Debt Service

Public Defender Remodel

Santa Maria Court

Betteravia Admin Lobby

Calle Real Solar Project
**DEPARTMENT DESCRIPTION**

Debt Service payments, both principal and interest, which are budgeted in various departments for Certificates of Participation (COPs) and other authorized long-term debt instruments, are consolidated here for oversight and payment by the Treasurer-Tax Collector-Public Administrator Department. Internal Service Funds and Enterprise Funds are separate accounting entities that budget their debt directly in their own funds. The Debt Service budget also includes short-term Tax and Revenue Anticipation Notes (TRAN) debt payments.

**RECOMMENDED SOURCES & USES OF FUNDS**

<table>
<thead>
<tr>
<th>Source of Funds - $5,848,700</th>
<th>Use of Funds - $5,848,700</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Other Financing Sources</strong></td>
<td><strong>Other Financing Uses</strong></td>
</tr>
<tr>
<td>$4,435,500</td>
<td>$4,027,100</td>
</tr>
<tr>
<td>76%</td>
<td>69%</td>
</tr>
<tr>
<td><strong>Intergovernmental Revenue</strong></td>
<td><strong>Long Term Debt</strong></td>
</tr>
<tr>
<td>$1,383,200</td>
<td>$1,792,300</td>
</tr>
<tr>
<td>24%</td>
<td>31%</td>
</tr>
<tr>
<td><strong>Use of Money and Property</strong></td>
<td><strong>Increases to Fund Balances</strong></td>
</tr>
<tr>
<td>$30,000</td>
<td>$29,300</td>
</tr>
<tr>
<td>1%</td>
<td>1%</td>
</tr>
</tbody>
</table>
## Debt Service Department

### Budget Overview

<table>
<thead>
<tr>
<th>Staffing Detail By Budget Program</th>
<th>2016-17 Actual</th>
<th>2017-18 Adopted</th>
<th>2017-18 Estimated Actual</th>
<th>2018-19 Recommended</th>
<th>Change From FY17-18 Ado to FY18-19 Rec</th>
</tr>
</thead>
</table>

#### Budget By Budget Program

<table>
<thead>
<tr>
<th></th>
<th>2016-17</th>
<th>2017-18</th>
<th>2017-18 Estimated</th>
<th>2018-19 Recommended</th>
<th>Change From FY17-18 Ado to FY18-19 Rec</th>
</tr>
</thead>
<tbody>
<tr>
<td>Long Term Debt</td>
<td>$2,008,470</td>
<td>$1,902,646</td>
<td>$1,906,500</td>
<td>$1,792,300</td>
<td>$(110,346)</td>
</tr>
<tr>
<td>Total</td>
<td>$2,008,470</td>
<td>$1,902,646</td>
<td>$1,906,500</td>
<td>$1,792,300</td>
<td>$(110,346)</td>
</tr>
</tbody>
</table>

#### Budget By Categories of Expenditures

<table>
<thead>
<tr>
<th>Expenditures</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2017-18 Estimated</th>
<th>2018-19 Recommended</th>
<th>Change From FY17-18 Ado to FY18-19 Rec</th>
</tr>
</thead>
<tbody>
<tr>
<td>Services and Supplies</td>
<td>$6,752</td>
<td>$13,888</td>
<td>$15,200</td>
<td>$15,200</td>
<td>$1,312</td>
</tr>
<tr>
<td>Other Charges</td>
<td>$2,001,718</td>
<td>$1,888,758</td>
<td>$1,891,300</td>
<td>$1,777,100</td>
<td>$(111,658)</td>
</tr>
<tr>
<td>Total Operating Expenditures</td>
<td>$2,008,470</td>
<td>$1,902,646</td>
<td>$1,906,500</td>
<td>$1,792,300</td>
<td>$(110,346)</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>$3,871,703</td>
<td>$3,949,327</td>
<td>$3,950,400</td>
<td>$4,027,100</td>
<td>77,773</td>
</tr>
<tr>
<td>Increases to Fund Balances</td>
<td>-</td>
<td>29,250</td>
<td>29,300</td>
<td>29,300</td>
<td>50</td>
</tr>
<tr>
<td>Total</td>
<td>$5,880,174</td>
<td>$5,881,223</td>
<td>$5,886,200</td>
<td>$5,848,700</td>
<td>$(32,523)</td>
</tr>
</tbody>
</table>

#### Budget By Categories of Revenues

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2016-17</th>
<th>2017-18</th>
<th>2017-18 Estimated</th>
<th>2018-19 Recommended</th>
<th>Change From FY17-18 Ado to FY18-19 Rec</th>
</tr>
</thead>
<tbody>
<tr>
<td>Use of Money and Property</td>
<td>$2,559</td>
<td>$30,000</td>
<td>$30,000</td>
<td>$30,000</td>
<td>-</td>
</tr>
<tr>
<td>Intergovernmental Revenue</td>
<td>$1,383,451</td>
<td>$1,381,887</td>
<td>$1,382,100</td>
<td>$1,383,200</td>
<td>$1,313</td>
</tr>
<tr>
<td>Total Operating Revenues</td>
<td>$1,386,010</td>
<td>$1,411,887</td>
<td>$1,412,100</td>
<td>$1,413,200</td>
<td>$1,315</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>$4,485,955</td>
<td>$4,469,336</td>
<td>$4,474,100</td>
<td>$4,435,500</td>
<td>$(33,836)</td>
</tr>
<tr>
<td>Decreases to Fund Balances</td>
<td>$8,209</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>$5,880,174</td>
<td>$5,881,223</td>
<td>$5,886,200</td>
<td>$5,848,700</td>
<td>$(32,523)</td>
</tr>
</tbody>
</table>

General Government & Support Services  D-451
Debt Service Department

**CHANGES & OPERATIONAL IMPACT: 2017-18 ADOPTED TO 2018-19 RECOMMENDED**

**Staffing**
- This department is administered by the Treasurer-Tax Collector-Public Administrator.

**Expenditures**
- Net operating expenditure decrease of $110,000 which primarily consists of:
  - -$111,000 decrease in annual interest payments on long term debt.
- Net non-operating expenditure increase of $78,000 which primarily consists of:
  - +$78,000 increase in annual principal payments on long term debt.

These changes result in recommended operating expenditures of $1,792,300, non-operating expenditures of $4,056,400, for total expenditures of $5,848,700. Non-operating expenditures primarily include long-term debt principal repayment.

**Revenues**
- Net operating revenue decrease of $1,000 which primarily consists of:
  - -$1,000 decreased in transfers from other departments for debt service payments, as annual debt payment amounts decline.
- Net non-operating revenue decrease of $34,000 which primarily consists of:
  - -$34,000 reflects decreased transfers from other departments for debt service payments, as annual debt payment amounts decline.

These changes result in recommended operating revenues of $1,413,200, non-operating revenues of $4,435,500, resulting in total revenues of $5,848,700. Non-operating revenues primarily include transfers from General Fund departments and Special Revenue funds for debt service obligations.
The table on the following page, “Long-term Debt Payment Schedule by Project/Fund” provides detail of principal and interest payments by project. Information shown includes the beginning “Total Debt Service” due, scheduled “Payments FY 18-19” and the “Remaining Debt Service” balance. A reconciliation of this detail Long-term Debt schedule (line “Subtotal General and Operating Funds”) to the Budget Overview schedule (line “Total Expenditures”) is provided below.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Debt Service Expenditures</td>
<td>$5,848,700</td>
</tr>
<tr>
<td>Less LTD Cost &amp; Fees</td>
<td>(15,200)</td>
</tr>
<tr>
<td>Less ADMHS and CRA Leases</td>
<td>(407,000)</td>
</tr>
<tr>
<td>Less Increase to Fund Balance</td>
<td>(29,300)</td>
</tr>
<tr>
<td>Adjustment for Rounding</td>
<td>(2,783)</td>
</tr>
</tbody>
</table>
### SANTA BARBARA COUNTY
### Long-term Debt Payment Schedule by Project/Fund
### June 30, 2019

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>FUND</th>
<th>DEPT</th>
<th>TOTAL DEBT SERVICE</th>
<th>RESERVE &amp; SUBSIDY</th>
<th>NET RENTAL PAYMENTS</th>
<th>PAYMENTS FY 18-19</th>
<th>REMAINING DEBT SERVICE</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GENERAL AND OPERATING FUNDS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2008 COP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>REDEVELOPMENT AGENCY</td>
<td>3120</td>
<td>725</td>
<td>$15,073,644</td>
<td>$1,530,466</td>
<td>$13,843,184</td>
<td>$1,378,323</td>
<td>$12,283,281</td>
</tr>
<tr>
<td>2010 COP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PUBLIC DEFENDER REMODEL</td>
<td>0001</td>
<td>980</td>
<td>11,953,440</td>
<td>2,398,106</td>
<td>9,555,334</td>
<td>453,327</td>
<td>8,532,117</td>
</tr>
<tr>
<td>BETTERAV A ADMINISTRATION</td>
<td>0001</td>
<td>980</td>
<td>4,294,881</td>
<td>1,040,633</td>
<td>3,254,278</td>
<td>167,758</td>
<td>3,086,500</td>
</tr>
<tr>
<td>EMERGENCY OPERATIONS CENTER</td>
<td>0001</td>
<td>980</td>
<td>11,729,862</td>
<td>2,344,176</td>
<td>9,385,687</td>
<td>445,127</td>
<td>8,241,560</td>
</tr>
<tr>
<td><strong>SUBTOTAL</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>27,608,388</td>
<td>6,965,208</td>
<td>20,643,176</td>
<td>1,946,272</td>
<td>19,966,281</td>
</tr>
<tr>
<td>2011 PP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CASA NUEVA - GENERAL SERVICES</td>
<td>0001</td>
<td>980</td>
<td>1,012,730</td>
<td>0</td>
<td>1,012,730</td>
<td>337,723</td>
<td>675,007</td>
</tr>
<tr>
<td>CASA NUEVA - SOCIAL SERVICES</td>
<td>0001</td>
<td>980</td>
<td>416,643</td>
<td>0</td>
<td>416,643</td>
<td>136,548</td>
<td>273,663</td>
</tr>
<tr>
<td>CHILDREN'S SERVICES BLDG - MENTAL HEALTH</td>
<td>0044</td>
<td>041</td>
<td>475,169</td>
<td>0</td>
<td>475,169</td>
<td>150,306</td>
<td>316,863</td>
</tr>
<tr>
<td>JUVENILE HALL</td>
<td>0070</td>
<td>980</td>
<td>1,213,648</td>
<td>0</td>
<td>1,213,648</td>
<td>405,037</td>
<td>808,611</td>
</tr>
<tr>
<td>JUVENILE COURT - EXPANSION</td>
<td>0071</td>
<td>980</td>
<td>356,874</td>
<td>0</td>
<td>356,874</td>
<td>118,757</td>
<td>237,117</td>
</tr>
<tr>
<td>JUVENILE COURT - ATTORNEYS</td>
<td>0071</td>
<td>980</td>
<td>551,174</td>
<td>0</td>
<td>551,174</td>
<td>86,957</td>
<td>174,193</td>
</tr>
<tr>
<td>DISTRICT ATTORNEY</td>
<td>0070</td>
<td>980</td>
<td>1,029,269</td>
<td>0</td>
<td>1,029,269</td>
<td>510,147</td>
<td>519,122</td>
</tr>
<tr>
<td>SHERIFF - HVAC</td>
<td>0070</td>
<td>980</td>
<td>49,995</td>
<td>0</td>
<td>49,995</td>
<td>16,713</td>
<td>33,282</td>
</tr>
<tr>
<td>SB17-2 - COURTHOUSE CONSTRUCTION</td>
<td>0071</td>
<td>980</td>
<td>204,189</td>
<td>0</td>
<td>204,189</td>
<td>100,214</td>
<td>104,015</td>
</tr>
<tr>
<td><strong>SUBTOTAL</strong></td>
<td></td>
<td></td>
<td>5,613,182</td>
<td>0</td>
<td>5,613,182</td>
<td>1,970,232</td>
<td>5,242,443</td>
</tr>
<tr>
<td>2014 PP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LOMPOC SUBSTATION - FIRE</td>
<td>0001</td>
<td>031</td>
<td>1,449,442</td>
<td>0</td>
<td>1,449,442</td>
<td>240,989</td>
<td>1,208,453</td>
</tr>
<tr>
<td>LOMPOC SUBSTATION - SHERIFF</td>
<td>0001</td>
<td>032</td>
<td>899,735</td>
<td>0</td>
<td>899,735</td>
<td>149,223</td>
<td>750,512</td>
</tr>
<tr>
<td>ISLA Vista Foot Patrol - SHERIFF</td>
<td>0001</td>
<td>030</td>
<td>1,664,169</td>
<td>0</td>
<td>1,664,169</td>
<td>315,542</td>
<td>1,348,627</td>
</tr>
<tr>
<td>TECHNICAL BUILDING - SHERIFF</td>
<td>0001</td>
<td>032</td>
<td>1,694,186</td>
<td>0</td>
<td>1,694,186</td>
<td>291,232</td>
<td>1,402,954</td>
</tr>
<tr>
<td>CHILDREN'S SERVICES BLDG - MENTAL HEALTH</td>
<td>0044</td>
<td>043</td>
<td>654,979</td>
<td>0</td>
<td>654,979</td>
<td>105,097</td>
<td>549,882</td>
</tr>
<tr>
<td><strong>SUBTOTAL GENERAL AND OPERATING FUNDS</strong></td>
<td></td>
<td></td>
<td>6,658,049</td>
<td>0</td>
<td>6,658,049</td>
<td>1,966,083</td>
<td>5,864,965</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUBTOTAL GENERAL AND OPERATING FUNDS</td>
<td>55,714,582</td>
<td>8,391,365</td>
<td>46,323,217</td>
<td>5,394,417</td>
<td>41,029,720</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2008 COP ENTERPRISE FUND</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAJUJAS LANDFILL LINER</td>
<td>1936</td>
<td>054</td>
<td>2,457,865</td>
<td>555,363</td>
<td>2,913,228</td>
<td>570,968</td>
<td>2,342,272</td>
</tr>
<tr>
<td>2010 COP ENTERPRISE FUND</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TAJUJAS LANDFILL LINER</td>
<td>1936</td>
<td>054</td>
<td>742,030</td>
<td>231,188</td>
<td>510,842</td>
<td>371,360</td>
<td>138,482</td>
</tr>
<tr>
<td>2011 PP ENTERPRISE FUND</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LAGUNA SANITATION SOLAR PROJECT</td>
<td>2876</td>
<td>054</td>
<td>2,906,859</td>
<td>356,896</td>
<td>2,549,964</td>
<td>395,888</td>
<td>2,153,476</td>
</tr>
<tr>
<td>2011 PP INTERNAL SERVICE FUND</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CALLE REAL SOLAR PROJECT</td>
<td>1926</td>
<td>093</td>
<td>3,827,269</td>
<td>459,708</td>
<td>3,367,560</td>
<td>470,023</td>
<td>2,897,537</td>
</tr>
<tr>
<td><strong>TOTAL COP DEBT</strong></td>
<td></td>
<td></td>
<td>$66,156,882</td>
<td>$10,004,820</td>
<td>$56,152,662</td>
<td>$7,211,560</td>
<td>$48,940,934</td>
</tr>
</tbody>
</table>