



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
Department No.: 012
For Agenda Of: February 12, 2019
Placement: Departmental
Estimated Time: 45 minutes
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors *JOF*
FROM: Department *JOF* Mona Miyasato, County Executive Officer
Director(s)
Contact Info: Jeff Frapwell, Budget Director

SUBJECT: Fiscal Year 2018-2019 Second Quarter Budget Update

County Counsel Concurrence

As to form: NA

Auditor-Controller Concurrence

As to form: NA

Recommended Actions:

That the Board of Supervisors

- a) Receive and file the Fiscal Year 2018-2019 Budget and Financial Status Report as of December 31, 2018, showing the status of appropriations and financing for all departmental budgets adopted by the Board of Supervisors.

Summary Text:

The Fiscal Year 2018-2019 Budget and Financial Update for the second quarter ending December 31, 2018, provides a look at the County's financial position relative to the adjusted budget after the first six months of this fiscal year for the Board's review. Overall, the County is projecting a positive financial position relative to the budget, with a few exceptions.

The General Fund projects a net \$3.4 million positive variance by fiscal year end when compared to the adjusted budget. This variance is due to projected positive variances in almost all General Fund departments, including reportable variances of \$1.04 million in General Revenues, \$642K in Probation, \$462K in Parks, and around \$350K in General Services and County Counsel. These positive variances are due to staff vacancies or higher than anticipated revenues. The positive variances are offset by a negative variance of \$415K in the Sheriff's Department and smaller negative variances below the reportable thresholds in one other department. Special Revenue and Other Funds are generally tracking to budget with the exception of positive variances of \$776K in the Vehicle Operations Fund and \$705K in the Information Technology Services Fund, offset by negative variances of \$548K in the Health Care Fund and \$696K in Court Special Services. Reportable variances will be explained later in this report.

Background:

SECOND QUARTER REPORT

In this report, projected financial results for the fiscal year end are compared to the annual adjusted budget. The major differences (variances) between budgeted and actual amounts through December 31, 2018, are discussed below.

This report highlights the variances that exceed the following thresholds:

- 1) General Fund departments (including Discretionary General Revenues) with projected variances greater than \$300K per department, shown in the Financial Summary Report (Attachment A) and;
- 2) Special Revenue and Other Funds with projected variances greater than \$500K per fund, shown in the Financial Summary Report (Attachment B).

Both Attachments A and B use actual revenues and expenditures for the first six months of FY 2018-19, and then add departmental projections for the next six months to arrive at a “Projected Actual” amount for the fiscal year. These annual Projections are then compared to Adjusted Budgets for both Sources and Uses to produce a “Net Financial Projected Variance” for the end of the fiscal year (shown in the far right column of the Attachment A and Attachment B reports).

BUDGET POLICY

Departments are responsible for maintaining expenditure levels within the Board-approved budget appropriations per Board-adopted policy and procedure ‘*Budgetary Control & Responsibility*’ as the following abbreviated excerpt states:

- A. If expenditures are projected to exceed appropriations, the department head responsible for the budget shall perform one or more of the following steps in the following order:
 - 1) Lower the expenditure level to maintain overall expenditures within the total amount budgeted,
 - 2) Request a transfer from fund balance within the same department and fund under the department head's control (if available for appropriation),
 - 3) Prepare a transfer request from General Fund Contingency and an agenda item for the Board of Supervisors with a memo to the County Executive Office, providing adequate justification.

In addition, the County Budget Act, Section 29121, California Government Code, places liability for over-expenditure upon the department director authorizing the expenditure:

Except as otherwise provided by law, obligations incurred or paid in excess of the amounts authorized in the budget unit appropriations are not a liability of the county or dependent special district, but a personal liability of the official authorizing the obligation.

GENERAL FUND SUMMARY (Attachment A)

As of December 31, 2018, the General Fund had a projected year-end net positive variance of \$3.4 million. This is the result of favorable results across almost all departments, offset by negative variances in a couple departments.

County Counsel (Department 013) and Probation (Department 022) are projecting positive variances of \$335K and \$642K, respectively, primarily as the result of salary savings due to staffing vacancies. In addition to the salary savings, Probation received \$147K of unanticipated SB90 reimbursement which adds to the positive net financial impact.

The Office of the Sheriff (Department 032) projects a negative variance of \$415K, due in part to overtime costs exceeding salary savings generated by vacancies within the Department, as well as projected cost overruns in services and supplies at the Main Jail, specifically inmate food costs. While still a negative variance, this is an improvement over last fiscal year's second quarter report, which at that time projected a \$900K negative variance (the Department ultimately ended FY 2017-18 with a \$1.5 million deficit). In the coming months the Department hopes to reduce, or eliminate, mandatory overtime at the Main Jail, which should help to control some of the overtime costs in the remainder of the fiscal year. Lastly, some of the increased overtime costs are due to mutual aid provided to Ventura County during the Hill Fire in November, which is reimbursable. However, due to the lengthy FEMA claims process, reimbursements are unlikely to be received in time to help close the Sheriff's gap this fiscal year. Looking ahead to the remaining six months of the fiscal year, staff has not yet determined the impacts of the recent storm activity and evacuations on the Sheriff's budget, but it will likely further contribute to overtime costs. More details will be available after the close of the third quarter.

Community Services Department - Parks (Department 052) projects a positive \$462K variance as a result of higher than anticipated revenue, which the Department attributes to successful marketing activity through social media, the popular reservation system and call center, and new activities and amenities at Lake Cachuma, such as disc golf tournaments and day-use events.

General Services (Department 063) projects a positive \$351K variance, mainly due to salary savings. The Department had three positions vacated through the Voluntary Early Separation Incentive Program (VESIP), meaning the positions must remain vacant for the fiscal year. In addition, there has been a vacant Assistant Director position that has not yet been filled, as the Department considers possible internal reorganization that could change the duties of this position.

General Revenues (Department 991) projects a positive year-end variance of \$1.04 million, due primarily to higher than budgeted Secured and VLF In-Lieu Property Taxes, RDA Distributions, and Use of Money and Property, offset by lower than budgeted Supplemental Property Taxes and Transient Occupancy Taxes, as well as lower than budgeted Property Tax Backfill from the State. The backfill amount was developed based on preliminary assessed valuation impact information provided by the Assessor during the FY 2018-19 budget development process to cover projected property tax losses in both FYs 2017-18 and 2018-19 due to the Thomas Fire and 1/9 Debris Flow. However, when the Assessor filed the final assessed valuation roll after Budget Hearings, the impact on assessed value due to the Thomas Fire and 1/9 Debris Flow events were lower than originally estimated, meaning that while the State reimbursement amount will be lower than budgeted, it remains commensurate with the actual amount of Property Tax loss related to these two events. The table below provides detail on General Revenues.

Discretionary General Revenue Summary (in thousands):			
Source	Adjusted FY 2018-19	Projected FY 2018-19	Variance Proj. vs. Adopted
Property Tax - Secured and In-Lieu of VLF	\$ 190,603	\$ 193,469	\$ 2,866
Property Tax - Supplemental	3,375	2,217	(1,158)
RDA RPTTF Resid Distributions	6,276	7,548	1,272
Transient Occupancy Tax	11,218	10,682	(536)
Use of Money and Property	903	2,797	1,894
Property Tax Backfill	4,400	1,128	(3,272)
All Other Revenues	51,228	50,991	(238)
Total Discretionary Revenues	\$ 268,003	\$ 268,831	\$ 827
Intrafund Transfer Out (GFC)	\$ 234,972	\$ 234,873	\$ 98
Transfer to Non-GF Departments	\$ 33,032	\$ 32,922	\$ 110
Projected Fiscal Year End Variance	\$ -	\$ 1,036	\$ 1,036

SPECIAL REVENUE AND OTHER FUNDS SUMMARY (Attachment B)

The Health Care Fund (Fund 0042) projects a negative variance of \$548K as a result of lower patient services revenue stemming from timing issues with the new Electronic Health Record system implementation, as well as a reduction in the capturing of 340B Program savings share for specialty pharmaceuticals. The Department is making steady improvement on both of these issues, with improvement anticipated by fiscal year end. If necessary, the department has fund balance available to cover any remaining deficit.

Court Special Services (Fund 0069) projects a negative variance of \$696K due to a combination of lower than budgeted revenues as a result of changes in the ability to suspend drivers' licenses for nonpayment of fines, fees, and forfeitures and increased costs for conflict attorney services due to multi-defendant cases. It is anticipated that the Fund will be negative by fiscal year end and additional funding will be necessary to balance. The reduced revenue likely represents a new normal for Courts collections, which will need to be addressed in future budgets.

Vehicle Operations (Fund 1900) projects a positive variance of \$776K. The variance is driven predominantly by the timing of vehicle replacements and acquisitions, and by higher than expected interest income, lower fuel prices, and salary savings. The surplus will be used in future years when the timing of vehicle replacements and acquisitions is such that it creates a projected negative variance.

Information Technology Services (Fund 1915) projects a positive variance of \$705K. The variance is primarily driven by salary savings due to longer than expected recruitment times for filling vacant positions. Due to the potential for a significant positive variance at year end, a mid-year adjustment to charged rates is being considered for the rate paying departments.

Fiscal and Facilities Impacts:

Impacts are stated above in this Board letter.

Attachments:

A – Financial Summary Report – General Fund

B – Financial Summary Report – Special Revenue and Other Funds

Authored by:

Richard Morgantini, Fiscal & Policy Analyst

Quarterly Financial Update Signal Chart

For Quarter ending December 31, 2018

●	Actuals Are Generally Tracking Budget
▲	Actuals Materially Vary from Budget-Positive
▼	Actuals Materially Vary from Budget-Negative
■	Actuals Expected to End Year in Deficit

General Fund - Attachment A	Other Funds - Attachment B
● Board of Supervisors	Parks
● County Executive Office	● Capital
▲ County Counsel	● Providence Landing CFD
● District Attorney	Planning and Development
● Probation	● Fish and Game
● Public Defender	● Petroleum
■ Sheriff	● CREF
● Public Health - EHS, AS, HazMat	● RDA Successor Agency
● Agriculture Commissioner	Public Works
▲ Parks	● Roads: Funds 0015, 0016, 0017, 0019
● Planning and Development	● Resource Recovery and Waste Mgt.
● Public Works	● CSA
● Housing & Commt. Devmnt.	● Flood Control
● Community Services Dept.	● North County Lighting
● Auditor Controller	● Laguna Sanitation
● Clerk-Recorder-Assessor	● Water Agency
▲ General Services	Housing & Commt. Devmnt.
● Human Resources	● CDBG
● Treasurer-Tax Collector	● Affordable Housing
● General County Programs	● HOME
▲ General Revenues	● Municipal Energy Financing
	● Orcutt CFD
	● Low/Mod Inc Housing Asset Fund
	General Services
	● Capital
	● Special Aviation
	▲ Vehicles
	▲ Information Technology
	● Communications
	● Utilities
	CEO-Human Resources
	● County Unemployment Insurance
	● Dental Insurance
	● Medical Malpractice Insurance
	● Workers' Comp Insurance
	● County Liability Insurance
	Treasurer-Tax Collector
	● Debt Service
	General County Programs
	● Public and Educational Access
	● Criminal Justice Facility Const.
	● Courthouse Construction
	First Five
	● First Five Child & Families Comm.
Other Funds - Attachment B	
Fire	
● Fire Protection	
Sheriff	
● Inmate Welfare	
● Capital Projects - Jail	
Public Health	
▼ Health Care	
● Tobacco Settlement	
Behavioral Wellness	
● Mental Health Services	
● Mental Health Services Act	
● Alcohol and Drug Programs	
Social Services	
● Social Services	
● IHSS Public Authority	
Child Support	
● Child Support Services	
Courts	
■ Court Special Services	

Financial Summary (Real-Time)

Attachment A

As of: 12/31/2018 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund = 0001

Layout Options: Summarized By = Department; Columns = SrcUseYEP

Department	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
011 -- Board of Supervisors	3,203,500.00	3,203,500.00	0.00	3,203,500.00	3,198,782.05	4,717.95	4,717.95
012 -- County Executive Office	10,206,200.00	10,068,043.31	-138,156.69	10,206,200.00	10,066,472.66	139,727.34	1,570.65
013 -- County Counsel	9,374,400.00	9,231,471.19	-142,928.81	9,374,400.00	8,896,353.29	478,046.71	335,117.90
021 -- District Attorney	26,720,582.00	25,679,353.89	-1,041,228.11	26,720,582.00	25,679,353.89	1,041,228.11	0.00
022 -- Probation	61,795,982.00	61,929,508.70	133,526.70	61,795,982.00	61,287,450.38	508,531.62	642,058.32
023 -- Public Defender	12,293,600.00	12,193,574.93	-100,025.07	12,293,600.00	12,304,368.19	-10,768.19	-110,793.26
032 -- Sheriff	147,047,317.00	144,911,917.23	-2,135,399.77	147,047,317.00	145,326,987.73	1,720,329.27	-415,070.50
041 -- Public Health	12,254,654.00	12,204,168.37	-50,485.63	12,254,654.00	12,014,714.73	239,939.27	189,453.64
051 -- Agricultural Commissioner/W&M	6,076,700.00	5,799,544.97	-277,155.03	6,076,700.00	5,780,794.40	295,905.60	18,750.57
052 -- Parks	16,398,935.00	16,949,956.63	551,021.63	16,398,935.00	16,487,919.77	-88,984.77	462,036.86
053 -- Planning & Development	22,094,140.00	18,940,351.44	-3,153,788.56	22,094,140.00	18,741,004.75	3,353,135.25	199,346.69
054 -- Public Works	7,600,000.00	7,580,015.35	-19,984.65	7,600,000.00	7,572,174.08	27,825.92	7,841.27
055 -- Housing/Community Development	5,397,700.00	4,827,666.44	-570,033.56	5,397,700.00	4,825,406.42	572,293.58	2,260.02
057 -- Community Services	4,740,300.00	4,735,200.00	-5,100.00	4,740,300.00	4,717,210.01	23,089.99	17,989.99
061 -- Auditor-Controller	9,071,800.00	8,883,589.08	-188,210.92	9,071,800.00	8,661,755.14	410,044.86	221,833.94
062 -- Clerk-Recorder-Assessor	21,346,100.00	20,974,645.80	-371,454.20	21,346,100.00	20,974,645.80	371,454.20	0.00
063 -- General Services	17,507,054.00	17,239,679.65	-267,374.35	17,507,054.00	16,888,477.35	618,576.65	351,202.30
064 -- Human Resources	5,580,200.00	5,489,400.07	-90,799.93	5,580,200.00	5,218,216.24	361,983.76	271,183.83
065 -- Treasurer-Tax Collector-Public	9,142,900.00	9,094,607.77	-48,292.23	9,142,900.00	8,949,003.39	193,896.61	145,604.38
990 -- General County Programs	64,018,273.00	63,824,417.40	-193,855.60	64,018,273.00	63,813,015.50	205,257.50	11,401.90
991 -- General Revenues	268,003,352.00	268,830,697.41	827,345.41	268,003,352.00	267,795,020.82	208,331.18	1,035,676.59
Total Report	739,873,689.00	732,591,309.63	-7,282,379.37	739,873,689.00	729,199,126.59	10,674,562.41	3,392,183.04

Financial Summary (Real-Time)

Attachment B

As of: 12/31/2018 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: FundType = 02-06

Layout Options: Summarized By = Fund; Columns = SrcUseYEP

Fund	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
0010 -- First 5 Child & Families Comm	3,862,416.00	3,856,223.68	-6,192.32	3,862,416.00	3,620,041.71	242,374.29	236,181.97
0015 -- Roads-Operations	33,679,500.00	33,475,766.97	-203,733.03	33,679,500.00	33,338,714.89	340,785.11	137,052.08
0016 -- Roads-Capital Maintenance	15,975,400.00	16,028,350.96	52,950.96	15,975,400.00	15,961,225.17	14,174.83	67,125.79
0017 -- Roads-Capital Infrastructure	15,667,100.00	15,131,225.28	-535,874.72	15,667,100.00	15,187,209.97	479,890.03	-55,984.69
0018 -- Roads-Measure A	1,661,500.00	1,799,598.09	138,098.09	1,661,500.00	1,664,876.62	-3,376.62	134,721.47
0019 -- Roads-Alternative Transport	384,000.00	365,002.06	-18,997.94	384,000.00	339,702.21	44,297.79	25,299.85
0030 -- Capital Outlay	12,144,481.00	5,088,206.33	-7,056,274.67	12,144,481.00	5,034,033.76	7,110,447.24	54,172.57
0031 -- Parks Dept Capital Projects	5,056,754.00	4,746,220.74	-310,533.26	5,056,754.00	4,746,195.31	310,558.69	25.43
0032 -- North County Jail AB900	37,764,600.00	37,764,600.00	0.00	37,764,600.00	37,764,600.00	0.00	0.00
0036 -- Municipal Finance Debt Svc	5,898,700.00	5,844,832.02	-53,867.98	5,898,700.00	5,858,392.93	40,307.07	-13,560.91
0040 -- Public and Educational Access	31,135.00	24,160.96	-6,974.04	31,135.00	19,562.77	11,572.23	4,598.19
0041 -- Fish and Game	26,600.00	24,346.84	-2,253.16	26,600.00	18,582.19	8,017.81	5,764.65
0042 -- Health Care	80,387,255.00	78,412,299.40	-1,974,955.60	80,387,255.00	78,960,502.42	1,426,752.58	-548,203.02
0044 -- Mental Health Services	42,837,700.00	42,837,700.00	0.00	42,837,700.00	42,837,700.00	0.00	0.00
0045 -- Petroleum Department	740,600.00	719,413.24	-21,186.76	740,600.00	711,905.80	28,694.20	7,507.44
0046 -- Tobacco Settlement	8,845,862.00	8,892,073.32	46,211.32	8,845,862.00	8,845,801.54	60.46	46,271.78
0048 -- Mental Health Services Act	76,910,279.00	76,910,279.00	0.00	76,910,279.00	76,910,279.00	0.00	0.00
0049 -- Alcohol and Drug Programs	17,978,325.00	17,978,325.00	0.00	17,978,325.00	17,978,325.00	0.00	0.00
0052 -- Special Aviation	211,600.00	82,267.36	-129,332.64	211,600.00	83,672.81	127,927.19	-1,405.45
0055 -- Social Services	162,443,109.00	158,408,757.69	-4,034,351.31	162,443,109.00	158,175,054.64	4,268,054.36	233,703.05
0056 -- SB IHSS Public Authority	9,126,800.00	9,087,811.85	-38,988.15	9,126,800.00	9,084,525.58	42,274.42	3,286.27
0057 -- Child Support Services	9,547,300.00	9,406,574.56	-140,725.44	9,547,300.00	9,243,858.06	303,441.94	162,716.50
0058 -- WIOA-WDB	6,155,741.00	5,905,024.79	-250,716.21	6,155,741.00	5,905,024.79	250,716.21	0.00
0061 -- Fisheries Enhancement	11,800.00	12,123.29	323.29	11,800.00	8,013.18	3,786.82	4,110.11
0062 -- Local Fishermen Contingency	18,100.00	21,661.49	3,561.49	18,100.00	9,938.72	8,161.28	11,722.77

Financial Summary (Real-Time)

Attachment B

As of: 12/31/2018 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: Fund Type = 02-06

Layout Options: Summarized By = Fund; Columns = SrcUseYEP

Fund	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
0063 -- Coast Resource Enhancement	1,193,300.00	765,759.73	-427,540.27	1,193,300.00	392,209.93	801,090.07	373,549.80
0064 -- CDBG Federal	1,704,000.00	1,549,577.91	-154,422.09	1,704,000.00	1,546,189.29	157,810.71	3,388.62
0065 -- Affordable Housing	13,473,700.00	13,405,835.46	-67,864.54	13,473,700.00	13,405,000.26	68,699.74	835.20
0066 -- HOME Program	2,347,300.00	2,343,670.91	-3,629.09	2,347,300.00	2,339,634.92	7,665.08	4,035.99
0069 -- Court Activities	14,655,870.00	13,999,770.42	-656,099.58	14,655,870.00	14,696,043.09	-40,173.09	-696,272.67
0070 -- Crim Justice Facility Constrt	1,020,700.00	903,512.02	-117,187.98	1,020,700.00	1,020,317.29	382.71	-116,805.27
0071 -- Courthouse Construction SB668	915,000.00	782,105.04	-132,894.96	915,000.00	914,847.60	152.40	-132,742.56
0075 -- Inmate Welfare	2,006,900.00	1,979,537.89	-27,362.11	2,006,900.00	1,773,160.45	233,739.55	206,377.44
1900 -- Vehicle Operations/Maintenance	14,780,711.00	14,826,761.65	46,050.65	14,780,711.00	14,051,290.02	729,420.98	775,471.63
1910 -- Medical Malpractice Self Ins	573,000.00	479,951.83	-93,048.17	573,000.00	566,508.08	6,491.92	-86,556.25
1911 -- Workers' Comp Self Insurance	21,055,500.00	18,761,454.98	-2,294,045.02	21,055,500.00	18,638,663.68	2,416,836.32	122,791.30
1912 -- County Liability-Self Insuranc	10,089,200.00	10,093,538.97	4,338.97	10,089,200.00	10,084,994.05	4,205.95	8,544.92
1913 -- County Unemp Ins-Self Ins	437,800.00	507,442.09	69,642.09	437,800.00	448,369.36	-10,569.36	59,072.73
1914 -- Dental Self-Insurance Fund	2,725,400.00	2,860,663.91	135,263.91	2,725,400.00	2,479,933.67	245,466.33	380,730.24
1915 -- Information Technology Svcs	11,940,600.00	11,967,448.99	26,848.99	11,940,600.00	11,262,682.94	677,917.06	704,766.05
1919 -- Communications Services	7,674,713.00	7,743,246.88	68,533.88	7,674,713.00	7,774,541.95	-99,828.95	-31,295.07
1920 -- Utilities Services	8,207,448.00	6,948,249.18	-1,259,198.82	8,207,448.00	6,864,130.06	1,343,317.94	84,119.12
1930 -- Resource Recovery & Waste Mgt	48,372,151.00	48,367,748.24	-4,402.76	48,372,151.00	48,326,380.66	45,770.34	41,367.58
1931 -- TRRP Capital	231,460,000.00	235,047,523.90	3,587,523.90	231,460,000.00	235,055,008.62	-3,595,008.62	-7,484.72
1932 -- TRRP Debt	18,399,000.00	18,352,056.72	-46,943.28	18,399,000.00	18,355,725.51	43,274.49	-3,668.79
1940 -- Municipal Energy Finance Prog	2,463,900.00	1,867,508.79	-596,391.21	2,463,900.00	1,866,893.97	597,006.03	614.82
2120 -- CSA 3 Unincorp Goleta Valley	1,558,800.00	1,584,574.62	25,774.62	1,558,800.00	1,491,697.93	67,102.07	92,876.69
2130 -- CSA 4	63,400.00	58,284.40	-5,115.60	63,400.00	58,284.12	5,115.88	0.28
2140 -- CSA 5	163,500.00	159,930.43	-3,569.57	163,500.00	159,930.18	3,569.82	0.25
2170 -- CSA 11 Carp Valley/Summerland	63,900.00	65,750.43	1,850.43	63,900.00	52,017.63	11,882.37	13,732.80

Financial Summary (Real-Time)

Attachment B

As of: 12/31/2018 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: FundType = 02-06

Layout Options: Summarized By = Fund; Columns = SrcUseYEP

Fund	Sources Fiscal Year Adjusted Budget	Sources Projected Actual	Sources Projected Variance	Uses Fiscal Year Adjusted Budget	Uses Projected Actual	Uses Projected Variance	Net Financial Projected Variance
2185 -- CSA 12 Mission Cyn Swr Svc Chg	299,500.00	319,286.24	19,786.24	299,500.00	271,578.28	27,921.72	47,707.96
2220 -- CSA 31 Isla Vista	87,300.00	91,610.76	4,310.76	87,300.00	77,310.39	9,989.61	14,300.37
2242 -- CSA 41 Rancho SantaRita-Rd Mtc	114,200.00	86,265.01	-27,934.99	114,200.00	57,350.00	56,850.00	28,915.01
2270 -- Orcutt CFD	449,000.00	445,646.29	-3,353.71	449,000.00	445,345.83	3,654.17	300.46
2271 -- Providence Landing CFD	221,100.00	204,245.25	-16,854.75	221,100.00	204,238.91	16,861.09	6.34
2280 -- Fire Protection Dist	94,002,983.00	93,868,262.95	-134,720.05	94,002,983.00	93,382,613.49	620,369.51	485,649.46
2400 -- Flood Ctr/Wtr Cons Dst Mt	9,102,200.00	9,242,858.84	140,658.84	9,102,200.00	9,101,241.86	958.14	141,616.98
2420 -- SBFC Orcutt Area Drainage	650,000.00	654,037.48	4,037.48	650,000.00	650,000.00	0.00	4,037.48
2430 -- Bradley Flood Zone Number 3	89,500.00	92,639.10	3,139.10	89,500.00	89,145.54	354.46	3,493.56
2460 -- Guadalupe Flood Zone Number 3	139,400.00	144,638.19	5,238.19	139,400.00	139,428.69	-28.69	5,209.50
2470 -- Lompoc City Flood Zone 2	707,100.00	769,546.68	62,446.68	707,100.00	712,962.27	-5,862.27	56,584.41
2480 -- Lompoc Valley Flood Zone 2	415,200.00	429,504.78	14,304.78	415,200.00	416,637.62	-1,437.62	12,867.16
2500 -- Los Alamos Flood Zone Number 1	177,000.00	191,816.78	14,816.78	177,000.00	176,556.74	443.26	15,260.04
2510 -- Orcutt Flood Zone Number 3	1,144,800.00	1,185,159.38	40,359.38	1,144,800.00	1,143,294.20	1,505.80	41,865.18
2560 -- SM Flood Zone 3	1,759,700.00	1,834,542.36	74,842.36	1,759,700.00	1,765,542.80	-5,842.80	68,999.56
2570 -- SM River Levee Maint Zone	337,400.00	343,261.72	5,861.72	337,400.00	337,261.72	138.28	6,000.00
2590 -- Santa Ynez Flood Zone Number 1	576,500.00	595,468.81	18,968.81	576,500.00	575,575.23	924.77	19,893.58
2610 -- So Coast Flood Zone 2	17,438,045.00	17,688,512.99	250,467.99	17,438,045.00	17,434,332.00	3,713.00	254,180.99
2670 -- North County Lighting Dist	608,500.00	619,086.83	10,586.83	608,500.00	600,869.48	7,630.52	18,217.35
2700 -- Mission Lighting District	16,100.00	16,998.87	898.87	16,100.00	15,218.52	881.48	1,780.35
2870 -- Laguna Co Sanitation-General	18,784,025.00	18,811,342.78	27,317.78	18,784,025.00	18,782,306.59	1,718.41	29,036.19
3000 -- Sandylan Seawall Maint Dist	277,600.00	198,470.26	-79,129.74	277,600.00	210,410.43	67,189.57	-11,940.17
3050 -- Water Agency	10,468,700.00	10,626,701.48	158,001.48	10,468,700.00	10,439,640.45	29,059.55	187,061.03
3060 -- Project Clean Water	914,600.00	929,546.33	14,946.33	914,600.00	835,997.72	78,602.28	93,548.61
3122 -- Low/Mod Inc Housing Asset Fund	172,000.00	172,387.04	387.04	172,000.00	171,973.32	26.68	413.72

Financial Summary (Real-Time)

Attachment B

As of: 12/31/2018 (50% Elapsed)
Accounting Period: CLOSED

Selection Criteria: FundType = 02-06

Layout Options: Summarized By = Fund; Columns = SrcUseYEP

Fund	Sources		Sources		Sources Projected Variance	Uses		Uses Projected Variance	Net Financial Projected Variance
	Fiscal Year Adjusted Budget	Fiscal Year Adjusted Budget	Projected Actual	Projected Actual		Fiscal Year Adjusted Budget	Projected Actual		
Total Report	1,123,664,903.00	1,123,664,903.00	1,107,806,587.51	1,103,969,026.41	-15,858,315.49	1,103,969,026.41	1,103,969,026.41	19,695,876.59	3,837,561.10

