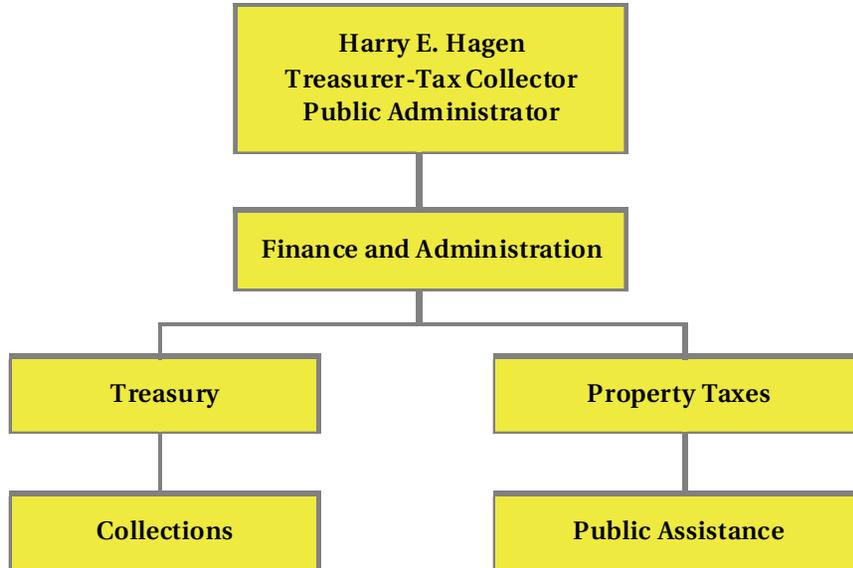
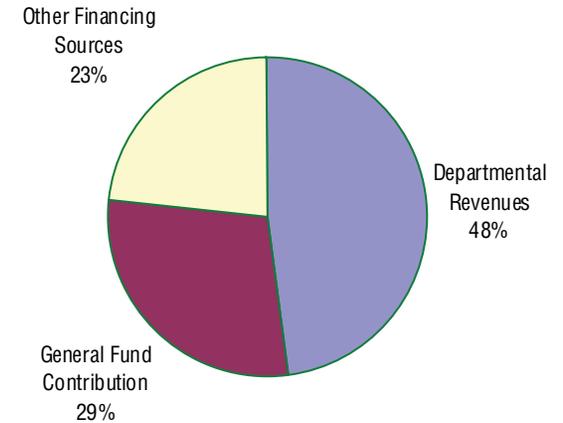


# TREASURER-TAX COLLECTOR-PUBLIC ADM.

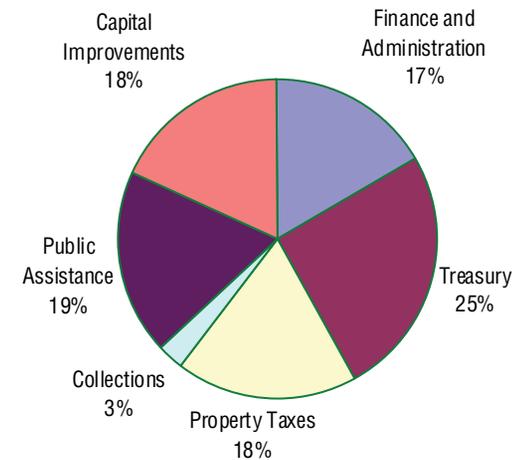
Budget & Positions (FTEs)	
Operating \$	5,843,362
Capital	1,411,725
Positions	38.5 FTEs



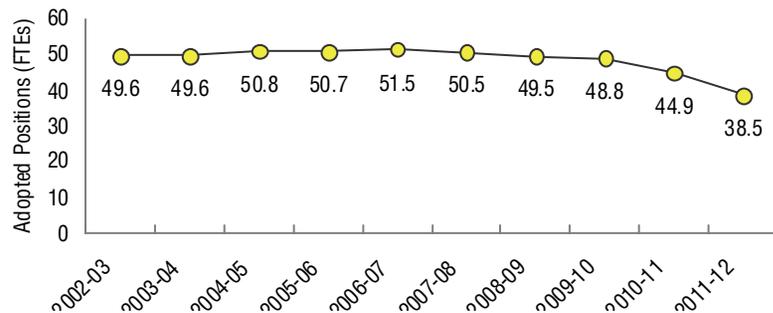
## SOURCE OF FUNDS



## USE OF FUNDS



## STAFFING TREND



**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Department Summary**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Finance and Administration	\$ 1,519,399	\$ 1,358,763	\$ 1,058,111	\$ 1,284,469
Treasury	1,690,973	1,642,170	1,890,023	1,958,706
Property Taxes	919,174	1,159,555	1,118,747	1,401,400
Collections	822,534	871,839	803,589	230,107
Public Assistance	1,571,348	1,626,077	1,575,494	1,430,653
Operating Sub-Total	6,523,428	6,658,404	6,445,964	6,305,335
Less: Intra-County Revenues	(695,037)	(508,373)	(638,373)	(461,973)
Operating Total	5,828,391	6,150,031	5,807,591	5,843,362
<i>Non-Operating Expenditures</i>				
Capital Assets	--	1,282,750	1,022,275	1,411,725
Expenditure Total	5,828,391	7,432,781	6,829,866	7,255,087
<i>Other Financing Uses</i>				
Operating Transfers	7,471	7,475	7,475	--
Designated for Future Uses	2,434,000	--	--	--
Department Total	<u>\$ 8,269,862</u>	<u>\$ 7,440,256</u>	<u>\$ 6,837,341</u>	<u>\$ 7,255,087</u>

**Character of Expenditures**

<i>Operating Expenditures</i>				
Regular Salaries	\$ 3,485,308	\$ 3,419,394	\$ 3,290,895	\$ 3,165,927
Overtime	768	--	800	--
Extra Help	140	--	--	30,303
Benefits	1,518,521	1,556,433	1,461,986	1,599,958
Salaries & Benefits Sub-Total	5,004,737	4,975,827	4,753,681	4,796,188
Services & Supplies	1,518,691	1,682,577	1,692,283	1,509,147
Operating Sub-Total	6,523,428	6,658,404	6,445,964	6,305,335
Less: Intra-County Revenues	(695,037)	(508,373)	(638,373)	(461,973)
Operating Total	5,828,391	6,150,031	5,807,591	5,843,362
<i>Non-Operating Expenditures</i>				
Capital Assets	--	1,282,750	1,022,275	1,411,725
Expenditure Total	<u>\$ 5,828,391</u>	<u>\$ 7,432,781</u>	<u>\$ 6,829,866</u>	<u>\$ 7,255,087</u>

**Source of Funds Summary**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 61,489	\$ 57,100	\$ 88,868	\$ 114,600
Other Charges for Services	3,398,304	3,287,100	3,347,532	3,218,720
Miscellaneous Revenue	511,492	380,000	361,000	353,000
Revenue Sub-Total	3,971,285	3,724,200	3,797,400	3,686,320
Less: Intra-County Revenues	(695,037)	(508,373)	(638,373)	(461,973)
Revenue Total	3,276,248	3,215,827	3,159,027	3,224,347
<i>General Fund Contribution</i>				
	2,559,614	2,452,783	2,452,783	2,222,287
<i>Other Financing Sources</i>				
Use of Prior Fund Balances	2,434,000	1,771,646	1,225,531	1,808,453
Department Total	<u>\$ 8,269,862</u>	<u>\$ 7,440,256</u>	<u>\$ 6,837,341</u>	<u>\$ 7,255,087</u>

Actual FY 09-10		Adopted FY 10-11		Est. Actual FY 10-11		Recommended FY 11-12	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE

**Position Summary**

<i>Permanent</i>								
Finance and Administration	7.0	7.3	7.0	6.3	7.0	5.3	7.0	6.6
Treasury	9.0	9.2	9.0	8.3	9.0	10.1	9.0	9.5
Property Taxes	9.0	6.5	9.0	7.6	9.0	6.4	11.0	7.9
Collections	10.0	7.4	10.0	6.6	10.0	5.8	2.0	1.9
Public Assistance	18.0	16.3	18.0	16.1	18.0	15.1	16.0	12.1
Total Permanent	53.0	46.6	53.0	44.9	53.0	42.7	45.0	38.0
<i>Non-Permanent</i>								
Extra Help	--	--	--	--	--	--	--	0.5
Total Positions	<u>53.0</u>	<u>46.6</u>	<u>53.0</u>	<u>44.9</u>	<u>53.0</u>	<u>42.7</u>	<u>45.0</u>	<u>38.5</u>

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

**MISSION STATEMENT**

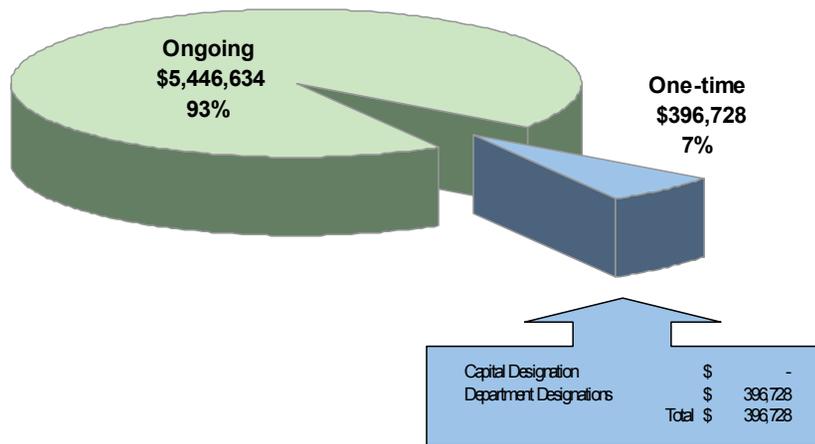
Collect and process all payments, invest revenue received by the County, Special Districts and Schools, and administer the County's debt program, deferred compensation plan, decedent estates, public conservatorships, and Veterans' services.

**Budget Organization**

The divisions of the Treasurer-Tax Collector-Public Administrator Department are Finance and Administration, Treasury, Property Taxes, Collections, and Public Assistance. The Treasurer-Tax Collector-Public Administrator Department has 45 positions with operations in Santa Barbara and Santa Maria, as well as satellite Veterans offices at the Calle Real complex and in Lompoc. The staff count equates to 38.5 full time equivalents.

The emphasis of the Treasurer-Tax Collector-Public Administrator Department is the continuation and enhancement of the following services: investing public funds with the primary objective of preservation of principal; administering the County's debt program; administering the County's deferred compensation plan; collecting property taxes within the timeframes of the Government Code; administering decedent estates and conservatorships; and administering State and Federal benefits for Veterans' programs. Within each of the basic services provided, the Treasurer-Tax Collector-Public Administrator delivers programs that specifically address the County's Strategic Plan through actions required by law or by routine business necessity.

**FY 2011-12 Funding Sources: Ongoing vs. One-time "Cliffs"**

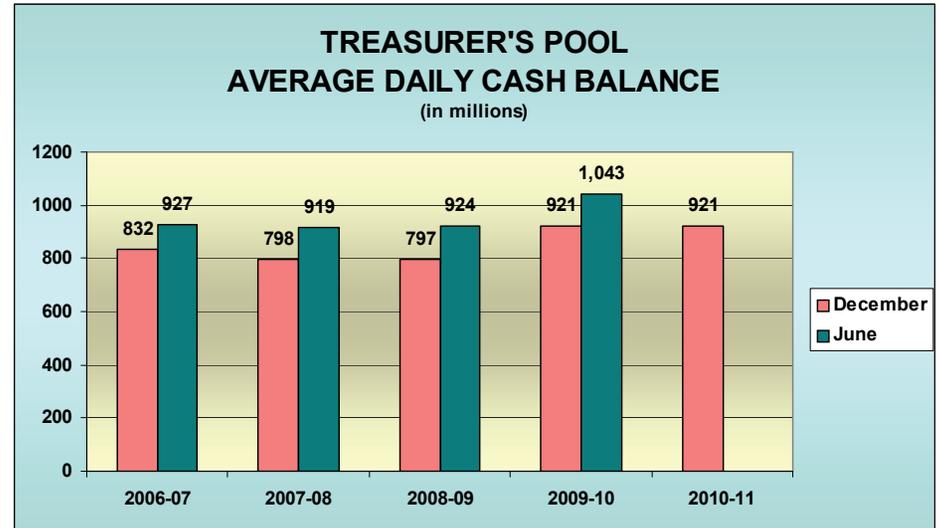


**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Department Summary (cont'd)**

In the FY 2011-12 Recommended Budget, 7% is comprised of a one-time source of funding. This source will fund ongoing operations including non-mandated programs such as Veterans Services. As a result of this use of a one-time source, the department will face a revenue shortfall of \$396,728 in FY 2012-13, which must be addressed to maintain these services. The department has used one-time fund balances to close the budget gap for the past four years; this will no longer be possible after FY 2011-12, as the departmental designation is projected to be depleted.

**Activity Indicator:**



The average daily cash and investments in the Treasurer's Pool has typically increased over time due to increased secured and unsecured tax payments and other collection activity. The 2007-08 decrease is due to the separation of the Courts from the County. The increase in 2009-10 is due to larger Tax and Revenue Anticipation Note (TRAN) issuances on the part of County school districts and community colleges, as well as the County issuing a TRAN after not issuing a TRAN the previous two years.

## TREASURER-TAX COLLECTOR-PUBLIC ADM.

### Department Summary (cont'd)

#### Significant Changes (FY 2010-11 Adopted to FY 2010-11 Estimated Actual)

The Fiscal Year 2010-11 Estimated Actual operating expenditures decreased \$212,000 to \$6,446,000 from the Fiscal Year 2010-11 Adopted Budget of \$6,658,000. This 3% decrease is primarily due to:

- -\$222,000 – Decrease in overall salaries and benefits due to maintaining vacancies in anticipation of further staff reductions required to balance the department's Fiscal Year 2011-12 budget resulting in reduced services throughout the Department.

The Fiscal Year 2010-11 Estimated Actual operating revenues increased \$73,000 to \$3,797,000 from the Fiscal Year 2010-11 Adopted Budget of \$3,724,000. This 2% increase is the result of:

- +\$145,000 – Increase in reimbursement for Treasury Division services such as investment management, and the receipt and pay out of all monies belonging to the County, Schools and Special Districts
- -\$47,700 – Decrease in property tax administrative fees based on prior year expenditures
- +\$28,200 – Increase in state subvention for Veterans Services for claims filed on behalf of veterans
- -\$20,000 – Decrease in reimbursement from other mainframe users for mainframe expenses based on estimated expenditures

#### Significant Changes (FY 2010-11 Estimated Actual to FY 2011-12 Recommended)

The Fiscal Year 2011-12 Recommended Budget operating expenditures will decrease \$141,000 to \$6,305,000 from the Fiscal Year 2010-11 Estimated Actual of \$6,446,000. This 2% decrease is primarily due to:

- +\$685,800 – Increase in general salaries and benefits assumptions for projected cost of living, merit and retirement increases
- -\$447,600 – Elimination of Central Collections program. The Treasurer will cease all collection actions and accounting functions performed and return uncollected accounts to originating departments.
- -\$202,200 – Elimination of Representative Payee program with potential impacts of increased homelessness, involuntary hospitalization, and increased number of conservatorships. This program services clients who can not manage their federal benefits due to mental illness.
- -\$110,100 – Reduction of one FTE for Veterans Services resulting in reduced assistance to County veterans in obtaining veterans benefits such as disability compensation, survivors benefits and medical aid

#### On-Line Property Tax System:

The Santa Barbara County Treasurer-Tax Collector would like to remind you of our on-line payment service. This service is available to individual taxpayers and tax service agencies. All unpaid property tax bills are available online for payment and five years of paid bills are available for viewing. **How do I pay my taxes on-line?**

Visit the website at:

<https://mytaxes.sbtaxes.org/proptax/>

If you have lost your bill and wish to send in your payment, print the related stub from the search page and send your payment to the Treasurer-Tax Collector's office in Santa Barbara. We also accept property tax payments by telephone. Please refer to the advertisement accompanying your tax bill for more information.

All tax bill installments are due by 5:00 p.m. on the delinquent date. This is true for on-line, in person or phone payments.

If you are thinking of purchasing a home in Santa Barbara County, the Treasurer-Tax Collector offers an on-line tool to assist you in estimating your supplemental taxes. The [Supplemental Estimator](#) link is available to all registered users of the website above.

- -\$77,900 – Reduction of one FTE for Public Guardian Division which will delay the processing of conservatorship referrals. Public Guardian staff provide case management for those physically or mentally unable to provide for their own personal needs of food, clothing and shelter or unable to manage their financial resources

The Fiscal Year 2011-12 Recommended Budget operating revenues will decrease \$111,000 to \$3,686,000 from the Fiscal Year 2010-11 Estimated Actual of \$3,797,000. This 3% decrease is a result of:

- -\$150,000 – Alcohol Drug & Mental Health Services Department eliminating contribution for Lanterman Petris Short (LPS) conservatorship services
- +\$25,000 – Increase in state subvention for Veterans Services

The Fiscal Year 2011-12 Recommended Budget capital improvements will increase \$390,000 to \$1,412,000 from the Fiscal Year 2010-11 Estimated Actual of \$1,022,000. This 28% increase is the result of:

- \$390,000 – New Manatron Property Tax and Cashiering System implementation for a total multi year cost of \$2,434,000. This new system will replace the current mainframe property tax system which will improve performance while providing a platform for increased cross departmental efficiencies

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

The County Treasurer-Tax Collector-Public Administrator's strategic actions align primarily with the following adopted County Strategic Goals:

## TREASURER-TAX COLLECTOR-PUBLIC ADM.

### Department Summary (cont'd)

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

**Goal 3: Economic Vitality: A Community that is Economically Vital and Sustainable.**

Each division provides certain core services reflected in the performance measures. The Treasurer-Tax Collector-Public Administrator's management strategy includes projects to improve service delivery, while curtailing costs. This is achieved by concentrating on three main focus areas: Enhancement of Finance and Treasury Functions; Improving Property Tax and Collection Systems Policies and Procedures; and Administering and Facilitating Public Assistance Programs.

#### **Focus Area 1: Enhancement of Finance and Treasury Functions**

Current Year (FY 10-11) Accomplishments:

- The Treasurer's Investment Pool reaffirmed its top Standard & Poor's rating of AAA for credit quality of investment holdings and an S1 volatility rating reflecting the highest level of protection against sensitivity to changing market conditions.
- The County achieved 0.38% yield which, along with three other California counties, was the lowest TRAN rate among California cities and counties.
- Partnered with various departments to implement new procedure for acceptance of credit card payments. Purchased and installed new updated equipment that will enable more accurate account reconciliation, more credit card payments and more efficient reporting by both Treasury and Auditor-Controller.

Proposed Strategic Action:

- Complete the review of credit card payment needs for remaining County departments and continue implementation of updated equipment and procedures.

#### **Focus Area 2: Improving Property Tax and Collection Systems Policies and Procedures**

Current Year (FY 10-11) Accomplishments:

- Finalized the Manatron Contract for a new property tax and cashiering system and began the two year process of implementation.
- Implemented policies and procedures designed to increase the amount of electronic payments of property tax receipts, resulting in a lower amount of manual processing of tax collections.
- Updated and enhanced the Treasurer-Tax Collector-Public Administration internet website. The Treasurers focus is to provide a user friendly website which will encourage the public to use the web - balancing public outreach with reduced staffing.

Proposed Strategic Actions:

- Continue the implementation of the new Manatron Property Tax and Cashiering System and transition from the current outdated County mainframe environment, improving performance while providing a safe platform for increased cross departmental efficiencies.

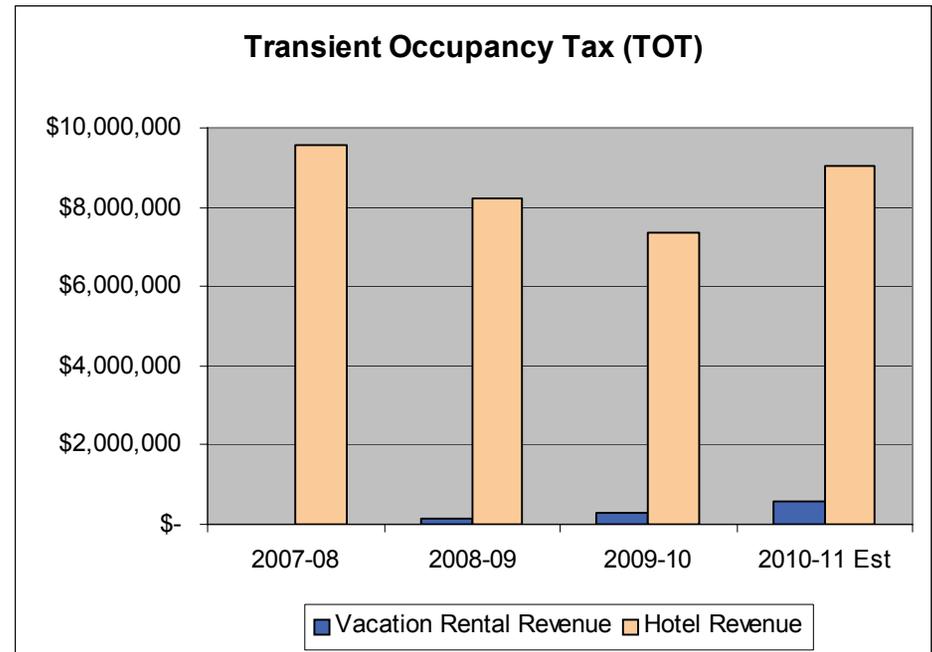
#### **Focus Area 3: Administering and Facilitating Public Assistance Programs**

Current Year (FY 10-11) Accomplishments:

- Tested and implemented new Public Guardian/Public Administrator web-based software resulting in more efficient and accurate functionality.
- Completed cross-training of Public Administrator and Public Guardian staff in order to re-structure caseloads for more effective use of staff time and skills due to constrained resources.

Proposed Strategic Actions:

- Evaluate and update policies and procedures as necessary for more effective service delivery to our Public Administrator/Guardian and Veterans Services program clients.
- Review Public Guardian fee structure to achieve more accurate cost recovery.



The Treasurer began collecting TOT on vacation rentals in FY 2007-08. By FY 2010-11, the number of vacation rentals increased to 128 resulting in increased revenues of approximately \$500,000 annually.

**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Finance and Administration**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Finance and Administration	\$ 1,519,399	\$ 1,358,763	\$ 1,058,111	\$ 1,284,469
Operating Sub-Total	1,519,399	1,358,763	1,058,111	1,284,469
Less: Intra-County Revenues	(57,747)	(61,578)	(61,578)	11,123
Division Total	<u>\$ 1,461,652</u>	<u>\$ 1,297,185</u>	<u>\$ 996,533</u>	<u>\$ 1,295,592</u>

**Character of Expenditures**

<i>Operating Expenditures</i>				
Regular Salaries	826,484	692,404	557,955	697,813
Benefits	351,436	337,899	238,401	341,041
Salaries & Benefits Sub-Total	1,177,920	1,030,303	796,356	1,038,854
Services & Supplies	341,479	328,460	261,755	245,615
Operating Sub-Total	1,519,399	1,358,763	1,058,111	1,284,469
Less: Intra-County Revenues	(57,747)	(61,578)	(61,578)	11,123
Expenditure Total	<u>\$ 1,461,652</u>	<u>\$ 1,297,185</u>	<u>\$ 996,533</u>	<u>\$ 1,295,592</u>

**Source of Funds Summary**

<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 913	\$ --	\$ --	\$ --
Other Charges for Services	67,753	62,285	62,285	(11,387)
Miscellaneous Revenue	19,693	--	--	--
Revenue Sub-Total	88,359	62,285	62,285	(11,387)
Less: Intra-County Revenues	(57,747)	(61,578)	(61,578)	11,123
Revenue Total	30,612	707	707	(264)
<i>General Fund Contribution</i>				
Division Total	<u>\$ 1,461,652</u>	<u>\$ 1,297,185</u>	<u>\$ 996,533</u>	<u>\$ 1,295,592</u>

Actual FY 09-10		Adopted FY 10-11		Est. Actual FY 10-11		Recommended FY 11-12		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
<b>Position Summary</b>								
<i>Permanent</i>								
Finance and Administration	7.0	7.3	7.0	6.3	7.0	5.3	7.0	6.6
Total Positions	<u>7.0</u>	<u>7.3</u>	<u>7.0</u>	<u>6.3</u>	<u>7.0</u>	<u>5.3</u>	<u>7.0</u>	<u>6.6</u>

**Significant Changes (FY 2010-11 Adopted to FY 2010-11 Estimated Actual)**

The Fiscal Year 2010-11 Estimated Actual operating expenditures decreased \$301,000 to \$1,058,000 from the Fiscal Year 2010-11 Adopted Budget of \$1,359,000. This 22% decrease is primarily the result of:

- -\$233,900 - Decrease in overall salaries and benefits due to maintaining vacancies in anticipation of further staff reductions required to balance the department's Fiscal Year 2011-12 budget
- -\$70,000 – Reallocation of liability insurance to other divisions to enable reimbursement of costs

**Significant Changes (FY 2010-11 Estimated Actual to FY 2011-12 Recommended)**

The Fiscal Year 2011-12 Recommended Budget operating expenditures will increase \$226,000 to \$1,284,000 from the Fiscal Year 2010-11 Estimated Actual of \$1,058,000. This 21% increase is primarily due to:

- +\$197,000 – Increase in general salaries and benefits assumptions for projected cost of living, merit and retirement increases
- +\$45,500 – Increase in salaries due to filling Assistant Treasurer vacancy, providing increased financial stewardship for all monies belonging to the County, Schools and Special Districts

**SERVICE DESCRIPTION**

Provide budgetary and administrative activities, general accounting, debt administration, deferred compensation plan administration, and automation. Plan, coordinate and implement all information system applications (both hardware and software) for all divisions. Administer bonded indebtedness issued by the County or districts for the purpose of funding or refunding needed revenue, temporary borrowing, and special improvement/assessment bonds.

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Recurring Performance Measures</b>				
<b>Finance and Administration</b>				
As an efficient and responsive government, the County will maintain a quality workforce through completing 100% of departmental Employee Performance Reviews (EPRs) by the anniversary due date.	100% 48 48	100% 46 46	100% 42 42	100% 38 38
As an efficient and responsive government, the Department will reduce or maintain the rate of General Liability claims filed from the previous year's actual claims filed.	100% 1 0	0% 0 0	0% 0 0	0% 0 0
To promote the financial stability of the County, annually conduct 1/3 of the transient occupancy tax audits so that all audits are completed in each three year cycle.	8	25	10	N/A
As an efficient and responsive government, the Department will reduce or maintain the rate of Workers' Compensation claims filed from the previous year's actual claims filed.	0% 0 0	0% 0 0	0% 0 0	0% 0 0
As an efficient and responsive government, the County will maintain a productive workforce through a Departmental lost time rate of 2.9% or less.	3.0% 2,797.0 94,712.0	2.8% 2,560.0 91,520.0	3.9% 3,420.0 86,720.0	2.9% 2,352.0 81,120.0

**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

Finance and Administration (cont'd)

	Actual FY 09-10 Pos.	Adopted FY 10-11 Pos.	Est. Actual FY 10-11 Pos.	Recommended FY 11-12 Pos.
<b>Position Detail</b>				
<b>Finance and Administration</b>				
Assistant Treas/Tax Col/Pub Adm	1.0	1.0	1.0	1.0
Treas/Tax Col/Pub Admin	1.0	1.0	1.0	1.0
Business Manager	1.0	1.0	1.0	1.0
DP Manager Dept	1.0	1.0	1.0	1.0
Treasury Finance Chief	1.0	1.0	1.0	1.0
Financial Systems Analyst	--	--	--	1.0
Computer Systems Specialist	1.0	1.0	1.0	--
Executive Secretary	1.0	1.0	1.0	1.0
Sub-Division Total	7.0	7.0	7.0	7.0
Division Total	7.0	7.0	7.0	7.0

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Treasury

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Operations	\$ 1,442,298	\$ 1,358,229	\$ 1,603,131	\$ 1,636,303
Investments	248,675	283,941	286,892	322,403
Operating Sub-Total	1,690,973	1,642,170	1,890,023	1,958,706
Less: Intra-County Revenues	(89,391)	(68,313)	(68,313)	(162,979)
Operating Total	1,601,582	1,573,857	1,821,710	1,795,727
<i>Non-Operating Expenditures</i>				
Capital Assets	--	--	102,227	141,172
Expenditure Total	1,601,582	1,573,857	1,923,937	1,936,899
<i>Other Financing Uses</i>				
Operating Transfers	1,715	1,716	1,716	--
Division Total	\$ 1,603,297	\$ 1,575,573	\$ 1,925,653	\$ 1,936,899

<b>Character of Expenditures</b>				
<i>Operating Expenditures</i>				
Regular Salaries	669,688	641,065	784,811	797,445
Overtime	768	--	720	--
Benefits	325,200	281,713	340,839	400,216
Salaries & Benefits Sub-Total	995,656	922,778	1,126,370	1,197,661
Services & Supplies	695,317	719,392	763,653	761,045
Operating Sub-Total	1,690,973	1,642,170	1,890,023	1,958,706
Less: Intra-County Revenues	(89,391)	(68,313)	(68,313)	(162,979)
Operating Total	1,601,582	1,573,857	1,821,710	1,795,727
<i>Non-Operating Expenditures</i>				
Capital Assets	--	--	102,227	141,172
Expenditure Total	\$ 1,601,582	\$ 1,573,857	\$ 1,923,937	\$ 1,936,899

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Source of Funds Summary</b>				
<i>Departmental Revenues</i>				
Other Charges for Services	\$ 2,360,576	\$ 2,261,568	\$ 2,405,316	\$ 2,549,835
Revenue Sub-Total	2,360,576	2,261,568	2,405,316	2,549,835
Less: Intra-County Revenues	(89,391)	(68,313)	(68,313)	(162,979)
Revenue Total	2,271,185	2,193,255	2,337,003	2,386,856
<i>General Fund Contribution</i>				
Division Total	\$ 1,603,297	\$ 1,575,573	\$ 1,925,653	\$ 1,936,899

	Actual FY 09-10		Adopted FY 10-11		Est. Actual FY 10-11		Recommended FY 11-12	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>Position Summary</b>								
<i>Permanent</i>								
Operations	8.0	8.1	8.0	7.1	8.0	8.9	8.0	8.2
Investments	1.0	1.0	1.0	1.2	1.0	1.2	1.0	1.3
Total Positions	9.0	9.2	9.0	8.3	9.0	10.1	9.0	9.5

**SERVICE DESCRIPTION**

Receive and steward, apply and pay out all monies belonging to the County, Schools and Special Districts, and all other monies as directed by law. Invest County, school and special district funds not required for immediate expenditure. The investment of public funds must comply with State statutes and other legal constraints, with goals of preservation of public agency funds, protection of capital, maintenance of sufficient cash flow to meet daily warrant demands, and earning a market rate of return at minimum risk.

**Significant Changes (FY 2010-11 Adopted to FY 2010-11 Estimated Actual)**

The Fiscal Year 2010-11 Estimated Actual operating expenditures increased \$248,000 to \$1,890,000 from the Fiscal Year 2010-11 Adopted Budget of \$1,642,000. This 15% increase is primarily due to:

- +\$203,600 – Increase in overall salaries and benefits due to the allocations of resources from other divisions to provide cross training for increased efficiency and to meet our legal mandates within our functional business cycles
- +\$100,000 – Increase in FDIC insurance for funds held liquid in anticipation of diminished cash flow as a result of the State budget and other banking fees
- -\$66,000 – Decrease due to the allocation of ADP payroll fees directly billed to special districts

**Significant Changes (FY 2010-11 Estimated Actual to FY 2011-12 Recommended)**

The Fiscal Year 2011-12 Recommended Budget operating expenditures will increase \$69,000 to \$1,959,000 from the Fiscal Year 2010-11 Estimated Actual of \$1,890,000. This 4% increase is primarily due to:

- +\$281,600 – Increase in general salaries and benefits assumptions for projected cost of living, merit and retirement increases
- -\$215,000 – Decrease in salaries and benefits due to the reallocations of resources to other divisions to meet demands of core functions due to budget constraints

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
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**Recurring Performance Measures**

**Operations**

To promote an efficient and responsive government that provides excellent service to the public, a supervisor will review the customer service of each cashier twenty times per year.

	N/A	N/A	20	20
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**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

Treasury (cont'd)

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Recurring Performance Measures</b>				
To promote the financial stability of the County, process 99% of the deposits received at Treasury counter by morning deadline for same day armored pickup to the bank.	N/A	N/A	Yes	Yes
<b>Investments</b>				
To ensure the financial stability of the County and secure public agency funds, stay within compliance 100% of the time with the Government Code and the Treasurer's Investment Policy.	Yes	Yes	Yes	Yes
To ensure the financial stability of the County, monitor and project liquidity requirements as evidenced by zero securities sold at a loss to meet cash flow needs of pool participants.	0	0	0	0

	Actual FY 09-10 Pos.	Adopted FY 10-11 Pos.	Est. Actual FY 10-11 Pos.	Recommended FY 11-12 Pos.
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**Position Detail**

**Operations**

Treas/Tax Coll Operations Mgr	1.0	1.0	1.0	1.0
Financial Office Professional Accountant	5.0	5.0	5.0	5.0
Sub-Division Total	8.0	8.0	8.0	8.0

**Investments**

Investment Manager	1.0	1.0	1.0	1.0
Sub-Division Total	1.0	1.0	1.0	1.0
Division Total	9.0	9.0	9.0	9.0

**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Property Taxes**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Secured	\$ 643,009	\$ 817,134	\$ 822,537	\$ 856,865
Unsecured	185,400	220,134	217,998	463,807
Supplemental	66,186	82,886	56,243	59,078
Bankruptcy	24,579	39,401	21,969	21,650
Operating Sub-Total	919,174	1,159,555	1,118,747	1,401,400
Less: Intra-County Revenues	(41,663)	(114,500)	(94,500)	(108,290)
Operating Total	877,511	1,045,055	1,024,247	1,293,110
<i>Non-Operating Expenditures</i>				
Capital Assets	--	1,282,750	920,048	1,270,553
Expenditure Total	877,511	2,327,805	1,944,295	2,563,663
<i>Other Financing Uses</i>				
Designated for Future Uses	2,434,000	--	--	--
Division Total	\$ 3,311,511	\$ 2,327,805	\$ 1,944,295	\$ 2,563,663

**Character of Expenditures**

<i>Operating Expenditures</i>				
Regular Salaries	498,606	580,723	559,009	691,637
Overtime	--	--	80	--
Extra Help	--	--	--	30,303
Benefits	190,937	256,031	241,789	347,347
Salaries & Benefits Sub-Total	689,543	836,754	800,878	1,069,287
Services & Supplies	229,631	322,801	317,869	332,113
Operating Sub-Total	919,174	1,159,555	1,118,747	1,401,400
Less: Intra-County Revenues	(41,663)	(114,500)	(94,500)	(108,290)
Operating Total	877,511	1,045,055	1,024,247	1,293,110
<i>Non-Operating Expenditures</i>				
Capital Assets	--	1,282,750	920,048	1,270,553
Expenditure Total	\$ 877,511	\$ 2,327,805	\$ 1,944,295	\$ 2,563,663

**Source of Funds Summary**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<i>Departmental Revenues</i>				
Other Charges for Services	\$ 404,935	\$ 444,500	\$ 386,569	\$ 408,090
Miscellaneous Revenue	409,405	310,000	296,000	288,000
Revenue Sub-Total	814,340	754,500	682,569	696,090
Less: Intra-County Revenues	(41,663)	(114,500)	(94,500)	(108,290)
Revenue Total	772,677	640,000	588,069	587,800
<i>General Fund Contribution</i>				
	104,834	(83,841)	130,695	167,410
<i>Other Financing Sources</i>				
Use of Prior Fund Balances	2,434,000	1,771,646	1,225,531	1,808,453
Division Total	\$ 3,311,511	\$ 2,327,805	\$ 1,944,295	\$ 2,563,663

**Position Summary**

	Actual FY 09-10		Adopted FY 10-11		Est. Actual FY 10-11		Recommended FY 11-12	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<i>Permanent</i>								
Secured	7.0	3.6	7.0	4.4	7.0	3.7	6.0	3.3
Unsecured	1.0	2.0	1.0	2.1	1.0	2.1	4.0	4.0
Supplemental	--	0.7	--	0.8	--	0.5	--	0.5
Bankruptcy	1.0	0.2	1.0	0.4	1.0	0.2	1.0	0.2
Total Permanent	9.0	6.5	9.0	7.6	9.0	6.4	11.0	7.9
<i>Non-Permanent</i>								
Extra Help	--	--	--	--	--	--	--	0.5
Total Positions	9.0	6.5	9.0	7.6	9.0	6.4	11.0	8.4

**SERVICE DESCRIPTION**

Provide billing, collection, and maintenance of accounting records for all secured, supplemental, and unsecured property taxes levied by the taxing agencies within the County, and the collection and redemption of prior year secured delinquent taxes. Mail notices of delinquent taxes, publishes Notice of Impending Default, sell delinquent property after five years at a public auction, and process tax roll corrections, cancellations and refunds. Provide assistance and response to taxpayer inquiries.

**Significant Changes (FY 2010-11 Adopted to FY 2010-11 Estimated Actual)**

The Fiscal Year 2010-11 Estimated Actual operating expenditures decreased \$41,000 to \$1,119,000 from the Fiscal Year 2010-11 Adopted Budget of \$1,160,000. This 4% decrease is primarily due to:

- -\$36,000 – Decrease in overall salaries and benefits due to the allocation of resources to other divisions to provide cross training for increased efficiency and to meet our legal mandates within our functional business cycles

**Significant Changes (FY 2010-11 Estimated Actual to FY 2011-12 Recommended)**

The Fiscal Year 2011-12 Recommended Budget operating expenditures will increase \$282,000 to \$1,401,000 from the Fiscal Year 2010-11 Estimated Actual of \$1,119,000. This 25% increase is primarily due to:

- +\$200,000 – Increase in general salaries and benefits assumptions for projected cost of living, merit and retirement increases
- +\$69,000 - Increase in salaries and benefits due to the reallocation of resources from other divisions to meet demands of core functions due to budget constraints. Additional staff resources are to be allocated to the collection of unsecured property taxes

	<u>Actual FY 09-10</u>	<u>Adopted FY 10-11</u>	<u>Est. Actual FY 10-11</u>	<u>Recommended FY 11-12</u>
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**Recurring Performance Measures**

**Secured**

To ensure the financial stability of the County, print and mail 100% of annual secured property tax statements (approximately 120,000) prior to the November 1 statutory deadline in conformance with Revenue & Taxation Code Section 2610.5.	Yes	Yes	Yes	Yes
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**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Property Taxes (cont'd)**

	<u>Actual FY 09-10</u>	<u>Adopted FY 10-11</u>	<u>Est. Actual FY 10-11</u>	<u>Recommended FY 11-12</u>
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**Recurring Performance Measures**

**Supplemental**

To promote an efficient and responsive government, respond to 100% of all supplemental inquiries received from taxpayers (email or letter) within 5 working days.	100%	100%	100%	100%
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**Bankruptcy**

To ensure the financial stability of the County, annually complete 100% of proof of claim forms prior to the federal bankruptcy court's due date (Applies to approximately 50 proof of claim forms)	100%	100%	100%	100%
	40	50	46	50
	40	50	46	50

**Unsecured**

To ensure the financial stability of the County, the three collectors shall prepare a minimum of 500 legal documents per fiscal year to effect payment of unsecured taxes.	2,186	1,800	1,300	1,500
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	<u>Actual FY 09-10 Pos.</u>	<u>Adopted FY 10-11 Pos.</u>	<u>Est. Actual FY 10-11 Pos.</u>	<u>Recommended FY 11-12 Pos.</u>
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**Position Detail**

**Secured**

EDP Sys Programmer III	1.0	1.0	1.0	1.0
Financial Systems Analyst	2.0	2.0	2.0	2.0
Systems & Programming Analyst	1.0	1.0	1.0	--
Financial Office Professional	3.0	3.0	3.0	2.0
Computer Systems Specialist	--	--	--	1.0
Sub-Division Total	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>6.0</u>

**Unsecured**

Financial Office Professional	1.0	1.0	1.0	4.0
Sub-Division Total	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>4.0</u>

**Bankruptcy**

Accountant	1.0	1.0	1.0	1.0
Sub-Division Total	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Division Total	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>	<u>11.0</u>

**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Collections**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Business Licenses	\$ 149,217	\$ 167,014	\$ 145,153	\$ 230,107
General Collections	673,317	704,825	658,436	--
Operating Sub-Total	822,534	871,839	803,589	230,107
Less: Intra-County Revenues	(381,236)	(263,982)	(263,982)	(201,827)
Division Total	<u>\$ 441,298</u>	<u>\$ 607,857</u>	<u>\$ 539,607</u>	<u>\$ 28,280</u>

**Character of Expenditures**

<i>Operating Expenditures</i>				
Regular Salaries	514,120	491,833	450,788	148,197
Benefits	199,732	217,707	197,807	76,053
Salaries & Benefits Sub-Total	713,852	709,540	648,595	224,250
Services & Supplies	108,682	162,299	154,994	5,857
Operating Sub-Total	822,534	871,839	803,589	230,107
Less: Intra-County Revenues	(381,236)	(263,982)	(263,982)	(201,827)
Expenditure Total	<u>\$ 441,298</u>	<u>\$ 607,857</u>	<u>\$ 539,607</u>	<u>\$ 28,280</u>

**Source of Funds Summary**

<i>Departmental Revenues</i>				
Other Charges for Services	\$ 381,890	\$ 263,747	\$ 263,362	\$ 202,182
Miscellaneous Revenue	82,394	70,000	65,000	65,000
Revenue Sub-Total	464,284	333,747	328,362	267,182
Less: Intra-County Revenues	(381,236)	(263,982)	(263,982)	(201,827)
Revenue Total	83,048	69,765	64,380	65,355
<i>General Fund Contribution</i>				
Division Total	<u>\$ 441,298</u>	<u>\$ 607,857</u>	<u>\$ 539,607</u>	<u>\$ 28,280</u>

Actual FY 09-10		Adopted FY 10-11		Est. Actual FY 10-11		Recommended FY 11-12	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
<b>Position Summary</b>							
<i>Permanent</i>							
Business Licenses	1.0	1.6	2.0	1.7	2.0	1.4	2.0
General Collections	9.0	5.8	8.0	4.9	8.0	4.4	--
Total Positions	<u>10.0</u>	<u>7.4</u>	<u>10.0</u>	<u>6.6</u>	<u>10.0</u>	<u>5.8</u>	<u>2.0</u>

**Significant Changes (FY 2010-11 Adopted to FY 2010-11 Estimated Actual)**

The Fiscal Year 2010-11 Estimated Actual operating expenditures decreased \$68,000 to \$804,000 from the Fiscal Year 2010-11 Adopted Budget of \$872,000. This 8% decrease is primarily the result of:

- -\$61,000 – Decrease due to reallocation of staff resources to provide cross training for increased efficiency and to meet our legal mandates within our functional business cycles

**Significant Changes (FY 2010-11 Estimated Actual to FY 2011-12 Recommended)**

The Fiscal Year 2011-12 Recommended Budget operating expenditures will decrease \$573,000 to \$230,000 from the Fiscal Year 2010-11 Estimated Actual of \$804,000. This 71% decrease is primarily due to:

- -\$613,000 - Decrease due to the reduction of central collections staff. The Treasurer will cease all collection actions and accounting functions performed and return uncollected accounts to originating departments. The originating departments will have the options to collect utilizing their departmental staff, utilize Superior Court collection staff (district attorney, probation, public defender), utilize the franchise tax board for collections or privatize collections
- +\$189,000 - Increase in general salaries and benefits assumptions for projected cost of living, merit and retirement increases
- -\$149,000 – Decrease in central collections operating costs, such as computer software licenses and investigative services, due to the elimination of the central collections program

**SERVICE DESCRIPTION**

Provide for the collection of unsecured and delinquent unsecured tax payments, Public Health Department patient accounts, Probation/Court fines and restitution payments, Public Defender Legal Services accounts, Department of Social Services accounts, franchise fees, transient occupancy taxes, and miscellaneous accounts.

	<u>Actual FY 09-10</u>	<u>Adopted FY 10-11</u>	<u>Est. Actual FY 10-11</u>	<u>Recommended FY 11-12</u>
<b>Recurring Performance Measures</b>				
<b>Business Licenses</b>				
In order to promote efficient and responsive government and to increase efficiency and revenue of collections, monthly prepare and mail 100% of license applications at least 30 days prior to the renewal date.	100% 1,118 1,118	100% 1,000 1,000	100% 956 956	100% 1,000 1,000
To promote an efficient and responsive government, issue 100% of requested business licenses within 3 working days of satisfactory completion of the application process.	100% 1,046 1.046	100% 1,000 1,000	100% 950 950	100% 1,000 1,000
<b>General Collections</b>				
To promote the financial stability of the County, the three senior collectors shall collect a minimum of \$420,000 each fiscal year, in addition to their unsecured tax collection (adjusted for length of service during the fiscal year).	163% 2,051,708 1,260,000	100% 1,260,000 1,260,000	151% 1,897,000 1,260,000	N/A
To promote the financial stability of the County, each general collector shall collect a minimum of \$600,000 per fiscal year (adjusted for length of service during the fiscal year to ensure timely and accurate collection of tax payments).	139% 835,263 600,000	100% 600,000 600,000	202% 1,213,000 600,000	N/A
To promote the financial stability of the County, each probationary general collector shall collect a minimum of \$420,000 by the end of the probationary period (1 yr) to ensure timely and accurate collection of tax payment.	117% 489,609 420,000	N/A	N/A	N/A

**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Collections (cont'd)**

	<u>Actual FY 09-10 Pos.</u>	<u>Adopted FY 10-11 Pos.</u>	<u>Est. Actual FY 10-11 Pos.</u>	<u>Recommended FY 11-12 Pos.</u>
<b>Position Detail</b>				
<b>Business Licenses</b>				
Financial Office Professional	1.0	1.0	1.0	1.0
Accountant	--	1.0	1.0	1.0
Sub-Division Total	1.0	2.0	2.0	2.0
<b>General Collections</b>				
Financial Systems Analyst	1.0	1.0	1.0	--
Financial Office Professional	7.0	7.0	7.0	--
Accountant	1.0	--	--	--
Sub-Division Total	9.0	8.0	8.0	--
Division Total	10.0	10.0	10.0	2.0

**TREASURER-TAX COLLECTOR-PUBLIC ADM.**

**Public Assistance**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Veterans' Programs	\$ 299,515	\$ 353,784	\$ 286,643	\$ 286,624
Public Administrator	334,287	337,890	356,463	394,328
Public Guardian	937,546	934,403	932,388	749,701
Operating Sub-Total	1,571,348	1,626,077	1,575,494	1,430,653
Less: Intra-County Revenues	(125,000)	--	(150,000)	--
Expenditure Total	1,446,348	1,626,077	1,425,494	1,430,653
<i>Other Financing Uses</i>				
Operating Transfers	5,756	5,759	5,759	--
Division Total	\$ 1,452,104	\$ 1,631,836	\$ 1,431,253	\$ 1,430,653

**Character of Expenditures**

<i>Operating Expenditures</i>				
Regular Salaries	976,410	1,013,369	938,332	830,835
Extra Help	140	--	--	--
Benefits	451,216	463,083	443,150	435,301
Salaries & Benefits Sub-Total	1,427,766	1,476,452	1,381,482	1,266,136
Services & Supplies	143,582	149,625	194,012	164,517
Operating Sub-Total	1,571,348	1,626,077	1,575,494	1,430,653
Less: Intra-County Revenues	(125,000)	--	(150,000)	--
Expenditure Total	\$ 1,446,348	\$ 1,626,077	\$ 1,425,494	\$ 1,430,653

**Source of Funds Summary**

<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 60,576	\$ 57,100	\$ 88,868	\$ 114,600
Other Charges for Services	183,150	255,000	230,000	70,000
Revenue Sub-Total	243,726	312,100	318,868	184,600
Less: Intra-County Revenues	(125,000)	--	(150,000)	--
Revenue Total	118,726	312,100	168,868	184,600
<i>General Fund Contribution</i>				
Division Total	\$ 1,333,378	\$ 1,319,736	\$ 1,262,385	\$ 1,246,053
Division Total	\$ 1,452,104	\$ 1,631,836	\$ 1,431,253	\$ 1,430,653

Actual FY 09-10		Adopted FY 10-11		Est. Actual FY 10-11		Recommended FY 11-12		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
<b>Position Summary</b>								
<i>Permanent</i>								
Veterans' Programs	3.0	3.2	3.0	3.3	3.0	3.1	3.0	2.3
Public Administrator	3.0	3.2	3.0	3.0	3.0	3.0	3.0	3.1
Public Guardian	12.0	9.9	12.0	9.8	12.0	9.1	10.0	6.7
Total Positions	18.0	16.3	18.0	16.1	18.0	15.1	16.0	12.1

**Significant Changes (FY 2010-11 Adopted to FY 2010-11 Estimated Actual)**

The Fiscal Year 2010-11 Estimated Actual operating expenditures decreased \$51,000 to \$1,575,000 from the Fiscal Year 2010-11 Adopted Budget of \$1,626,000. This 3% decrease is primarily due to:

- -\$94,000 – Overall decrease in salary and benefits due to maintaining vacancies in anticipation of further staff reductions required to balance the department's Fiscal Year 2011-12 budget.
- +\$20,000 – Banking fees for Representative Payee, Public Guardian and Public Administration were established by custodian bank
- +\$11,600 – Increase in Public Administrator indigent cremations

**Significant Changes (FY 2010-11 Estimated Actual to FY 2011-12 Recommended)**

The Fiscal Year 2011-12 Recommended Budget operating expenditures will decrease \$144,000 to \$1,431,000 from the Fiscal Year 2010-11 Estimated Actual of \$1,575,000. This 9% decrease is primarily due to:

- +\$345,000 - Increases in general salary and benefits assumptions for projected cost of living, merit and retirement increases
- -\$201,200 – Decrease in operating costs due to the elimination of the Representative Payee program with potential impacts of increased homelessness, involuntary hospitalization, and increased number of conservatorships
- -\$110,100 – Reduction in Veterans Services staff due to budget constraints resulting in reduced assistance to County veterans in obtaining veterans benefits such as disability compensation, survivors benefits and medical aid



**DEBT SERVICE**  
Department Summary

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<b>Use of Funds Summary</b>				
<i>Operating Expenditures</i>				
Debt Service	\$ 12,611,357	\$ 11,167,309	\$ 10,536,491	\$ 8,645,078
Expenditure Total	12,611,357	11,167,309	10,536,491	8,645,078
<i>Other Financing Uses</i>				
Designated for Future Uses	1,537,804	383,856	383,856	204,250
Department Total	\$ 14,149,161	\$ 11,551,165	\$ 10,920,347	\$ 8,849,328

**Character of Expenditures**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<i>Operating Expenditures</i>				
Services & Supplies	\$ 340,484	\$ 112,948	\$ 112,948	\$ 106,643
Principal & Interest	12,270,873	11,054,361	10,423,543	8,538,435
Expenditure Total	\$ 12,611,357	\$ 11,167,309	\$ 10,536,491	\$ 8,645,078

**Source of Funds Summary**

	Actual FY 09-10	Adopted FY 10-11	Est. Actual FY 10-11	Recommended FY 11-12
<i>Departmental Revenues</i>				
Interest	\$ 269,769	\$ 200,000	\$ 200,000	\$ 200,000
Miscellaneous Revenue	(68,927)	--	--	--
Revenue Total	200,842	200,000	200,000	200,000
<i>General Fund Contribution</i>	1,677,146	1,690,000	1,130,000	1,130,000
<i>Other Financing Sources</i>				
Operating Transfers	9,357,295	7,262,203	7,191,385	7,519,328
Proceeds of Long-term Debt	1,807,647	--	--	--
Use of Prior Fund Balances	1,106,231	2,398,962	2,398,962	--
Department Total	\$ 14,149,161	\$ 11,551,165	\$ 10,920,347	\$ 8,849,328

**Budget Organization**

Debt Service is a separate department that is administered by the Treasurer-Tax Collector-Public Administrator.

For information on the County's debt policy, Certificates of Participation and legal debt limit see Section F of this Operating Plan.

**MISSION STATEMENT**

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's Office. Internal Service Funds, Enterprise Funds, and the County Redevelopment Agency are separate accounting entities that pay their debt directly. The budget also includes short-term (TRAN) debt payments.

**Significant Changes** (FY 2010-11 Adopted to FY 2010-11 Estimated Actual)

The Fiscal Year 2010-11 Estimated Actual operating expenditures decreased \$631,000 to \$10,536,000 from the Fiscal Year 2010-11 Adopted Budget of \$11,167,000. This 6% decrease is the result of:

- -\$560,000 – Lower than anticipated Tax Revenue Anticipation Note (TRAN) interest expense due to lower interest rates.

The Fiscal Year 2010-11 Estimated Actual operating revenues did not change from the Fiscal Year 2010-11 Adopted Budget of \$200,000.

**Significant Changes** (FY 2010-11 Estimated Actual to FY 2011-12 Recommended)

The Fiscal Year 2011-12 Recommended Budget operating expenditures will decrease \$1,891,000 to \$8,645,000 from the Fiscal Year 2010-11 Estimated Actual of \$10,536,000. This 18% decrease is the result of:

- -\$2,668,000 – The final debt payment for the 2004 COPs in FY 2010-11.
- +\$822,000 – Increases in the debt payment schedule for the 2001 and 2008 COPs.
- -\$428,000 – The final payment for the Countywide copier debt.
- +\$350,000 – The first principal payment for the 2010 COPs.

The Fiscal Year 2011-12 Recommended Budget operating revenues did not change from the Fiscal Year 2010-11 Estimated Actual of \$200,000.

**Long Term Debt Financial Reconciliation**

The following table provides a reconciliation of budget page expenditure summary amounts and amounts shown in the Long Term Debt Payment Schedule, in the column labeled "FY 11/12", line entitled "Subtotal General and Operating Funds" which appears on the following page.

Total Debt Service Expenditures	\$8,645,078
Less TRAN Interest and Cost	(1,130,000)
Less LTD Cost & Fees	(16,643)
Less Recovery Zone Bond Credit	(419,288)
Less Related Interest Earnings	(90,480)
Less Photocopier, ADMHS and CRA Leases	(485,396)
Net Government Funds Principal and Interest Payments	\$6,503,271

**SANTA BARBARA COUNTY**  
**CERTIFICATES OF PARTICIPATION (COP) PAYMENT SCHEDULE BY PROJECT/FUND**  
**JUNE 30, 2011**

DESCRIPTION	FUND	DEPT	TOTAL OUTSTANDING	INT, RESERVE & SUBSIDY	NET RENTAL PAYMENTS	PAYMENTS FY 11-12	REMAINING DEBT SERVICE
<b><u>GENERAL AND OPERATING FUNDS</u></b>							
<b><u>2010 COP</u></b>							
PUBLIC DEFENDER REMODEL	0001	990	12,624,997	3,296,821	9,328,176	327,625	9,000,551
BETTERAVIA ADMINISTRATION	0001	990	13,783,849	3,610,693	10,173,156	356,967	9,816,189
EMERGENCY OPERATIONS CENTER	0001	990	12,251,328	3,219,576	9,031,752	316,221	8,715,531
SUBTOTAL			38,660,174	10,127,090	28,533,084	1,000,813	27,532,271
<b><u>2008 COP</u></b>							
REDEVELOPMENT AGENCY	3104	993	24,727,721	1,430,480	23,297,241	1,380,583	21,916,658
<b><u>2005 COP</u></b>							
HALL OF RECORDS - CLERK-RECORDER	0001	062	374,040	61,006	313,034	93,706	219,328
ELECTIONS STORAGE - CLERK-RECORDER	0001	062	425,565	69,610	355,955	106,456	249,499
LOMPOC SUBSTATION - FIRE	0001	031	3,838,814	289,623	3,549,191	274,340	3,274,851
LOMPOC SUBSTATION - SHERIFF	0001	032	2,397,316	180,584	2,216,732	170,899	2,045,833
ISLA VISTA FOOT PATROL - SHERIFF	0001	032	5,141,368	388,104	4,753,264	367,493	4,385,771
TECHNICAL BUILDING - SHERIFF	0001	032	4,615,954	348,283	4,267,671	329,294	3,938,377
CHILDREN'S SERVICES BLDG - MENTAL HEALTH	0044	043	1,747,219	132,024	1,615,195	126,902	1,488,293
SUBTOTAL			18,540,276	1,469,234	17,071,042	1,469,090	15,601,952
<b><u>2001 COP</u></b>							
NAOMI SCHWARTZ - RISK	0001	990	1,106,451	186,865	919,586	95,351	824,235
CASA NUEVA - GENERAL SERVICES	0001	063	4,263,853	668,866	3,594,987	367,676	3,227,311
CASA NUEVA - SOCIAL SERVICES	0001	990	1,728,913	271,213	1,457,700	149,086	1,308,614
CHILDRENS' SERVICES BLDG - MENTAL HEALTH	0044	043	2,007,289	338,682	1,668,607	172,215	1,496,392
JUVENILE HALL	0070	990	5,105,824	778,894	4,326,930	441,520	3,885,410
JUVENILE COURT - EXPANSION	0071	990	1,508,681	254,481	1,254,200	129,762	1,124,438
JUVENILE COURT - ATTORNIES	0070	990	1,096,715	165,514	931,201	94,751	836,450
DISTRICT ATTORNEY	0070	990	6,438,664	1,010,126	5,428,538	555,615	4,872,923
SHERIFF - HVAC	0070	990	210,927	35,647	175,280	18,268	157,012
SB1732 - COURTHOUSE CONSTRUCTION	0071	990	4,608,276	576,775	4,031,501	628,541	3,402,960
SUBTOTAL			28,075,593	4,287,063	23,788,530	2,652,785	21,135,745
<b>SUBTOTAL GENERAL AND OPERATING FUNDS</b>			<b>110,003,764</b>	<b>17,313,867</b>	<b>92,689,897</b>	<b>6,503,271</b>	<b>86,186,626</b>
<b><u>2008 COP ENTERPRISE FUND</u></b>							
TAJIGUAS LANDFILL LINER	1930	054	7,505,965	555,363	6,950,602	580,210	6,370,392
<b><u>2001 COP ENTERPRISE FUND</u></b>							
SOLID WASTE PUBLIC WORKS	1930	054	942,532	159,181	783,351	81,225	702,126
<b>TOTAL COP DEBT</b>			<b>\$118,452,261</b>	<b>\$18,028,411</b>	<b>\$100,423,850</b>	<b>\$7,164,706</b>	<b>\$93,259,144</b>

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