



**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

**REPLACEMENT #** 3  
**DATE** 2/13/15 **TIME** \_\_\_\_\_

**Department Name:** CEO & Auditor-Controller  
**Department No.:** 012 & 061  
**For Agenda Of:** 2/17/15  
**Placement:** Departmental  
**Estimated Time:** 45 minutes  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

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**TO:** Board of Supervisors  
**FROM:** Department: Mona Miyasato, County Executive Officer   
Director(s): Robert Geis, CPA, Auditor-Controller  
Contact Info: Tom Alvarez and Julie Hagen  
568-3432 568-2126  
**SUBJECT:** Fiscal Year 2014-2015 Second Quarter Budget and Financial Update

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**County Counsel Concurrence**

As to form: NA

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

- A. That the Board of Supervisors accept and file, per the provisions of Government Code Section 29126.2, the Fiscal Year 2014-2015 Budget and Financial Status Report as of December 31, 2014, showing the status of appropriations and financing for all departmental budgets adopted by the Board of Supervisors.

**Summary Text:**

The Fiscal Year 2014-2015 Budget and Financial Update for the Second Fiscal Quarter, ending December 31, 2014, 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.

**Background:**

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, 2014, 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 \$300,000 per department; shown in the Financial Summary Report (Attachment A) and

- 2) Non-General Fund departments with projected variances over \$500,000 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 2014-15, 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).

### **GENERAL FUND SUMMARY (Attachment A)**

The General Fund had a projected net positive variance of \$288 thousand at December 31, 2014. This is the result of a negative \$1.96 million variance in the Sheriff's Department, and a negative \$345 thousand variance in the District Attorney's Office; which are offset by a positive \$1.16 million variance in General Revenues, a positive variance of \$498 thousand in General Services, and by favorable results in several other departments.

General Revenues currently show a positive variance of \$1.16 million when compared to the Adjusted Budget. This is a result of Property Taxes having a positive year to date variance of \$733 thousand, Transient Occupancy Tax positive by \$299 thousand, RDA residual distribution up by \$292 thousand and Sales Tax up by \$226 thousand. These positives are slightly offset by various negatives across other revenue accounts. The General Revenues are expected to finish the year in a positive position.

<b>Discretionary General Revenue Summary (in thousands):</b>				
<b>Source</b>	<b>Adopted FY 2014-15</b>	<b>Adjusted FY 2014-15</b>	<b>Projected FY 2014-15</b>	<b>Variance Proj. vs. Adjusted</b>
Significant Property Taxes	\$ 180,356	\$ 180,759	\$ 181,492	\$ 733
RDA Dissolution Proceeds - One time	-	-	-	-
RDA Prop. Tax - Ongoing	4,919	4,919	5,211	292
Subtotal Property Taxes	\$ 185,275	\$ 185,678	\$ 186,703	\$ 1,025
Cost Allocation Services	9,387	9,387	9,365	(21)
Local Sales Tax	7,309	7,309	7,535	226
Transient Occupancy Tax	7,401	7,401	7,700	299
Payments in Lieu of Tax	18	18	18	-
All Other	8,365	8,365	7,997	(368)
<b>Total Discretionary Revenues</b>	<b>\$ 217,755</b>	<b>\$ 218,158</b>	<b>\$ 219,319</b>	<b>\$ 1,161</b>

The positive variance of \$733 thousand in Property Taxes is driven by In-Lieu of Vehicle License Fees being up by \$826 thousand and Secured being up by \$257 thousand with other various positives. These are offset by Fines, Forfeitures and Penalties being down \$380 thousand and Unitary is down \$298 thousand. As previously reported to the Board, the implementation of the new Property Tax System has delayed the normal issuance of Supplemental Property Tax bills. Tax bills are anticipated to be issued before year-end and are currently not projected to have a negative impact on the budget.

### **Significant individual General Fund department variances (Attachment A, total positive \$288 thousand) are discussed below:**

There are four reportable departments; General Revenues, District Attorney, Sheriff, and General Services. The favorable results for General Revenues were discussed above.



**The District Attorney (DA)** has a projected negative variance of \$345 thousand, comprised of Recording Fee revenues projected to be under budget by \$223 thousand and Salaries and Employee Benefits (S&B) expenditures projected to be over budget by \$113 thousand.

Budgeted recording fee revenues increased over last year as a result of a Board approved fee increase, but actual recording activity is lower than budgeted driving the negative variance.

Through midyear, the Department achieved approximately \$254 thousand in S&B savings due to funded vacant positions. However, effective January 5, 2015, the Memorandum of Understanding (MOU) with the Deputy District Attorneys' Association was approved, changing the S&B to a projected negative \$113 thousand (0.6%) over budget for the year (S&B budget is \$19.5 million). This is a \$367 thousand negative shift, resulting from: MOU wage adjustments of \$185 thousand; MOU retroactive pay of \$132 thousand and expected retiree payouts of \$50 thousand.

Currently, the DA has sufficient General Fund fund balances that could be used to offset the Recording Fee shortage as needed. The General Fund also has sufficient balances within the S&B Offset account that could be used to balance any remaining overages related to the DDAA MOU. The DA will continue to monitor and manage revenues and expenditures through fiscal year-end while attempting to speed up revenue collections or obtain additional revenues. If necessary, the DA will request a budget revision to balance their departmental funding.

**The Sheriff's Department** has a projected negative variance of \$1.96 million, comprised of S&B projected to be over budget by \$2.2 million, offset by Services & Supplies projected to be under budget by \$128 thousand and Proposition 172 Public Safety Sales Taxes projected to be over budget by \$120 thousand.

S&B are projected to be approximately \$2.2 million (2.0%) over budget for the year when compared to the total annual FY 2014-15 budget of \$101.7 million. Within S&B, overtime is projected to be \$3.5 million over budget while non-overtime S&B accounts are currently projected to be \$1.3 million under budget. Costs that are over budget include annual vacation payouts (\$325 thousand), overtime payouts (\$387 thousand) and filling funded vacancies within custody and law enforcement operations as explained below.

As vacancies within custody and law enforcement operations are filled, they require the use of overtime. When the Department started to fill such vacancies, this negatively impacted the budget as both overtime of existing staff and regular salaries of the new staff are being incurred simultaneously during the training period (6 months training for a Custody Deputy and 9 months for a Deputy). In prior years, new hires were limited and therefore funded vacancies created salary savings that offset additional overtime related to training costs. On December 2<sup>nd</sup>, 2014 further information on this matter was presented to the Board in the Fiscal Outlook Report under Sheriff Staffing Levels & Overtime. The impact on future budgets and potential offsetting savings are being evaluated as part of the budget development process.

The Sheriff will be responsible for maintaining departmental expenditure levels within the Board approved budget appropriations per Board adopted policy and procedure '*Budgetary Control & Responsibility*' as described later in this report.



The Sheriff will be returning to the Board prior to the 3<sup>rd</sup> quarter close with an update on financial projections and a request for a transfer from General Fund.

**The General Services Department** has a projected positive variance of \$498 thousand mainly comprised of \$450 thousand in S&B savings. This is from vacancies that are intended to be filled by fiscal year end. Recruitments are currently being conducted.

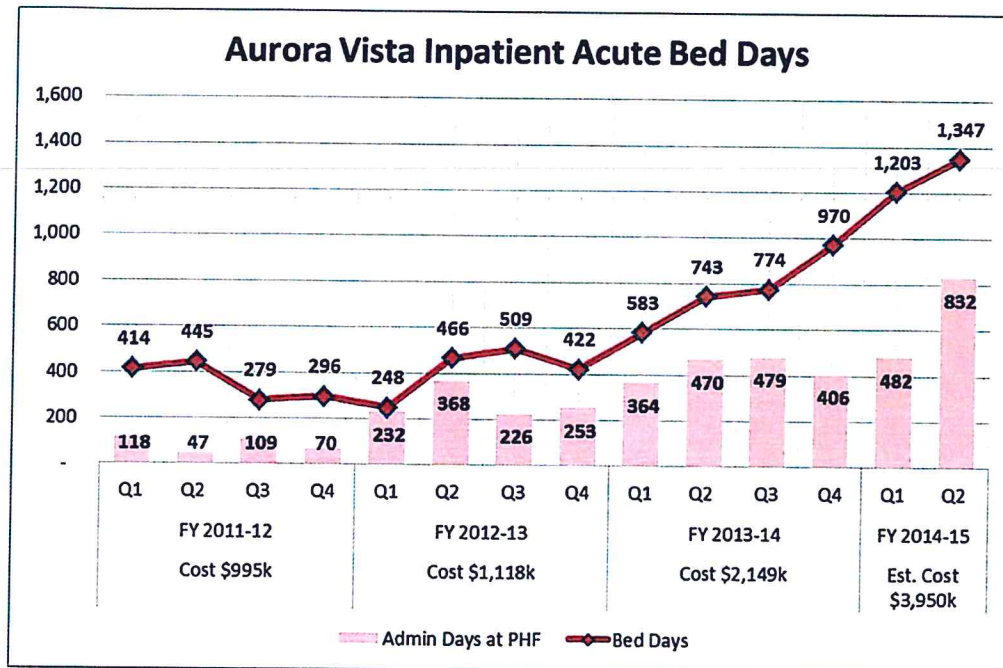
#### **SPECIAL REVENUE AND OTHER FUNDS SUMMARY (Attachment B, +\$2.6 million)**

**The Health Care Fund (0042)** has a projected positive variance of \$2.7 million. This is the result of higher than anticipated revenues from Medi-Cal due to increased enrollment and participation in the Affordable Care Act (ACA) of \$1.4 million; Medicare, also due to increased participation in ACA (\$550 thousand); increased 1991 Realignment revenue due to the payment of funds inappropriately held by the State in FY 2014-15 and FY 2012-13 growth; a one-time receipt of prior year's tax growth (\$991 thousand) and salary savings of \$1.3 million. These favorable variances will reduce the need to draw from fund balance by \$1.5 million.

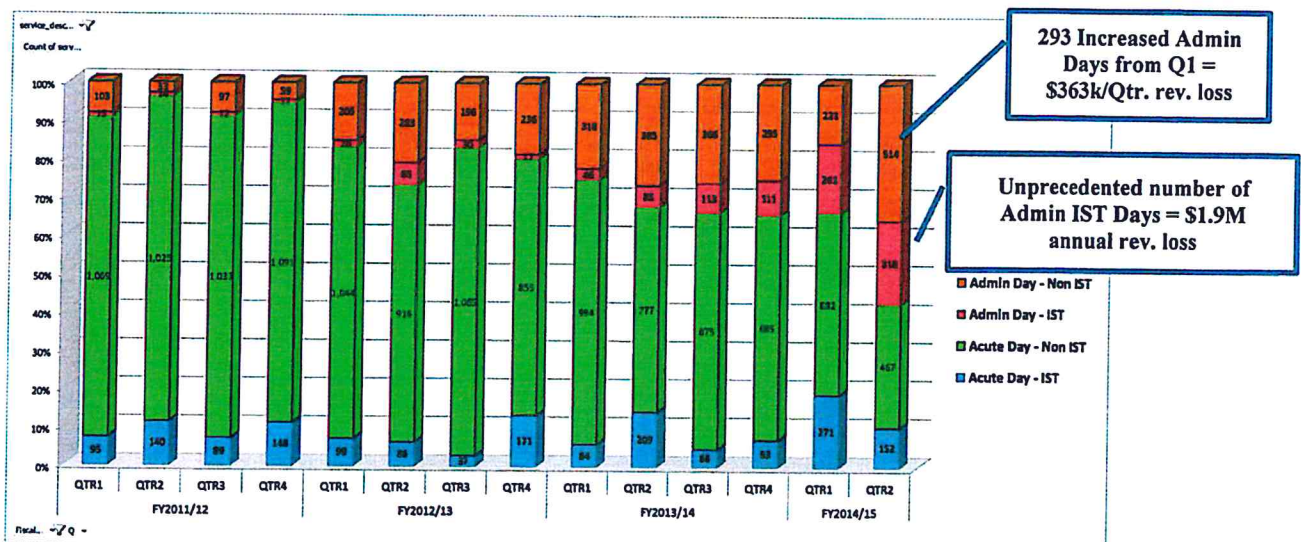
**The Mental Health Services Fund (0044)** is currently displaying a negative variance of \$4.6 million. The main drivers are Inpatient Contract Beds, lower than expected Medi-Cal and Medicare revenue, and allocated administration costs. The table below shows the change from the 1<sup>st</sup> Quarter to the 2<sup>nd</sup> Quarter (dollars in millions).

Area	Q1	Q2	Variance
Inpatient costs	\$ (2.5)	\$ (3.6)	\$ (1.1)
Revenue:			
Medi-Cal	0.6	(0.1)	(0.7)
MediCare	-	(1.0)	(1.0)
Allocated Admin	-	(1.6)	(1.6)
SB-90	0.5	0.5	-
Other Sources	-	1.2	1.2
<b>Total Variance</b>	<b>\$ (1.4)</b>	<b>\$ (4.6)</b>	<b>\$ (3.2)</b>

**Inpatient Costs:** The primary and continuing cause of the variance is the purchase of inpatient contract bed costs, which account for about \$3.6 million of the variance. Contracted inpatient beds have experienced a rapid increasing trend, in part due to a significant increase in the length of stay associated with a) court ordered clients held to evaluate if they are incompetent to stand trial (IST) and b) lack of available locations to release clients to (home, family or "step down" facilities). These extended stays in the Psychiatric Health Facility (PHF) reduce the normal flow in the PHF, require the purchase of additional contracted beds and result in clients staying longer than medically necessary at the PHF (beyond the period of being acute). The last few months have seen the highest level of bed usage in recent history and it is unclear as to when the usage might slow. Without modification to the contracts, ADMHS expects to reach the limit of the contract bed usage by the end of March. The graph below illustrates the recent increase in contracted inpatient beds at Aurora Vista del Mar (AVDM, the primary source of contracted acute inpatient beds) and the number of Administrative beds per quarter.



**Medi-Cal & Medicare Revenue:** As mentioned above, court ordered clients being evaluated for competency to stand trial are remaining in the PHF beyond the period of acute medical need. This results in clients moving to “administrative” status, which results in lower or zero billing to Medi-Cal and Medicare. The daily acute Medi-Cal billing rate for the PHF is \$1,655 but drops to \$415 for administrative days and zero for administrative IST days. The billing impact on FY 2014-15 of IST administrative days are significant and estimated to be \$1.9 million in lost revenue (current annual rate of 1,158 days x \$1,655/day = \$1.9 million). See the PHF trend table below.



The Department has engaged the Public Defender, the Courts and Probation to find a solution to the recent surge in IST Administrative days. The projected FY 2014-15 revenue loss and related additional bed cost at AVDM to support the IST clients is \$2.8 million. FY 2014-15 revenue estimates are based



on current levels and should improve as new programs are fully implemented. Programmatically, the Department has begun to ramp up efforts for implementing the Crisis Triage units, Crisis Residential and delivery of care improvements, which are expected to ultimately relieve the current need for purchased beds. These changes were adopted within the FY 2014-15 budget; however, the programs are not fully implemented causing a lag in direct and administrative revenues and additional bed costs.

**Funding the ADMHS shortfall:** ADMHS will be responsible for maintaining departmental expenditure levels within the Board approved budget appropriations per Board adopted policy and procedure 'Budgetary Control & Responsibility' as described later in this report. ADMHS will return to the Board in March to provide an update and any necessary budget revisions.

Other potential funding sources are discussed later in this report.

**The Fire Protection District Fund (2280)** has a projected positive variance of \$1.8 million due to increased property taxes and funded vacancies. Property tax growth has been greater than anticipated since budget development of FY 2014-15, in the amount of \$844 thousand. In addition, there are staffing vacancies that create a positive projected variance of \$822 thousand. Fire is in the process of recruiting to fill the vacancies, as well as conducting an academy set to begin February 17<sup>th</sup>.

**Potential Funding - Summary of Contingency Account and Projected Year End General Fund Surplus:** During FY 2013-14, it was anticipated that the Sheriff's Department, ADMHS and other departmental issues would require additional funding. In response, the Board authorized an increase in the County's Contingency Fund balance. ADMHS was able to make up the shortfall by year end (FY 2013-14) and the Sheriff was funded from a surplus in other General Fund departments creating a higher than normal Contingency account balance. The Contingency balance is currently \$3.6 million and the General Fund is projected to have a FY 2014-15 surplus (excluding the Sheriff's department shown separately below).

Issue	Dept.	Low	High	Notes
Contingency Balance		\$ 3,572,705	\$ 3,572,705	Current Balance
FY 2014-15 surplus (w/out Sheriff)	GF	\$ 2,243,000	\$ 2,243,000	Current Year End Projection
<b>Total Funding</b>		<b>\$ 5,815,705</b>	<b>\$ 5,815,705</b>	
Overtime issue	Sheriff	\$ (1,900,000)	\$ (2,500,000)	Q2 estimate at current rates = -\$1.96M
Inpatient beds, revenue etc.	ADMHS	\$ (3,500,000)	\$ (5,500,000)	Q2 estimate at current rates = -\$4.6M
Unusual Defense Cost	PD	\$ (50,000)	\$ (50,000)	
Multi-defendant trial costs	Courts	\$ (300,000)	\$ (500,000)	
FEMA Audit	PW	\$ (750,000)	\$ (800,000)	Expected to be paid in FY 2014-15
<b>Total Use</b>		<b>\$ (6,500,000)</b>	<b>\$ (9,350,000)</b>	
<b>NET TOTAL</b>		<b>\$ (684,295)</b>	<b>\$ (3,534,295)</b>	

Once the above Contingency is depleted, options for funding would include but not be limited to any current year surplus, Strategic Reserve and/or Tobacco Settlement funds.

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.

It is expected that the Sheriff and ADMHS departments will make every effort to balance their budgets prior to requesting additional funding from the General Fund.

**Fiscal and Facilities Impacts:**

Impacts are stated above in this Board letter.

**Key Contract Risks:**

None

**Attachments:**

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

**Authored by:**

CEO Fiscal and Policy Analysts; John Jayasinghe, Richard Morgantini, Joseph Toney and Paul Clementi

**CC:**

Department Directors  
Assistant County Executive Officers and CEO Fiscal and Policy Analysts  
Recognized Employee Organizations



## Quarterly Financial Update Signal Chart

For Quarter ending December 31, 2014

- 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		Parks	
●	Board of Supervisors	●	Capital
●	County Executive Office	●	Providence Landing CFD
●	County Counsel	<b>Planning and Development</b>	
▼	District Attorney	●	Fish and Game
●	Probation	●	Petroleum
●	Public Defender	●	CREF
●	Courts	<b>Public Works</b>	
●	Fire	●	Roads
■	Sheriff	●	Resource Recovery and Waste Mgt.
●	Public Health	●	CSA 3 - Goleta
●	Agriculture Commissioner	●	Flood Control
●	Parks	●	North County Lighting
●	Planning and Development	●	Laguna Sanitation
●	Public Works	●	Water Agency
●	Housing & Commt. Devmnt.	<b>Housing &amp; Commt. Devmnt.</b>	
●	Community Services Dept.	●	CDBG
●	Auditor Controller	●	Affordable Housing
●	Clerk-Recorder-Assessor	●	HOME
▲	General Services	●	Municipal Energy Financing
●	Human Resources	●	Orcutt CFD
●	Treasurer-Tax Collector	●	Low/Mod Inc Housing Asset Fund
●	General County Programs	<b>General Services</b>	
●	Debt Service	●	Capital
Other Funds		●	Special Aviation
<b>Fire</b>		●	Vehicles
▲	Fire Protection	●	Information Technology
<b>Sheriff</b>		●	Communications
●	Inmate Welfare	●	Utilities
<b>Public Health</b>		<b>CEO-Human Resources</b>	
▲	Health Care	●	County Unemployment Insurance
●	Tobacco Settlement	●	Dental Insurance
<b>ADMHS</b>		●	Medical Malpractice Insurance
■	Mental Health Services	●	Workers' Comp Insurance
●	Mental Health Services Act	●	County Liability Insurance
●	Alcohol and Drug Programs	<b>Treasurer-Tax Collector</b>	
<b>Social Services</b>		●	Debt Service
●	Social Services	<b>General County Programs</b>	
●	IHSS Public Authority	●	Public and Educational Access
<b>Child Support</b>		●	Criminal Justice Facility Const.
●	Child Support Services	●	Courthouse Construction
<b>Sheriff</b>		<b>First Five</b>	
●	Capital Projects - Jail	●	First Five Child & Families Comm.



# Financial Summary

Attachment A

As of: 12/31/2014 (50% Elapsed)  
Accounting Period: CLOSED

Selection Criteria: Fund = 0001

Layout Options: Summarized By = Department; Page Break At = Fund; 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	2,943,328.00	2,943,328.00	0.00	2,943,328.00	2,793,258.86	150,069.14	150,069.14
012 -- County Executive Office	5,841,396.00	5,760,755.29	-80,640.71	5,841,396.00	5,704,272.21	137,123.79	56,483.08
013 -- County Counsel	7,325,749.00	7,273,487.00	-52,262.00	7,325,749.00	7,255,692.72	70,056.28	17,794.28
021 -- District Attorney	21,123,838.00	20,995,821.87	-128,016.13	21,123,838.00	21,341,232.12	-217,394.12	-345,410.25
022 -- Probation	52,033,130.20	52,080,748.54	47,618.34	52,033,130.20	52,050,501.63	-17,371.43	30,246.91
023 -- Public Defender	10,450,501.00	10,446,316.41	-4,184.59	10,450,501.00	10,426,915.45	23,585.55	19,400.96
032 -- Sheriff	128,634,156.00	128,749,438.77	115,282.77	128,634,156.00	130,704,978.02	-2,070,822.02	-1,955,539.25
041 -- Public Health	10,369,840.00	10,585,690.39	215,850.39	10,369,840.00	10,323,672.69	46,167.31	262,017.70
051 -- Agricultural Commissioner/W&M	4,822,518.00	4,735,948.73	-86,569.27	4,822,518.00	4,653,893.53	168,624.47	82,055.20
052 -- Parks	13,082,030.00	13,075,749.43	-6,280.57	13,082,030.00	13,083,334.25	-1,304.25	-7,584.82
053 -- Planning & Development	18,534,424.00	17,378,328.90	-1,156,095.10	18,534,424.00	17,267,551.12	1,266,872.88	110,777.78
054 -- Public Works	5,092,392.00	5,051,298.69	-41,093.31	5,092,392.00	5,051,298.45	41,093.55	0.24
055 -- Housing/Community Development	2,623,000.00	2,624,811.93	1,811.93	2,623,000.00	2,674,032.44	-51,032.44	-49,220.51
057 -- Community Services	3,873,230.00	3,873,230.00	0.00	3,873,230.00	3,872,112.00	1,118.00	1,118.00
061 -- Auditor-Controller	8,324,612.00	8,214,880.28	-109,731.72	8,324,612.00	8,117,934.33	206,677.67	96,945.95
062 -- Clerk-Recorder-Assessor	16,469,007.00	15,596,626.83	-872,380.17	16,469,007.00	15,596,626.83	872,380.17	0.00
063 -- General Services	15,573,235.00	15,563,924.57	-9,310.43	15,573,235.00	15,065,779.96	507,455.04	498,144.61
064 -- Human Resources	4,447,819.00	4,321,244.22	-126,574.78	4,447,819.00	4,276,356.85	171,462.15	44,887.37
065 -- Treasurer-Tax Collector-Public	8,477,843.00	8,427,871.60	-49,971.40	8,477,843.00	8,364,819.07	113,023.93	63,052.53
990 -- General County Programs	24,154,280.00	24,179,038.20	24,758.20	24,154,280.00	24,126,749.55	27,530.45	52,288.65
991 -- General Revenues	218,158,300.00	219,319,203.65	1,160,903.65	218,158,300.00	218,158,240.00	60.00	1,160,963.65
Total Report	582,354,628.20	581,197,743.30	-1,156,884.90	582,354,628.20	580,909,252.08	1,445,376.12	288,491.22

# Financial Summary

## Attachment B

As of: 12/31/2014 (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	5,317,008.00	4,712,604.08	-604,403.92	5,317,008.00	4,492,873.59	824,134.41	219,730.49
0015 -- Roads-Operations	30,859,564.00	27,975,144.85	-2,884,419.15	30,859,564.00	27,975,144.71	2,884,419.29	0.14
0016 -- Roads-Capital Maintenance	8,024,801.00	7,707,403.65	-317,397.35	8,024,801.00	7,707,403.43	317,397.57	0.22
0017 -- Roads-Capital Infrastructure	13,745,905.00	12,513,860.24	-1,232,044.76	13,745,905.00	12,513,859.51	1,232,045.49	0.73
0019 -- Roads-Alternative Transport	513,150.00	438,425.80	-74,724.20	513,150.00	402,030.14	111,119.86	36,395.66
0030 -- Capital Outlay	9,636,403.00	8,614,722.14	-1,021,680.86	9,636,403.00	8,837,710.02	798,692.98	-222,987.88
0031 -- Parks Dept Capital Projects	6,009,712.00	6,010,964.70	1,252.70	6,009,712.00	6,010,482.18	-770.18	482.52
0032 -- North County Jail AB900	2,653,675.00	2,653,675.00	0.00	2,653,675.00	2,611,421.90	42,253.10	42,253.10
0033 -- North County Jail STAR SB1022	3,900,100.00	3,900,100.00	0.00	3,900,100.00	3,907,996.07	-7,896.07	-7,896.07
0034 -- 2005 COP Capital Projects	1,245,778.00	1,245,902.83	124.83	1,245,778.00	1,249,702.83	-3,924.83	-3,800.00
0036 -- Municipal Finance Debt Svc	17,953,656.00	17,965,535.44	11,879.44	17,953,656.00	17,950,028.91	3,627.09	15,506.53
0040 -- Public and Educational Access	36,395.00	36,420.37	25.37	36,395.00	15,707.18	20,687.82	20,713.19
0041 -- Fish and Game	20,250.00	19,257.74	-992.26	20,250.00	17,617.00	2,633.00	1,640.74
0042 -- Health Care	69,604,582.00	70,924,908.04	1,320,326.04	69,604,582.00	68,215,521.87	1,389,060.13	2,709,386.17
0044 -- Mental Health Services	31,599,227.00	30,234,780.26	-1,364,446.74	31,599,227.00	34,835,129.53	-3,235,902.53	-4,600,349.27
0045 -- Petroleum Department	529,749.00	537,115.22	7,366.22	529,749.00	481,171.52	48,577.48	55,943.70
0046 -- Tobacco Settlement	8,173,430.00	8,134,999.36	-38,430.64	8,173,430.00	8,134,526.15	38,903.85	473.21
0048 -- Mental Health Services Act	64,610,783.00	53,242,728.33	-11,368,054.67	64,610,783.00	53,182,744.19	11,428,038.81	59,984.14
0049 -- Alcohol and Drug Programs	11,579,753.00	13,211,713.33	1,631,960.33	11,579,753.00	13,211,713.65	-1,631,960.65	-0.32
0052 -- Special Aviation	680,696.00	681,034.98	338.98	680,696.00	678,143.72	2,552.28	2,891.26
0055 -- Social Services	161,777,998.00	157,254,371.70	-4,523,626.30	161,777,998.00	157,174,940.64	4,603,057.36	79,431.06
0056 -- SB IHSS Public Authority	7,485,290.00	7,135,963.55	-349,326.45	7,485,290.00	7,151,318.12	333,971.88	-15,354.57
0057 -- Child Support Services	9,445,660.00	9,355,321.81	-90,338.19	9,445,660.00	9,351,696.14	93,963.86	3,625.67
0061 -- Fisheries Enhancement	11,500.00	11,467.23	-32.77	11,500.00	9,129.39	2,370.61	2,337.84
0062 -- Local Fishermen Contingency	18,500.00	18,171.89	-328.11	18,500.00	10,528.75	7,971.25	7,643.14



# Financial Summary

## Attachment B

As of: 12/31/2014 (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
0063 -- Coast Resource Enhancement	1,178,510.00	1,177,958.96	-551.04	1,178,510.00	1,015,371.93	163,138.07	162,587.03
0064 -- CDBG Federal	2,137,489.00	2,137,896.44	407.44	2,137,489.00	2,136,072.02	1,416.98	1,824.42
0065 -- Affordable Housing	803,606.00	793,379.45	-10,226.55	803,606.00	793,455.28	10,150.72	-75.83
0066 -- HOME Program	1,886,572.00	1,895,332.20	8,760.20	1,886,572.00	1,883,673.50	2,898.50	11,658.70
0069 -- Court Activities	15,363,592.00	14,960,037.63	-403,554.37	15,363,592.00	14,890,541.50	473,050.50	69,496.13
0070 -- Crim Justice Facility Constrt	950,000.00	924,921.56	-25,078.44	950,000.00	924,921.97	25,078.03	-0.41
0071 -- Courthouse Construction SB668	954,000.00	929,211.48	-24,788.52	954,000.00	929,212.74	24,787.26	-1.26
0075 -- Inmate Welfare	1,142,243.00	1,329,523.92	187,280.92	1,142,243.00	987,624.06	154,618.94	341,899.86
1900 -- Vehicle Operations/Maintenance	14,456,661.00	14,196,865.57	-259,795.43	14,456,661.00	13,749,425.93	707,235.07	447,439.64
1910 -- Medical Malpractice Self Ins	953,400.00	951,977.99	-1,422.01	953,400.00	903,171.28	50,228.72	48,806.71
1911 -- Workers' Comp Self Insurance	20,938,194.00	19,574,770.51	-1,363,423.49	20,938,194.00	19,574,186.52	1,364,007.48	583.99
1912 -- County Liability-Self Insuranc	7,452,903.00	7,371,067.42	-81,835.58	7,452,903.00	7,192,978.22	259,924.78	178,089.20
1913 -- County Unemp Ins-Self Ins	745,310.00	593,649.97	-151,660.03	745,310.00	457,802.55	287,507.45	135,847.42
1914 -- Dental Self-Insurance Fund	2,743,603.00	2,778,602.63	34,999.63	2,743,603.00	2,783,406.83	-39,803.83	-4,804.20
1915 -- Information Technology Svcs	8,656,533.00	8,723,246.24	66,713.24	8,656,533.00	8,507,559.47	148,973.53	215,686.77
1919 -- Communications Services	5,819,799.00	5,965,830.15	146,031.15	5,819,799.00	5,662,664.65	157,134.35	303,165.50
1920 -- Utilities Services	7,353,999.00	7,393,572.44	39,573.44	7,353,999.00	7,291,147.96	62,851.04	102,424.48
1930 -- Resource Recovery & Waste Mgt	34,161,295.00	34,095,620.99	-65,674.01	34,161,295.00	33,842,686.09	318,608.91	252,934.90
1940 -- Municipal Energy Finance Prog	1,699,174.00	1,709,629.29	10,455.29	1,699,174.00	1,674,594.05	24,579.95	35,035.24
2120 -- CSA 3 Unincorp Goleta Valley	1,242,017.00	1,242,016.62	-0.38	1,242,017.00	1,242,017.00	0.00	-0.38
2130 -- CSA 4	44,842.00	43,697.65	-1,144.35	44,842.00	43,928.19	913.81	-230.54
2140 -- CSA 5	106,767.00	109,316.56	2,549.56	106,767.00	102,306.04	4,460.96	7,010.52
2170 -- CSA 11 Carp Valley/Summerland	55,487.00	55,088.70	-398.30	55,487.00	55,088.00	399.00	0.70
2185 -- CSA 12 Mission Cyn Swr Svc Chg	717,615.00	718,768.48	1,153.48	717,615.00	718,768.46	-1,153.46	0.02
2220 -- CSA 31 Isla Vista	312,307.00	312,368.00	61.00	312,307.00	312,368.27	-61.27	-0.27

# Financial Summary

## Attachment B

As of: 12/31/2014 (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
2242 -- CSA 41 Rancho SantaRita-Rd Mtc	110,500.00	110,402.50	-97.50	110,500.00	110,402.00	98.00	0.50
2270 -- Orcutt CFD	256,300.00	256,336.96	36.96	256,300.00	254,949.75	1,350.25	1,387.21
2271 -- Providence Landing CFD	202,371.00	201,682.82	-688.18	202,371.00	195,400.00	6,971.00	6,282.82
2280 -- Fire Protection Dist	63,830,337.00	64,644,926.11	814,589.11	63,830,337.00	62,832,535.28	997,801.72	1,812,390.83
2400 -- Flood Ctrl/Wtr Cons Dst Mt	8,058,255.00	7,343,830.48	-714,424.52	8,058,255.00	7,343,830.68	714,424.32	-0.20
2420 -- SBFC Orcutt Area Drainage	14,400.00	14,400.80	0.80	14,400.00	14,400.00	0.00	0.80
2430 -- Bradley Flood Zone Number 3	44,500.00	34,065.67	-10,434.33	44,500.00	34,065.27	10,434.73	0.40
2460 -- Guadalupe Flood Zone Number 3	113,000.00	110,816.80	-2,183.20	113,000.00	110,816.65	2,183.35	0.15
2470 -- Lompoc City Flood Zone 2	589,750.00	597,672.23	7,922.23	589,750.00	574,747.61	15,002.39	22,924.62
2480 -- Lompoc Valley Flood Zone 2	322,750.00	321,580.50	-1,169.50	322,750.00	321,580.00	1,170.00	0.50
2500 -- Los Alamos Flood Zone Number 1	183,580.00	156,830.27	-26,749.73	183,580.00	156,830.16	26,749.84	0.11
2510 -- Orcutt Flood Zone Number 3	1,049,400.00	939,407.09	-109,992.91	1,049,400.00	939,406.29	109,993.71	0.80
2560 -- SM Flood Zone 3	1,510,900.00	1,289,452.10	-221,447.90	1,510,900.00	1,289,451.96	221,448.04	0.14
2570 -- SM River Levee Maint Zone	541,790.00	463,143.82	-78,646.18	541,790.00	463,143.75	78,646.25	0.07
2590 -- Santa Ynez Flood Zone Number 1	413,500.00	368,191.11	-45,308.89	413,500.00	368,190.17	45,309.83	0.94
2610 -- So Coast Flood Zone 2	20,343,550.00	19,962,126.90	-381,423.10	20,343,550.00	19,962,126.12	381,423.88	0.78
2670 -- North County Lighting Dist	440,131.00	440,131.21	0.21	440,131.00	440,131.00	0.00	0.21
2700 -- Mission Lighting District	9,848.00	9,847.56	-0.44	9,848.00	9,848.00	0.00	-0.44
2870 -- Laguna Co Sanitation-General	13,235,635.00	13,077,637.28	-157,997.72	13,235,635.00	13,077,637.32	157,997.68	-0.04
3000 -- Sandyland Seawall Maint Dist	5,125.00	3,991.56	-1,133.44	5,125.00	3,991.32	1,133.68	0.24
3050 -- Water Agency	8,286,075.00	8,129,808.42	-156,266.58	8,286,075.00	8,129,708.68	156,366.32	99.74
3060 -- Water Agency Special	1,004,527.00	896,274.34	-108,252.66	1,004,527.00	896,275.31	108,251.69	-0.97
3122 -- Low/Mod Inc Housing Asset Fund	147,225.00	136,461.40	-10,763.60	147,225.00	130,158.50	17,066.50	6,302.90
Total Report	718,022,932.00	694,029,961.32	-23,992,970.68	718,022,932.00	691,463,139.47	26,559,792.53	2,566,821.85