000,000.00                  | 1,000,000.00                  | 0.00   |
| 190 - Information Technology                                      | 700,000.00              | 700,000.00               | 700,000.00               | 700,000.00                   | 700,000.00                    | 700,000.00                    | 0.00   |
| 200 - General County Programs                                     | 11,000,000.00           | 11,000,000.00            | 11,000,000.00            | 11,000,000.00                | 11,000,000.00                 | 11,000,000.00                 | 0.00   |
| 210 - 2100 - 2100 - 2100  | 11,000,000.00           | 11,000,000.00            | 11,000,000.00            | 11,000,000.00                | 11,000,000.00                 | 11,000,000.00                 | 0.00   |
| <b>Total General</b>  | <b>47,222,222.00</b>    | <b>47,222,222.00</b>     | <b>47,222,222.00</b>     | <b>49,222,222.00</b>         | <b>49,222,222.00</b>          | <b>46,222,222.00</b>          | <b>3,000,000.00</b>  |

## Highlights for All Funds

- General Fund
  - 2 departments projected to end the year negative - District Attorney & Probation
- Special Revenue Funds
  - ADMHS variances
  - Vehicles and self-insurance

Overview  
Financial Report

## Variances: Other Funds

(Attachment A, pages 2 through 13)

- **Road Capital Maintenance (0016):** - \$806,947. Timing variance; the fund is expected to end the year balanced.
- **Social Services Fund (0055):** -\$1,025,332. Revenue variance; the fund is expected to end the year balanced.

Overview  
Financial Report

## Variations: Other Funds

(Attachment A, pages 2 through 13)

- Vehicle Operations (1900): -\$762,438. Timing variance; the fund is expected to end the year balanced.
- Workers' Compensation (1911): +\$1,119,688. Unanticipated revenue and salary savings; the fund is expected to end the year with a positive variance.
- County Liability (1912): +\$1,485,877. Unanticipated revenue and lower paid losses; the fund is expected to end the year with a positive variance.

Overview  
Financial Report

## Reserves and Designations

- Departmental designations are being used to sustain service levels
- Salary and Furlough designations are being released to prevent layoffs
- Strategic Reserve is being used to fill revenue shortfalls and address ADMHS issues
- Revenues continue sharp declines

Overview  
Financial Report



## Variations: Other Funds

- Mental Health Services Fund (0044): apparent net positive variance of \$3,361,386 - largely a result of timing.
- State Department of Mental Health settlement liability: \$17 million
  - \$2.1 million paid for FY 05-06
  - \$2.88 million liability estimate for FY 07-08 can be removed
  - Audit Reserves of \$3 million identified to pay FY 06-07 Settlement & Strategic Reserves of \$9 million impaired for the remainder of the liability
  - Additional reductions to the liability will be made based on 5-yr look-back

Overview  
Financial Report



## Variations: Other Funds

- Multi Integrated Services to Children Program (MISC) Contingent Liability:
  - Liability: \$14.4 million PY and \$2.48 million CY
  - Partner Agencies: Probation, Public Health, Social Services & ADMHS
  - Potential liability reductions based on audit appeal and/or statute of limitations
  - No source identified to repay \$14.4 million liability
  - \$2.2m withheld by the State for FY 02-03
    - Proposed \$1.7m transfer from Strategic Reserve and \$500k absorbed by Public Health Fund and Social Services Fund
  - Loss of current year revenue was \$2.48m
    - \$1.6m transfer from Strategic Reserve, \$884k absorbed by Public Health Fund and Social Services Fund

Overview  
Financial Report





# Attachment C



SALES TAX TRACKING

| Public Safety - Prop 172 (County Portion) |               |        |               | Bradley Burns - Local Sales Tax (County Portion) |          |              |        | LTF - Sales Tax (All Cash Receipts) |          |               |        | Measure D* - Sales Tax (All Gross Receipts As Opposed to Net) |          |               |        |
|---|---------------|--------|---------------|--|----------|--------------|--------|-------------------------------------|----------|---------------|--------|---|----------|---------------|--------|
| 07-08                                     | %             | 08-09  | YTD           | 07-08  | %        | 08-09        | YTD    | 07-08                               | %        | 08-09         | YTD    | 07-08   | %        | 08-09         | YTD    |
| Actual                                    | Increase      | Actual | Var           | Actual   | Increase | Actual       | Var    | Actual                              | Increase | Actual        | Var    | Actual  | Increase | Actual        | Var    |
| Sep                                       | 2,333,687     | 0.4%   | 2,341,898     | 558,100  | -1.1%    | 552,000      | -1.1%  | 1,120,800                           | -3.7%    | 1,079,000     | -3.7%  | 2,366,300   | -2.6%    | 2,305,900     | -2.6%  |
| Oct                                       | 2,381,811     | -4.7%  | 2,269,084     | 558,100  | -1.1%    | 552,000      | -1.1%  | 1,120,800                           | -3.7%    | 1,079,000     | -3.7%  | 2,366,300   | -2.6%    | 2,305,900     | -2.6%  |
| Nov                                       | 2,761,994     | -2.5%  | 2,691,628     | 744,200  | -1.1%    | 736,000      | -1.1%  | 1,494,400                           | -3.7%    | 1,438,700     | -3.7%  | 3,155,100   | -2.6%    | 3,074,500     | -2.6%  |
| Dec                                       | 2,319,371     | -12.9% | 2,019,295     | 154,083  | -36.5%   | 94,731       | -4.0%  | 170,547                             | -25.6%   | 126,958       | -4.7%  | 495,474   | 28.6%    | 656,965       | -0.7%  |
| Jan                                       | 2,396,686     | -20.7% | 1,901,129     | 869,200  | -33.6%   | 577,400      | -12.9% | 1,178,800                           | -9.1%    | 1,071,500     | -5.7%  | 2,494,500   | -9.6%    | 2,256,100     | -2.7%  |
| Feb                                       | 3,245,607     | -15.7% | 2,735,431     | 869,200  | -33.6%   | 769,800      | -21.4% | 1,178,800                           | -9.1%    | 1,071,500     | -6.3%  | 3,326,000   | -25.6%   | 2,474,200     | -6.3%  |
| Mar                                       | 2,077,124     | -10.2% | 1,864,339     | 1,158,800  | -33.6%   | 769,800      | -21.4% | 1,571,700                           | -25.2%   | 1,175,000     | -10.1% | 3,326,000   | -25.6%   | 2,474,200     | -6.3%  |
| Apr                                       | 2,076,156     | -21.2% | 1,636,186     | 504,000  | -9.5%    | 456,000      | -9.2%  | 964,800                             | -10.3%   | 865,200       | -8.0%  | 2,070,200   | -8.8%    | 1,887,900     | -6.2%  |
| May                                       | 2,832,971     | -10.0% | 2,649,674     | 504,000  | -9.5%    | 456,000      | -9.2%  | 964,800                             | -10.3%   | 865,200       | -8.0%  | 2,070,200   | -8.8%    | 1,887,900     | -6.2%  |
| Jun                                       | 2,300,359     | -10.0% | 2,070,323     | (778,819)  | 86.4%    | (105,710)    | -9.2%  | 244,688                             | -10.3%   | 1,153,600     | -8.5%  | 2,760,200   | -8.8%    | 2,517,139     | -6.7%  |
| Jul                                       | 2,832,508     | -10.0% | 2,649,257     | 331,046  | -10.0%   | 117,941      | -9.3%  | 244,688                             | -10.3%   | 1,153,600     | -8.5%  | 2,760,200   | -8.8%    | 2,517,139     | -6.7%  |
| Aug                                       | 2,411,278     | -10.0% | 2,170,150     | 557,400  | -10.0%   | 501,660      | -9.3%  | 1,076,900                           | -10.3%   | 865,200       | -8.0%  | 2,070,200   | -8.8%    | 1,887,900     | -6.2%  |
| Total                                     | \$ 25,969,554 | -10.6% | \$ 26,798,393 | \$ 8,141,680                                     | -9.5%    | \$ 7,369,645 | -9.5%  | \$ 15,177,580                       | -10.0%   | \$ 14,355,800 | -10.0% | \$ 32,269,009   | -10.6%   | \$ 31,177,580 | -10.6% |

\* Has a debit service component that shows the net cash receipts data.

| State Retail Sales Tax Cash Receipts (in thousands) |               |        |               | Reassignment Funds Combined |          |               |        |
|---|---------------|--------|---------------|-----------------------------|----------|---------------|--------|
| 07-08   | %             | 08-09  | YTD           | 07-08                       | %        | 08-09         | YTD    |
| Actual  | Increase      | Actual | Var           | Actual                      | Increase | Actual        | Var    |
| July Receipts - Paid in Sept                        | 894,975       | -0.7%  | 888,314       | 1,686,263                   | -0.9%    | 1,671,568     | -0.9%  |
| August Receipts - Paid in Oct                       | 3,572,937     | -9.1%  | 3,248,340     | 1,703,566                   | -6.2%    | 1,597,493     | -3.6%  |
| September Receipts - Paid in Nov                    | 2,036,416     | 3.5%   | 2,110,088     | 1,871,471                   | 3.4%     | 1,807,254     | -3.5%  |
| October Receipts - Paid in Dec                      | 983,596       | -10.9% | 876,098       | 1,827,822                   | -6.9%    | 1,515,011     | -4.3%  |
| November Receipts - Paid in Jan                     | 3,641,108     | -17.3% | 3,012,670     | 1,621,413                   | -16.0%   | 1,361,707     | -6.6%  |
| December Receipts - Paid in Feb                     | 2,060,178     | 1.6%   | 2,093,458     | 2,277,889                   | -14.1%   | 1,956,249     | -8.1%  |
| January Receipts - Paid in March                    | 991,439       | -10.7% | 888,013       | 1,457,804                   | -6.5%    | 1,333,283     | -8.2%  |
| February Receipts - Paid in April                   | 3,548,121     | -10.6% | 3,173,221     | 1,468,691                   | -20.2%   | 1,172,463     | -9.5%  |
| March Receipts - Paid in May                        | 2,026,348     | -19.2% | 1,637,523     | 1,988,266                   | -10.0%   | 1,789,457     | -10.0% |
| April Receipts - Paid in June                       | 888,314       | -10.0% | 800,000       | 1,514,477                   | -10.0%   | 1,453,029     | -10.0% |
| May Receipts - Paid in July                         | 3,409,977     | -10.0% | 3,069,000     | 2,100,336                   | -10.0%   | 1,890,302     | -10.0% |
| June Receipts - Paid in Aug                         | 2,781,384     | -10.0% | 2,503,000     | 1,671,390                   | -10.0%   | 1,504,251     | -10.0% |
| Total   | \$ 26,836,793 |        | \$ 17,627,735 | \$ 21,089,408               | -8.1%    | \$ 19,180,167 | -8.1%  |

Estimated Based on Recent Activity

| Cash Receipts<br>Month Received | REALIGNMENT SALES TAX  |              |             |                 |                        |              |             |                 |                      |              |             |                 | REALIGNMENT TOTAL      |              |             |                 | V.F.                 |              |             |                 |                      |              |             |  |            |  |  |  |
|---------------------------------|------------------------|--------------|-------------|-----------------|------------------------|--------------|-------------|-----------------|----------------------|--------------|-------------|-----------------|------------------------|--------------|-------------|-----------------|----------------------|--------------|-------------|-----------------|----------------------|--------------|-------------|--|------------|--|--|--|
|                                 | SOCIAL SERVICES (1601) |              |             |                 | MENTAL HEALTH (1602)** |              |             |                 | PUBLIC HEALTH (1603) |              |             |                 | Social Services (1601) |              |             |                 | Mental Health (1602) |              |             |                 | Public Health (1603) |              |             |  | V.F. Total |  |  |  |
|                                 | 07-08<br>Actual        | 08-09<br>A&E | %<br>Change | 08-09<br>Actual | 07-08<br>Actual        | 08-09<br>A&E | %<br>Change | 08-09<br>Actual | 07-08<br>Actual      | 08-09<br>A&E | %<br>Change | 08-09<br>Actual | 07-08<br>Actual        | 08-09<br>A&E | %<br>Change | 08-09<br>Actual | 07-08<br>Actual      | 08-09<br>A&E | %<br>Change | 08-09<br>Actual | 07-08<br>Actual      | 08-09<br>A&E | %<br>Change |  |            |  |  |  |
| Aug                             | 764,306                | 767,023      | 0.4%        | 662,045         | 649,544                | -1.9%        | 259,913     | 259,913         | 1,686,263            | -0.9%        | 1,671,568   | 86,511          | 68,466                 | -9.3%        | 346,602     | 375,476         | -8.2%                | 1,134,672    | 1,134,672   | -0.0%           | 1,567,785            | 1,567,785    | -0.0%       |  |            |  |  |  |
| Sep                             | 772,148                | 733,033      | -5.1%       | 668,838         | 620,761                | -7.2%        | 262,580     | 262,580         | 1,703,566            | -6.2%        | 1,597,493   | 64,375          | 65,638                 | 2.0%         | 268,556     | 268,097         | -0.2%                | 844,340      | 844,340     | -0.0%           | 1,177,271            | 1,177,271    | -0.0%       |  |            |  |  |  |
| Oct                             | 808,582                | 778,507      | -3.7%       | 763,246         | 738,732                | -3.2%        | 299,643     | 299,643         | 1,871,471            | -3.4%        | 1,807,254   | 62,140          | 55,405                 | -10.8%       | 246,960     | 222,923         | -9.7%                | 815,023      | 815,023     | -0.0%           | 1,126,123            | 1,126,123    | -0.0%       |  |            |  |  |  |
| Nov                             | 746,978                | 699,989      | -6.3%       | 632,322         | 585,258                | -7.9%        | 248,322     | 248,322         | 1,627,822            | -6.0%        | 1,510,111   | 59,467          | 37,659                 | -37.5%       | 258,016     | 231,994         | -10.9%               | 779,962      | 779,962     | -0.0%           | 1,095,445            | 1,095,445    | -0.0%       |  |            |  |  |  |
| Dec                             | 744,037                | 629,157      | -15.4%      | 630,032         | 526,036                | -16.9%       | 247,345     | 247,345         | 1,621,413            | -6.0%        | 1,561,707   | 60,214          | 60,014                 | -0.3%        | 258,516     | 241,469         | -6.4%                | 789,771      | 789,771     | -0.0%           | 1,108,501            | 1,108,501    | -0.0%       |  |            |  |  |  |
| Jan                             | 1,045,282              | 903,857      | -13.4%      | 885,118         | 755,111                | -14.6%       | 347,489     | 347,489         | 1,621,413            | -6.0%        | 1,561,707   | 66,060          | 58,569                 | -11.3%       | 277,743     | 235,655         | -15.2%               | 866,439      | 866,439     | -0.0%           | 1,210,242            | 1,210,242    | -0.0%       |  |            |  |  |  |
| Feb                             | 688,960                | 616,024      | -10.9%      | 566,458         | 515,056                | -9.1%        | 232,386     | 232,386         | 2,277,889            | -11.1%       | 1,956,249   | 61,500          | 52,581                 | -14.5%       | 246,400     | 211,562         | -13.3%               | 806,639      | 806,639     | -0.0%           | 1,144,539            | 1,144,539    | -0.0%       |  |            |  |  |  |
| Mar                             | 733,955                | 641,719      | -12.6%      | 570,888         | 452,030                | -20.6%       | 234,047     | 234,047         | 1,457,804            | -8.2%        | 1,333,263   | 60,901          | 54,572                 | -10.4%       | 243,999     | 219,573         | -10.0%               | 798,781      | 798,781     | -0.0%           | 1,103,681            | 1,103,681    | -0.0%       |  |            |  |  |  |
| Apr                             | 912,388                | 821,149      | -9.8%       | 772,887         | 695,529                | -9.8%        | 303,311     | 303,311         | 1,468,691            | -20.2%       | 1,179,463   | 63,145          | 57,561                 | -8.8%        | 254,028     | 221,785         | -12.4%               | 809,720      | 809,720     | -0.0%           | 1,126,925            | 1,126,925    | -0.0%       |  |            |  |  |  |
| May                             | 740,854                | 666,768      | -9.8%       | 627,356         | 564,603                | -9.8%        | 246,386     | 246,386         | 1,988,286            | -10.0%       | 1,789,457   | 61,249          | 55,124                 | -10.0%       | 246,028     | 211,785         | -13.3%               | 785,397      | 785,397     | -0.0%           | 1,093,074            | 1,093,074    | -0.0%       |  |            |  |  |  |
| Jun                             | 1,032,899              | 929,609      | -9.9%       | 766,516         | 683,884                | -9.9%        | 300,921     | 300,921         | 2,100,336            | -10.0%       | 1,890,302   | 60,221          | 54,199                 | -10.0%       | 242,984     | 218,064         | -10.0%               | 772,222      | 772,222     | -0.0%           | 1,074,737            | 1,074,737    | -0.0%       |  |            |  |  |  |
| Jul                             | 766,793                | 690,114      | -9.6%       | 649,610         | 584,649                | -9.6%        | 234,987     | 234,987         | 1,677,390            | -10.0%       | 1,504,351   | 62,656          | 56,363                 | -10.0%       | 260,887     | 234,798         | -10.0%               | 650,214      | 650,214     | -0.0%           | 973,726              | 973,726      | -0.0%       |  |            |  |  |  |
| Aug                             | 9,677,181              | 8,776,949    | -9.3%       | 8,194,997       | 7,378,772              | -9.8%        | 3,317,230   | 3,317,230       | 21,089,408           | -9.7%        | 19,052,067  | 768,408         | 696,153                | -9.4%        | 3,150,460   | 2,808,994       | -10.8%               | 9,853,181    | 9,853,181   | -0.0%           | 13,772,049           | 13,772,049   | -0.0%       |  |            |  |  |  |
| Total                           |                        |              |             |                 |                        |              |             |                 |                      |              |             |                 |                        |              |             |                 |                      |              |             |                 |                      |              |             |  |            |  |  |  |
| Sept - Mar % Change             |                        |              |             |                 |                        |              |             |                 |                      |              |             |                 |                        |              |             |                 |                      |              |             |                 |                      |              |             |  |            |  |  |  |
| Apr-Mar % Change                |                        |              |             |                 |                        |              |             |                 |                      |              |             |                 |                        |              |             |                 |                      |              |             |                 |                      |              |             |  |            |  |  |  |
| Budget for 09-10                |                        |              |             |                 |                        |              |             |                 |                      |              |             |                 |                        |              |             |                 |                      |              |             |                 |                      |              |             |  |            |  |  |  |

FIN

Budget  
PY Actual & CY Estimated  
Variance

| Fund 1601 Analysts                       |              |
|--|--------------|
| July-Apr actual receipts                 | 7,689,001    |
| July-Apr budget receipts                 | 1,487,918    |
| Total Receipts                           | 8,956,919    |
| July-March actual cash dr                | (8,724,862)  |
| April-June cash draws                    | (3,239,237)  |
| Total Cash Drws                          | (11,964,099) |
| Subtotal                                 | (3,007,180)  |
| Fund Bal @ 6/30/08                       | 4,866,210    |
| Fund Balance @ 6/30/2009 (estimated)     | 1,889,030    |
| 2009-2010 Est. Receipts (assuming -1.3%) | 8,419,147    |
| Maximum Drws / Budget                    | (10,084,177) |

| Departmental (Over/Under) Budget Totals |             |
|---|-------------|
| Public Health                           | (258,624)   |
| Public Health Sales Tax                 | (871,079)   |
| Public Health V.F.                      | (1,129,684) |
| Total Under Budget                      | (2,259,387) |
| Mental Health                           | (115,919)   |
| Mental Health Sales Tax                 | (442,022)   |
| Mental Health V.F.                      | (658,321)   |
| Total Under Budget                      | (1,215,262) |

\*\*\* includes offsets in order to compare to FIN budget amount.