

SANTA BARBARA COUNTY BOARD AGENDA LETTER



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

Agenda Number:
Prepared on: 7/29/06
Department Names: County Executive & County Auditor
Department No.: 012
Agenda Date: 8/15/06
Placement: Departmental
Estimate Time: 30 minutes
Continued Item: NO
If Yes, date from:

TO: Board of Supervisors

FROM: Michael F. Brown, County Executive Officer
Robert Geis, CPA, Auditor-Controller

STAFF CONTACT: Ken Masuda and Lori Norton
568-3411 568-3241

SUBJECT: FY 05-06 Financial Status Report #4 and State Budget Update

Recommendations:

That the Board of Supervisors set a hearing (30 minutes) on August 15 to:

- A. Accept and file, per the provisions of Government Code Section 29126.2, the end of fiscal year (FY) 2005-06 Financial Status Report (report as of June 30, 2006) showing the status of appropriations and financing for all department budgets adopted by the Board of Supervisors.
- B. Receive a report on impacts of the Adopted Fiscal Year 2006-07 State Budget on the County's FY 2006-07 Adopted Budget.

Alignment with Board Strategic Plan: [An efficient government able to anticipate and respond effectively to the needs of the community.](#)

Executive Summary

The County's financial performance for the 2005-06 fiscal year was very positive overall and also positive for most individual funds. The General Fund ended the fiscal year with an unreserved undesignated fund balance of \$16.2 million. Only \$1.3 million of this amount was used to finance on-going operations. The balance, or 14.9 million, has been set aside for one-time expenditures or reserves. All other County funds ended the year with a combined net positive \$15.1 million balance. Some specific items of note:

- The Road Fund, which had been a concern all year, finally received pending 2005 Storm reimbursements and ended the year with \$4.4 million in cash. It had started the year with zero cash.

- As the Board will recall, our long-term financial projections have shown a future year deficit with one of the key factors being the continued use and eventual depletion of the Public Health fund balance for operations. The department had anticipated using \$1.5 million of its fund balance for operations in FY 05-06, but actually ended the year adding to its operating fund balance by \$140,000. At this point it is not clear whether this is only a pause in a long-term trend of operating deficits (the FY 04-05 deficit was \$1.3 million) or, more hopefully, reflects new stability in the relationship of costs and revenues for this fund. This development will, at least, move the projected fund deficit farther out in our five year projection.
- The unreserved undesignated fund balances also increased in both the Social Services fund (by \$739,000 to \$1.5 million) and its In-home Supportive Services fund. Both were unexpected based on 3rd quarter estimates.
- Finally, the Workers Compensation fund's financial position also improved by \$2.1 million (from a negative \$8.8 million to a negative \$6.7 million), allowing us to keep FY 06-07 rates charged to departments the same as rates for fiscal year 2005-06.

The adopted FY 06-07 State Budget appears to continue the funding policies of the FY 05-06 budget and contains none of the new costs or "takeaways" that characterized State budgets in recent years.

Discussion:

The presentation proceeds as follows: **Section A** reviews the financial status of the County's funds as of 6/30/06. The first part of this section looks at the General Fund, both departments and discretionary revenues, and the resulting General Fund fund balance. The second part reviews all other County funds. **Section B** provides information on the FY 2006-07 State Budget.

A. Financial Status Report as of June 30, 2006.

Staff has conducted Monthly Projection (MOPRO) meetings with departments during which their actual performance was compared to their adjusted budget for the 2005-06 fiscal year. The following narrative highlights major positive variances (positive differences between budgeted and actual amounts) and net negative variances for: 1) Departments in the General Fund as shown in the Projected Annual Status Report, General Fund (Attachment A) and 2) non-General Fund departments and funds other than the General Fund as shown in the Projected Annual Status Report, by Fund Type (Attachment B).

County General Fund

Department Summary (excluding General Discretionary Revenues)

Overall, departments ended the year with a net favorable balance of \$2.4 million. Expenditures were \$12.8 million less than budgeted and revenues were \$10.4 million less than budgeted. In departments with large variances, lower revenues were the result of lower expenditures that offset each other. This is illustrated by the Clerk-Recorder-Assessor's budget as described in the following section.

Status of Departments

Using the Projected Annual Status Report (attachment A) as a reference, those departments with positive variances between budgeted and actual amounts over \$400,000, or negative variances of any amount as of year-end are:

- Clerk-Recorder-Assessor. The department ended the year over its General Fund Contribution (GFC) budget by a net of \$24,000. The negative impact was entirely in the Elections Division where the GFC was \$789,000 higher than budgeted as the result of the Governor calling a special election in November 2005. While the General Fund paid for the cost of the Special Statewide Election, the other financial effect of this election was to reduce the amount of money the Elections Division could charge to other local governments, resulting in a revenue loss of \$814,000.

The revenue loss in Elections was almost offset by a \$749,000 increase in the Assessor Division attributed primarily to a \$672,000 increase in administrative fees collected for Supplemental Property Tax billings (for more information on this latter income see the following section on General Fund Discretionary Revenues.

While the net variance was small, there were large revenue and expenditure variances that offset each other for the fiscal year. These variances were the result of 1) meeting Federal voting requirements while at the same time spending significantly less on equipment, \$2.3 million, than budgeted and 2) not moving ahead with the \$725,000 Clerk-Recorder storage project.

Department	Revenue Variance	Expenditure Variance	Net
Clerk-Recorder-Assessor	-\$3,867,672	+\$3,843,236	-\$24,436

- Treasurer. This department’s \$481,000 net positive variance is primarily due to salary and benefit savings of \$363,000 as the department had vacancies in both its executive (investment manager) and clerical levels.
- General County Programs. The department ended the year with a net positive variance of \$676,000. There were two primary factors: 1) Implementation was delayed on the Countywide Geographic Information System, budgeted at \$395,000, pending completion of a strategic review. Also, interest expense on the County’s short-term borrowing was \$278,000 less than anticipated.

Status of General Fund Discretionary Revenues

At year-end, discretionary revenues were \$13.79 million more than the adjusted budget of \$169.31 million. An astonishing number when compared to recent years. The following table and analysis focuses on revenue sources that were more than \$1 million over their estimated numbers. Table 1 compares budgeted, estimated, and actual numbers for select revenue sources.

Due to recent State legislation, the County General Fund now receives property tax revenue in lieu of vehicle license fees. As shown below, during FY 05-06 the County received additional revenue from this source because the State had underestimated total statewide collections for the FY 04-05 base year. As a result the County received both one-time revenue for the FY 04-05 underpayment and additional on-going revenue for FY 05-06; a total of \$5 million. Near the end of FY 05-06 \$3 million of the \$5 million was appropriated to the litigation designation.

Table 1: FY 2005 06 Discretionary Revenue Variances
(Dollars in Millions)

Source	2005-06 Adopted	2005-06 Adjusted	2005-06 Estimated	2005-06 Actual	Variance: Adjusted vs. Actual
1. Property Tax In-lieu of VLF	\$31.1	\$34.1	\$36.1	\$36.1	+\$2.0
2. Supplemental Tax	4.4	4.4	8.2	9.6	+5.2
3. Property Transfer Tax	3.4	3.4	4.4	4.4	+1.0
4. Interest Earnings	2.0	2.3	2.2	3.2	+1.2
Totals					+9.4

Supplemental tax revenue remained well above our estimates. We have seen a steady increase in Supplemental Tax Revenues over the last three years (FY 03-04 was \$3.9 million, FY 04-05 at \$6.7 million and FY 05-06 at \$9.6 million. These increases reflect both the significant appreciation in home prices as well as the Assessor becoming more current in their processing of supplemental events (see Table 2, below). For FY 06-07 we are expecting a significant decrease in revenue due to a projected 20 to 30% reduction in the number of sales, a slowing of appreciation and only a modest further decrease in days to process supplemental events. Three year trends are shown below.

Table 2: Variables Affecting Supplemental Tax Revenues

Fiscal Year	Average number of days to process a supplemental event	Total number of Supplemental bills per year	Average Supplemental amount billed
2003-04	215	1,348	\$1,234
2004-05	197	1,424	\$1,813
2005-06	124	1,313	\$2,248

Property transfer tax revenues remained higher than estimated, however recent numbers confirm a decline in the number of taxable property transfers.

Finally, interest earnings were significantly higher due to Federal Reserve policy increasing interest rates and increases in average daily cash balances.

Fiscal Year-end Fund Balance for the County General Fund

The net positive dollar variances in department budgets and discretionary revenues resulted in a year-end fund balance of \$16.2 million. This total was \$4 million more than our proposed budget estimate of \$12.17 million. As a result, when all budget resolution allocations are accounted for, the Strategic Reserve, as shown on Table 3, totals \$29.2 million which is \$4.2 million more than the \$25 million goal originally established in the FY 1997-98 proposed budget. A new goal will be recommended when Budget Principles are presented to the Board this Fall.

Table 3: County Strategic Reserve

<i>Strategic Reserve as of 6/30/06</i>	<i>Strategic Reserve as of 7/01/06</i>	<i>Strategic Reserve Goal</i>
\$21.979 million*	\$29.279 million	\$25.0 million

*Includes \$1.1 million loan for Isla Vista land purchase.

Special Revenue Funds and Other Funds

Summary and General Fund Impact

Overall, these funds ended the fiscal year with a net favorable balance of over \$15 million. Of the funds reported here with potential General Fund implications, the Social Services Fund ended with a positive \$1.5 million variance and the Public Health Department’s use of its fund balance for operations turned from a \$1.5 million draw to a \$140,000 operating surplus. The Workers Compensation Fund continued to reduce its deficit and rates to departments for FY 06-07 will be unchanged from FY 05-06.

Fund Detail

Using the Projected Annual Status Report (attachment B) as a reference, those departments with positive or negative variances between budgeted and actual amounts over \$500,000 as of year-end are:

- Children and Families First (Fund 0010). This fund, which is a division of the County Executive Office, ended the year with a net positive variance of \$855,000. The variance is primarily on the expenditure side with non-profit contractors spending \$347,000 less than budgeted and a late start to the new “Healthy Kids” initiative for children aged 0-5 resulting in expenditures being \$100,000 less than budgeted.
- Capital Outlay (Fund 0030) ended the year with a net positive \$573,000 variance. This fund includes departments with capital projects and, in FY 05-06, there were a total of five departments. There was a \$616,000 positive variance in the Park Department as most funding for projects at Waller Park, Jalama Beach, and Cachuma were not used and rebudgeted for use in the FY 2006-07.
- Public Health (Fund 0042). This fund ended the year with a positive \$344,000 net variance. This amount is less than our threshold, however, looking beyond this net number reveals an important fact that needs to be presented: While the department budgeted using \$1.5 million of its fund balance to finance operations in FY 05-06 (\$1.3 million was used for operations in FY 04-05), the fund in fact ended the year with a slight, \$140,000 increase, to its operating fund balance. Revenue increases, primarily in the form of higher reimbursement rates for FQHC (Federally Qualified Health Center) Medi-Cal costs and larger numbers of Medicare patients were the primary contributors. This positive result could have important long-term implications for the health of the fund and the future need, as shown in recent 5 year forecasts, for increased General Fund allocations in future years. It is too early to tell whether the FY 05-06 results represent a new level of cost-revenue stability or a one-time pause in a longer term trend of annual deficits.
- Social Services (Fund 0055). This is the primary operating fund for the Social Services Department. The fund ended the year with a net positive variance of \$1.5 million. Transfers to the In-Home Supportive Services (IHSS) fund, which were \$1 million less than anticipated, was the primary source of these savings. In the IHSS fund itself, provider

salary and benefit costs were \$947,000 less than anticipated. The department indicates that this mostly reflects lower than anticipated enrollments for IHSS health benefits. In addition to the IHSS savings, anticipated increases in cash assistance payments did not materialize. Reasons for this difference are still being analyzed by the Department. This analysis is important because anticipated cost increases led to higher General Fund contributions in the FY 06-07 budget.

- Flood Control District (Fund 2400), Santa Maria Flood Zone (Fund 2560), South Coast Flood Zone (Fund 2610), and Water Agency (Fund 3050).
 - The Santa Maria Flood Zone ended with a \$1.18 million positive variance, with \$772,000 of that amount being from a developer for their share of a recent flood control project.
 - The South Coast Flood Zone ended with a \$5.0 million positive variance. The zone received \$3.3 million in Federal and State disaster reimbursements of prior year costs. Expenditures on projects were \$3.2 million less than budgeted due to projects being completed under budget (Carpinteria Marsh was \$300,000 less than budgeted) and not starting (\$400,000 not spent on Mission Creek due to delays by the U.S. Corps of Engineers in securing Coastal Commission permits. As a result, \$1.6 million in planned designation releases did not occur.
 - The Water Agency ended with an \$869,000 positive variance. There was a significant amount of under-spending with only 51% of the budget actually spent. The department attributes this to staffing vacancies which caused both projects and professional services contracts to be delayed.
- Resource Recovery and Waste Management (Fund 1930). This fund is also managed by the Public Works Department. While the fund ended the fiscal year with a negative \$1.3 million variance, the figure is due to enterprise fund accounting methods and not to unforeseen financial problems. Retained earnings are being used to fund planned capital costs.
- Laguna County Sanitation (Fund 2870). This fund is also managed by the Public Works Department. The fund ended the year with a net \$584,000 negative variance. After sorting through the retained earnings accounting and setting aside connection fees revenues (reserved for future capital projects) it appears that the fund ended the year with an operating loss of approximately \$325,000. Retained earnings were used to fund unanticipated expenditures. Depreciation expenses were \$70,000 more than the adopted budget and utility costs were \$64,000 more due to under-budgeted natural gas costs. There were also other one-time expenditures including a consultant's review of the District's operations
- Vehicle Operations and Maintenance Fund (Fund 1900) ended the year with a negative \$1.6 million variance. However, the impact is distorted by a change in accounting procedure. The budgeted draw on retained earnings was \$2.9 million; the actual draw was \$1.6 million. The fund's overall financial health improved in FY 05-06.
- Workers Compensation Fund (Fund 1911) ended the year with a \$3.4 million net positive variance. Again, due to a change in accounting procedure, this translates to an end of year improvement in the fund's financial condition by \$2.1 million (from a negative \$8.8 million to a negative \$6.7 million). Savings included lower disability payment costs (\$708,000), lower medical (\$463,000) and lower excess insurance premium payments due to favorable claims history (\$100,000). Cost increases included costs of future claims (\$696,000 based on actuary review) and costs of fraud investigation and medical evaluation (\$195,000).

Comments on Other Funds

- Road Fund (Fund 0015). This fund is managed by the Public Works Department. We would normally not comment on a fund that ended the year with a net positive variance under \$2,000. However, the Board will recall that during the year we were very concerned about receiving Federal Highway Administration funds for 2005 storm work. When this money was received it was credited to FY 2004-05. Hence the small variance in FY 05-06. Where the impact shows is in the fund's balance sheet. The Road Fund started the year with zero cash; it ended FY 2005-06 with \$4.4 million in cash.
- Alcohol, Drug, and Mental Health Services (ADMHS) (Fund 0044). The fact that the fund ended the year with a small net positive variance of \$31,000 masks the fact that budget revisions totaling \$2.4 million were processed at the close of the fiscal year to offset revenue losses with available fund balance. Revenue from Charges for Services, primarily Medi-Cal revenue, was \$4 million less than the adjusted budget. The department understands that, based on its FY 05-06 performance, its FY 06-07 revenue estimates are too high and that it will need to control costs in order to not have another significant loss in fiscal year 2006-07.
- Coastal Resource Enhancement Fund (Fund 0063). This fund is managed by the Planning Department. We would normally not comment on this fund either. However, during FY 05-06 only \$379,000 out of the \$1.5 million allocated to projects was spent. The unspent amounts, as well as the designation releases to support the expenditures, were rebudgeted for FY 06-07. The fund's unreserved, undesignated fund balance grew from \$20,000 at the beginning of the year to \$305,000 on June 30, 2006.

B. State Budget Impacts

This year's State Budget, which was signed by Governor Schwarzenegger on June 30, provides increased funding for a number of County departments and programs. Following is an overview of the most significant impacts of the State Budget on Santa Barbara County:

Transportation Funding - The Legislature and Governor approved the early payback of \$1.4 billion in Proposition 42 Transportation Funds. The State suspended payment of Prop 42 funds, to cities and counties, in fiscal years 2003-04 and 2004-05 to minimize the State's Budget deficit. Of the total \$1.4 billion, \$220 million is for local streets and roads of which Santa Barbara County will receive approximately \$2.7 million. These funds represent the balance owed to Santa Barbara County and are critical to the maintenance of local streets and roads.

Proposition 36 Funding - The State Budget includes an additional year funding for Proposition 36 (the Substance Abuse Crime Prevention Act). Prop 36 was passed by a ballot initiative in November 2000. It provides for the treatment of first or second time non-violent adult drug offenders who use, possess, or transport illegal drugs for personal use. The voter initiative included startup funding for these treatment services through FY 2005-06, but beginning in FY 06-07, Proposition 36 funding is subject to an annual State Budget appropriation. There was some concern that the Legislature may not approve the annual appropriation, however, Counties would be required to continue to provide services as mandated by the voter initiative. Santa Barbara County receives approximately \$ 2 million in Prop 36 funding.

In other areas, the State Budget will also provide for enhanced funding and service levels.

Public Safety - The State Budget includes several increases in funding for various Public Safety programs. An increase in funding for the Citizens' Option for Public Safety (COPS)

and Juvenile Justice Crime Prevention Act (JJCPA) funding could provide increased funding for both the Sheriff and Probation. In addition, Probation may be eligible to receive funding from the Mentally Ill Offender Crime Reduction Grant and from the Juvenile Justice Community Reentry Challenge Grant. The County has receive MIOCR and Challenge grant funds in the past, but for the past several years, the State has not funded these grant programs. Similarly, the District Attorney will receive a portion of increased funding for Vertical Prosecution Programs resulting in additional \$70k. Finally, the State Budget provides increased funding for the cost of housing state prisoners in county jails. While none of these increases are significant individually, collectively, and in comparison to recent State Budgets where the County was constantly fighting funding reductions, the additional funds are significant.

Health and Human Services - It appears State funding for Social Services, Public Health, and Alcohol, Drug and Mental Health, will remain relatively stable in FY 2006-07. Social Service is anticipating an increase in funding for Child Welfare Services and a potential decrease in CalWORKs funding. However, they have not yet received their final allocation letters from the State. Public Health also believes their State Funding will remain stable with the possible addition of some one-time grant funding for Disaster Preparedness and Response.

Other State Budget / Funding issues - The adopted State Budget did not include funding for the 2004 Special Election, nor did it reinstate funding for the Property Tax Administration Program. Legislation to reimburse the County for the cost of the Special Election is pending. In addition, the Legislature is continuing to work with the Statewide Assessors Association to develop an improved Property Tax Administration Program.

Finally, the State Budget includes an alternative jail booking fee program and funding mechanism which will become effective in FY 2007-08. For FY 2006-07, the Budget includes \$35 million which the State will allocate to Cities to backfill their booking fee costs. Effective in FY 2007-08 Counties will receive an allocation directly from the State for the cost of City bookings. These funds will be deposited in an account the County will be required to establish for local detention facility revenues which may be used for the operation, renovation, remodel, reconstruction, and new construction of local jails. A new jail access fee would be authorized for a narrow universe of violations (municipal code violations and limited misdemeanors), but could only be applied if a jurisdiction exceeded its historic level of arrests for the eligible types of offenses.

Mandates and Service Levels: As indicated and described in the text of the letter.

Fiscal and Facilities Impacts: Actual, estimated and hypothetical impacts are stated in the text of the letter.

CC: All Department Heads
CEO Deputies/Assistants
CEO Analysts
Employee Organizations

Attachment A – Projected Annual Status Report for the General Fund

Attachment B – Projected Annual Status Report for Special Revenue Funds and Other Funds

Attachment C – Powerpoint Presentation

Projected Annual Status Report

0001 General Fund Type: General

As Of: 06/30/2006
Accounting Period: CLOSED

Department	Financing Sources			Financing Uses			Variance: Favorable/ (-)Unfavorable
	Projected Actual	Annual Adj Budget	Projected Variance	Projected Actual	Annual Adj Budget	Projected Variance	
011 Board of Supervisors	3,500.00	3,500.00	0.00	2,109,705.68	2,140,952.00	31,246.32	31,246.32
012 County Executive Office	759,682.10	635,609.00	124,073.10	3,107,849.94	3,158,891.00	51,041.06	175,114.16
013 County Counsel	3,933,468.01	4,386,605.00	-453,136.99	5,606,602.17	6,248,794.00	642,191.83	189,054.84
021 District Attorney	7,009,024.99	7,191,240.00	-182,215.01	14,920,616.13	15,103,776.00	183,159.87	944.86
022 Probation	21,587,468.41	21,775,316.68	-187,848.27	37,808,385.12	37,996,233.68	187,848.56	0.29
023 Public Defender	3,151,945.12	3,174,030.00	-22,084.88	8,182,268.77	8,229,501.00	47,232.23	25,147.35
031 Fire	37,247,822.01	38,490,077.00	-1,242,254.99	40,196,898.00	41,439,157.00	1,242,259.00	4.01
032 Sheriff	59,975,008.32	60,165,776.61	-190,768.29	85,325,242.77	85,757,621.61	432,378.84	241,610.55
041 Public Health	518,995.98	527,499.71	-8,503.73	2,378,839.51	2,393,191.71	14,352.20	5,848.47
051 Agriculture & Cooperative Ext	1,937,221.67	1,925,091.00	12,130.67	3,780,430.39	3,991,116.00	210,685.61	222,816.28
052 Parks	6,657,476.11	6,962,351.34	-304,875.23	10,007,575.27	10,322,013.34	314,438.07	9,562.84
053 Planning & Development	12,899,853.84	15,609,969.96	-2,710,116.12	15,321,418.37	18,065,149.96	2,743,731.59	33,615.47
054 Public Works	3,130,444.18	3,512,462.00	-382,017.82	3,520,905.78	3,938,092.00	417,186.22	35,168.40
055 Housing & Community Develo	1,037,307.05	1,451,714.00	-414,406.95	1,949,559.46	2,414,395.00	464,835.54	50,428.59
061 Auditor-Controller	2,594,299.98	2,577,812.00	16,487.98	5,983,033.20	6,175,808.00	192,774.80	209,262.78
062 Clerk-Recorder-Assessor	10,791,056.25	14,658,729.00	-3,867,672.75	18,865,701.65	22,708,938.00	3,843,236.35	-24,436.40
063 General Services	8,106,188.98	8,070,689.00	35,499.98	16,798,462.28	16,795,158.00	-3,304.28	32,195.70
064 Human Resources	1,684,814.58	1,708,567.00	-23,752.42	3,725,799.12	3,770,591.00	44,791.88	21,039.46
065 Treasurer-Tax Collector-Publi	2,854,637.77	2,927,165.00	-72,527.23	5,131,995.62	5,685,957.00	553,961.38	481,434.15
990 General County Programs	3,902,928.86	4,467,659.00	-564,730.14	80,434,921.45	81,675,991.68	1,241,070.23	676,340.09
991 General Revenues	183,078,659.68	169,288,791.89	13,789,867.79	63,594.21	63,591.21	-3.00	13,789,864.79
Fund Totals	372,861,803.89	369,510,655.19	3,351,148.70	365,219,804.89	378,074,919.19	12,855,114.30	16,206,263.00

Projected Annual Status Report - Fund Type

As Of: 06/30/2006
Accounting Period: CLOSED

Fund Type/Fund	Financing Sources			Financing Uses			Variance:
	Projected Actual	Annual Adj Budget	Projected Variance	Projected Actual	Annual Adj Budget	Projected Variance	
General							
0001 General	372,861,803.89	369,510,655.19	3,351,148.70	365,219,804.89	378,074,919.19	12,855,114.30	16,206,263.00
Fund Type Totals	372,861,803.89	369,510,655.19	3,351,148.70	365,219,804.89	378,074,919.19	12,855,114.30	16,206,263.00
Special Revenue							
0010 Children and Families First	6,689,704.08	6,604,814.00	84,890.08	6,695,679.23	7,465,941.00	770,261.77	855,151.85
0015 Road	31,850,087.55	36,341,704.52	-4,491,616.97	32,866,065.87	37,359,679.52	4,493,613.65	1,996.68
0040 Public and Educational Acces	497,296.02	697,519.38	-200,223.36	496,467.35	697,519.38	201,052.03	828.67
0041 Fish and Game	16,577.75	22,130.00	-5,552.25	17,801.64	25,587.00	7,785.36	2,233.11
0042 Health Care	75,062,119.40	77,103,430.89	-2,041,311.49	74,920,129.60	77,306,234.89	2,386,105.29	344,793.80
0043 CA Health-Indigents Program	432,660.95	437,961.00	-5,300.05	431,981.14	438,045.00	6,063.86	763.81
0044 Alcohol,Drug,&Mental Hlth Sv	66,828,378.73	70,259,009.00	-3,430,630.27	68,431,616.27	71,893,641.00	3,462,024.73	31,394.46
0045 Petroleum Department	310,037.85	342,946.00	-32,908.15	320,568.45	370,760.00	50,191.55	17,283.40
0046 Tobacco Settlement	9,591,072.70	10,235,419.57	-644,346.87	9,591,072.70	10,235,419.57	644,346.87	0.00
0052 Social Aviation	2,029,117.29	2,368,858.00	-339,740.71	2,038,000.00	2,396,215.00	358,215.00	18,474.29
0055 Social Services	1,467,910.11	1,553,606.09	-85,695.98	1,633,474.77	1,719,171.09	85,696.32	0.34
0056 SB IHSS Public Authority	114,028,847.59	114,186,504.82	-157,657.23	113,290,198.12	114,962,148.82	1,671,950.70	1,514,293.47
0057 Child Support Services	4,854,226.04	5,983,044.00	-1,128,817.96	4,853,949.57	5,983,085.00	1,129,135.43	317.47
0061 Fisheries Enhancement	9,414,915.91	9,690,801.00	-275,885.09	9,401,052.47	9,719,181.00	318,128.53	42,243.44
0062 Local Fishermen Contingency	7,429.35	22,500.00	-15,070.65	3,111.38	23,371.00	20,259.62	5,188.97
0063 Coast Resource Enhanceme	10,962.31	38,000.00	-27,037.69	6,920.88	41,574.00	34,653.12	7,615.43
0065 Affordable Housing	720,592.15	1,540,000.00	-819,407.85	435,479.10	1,560,823.00	1,125,343.90	305,936.05
0066 Home Program	1,396,366.72	4,007,197.00	-2,610,830.28	1,442,348.29	4,217,494.00	2,775,145.71	164,315.43
0067 Collateralized Loan Fund	1,651,481.38	3,692,561.00	-2,041,079.62	1,709,669.00	3,815,124.00	2,105,455.00	64,375.38
0069 Court Activities	453,277.58	126,266.00	327,011.58	1,500,952.20	1,500,953.00	0.80	327,012.38
0070 Crim Justice Facility Const	15,184,975.18	16,004,087.40	-819,112.22	15,179,511.48	16,012,666.40	833,154.92	14,042.70
0071 Courthouse Construction SB6	1,471,938.27	1,506,282.00	-34,343.73	1,576,907.58	1,615,382.00	38,474.42	4,130.69
0075 Immate Welfare	1,245,248.32	1,227,765.34	17,482.98	1,213,364.88	1,235,865.34	22,500.46	39,983.44
2120 CSA 3	1,075,335.46	1,481,279.00	-405,943.54	1,140,482.92	1,601,035.00	460,552.08	54,608.54
2130 CSA 4	870,119.74	825,579.00	44,540.74	806,285.37	830,419.00	24,133.63	68,674.37
2140 CSA 5	28,222.99	28,200.00	22.99	26,802.23	28,464.00	1,661.77	1,684.76
2170 CSA 11	85,834.04	82,100.00	3,734.04	80,307.20	83,208.00	2,900.80	6,634.84
2185 Mission Canyon Swr Svc Chg	113,182.03	331,897.00	-218,714.97	73,035.10	376,333.00	303,297.90	84,582.93
2220 CSA 31	518,579.43	494,719.00	23,860.43	532,680.28	563,258.00	30,577.72	54,438.15
2230 CSA 32	55,777.70	54,730.00	1,047.70	55,974.43	56,831.00	856.57	1,904.27
Fund Type Totals	22,264,223.00	22,264,223.00	0.00	22,264,223.00	22,264,223.00	0.00	0.00

Projected Annual Status Report - Fund Type

As Of: 06/30/2006
Accounting Period: CLOSED

Fund Type/Fund	Financing Sources			Financing Uses			Variance: Favorable/ (-)Unfavorable
	Projected Actual	Annual Adj Budget	Projected Variance	Projected Actual	Annual Adj Budget	Projected Variance	
Special Revenue							
2242 CSA 41	25,717.74	25,350.00	367.74	24,029.69	48,317.00	24,287.31	24,655.05
2270 Orcutt CFD	72,275.28	40,200.00	32,075.28	24,994.00	57,423.00	32,429.00	64,504.28
2280 Fire Protection Dist	24,923,267.20	26,230,748.55	-1,307,481.35	25,113,676.55	26,466,556.55	1,352,880.00	45,398.65
2400 Flood Ctrl/Wtr Cons Dst Mt	5,208,813.08	5,153,654.00	55,159.08	5,045,854.93	5,327,489.00	281,634.07	336,793.15
2420 SBFC Orcutt Area Drainage	64,225.78	44,325.00	19,900.78	568,696.00	568,696.00	0.00	19,900.78
2430 Bradley Flood Zone Number	36,459.46	33,585.00	2,874.46	33,659.39	43,242.00	9,582.61	12,457.07
2460 Guadalupe Flood Zone Num	68,896.76	63,795.00	5,101.76	66,628.91	72,027.00	5,398.09	10,499.85
2470 Lompoc City Flood Zone 2	669,269.77	553,395.00	115,874.77	780,385.12	807,713.00	27,327.88	143,202.65
2480 Lompoc Valley Flood Zone 2	520,392.73	361,965.00	158,427.73	559,840.63	564,608.00	4,767.37	163,195.10
2500 Los Alamos Flood Zone Num	102,020.51	83,085.00	18,935.51	89,146.35	100,693.00	11,546.65	30,482.16
2510 Orcutt Flood Zone Number 3	328,230.56	268,170.00	60,060.56	292,792.67	302,379.00	9,586.33	69,646.89
2560 SM Flood Zone 3	2,625,673.23	1,722,498.15	903,175.08	1,176,018.48	1,461,895.00	285,876.52	1,189,051.60
2570 SM River Levee Maint Zone	275,154.94	253,160.00	21,994.94	273,950.55	289,594.00	15,643.45	37,638.39
2590 Santa Ynez Flood Zone Num	296,967.29	317,285.00	-20,317.71	308,670.02	347,529.00	38,858.98	18,541.27
2610 So Coast Flood Zone 2	10,021,534.68	8,721,277.00	1,300,257.68	7,003,639.74	10,764,793.82	3,761,154.08	5,061,411.76
2670 North County Lighting Dist	461,901.37	427,183.00	34,718.37	436,087.70	460,098.00	24,010.30	58,728.67
2700 Mission Lighting District	5,480.67	4,918.00	562.67	5,136.03	5,550.00	413.97	976.64
3000 Sandyland Seawall Maint Dist	26,021.45	85,000.00	-58,978.55	25,362.30	85,000.00	59,637.70	659.15
3050 Water Agency	2,518,453.09	3,270,345.00	-751,891.91	1,692,235.17	3,313,812.00	1,621,576.83	869,684.92
3060 Water Agency Special	578,957.63	743,010.00	-164,052.37	785,082.75	1,061,841.00	276,758.25	112,705.88
3100 SB RDA - Isla Vista Proj	1,465,309.72	2,014,741.00	-549,431.28	1,336,656.48	2,205,448.00	868,791.52	319,360.24
3102 SB RDA Housing-Isla Vista P	831,329.70	658,832.00	172,497.70	362,690.00	1,007,928.00	645,238.00	817,735.70
<i>Fund Type Totals</i>	421,352,850.26	440,631,655.71	-19,278,805.45	419,041,345.96	451,762,284.38	32,720,938.42	13,442,132.97
Debt Service							
0036 Municipal Finance Debt Svc	8,306,346.01	8,469,901.75	-163,555.74	8,408,997.04	8,561,793.75	152,796.71	-10,759.03
3108 SB RDA - Debt Svc	419,988.64	417,683.00	2,305.64	423,145.31	426,386.00	3,240.69	5,546.33
<i>Fund Type Totals</i>	8,726,334.65	8,887,584.75	-161,250.10	8,832,142.35	8,988,179.75	156,037.40	-5,212.70
Capital Projects							
0030 Capital Outlay	19,863,756.55	29,170,210.90	-9,306,454.35	19,587,392.77	29,687,805.90	10,100,413.13	793,958.78
0034 2005 COP Capital Projects	2,445,705.71	5,874,153.28	-3,428,447.57	2,485,298.16	5,961,365.28	3,466,067.12	37,619.55
0035 2004 COP Capital Projects	24,355.92	24,357.00	-1.08	41,722.92	41,724.00	1.08	0.00
<i>Fund Type Totals</i>	22,333,818.18	35,068,721.18	-12,734,903.00	22,124,413.85	35,690,895.18	13,566,481.33	831,578.33

Projected Annual Status Report - Fund Type

As Of: 06/30/2006
Accounting Period: CLOSED

Fund Type/Fund	Financing Sources			Financing Uses			Variance: Favorable/ (-)Unfavorable
	Projected Actual	Annual Adj Budget	Projected Variance	Projected Actual	Annual Adj Budget	Projected Variance	
Enterprise							
1930 Resource Recovery & Waste	24,474,986.14	30,044,670.00	-5,569,683.86	25,861,405.75	30,044,670.00	4,183,264.25	-1,386,419.61
1935 County Transit	184,237.16	76,028.00	108,209.16	57,116.27	76,028.00	18,911.73	127,120.89
2870 Laguna Co Sanitation-Genera	5,911,802.60	6,538,453.00	-626,650.40	6,496,400.53	6,538,453.00	42,052.47	-584,597.93
Fund Type Totals	30,571,025.90	36,659,151.00	-6,088,125.10	32,414,922.55	36,659,151.00	4,244,228.45	-1,843,896.65
Internal Service							
1900 Vehicle Operations/Maintena	9,143,402.53	11,718,373.00	-2,574,970.47	10,759,270.19	11,718,373.00	959,102.81	-1,615,867.66
1910 Medical Malpractice Self Ins	1,045,650.17	1,414,004.00	-368,353.83	887,730.14	1,414,004.00	526,273.86	157,920.03
1911 Workers' Comp Self Insuranc	17,384,992.65	16,679,908.00	705,084.65	13,903,622.76	16,679,907.00	2,776,284.24	3,481,368.89
1912 County Liability-Self Insuranc	6,662,697.24	6,833,479.00	-170,781.76	6,640,607.58	6,833,480.00	192,872.42	22,090.66
1913 County Unemp Ins-Self Ins	755,768.09	736,000.00	19,768.09	384,422.21	736,000.00	351,577.79	371,345.88
1914 Dental Self-Insurance Fund	2,769,370.20	2,891,000.00	-121,629.80	2,354,203.63	2,891,000.00	536,796.37	415,166.57
1915 Information Technology Svcs	6,516,774.61	6,928,587.00	-411,812.39	6,465,030.17	6,928,588.00	463,557.83	51,745.44
1919 Communications Services-IS	3,379,888.73	3,478,621.00	-98,732.27	3,381,814.27	3,478,621.00	96,806.73	-1,925.54
Fund Type Totals	47,658,544.22	50,679,972.00	-3,021,427.78	44,776,700.95	50,679,973.00	5,903,272.05	2,881,844.27
All Funds Total	903,504,377.10	941,437,739.83	-37,933,362.73	892,409,330.55	961,855,402.50	69,446,071.95	31,512,709.22