



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: February 7, 2016
Placement: Departmental
Estimated Time: 30 minutes
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors
FROM: Department: Mona Miyasato, County Executive Officer *John Chiang for*
Director(s): Theodore A Fallati, CPA, Auditor-Controller *Mona Miyasato*
Contact Info: Tom Alvarez and Ed Price
568-3432 568-2181

SUBJECT: Fiscal Year 2016-2017 Second Quarter Budget Update

County Counsel Concurrence

As to form: NA

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions:

That the Board of Supervisors accept and file, per the provisions of Government Code Section 29126.2, the Fiscal Year 2016-2017 Budget and Financial Status Report as of December 31st, 2016, showing the status of appropriations and financing for all departmental budgets adopted by the Board of Supervisors.

Summary Text:

The Fiscal Year 2016-2017 Budget and Financial Update for the second quarter ended December 31, 2016 provides a snapshot of the County's financial position relative to the adjusted budget for the first six months of this fiscal year for the Board's review.

The General Fund projects a \$2.0 million positive variance by year end when compared to the Adjusted Budget. This variance is due to increased collections of secured property tax revenues and transient occupancy tax at the new 12% rate, in addition to increased collection of legal fees for County Counsel. These increases are offset by a negative variance in the Sheriff's Office due to overtime projections coming in higher than originally budgeted. Special Revenue and Other Funds are generally tracking to budget with Vehicle Operations projecting a positive variance. Behavioral Wellness' Mental Health Services Fund and the Mental Health Services Funds are projecting negative variances and will be explained in greater detail later in this report. Departments will continue to monitor their budgets and take the appropriate actions to mitigate any negative variances.

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, 2016, are discussed below.

This report highlights the following variances that exceed the thresholds:

- 1) General Fund departments (including Discretionary General Revenues) with projected variances greater than \$300 thousand per department; shown in the Financial Summary Report (Attachment A) and
- 2) Non-General Fund departments with projected variances greater than \$500 thousand 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 2016-17, and then add departmental projections for the next six months to arrive at the “Projected Actual” columns. 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 reports Attachment A and Attachment B).

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.

GENERAL FUND SUMMARY (Attachment A)

The General Fund had a projected net positive variance of \$2.0 million at December 31, 2016. This is the result of favorable results across most departments, offset by negative variances in Sheriff (-\$929 thousand) and General Services (-\$194 thousand).

The table below reflects the General Revenues Significant Property Tax projections:

Property Tax Summary (in thousands):				
Source	Adopted FY 2016-17	Adjusted FY 2016-17	Projected FY 2016-17	Variance Proj. vs. Adjusted
Property Tax - Secured	\$ 126,445	\$ 126,445	\$ 125,756	\$ (689)
Property Tax In-Lieu of VLF	\$ 51,736	\$ 51,736	\$ 51,485	(251)
Property Tax: Fines, Penalties	\$ 3,482	\$ 3,482	\$ 3,281	(201)
Property Tax - Unsecured	\$ 5,130	\$ 5,130	\$ 5,323	193
Property Tax - Unitary	\$ 2,713	\$ 2,713	\$ 2,836	123
Property Tax - Supplemental	\$ 3,867	\$ 3,867	\$ 3,336	(531)
Property Tax Transfer	\$ 4,755	\$ 4,755	\$ 3,672	(1,083)
Significant Prop Taxes	\$ 198,128	\$ 198,128	\$ 195,688	\$ (2,440)

Property Tax components are trending below budget year to date due in part to budgeting property tax on a 4.5% assessed value growth for FY 2016-17 compared to the actual growth of 4.25%.

The table below reflects the current General Revenue Fiscal Year End projections:

Discretionary General Revenue Summary (in thousands):				
Source	Adopted FY 2016-17	Adjusted FY 2016-17	Projected FY 2016-17	Variance Proj. vs. Adjusted
Significant Property Taxes	\$ 198,128	\$ 198,128	\$ 195,688	\$ (2,440)
Secured Prop Tax Corrections - One-time	\$ (392)	\$ (392)	\$ 1,508	1,900
RDA Prop. Tax - Ongoing	5,720	5,720	5,720	-
Subtotal Property Taxes	\$ 203,456	\$ 203,456	\$ 202,916	\$ (540)
Cost Allocation Services	11,152	11,152	11,152	0
Local Sales Tax	10,216	10,216	10,449	233
Transient Occupancy Tax	9,429	9,429	10,144	715
Payments in Lieu of Tax	18	18	18	-
All Other Revenues	5,589	5,589	5,809	220
Total Discretionary Revenues	\$ 239,860	\$ 239,860	\$ 240,488	\$ 628
Use of Funds - Other Financing Uses	\$ 30,031	\$ 30,031	\$ 29,902	\$ 129
Projected Fiscal Year End Variance				\$ 757

General Revenues (Department 991) is projected to have a positive year-end variance of \$757 thousand. This positive variance is primarily due to a one-time clearing of backlogged or escaped secured property tax bills from prior years, along with positive variances in local sales taxes and transient occupancy taxes (TOT) projected to be positive by \$715 thousand. This is mostly due to the approval of the November 8th TOT increase from 10% to 12%, estimated to generate approximately \$1.8 million for a full year. These positive variances are largely offset due to significant property tax revenues showing a negative \$2.4 million projected variance.

The Sheriff's Office has a projected negative variance of \$929 thousand, due primarily to Salaries and Employee Benefits (S&B) that are projected to be approximately \$715 thousand (0.67%) over budget for the fiscal year. Within S&B, Sheriff's staff is projecting overtime to be \$5.3 million over budget while non-overtime S&B accounts are currently projected to be \$4.6 million under budget, primarily due

to salary savings from vacancies. Over the first two quarters, actual overtime spending is 143% of the total annual FY 2016-17 budgeted amount.

At the end of the second quarter, there were 21 Patrol vacancies, 4 Custody Deputy vacancies and 22 civilian vacancies. As Patrol and Custody vacancies are filled, salary savings will most likely diminish (depending on other separations) and overtime costs may increase during the extensive training periods, but it is unknown to what degree this could impact the projected deficit.

Actions to Address Fiscal Issues: Sheriff's Office management is meeting regularly to implement strategies for addressing this problem, and notes that while overtime expended in the first quarter was \$3.7 million, in the second quarter it totaled \$2.3 million, a decrease of 37%. The Sheriff's Office is identifying potential overtime reduction opportunities, including reviewing patrol schedules for possible adjustments, and reviewing the recently implemented mandatory overtime schedule to potentially reduce the amount required per pay period.

The Sheriff's Department is measuring and monitoring new hires and overtime usage and will be responsible for maintaining departmental expenditure levels per the policies stated above.

The General Services Department is projecting a negative variance of \$194 thousand. Although this variance does not meet the reporting threshold of \$300 thousand for General Fund Departments, it is important to identify the ongoing maintenance funding issue in the Department. The Department's negative variance would have been larger if the originally scheduled maintenance projects were not postponed and reallocated to unforeseen emergency repair projects. Postponed projects include the Main Jail Roof & Entrance (\$300 thousand), DSS Elevator (\$145 thousand), Public Health building roof (\$140 thousand), and Honor Farm road (\$75 thousand). The Department has experienced an emergency maintenance overrun in the last two fiscal years of approximately \$1.0 million. Through the first six months of FY 2016-17, the emergency maintenance is holding this trend and is expected to again be over budget by about \$1.0 million. If more emergency projects arise, further deferrals will occur to keep the Department's budget balanced at fiscal year-end.

The County Counsel Department is projecting a \$397 thousand positive variance through December 31, 2016. This variance is mostly due to increased work in risk litigation and Behavior Wellness issues. Additionally salaries & benefits are projected to be \$99 thousand positive. Services & supplies are projected to be \$40 thousand positive.

SPECIAL REVENUE AND OTHER FUNDS SUMMARY (Attachment B)

The Vehicle Operations/Maintenance Fund (1900) has a positive projected variance of \$762 thousand due to lower than budgeted fuel costs. Fuel was budgeted at \$4.25 per gallon, but has been averaging less than \$3.00 per gallon over the last six months. Fuel accounts for a positive variance of \$1 million which is offset by less revenue of \$520 thousand from lower charges to other departments for the fuel costs. These savings will be analyzed and savings will be passed along to other Departments in the current year.

The Mental Health Services Fund (0044, Inpatient Services) is projecting a negative variance of \$6.1 million. The following are the main drivers of the variance:

- Psychiatric Health Facility (PHF) audit compliance required unbudgeted expenditures of \$2.6 million (\$2.2 million of which are one-time capital, legal or consulting fees).

- PHF revenue is down \$2.2 million due to extended non-billable days associated with Court ordered clients whose competency to stand trial is in question and an increase in non-IST Administrative Days that bill at a lower rates.
- Due to the issues mentioned in this update,
 - Utilization of beds at Aurora Vista Del Mar is in excess of budget and currently estimated to exceed budget by \$1.5 million.
 - Out of County use of IMD (Institutes for Mental Disease) beds has seen a continued increase in demand and is trending towards exceeding budget by approximately \$900 thousand.

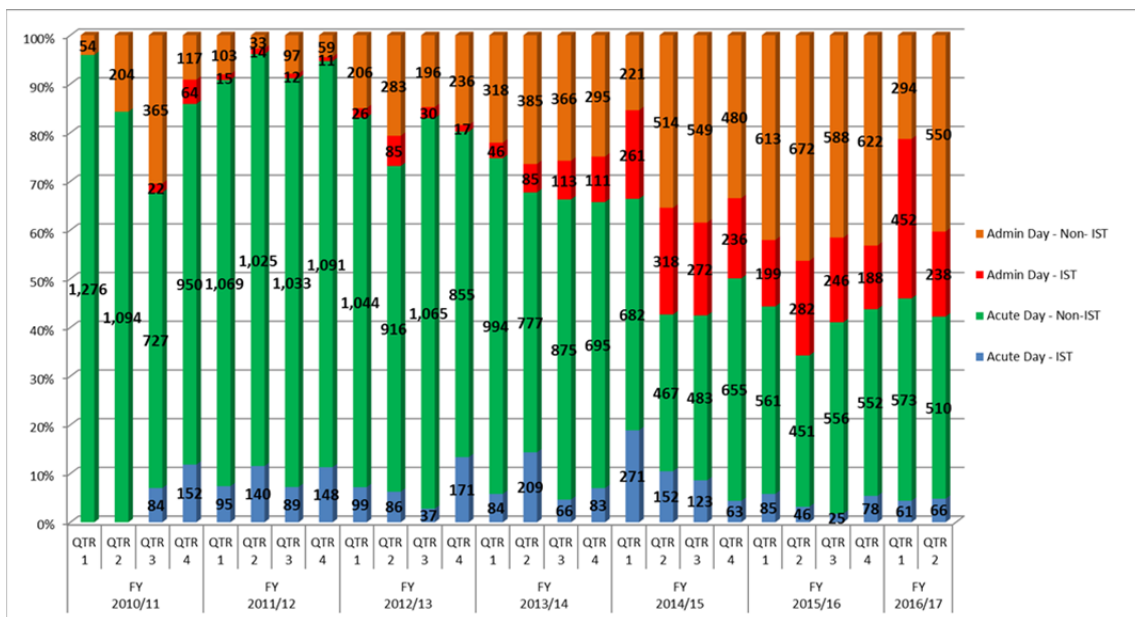
These drivers are partially offset by a positive audit settlement for FY 2008-09, in the amount of \$730 thousand and unanticipated VLF (Vehicle License Fees) Growth of \$410 thousand.

Inpatient Costs:

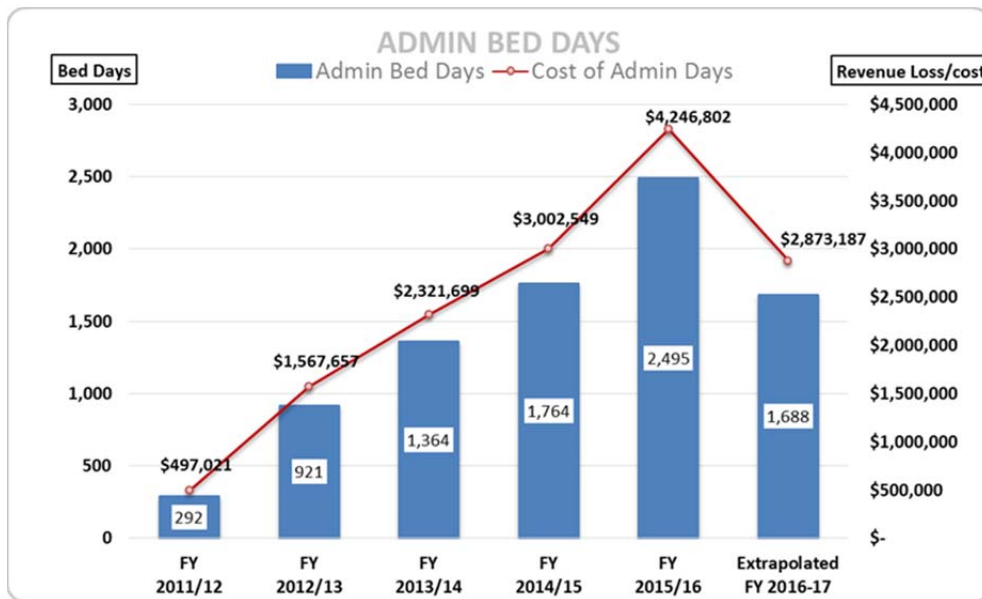
A significant and ongoing cause of the negative variance in the Mental Health Services Fund is the greater than planned purchase of inpatient contract beds when the PHF is full. Contracted inpatient beds experienced a significant increase in the first two quarters and was impacted by:

- Increased bed days in the PHF for court ordered clients to be evaluated to determine their competency to stand trial. These Incompetent to Stand Trial (IST) non-billable bed days have been increasing in recent years.
- Increase in client demand for acute services
- Increase in the number of non-IST Administrative Bed days at the PHF
- Lack of available locations to release clients to (home, family or “step down” facilities), believed to result in increased length of stay at Aurora Vista Del Mar (AVDM)

Medi-Cal & Medicare Revenue: As discussed in prior reports, IST Administrative Days at the PHF are not billable and non-IST Administrative Days are billable at a much lower rates than for acute services. Administrative Days have been steadily increasing and as a result, billable revenues are decreasing. The graph below highlights this issue (green and blue bars are billable at full rates).



The bed days and estimated dollar impact of the non-IST Admin usage, (i.e. both lost revenue and additional beds at AVDM) is projected on the graph below:



To counter the Admin Day issue and related increasing out-of-County Inpatient hospital costs, Behavioral Wellness has utilized State grants and increased General Funds to create crisis and residential programs to enhance supportive services with the intention of reducing the overall inpatient demand. While this strategy was initially effective in reducing contracted beds, the numbers are once again rising.

Actions to Address Fiscal Issues: The Department is continuing its efforts reduce the number of contracted beds and to improve revenues through:

- Identifying the cause of the significant increase in the IST referrals
- Reconvening the IST Task Group to identify solutions
- Research alternative placement for non-acute IST clients
- Assess the reasons for the growth in non-IST Admin Days and possible solutions
- Evaluate the movement (length of stay) at AVDM and in the available step down beds
- Evaluate the effectiveness of crisis services and beds
- Work with system partners to address issues and identify solutions

Other Costs:

PHF Audit: In FY 2016-17 the PHF operations were audited for compliance with Federal Conditions of Participation, under Title 42, of the Federal Code of Regulations. As a result of the findings, and per recommendation of the PHF Governing Board, the PHF will address identified facility deficiencies and staffing needs in both clinical and quality control areas. The total impact is estimated to be approximately \$2.2 million in one-time consulting, legal and capital improvement costs and ongoing costs of about \$500 thousand per year, net of federal reimbursements.

OIG Audit: In the first half of FY 2016-17, the OIG began the first phase to audit of the department’s Medi-Cal and Medi-Care billing practices. The department is complying with the OIG audit requests and has provided all the requested data for the first phase. There is no update since last quarters report.

The Mental Health Services Act Fund (0048) is projecting a negative variance of \$1.9 million. The following are the main drivers of the variance:

- Medi-Cal Revenue generated in clinics are trending \$3.7 million under budget. This is because of current vacancies, a decrease in overall activity levels and a greater shift towards non-billable activity codes than originally anticipated.
- The Departments is projected to experience salary savings of \$1.8 million which is anticipated to offset a portion of the revenue shortfalls above.

The Behavioral Wellness Department will continue to focus on reducing levels of non-reimbursable services and increasing documentation of delivered services through improved staff training. The Department will return to the Board in the upcoming quarter with recommended actions and options for your Board, including budget revisions and contract amendments for the current year.

Fiscal and Facilities Impacts:

Impacts are stated above in this Board letter.

Key Contract Risks:

NA

Attachments:

- A – Financial Summary Report – General Fund
- B – Financial Summary Report – Special Revenue and Other Funds
- C – PowerPoint presentation

Authored by:

Andrew Myung and Paul Clementi

CC:

Department Directors

Assistant County Executive Officers and CEO Fiscal and Policy Analysts

Quarterly Financial Update Signal Chart

For Quarter Ending December 31, 2016

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

Financial Summary (Real-Time)

Attachment A

As of: 12/31/2016 (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	3,078,300.00	3,078,429.79	129.79	3,078,300.00	3,043,625.99	34,674.01	34,803.80
012 -- County Executive Office	6,991,633.00	6,658,200.12	-333,432.88	6,991,633.00	6,373,103.05	618,529.95	285,097.07
013 -- County Counsel	7,987,804.00	8,207,794.67	219,990.67	7,987,804.00	7,848,492.29	139,311.71	359,302.38
021 -- District Attorney	24,358,321.00	24,120,266.29	-238,054.71	24,358,321.00	24,035,937.18	322,383.82	84,329.11
022 -- Probation	55,728,419.00	55,835,566.52	107,147.52	55,728,419.00	55,774,447.47	-46,028.47	61,119.05
023 -- Public Defender	11,590,494.00	11,379,135.23	-211,358.77	11,590,494.00	11,116,927.80	473,566.20	262,207.43
032 -- Sheriff	130,822,923.00	130,341,711.24	-481,211.76	130,822,923.00	131,270,769.22	-447,846.22	-929,057.98
041 -- Public Health	12,069,297.00	11,717,547.38	-351,749.62	12,069,297.00	11,722,356.06	346,940.94	-4,808.68
051 -- Agricultural Commissioner/W&M	5,205,771.00	4,973,315.43	-232,455.57	5,205,771.00	4,771,925.23	433,845.77	201,390.20
052 -- Parks	14,232,792.00	14,252,249.44	19,457.44	14,232,792.00	14,185,031.64	47,760.36	67,217.80
053 -- Planning & Development	18,422,883.00	17,609,898.99	-812,984.01	18,422,883.00	17,484,434.22	938,448.78	125,464.77
054 -- Public Works	5,659,950.00	5,559,526.79	-100,423.21	5,659,950.00	5,540,757.35	119,192.65	18,769.44
055 -- Housing/Community Development	3,620,310.00	3,641,369.79	21,059.79	3,620,310.00	3,534,880.46	85,429.54	106,489.33
057 -- Community Services	4,543,972.00	4,543,972.00	0.00	4,543,972.00	4,516,777.79	27,194.21	27,194.21
061 -- Auditor-Controller	9,016,000.00	8,700,443.32	-315,556.68	9,016,000.00	8,551,716.60	464,283.40	148,726.72
062 -- Clerk-Recorder-Assessor	17,855,897.00	18,273,441.74	417,544.74	17,855,897.00	18,273,441.74	-417,544.74	0.00
063 -- General Services	18,468,338.00	18,607,152.21	138,814.21	18,468,338.00	18,800,725.46	-332,387.46	-193,573.25
064 -- Human Resources	5,582,793.00	5,454,462.18	-128,330.82	5,582,793.00	5,158,667.57	424,125.43	295,794.61
065 -- Treasurer-Tax Collector-Public	8,727,116.00	8,642,497.68	-84,618.32	8,727,116.00	8,517,620.74	209,495.26	124,876.94
990 -- General County Programs	57,503,898.00	57,891,996.21	388,098.21	57,503,898.00	57,711,329.55	-207,431.55	180,666.66
991 -- General Revenues	239,860,000.00	240,488,182.54	628,182.54	239,860,000.00	239,730,781.42	129,218.58	757,401.12
Total Report	661,326,911.00	659,977,159.56	-1,349,751.44	661,326,911.00	657,963,748.83	3,363,162.17	2,013,410.73

Financial Summary (Real-Time)

As of: 12/31/2016 (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	4,131,388.00	4,132,807.63	1,419.63	4,131,388.00	3,926,981.97	204,406.03	205,825.66
0015 -- Roads-Operations	33,620,497.00	32,498,929.50	-1,121,567.50	33,620,497.00	32,337,147.86	1,283,349.14	161,781.64
0016 -- Roads-Capital Maintenance	8,918,410.00	6,601,377.07	-2,317,032.93	8,918,410.00	6,598,044.81	2,320,365.19	3,332.26
0017 -- Roads-Capital Infrastructure	15,633,263.00	15,573,516.34	-59,746.66	15,633,263.00	15,532,223.96	101,039.04	41,292.38
0018 -- Roads-Measure A	2,821,767.00	2,829,306.22	7,539.22	2,821,767.00	2,813,089.73	8,677.27	16,216.49
0019 -- Roads-Alternative Transport	480,600.00	375,309.23	-105,290.77	480,600.00	367,499.02	113,100.98	7,810.21
0030 -- Capital Outlay	11,233,518.00	11,238,689.13	5,171.13	11,233,518.00	11,155,247.02	78,270.98	83,442.11
0031 -- Parks Dept Capital Projects	1,889,263.00	1,891,636.57	2,373.57	1,889,263.00	1,888,822.42	440.58	2,814.15
0032 -- North County Jail AB900	47,151,056.00	47,651,055.87	499,999.87	47,151,056.00	47,497,043.74	-345,987.74	154,012.13
0033 -- North County Jail STAR SB1022	1,977,477.00	1,977,476.87	-0.13	1,977,477.00	1,977,476.87	0.13	0.00
0036 -- Municipal Finance Debt Svc	5,916,592.00	5,887,407.86	-29,184.14	5,916,592.00	5,911,664.58	4,927.42	-24,256.72
0040 -- Public and Educational Access	12,911.00	11,707.14	-1,203.86	12,911.00	14,125.51	-1,214.51	-2,418.37
0041 -- Fish and Game	37,217.00	39,450.70	2,233.70	37,217.00	25,753.19	11,463.81	13,697.51
0042 -- Health Care	79,149,912.00	78,787,889.46	-362,022.54	79,149,912.00	78,417,778.25	732,133.75	370,111.21
0044 -- Mental Health Services	37,313,526.00	36,236,243.20	-1,077,282.80	37,313,526.00	42,294,159.24	-4,980,633.24	-6,057,916.04
0045 -- Petroleum Department	555,654.00	539,558.22	-16,095.78	555,654.00	538,511.54	17,142.46	1,046.68
0046 -- Tobacco Settlement	8,288,076.00	8,293,100.95	5,024.95	8,288,076.00	8,288,360.91	-284.91	4,740.04
0048 -- Mental Health Services Act	68,118,817.00	62,386,102.73	-5,732,714.27	68,118,817.00	64,286,099.53	3,832,717.47	-1,899,996.80
0049 -- Alcohol and Drug Programs	13,499,036.00	13,499,036.00	0.00	13,499,036.00	13,499,035.97	0.03	0.03
0052 -- Special Aviation	1,542,684.00	1,554,418.97	11,734.97	1,542,684.00	1,508,669.47	34,014.53	45,749.50
0055 -- Social Services	166,646,584.00	165,249,455.57	-1,397,128.43	166,646,584.00	165,226,330.45	1,420,253.55	23,125.12
0056 -- SB IHSS Public Authority	8,091,844.00	8,080,708.45	-11,135.55	8,091,844.00	8,071,701.78	20,142.22	9,006.67
0057 -- Child Support Services	9,583,763.00	9,543,296.79	-40,466.21	9,583,763.00	9,540,667.50	43,095.50	2,629.29
0058 -- WIOA-WDB	4,792,580.00	4,792,580.00	0.00	4,792,580.00	4,792,580.00	0.00	0.00
0061 -- Fisheries Enhancement	16,945.00	16,955.12	10.12	16,945.00	11,269.61	5,675.39	5,685.51

Financial Summary (Real-Time)

As of: 12/31/2016 (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
0062 -- Local Fishermen Contingency	20,604.00	20,899.32	295.32	20,604.00	12,230.47	8,373.53	8,668.85
0063 -- Coast Resource Enhancement	942,602.00	943,129.94	527.94	942,602.00	913,957.35	28,644.65	29,172.59
0064 -- CDBG Federal	1,520,742.00	1,541,494.64	20,752.64	1,520,742.00	1,541,137.68	-20,395.68	356.96
0065 -- Affordable Housing	1,474,037.00	1,874,403.22	400,366.22	1,474,037.00	1,872,387.50	-398,350.50	2,015.72
0066 -- HOME Program	2,256,213.00	2,282,048.58	25,835.58	2,256,213.00	2,280,466.74	-24,253.74	1,581.84
0069 -- Court Activities	15,356,438.00	15,022,605.11	-333,832.89	15,356,438.00	14,708,545.93	647,892.07	314,059.18
0070 -- Crim Justice Facility Constrt	1,018,662.00	984,318.46	-34,343.54	1,018,662.00	1,018,657.92	4.08	-34,339.46
0071 -- Courthouse Construction SB668	1,008,863.00	809,473.31	-199,389.69	1,008,863.00	853,997.61	154,865.39	-44,524.30
0075 -- Inmate Welfare	1,181,502.00	1,324,529.05	143,027.05	1,181,502.00	1,275,601.59	-94,099.59	48,927.46
1900 -- Vehicle Operations/Maintenance	17,974,650.00	17,676,405.16	-298,244.84	17,974,650.00	16,914,737.04	1,059,912.96	761,668.12
1910 -- Medical Malpractice Self Ins	353,000.00	351,326.71	-1,673.29	353,000.00	283,520.00	69,480.00	67,806.71
1911 -- Workers' Comp Self Insurance	23,320,118.00	21,978,854.53	-1,341,263.47	23,320,118.00	21,956,420.86	1,363,697.14	22,433.67
1912 -- County Liability-Self Insuranc	7,661,377.00	7,659,290.09	-2,086.91	7,661,377.00	7,388,868.39	272,508.61	270,421.70
1913 -- County Unemp Ins-Self Ins	444,008.00	418,422.57	-25,585.43	444,008.00	336,817.26	107,190.74	81,605.31
1914 -- Dental Self-Insurance Fund	2,732,431.00	2,787,792.48	55,361.48	2,732,431.00	2,680,656.90	51,774.10	107,135.58
1915 -- Information Technology Srvcs	9,898,386.00	9,869,183.21	-29,202.79	9,898,386.00	9,832,300.01	66,085.99	36,883.20
1919 -- Communications Services	5,150,655.00	5,160,424.34	9,769.34	5,150,655.00	4,996,540.47	154,114.53	163,883.87
1920 -- Utilities Services	6,844,856.00	6,887,394.54	42,538.54	6,844,856.00	6,893,201.64	-48,345.64	-5,807.10
1930 -- Resource Recovery & Waste Mgt	36,237,651.00	36,131,961.73	-105,689.27	36,237,651.00	35,952,092.76	285,558.24	179,868.97
1940 -- Municipal Energy Finance Prog	2,448,402.00	2,379,363.27	-69,038.73	2,448,402.00	2,380,119.15	68,282.85	-755.88
2120 -- CSA 3 Unincorp Goleta Valley	1,418,724.00	1,372,260.83	-46,463.17	1,418,724.00	1,371,408.79	47,315.21	852.04
2130 -- CSA 4	63,900.00	53,058.03	-10,841.97	63,900.00	51,679.45	12,220.55	1,378.58
2140 -- CSA 5	137,750.00	130,915.61	-6,834.39	137,750.00	132,438.17	5,311.83	-1,522.56
2170 -- CSA 11 Carp Valley/Summerland	61,904.00	61,620.63	-283.37	61,904.00	55,239.81	6,664.19	6,380.82
2185 -- CSA 12 Mission Cyn Swr Svc Chg	694,238.00	691,429.95	-2,808.05	694,238.00	691,156.75	3,081.25	273.20

Financial Summary (Real-Time)

As of: 12/31/2016 (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
2220 -- CSA 31 Isla Vista	119,133.00	115,789.70	-3,343.30	119,133.00	113,511.34	5,621.66	2,278.36
2242 -- CSA 41 Rancho SantaRita-Rd Mtc	50,500.00	50,020.09	-479.91	50,500.00	49,500.00	1,000.00	520.09
2270 -- Orcutt CFD	369,443.00	359,460.08	-9,982.92	369,443.00	356,694.80	12,748.20	2,765.28
2271 -- Providence Landing CFD	226,453.00	214,314.31	-12,138.69	226,453.00	214,011.40	12,441.60	302.91
2280 -- Fire Protection Dist	81,447,221.00	80,474,646.07	-972,574.93	81,447,221.00	80,396,115.26	1,051,105.74	78,530.81
2400 -- Flood Ctrl/Wtr Cons Dst Mt	8,586,001.00	8,392,075.13	-193,925.87	8,586,001.00	8,266,051.48	319,949.52	126,023.65
2420 -- SBFC Orcutt Area Drainage	606,529.00	610,059.67	3,530.67	606,529.00	606,529.00	0.00	3,530.67
2430 -- Bradley Flood Zone Number 3	46,070.00	50,093.15	4,023.15	46,070.00	34,815.16	11,254.84	15,277.99
2460 -- Guadalupe Flood Zone Number 3	111,893.00	111,765.98	-127.02	111,893.00	97,251.53	14,641.47	14,514.45
2470 -- Lompoc City Flood Zone 2	584,877.00	583,987.87	-889.13	584,877.00	537,366.43	47,510.57	46,621.44
2480 -- Lompoc Valley Flood Zone 2	529,645.00	527,313.65	-2,331.35	529,645.00	485,713.98	43,931.02	41,599.67
2500 -- Los Alamos Flood Zone Number 1	202,721.00	281,335.01	78,614.01	202,721.00	190,561.72	12,159.28	90,773.29
2510 -- Orcutt Flood Zone Number 3	1,048,451.00	1,044,684.45	-3,766.55	1,048,451.00	1,019,017.14	29,433.86	25,667.31
2560 -- SM Flood Zone 3	1,531,188.00	1,573,163.26	41,975.26	1,531,188.00	1,481,940.59	49,247.41	91,222.67
2570 -- SM River Levee Maint Zone	487,050.00	490,931.82	3,881.82	487,050.00	454,431.97	32,618.03	36,499.85
2590 -- Santa Ynez Flood Zone Number 1	2,257,560.00	2,273,754.61	16,194.61	2,257,560.00	2,136,637.19	120,922.81	137,117.42
2610 -- So Coast Flood Zone 2	12,737,200.00	12,709,227.89	-27,972.11	12,737,200.00	12,649,992.33	87,207.67	59,235.56
2670 -- North County Lighting Dist	576,475.00	563,223.00	-13,252.00	576,475.00	560,266.52	16,208.48	2,956.48
2700 -- Mission Lighting District	14,580.00	14,721.32	141.32	14,580.00	14,263.42	316.58	457.90
2870 -- Laguna Co Sanitation-General	14,409,382.00	14,341,582.07	-67,799.93	14,409,382.00	14,319,332.34	90,049.66	22,249.73
3000 -- Sandyland Seawall Maint Dist	45,423.00	38,869.64	-6,553.36	45,423.00	38,829.71	6,593.29	39.93
3050 -- Water Agency	6,571,996.00	6,572,803.98	807.98	6,571,996.00	6,404,201.74	167,794.26	168,602.24
3060 -- Water Agency Special	1,120,003.00	1,121,113.90	1,110.90	1,120,003.00	1,096,990.46	23,012.54	24,123.44
3122 -- Low/Mod Inc Housing Asset Fund	82,500.00	54,243.26	-28,256.74	82,500.00	51,749.00	30,751.00	2,494.26
Total Report	805,407,387.00	790,669,800.81	-14,737,586.19	805,407,387.00	794,490,239.68	10,917,147.32	-3,820,438.87