





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: 10/27/09
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: FY 2009-2010 First Quarter Budget Update

County Counsel Concurrence

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

Accept and file, per the provisions of Government Code Section 29126.2, the Fiscal Year 2009-10 Financial Status Report as of September 30, 2009, showing the status of appropriations and financing for all departmental budgets adopted by the Board of Supervisors.

Summary Text: This hearing is to present the Board a financial status report for the quarter ending September 30, 2009. The first quarter report is important to both determine if the assumptions used in adopting the balanced budget proved accurate and to provide an early projection of how revenues and expenditures may end the fiscal year. The financial status report demonstrates that the Fiscal Year 2009-2010 budget is holding without significant variances except for those described in this Board letter.

The budgeted revenue sources remain flat or declining and expenditures generally remain in line with budget projections. This fragility appears to be manageable based on first quarter trends, however any new developments, such as a mid-year State budget session or further economic crises, could require Board actions to adjust the budget to assure it ends the fiscal year with a positive variance. However, unbudgeted revenue estimates for American Recovery and Reinvestment Act of 2009 (ARRA), Medicaid reimbursements should significantly effect Social Services and Mental Health services funding.

Auditor-Controller Concurrence

As to form: Yes

Background:

This section will focus on the financial status of the first quarter Fiscal Year 2009-2010. The first quarter financial status report may be the most important of the four quarterly financial status reports for two reasons.

- First, it enables the Board to determine if the estimates included in the budget adopted in June, based on projections developed in the prior fiscal year, are accurate and if the actual revenue and spending patterns follow budget calculations. Staff found by and large all revenue and spending patterns are in-line with the budget except for certain variances discussed in this Board letter.
- Second, the actual performance of revenue and expenditures in the first quarter provides current and actual information to be used as a basis for refining projections for the upcoming fiscal year. The budget development process for the next fiscal year is underway. The first quarter financial data factors into budget principles, budget development guidelines, target setting, estimates, and projections that will be used to anticipate the County's financial condition for the following fiscal year.

County Executive Office staff has conducted Monthly Projection (MoPros) meetings with departments during which actual performance was compared to budget for the first three months of this fiscal year. There are several major differences (variances) between budgeted and actual amounts through September 2009. Half of the departmental budget variances are positive and half are negative at the end of the first quarter. The result for the General Fund is a projected year end variance of nearly zero (-\$59,186) meaning that at the end of the first quarter it appears the positive variances and negative variances will essentially offset by year end. Much can, and likely will, change as the County moves through the fiscal year but at this point the budget is projected to end the year balanced.

This report highlights the following thresholds for variances: 1) for General Fund departments as well as Discretionary General Fund revenues, the narrative discusses projected variances over \$200,000 as shown in the Projected Annual Status Report (Attachment A) and 2) for non-General Fund departments, the narrative discusses projected variances over \$500,000 per fund as shown in the Projected Annual Status Report (Attachment A). Both these reports take actual revenues and expenditures for the first three months, add department projections for the next nine months, and compare these totals to budgeted amounts.

GENERAL FUND SUMMARY

The General Fund, when all of the plusses and minuses are accounted for, had an estimated net negative variance of \$59 thousand through September 30, 2009. Significant individual department variances are discussed below.

- District Attorney. The department shows a \$319,981 net negative variance. This variance is on both the source and use. The negative variance on the source side is mostly timing related to grant revenues (they are projected to materialize but have not as of the end of the first quarter) and more significantly a continued slowdown of Proposition 172 Public Safety Sales Tax revenue. Staff is continuing to closely monitor this important source of revenue to determine if these lower figures purport a trend for the year.

The department's expenditure variance is in its Salaries and Benefits object level. Expenditures in this object level exceeded the adopted budget during the first quarter as the County and the

Deputy District Attorney Association revised its Memorandum of Understanding. The department is depending on the MOU changes to enable salaries and benefits to end the year within the adopted appropriation limits.

An additional expenditure new to the department is witness expenses, which was historically budgeted in the Superior Court budget. This expenditure is unbudgeted and was anticipated to cost nearly \$100,000 annually. The department has implemented certain cost savings practices which may result in an annual expenditure less than \$100,000 but which still will likely not be able to be absorbed within the adopted appropriation for the department. It is likely the Board will be asked to consider approving a budget revision request to transfer funds to the department to cover the cost of the witness expenses.

- Probation. The department shows a \$216,954 thousand net negative variance. This variance is on the revenue side and results from delays in receiving State revenue, a loss of certain collections revenue, and a continued slowdown of Proposition 172 Public Safety Sales Tax revenue; the actual 172 revenue is 5% below the budget.
- Public Defender. The department currently shows a \$486,798 net positive variance. This variance is on the use side and is primarily attributable to salary savings resulting from budget restorations; the department received budget restorations at the budget hearings and has been seeking to fill those positions. The department has been using extra help employees and expects this variance to decrease as it fills the funded vacancies.
- Sheriff. The department shows a \$584,453 net negative variance. This timing variance results from revenue delays due to the State's late adoption of its Fiscal Year 2009-2010 budget, lower Proposition 172 revenue, and pending disaster reimbursement revenue.
- Parks. The department shows a \$236,061 net negative variance. This variance is primarily on the revenue side resulting from lower fee revenue and oil royalty revenue. The department receives oil royalty revenue distributed by the State Lands Commission for public beach mileage (Loon Point Beach & Rincon Beach) associated with adjacent offshore oil leases that qualify for State subventions. The revenue received this fiscal year is less than budgeted due to a combination of less oil production and lower oil prices during the past year.
- Planning and Development. The department shows a positive variance of \$719,351. The department received revenue at the end of FY 2008-09 that was carried over into FY 2009-10 because the work will be executed this fiscal year. The department also has additional staff in revenue-generating positions to address an unanticipated increase in building permit activity. The variance is expected to decline as the fiscal year progresses because winter months tend to generate less activity and the workload carried over from last fiscal year will be exhausted.
- Auditor-Controller. The department shows a \$327,444 net positive variance. On the revenue side the department received an unanticipated IRS refund because of a payroll tax deposit penalty reversal. The expenditure variance is a result of salary savings.
- Clerk Recorder Assessor. The department shows a \$224,575 net positive variance. Approximately \$75 thousand is from increased recorder revenue, \$100 thousand is due to salary savings, and the remainder of the variance is from decreased expenditures in services and supplies.
- General Revenues. The general revenues show a net negative variance of \$416,828 primarily as a result of lower than budgeted supplemental property tax revenue. This revenue source will need to be monitored closely.

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SPECIAL REVENUE AND OTHER FUNDS SUMMARY

Ten special revenue funds have significant variances. An additional factor not showing up at this time as a budget variance is the ARRA revenue reimbursements. ARRA is a source of additional Medicaid reimbursements and will accrue for the twenty-seven month period from October 2008 through December 2010.

- Fund 0010 – Children and Families First. The projected negative variance of \$627 thousand for First 5 is a result of State revenue payment delays.
- Road Funds (0015, 0016, 0017). The three Road Funds work in concert; Fund 0015 provides the cash flow to all three funds. It currently is showing a positive variance because Measure D was not transferred by quarter end to Funds 0016 and 0017 for expenses already incurred. The fund is following the economy with severe decreases to sales tax. Reimbursements from State agencies are slowing. Cash flow is beginning to be effected having decreased by \$4.2 million since June 30, 2009. During the first quarter Public Works held vacancies and slowed work on certain projects to offset the revenue delays.
- Fund 0030 – Capital Outlay. The Capital Outlay fund includes allocations for capital projects. Project delays often result in timing variances for the fund. The negative projected variance on the attached report of \$631 thousand results primarily from payment delays to reimburse for expenditures incurred on the 2005 Storm project (Camino del Remedio repair).
- Fund 0042 – Health Care. This fund has a positive variance of \$577 thousand primarily due to billing delays from providers providing Maddy and Medical Indigent Adult services.
- Fund 0044 – Mental Health Services. This fund has a projected net negative variance of \$3.8 million. Revenues are \$6.8 million below budget as a result of uncollected prior year revenue accruals. This is primarily a timing difference and the majority of the revenues are expected to be collected in the second quarter. The negative revenue variance is partially offset by lower than budgeted provider expenditures of \$2.9 million and is also a timing difference.
- Fund 0048 – Mental Health Services Act. The fund's \$2 million net negative variance stems from receivables due from the Mental Health Services fund offset with payment delays. The transfer between the Mental Health Fund and MHSA will occur during the second quarter and the variance will decrease.
- Fund 0049 – Alcohol and Drug Programs. The \$1.1 million net negative variance is the result of timing delays in receipt of Drug Medi-Cal revenues (\$1.1 million) and a permanent variance of \$410,000 due to the loss of SACPA funding (Substance Abuse and Crime Prevention Act), partially offset by \$400,000 in lower than budgeted provider payments (a timing difference). A budget revision is currently being prepared for the loss of SACPA funding.

- Fund 3100 – SB RDA Isla Vista Project. This fund has a net positive variance of \$576 thousand consisting of a positive revenue variance due to fund balance release and interest earnings and a negative expenditure variance due to delays in completing the downtown parking lot. This fund will be impacted by the State expropriation of redevelopment property tax.
- Fund 3104 – SB RDA 2008 Loan. The positive revenue variance of \$716 thousand in this fund is a variance relating to the timing of retainage payments on construction projects.

Looking Forward

Through the first quarter of Fiscal Year 2009-2010 the revenue and spending patterns generally follow the adopted budget. Two broad areas of variance, the delay in State revenues and soft local revenue impact many of the departments. State payments are beginning to be received by the County. The revenue will need to be closely monitored. Supplemental Property Taxes and the Proposition 172 Public Safety Sales Taxes both show actual revenue lower than estimates and will need to be closely monitored to determine if this trend is to continue and if action will be required to align expenditures with lower revenues.

Fiscal and Facilities Impacts: Actual and hypothetical impacts are stated in the Board letter.

Attachments:

- Attachment A - Projected Annual Status Report
- Attachment B - Presentation slides

Authored by: Jason Stilwell

cc: Each Department Head
Deputy/Assistant County Executive Officers and CEO Analysts
Recognized Employee Organizations

ATTACHMENT A

Financial Summary

As of: 9/30/2009 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 0001 -- General							
011 -- Board of Supervisors	0.00	-1,341.00	-1,341.00	2,740,525.00	2,695,831.80	44,693.20	43,352.20
012 -- County Executive Office	2,017,321.00	2,010,272.00	-7,049.00	4,419,587.00	4,388,923.31	30,663.69	23,614.69
013 -- County Counsel	4,604,934.00	4,593,836.32	-11,097.68	7,213,318.00	7,203,821.82	9,496.18	-1,601.50
021 -- District Attorney	6,904,963.00	6,820,539.64	-84,423.36	17,865,083.00	18,090,640.86	-225,557.86	-309,981.22
022 -- Probation	17,943,834.28	17,692,695.64	-251,138.64	39,408,446.28	39,374,261.53	34,184.75	-216,953.89
023 -- Public Defender	2,790,099.00	2,750,922.90	-39,176.10	10,087,724.00	9,561,749.82	525,974.18	486,798.08
031 -- Fire	48,953,370.00	48,887,726.20	-65,643.80	50,553,152.00	50,446,041.18	107,110.82	41,467.02
032 -- Sheriff	65,201,331.43	64,670,953.19	-530,378.24	100,994,290.43	101,048,365.46	-54,075.03	-584,453.27
041 -- Public Health	2,647,524.66	2,632,685.37	-14,839.29	5,478,615.66	5,480,393.89	-1,778.23	-16,617.52
051 -- Agriculture & Cooperative Exte	2,063,992.00	2,095,344.93	31,352.93	3,741,220.00	3,625,080.14	116,139.86	147,492.79
052 -- Parks	7,988,323.53	7,812,703.32	-175,620.21	11,659,647.53	11,720,088.60	-60,441.07	-236,061.28
053 -- Planning & Development	10,060,346.44	10,539,808.96	479,462.52	16,101,984.44	15,862,095.70	239,888.74	719,351.26
054 -- Public Works	3,613,511.00	3,477,087.06	-136,423.94	4,200,643.00	4,232,837.23	-32,194.23	-168,618.17
055 -- Housing/Community Development	1,143,309.00	919,866.00	-223,443.00	1,836,327.00	1,739,749.33	96,577.67	-126,865.33
061 -- Auditor-Controller	3,855,055.00	4,036,886.02	181,831.02	7,729,606.00	7,583,992.99	145,613.01	327,444.03
062 -- Clerk-Recorder-Assessor	10,917,922.00	10,993,788.98	75,866.98	19,992,954.00	19,844,246.43	148,707.57	224,574.55
063 -- General Services	9,766,207.00	9,763,637.27	-2,569.73	16,205,396.00	16,162,801.34	42,594.66	40,024.93
064 -- Human Resources	3,365,175.00	3,322,060.80	-43,114.20	5,293,160.00	5,224,221.64	68,938.36	25,824.16
065 -- Treasurer-Tax Collector-Public	3,905,927.00	3,719,789.57	-186,137.43	6,611,570.00	6,536,597.07	74,972.93	-111,164.50
066 -- Information Technology	857,788.00	843,981.10	-13,806.90	1,644,665.00	1,624,073.12	20,591.88	6,784.98
990 -- General County Programs	14,216,009.00	14,192,435.88	-23,573.12	84,762,490.00	84,695,687.84	66,802.16	43,229.04
991 -- General Revenues	195,429,832.93	195,013,005.11	-416,827.82	127,936.93	127,936.93	0.00	-416,827.82
992 -- Debt Service	0.00	0.00	0.00	1,681,571.00	1,681,570.40	0.60	0.60
Total General	418,246,775.27	416,788,685.26	-1,458,090.01	420,349,912.27	418,951,008.43	1,398,903.84	-59,186.17

Financial Summary

As of: 9/30/2009 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 0010 -- Children and Families First							
990 -- General County Programs	6,279,404.00	5,503,839.07	-775,564.93	7,052,016.00	6,904,118.69	147,897.31	-627,667.62
Total Children and Families First	6,279,404.00	5,503,839.07	-775,564.93	7,052,016.00	6,904,118.69	147,897.31	-627,667.62
Fund 0015 -- Roads-Operations							
054 -- Public Works	21,064,286.00	21,533,417.23	469,131.23	21,443,722.00	20,700,697.29	743,024.71	1,212,155.94
Total Roads-Operations	21,064,286.00	21,533,417.23	469,131.23	21,443,722.00	20,700,697.29	743,024.71	1,212,155.94
Fund 0016 -- Roads-Capital Maintenance							
054 -- Public Works	10,426,700.00	9,998,130.44	-428,569.56	10,426,700.00	10,471,449.73	-44,749.73	-473,319.29
Total Roads-Capital Maintenance	10,426,700.00	9,998,130.44	-428,569.56	10,426,700.00	10,471,449.73	-44,749.73	-473,319.29
Fund 0017 -- Roads-Capital Infrastructure							
054 -- Public Works	17,474,842.00	16,752,663.09	-722,178.91	17,474,842.00	17,284,503.03	190,338.97	-531,839.94
Total Roads-Capital Infrastructure	17,474,842.00	16,752,663.09	-722,178.91	17,474,842.00	17,284,503.03	190,338.97	-531,839.94
Fund 0019 -- Roads-Alternative Transport							
054 -- Public Works	1,080,390.00	1,136,341.93	55,951.93	1,080,390.00	1,050,809.97	29,580.03	85,531.96
Total Roads-Alternative Transport	1,080,390.00	1,136,341.93	55,951.93	1,080,390.00	1,050,809.97	29,580.03	85,531.96
Fund 0030 -- Capital Outlay							
032 -- Sheriff	1,527,022.10	1,047,736.66	-479,285.44	1,588,090.10	1,755,462.46	-167,372.36	-646,657.80
052 -- Parks	1,891,202.03	1,986,460.36	95,258.33	3,043,629.03	3,111,305.27	-67,676.24	27,582.09
063 -- General Services	15,833,112.00	15,814,000.59	-19,111.41	15,850,063.00	15,842,436.46	7,626.54	-11,484.87
Total Capital Outlay	19,251,336.13	18,848,197.61	-403,138.52	20,481,782.13	20,709,204.19	-227,422.06	-630,560.58
Fund 0034 -- 2005 COP Capital Projects							
031 -- Fire	250,000.00	250,000.00	0.00	250,000.00	203,431.00	46,569.00	46,569.00



Financial Summary

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
032 -- Sheriff	1,220,000.00	1,220,000.00	0.00	1,220,000.00	1,220,000.00	0.00	0.00
062 -- Clerk-Recorder-Assessor	380,000.00	380,000.00	0.00	380,000.00	380,000.00	0.00	0.00
992 -- Debt Service	0.00	21,187.44	21,187.44	0.00	0.00	0.00	21,187.44
Total 2005 COP Capital Projects	1,850,000.00	1,871,187.44	21,187.44	1,850,000.00	1,803,431.00	46,569.00	67,756.44
Fund 0036 -- Municipal Finance Debt Svc							
992 -- Debt Service	8,988,074.55	8,929,473.05	-58,601.50	9,016,767.55	9,014,652.63	2,114.92	-56,486.58
Total Municipal Finance Debt Svc	8,988,074.55	8,929,473.05	-58,601.50	9,016,767.55	9,014,652.63	2,114.92	-56,486.58
Fund 0040 -- Public and Educational Access							
990 -- General County Programs	133,269.57	132,774.42	-495.15	129,810.57	129,810.57	0.00	-495.15
Total Public and Educational Access	133,269.57	132,774.42	-495.15	129,810.57	129,810.57	0.00	-495.15
Fund 0041 -- Fish and Game							
053 -- Planning & Development	27,317.00	26,864.52	-452.48	27,972.00	28,648.89	-676.89	-1,129.37
Total Fish and Game	27,317.00	26,864.52	-452.48	27,972.00	28,648.89	-676.89	-1,129.37
Fund 0042 -- Health Care							
041 -- Public Health	82,035,063.27	81,947,665.69	-87,397.58	82,376,267.27	81,711,783.13	664,484.14	577,086.56
Total Health Care	82,035,063.27	81,947,665.69	-87,397.58	82,376,267.27	81,711,783.13	664,484.14	577,086.56
Fund 0043 -- CA Health-Indigents Program							
041 -- Public Health	207,302.00	179,571.84	-27,730.16	207,302.00	115,942.55	91,359.45	63,629.29
Total CA Health-Indigents Program	207,302.00	179,571.84	-27,730.16	207,302.00	115,942.55	91,359.45	63,629.29
Fund 0044 -- Mental Health Services							
043 -- Alcohol, Drug, & Mental Hlth Svcs	60,308,022.00	53,400,334.79	-6,907,687.21	49,847,152.00	46,766,060.52	3,081,091.48	-3,826,595.73
Total Mental Health Services	60,308,022.00	53,400,334.79	-6,907,687.21	49,847,152.00	46,766,060.52	3,081,091.48	-3,826,595.73



Financial Summary

Selection Criteria: FundType = 01-06
Layout Options: Summarized By = Fund, 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
Fund 0045 -- Petroleum Department							
053 -- Planning & Development	399,683.00	391,261.69	-8,421.31	412,091.00	404,449.85	7,641.15	-780.16
Total Petroleum Department	399,683.00	391,261.69	-8,421.31	412,091.00	404,449.85	7,641.15	-780.16
Fund 0046 -- Tobacco Settlement							
041 -- Public Health	9,742,947.94	9,701,991.26	-40,956.68	9,742,948.94	9,675,810.24	67,138.70	26,182.02
Total Tobacco Settlement	9,742,947.94	9,701,991.26	-40,956.68	9,742,948.94	9,675,810.24	67,138.70	26,182.02
Fund 0047 -- Substance Abuse & Crime Prev							
043 -- Alcohol, Drug, & Mental Hlth Svcs	1,658,497.00	1,664,018.19	5,521.19	1,746,768.00	1,332,145.00	414,623.00	420,144.19
Total Substance Abuse & Crime Prev	1,658,497.00	1,664,018.19	5,521.19	1,746,768.00	1,332,145.00	414,623.00	420,144.19
Fund 0048 -- Mental Health Services Act							
043 -- Alcohol, Drug, & Mental Hlth Svcs	26,485,272.00	23,520,842.80	-2,964,429.20	28,469,415.00	27,512,853.56	956,561.44	-2,007,867.76
Total Mental Health Services Act	26,485,272.00	23,520,842.80	-2,964,429.20	28,469,415.00	27,512,853.56	956,561.44	-2,007,867.76
Fund 0049 -- Alcohol and Drug Programs							
043 -- Alcohol, Drug, & Mental Hlth Svcs	12,096,601.00	10,304,575.19	-1,792,025.81	11,771,482.00	11,114,631.53	656,850.47	-1,135,175.34
Total Alcohol and Drug Programs	12,096,601.00	10,304,575.19	-1,792,025.81	11,771,482.00	11,114,631.53	656,850.47	-1,135,175.34
Fund 0052 -- Special Aviation							
063 -- General Services	266,850.00	192,018.72	-74,831.28	266,981.00	258,467.05	8,513.95	-66,317.33
Total Special Aviation	266,850.00	192,018.72	-74,831.28	266,981.00	258,467.05	8,513.95	-66,317.33
Fund 0055 -- Social Services							
044 -- Social Services	137,872,545.00	136,250,842.20	-1,621,702.80	138,517,966.00	137,064,385.59	1,453,580.41	-168,122.39
Total Social Services	137,872,545.00	136,250,842.20	-1,621,702.80	138,517,966.00	137,064,385.59	1,453,580.41	-168,122.39

Financial Summary

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 0056 -- SB IHSS Public Authority							
044 -- Social Services	7,238,522.00	7,150,633.47	-87,888.53	7,243,508.00	7,146,139.74	97,368.26	9,479.73
Total SB IHSS Public Authority	7,238,522.00	7,150,633.47	-87,888.53	7,243,508.00	7,146,139.74	97,368.26	9,479.73
Fund 0057 -- Child Support Services							
045 -- Child Support Services	9,452,130.82	9,453,946.06	1,815.24	9,587,451.82	9,476,095.53	111,356.29	113,171.53
Total Child Support Services	9,452,130.82	9,453,946.06	1,815.24	9,587,451.82	9,476,095.53	111,356.29	113,171.53
Fund 0058 -- ARRA-WIA							
044 -- Social Services	3,848,968.73	3,912,762.13	63,793.40	3,849,001.73	3,869,945.01	-20,943.28	42,850.12
Total ARRA-WIA	3,848,968.73	3,912,762.13	63,793.40	3,849,001.73	3,869,945.01	-20,943.28	42,850.12
Fund 0061 -- Fisheries Enhancement							
053 -- Planning & Development	11,100.00	11,084.50	-15.50	11,172.00	8,638.95	2,533.05	2,517.55
Total Fisheries Enhancement	11,100.00	11,084.50	-15.50	11,172.00	8,638.95	2,533.05	2,517.55
Fund 0062 -- Local Fishermen Contingency							
053 -- Planning & Development	26,095.00	25,169.06	-925.94	35,331.00	37,647.77	-2,316.77	-3,242.71
Total Local Fishermen Contingency	26,095.00	25,169.06	-925.94	35,331.00	37,647.77	-2,316.77	-3,242.71
Fund 0063 -- Coast Resource Enhancement							
053 -- Planning & Development	1,515,203.00	1,514,397.89	-805.11	1,524,151.00	1,546,940.07	-22,789.07	-23,594.18
Total Coast Resource Enhancement	1,515,203.00	1,514,397.89	-805.11	1,524,151.00	1,546,940.07	-22,789.07	-23,594.18
Fund 0064 -- CDBG Federal							
055 -- Housing/Community Development	2,597,226.00	1,929,806.74	-667,419.26	2,597,529.00	1,927,231.49	670,297.51	2,878.25
Total CDBG Federal	2,597,226.00	1,929,806.74	-667,419.26	2,597,529.00	1,927,231.49	670,297.51	2,878.25



Financial Summary

Selection Criteria: FundType = 01-06
Layout Options: Summarized By = Fund, 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
Fund 0065 -- Affordable Housing							
055 -- Housing/Community Development	1,432,123.00	1,044,359.95	-387,763.05	1,561,874.00	1,048,812.82	513,061.18	125,298.13
Total Affordable Housing	1,432,123.00	1,044,359.95	-387,763.05	1,561,874.00	1,048,812.82	513,061.18	125,298.13
Fund 0066 -- Home Program							
055 -- Housing/Community Development	3,480,981.00	2,647,999.20	-832,981.80	4,121,163.00	3,293,310.00	827,853.00	-5,128.80
Total Home Program	3,480,981.00	2,647,999.20	-832,981.80	4,121,163.00	3,293,310.00	827,853.00	-5,128.80
Fund 0069 -- Court Activities							
022 -- Probation	56,000.00	49,241.64	-6,758.36	56,000.00	56,000.00	0.00	-6,758.36
025 -- Court Special Services	15,168,890.07	14,810,666.80	-358,223.27	15,169,782.07	14,915,049.46	254,732.61	-103,490.66
Total Court Activities	15,224,890.07	14,859,908.44	-364,981.63	15,225,782.07	14,971,049.46	254,732.61	-110,249.02
Fund 0070 -- Crim Justice Facility Constr							
990 -- General County Programs	1,369,525.70	1,365,532.97	-3,992.73	1,371,271.70	1,371,271.70	0.00	-3,992.73
Total Crim Justice Facility Constr	1,369,525.70	1,365,532.97	-3,992.73	1,371,271.70	1,371,271.70	0.00	-3,992.73
Fund 0071 -- Courthouse Construction SB668							
990 -- General County Programs	1,209,862.83	1,211,670.41	1,807.58	1,209,938.83	1,211,538.15	-1,599.32	208.26
Total Courthouse Construction SB668	1,209,862.83	1,211,670.41	1,807.58	1,209,938.83	1,211,538.15	-1,599.32	208.26
Fund 0075 -- Inmate Welfare							
032 -- Sheriff	1,623,634.00	1,581,400.85	-42,233.15	1,564,878.00	1,505,372.66	59,505.34	17,272.19
Total Inmate Welfare	1,623,634.00	1,581,400.85	-42,233.15	1,564,878.00	1,505,372.66	59,505.34	17,272.19
Fund 1900 -- Vehicle Operations/Maintenance							
063 -- General Services	11,504,209.00	11,257,487.07	-246,721.93	12,570,786.00	12,419,244.93	151,541.07	-95,180.86
Total Vehicle Operations/Maintenance	11,504,209.00	11,257,487.07	-246,721.93	12,570,786.00	12,419,244.93	151,541.07	-95,180.86

Financial Summary

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 1910 -- Medical Malpractice Self Ins							
063 -- General Services	229,000.00	221,396.98	-7,603.02	514,502.00	492,952.12	21,549.88	13,946.86
Total Medical Malpractice Self Ins	229,000.00	221,396.98	-7,603.02	514,502.00	492,952.12	21,549.88	13,946.86
Fund 1911 -- Workers' Comp Self Insurance							
063 -- General Services	12,373,208.00	12,330,353.41	-42,854.59	12,571,442.00	12,807,324.26	-235,882.26	-278,736.85
Total Workers' Comp Self Insurance	12,373,208.00	12,330,353.41	-42,854.59	12,571,442.00	12,807,324.26	-235,882.26	-278,736.85
Fund 1912 -- County Liability-Self Insurance							
063 -- General Services	7,682,355.00	7,657,707.31	-24,647.69	6,284,257.00	6,134,023.55	150,233.45	125,585.76
Total County Liability-Self Insurance	7,682,355.00	7,657,707.31	-24,647.69	6,284,257.00	6,134,023.55	150,233.45	125,585.76
Fund 1913 -- County Unemp Ins-Self Ins							
064 -- Human Resources	554,784.00	567,674.98	12,890.98	554,784.00	418,630.63	136,153.37	149,044.35
Total County Unemp Ins-Self Ins	554,784.00	567,674.98	12,890.98	554,784.00	418,630.63	136,153.37	149,044.35
Fund 1914 -- Dental Self-Insurance Fund							
064 -- Human Resources	2,813,637.00	2,723,617.33	-90,019.67	2,813,637.00	2,828,428.17	-14,791.17	-104,810.84
Total Dental Self-Insurance Fund	2,813,637.00	2,723,617.33	-90,019.67	2,813,637.00	2,828,428.17	-14,791.17	-104,810.84
Fund 1915 -- Information Technology Svcs							
066 -- Information Technology	7,709,685.00	7,290,071.24	-419,613.76	8,046,079.00	7,663,609.87	382,469.13	-37,144.63
Total Information Technology Svcs	7,709,685.00	7,290,071.24	-419,613.76	8,046,079.00	7,663,609.87	382,469.13	-37,144.63
Fund 1919 -- Communications Services-ISF							
066 -- Information Technology	4,390,132.00	4,346,490.01	-43,641.99	4,803,968.00	4,591,109.20	212,858.80	169,216.81
Total Communications Services-ISF	4,390,132.00	4,346,490.01	-43,641.99	4,803,968.00	4,591,109.20	212,858.80	169,216.81



Financial Summary

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 1920 -- Utilities ISF							
063 -- General Services	6,613,638.00	6,646,846.91	33,208.91	6,613,638.00	6,616,132.50	-2,494.50	30,714.41
Total Utilities ISF	6,613,638.00	6,646,846.91	33,208.91	6,613,638.00	6,616,132.50	-2,494.50	30,714.41
Fund 1921 -- Reiprographics & Digital Svcs							
063 -- General Services	1,011,052.00	1,003,191.38	-7,860.62	1,194,522.00	1,200,608.56	-6,086.56	-13,947.18
Total Reiprographics & Digital Svcs	1,011,052.00	1,003,191.38	-7,860.62	1,194,522.00	1,200,608.56	-6,086.56	-13,947.18
Fund 1930 -- Resource Recovery & Waste Mgt							
054 -- Public Works	31,683,125.00	31,275,808.81	-407,316.19	31,683,125.00	31,368,286.09	314,838.91	-92,477.28
Total Resource Recovery & Waste Mgt	31,683,125.00	31,275,808.81	-407,316.19	31,683,125.00	31,368,286.09	314,838.91	-92,477.28
Fund 2120 -- CSA 3							
054 -- Public Works	1,027,250.00	1,024,944.56	-2,305.44	1,038,035.00	1,038,307.50	-272.50	-2,577.94
Total CSA 3	1,027,250.00	1,024,944.56	-2,305.44	1,038,035.00	1,038,307.50	-272.50	-2,577.94
Fund 2130 -- CSA 4							
052 -- Parks	39,454.00	39,060.04	-393.96	39,050.00	39,187.12	-137.12	-531.08
Total CSA 4	39,454.00	39,060.04	-393.96	39,050.00	39,187.12	-137.12	-531.08
Fund 2140 -- CSA 5							
052 -- Parks	107,201.00	106,124.16	-1,076.84	104,300.00	106,222.23	-1,922.23	-2,999.07
Total CSA 5	107,201.00	106,124.16	-1,076.84	104,300.00	106,222.23	-1,922.23	-2,999.07
Fund 2170 -- CSA 11							
054 -- Public Works	51,391.00	49,719.04	-1,671.96	90,924.00	90,955.28	-31.28	-1,703.24
Total CSA 11	51,391.00	49,719.04	-1,671.96	90,924.00	90,955.28	-31.28	-1,703.24



Financial Summary

Selection Criteria: FundType = 01-06
Layout Options: Summarized By = Fund, 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
Fund 2185 -- Mission Canyon Swr Svc Chg							
054 -- Public Works	677,248.00	635,452.02	-41,795.98	734,423.00	746,309.16	-11,886.16	-53,682.14
Total Mission Canyon Swr Svc Chg	677,248.00	635,452.02	-41,795.98	734,423.00	746,309.16	-11,886.16	-53,682.14
Fund 2220 -- CSA 31							
054 -- Public Works	61,140.00	60,248.49	-891.51	61,140.00	58,349.05	2,790.95	1,899.44
Total CSA 31	61,140.00	60,248.49	-891.51	61,140.00	58,349.05	2,790.95	1,899.44
Fund 2230 -- CSA 32							
032 -- Sheriff	26,279,423.00	26,279,423.00	0.00	26,279,423.00	26,279,423.00	0.00	0.00
Total CSA 32	26,279,423.00	26,279,423.00	0.00	26,279,423.00	26,279,423.00	0.00	0.00
Fund 2242 -- CSA 41							
054 -- Public Works	25,000.00	24,927.27	-72.73	29,289.00	29,289.00	0.00	-72.73
Total CSA 41	25,000.00	24,927.27	-72.73	29,289.00	29,289.00	0.00	-72.73
Fund 2270 -- Orcutt CFD							
055 -- Housing/Community Development	158,500.00	119,590.70	-38,909.30	218,551.00	218,530.29	20.71	-38,888.59
Total Orcutt CFD	158,500.00	119,590.70	-38,909.30	218,551.00	218,530.29	20.71	-38,888.59
Fund 2271 -- Providence Landing CFD							
052 -- Parks	263,778.74	264,730.73	951.99	363,301.74	363,302.09	-0.35	951.64
Total Providence Landing CFD	263,778.74	264,730.73	951.99	363,301.74	363,302.09	-0.35	951.64
Fund 2280 -- Fire Protection Dist							
031 -- Fire	34,929,318.12	34,795,861.62	-133,456.50	31,428,222.12	31,428,222.12	0.00	-133,456.50
Total Fire Protection Dist	34,929,318.12	34,795,861.62	-133,456.50	31,428,222.12	31,428,222.12	0.00	-133,456.50

Financial Summary

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 2400 -- Flood Ctrl/Wtr Cons Dst Mt							
054 -- Public Works	6,289,937.00	6,292,663.95	2,726.95	7,071,866.00	7,014,319.65	57,546.35	60,273.30
Total Flood Ctrl/Wtr Cons Dst Mt	6,289,937.00	6,292,663.95	2,726.95	7,071,866.00	7,014,319.65	57,546.35	60,273.30
Fund 2420 -- SBFC Orcutt Area Drainage							
054 -- Public Works	25,610.00	28,729.73	3,119.73	35,029.00	35,029.00	0.00	3,119.73
Total SBFC Orcutt Area Drainage	25,610.00	28,729.73	3,119.73	35,029.00	35,029.00	0.00	3,119.73
Fund 2430 -- Bradley Flood Zone Number 3							
054 -- Public Works	30,360.00	30,755.52	395.52	48,114.00	41,014.00	7,100.00	7,495.52
Total Bradley Flood Zone Number 3	30,360.00	30,755.52	395.52	48,114.00	41,014.00	7,100.00	7,495.52
Fund 2460 -- Guadalupe Flood Zone Number 3							
054 -- Public Works	88,515.00	89,052.94	537.94	139,694.00	121,736.81	17,957.19	18,495.13
Total Guadalupe Flood Zone Number 3	88,515.00	89,052.94	537.94	139,694.00	121,736.81	17,957.19	18,495.13
Fund 2470 -- Lompoc City Flood Zone 2							
054 -- Public Works	928,825.00	936,047.15	7,222.15	1,392,073.00	1,371,637.53	20,435.47	27,657.62
Total Lompoc City Flood Zone 2	928,825.00	936,047.15	7,222.15	1,392,073.00	1,371,637.53	20,435.47	27,657.62
Fund 2480 -- Lompoc Valley Flood Zone 2							
054 -- Public Works	270,390.00	271,316.87	926.87	361,746.00	337,557.08	24,188.92	25,115.79
Total Lompoc Valley Flood Zone 2	270,390.00	271,316.87	926.87	361,746.00	337,557.08	24,188.92	25,115.79
Fund 2500 -- Los Alamos Flood Zone Number 1							
054 -- Public Works	111,475.00	112,345.64	870.64	142,085.00	152,573.46	-10,488.46	-9,617.82
Total Los Alamos Flood Zone Number 1	111,475.00	112,345.64	870.64	142,085.00	152,573.46	-10,488.46	-9,617.82

Financial Summary

Selection Criteria: FundType = 01-06
Layout Options: Summarized By = Fund, 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
Fund 2510 -- Orcutt Flood Zone Number 3							
054 -- Public Works	651,330.00	650,229.82	-1,100.18	783,791.00	733,126.78	50,664.22	49,564.04
Total Orcutt Flood Zone Number 3	651,330.00	650,229.82	-1,100.18	783,791.00	733,126.78	50,664.22	49,564.04
Fund 2560 -- SM Flood Zone 3							
054 -- Public Works	1,207,379.75	1,208,321.91	942.16	1,383,667.75	1,278,733.11	104,934.64	105,876.80
Total SM Flood Zone 3	1,207,379.75	1,208,321.91	942.16	1,383,667.75	1,278,733.11	104,934.64	105,876.80
Fund 2570 -- SM River Levee Maint Zone							
054 -- Public Works	349,335.00	357,636.25	8,301.25	427,018.00	430,213.85	-3,195.85	5,105.40
Total SM River Levee Maint Zone	349,335.00	357,636.25	8,301.25	427,018.00	430,213.85	-3,195.85	5,105.40
Fund 2590 -- Santa Ynez Flood Zone Number 1							
054 -- Public Works	362,955.00	364,462.73	1,507.73	437,079.00	417,907.68	19,171.32	20,679.05
Total Santa Ynez Flood Zone Number 1	362,955.00	364,462.73	1,507.73	437,079.00	417,907.68	19,171.32	20,679.05
Fund 2610 -- So Coast Flood Zone 2							
054 -- Public Works	14,668,860.00	14,668,808.74	-51.26	15,837,419.00	15,780,504.79	56,914.21	56,862.95
Total So Coast Flood Zone 2	14,668,860.00	14,668,808.74	-51.26	15,837,419.00	15,780,504.79	56,914.21	56,862.95
Fund 2670 -- North County Lighting Dist							
054 -- Public Works	619,453.00	615,871.36	-3,581.64	620,679.00	622,723.18	-2,044.18	-5,625.82
Total North County Lighting Dist	619,453.00	615,871.36	-3,581.64	620,679.00	622,723.18	-2,044.18	-5,625.82
Fund 2700 -- Mission Lighting District							
054 -- Public Works	6,955.00	6,785.15	-169.85	7,087.00	7,107.30	-20.30	-190.15
Total Mission Lighting District	6,955.00	6,785.15	-169.85	7,087.00	7,107.30	-20.30	-190.15

Financial Summary

As of: 9/30/2009 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 2870 -- Laguna Co Sanitation-General							
054 -- Public Works	10,840,890.00	10,815,836.86	-25,053.14	10,840,890.00	10,803,464.93	37,425.07	12,371.93
Total Laguna Co Sanitation-General	10,840,890.00	10,815,836.86	-25,053.14	10,840,890.00	10,803,464.93	37,425.07	12,371.93
Fund 3000 -- Sandyland Seawall Maint Dist							
054 -- Public Works	210,250.00	208,983.43	-1,266.57	210,862.00	203,048.20	7,813.80	6,547.23
Total Sandyland Seawall Maint Dist	210,250.00	208,983.43	-1,266.57	210,862.00	203,048.20	7,813.80	6,547.23
Fund 3050 -- Water Agency							
054 -- Public Works	10,677,294.00	10,715,979.04	38,685.04	10,698,271.00	10,670,947.35	27,323.65	66,008.69
Total Water Agency	10,677,294.00	10,715,979.04	38,685.04	10,698,271.00	10,670,947.35	27,323.65	66,008.69
Fund 3060 -- Water Agency Special							
054 -- Public Works	793,021.00	792,230.29	-790.71	818,754.00	802,835.18	15,918.82	15,128.11
Total Water Agency Special	793,021.00	792,230.29	-790.71	818,754.00	802,835.18	15,918.82	15,128.11
Fund 3100 -- SB RDA - Isla Vista Proj							
990 -- General County Programs	4,551,624.00	5,476,410.33	924,786.33	4,551,624.00	4,900,889.89	-349,265.89	575,520.44
Total SB RDA - Isla Vista Proj	4,551,624.00	5,476,410.33	924,786.33	4,551,624.00	4,900,889.89	-349,265.89	575,520.44
Fund 3102 -- SB RDA Housing-Isla Vista Proj							
990 -- General County Programs	1,296,000.00	1,459,617.83	163,617.83	1,914,945.00	1,866,906.11	48,038.89	211,656.72
Total SB RDA Housing-Isla Vista Proj	1,296,000.00	1,459,617.83	163,617.83	1,914,945.00	1,866,906.11	48,038.89	211,656.72
Fund 3104 -- SB RDA - 2008 Loan							
990 -- General County Programs	768,363.93	1,484,338.69	715,974.76	768,363.93	762,613.93	5,750.00	721,724.76
Total SB RDA - 2008 Loan	768,363.93	1,484,338.69	715,974.76	768,363.93	762,613.93	5,750.00	721,724.76



Financial Summary

As of: 9/30/2009 (25% Elapsed)
Accounting Period: CLOSED

Selection Criteria: FundType = 01-06

Layout Options: Summarized By = Fund, 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
Fund 3107 -- SB RDA - Capital Project							
990 -- General County Programs	5,543,688.55	5,238,602.69	-305,085.86	5,543,688.55	5,342,651.02	201,037.53	-104,048.33
Total SB RDA - Capital Project	5,543,688.55	5,238,602.69	-305,085.86	5,543,688.55	5,342,651.02	201,037.53	-104,048.33
Fund 3108 -- SB RDA - Debt Svc							
992 -- Debt Service	451,770.00	450,612.77	-1,157.23	454,357.00	454,356.50	0.50	-1,156.73
Total SB RDA - Debt Svc	451,770.00	450,612.77	-1,157.23	454,357.00	454,356.50	0.50	-1,156.73
Total Report	1,095,854,249.97	1,076,779,734.85	-19,074,515.12	1,095,121,841.97	1,081,509,200.84	13,612,641.13	-5,461,873.99

ATTACHMENT B

Fiscal Year 2009-2010 First Quarter Financial Status Report

10/27/2009

Issued by the

County Executive Office and

Auditor-Controller

This agenda item consists of 2 issues

- First Quarter financial status report
 - Adopted budget holding
 - Fragile financial status
 - No mid-year service level reductions proposed
 - Much can, and likely will, change as the County moves through the fiscal year but at this point the budget is projected to end the year balanced

Overview
Financial Report

Highlights for All Funds

- State budget reductions
- State revenue payment delays
- Supplemental Property Tax Revenue down
- Proposition 172 remains soft
- Interest earnings lower

Overview

Financial Report

Variances: General Fund

(Attachment A, Page 1)

- District Attorney: -\$310k – revenue delays, Prop 172, salaries and benefits, new MOU
- Probation: -\$217k – revenue delays, Prop 172, collections
- Public Defender: +\$487k – salary savings
- Sheriff: -\$584k – State payments, Prop 172
- Parks: -\$236k – Fee and royalty revenues
- Planning & Development: +\$719k – unanticipated revenue; professional service contracts
- Auditor-Controller: +\$327k - unanticipated reversal; salary savings
- Clerk Recorder Assessor: +\$225k – recorder revenue and salary savings
- General Revenues: +\$417k – supplemental property tax revenue

Overview

Financial Report

Variations: Other Funds

(Attachment A, Pages 2-13)

- First 5: -\$627k – XX
- Road Funds: Measure D transfer, lower revenues
- First 5: -\$627k – XX
- Capital Outlay: -\$631k - Camino del Remedio reimbursement
- Health Care: +\$577k – provider billing delays
- ADMHS: accounting change, SACPA
- RDA: State take-away, project delay, timing

Overview

Financial Report