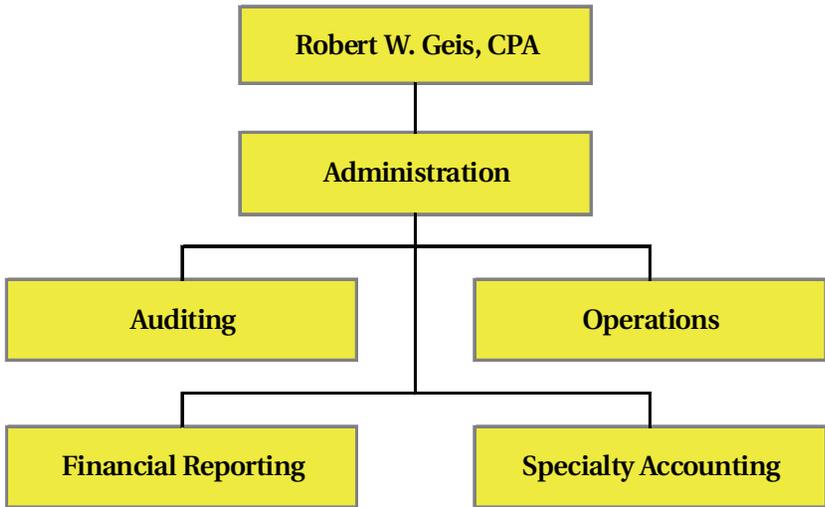
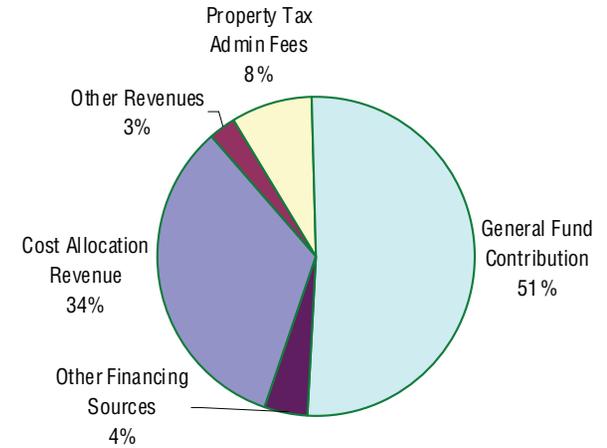


# AUDITOR-CONTROLLER

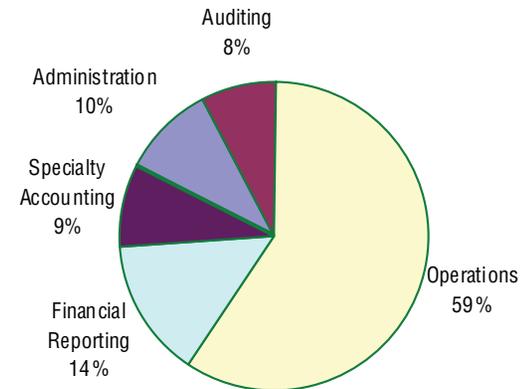
Budget & Positions (FTEs)	
Operating \$	5,243,819
Capital	10,000
Positions	52.3 FTEs



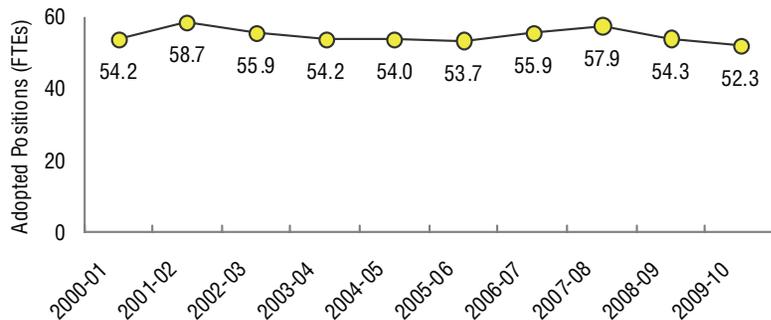
## SOURCE OF FUNDS



## USE OF FUNDS



## STAFFING TREND



**AUDITOR-CONTROLLER**  
**Department Summary**

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Administration	\$ 751,652	\$ 691,324	\$ 718,277	\$ 753,398
Auditing	622,775	947,860	538,078	636,207
Operations	4,129,295	4,243,700	4,232,855	4,639,814
Financial Reporting	919,935	1,110,362	1,124,501	1,137,390
Specialty Accounting	563,436	654,003	580,103	679,019
Operating Sub-Total	6,987,093	7,647,249	7,193,814	7,845,828
Less: Intra-County Revenues	(2,353,247)	(2,224,378)	(2,346,954)	(2,602,009)
Operating Total	4,633,846	5,422,871	4,846,860	5,243,819
<i>Non-Operating Expenditures</i>				
Capital Assets	--	10,000	10,000	10,000
Expenditure Total	4,633,846	5,432,871	4,856,860	5,253,819
<i>Other Financing Uses</i>				
Operating Transfers	5,076	5,326	5,326	5,327
Designated for Future Uses	100,000	--	--	--
Department Total	\$ 4,738,922	\$ 5,438,197	\$ 4,862,186	\$ 5,259,146
<b>Character of Expenditures</b>				
<i>Operating Expenditures</i>				
Regular Salaries	\$ 4,445,650	\$ 4,814,646	\$ 4,454,581	\$ 4,876,877
Overtime	6,262	--	7,000	7,000
Extra Help	126,126	100,277	150,001	150,000
Benefits	1,455,637	1,831,477	1,633,563	1,886,600
Salaries & Benefits Sub-Total	6,033,675	6,746,400	6,245,145	6,920,477
Services & Supplies	953,418	900,849	948,669	925,351
Operating Sub-Total	6,987,093	7,647,249	7,193,814	7,845,828
Less: Intra-County Revenues	(2,353,247)	(2,224,378)	(2,346,954)	(2,602,009)
Operating Total	4,633,846	5,422,871	4,846,860	5,243,819
<i>Non-Operating Expenditures</i>				
Capital Assets	--	10,000	10,000	10,000
Expenditure Total	\$ 4,633,846	\$ 5,432,871	\$ 4,856,860	\$ 5,253,819

Note: Presentation of the individual program amounts for fiscal years 2007-08 and 2008-09 have been adjusted to provide a consistent level of detail with the fiscal year 2009-10 budget, however, the totals for 2007-08 and 2008-09 have not been changed.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Source of Funds Summary</b>				
<i>Departmental Revenues</i>				
Cost Allocation Revenue	\$ 2,276,556	\$ 2,263,868	\$ 2,263,868	\$ 2,653,100
Property Tax Admin Fees	599,977	583,000	681,180	653,000
Other Charges for Services	195,782	126,896	311,086	203,705
Miscellaneous Revenue	56,609	8,000	70,000	12,000
Revenue Sub-Total	3,128,924	2,981,764	3,326,134	3,521,805
Less: Intra-County Revenues	(2,353,247)	(2,224,378)	(2,346,954)	(2,602,009)
Revenue Total	775,677	757,386	979,180	919,796
<i>General Fund Contribution</i>	3,942,290	4,351,144	3,883,006	4,006,100
<i>Other Financing Sources</i>				
Operating Transfers	20,955	--	--	--
Use of Prior Fund Balances	--	329,667	--	333,250
Department Total	\$ 4,738,922	\$ 5,438,197	\$ 4,862,186	\$ 5,259,146

	Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>Position Summary</b>								
<i>Permanent</i>								
Administration	4.0	2.9	3.0	2.9	3.0	2.9	4.0	3.2
Auditing	11.0	5.9	7.0	7.6	7.0	5.0	7.0	5.1
Operations	35.1	31.3	33.3	30.4	33.3	30.8	35.3	30.9
Financial Reporting	5.8	7.0	10.0	7.7	10.0	7.6	7.0	7.7
Specialty Accounting	3.0	4.8	6.0	5.6	6.0	5.6	6.0	5.4
Total Permanent	58.9	51.9	59.3	54.3	59.3	52.0	59.3	52.3
<i>Non-Permanent</i>								
Extra Help	--	3.4	--	--	--	3.5	--	--
Total Positions	58.9	55.3	59.3	54.3	59.3	55.5	59.3	52.3

Note: FTE and position totals may not sum correctly due to rounding.

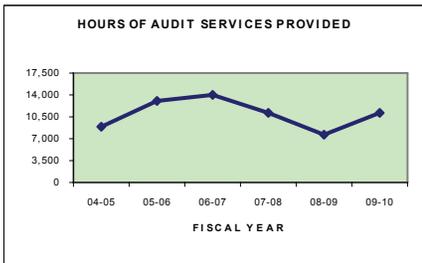
## MISSION STATEMENT

The mission of the Auditor-Controller Department is to ensure the County's financial integrity and promote efficient, effective and accountable government.

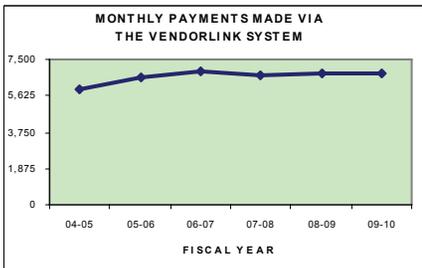
## Budget Organization

The divisions of the Auditor-Controller's department are Administration, Auditing, Operations, Financial Reporting and Specialty Accounting Services; within the Operations division is a project-oriented technical team that designs and maintains the County's financial systems. The Auditor-Controller has a staff of 52 employees with centralized operations in Santa Barbara and a satellite office in Santa Maria.

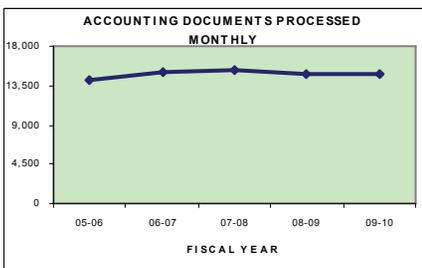
## Activity Indicators



The number of audit hours demonstrates Internal Audit services provided over the fiscal year. Based on year to date figures, audit hours are expected to decrease in FY 2008-09 due to low staffing levels. Audit hours are expected to increase in FY 2009-10 as staffing vacancies are filled.



The number of direct deposit (VendorLink) payments as a percentage of all payment items has increased due to efforts to convert vendors. A drop in FY 2007-08 due to the transition from the County's to the State's accounts payable system for the Superior Courts has reversed for FY 2008-09. Direct deposits are projected to continue increasing for FY 2009-10.



Over the years there has been a slight increase in the number of accounting documents processed through Operations. Based on year to date figures for FY 2008-09, we expect to continue to process an average number of documents.

## AUDITOR-CONTROLLER

### Department Summary (cont'd)

#### Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased by \$453,000 to \$7,194,000 from the Fiscal Year 2008-09 Adopted Budget of \$7,647,000. This 6% decrease is the result of:

- -\$501,000 - decrease in projected staffing cost due to vacant positions within the Auditing and Operations Divisions as well as savings related to the mandatory furlough;
- +\$48,000 - increase in various service and supply accounts mainly in professional services for FIN Infrastructure, Property Tax Project, and Payroll Systems Project .

The Fiscal Year 2008-09 Estimated Actual operating revenues increased by \$344,000 to \$3,326,000 from the Fiscal Year 2008-09 Adopted Budget of \$2,982,000. This 11.5% increase is a result of:

- +\$184,000 - increase in other charges for services, primarily due to \$112,000 in revenue related to the added accounting services provided for the Redevelopment Agency (RDA) and an increase in disaster accounting fees, reimbursed via Federal and State funding, of approximately \$75,000 due to the recent fires;
- +\$98,000 - increase in property tax administration fees based on higher costs to provide the service;
- +\$62,000 - increase in miscellaneous revenue, primarily due to one-time 2006 forfeited flexible spending contributions of \$61,000.

#### Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase by \$652,000 to \$7,846,000 from the Fiscal Year 2008-09 Estimated Actuals of \$7,194,000. This 9% increase is the result of:

- +\$676,000 - increase in salaries and benefits due to anticipated retirement contribution increases, step increases, cost-of-living adjustments, lack of furlough savings and filling vacant positions offset by employee retirements;
- -\$24,000 - decrease in various services and supplies.

The Fiscal Year 2009-10 Recommended Budget operating revenues will increase by \$196,000 to \$3,522,000 from the Fiscal Year 2008-09 Estimated Actuals of \$3,326,000. This 6% increase is mainly the result of:

- +\$389,000 - increase in revenues received through cost allocation;
- -\$107,000 - decrease in other charges for services primarily due to a decrease in anticipated disaster accounting fees;
- -\$58,000 - decrease in miscellaneous revenue related to not expecting to receive flexible spending forfeitures due to uncertainty surrounding the revenue;
- -\$28,000 - decrease in property tax admin fees.

## AUDITOR-CONTROLLER

### Department Summary (cont'd)

#### Departmental Priorities and Their Alignment With County Goals

The County Auditor-Controller's strategic actions align primarily with the following adopted Strategic Goals and Principles:

**Goal 1: Efficient and Responsive Government: An Efficient, Professionally Managed Government Able to Anticipate and Effectively Respond to the Needs of the Community;** and

**Goal 5: Citizen Involvement: A County Government that is Accessible, Open, and Citizen-Friendly.**

Each division provides certain core services reflected in the performance measures. The Auditor-Controller's management strategy includes projects that improve service delivery and are linked to the goals stated above. This is achieved by focusing on two areas, (1) using technology to improve work processes and to make information more available to the community; and (2) by enhancing the financial accountability and integrity of County government. The projects generally span multiple years and are discussed below:

- Financial Information System Expansion Project – Update the Financial Information Network (FIN) posting and editing engine with new technology to enable online processing and implement departmental self-service claim payments. The Phase I programming of the posting and editing engine was completed in January 2005.

Current Year (FY 08-09) Accomplishments:

- The Report development phase of the project has been completed and rolled out for Countywide use. All Departments have access to FIN Web reports and use the reporting capabilities on a daily basis. Significant progress has been made in the development of transaction processing capabilities. Four pilot departments are using a BETA version, which the department is currently revising before deployment countywide.

Proposed Strategic Action:

- The team plans to deploy a completed user interface, including a search feature and the capability to attach supporting documentation for transactions, during early FY 2009-10. The initial deployment will include the capability to process the County's most common transactions online. For the remainder of FY 2009-10, the team plans to enhance the reporting capabilities and move towards 100% online transaction processing.
- Property Tax Process Improvement Project – Implement new tax distribution tools and applications and replace the Auditor mainframe applications that include complex tax bill calculations. The new system will integrate the new Assessor's Parcel System and the new Treasurer's tax collection system, resulting in considerable cost savings to the County.

Current Year (FY 08-09) Accomplishments:

- As a result of the lack of sufficient dedicated resources necessary to continue in-house development, the executive team for the three affected departments (Auditor, Treasurer & Assessor) decided to regroup and evaluate other options. Evaluation of the various options, including a vendor not previously considered, mainframe hosting environ-

ments, and conversion of the existing mainframe to a PC environment is underway. The Auditor-Controller has continued to work on an internal project to analyze its portion of the system and document requirements.

- Proposed Strategic Action – The internal team will continue its analysis, and depending on the recommendation from the aforementioned larger evaluation, will likely still do some in-house development to handle its portion of the system.
- Payroll Project – Maintain and enhance the County's internally developed payroll system. This includes the core applications and two subsidiary web-based applications: one to enable employees to access their own payroll information and another for departmental payroll staff to access their departmental information. Both of these applications are heavily used by County employees; over 4,000 employees access them regularly.

Current Year (FY 08-09) Accomplishments:

- Implemented the payroll processes for the Mandatory Furlough program. Successfully created online access to employee furlough balances and designed reports for management to monitor estimated salary savings and outstanding furlough balances. The payroll division also developed a subsidiary database to track and report election worker wages to meet mandated compliance requirements.

Proposed Strategic Action:

- Continue to automate payroll processes by utilizing data base management and development of enhancements to existing automated systems. Continue to maintain integrity of payroll system data with consideration of new system interfaces.
- Computer Infrastructure Project – Develop computer server infrastructure to provide a high level of computing redundancy in Santa Barbara and Santa Maria by constantly backing up applications, files and databases needed for business continuity.

Current Year (FY 08-09) Accomplishments:

- About 75% of servers have been migrated to the new virtual infrastructure; this includes SQL servers, web servers, terminal servers, and file servers. Several servers have also been combined or decommissioned to reduce maintenance overhead costs.

Proposed Strategic Action:

- In FY 2009-10, the team plans to continue migrating any remaining servers onto the new server infrastructure. Hardware that becomes available as a result of this project will be redirected as new disaster recovery and backup servers.
- Internal Audit Division – Increase presence throughout the County government by providing management and operational reviews. Reduce audit hours spent on mandated audits.

Current Year (FY 08-09) Accomplishments:

- Internal Audit increased its presence throughout the County over the fiscal year by assisting Alcohol, Drug & Mental Health Services (ADMHS) in improving its contract management process, evaluating estimated liabilities and identifying potential receivables. The County's Fiscal Year 2007-08 Single Audit was completed before the March 31<sup>st</sup> deadline for the second consecutive year. During the fiscal year, Internal Audit

**AUDITOR-CONTROLLER**  
**Department Summary (cont'd)**

Division also completed an internal control review of the Workers' Compensation disbursement process. In addition, hours spent on mandated audits were reduced. Further reductions are anticipated over the next fiscal year due to the implementation of a paperless workpaper system.

Proposed Strategic Action:

- Continue to provide timely audit services, including management and operational reviews, based on a Countywide risk assessment. Facilitate a structure to assess, communicate, and follow-up on Countywide risks. Continue to reduce hours spent on mandated audits.
- Earned the Government Finance Officers' Association (GFOA) Award for Excellence in Financial Reporting for the County's Comprehensive Annual Financial Report (CAFR), for the eighteenth consecutive year and the GFOA Award for Outstanding Achievement for the County's Annual Financial Highlights publication, for the twelfth consecutive year.
- To keep the public informed on matters concerning public finances, the department has published and distributed concise, reader-friendly publications on numerous financial topics:

- Financial Highlights
- Annual Retail Sales & Use Tax Report
- Annual Transient Occupancy Tax Report
- Property Tax Highlights

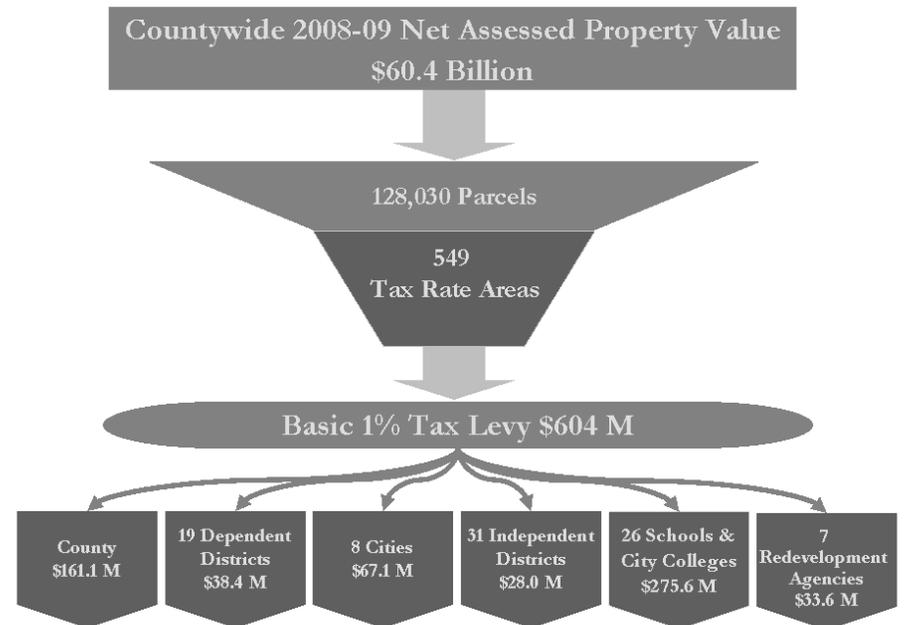
These reports are available on our website: [www.countyofsb.org/auditor](http://www.countyofsb.org/auditor).

Due to constraints of the FY 09-10 Budget, the Auditor-Controller implemented service level reductions for the second consecutive year. This year, the department reduced FTE funding by another 2 FTEs following a loss of 4 FTEs in the prior year. The department has 60 legal positions and had funding for 58 FTEs in FY 07-08. This 10% drop in FTE funding over the last two years will not be viable for the long-term efficiency and effectiveness of the office and will impact the department's ability to meet the County priorities. Fewer people mean more risk for errors and potential liabilities. The Auditor-Controller believes the optimal level of staffing needed to maximize operations of the department is 60 FTEs. This past year, the office had four retirements and an additional loss of three senior staff members. Due to these retirements, the department currently operates with no permanent administrative staff. The department is currently staffed at 47 FTEs, which is the lowest level for the Auditor's Office since the 1960's.

This staffing level affects the department in two main areas, the ability to run an effective internal audit unit and the maintenance and development of Countywide financial applications. This increases the risk that the County will make financial errors that will go undetected throughout the County and within Auditor-Controller functions such as payroll and property tax allocations. For example, the department may not be as active in actions that prevent or avoid situations like the complex ADMHS and MISC/CEC repayments to federal and state agencies. System development

efficiencies are also not maximized in order to avoid increases in costs across the organization. Systems should constantly be upgraded, internal controls monitored and technology should be leveraged for efficiency improvements.

In spite of these cuts, the Auditor plans to roll out a new FIN application to process 120,000 manual claims in an automated work flow environment. This paperless system should contribute to significant efficiencies throughout the County and independent special districts that the Auditor services. The department plans to complete the integration of the new Human Resource application to payroll. The department recommends an upgrade to the property tax system exiting the aging mainframe computer environment. The Auditor-Controller's Office would also like to complete its assistance to ADMHS management to improve their internal controls and stabilize the Medicare/Medi-Cal revenue streams and reimbursement systems supporting their programs.



**AUDITOR-CONTROLLER**  
Administration

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Office of the Auditor Controller	\$ 357,543	\$ 274,799	\$ 334,838	\$ 317,405
Administrative Support	394,109	416,525	383,439	435,993
Operating Total	751,652	691,324	718,277	753,398
<i>Non-Operating Expenditures</i>				
Capital Assets	--	10,000	10,000	10,000
Expenditure Total	751,652	701,324	728,277	763,398
<i>Other Financing Uses</i>				
Operating Transfers	5,076	5,326	5,326	5,327
Division Total	\$ 756,728	\$ 706,650	\$ 733,603	\$ 768,725
<b>Character of Expenditures</b>				
<i>Operating Expenditures</i>				
Regular Salaries	371,884	348,597	343,084	367,621
Overtime	2,152	--	2,015	2,015
Extra Help	8,269	104	9,833	9,833
Benefits	166,855	172,180	160,350	175,487
Salaries & Benefits Sub-Total	549,160	520,881	515,282	554,956
Services & Supplies	202,492	170,443	202,995	198,442
Operating Total	751,652	691,324	718,277	753,398
<i>Non-Operating Expenditures</i>				
Capital Assets	--	10,000	10,000	10,000
Expenditure Total	\$ 751,652	\$ 701,324	\$ 728,277	\$ 763,398
<b>Source of Funds Summary</b>				
<i>Departmental Revenues</i>				
Miscellaneous Revenue	\$ 33,539	\$ --	\$ 42,658	\$ 7,313
Revenue Total	33,539	--	42,658	7,313
<i>General Fund Contribution</i>				
Division Total	723,189	706,650	690,945	761,412
	\$ 756,728	\$ 706,650	\$ 733,603	\$ 768,725

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>Position Summary</b>							
<i>Permanent</i>							
Office of the Auditor Controller	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Support	3.0	1.9	2.0	1.9	2.0	1.9	2.2
Total Permanent	4.0	2.9	3.0	2.9	3.0	2.9	3.2
<i>Non-Permanent</i>							
Extra Help	--	0.2	--	--	0.7	--	--
Total Positions	4.0	3.1	3.0	2.9	3.0	3.6	3.2

**Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)**

The Fiscal Year 2008-09 Estimated Actual operating expenditures increased by \$27,000 to \$718,000 from the Fiscal Year 2008-09 Adopted Budget of \$691,000. This 4% increase is the result of:

- +\$33,000 - increase in services and supplies costs;
- -\$6,000 - decrease in salary and benefit costs primarily due to furlough savings offset by increases in cost-of-living adjustments and retirement contributions.

**Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)**

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase by \$35,000 to \$753,000 from the Fiscal Year 2008-09 Estimated Actuals of \$718,000. This 5% increase is the result of:

- +\$41,000 - increase in projected salary and benefit costs due primarily to the anticipated hiring of a Financial Office Professional Expert coupled with the retirement of a Financial Office Professional III as well as a lack of furlough savings;
- -\$6,000 - decrease in utilities costs and various office expenses.

**SERVICE DESCRIPTION**

Advise the Board of Supervisors and County management regarding financial matters. Provide leadership and direction to the department. Provide department employees with support, training, tools and facilities.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Recurring Performance Measures</b>				
<b>Office of the Auditor Controller</b>				
Review and update the 5 technical disaster recovery plans for all critical systems once per year.	100%	100%	100%	100%
Complete 80% of Computer Service Requests (CSRs) within the fiscal year they were requested.	94%	80%	86%	80%
As an efficient and responsive government, the County will maintain a productive workforce through a countywide Lost Time Rate of 5.0% or less.	3.9% 4,115 105,224	4.2% 4,306 102,560	4.6% 4,902 105,680	5.0% 5,284 105,680
As an efficient and responsive government, the County will maintain a quality workforce through completing 95 -100% of departmental Employee Performance Reviews (EPRs) by the Anniversary Due Date.	100% 55 55	100% 55 55	95% 46 48	100% 48 48
Expend 2% of the departmental salaries budget for training purposes	1.8% 82,820 4,650,000	2.0% 95,260 4,763,000	2.1% 95,000 4,479,000	2.0% 97,540 4,877,000
Maintain computer network resources so they are available for 97% of the 2,080 business hours.	99% 2,059 2,080	97% 2,017 2,080	99% 2,059 2,080	97% 2,017 2,080
<b>Administrative Support</b>				
Expend 2% of the departmental salaries budget for technology.	2.0% 92,928 4,650,000	2.0% 95,260 4,763,000	1.2% 51,800 4,479,000	2.0% 97,540 4,877,000

**AUDITOR-CONTROLLER**

**Administration (cont'd)**

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Recurring Performance Measures</b>				
As an efficient and responsive government, the County will maintain a productive workforce through a Countywide Lost Time Rate of 5.9% or less.	3.9% 4,115.0 105,224.0	4.2% 4,306 102,560	4.6% 4,902 105,680	4.6% 4,902 105,680
As an efficient and responsive government, the County will maintain a quality workforce through completing 95 -100% of departmental Employee Performance Reviews (EPRs) by the Anniversary Due Date.	100% 55 55	100% 55 55	95% 46 48	100% 48 48
As an efficient and responsive government, the Auditor-Controller Department will reduce or maintain the number of Workers' Compensation claims filed from the number of claims filed in the prior year.	0	0	0	0
As an efficient and responsive government, the Auditor-Controller Department will reduce or maintain the number of General Liability claims filed from the number of claims filed in the prior year.	0	0	0	0
	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
<b>Position Detail</b>				
<b>Office of the Auditor Controller</b>				
Auditor-Controller	1.0	1.0	1.0	1.0
Sub-Division Total	1.0	1.0	1.0	1.0
<b>Administrative Support</b>				
Assistant Auditor-Controller	1.0	--	--	--
Financial Office Pro	1.0	1.0	1.0	2.0
Accountant-Auditor	--	--	--	1.0
Departmental Assistant	1.0	1.0	1.0	--
Sub-Division Total	3.0	2.0	2.0	3.0
Division Total	4.0	3.0	3.0	4.0

## AUDITOR-CONTROLLER

### Auditing

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Internal Audits	\$ 441,316	\$ 652,491	\$ 400,351	\$ 476,038
External Audits	181,459	295,369	137,727	160,169
Operating Sub-Total	622,775	947,860	538,078	636,207
Less: Intra-County Revenues	(183,041)	(162,763)	(168,464)	(247,040)
Division Total	<u>\$ 439,734</u>	<u>\$ 785,097</u>	<u>\$ 369,614</u>	<u>\$ 389,167</u>

#### Character of Expenditures

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Operating Expenditures</i>				
Regular Salaries	447,239	604,205	377,650	441,378
Overtime	2,575	--	2,411	2,411
Extra Help	781	4,776	928	928
Benefits	150,740	225,863	135,651	167,899
Salaries & Benefits Sub-Total	601,335	834,844	516,640	612,616
Services & Supplies	21,440	113,016	21,438	23,591
Operating Sub-Total	622,775	947,860	538,078	636,207
Less: Intra-County Revenues	(183,041)	(162,763)	(168,464)	(247,040)
Expenditure Total	<u>\$ 439,734</u>	<u>\$ 785,097</u>	<u>\$ 369,614</u>	<u>\$ 389,167</u>

#### Source of Funds Summary

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<i>Departmental Revenues</i>				
Cost Allocation Revenue	\$ 181,300	\$ 164,534	\$ 164,534	\$ 249,480
Other Charges for Services	42,810	36,740	39,930	39,930
Revenue Sub-Total	224,110	201,274	204,464	289,410
Less: Intra-County Revenues	(183,041)	(162,763)	(168,464)	(247,040)
Revenue Total	41,069	38,511	36,000	42,370
<i>General Fund Contribution</i>				
Division Total	<u>\$ 439,734</u>	<u>\$ 785,097</u>	<u>\$ 369,614</u>	<u>\$ 389,167</u>

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
<b>Position Summary</b>								
<i>Permanent</i>								
Internal Audits	6.0	4.1	6.0	4.9	6.0	3.4	7.0	3.5
External Audits	5.0	1.8	1.0	2.8	1.0	1.6	--	1.6
Total Permanent	11.0	5.9	7.0	7.6	7.0	5.0	7.0	5.1
<i>Non-Permanent</i>								
Extra Help	--	--	--	--	--	--	--	--
Total Positions	11.0	5.9	7.0	7.6	7.0	5.0	7.0	5.1

#### Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased by \$410,000 to \$538,000 from the Fiscal Year 2008-09 Adopted Budget of \$948,000 as a result of:

- -\$318,000 - decrease in salaries and benefits primarily as a result of an unfilled Financial Accounting Analyst and an unfilled Accountant-Auditor I as well as savings related to the mandatory furlough. In addition, 1.5 Accountant-Auditor I's transferred to other divisions during the course of the year;
- -\$70,000 - decrease in professional services used;
- -\$15,000 - decrease in transportation and travel due to lower staffing levels;
- -\$7,000 - decrease in various other services and supplies.

#### Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase by \$98,000 to \$636,000 from the Fiscal Year 2008-09 Estimated Actuals of \$538,000. This 18% increase is the result of:

- +\$96,000 – increase in salaries and benefits primarily as the result of the anticipated hiring of an Accountant-Auditor I coupled with the lack of anticipated furlough savings;
- +2,000 - increase in various services and supplies.

**SERVICE DESCRIPTION**

To assist the management of the County and Special Districts in carrying out their responsibilities by providing professional audit services such as: attestation services (financial, grant & compliance audits), internal control reviews, performance reviews (effectiveness/efficiency), fraud/loss investigations, consulting, and special projects.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Recurring Performance Measures</b>				
<b>Internal Audits</b>				
Complete 100% of mandatory audits by legal due date.	100%	100%	100%	100%
Complete 50% of discretionary audits.	70%	50%	75%	50%
Complete 100% of the 10 Special District Audits by the legal due date.	100%	100%	100%	100%
	10	10	10	10
	10	10	10	10
Perform 75% of the audit work as delineated in the 2008-09 Audit Plan.	75%	75%	80%	75%
<b>External Audits</b>				
Provide 200 hours for the Single Audit.	100%	100%	100%	100%
	200	200	200	200
	200	200	200	200

**AUDITOR-CONTROLLER**

**Auditing (cont'd)**

	Actual FY 07-08 <u>Pos.</u>	Adopted FY 08-09 <u>Pos.</u>	Est. Actual FY 08-09 <u>Pos.</u>	Recommended FY 09-10 <u>Pos.</u>
<b>Position Detail</b>				
<b>Internal Audits</b>				
Audit Manager	1.0	1.0	1.0	1.0
Financial Audit Supervisor	1.0	1.0	1.0	1.0
Financial Account Analyst	1.0	1.0	1.0	--
Accountant-Auditor	3.0	3.0	3.0	5.0
Sub-Division Total	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>7.0</u>
<b>External Audits</b>				
Accountant-Auditor	5.0	1.0	1.0	--
Sub-Division Total	<u>5.0</u>	<u>1.0</u>	<u>1.0</u>	<u>--</u>
Division Total	<u>11.0</u>	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>



**AUDITOR-CONTROLLER**

**Operations**

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Financial Accounting	\$ 2,662,603	\$ 2,825,470	\$ 2,773,391	\$ 3,099,676
Payroll	791,104	645,564	731,120	744,712
Customer Support	76,394	76,947	88,013	97,129
Property Tax	599,194	695,719	640,331	698,297
Operating Sub-Total	4,129,295	4,243,700	4,232,855	4,639,814
Less: Intra-County Revenues	(1,564,839)	(1,538,708)	(1,649,212)	(1,783,287)
Division Total	\$ 2,564,456	\$ 2,704,992	\$ 2,583,643	\$ 2,856,527

**Character of Expenditures**

	Actual	Adopted	Est. Actual	Recommended
<i>Operating Expenditures</i>				
Regular Salaries	2,640,593	2,746,559	2,652,823	2,900,630
Overtime	1,042	--	2,112	2,112
Extra Help	103,280	79,237	122,831	122,830
Benefits	820,778	1,016,522	945,872	1,095,592
Salaries & Benefits Sub-Total	3,565,693	3,842,318	3,723,638	4,121,164
Services & Supplies	563,602	401,382	509,217	518,650
Operating Sub-Total	4,129,295	4,243,700	4,232,855	4,639,814
Less: Intra-County Revenues	(1,564,839)	(1,538,708)	(1,649,212)	(1,783,287)
Expenditure Total	\$ 2,564,456	\$ 2,704,992	\$ 2,583,643	\$ 2,856,527

**Source of Funds Summary**

	Actual	Adopted	Est. Actual	Recommended
<i>Departmental Revenues</i>				
Cost Allocation Revenue	\$ 1,489,888	\$ 1,570,056	\$ 1,570,056	\$ 1,820,267
Property Tax Admin Fees	599,977	583,000	681,180	653,000
Other Charges for Services	80,511	85,156	92,840	56,042
Miscellaneous Revenue	13,470	8,000	15,131	2,594
Revenue Sub-Total	2,183,846	2,246,212	2,359,207	2,531,903
Less: Intra-County Revenues	(1,564,839)	(1,538,708)	(1,649,212)	(1,783,287)
Revenue Total	619,007	707,504	709,995	748,616
<i>General Fund Contribution</i>				
	1,924,494	1,667,821	1,873,648	1,774,661
<i>Other Financing Sources</i>				
Operating Transfers	20,955	--	--	--
Use of Prior Fund Balances	--	329,667	--	333,250
Division Total	\$ 2,564,456	\$ 2,704,992	\$ 2,583,643	\$ 2,856,527

	Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>Position Summary</b>								
<i>Permanent</i>								
Financial Accounting	24.5	19.6	21.3	18.9	21.3	19.6	24.3	19.7
Payroll	5.6	5.9	6.0	5.2	6.0	5.2	5.0	5.2
Customer Support	--	0.8	1.0	0.8	1.0	0.8	1.0	0.9
Property Tax	5.0	5.0	5.0	5.5	5.0	5.2	5.0	5.2
Total Permanent	35.1	31.3	33.3	30.4	33.3	30.9	35.3	30.9
<i>Non-Permanent</i>								
Extra Help	--	2.9	--	--	--	2.7	--	--
Total Positions	35.1	34.1	33.3	30.4	33.3	33.6	35.3	30.9

**Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)**

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased by \$11,000 to \$4,233,000 from the Fiscal Year 2008-09 Adopted Budget of \$4,244,000. This less than 1% decrease is due to:

- -\$118,000 - decrease in salaries and benefits due primarily to vacancies and savings related to the mandatory furlough;
- -\$15,000 - decrease in various services and supplies;
- +\$122,000 - increase in professional and special services related to FIN and Property Tax projects.

**Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)**

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase by \$407,000 to \$4,640,000 from the Fiscal Year 2008-09 Estimated Actuals of \$4,233,000. This 10% increase is due to:

- +\$397,000 - salaries and benefits due to the planned addition of a Financial Accounting Analyst and a Financial Systems Analyst as well as anticipated increases due to cost-of-living adjustments, step increases, lack of furlough savings and retirement contribution;
- +\$10,000 - increase in various services and supplies.



**SERVICE DESCRIPTION**

Prepare accurate, complete and timely financial records; operate, maintain and enhance Countywide financial and payroll systems and properly train County employees, pay all employees in a timely manner; control disbursements and deposits for accuracy, timeliness and cash management; continuously improve customer service to County departments, agencies, and vendors by utilizing new technologies to enhance process efficiency, accuracy and timeliness; allocate and distribute property taxes to all County agencies within established timelines.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Recurring Performance Measures</b>				
<b>Financial Accounting</b>				
Maintain an overall 90% user satisfaction level, based on a customer survey, for significant Countywide financial applications.	90%	90%	90%	90%
Make at least 60% of the 150,000 annual disbursements to vendors through direct deposit.	60%	60%	60%	60%
	90,000	90,000	90,000	90,000
	150,000	150,000	150,000	150,000
<b>Payroll</b>				
Increase the number of Departments using automated time entry to 100%.	100%	100%	100%	100%
	24	24	24	24
	24	24	24	24
Increase the number of employees receiving online earnings statements (instead of paper) to 80% or 3,920 of the total 4,900.	75%	80%	80%	80%
	3,675	3,920	3,920	3,920
	4,900	4,900	4,900	4,900
<b>Customer Support</b>				
At least 95% of County departments rate general ledger information as timely and accurate and assistance from the Auditor Help Desk as satisfactory in an annual survey of departmental users.	100%	95%	95%	95%
	24	23	23	23
	24	24	24	24
<b>Property Tax</b>				
Complete 100% of the three major Property Tax distributions (estimated for 08-09 to be \$577,000,000) within 20 days of the installment due dates to approximately 100 affected taxing entities.	100%	100%	100%	100%

**AUDITOR-CONTROLLER**

**Operations (cont'd)**

	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
<b>Position Detail</b>				
<b>Financial Accounting</b>				
Assistant Auditor-Controller	--	1.0	1.0	1.0
Chief Deputy Controller	1.0	0.8	0.8	0.8
Audit Manager	--	1.0	1.0	1.0
Division Chief	4.0	2.0	2.0	3.0
Financial Systems Analyst	9.5	6.5	6.5	8.5
Office Automation Coordinator	3.0	3.0	3.0	3.0
Financial Account Analyst	1.0	1.0	1.0	2.0
Financial Office Pro	5.0	4.0	4.0	4.0
Accountant-Auditor	1.0	2.0	2.0	1.0
Sub-Division Total	24.5	21.3	21.3	24.3
<b>Payroll</b>				
Division Chief	0.6	1.0	1.0	--
Financial Systems Analyst	1.0	2.0	2.0	2.0
Financial Account Analyst	1.0	1.0	1.0	1.0
Financial Office Pro	2.0	2.0	2.0	2.0
Accountant-Auditor	1.0	--	--	--
Sub-Division Total	5.6	6.0	6.0	5.0
<b>Customer Support</b>				
Financial Office Pro	--	1.0	1.0	1.0
Sub-Division Total	--	1.0	1.0	1.0
<b>Property Tax</b>				
Division Chief	1.0	1.0	1.0	1.0
Financial Systems Analyst	1.0	1.0	1.0	1.0
Financial Account Analyst	1.0	1.0	1.0	1.0
Accountant-Auditor	2.0	2.0	2.0	2.0
Sub-Division Total	5.0	5.0	5.0	5.0
Division Total	35.1	33.3	33.3	35.3

**AUDITOR-CONTROLLER**

**Financial Reporting**

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Financial Reports	\$ 557,112	\$ 723,357	\$ 754,450	\$ 765,626
Budget Reporting	180,642	141,266	144,199	136,142
Cost Accounting	182,181	245,739	225,852	235,622
Operating Sub-Total	919,935	1,110,362	1,124,501	1,137,390
Less: Intra-County Revenues	(605,367)	(522,907)	(529,278)	(571,682)
Division Total	<u>\$ 314,568</u>	<u>\$ 587,455</u>	<u>\$ 595,223</u>	<u>\$ 565,708</u>

**Character of Expenditures**

<i>Operating Expenditures</i>				
Regular Salaries	576,942	656,040	677,208	695,595
Overtime	384	--	360	360
Extra Help	6,723	4,757	7,996	7,996
Benefits	184,529	242,624	240,302	263,802
Salaries & Benefits Sub-Total	768,578	903,421	925,866	967,753
Services & Supplies	151,357	206,941	198,635	169,637
Operating Sub-Total	919,935	1,110,362	1,124,501	1,137,390
Less: Intra-County Revenues	(605,367)	(522,907)	(529,278)	(571,682)
Expenditure Total	<u>\$ 314,568</u>	<u>\$ 587,455</u>	<u>\$ 595,223</u>	<u>\$ 565,708</u>

**Source of Funds Summary**

<i>Departmental Revenues</i>				
Cost Allocation Revenue	\$ 605,368	\$ 529,278	\$ 529,278	\$ 583,353
Revenue Sub-Total	605,368	529,278	529,278	583,353
Less: Intra-County Revenues	(605,367)	(522,907)	(529,278)	(571,682)
Revenue Total	1	6,371	--	11,671
<i>General Fund Contribution</i>				
Division Total	<u>\$ 314,568</u>	<u>\$ 587,455</u>	<u>\$ 595,223</u>	<u>\$ 565,708</u>

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
<b>Position Summary</b>								
<i>Permanent</i>								
Financial Reports	4.8	3.8	6.0	4.4	6.0	4.5	5.0	4.7
Budget Reporting	--	1.4	1.0	1.0	1.0	1.1	--	1.0
Cost Accounting	1.0	1.8	3.0	2.2	3.0	2.1	2.0	2.0
Total Positions	<u>5.8</u>	<u>7.0</u>	<u>10.0</u>	<u>7.7</u>	<u>10.0</u>	<u>7.6</u>	<u>7.0</u>	<u>7.7</u>

**Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)**

The Fiscal Year 2008-09 Estimated Actual operating expenditures increased by \$15,000 to \$1,125,000 from the Fiscal Year 2008-09 Adopted Budget of \$1,110,000. This 1% increase is the result of:

- +\$23,000 - increase in various salaries and benefits expenditures primarily due to promotions offset by decreases due to furlough savings;
- +\$13,000 - increase in various services and supplies expenditures;
- -\$21,000 - decrease in professional and special services.

**Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)**

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase by \$12,000 to \$1,137,000 from the Fiscal Year 2008-09 Estimated Actuals of \$1,125,000. This 1% increase is the result of:

- +\$42,000 - increase in salaries and benefits due to anticipated increases resulting from various step increases and benefit costs as well as the lack of furlough savings;
- -\$21,000 - decrease in audit and accounting fees;
- -\$9,000 - decrease in various services and supplies expenditures.

**SERVICE DESCRIPTION**

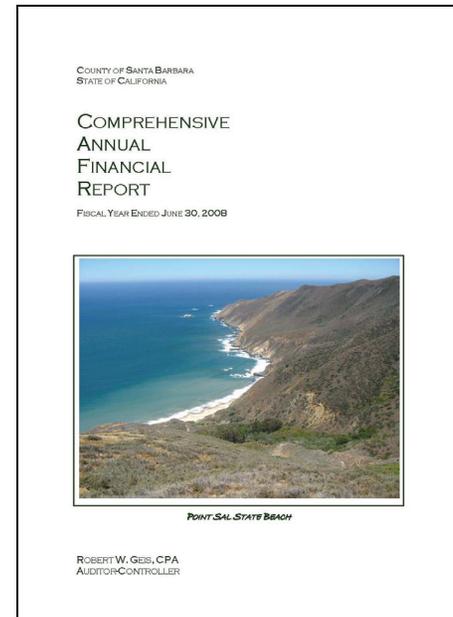
Provide meaningful and timely financial reports and cost analyses to management, the Board of Supervisors, and the public. Comply with State and Federal reporting requirements and generally accepted accounting principles. Operate, maintain, enhance, and support the County's budget development system.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Recurring Performance Measures</b>				
<b>Financial Reports</b>				
Publish the County's Comprehensive Annual Financial Report (CAFR), the Cost Allocation Plan (CAP), the Financial Highlights and the Budget by the legal deadlines.	Yes	Yes	Yes	Yes
Receive unqualified opinion and the Government Finance Officers Association (GFOA) Award for Excellence on the CAFR.	Yes	Yes	Yes	Yes
<b>Budget Reporting</b>				
Enter the adopted budget into the County's financial accounting system within 31 days of fiscal year-end.	Yes	Yes	Yes	Yes

**AUDITOR-CONTROLLER**

**Financial Reporting (cont'd)**

	Actual FY 07-08 Pos.	Adopted FY 08-09 Pos.	Est. Actual FY 08-09 Pos.	Recommended FY 09-10 Pos.
<b>Position Detail</b>				
<b>Financial Reports</b>				
Division Chief	1.0	1.0	1.0	1.0
Financial Systems Analyst	2.0	3.0	3.0	1.0
Cost Analyst	1.8	1.0	1.0	2.0
Accountant-Auditor	--	1.0	1.0	1.0
Sub-Division Total	4.8	6.0	6.0	5.0
<b>Budget Reporting</b>				
Accountant-Auditor	--	1.0	1.0	--
Sub-Division Total	--	1.0	1.0	--
<b>Cost Accounting</b>				
Cost Analyst	1.0	2.0	2.0	1.0
Accountant-Auditor	--	1.0	1.0	1.0
Sub-Division Total	1.0	3.0	3.0	2.0
Division Total	5.8	10.0	10.0	7.0



**AUDITOR-CONTROLLER**  
**Specialty Accounting**

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
County Fiscal Services	\$ 563,436	\$ 654,003	\$ 580,103	\$ 436,845
Advanced Accounting	--	--	--	242,174
Expenditure Total	563,436	654,003	580,103	679,019
<i>Other Financing Uses</i>				
Designated for Future Uses	100,000	--	--	--
Division Total	\$ 663,436	\$ 654,003	\$ 580,103	\$ 679,019

**Character of Expenditures**

<i>Operating Expenditures</i>				
Regular Salaries	408,992	459,245	403,816	471,653
Overtime	109	--	102	102
Extra Help	7,073	11,403	8,413	8,413
Benefits	132,735	174,288	151,388	183,820
Salaries & Benefits Sub-Total	548,909	644,936	563,719	663,988
Services & Supplies	14,527	9,067	16,384	15,031
Expenditure Total	\$ 563,436	\$ 654,003	\$ 580,103	\$ 679,019

**Source of Funds Summary**

<i>Departmental Revenues</i>				
Other Charges for Services	\$ 72,461	\$ 5,000	\$ 178,316	\$ 107,733
Miscellaneous Revenue	9,600	--	12,211	2,093
Revenue Total	82,061	5,000	190,527	109,826
<i>General Fund Contribution</i>				
Division Total	581,375	649,003	389,576	569,193
	\$ 663,436	\$ 654,003	\$ 580,103	\$ 679,019

Actual FY 07-08		Adopted FY 08-09		Est. Actual FY 08-09		Recommended FY 09-10	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>Position Summary</b>							
<b>Source of Funds Summary</b>							
<i>Departmental Revenues</i>							
\$ 72,461		\$ 5,000		\$ 178,316		\$ 107,733	
9,600		--		12,211		2,093	
82,061		5,000		190,527		109,826	
<i>General Fund Contribution</i>							
581,375		649,003		389,576		569,193	
\$ 663,436		\$ 654,003		\$ 580,103		\$ 679,019	

**Significant Changes (FY 2008-09 Adopted to FY 2008-09 Estimated Actual)**

The Fiscal Year 2008-09 Estimated Actual operating expenditures decreased by \$74,000 to \$580,000 from the Fiscal Year 2008-09 Adopted Budget of \$654,000. This 11% decrease is due to:

- -\$81,000 - decrease in regular salaries and benefits due to various employees coding less time than expected to Specialty Accounting in addition to savings related to the mandatory furlough;
- -\$2,000 - decrease in various services and supplies expenditures;
- +\$9,000 - increase in transportation and travel expenditures.

**Significant Changes (FY 2008-09 Estimated Actual to FY 2009-10 Recommended)**

The Fiscal Year 2009-10 Recommended Budget operating expenditures will increase by \$99,000 to \$679,000 from the FY 2008-09 Estimated Actuals of \$580,000. This 17% increase is due to:

- +\$100,000 - increase in salaries and benefits due primarily to the addition of 0.6 FTE to the division coupled with the lack of furlough savings;
- -\$1,000 - decrease in various services and supplies expenditures..

**SERVICE DESCRIPTION**

To provide accounting and revenue distribution services to County departments, special districts and other agencies by offering and delivering professional assistance in general accounting, disaster accounting, budgeting, systems, and fiscal advisory services.

	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
<b>Recurring Performance Measures</b>				
<b>County Fiscal Services</b>				
Review all contracts within 24 hours of receipt.	Yes	Yes	Yes	Yes
Provide departments advanced accounting services for at least 90% of special requests.	95%	95%	98%	98%
On a quarterly basis, review sales tax information from the State Board of Equalization and file a timely report to recover misallocated sales tax due to the County.	Yes	Yes	Yes	Yes
Issue a reader-friendly "Transient Occupancy Tax Highlights Report" within 150 days of fiscal year-end.	Yes	Yes	Yes	Yes
Issue a reader-friendly "Sales and Use Tax Report" within 150 days if fiscal year-end.	Yes	Yes	Yes	Yes

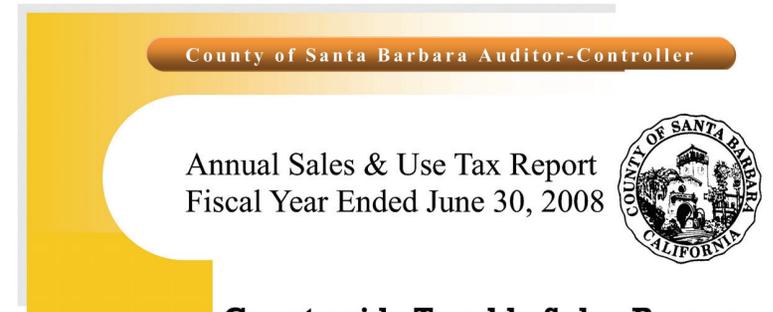
	Actual FY 07-08	Adopted FY 08-09	Est. Actual FY 08-09	Recommended FY 09-10
	Pos.	Pos.	Pos.	Pos.
<b>Position Detail</b>				
<b>County Fiscal Services</b>				
Division Chief	1.0	2.0	2.0	2.0
Financial Systems Analyst	1.0	1.0	1.0	1.0
Accountant-Auditor	1.0	3.0	3.0	3.0
Sub-Division Total	3.0	6.0	6.0	6.0
Division Total	3.0	6.0	6.0	6.0

**AUDITOR-CONTROLLER**

**Specialty Accounting (cont'd)**

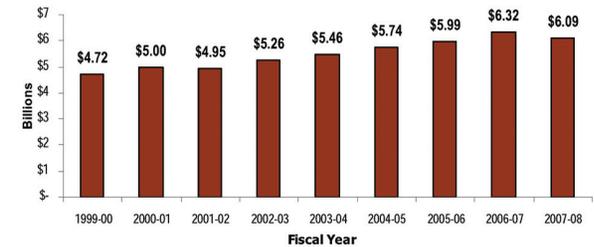
**"Annual Sales & Use Tax Report"**

One of the reader-friendly reports available on the Auditor's Website



**Countywide Taxable Sales Revenue**

For fiscal year ended June 30, 2008, countywide taxable sales were \$6.09 billion, a 3.71% decline compared to the prior fiscal year of \$6.32 billion. It was the first year since FY 2001-02 that the County had a decline in retail sales revenue. We expect the decreasing trend to continue into FY 2008-09.



**Countywide Sales Tax Revenue Distribution**

The \$6.09 billion in taxable sales in the County of Santa Barbara for FY 2007-08 generated \$472.2 million of sales tax revenue for state and local governments. However, the actual distribution back to local and other governments is \$2.6 million more than tax revenue generated in FY 07-08 due to allocation formulas. The following chart illustrates sales tax revenue received (\$ in millions) by each program and entity:

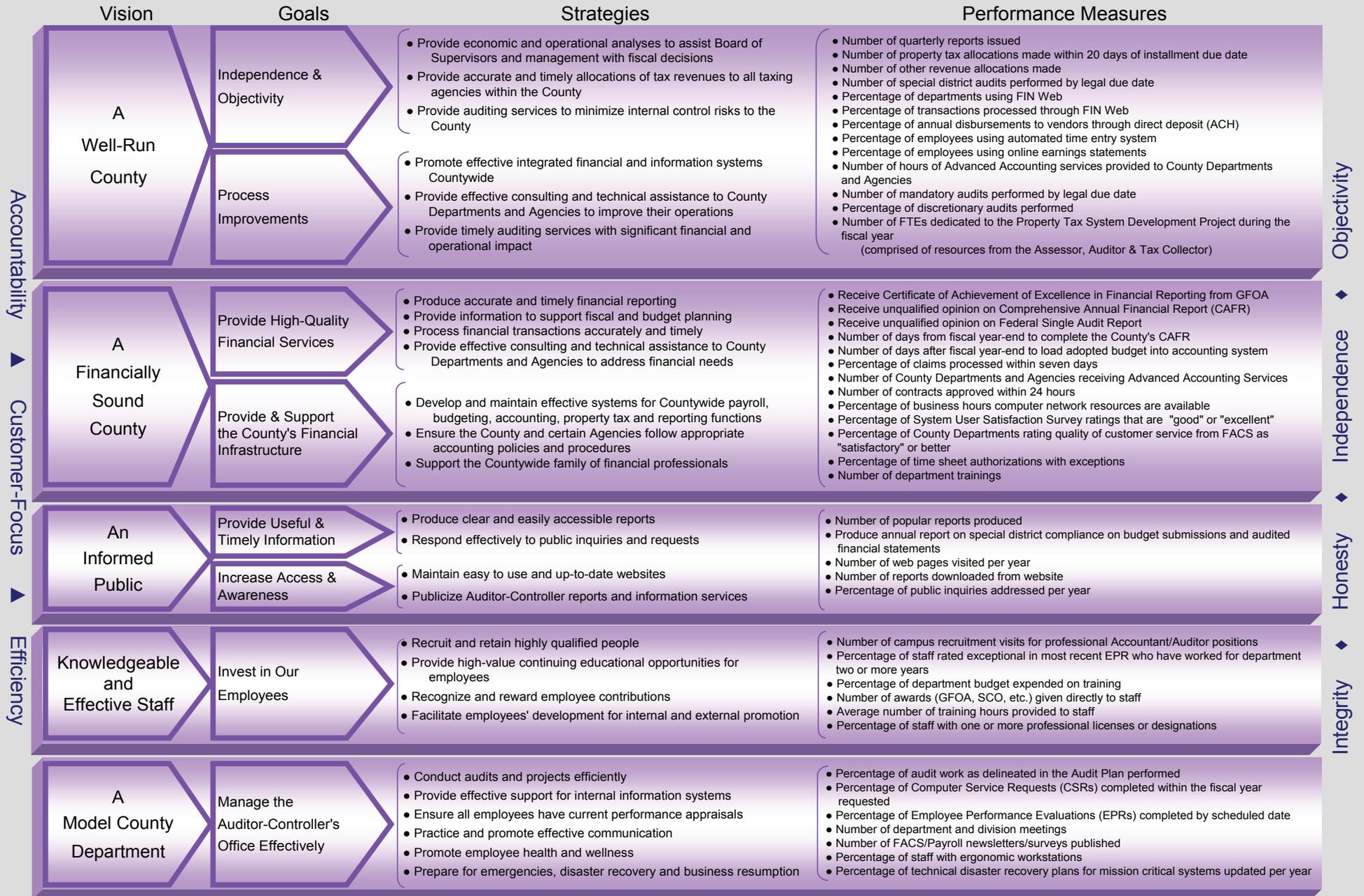
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Sales & Use Tax	Rate (%)	County (\$)	Cities & Other Entities (\$)	State (\$)	Total Amount (\$)
State of California - General fund plus	5.00	-	-	304.7	304.7
Economic Recovery Fund: "Triple Flip"	0.25	-	-	15.2	15.2
Public Safety - Prop 172	0.50	30.0	0.8	-	30.8
County Health & Welfare - Realignment	0.50	21.1	9.4	-	30.5
City & County Road - Measure D	0.50	7.3	25.3	-	32.6
Countywide Transportation - LTF	0.25	1.3	14.0	-	15.3
County & Cities General Operations - Local Bradley Burns Sales Tax	0.75	7.9	37.8	-	45.7
<b>Total Tax Revenue Received:</b>	<b>7.75</b>	<b>67.6</b>	<b>87.3</b>	<b>319.9</b>	<b>474.8</b>

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