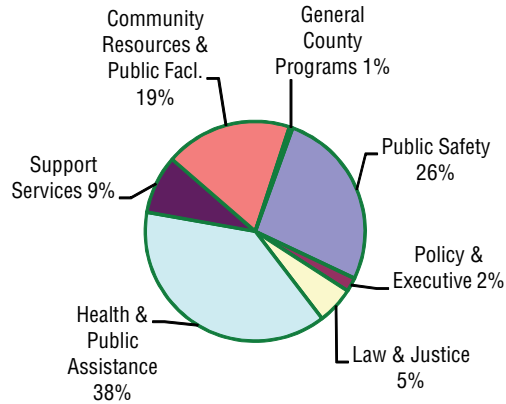


SUMMARY SCHEDULES

EXPENDITURES



| | Recommended FY 12-13 | Percent of Total | Operating Budget | Percent of Operating | Capital Budget | Percent of Capital |
|--|-------------------------|---------------------|---------------------|-------------------------|-------------------|-----------------------|
|--|-------------------------|---------------------|---------------------|-------------------------|-------------------|-----------------------|

Use of Funds Summary

Countywide Functions

| | | | | | | |
|-----------------------------------|--------------------|--------------|--------------------|--------------|-------------------|---------------|
| Policy & Executive | \$ 16,655,217 | 2.0% | \$ 16,625,217 | 2.1% | \$ 30,000 | 0.1% |
| Law & Justice | 43,799,488 | 5.3% | 43,769,488 | 5.5% | 30,000 | 0.1% |
| Public Safety | 211,914,052 | 25.6% | 211,749,142 | 26.8% | 164,910 | 0.4% |
| Health & Public Assistance | 305,646,230 | 36.9% | 305,193,652 | 38.6% | 452,578 | 1.2% |
| Community Resources & Public Fac. | 149,183,886 | 18.0% | 122,508,667 | 15.5% | 26,675,219 | 71.8% |
| Support Services | 68,744,271 | 8.3% | 58,928,684 | 7.5% | 9,815,587 | 26.4% |
| General County Programs | 4,204,295 | 0.5% | 4,204,295 | 0.5% | -- | 0.0% |
| Expenditure Total | 800,147,439 | 96.6% | 762,979,145 | 96.5% | 37,168,294 | 100.0% |

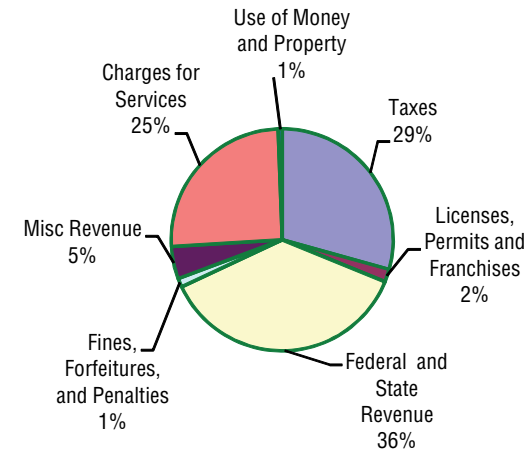
Other Financing Uses

| | | | | | | |
|---------------------------|-----------------------|---------------|-----------------------|---------------|----------------------|---------------|
| Committed for Future Uses | 28,008,314 | 3.4% | 28,008,314 | 3.5% | -- | 0.0% |
| Total Use of Funds | \$ 828,155,753 | 100.0% | \$ 790,987,459 | 100.0% | \$ 37,168,294 | 100.0% |

The summary schedules present appropriations by function and revenues by source. This presentation consolidates appropriations and revenues similar to consolidated financial statements of a business entity. Intra-County revenues and expenditures (internal service fund charges, cost allocation and intrafund expenditure transfer transactions) are eliminated in the summaries to avoid double counting. This is a distinctive presentation for a governmental entity, but valuable for a performance based budget system. The summary becomes reflective of the total flow of economic resources within the entity.

Appropriations are also separated into operating budget and capital budget. The capital budget does not include salaries and benefits for in-house design, environmental or inspection costs for transportation and resource recovery projects. These salary and benefit costs are captured within the operating budget.

REVENUES



| | Recommended FY 12-13 | Percent of Total |
|--|-------------------------|---------------------|
|--|-------------------------|---------------------|

Source of Funds Summary

Revenues

| | | |
|-----------------------------------|--------------------|-------------|
| Taxes | \$ 238,988,979 | 29.3% |
| Licenses, Permits and Franchises | 15,288,550 | 1.9% |
| Fines, Forfeitures, and Penalties | 10,282,286 | 1.3% |
| Use of Money and Property | 4,797,533 | 0.6% |
| Federal and State Revenue | 300,958,704 | 36.9% |
| Charges for Services | 207,019,073 | 25.4% |
| Miscellaneous Revenue | 38,720,816 | 4.7% |
| Revenue Sub-Total | 816,055,941 | 100% |
| Less: Intra-County Revenues | (70,387,816) | |
| Revenue Total | 745,668,125 | |

Other Financing Sources

| | |
|------------------------------|-----------------------|
| Sale of Capital Assets | 60,000 |
| Release of Fund Balance | 63,809,427 |
| Use of Prior Fund Balance | 18,618,201 |
| Source of Funds Total | \$ 828,155,753 |

EXPENDITURE SUMMARY

By Department

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|---|-----------------------|-----------------------|-------------------------|-----------------------|
| Expenditure Summary | | | | |
| <i>County Departments</i> | | | | |
| Policy & Executive | | | | |
| Board of Supervisors | \$ 2,600,541 | \$ 2,850,715 | \$ 2,767,608 | \$ 2,890,479 |
| County Executive Office | 7,966,503 | 10,118,835 | 10,714,771 | 11,018,673 |
| County Counsel | 2,301,860 | 3,094,613 | 3,172,838 | 3,458,462 |
| <i>Sub-Total</i> | <u>12,868,904</u> | <u>16,064,163</u> | <u>16,655,217</u> | <u>17,367,614</u> |
| Law & Justice | | | | |
| Court Special Services | 16,081,958 | 15,904,291 | 15,824,492 | 15,824,492 |
| District Attorney | 17,369,298 | 18,299,680 | 18,182,323 | 19,227,367 |
| Public Defender | 9,895,764 | 9,768,910 | 9,792,673 | 10,234,292 |
| <i>Sub-Total</i> | <u>43,347,020</u> | <u>43,972,881</u> | <u>43,799,488</u> | <u>45,286,151</u> |
| Public Safety | | | | |
| Fire | 50,072,055 | 55,894,973 | 52,884,329 | 57,335,819 |
| Probation | 43,046,178 | 41,865,974 | 46,245,636 | 48,829,559 |
| Sheriff | 107,210,811 | 108,836,677 | 112,784,087 | 118,789,660 |
| <i>Sub-Total</i> | <u>200,329,044</u> | <u>206,597,624</u> | <u>211,914,052</u> | <u>224,955,038</u> |
| Health & Public Assistance | | | | |
| Alcohol, Drug & Mental Health Svcs | 67,690,175 | 70,046,538 | 68,519,056 | 70,516,904 |
| Child Support Services | 9,473,975 | 9,452,455 | 9,467,453 | 9,954,470 |
| First 5, Children & Families | - | - | 5,099,214 | 4,849,175 |
| Public Health | 82,205,596 | 84,905,653 | 80,019,512 | 82,792,923 |
| Social Services | 140,592,904 | 142,396,460 | 142,540,995 | 144,372,182 |
| <i>Sub-Total</i> | <u>299,962,650</u> | <u>306,801,106</u> | <u>305,646,230</u> | <u>312,485,654</u> |
| Community Resources & Public Facilities | | | | |
| Agriculture & Cooperative Extension | 3,498,677 | 4,024,532 | 3,717,296 | 3,949,060 |
| Community Services | 19,832,586 | 25,143,427 | 20,505,247 | 18,710,652 |
| Planning & Development | 15,187,915 | 16,672,940 | 15,246,034 | 15,013,338 |
| Public Works | 79,004,875 | 112,550,528 | 109,715,309 | 93,062,110 |
| <i>Sub-Total</i> | <u>117,524,053</u> | <u>158,391,427</u> | <u>149,183,886</u> | <u>130,735,160</u> |
| Support Services | | | | |
| Auditor-Controller | 4,058,580 | 5,517,010 | 7,664,730 | 8,026,781 |
| Clerk-Recorder-Assessor | 14,644,418 | 17,673,640 | 15,243,440 | 15,336,402 |
| General Services | 35,754,224 | 41,472,726 | 31,418,733 | 26,942,664 |
| Debt Service | 10,613,321 | 7,745,078 | 7,546,188 | 7,717,471 |
| Treasurer-Tax Collector-Public Adm. | 6,179,815 | 7,455,901 | 6,871,180 | 6,642,936 |
| <i>Sub-Total</i> | <u>71,250,358</u> | <u>79,864,355</u> | <u>68,744,271</u> | <u>64,666,254</u> |
| General County Programs | | | | |
| General County Programs | 11,195,561 | 8,990,363 | 1,418,695 | 1,267,918 |
| SBCO RDA Successor Agency | 10,028,696 | 4,361,935 | 2,785,600 | 2,785,600 |
| <i>Sub-Total</i> | <u>21,224,257</u> | <u>13,352,298</u> | <u>4,204,295</u> | <u>4,053,518</u> |
| Expenditure Total | \$ 766,506,286 | \$ 825,043,854 | \$ 800,147,439 | \$ 799,549,389 |

EXPENDITURE SUMMARY

By Character

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|------------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| Character of Expenditures | | | | |
| <i>Operating Expenditures</i> | | | | |
| Regular Salaries | \$ 283,050,307 | \$ 291,099,833 | \$ 286,675,433 | \$ 290,392,337 |
| Overtime | 11,926,893 | 11,176,003 | 9,784,938 | 9,777,912 |
| Extra Help | 10,123,712 | 5,820,793 | 5,573,365 | 5,382,805 |
| Retirement (Non-Safety Depts) | 56,013,417 | 67,058,630 | 64,361,547 | 73,048,862 |
| Retirement (Safety Depts) | 39,365,164 | 46,955,126 | 50,995,303 | 60,486,780 |
| Health Benefits | 22,348,202 | 25,333,103 | 27,174,298 | 30,689,334 |
| Workers' Compensation Insurance | 9,616,485 | 9,593,689 | 11,749,704 | 12,344,771 |
| Unemployment Insurance | 1,645,610 | 2,284,309 | 1,746,247 | 1,771,049 |
| Social Security Contribution | 15,898,002 | 15,818,295 | 15,615,741 | 15,754,582 |
| <i>Salaries and Benefits Total</i> | <u>449,987,792</u> | <u>475,139,781</u> | <u>473,676,576</u> | <u>499,648,432</u> |
| Services & Supplies | 264,399,632 | 278,963,637 | 263,189,361 | 263,201,096 |
| Public Assistance Payments | 58,404,190 | 56,811,882 | 53,432,000 | 53,065,135 |
| Contributions | 19,740,468 | 22,003,283 | 21,011,629 | 12,789,694 |
| Principal & Interest | 11,979,391 | 9,290,346 | 9,997,575 | 10,222,861 |
| Depreciation Expense | 6,482,523 | 6,194,748 | 6,930,254 | 7,152,887 |
| Insurance Claims | 3,358,132 | 4,319,385 | 3,992,071 | 3,992,071 |
| Damages & Losses | 1,348,114 | 1,212,500 | 1,137,495 | 1,137,495 |
| Grant & Audit Settlements | 25 | - | - | - |
| <i>Operating Sub-Total</i> | <u>815,700,267</u> | <u>853,935,562</u> | <u>833,366,961</u> | <u>851,209,671</u> |
| Less: Intra-County Revenues | <u>(87,587,968)</u> | <u>(72,949,641)</u> | <u>(70,387,816)</u> | <u>(71,932,298)</u> |
| <i>Operating Total</i> | <u>728,112,299</u> | <u>780,985,921</u> | <u>762,979,145</u> | <u>779,277,373</u> |
| <i>Non-Operating Expenditures</i> | | | | |
| Capital Assets | 38,393,987 | 44,057,933 | 37,168,294 | 20,272,016 |
| Expenditure Total | \$ 766,506,286 | \$ 825,043,854 | \$ 800,147,439 | \$ 799,549,389 |

Expenditure appropriation summaries are displayed by both department and function. They are also displayed by character of expenditures. A third display by function, fund and object level can be found in the State Controller schedules.

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|-----------------------------------|--------------------|---------------------|-------------------------|----------------------|
| Revenue Summary | | | | |
| <i>Revenues</i> | | | | |
| Taxes | \$ 234,354,326 | \$ 236,069,355 | \$ 238,988,979 | \$ 243,971,283 |
| Licenses, Permits and Franchises | 15,468,081 | 15,509,135 | 15,288,550 | 15,422,195 |
| Fines, Forfeitures, and Penalties | 13,299,112 | 10,538,606 | 10,282,286 | 9,624,969 |
| Use of Money and Property | 5,598,193 | 5,018,343 | 4,797,533 | 4,743,524 |
| Federal and State Revenue | 304,654,942 | 299,864,993 | 300,958,704 | 290,947,596 |
| Charges for Services | 215,787,900 | 219,263,317 | 207,019,073 | 210,481,574 |
| Miscellaneous Revenue | 42,081,710 | 35,770,625 | 38,720,816 | 38,209,920 |
| Revenue Sub-Total | 831,244,265 | 822,034,374 | 816,055,941 | 813,401,061 |
| Less: Intra-County Revenues | (87,587,968) | (72,949,641) | (70,387,816) | (71,932,298) |
| Revenue Total | \$ 743,656,297 | \$ 749,084,733 | \$ 745,668,125 | \$ 741,468,763 |

Character of Revenue

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|--|--------------------|---------------------|-------------------------|----------------------|
| <i>Revenues</i> | | | | |
| Taxes | | | | |
| Property Taxes General Fund | \$ 121,920,487 | \$ 122,554,000 | \$ 124,527,000 | \$ 127,050,000 |
| Property Taxes Special Revenue Funds | 44,327,520 | 44,700,422 | 45,097,371 | 46,072,462 |
| Property Tax In-Lieu of VLF | 42,152,376 | 42,680,000 | 43,521,000 | 44,391,501 |
| Retail Sales Tax | 7,500,000 | 7,500,000 | 7,096,000 | 7,451,000 |
| Roads Measure D-A Sales Tax | 5,541,409 | 5,454,676 | 5,507,000 | 5,100,000 |
| Transient Occupancy Tax | 6,977,000 | 7,000,000 | 7,120,000 | 7,618,000 |
| Property Transfer Tax | 2,300,576 | 2,500,000 | 2,500,000 | 2,710,000 |
| Property Tax In-Lieu of Local Sales Tax | 2,399,571 | 2,400,000 | 2,434,000 | 2,423,000 |
| Roads Sales Tax | 414,240 | 380,621 | 402,708 | 371,420 |
| Motor Vehicle in Lieu | -- | -- | 185,000 | 185,000 |
| Misc. Other Taxes | 821,147 | 899,636 | 783,900 | 783,900 |
| Sub-Total | 234,354,326 | 236,069,355 | 239,173,979 | 244,156,283 |
| Licenses, Permits and Franchises | | | | |
| Building Permits | 6,230,260 | 6,764,474 | 6,962,159 | 6,926,774 |
| Development and Zoning Permits | 4,325,669 | 3,551,974 | 3,386,865 | 3,390,635 |
| Franchises and Misc. Permits | 4,186,391 | 4,167,789 | 4,046,070 | 4,175,569 |
| Oil and Gas Permits | 725,761 | 1,024,898 | 893,456 | 929,217 |
| Sub-Total | 15,468,081 | 15,509,135 | 15,288,550 | 15,422,195 |
| Fines, Forfeitures, and Penalties | | | | |
| Various Fines and Penalties | 6,558,837 | 5,738,606 | 5,721,286 | 5,695,969 |
| Property Tax Penalties | 6,740,275 | 4,800,000 | 4,561,000 | 3,929,000 |

REVENUE SUMMARY
Revenue By Type and Character

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|---|--------------------|---------------------|-------------------------|----------------------|
| Character of Revenue (continued) | | | | |
| Use of Money and Property | | | | |
| Interest | 3,017,993 | 2,774,484 | 2,471,069 | 2,414,976 |
| Rents | 2,580,200 | 2,243,859 | 2,326,464 | 2,328,548 |
| Sub-Total | 5,598,193 | 5,018,343 | 4,797,533 | 4,743,524 |
| Federal and State Revenue | | | | |
| Social Services Programs | 115,571,929 | 119,546,531 | 92,088,237 | 93,053,178 |
| Misc. Federal and State | 57,287,291 | 61,710,008 | 41,685,126 | 30,890,669 |
| State Realignment Allocation | 29,691,589 | 29,647,077 | 79,854,521 | 79,576,751 |
| Prop. 172 Proceeds | 26,700,000 | 26,500,184 | 29,000,000 | 29,876,201 |
| Health Care | 23,050,786 | 19,785,451 | 16,437,183 | 14,552,962 |
| Child Support Program | 9,233,905 | 9,442,955 | 9,461,453 | 9,461,453 |
| State Highway Users Tax | 8,882,449 | 9,819,000 | 9,570,000 | 9,900,000 |
| Mental Health | 29,792,257 | 19,223,966 | 18,645,396 | 19,661,059 |
| Proposition 10 | 4,209,247 | 3,977,929 | 3,858,591 | 3,790,323 |
| Disaster Assistance | 235,488 | 211,892 | 173,197 | -- |
| Sub-Total | 304,654,942 | 299,864,993 | 300,773,704 | 290,762,596 |
| Charges for Services | | | | |
| Other Charges for Services | 75,743,020 | 76,922,024 | 74,768,939 | 75,918,360 |
| Public and Mental Health Services | 67,281,599 | 67,884,956 | 63,753,594 | 64,415,946 |
| Contractual Services | 28,473,692 | 29,287,630 | 23,887,857 | 24,803,711 |
| Sanitation Services | 21,791,281 | 22,769,536 | 24,241,586 | 25,674,370 |
| Cost Allocation | 10,494,027 | 9,998,705 | 7,944,465 | 7,944,465 |
| Park Services | 4,837,386 | 5,348,198 | 5,554,800 | 5,554,800 |
| Intrafund Transfers | 4,608,301 | 5,064,760 | 4,484,967 | 4,265,456 |
| Road Project Reimbursement | 2,558,593 | 1,987,508 | 2,382,865 | 1,904,465 |
| Sub-Total | 215,787,900 | 219,263,317 | 207,019,073 | 210,481,574 |
| Miscellaneous Revenue | | | | |
| Other | 38,143,266 | 31,622,069 | 35,211,220 | 34,700,324 |
| Tobacco Settlement | 3,694,313 | 4,148,556 | 3,509,596 | 3,509,596 |
| Absent Parent Collections | 244,132 | -- | -- | -- |
| Sub-Total | 42,081,710 | 35,770,625 | 38,720,816 | 38,209,920 |
| Revenue Sub-Total | 831,244,265 | 822,034,374 | 816,055,941 | 813,401,061 |
| Less: Intra-County Revenues | (87,587,968) | (72,949,641) | (70,387,816) | (71,932,298) |
| Revenue Total | \$ 743,656,297 | \$ 749,084,733 | \$ 745,668,125 | \$ 741,468,763 |

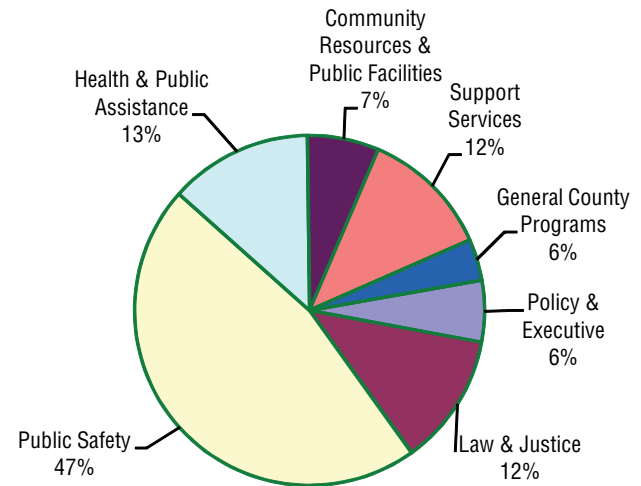
Revenues are displayed by summary of revenues and character of revenues. A third display by fund and detailed line item accounts can be found in the State Controller schedules.

GENERAL FUND CONTRIBUTION

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|--|--------------------|---------------------|-------------------------|----------------------|
| General Fund Contribution Summary | | | | |
| <i>County Departments</i> | | | | |
| Policy & Executive | | | | |
| Board of Supervisors | \$ 2,603,578 | \$ 2,850,715 | \$ 2,767,608 | \$ 2,890,479 |
| County Executive Office | 4,962,125 | 4,496,593 | 7,690,268 | 8,163,217 |
| County Counsel | 1,276,770 | 1,908,378 | 2,270,038 | 2,555,662 |
| <i>Sub-Total</i> | 8,842,473 | 9,255,686 | 12,727,914 | 13,609,358 |
| Law & Justice | | | | |
| District Attorney | 11,884,945 | 12,037,296 | 12,289,382 | 13,417,683 |
| Public Defender | 6,271,558 | 6,946,260 | 6,821,428 | 7,156,772 |
| Court Special Services | 8,277,100 | 8,536,759 | 8,536,760 | 8,536,760 |
| <i>Sub-Total</i> | 26,433,603 | 27,520,315 | 27,647,570 | 29,111,215 |
| Public Safety | | | | |
| Fire | 2,462,067 | 3,948,951 | 4,895,098 | 8,177,251 |
| Probation | 23,352,196 | 24,738,964 | 25,031,738 | 27,715,306 |
| Sheriff | 62,961,794 | 67,977,794 | 69,811,997 | 75,156,222 |
| <i>Sub-Total</i> | 88,776,057 | 96,665,709 | 99,738,833 | 111,048,779 |
| Health & Public Assistance | | | | |
| Alcohol, Drug & Mental Health Svcs | 2,972,395 | 2,271,535 | 3,005,544 | 6,437,872 |
| Child Support Services | -- | -- | -- | 487,017 |
| Public Health | 7,852,054 | 7,975,624 | 6,945,890 | 8,894,881 |
| Social Services | 8,198,707 | 11,023,238 | 9,153,759 | 15,817,616 |
| <i>Sub-Total</i> | 19,023,156 | 21,270,397 | 19,105,193 | 31,637,386 |
| Community Resources & Public Facilities | | | | |
| Agriculture & Cooperative Extension | 1,529,015 | 1,381,131 | 1,355,130 | 1,638,719 |
| Community Services | 3,033,861 | 3,792,575 | 6,216,171 | 6,627,219 |
| Planning & Development | 4,242,571 | 3,991,372 | 3,738,730 | 4,787,733 |
| Public Works | 2,710,105 | 2,709,524 | 2,696,124 | 2,704,164 |
| <i>Sub-Total</i> | 11,515,552 | 11,874,602 | 14,006,155 | 15,757,835 |
| Support Services | | | | |
| Auditor-Controller | 3,541,578 | 3,191,727 | 6,134,730 | 6,699,179 |
| Clerk-Recorder-Assessor | 9,163,001 | 8,148,562 | 8,647,159 | 10,486,045 |
| General Services | 5,813,864 | 5,129,701 | 7,574,002 | 8,207,070 |
| Treasurer-Tax Collector-Public Adm. | 2,452,711 | 2,222,287 | 2,666,938 | 2,533,559 |
| Debt Service | 1,128,160 | 861,000 | 690,000 | 690,000 |
| <i>Sub-Total</i> | 22,099,314 | 19,553,277 | 25,712,829 | 28,615,853 |

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|--|-----------------------|-----------------------|-------------------------|-----------------------|
| General Fund Contribution Summary (continued) | | | | |
| General County Programs | | | | |
| Transfer to Other Governments | 5,105,365 | 3,530,095 | 1,112,788 | 1,114,060 |
| Operating Transfers | 7,521,474 | 2,615,062 | 848,332 | 750,999 |
| Organization Development | 124,250 | 75,500 | 75,500 | 25,000 |
| Strategic Reserve | 4,338,980 | 4,331,489 | -- | -- |
| Contingencies & Commitments | 4,951,658 | 4,551,143 | 5,721,887 | 7,266,667 |
| <i>Sub-Total</i> | 22,041,727 | 15,103,289 | 7,758,507 | 9,156,726 |
| Total General Fund Contributions | \$ 198,731,882 | \$ 201,243,275 | \$ 206,697,001 | \$ 238,937,152 |

**General Fund Contribution By
County Function**

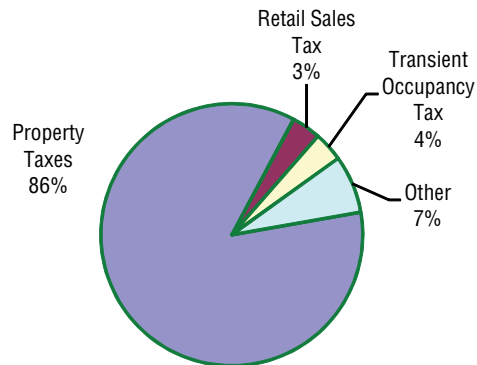


FUNDS AVAILABLE

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|-------------------------------------|-----------------------|-----------------------|-------------------------|-----------------------|
| General Fund Revenue Summary | | | | |
| <i>Local Taxes</i> | | | | |
| Property Taxes | \$ 173,212,708 | \$ 172,434,000 | \$ 175,043,000 | \$ 177,793,501 |
| Retail Sales Tax | 7,500,000 | 7,500,000 | 7,096,000 | 7,451,000 |
| Transient Occupancy Tax | 6,977,000 | 7,000,000 | 7,120,000 | 7,618,000 |
| Property Transfer Tax | 2,300,576 | 2,500,000 | 2,500,000 | 2,710,000 |
| Motor Vehicle In Lieu | -- | -- | 185,000 | 185,000 |
| <i>Sub-Total</i> | <u>189,990,284</u> | <u>189,434,000</u> | <u>191,944,000</u> | <u>195,757,501</u> |
| <i>Other Discretionary Revenues</i> | | | | |
| Franchises | 2,641,070 | 2,794,000 | 2,715,000 | 2,769,000 |
| Interest | 1,372,199 | 1,010,000 | 1,000,000 | 1,000,000 |
| Homeowners Property Tax Relief | 878,026 | 862,000 | 849,000 | 849,000 |
| Open Space Lands Apportionment | -- | -- | -- | -- |
| Federal Taxes | 1,740,080 | 1,625,000 | 1,625,000 | 1,625,000 |
| Cost Allocation Services | 1,213,769 | 979,213 | 8,101,077 | 8,101,077 |
| Miscellaneous | 360,608.87 | 326,789 | 462,924 | 465,423 |
| <i>Sub-Total</i> | <u>8,205,753</u> | <u>7,597,002</u> | <u>14,753,001</u> | <u>14,809,500</u> |
| Total Discretionary Revenue | <u>198,196,037</u> | <u>197,031,002</u> | <u>206,697,001</u> | <u>210,567,001</u> |
| <i>Other Financing Sources</i> | | | | |
| Use of Prior Fund Balance | 535,845 | 4,212,273 | -- | 28,370,151 |
| Total Available Sources | <u>\$ 198,731,882</u> | <u>\$ 201,243,275</u> | <u>\$ 206,697,001</u> | <u>\$ 238,937,152</u> |

The general revenue summary matches county general fund discretionary revenues against general fund contributions to each department.

Funds Available By Type



AVAILABLE FINANCING AND FINANCING REQUIREMENTS

| | Estimated Fund Balance or Retained Earn Unassigned June 30, 2012 | Cancellation of Prior Year Fund Balances | Estimated Additional Financing Sources | Total Available Financing |
|-------------------------------|--|---|---|------------------------------------|
| Available Financing | | | | |
| General | \$ -- | \$ 12,932,442 | \$ 342,679,176 | \$ 355,611,618 |
| Special Revenue | -- | 47,430,584 | 390,861,206 | 438,291,790 |
| Debt Service | -- | -- | 100,000 | 100,000 |
| Capital Projects | -- | 3,446,405 | 1,337,800 | 4,784,205 |
| Total Governmental Funds | -- | 63,809,431 | 734,978,182 | 798,787,613 |
| Enterprise | -- | 6,570,183 | 30,793,617 | 37,363,800 |
| Internal Service | 5,712,086 | 6,335,928 | 50,344,142 | 62,392,156 |
| Total I.S. & Enterprise Funds | <u>5,712,086</u> | <u>12,906,111</u> | <u>81,137,759</u> | <u>99,755,956</u> |
| <i>Sub-Total</i> | <u>5,712,086</u> | <u>76,715,542</u> | <u>816,115,941</u> | <u>898,543,569</u> |
| Intra County Revenues | | | (70,387,816) | (70,387,816) |
| Total | <u>\$ 5,712,086</u> | <u>\$ 76,715,542</u> | <u>\$ 745,728,125</u> | <u>\$ 828,155,753</u> |
| | | Provision for Fund Balances | Estimated Financing Uses | Total Financing Requirements |
| Financing Requirements | | | | |
| General | \$ 7,989,279 | \$ 343,960,503 | \$ 351,949,782 | |
| Special Revenue | 19,010,682 | 414,847,306 | 433,857,988 | |
| Debt Service | 89,250 | 6,856,188 | 6,945,438 | |
| Capital Projects | 639,400 | 5,156,205 | 5,795,605 | |
| Total Governmental Funds | <u>27,728,612</u> | <u>770,820,201</u> | <u>798,548,813</u> | |
| Enterprise | -- | 37,361,400 | 37,361,400 | |
| Internal Service | 279,702 | 62,353,654 | 62,633,356 | |
| Total I.S. & Enterprise Funds | <u>279,702</u> | <u>99,715,054</u> | <u>99,994,756</u> | |
| <i>Sub-Total</i> | <u>28,008,314</u> | <u>870,535,255</u> | <u>898,543,569</u> | |
| Intra County Revenues | | (70,387,816) | (70,387,816) | |
| Total | <u>\$ 28,008,314</u> | <u>\$ 800,147,439</u> | <u>\$ 828,155,753</u> | |

Note: In order to present consolidated totals, Operating Transfers have been eliminated from the Estimated Additional Financing Sources and Uses columns.

FUND BALANCE ANALYSIS

| | Estimated Fund Balances as of June 30, 2012 | Revenues & Other Financing Sources | Expenditures & Other Financing Uses | Estimated Fund Balances as of July 1, 2013 |
|--|--|--|---|---|
| Governmental Funds | | | | |
| Major Funds | | | | |
| General Fund | \$ 86,560,880 | \$ 377,013,286 | \$ 381,956,449 | \$ 81,617,717 |
| Flood Control Districts | 60,326,302 | 20,115,789 | 29,875,174 | 50,566,917 |
| Public Health | 20,156,885 | 74,845,222 | 79,400,542 | 15,601,564 |
| Capital Projects | 7,912,583 | 3,404,200 | 6,211,205 | 5,105,578 |
| Roads Fund | 11,387,167 | 33,960,987 | 37,817,408 | 7,530,746 |
| Alcohol Drug & Mental Health Services | 3,508,951 | 76,385,013 | 77,871,742 | 2,022,222 |
| Social Services | 5,692,300 | 129,926,989 | 134,679,528 | 939,761 |
| SBC Successor Agency Debt Svc Fund | (15,562,296) | 1,382,487 | 1,382,487 | (15,562,296) |
| Other Governmental Funds | | | | |
| Muni Finance - Debt Service | 3,060,294 | 6,945,438 | 6,856,188 | 3,149,544 |
| First 5 Children & Families Commission | 4,715,016 | 4,644,457 | 5,101,614 | 4,257,859 |
| SBC Redevelopment Successor Agency | 15,096,810 | 4,010,587 | 4,758,087 | 14,349,310 |
| Water Agencies | 5,074,663 | 10,542,033 | 10,577,326 | 5,039,370 |
| Fire Protection District | 1,453,324 | 30,384,750 | 30,949,444 | 888,630 |
| County Service Areas | 2,476,615 | 1,861,199 | 1,804,811 | 2,533,003 |
| Public and Educational Access | 1,271,006 | 5,000 | 190,050 | 1,085,956 |
| Affordable Housing | 3,234,932 | 4,611,047 | 4,604,585 | 3,241,394 |
| Seawalls | 34,956 | 250 | 5,000 | 30,206 |
| Inmate Welfare | 554,547 | 1,081,600 | 1,358,686 | 277,461 |
| Criminal Justice Construction | 100 | 1,019,861 | 1,019,861 | 100 |
| Lighting Districts | 366,217 | 408,565 | 417,542 | 357,240 |
| Courthouse Construction | 942,310 | 1,019,861 | 806,795 | 1,155,376 |
| Coastal Resources Enhancement | 1,347,208 | 670,000 | 1,747,035 | 270,173 |
| Special Aviation | 335,718 | 60,000 | 60,000 | 335,718 |
| Fishermen Assistance | 398,954 | 12,700 | 43,300 | 368,354 |
| Community Facilities Districts | 304,075 | 333,200 | 370,590 | 266,685 |
| Court Operations | 152,747 | 15,893,094 | 15,904,492 | 141,349 |
| IHSS Public Authority | 724,400 | 7,264,324 | 7,987,700 | 1,024 |
| Child Support Services | 290,555 | 9,467,453 | 9,467,453 | 290,555 |
| Fish and Game | 30,203 | 5,225 | 15,495 | 19,933 |
| Petroleum | 302,720 | 409,000 | 523,843 | 187,877 |
| Sub-Total | <u>222,150,142</u> | <u>817,683,617</u> | <u>853,764,431</u> | <u>186,069,328</u> |
| Proprietary Funds | | | | |
| Major Funds | | | | |
| Resource Recovery Enterprise | 43,345,447 | 22,180,257 | 22,950,805 | 42,574,899 |
| Laguna Sanitation Enterprise | 31,751,204 | 8,613,360 | 7,066,466 | 33,298,098 |
| Other Proprietary Funds | | | | |
| Vehicle Operations ISF | 29,237,572 | 10,937,500 | 11,405,493 | 28,769,579 |
| Communications ISF | 9,700,855 | 3,328,341 | 3,551,336 | 9,477,860 |
| Data Processing ISF | 4,901,677 | 6,149,898 | 6,134,219 | 4,917,356 |
| Utilities ISF | (5,235,665) | 6,747,289 | 6,705,820 | (5,194,196) |
| Risk Management | (781,294) | 23,577,114 | 28,679,404 | (5,883,584) |
| Sub-Total | <u>112,919,795</u> | <u>81,533,759</u> | <u>86,493,543</u> | <u>107,960,011</u> |
| Total All Funds | <u>\$ 335,069,937</u> | <u>\$ 899,217,376</u> | <u>\$ 940,257,974</u> | <u>\$ 294,029,339</u> |

Significant Fund Balance Changes 6/30/2012 to 6/30/2013

General Fund (-4.9 million / -5.7%): Fund balance will decrease \$4.9 million or 5.7% due to the release of previously committed funds to maintain service levels countywide.

Flood Control (-\$9.8 million / 16.2%): Fund balance will decrease \$9.8 million or 16.2% due to the release of committed funds and debt proceeds for flood control projects such as Lower Mission Creek Box Culvert and Las Vegas / San Pedro Creeks Project.

Public Health (-\$4.6 million / -22.6%): Fund balance will decrease \$4.6 million or 22.6% which includes the use of \$2.8 million of committed funds from prior year salary and benefit reductions to sustain ongoing clinical operations and support.

Capital Projects (-\$2.8 million / -35.5%): Fund balance will decrease \$2.8 million or 35.5% due to the release of committed funds and debt proceeds for capital project construction, many of which are nearing completion.

Road Fund (-\$3.9 million / -33.9%): Fund balance will decrease \$3.9 million or 33.9% due to proposed capital projects such as the Jalama Road Storm Damage Repair and Tepusquet Road Bridge.

Alcohol, Drug, & Mental Health Services (-\$1.5 million / -42.4%): Fund balance will decrease \$1.5 million to maintain service levels. This reduction is primarily in the Mental Health Services Act (MHSA) fund. The department projects little or no fund balance remaining in the Mental Health Fund.

Social Services (-\$4.8 million / -83.5%): Fund balance will decrease by \$4.8 million or 83.5% due to the use of prior fund balance to supplement the General Fund match for federal and state revenues.

Fire Protection District (-\$0.6 million / -38.9%): Fund balance will decrease \$0.6 million or 40% primarily for continued fire operations and for capital projects such as the design and acquisition of the Los Alamos Operations Complex.

Risk Management (-\$5.1 million / -653.1%): Five Internal Service Funds comprise the risk management group: Workers' Compensation, General Liability, Medical Malpractice within the General Services Department and County Unemployment Insurance and Dental Self Insurance Funds within the CEO/Human Resources Department. The \$5.1 million reduction or -653.1% is primarily attributable to the change to the Worker's Compensation Program in that projected costs for all claims for injuries will be paid with existing reserves. The remaining amount is primarily due to reduced charges to departments from the General Liability Fund to enable departments to continue to provide direct service to residents.

MAJOR FUNDS BUDGET SUMMARY

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|--|--------------------|---------------------|-------------------------|----------------------|
| General | | | | |
| <i>Sources of Funds</i> | | | | |
| Taxes | 183,577,832 | 184,922,000 | 187,481,900 | 191,927,401 |
| Licenses, Permits and Franchises | 12,157,556 | 12,250,675 | 11,969,395 | 12,141,939 |
| Fines, Forfeitures, and Penalties | 7,837,701 | 5,387,294 | 5,180,201 | 4,512,600 |
| Use of Money and Property | 2,490,344 | 2,069,462 | 2,005,000 | 2,005,000 |
| Federal and State Revenue | 50,814,632 | 49,469,730 | 61,616,665 | 62,013,404 |
| Charges for Services | 78,957,965 | 79,883,949 | 70,973,728 | 72,213,618 |
| Miscellaneous Revenue | 3,967,523 | 3,406,742 | 3,452,287 | 2,768,385 |
| Other Financing Sources | 36,086,650 | 37,109,741 | 34,334,110 | 34,671,665 |
| Use of Prior Fund Balances | 46,726,783 | 30,398,017 | 12,932,442 | 34,064,397 |
| Total Sources of Funds | 422,616,984 | 404,897,610 | 389,945,728 | 416,318,409 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Policy & Executive | 19,526,260 | 19,651,673 | 18,775,981 | 19,490,761 |
| Law & Justice | 28,290,660 | 29,117,680 | 28,972,139 | 30,488,803 |
| Public Safety | 196,543,682 | 205,397,645 | 211,625,745 | 224,319,592 |
| Health & Public Assistance | 5,134,742 | 3,827,386 | 3,873,311 | 4,002,808 |
| Community Resources & Public Facilities | 34,488,736 | 36,617,509 | 35,826,938 | 37,154,810 |
| Support Services | 41,971,419 | 42,812,853 | 41,700,498 | 42,933,884 |
| General County Programs | 5,947,109 | 3,923,481 | 1,250,688 | 1,201,460 |
| Debt Service: | | | | |
| Principal | 13,928 | 14,659 | 15,429 | 93,136 |
| Interest | 1,047,045 | 511,314 | 605,545 | 604,735 |
| Capital Outlay | 2,773,412 | 4,195,289 | 1,314,229 | 1,099,518 |
| Other Financing Uses | 45,586,141 | 43,508,192 | 37,995,946 | 45,877,759 |
| Committed for Future Uses | 33,389,113 | 15,319,929 | 7,989,279 | 9,051,143 |
| Total Uses of Funds | 414,712,245 | 404,897,610 | 389,945,728 | 416,318,409 |
| SBC RDA Successor Agency Debt Service | | | | |
| <i>Sources of Funds</i> | | | | |
| Use of Money and Property | -- | -- | 10,000 | 10,000 |
| Other Financing Sources | -- | -- | 1,372,487 | 1,374,687 |
| Total Sources of Funds | -- | -- | 1,382,487 | 1,384,687 |
| <i>Uses of Funds</i> | | | | |
| Other Financing Uses | -- | -- | 1,382,487 | 1,384,687 |
| Total Uses of Funds | -- | -- | 1,382,487 | 1,384,687 |

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|---|--------------------|---------------------|-------------------------|----------------------|
| Roads | | | | |
| <i>Sources of Funds</i> | | | | |
| Taxes | 5,955,649 | 5,835,297 | 5,909,708 | 5,471,420 |
| Licenses, Permits and Franchises | 254,377 | 126,000 | 215,000 | 215,000 |
| Use of Money and Property | 115,530 | 102,200 | 81,140 | 26,926 |
| Federal and State Revenue | 27,969,162 | 25,460,818 | 20,916,482 | 19,503,915 |
| Charges for Services | 5,437,668 | 3,821,386 | 4,980,476 | 3,693,099 |
| Miscellaneous Revenue | 295,351 | 51,000 | 71,000 | 71,000 |
| Other Financing Sources | 2,715,514 | 2,697,011 | 1,787,181 | 1,631,218 |
| Use of Prior Fund Balances | 3,873,352 | 4,134,632 | 10,603,421 | 11,683,491 |
| Total Sources of Funds | 46,616,603 | 42,228,344 | 44,564,408 | 42,296,069 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Community Resources & Public Facilities | 35,909,007 | 39,739,448 | 35,877,045 | 35,098,669 |
| Capital Outlay | 746,725 | 795,500 | 1,282,000 | 530,000 |
| Other Financing Uses | 716,697 | 1,114,401 | 658,363 | 20,400 |
| Committed for Future Uses | 8,373,672 | 578,995 | 6,747,000 | 6,647,000 |
| Total Uses of Funds | 45,746,102 | 42,228,344 | 44,564,408 | 42,296,069 |
| Public Health | | | | |
| <i>Sources of Funds</i> | | | | |
| Licenses, Permits and Franchises | 102,947 | 121,760 | 153,770 | 179,256 |
| Fines, Forfeitures, and Penalties | 1,053,929 | 859,399 | 815,163 | 815,163 |
| Use of Money and Property | 113,807 | 152,228 | 114,376 | 104,376 |
| Federal and State Revenue | 27,393,912 | 26,270,517 | 25,174,108 | 25,154,075 |
| Charges for Services | 38,379,614 | 37,826,074 | 36,780,410 | 37,482,392 |
| Miscellaneous Revenue | 4,135,065 | 4,435,350 | 3,841,882 | 3,841,882 |
| Other Financing Sources | 9,965,017 | 9,556,214 | 7,965,513 | 9,844,755 |
| Use of Prior Fund Balances | 8,711,073 | 12,180,877 | 8,934,308 | 8,951,545 |
| Total Sources of Funds | 89,855,366 | 91,402,419 | 83,779,530 | 86,373,444 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Health & Public Assistance | 76,550,647 | 81,043,831 | 76,606,825 | 79,586,857 |
| Capital Outlay | 1,156,561 | 796,243 | 347,578 | 11,460 |
| Other Financing Uses | 4,629,042 | 4,473,344 | 2,446,139 | 2,396,139 |
| Committed for Future Uses | 7,477,115 | 5,089,001 | 4,378,988 | 4,378,988 |
| Total Uses of Funds | 89,813,366 | 91,402,419 | 83,779,530 | 86,373,444 |

MAJOR FUNDS BUDGET SUMMARY

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|--|--------------------|---------------------|-------------------------|----------------------|
| Social Services | | | | |
| <i>Sources of Funds</i> | | | | |
| Licenses, Permits and Franchises | 69,066 | 66,000 | 66,000 | 66,000 |
| Fines, Forfeitures, and Penalties | 12,178 | 13,200 | 13,200 | 13,200 |
| Use of Money and Property | 217,772 | 238,232 | 265,561 | 266,604 |
| Federal and State Revenue | 120,486,879 | 119,331,209 | 120,901,703 | 121,800,257 |
| Charges for Services | 141,915 | -- | -- | -- |
| Miscellaneous Revenue | 687,684 | 336,788 | 403,834 | 405,589 |
| Other Financing Sources | 12,101,555 | 9,961,816 | 8,276,691 | 13,966,444 |
| Use of Prior Fund Balances | 6,629,788 | 6,436,084 | 6,453,793 | 1,634,240 |
| Total Sources of Funds | 140,346,839 | 136,383,329 | 136,380,782 | 138,152,334 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Health & Public Assistance | 133,879,889 | 134,162,081 | 134,553,295 | 136,351,847 |
| Capital Outlay | 53,607 | 54,000 | -- | -- |
| Other Financing Uses | 307,638 | 93,317 | 126,233 | 99,233 |
| Committed for Future Uses | 5,845,725 | 2,073,931 | 1,701,254 | 1,701,254 |
| Total Uses of Funds | 140,086,859 | 136,383,329 | 136,380,782 | 138,152,334 |
| Alcohol, Drug & Mental Health | | | | |
| <i>Sources of Funds</i> | | | | |
| Fines, Forfeitures, and Penalties | 4,410 | 3,800 | 4,300 | 4,300 |
| Use of Money and Property | 17,254 | 75,821 | 96,000 | 96,000 |
| Federal and State Revenue | 41,300,722 | 31,230,397 | 32,570,085 | 33,585,748 |
| Charges for Services | 36,675,194 | 39,010,935 | 36,080,598 | 36,080,598 |
| Miscellaneous Revenue | 439,248 | 205,340 | 198,631 | 198,631 |
| Other Financing Sources | 9,721,345 | 11,902,852 | 7,435,399 | 6,750,906 |
| Use of Prior Fund Balances | 2,549,905 | 6,504,499 | 6,606,240 | 4,256,316 |
| Total Sources of Funds | 90,708,077 | 88,933,644 | 82,991,253 | 80,972,499 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Health & Public Assistance | 75,580,812 | 77,370,616 | 76,912,231 | 78,910,079 |
| Capital Outlay | 21,603 | 184,900 | 105,000 | 105,000 |
| Other Financing Uses | 1,609,355 | 858,692 | 854,511 | 854,730 |
| Committed for Future Uses | 22,626,173 | 10,519,436 | 5,119,511 | 1,102,690 |
| Total Uses of Funds | 99,837,943 | 88,933,644 | 82,991,253 | 80,972,499 |

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|---|--------------------|---------------------|-------------------------|----------------------|
| Flood Control Districts | | | | |
| <i>Sources of Funds</i> | | | | |
| Taxes | 8,245,817 | 8,259,115 | 8,394,450 | 8,436,610 |
| Use of Money and Property | 325,846 | 557,600 | 300,620 | 300,115 |
| Federal and State Revenue | 4,167,749 | 6,095,794 | 6,488,461 | 4,429,136 |
| Charges for Services | 3,184,440 | 3,098,655 | 3,144,578 | 3,225,982 |
| Miscellaneous Revenue | 37,731 | 51,175 | 27,780 | 28,175 |
| Other Financing Sources | 18,500 | 9,600 | 1,759,900 | 9,900 |
| Use of Prior Fund Balances | 7,082,730 | 7,088,189 | 10,061,152 | 6,945,035 |
| Total Sources of Funds | 23,062,813 | 25,160,128 | 30,176,941 | 23,374,953 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Community Resources & Public Facilities | 11,272,886 | 12,503,077 | 11,415,074 | 12,312,002 |
| Capital Outlay | 1,504,168 | 11,355,600 | 16,707,700 | 7,749,000 |
| Other Financing Uses | 33,784 | 3,200 | 1,752,400 | 400 |
| Committed for Future Uses | 9,680,458 | 1,298,251 | 301,767 | 3,313,551 |
| Total Uses of Funds | 22,491,295 | 25,160,128 | 30,176,941 | 23,374,953 |
| Capital Projects | | | | |
| <i>Sources of Funds</i> | | | | |
| Use of Money and Property | 78,635 | 20,000 | -- | -- |
| Federal and State Revenue | 4,229,874 | 2,236,903 | 1,224,600 | 340,700 |
| Charges for Services | 876,908 | 1,421,000 | 81,700 | 20,400 |
| Miscellaneous Revenue | 2,071,312 | -- | 31,500 | 7,900 |
| Other Financing Sources | 5,604,397 | 1,656,887 | 2,066,400 | 91,800 |
| Use of Prior Fund Balances | 27,595,074 | 11,548,305 | 3,446,405 | -- |
| Total Sources of Funds | 40,456,202 | 16,883,095 | 6,850,605 | 460,800 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Public Safety | 405,979 | 90,000 | -- | -- |
| Community Resources & Public Facilities | 452,532 | 365,000 | -- | -- |
| Support Services | 68,750 | 1,201,000 | -- | -- |
| Capital Outlay | 18,845,666 | 13,311,492 | 5,156,205 | 221,400 |
| Other Financing Uses | 7,301,864 | 393,550 | 1,055,000 | -- |
| Committed for Future Uses | 12,279,760 | 1,522,053 | 639,400 | 239,400 |
| Total Uses of Funds | 39,354,551 | 16,883,095 | 6,850,605 | 460,800 |

MAJOR FUNDS BUDGET SUMMARY

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|---|--------------------|---------------------|-------------------------|----------------------|
| Resource Recovery Enterprise | | | | |
| <i>Sources of Funds</i> | | | | |
| Licenses, Permits and Franchises | 2,828,802 | 2,907,700 | 2,844,385 | 2,780,000 |
| Use of Money and Property | 516,291 | 626,000 | 568,000 | 568,000 |
| Federal and State Revenue | 207,875 | 243,375 | 269,330 | 269,330 |
| Charges for Services | 14,472,155 | 15,128,661 | 15,633,259 | 16,185,569 |
| Miscellaneous Revenue | 4,350,735 | 3,150,483 | 2,865,283 | 2,855,283 |
| Other Financing Sources | 2,943,266 | -- | -- | -- |
| Use of Prior Fund Balances | -- | 8,643,981 | 6,473,415 | 4,960,480 |
| Total Sources of Funds | 25,319,124 | 30,700,200 | 28,653,672 | 27,618,662 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Community Resources & Public Facilities | 20,744,812 | 22,879,905 | 22,636,208 | 23,120,428 |
| Debt Service: | | | | |
| Principal | 394,250 | 666,588 | 637,867 | 664,286 |
| Interest | 353,822 | 364,507 | 312,197 | 284,708 |
| Capital Outlay | 1,919,278 | 6,786,000 | 5,065,000 | 3,548,440 |
| Other Financing Uses | 6,754 | 3,200 | 2,400 | 800 |
| Committed for Future Uses | 2,182,300 | -- | -- | -- |
| Total Uses of Funds | 25,601,217 | 30,700,200 | 28,653,672 | 27,618,662 |
| Laguna Sanitation Enterprise | | | | |
| <i>Sources of Funds</i> | | | | |
| Use of Money and Property | 53,897 | 57,344 | 57,344 | 57,344 |
| Federal and State Revenue | 219,717 | -- | 134,336 | 125,692 |
| Charges for Services | 7,304,126 | 7,563,200 | 8,416,680 | 9,281,780 |
| Miscellaneous Revenue | 32,880 | 1,000 | 5,000 | 5,000 |
| Other Financing Sources | 4,206,226 | -- | -- | -- |
| Use of Prior Fund Balances | -- | 1,040,774 | 96,768 | -- |
| Total Sources of Funds | 11,816,846 | 8,662,318 | 8,710,128 | 9,469,816 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Community Resources & Public Facilities | 5,838,543 | 6,164,939 | 6,725,850 | 6,326,388 |
| Debt Service: | | | | |
| Principal | 438,983 | 437,415 | 708,662 | 724,670 |
| Interest | 179,915 | 157,964 | 340,616 | 316,261 |
| Capital Outlay | 4,388,690 | 1,902,000 | 935,000 | 2,091,000 |
| Committed for Future Uses | 775,235 | -- | -- | 11,497 |
| Total Uses of Funds | 11,621,367 | 8,662,318 | 8,710,128 | 9,469,816 |

| | Actual FY 10-11 | Adopted FY 11-12 | Recommended FY 12-13 | Proposed FY 13-14 |
|---|--------------------|---------------------|-------------------------|----------------------|
| Other Funds | | | | |
| <i>Sources of Funds</i> | | | | |
| Taxes | 36,575,028 | 37,052,943 | 37,202,921 | 38,135,852 |
| Licenses, Permits and Franchises | 55,333 | 37,000 | 40,000 | 40,000 |
| Fines, Forfeitures, and Penalties | 4,390,894 | 4,274,913 | 4,269,422 | 4,279,706 |
| Use of Money and Property | 1,668,818 | 1,119,456 | 1,299,492 | 1,309,159 |
| Federal and State Revenue | 27,864,419 | 39,526,250 | 31,662,934 | 23,725,339 |
| Charges for Services | 30,357,914 | 31,509,457 | 30,927,644 | 32,298,135 |
| Miscellaneous Revenue | 26,064,180 | 24,132,747 | 27,823,619 | 28,028,075 |
| Other Financing Sources | 18,785,554 | 18,958,365 | 18,163,754 | 19,464,158 |
| Use of Prior Fund Balances | 41,497,950 | 28,839,122 | 16,819,680 | 13,040,973 |
| Total Sources of Funds | 187,260,091 | 185,450,253 | 168,209,466 | 160,321,398 |
| <i>Uses of Funds</i> | | | | |
| Current: | | | | |
| Policy & Executive | 3,473,882 | 4,504,435 | 4,208,206 | 4,208,223 |
| Law & Justice | 16,115,075 | 15,960,291 | 15,864,492 | 15,864,492 |
| Public Safety | 1,560,971 | 1,695,363 | 1,803,686 | 1,712,354 |
| Health & Public Assistance | 16,425,068 | 17,632,834 | 22,554,367 | 22,823,980 |
| Community Resources & Public Facilities | 13,602,237 | 25,201,625 | 17,782,358 | 8,978,566 |
| Support Services | 48,071,024 | 53,817,777 | 51,934,195 | 53,734,555 |
| General County Programs | 12,724,766 | 9,428,817 | 2,975,650 | 2,871,650 |
| Debt Service: | | | | |
| Principal | 5,678,558 | 3,616,720 | 4,441,561 | 4,741,189 |
| Interest | 3,872,892 | 3,521,179 | 2,935,698 | 2,793,876 |
| Capital Outlay | 6,125,662 | 4,212,859 | 5,750,182 | 4,410,798 |
| Other Financing Uses | 37,547,905 | 41,399,590 | 36,827,956 | 37,111,385 |
| Committed for Future Uses | 10,778,995 | 4,458,763 | 1,131,115 | 966,012 |
| Total Uses of Funds | 175,977,034 | 185,450,253 | 168,209,466 | 160,217,079 |
| All Funds Summary | | | | |
| Total Sources by Fund | 1,078,058,945 | 1,030,701,340 | 981,645,000 | 986,743,071 |
| less Other Financing Sources | (102,148,024) | (91,852,486) | (83,161,435) | (87,805,533) |
| less Intra-County Revenues | (87,587,968) | (72,949,641) | (70,387,816) | (71,932,298) |
| less Use of Prior Fund Balances | (144,666,655) | (116,814,480) | (82,427,624) | (85,536,477) |
| Total Revenue | 743,656,297 | 749,084,733 | 745,668,125 | 741,468,763 |
| Total Uses by Fund | 1,065,241,978 | 1,030,701,340 | 981,645,000 | 986,638,753 |
| less Operating Transfers | (97,739,178) | (91,847,486) | (83,101,430) | (87,745,531) |
| less Intra-County Revenues | (87,587,968) | (72,949,641) | (70,387,816) | (71,932,298) |
| less Committed for Future Uses | (113,408,546) | (40,860,359) | (28,008,315) | (27,411,535) |
| Total Expenditures | 766,506,286 | 825,043,854 | 800,147,439 | 799,549,389 |

TAXES

Principal Property Taxpayers

The following table shows Santa Barbara County's ten highest property taxpayers in FY 2011-12. These taxpayers were levied \$20.8 million of taxes in FY 2011-12 on a combined Assessed Value of \$1.8 billion or approximately 2.9% of the Total Assessed Value in the County. This indicates that the County has a diversified tax base.

| Santa Barbara County Fiscal Year 2011-12 Principal Property Tax Payers | | | |
|---|---------------------|----------------|----------------|
| Principal Property Tax Payers | Business | Assessed Value | Tax Obligation |
| Exxon Corporation | Petroleum & Gas | 326,429,324 | 3,350,926 |
| Breitbart Energy Holdings, LLC | Petroleum & Gas | 267,228,223 | 3,331,625 |
| United Launch Alliance LLC | Aerospace | 188,636,518 | 2,217,988 |
| Southern California Gas Company | Utility | 178,619,138 | 2,044,244 |
| Verizon California, Inc. | Utility | 166,985,639 | 1,960,930 |
| Southern California Edison Co | Utility | 157,110,234 | 1,836,349 |
| Fairway BB Property, LLC | Residential Estate | 150,510,711 | 1,543,085 |
| 1260 BB Property, LLC (Biltmore) | Hotel | 145,000,000 | 1,782,002 |
| Raytheon Company | Light Manufacturing | 123,042,796 | 1,343,787 |
| Pacific Gas & Electric Co. | Utility | 121,104,229 | 1,415,500 |

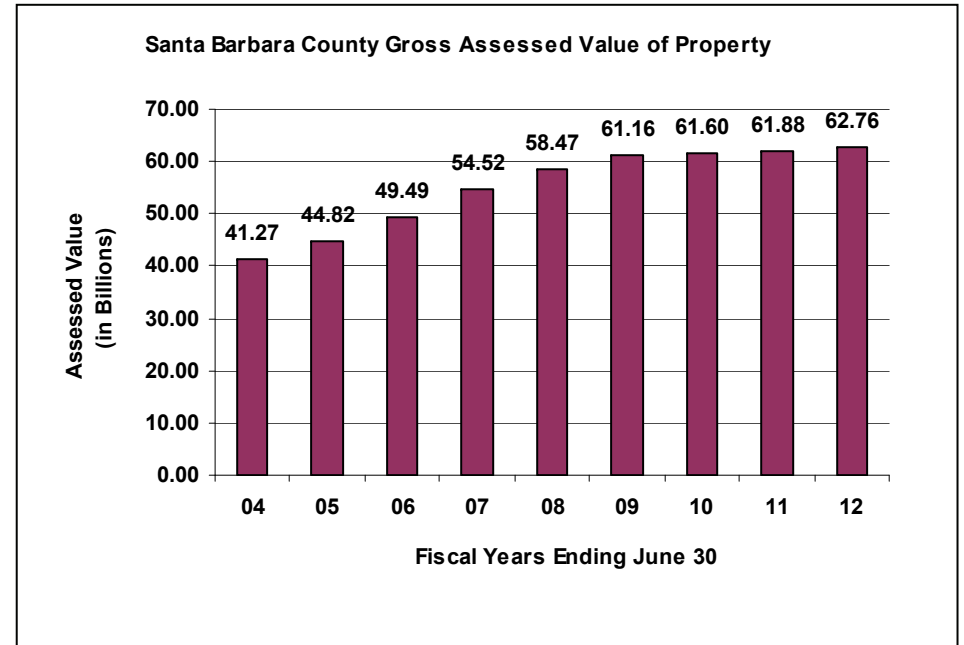
TAXES

Gross Assessed Value of Property

The primary responsibility of the County Assessor is to discover, describe, value and assess all taxable property so that each owner is assured of paying the proper amount of property tax for the support of local government.

Assessed value is determined and enrolled to the person owning the property on January 1, which is the tax lien date. The lesser of 2% or the CPI inflation adjustment is applied along with exemptions and other appraisable events. The value of \$62.8 billion as of January 1, 2011 is then taxed for the fiscal year July 1, 2011 to June 30, 2012.

Due to ongoing weakness in the real estate market, the local tax roll for FY 2011-12 increased a meager 1.4%. Weak to modest growth is anticipated over the next couple years.



TAXES

Taxing Agencies Receiving 1% Property Taxes

| | 2010-11 Allocation | 2010-11 % of Total | 2011-12 Allocation | 2011-12 % of Total |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| County General Fund | 163,396,787 | 26.7048% | 165,871,534 | 26.7551% |
| Dependent Special Districts | | | | |
| County Fire Protect Dist | 28,276,371 | 4.6214% | 28,852,089 | 4.6539% |
| County Flood | 8,180,973 | 1.3371% | 8,278,963 | 1.3354% |
| County Water | 2,148,251 | 0.3511% | 2,176,603 | 0.3511% |
| County Service Area | 907,090 | 0.1483% | 914,900 | 0.1476% |
| County Lighting | 398,038 | 0.0651% | 397,531 | 0.0641% |
| Total Dependent Special Districts | 39,910,723 | 6.5228% | 40,620,086 | 6.5520% |
| Independent Special Districts | | | | |
| Fire Protection | 19,738,806 | 3.2260% | 19,983,236 | 3.2233% |
| Sanitary | 2,821,811 | 0.4612% | 2,885,286 | 0.4654% |
| Transportation | 2,269,639 | 0.3709% | 2,308,086 | 0.3723% |
| Cemetery | 1,657,602 | 0.2709% | 1,680,050 | 0.2710% |
| Hospital | 796,107 | 0.1301% | 803,904 | 0.1297% |
| Water & Resource Conservation | 736,307 | 0.1203% | 739,510 | 0.1193% |
| Mosquito & Vector Control | 332,583 | 0.0544% | 335,366 | 0.0541% |
| Lighting | 305,693 | 0.0500% | 305,064 | 0.0492% |
| Recreation & Park | 194,778 | 0.0318% | 212,206 | 0.0342% |
| Total Independent Special Districts | 28,853,326 | 4.7157% | 29,252,708 | 4.7185% |
| School Districts (K-12 & Comm. College) | 279,701,249 | 45.7131% | 283,966,453 | 45.8039% |
| Incorporated Cities | | | | |
| City of Santa Barbara | 26,945,674 | 4.4039% | 26,931,051 | 4.3440% |
| City of Santa Maria | 17,691,932 | 2.8915% | 17,801,332 | 2.8714% |
| City of Lompoc | 7,032,350 | 1.1493% | 6,976,480 | 1.1253% |
| City of Goleta | 5,814,594 | 0.9503% | 5,666,888 | 0.9141% |
| City of Carpinteria | 3,042,401 | 0.4972% | 2,944,706 | 0.4750% |
| City of Buellton | 1,724,208 | 0.2818% | 1,698,169 | 0.2739% |
| City of Solvang | 1,249,067 | 0.2041% | 1,245,495 | 0.2009% |
| City of Guadalupe | 658,585 | 0.1076% | 620,870 | 0.1001% |
| Total Incorporated Cities | 64,158,811 | 10.4858% | 63,884,990 | 10.3047% |
| Redevelopment Agencies / Successor Agencies | | | | |
| Santa Barbara City | 19,817,073 | 3.2388% | 19,860,903 | 3.2036% |
| SB County - Isla Vista Project | 6,141,393 | 1.0037% | 6,561,244 | 1.0583% |
| Goleta City | 3,737,511 | 0.6108% | 3,884,457 | 0.6266% |
| Lompoc City | 2,656,511 | 0.4342% | 2,635,841 | 0.4252% |
| Guadalupe City | 1,563,704 | 0.2556% | 1,528,499 | 0.2465% |
| Santa Maria City | 1,127,708 | 0.1843% | 1,111,261 | 0.1792% |
| Buellton City | 797,291 | 0.1303% | 783,326 | 0.1264% |
| Total Redevelopment Agencies | 35,841,191 | 5.8577% | 36,365,531 | 5.8658% |
| Countywide Totals | \$ 611,862,086 | 100.0000% | \$ 619,961,302 | 100.0000% |

TAXES

Taxing Agencies Receiving 1% Property Taxes

The **County General Fund** accounts for all the financial resources, except those required to be accounted for in another fund.

Fire Districts serve and safeguard the community from the impact of fires, medical emergencies, environmental emergencies, and natural disasters through education, code enforcement planning and prevention, rescue, emergency response, and disaster recovery.

Flood and Water Districts provide flood protection, water conservation and ground water recharge through channel maintenance, capital improvements, review of new development, public education and data collection and analysis.

County Service Areas (CSA) provide park and open space maintenance, library services and street lighting.

Sanitary Districts provide for the safe collection, processing and disposal of solid waste and achieve state mandated diversion goals through solid waste management, engineering and operational services and provide for efficient wastewater.

Transportation Districts provide a clear path, smooth ride and safe trip for the traveling public by cost-effectively planning, designing, constructing and maintaining public transportation facilities. Some of the transportation services include the Santa Maria public airport and the Santa Barbara Metro Transit District.

Cemetery Districts provide burial and cremation burial services for the community. The districts are responsible for the operation and the maintenance of the open space of the cemetery.

The **Hospital District** improves the health of our communities by preventing disease, promoting wellness, and ensuring access to needed health care.

Resource Conservation Districts develop comprehensive plans, which include soil and water conservation, including the improvement of farm irrigation and land drainage, erosion control and flood prevention, and community watersheds within the districts.

Park Districts provide for the health, inspiration and education of the residents and visitors of the County by preserving the County's most valued natural and cultural resources, and by providing opportunities for high quality outdoor recreation and leisure experiences. Park revenues include camping, boating, and park use fees.

School Districts provide free education to students from kindergarten through high school and affordable post high school studies. The 22 K-12 districts and the two community colleges located in the County receive approximately 46% of the property tax dollars collected within the County.

Redevelopment Agencies (RDA's) (dissolved January 31, 2012) were created for the purpose of eliminating blight that hinders private development and growth within a community and use property tax increment to repay the redevelopment debt. **RDA Successor Agencies** were established February 1, 2012, to wind down the affairs of the dissolved Redevelopment Agencies, and will continue to receive property tax revenues necessary to satisfy outstanding enforceable obligations until such obligations are extinguished.

TAXES

Property Taxes

The County receives property taxes for the General Fund, the Redevelopment Agency’s Successor Agency, and five types of dependent special districts. The General Fund and special district allocations from special revenue funds include secured, unsecured, state assessed property, and supplemental taxes allocated per the AB 8 formula set by law in 1979.

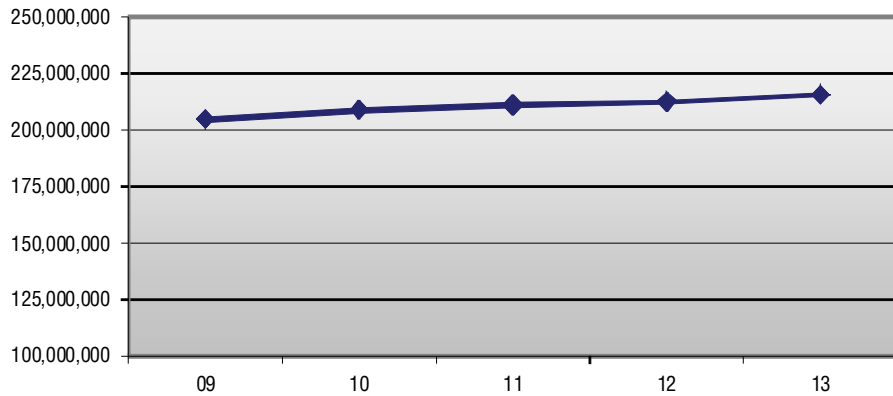
Secured property revenues are generated from local and state assessed property values. Growth in this revenue source is influenced by the local and state economies. Secured property taxes are the County's largest discretionary revenue source. Unsecured taxes are generated from locally assessed property values from business fixtures, business personal property, boats, and aircrafts.

State assessed taxes are generated from property required to be assessed by the State Board of Equalization. These properties are subject to local taxation and may include property owned or used by regulated railroad, communications companies, and companies transmitting or selling gas or electricity. The supplemental roll places the reassessment of property into immediate effect on the date of transfer or completion date rather than waiting for the next lien date. This results in the generation of tax for a portion of the current year.

Property Taxes

| | Actual 2008-09 | Actual 2009-10 | Actual 2010-11 | Adopted 2011-12 | Recommended 2012-13 |
|----------------------|--------------------|--------------------|--------------------|--------------------|------------------------|
| General Fund | 162,619,034 | 165,116,796 | 166,472,434 | 167,634,000 | 170,482,000 |
| Fire | 26,521,432 | 28,081,790 | 28,453,294 | 28,977,650 | 29,808,350 |
| Flood | 8,065,855 | 8,211,277 | 8,245,817 | 8,259,115 | 8,394,450 |
| RDA Successor Agency | 3,989,057 | 3,940,393 | 4,132,452 | 3,955,000 | 3,385,087 |
| Water Agency | 2,104,138 | 2,153,025 | 2,164,070 | 2,157,089 | 2,154,090 |
| County Service Areas | 938,692 | 927,615 | 932,235 | 949,753 | 951,391 |
| Lighting | 432,176 | 403,095 | 399,651 | 401,815 | 404,003 |
| Total | 204,670,384 | 208,833,991 | 210,799,953 | 212,334,422 | 215,579,371 |

Five Year Trend



Fiscal Years Ending June 30

TAXES

General Fund Secured Property Taxes

Secured property taxes are generated from locally and state assessed property values. The tax is generated annually by multiplying the assessed values of these properties by a tax rate of 1 percent. Factors that influence the assessed values include the inflation rate of real properties, changes in ownership, improvements/additions to property, and temporary declines in market value.

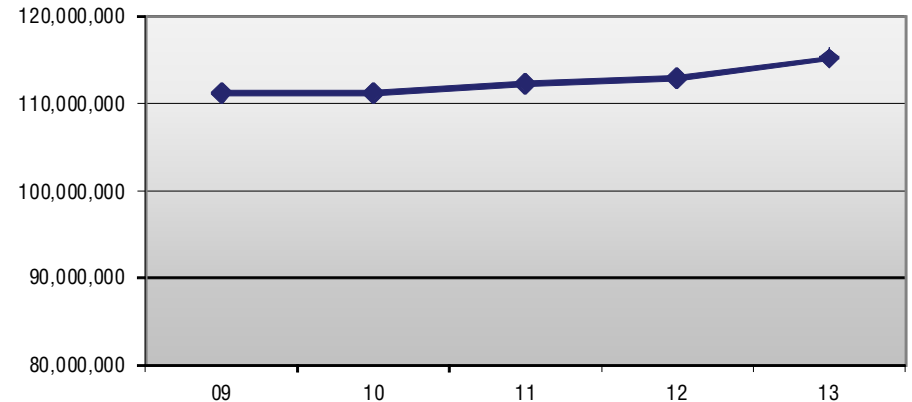
The local real estate market is the driver for the growth in this revenue source. Impacts of the combination of low sales volumes and prices as a result of adjustable mortgage rate resets, foreclosures, and credit tightening resulted in little to no growth for the past three years. These factors are expected to continue to produce sluggish growth for fiscal year 2012-13 and the next several years.

Secured property taxes are the County’s largest discretionary revenues source. For FY 2012-13, the estimated revenue from secured property taxes is about \$115.2 million to the General Fund which is anticipated to be 2% more than FY 2011-12 Adopted Budget.

General Fund Secured Property Taxes

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-------------|--------------------|---------------------------------------|-------------------|
| 2008-09 | 110,400,000 | 111,205,756 | 4,505,033 | 4.2% |
| 2009-10 | 111,836,000 | 111,240,744 | 34,988 | 0.0% |
| 2010-11 | 111,200,000 | 112,307,806 | 1,067,062 | 1.0% |
| 2011-12 (Adopted) | 112,972,000 | | | |
| 2012-13 (Recommended) | 115,209,000 | | | |

Five Year Trend



Fiscal Years Ending June 30

TAXES

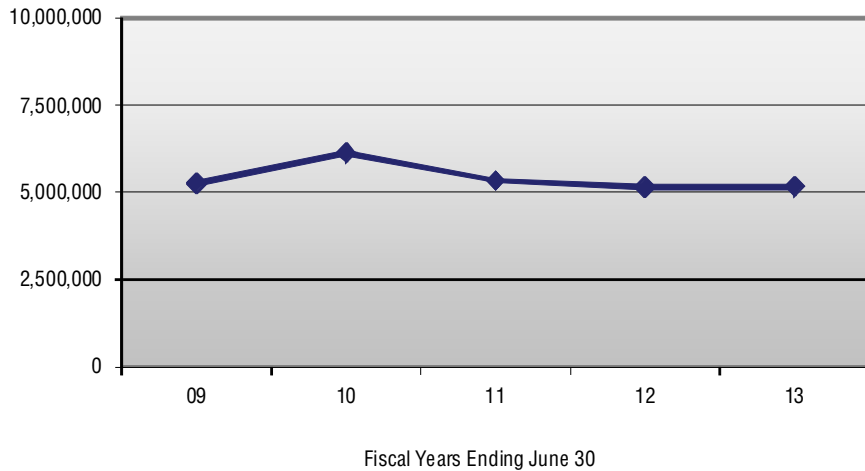
General Fund Unsecured Property Taxes

Unsecured property taxes are generated from locally assessed property values. Property that is considered unsecured includes business fixtures, business personal property, boats, and aircrafts. The tax is calculated by multiplying the assessed value of these properties by the tax rate of 1%. Unsecured Property taxes are expected to remain relatively flat at \$5.2 million in FY 2012-13.

General Fund Unsecured Property Taxes

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 4,820,000 | 5,269,163 | 432,096 | 8.9% |
| 2009-10 | 4,810,000 | 6,141,150 | 871,987 | 16.5% |
| 2010-11 | 5,147,000 | 5,342,100 | (799,050) | -13.0% |
| 2011-12 (Adopted) | 5,147,000 | | | |
| 2012-13 (Recommended) | 5,173,000 | | | |

Five Year Trend



TAXES

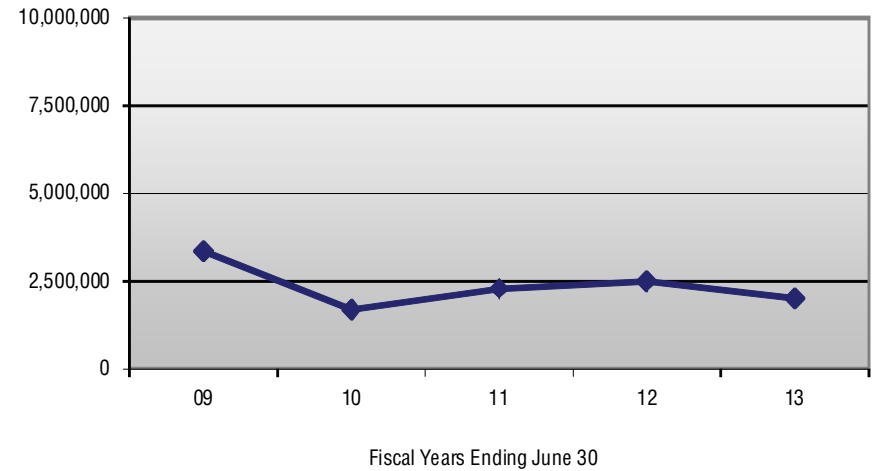
General Fund Supplemental Property Taxes

The supplemental assessment roll contains a listing of all property that has undergone a change in ownership or experienced new construction. The amount of each supplemental assessment is the difference between the property's new base year value, determined as of the date of change in ownership or completion of new construction, and the existing taxable value. This tax source generally rises as property sales accelerate and sales prices increase. In periods of decreasing sales activity and/or decreasing sales prices supplemental taxes tend to fall. Supplemental taxes began to decline in FY 2006-07 off all-time highs and based on current real estate trends are projected to decrease to \$2 million in FY 2012-13.

General Fund Supplemental Property Taxes

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 4,520,000 | 3,342,356 | (2,095,380) | -38.5% |
| 2009-10 | 2,800,000 | 1,696,447 | (1,645,909) | -49.2% |
| 2010-11 | 1,900,000 | 2,293,502 | 597,055 | 35.2% |
| 2011-12 (Adopted) | 2,500,000 | | | |
| 2012-13 (Recommended) | 2,000,000 | | | |

Five Year Trend



TAXES

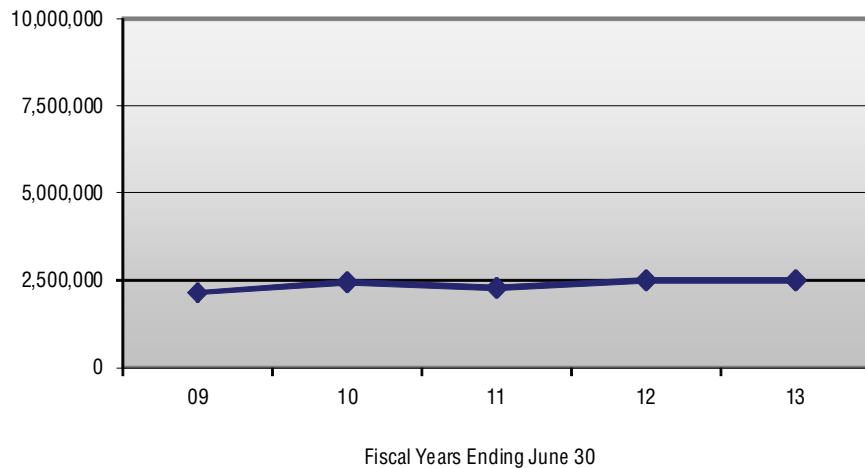
Property Transfer Tax

Property Transfer Tax is a tax charged to buyers when a property is transferred or sold. Property Transfer Tax revenues accruing to the County are based upon the assessed value of properties sold and a tax rate of \$.55 per \$500 of that assessed value. This tax has historically been a leading indicator of future increases or decreases in Supplemental and Secured Property Taxes. Property Transfer Taxes peaked in FY 2004-05 and after dramatic rate of decline seems to have leveled off. These taxes are expected to remain flat in FY 2012-13, but as much of the current volume of property transfers are related to foreclosure activity and transfers of recently acquired properties, both of which produce little, if any, increase in assessable property values. The use of the revenue source as a leading indicator of other property taxes is somewhat diminished.

Property Transfer Tax

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 2,700,000 | 2,155,238 | (1,039,243) | -32.5% |
| 2009-10 | 1,700,000 | 2,442,425 | 287,187 | 13.3% |
| 2010-11 | 2,200,000 | 2,300,576 | (141,849) | -5.8% |
| 2011-12 (Adopted) | 2,500,000 | | | |
| 2012-13 (Recommended) | 2,500,000 | | | |

Five Year Trend



TAXES

Property Tax In-Lieu of VLF

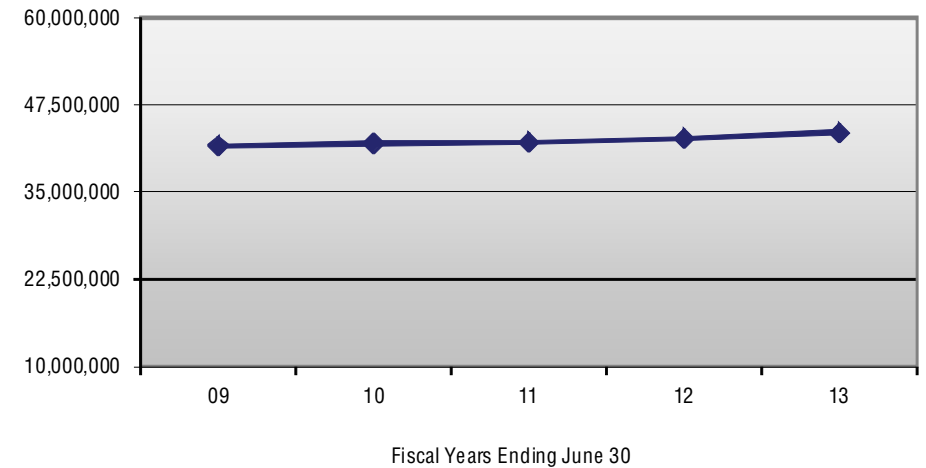
State legislation passed in 2004 resulted in the State swapping discretionary revenues with cities and counties. Motor Vehicle License Fee (VLF) revenue formerly received by cities and counties is now retained by the State and, in turn, is replaced by the same amount of local property tax revenues from the Education Revenue Augmentation Fund (ERAF). These ERAF revenues that would have otherwise gone to schools are then replaced by the State.

This revenue is based on assessed valuation and reflective of the local real estate market growth of 1.3% is anticipated for FY 2011-12.

Property Tax In-Lieu of VLF

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 41,279,000 | 41,615,241 | 1,824,603 | 4.6% |
| 2009-10 | 42,065,000 | 41,986,460 | 371,219 | 0.9% |
| 2010-11 | 41,656,000 | 42,152,376 | 165,916 | 0.4% |
| 2011-12 (Adopted) | 42,680,000 | | | |
| 2012-13 (Recommended) | 43,521,000 | | | |

Five Year Trend



TAXES

Transient Occupancy Tax

The current room tax rate of 10% covers all hotels and motels in the unincorporated area of the County and the City of Goleta, which incorporated on February 1, 2002. All operators are required to collect the tax and submit amounts received to the County.

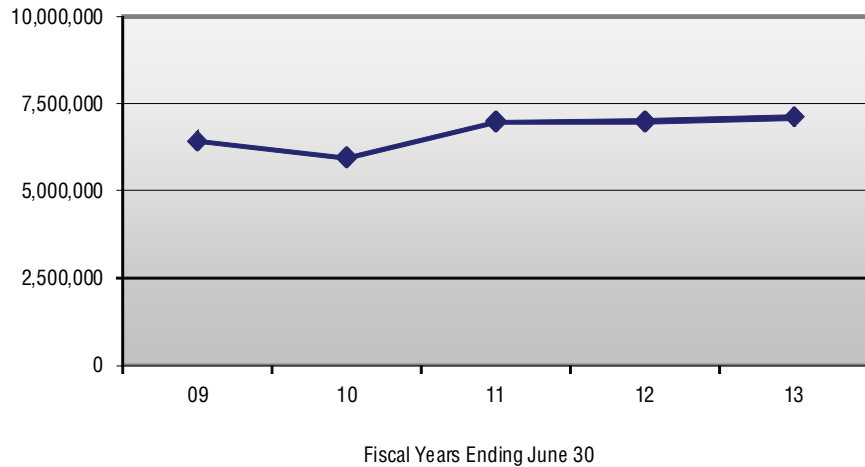
When the City of Goleta incorporated, the revenue neutrality agreement between the City and the County stipulated that transient occupancy tax (TOT) revenues collected from six hotels once located within the boundaries of the County would be split 60% City and 40% County through FY 2011-12. Beginning in FY 2012-13 the County will no longer receive any taxes from these six hotels.

After strong growth in FY 2010-11, TOT is anticipated to remain flat in FY 2012-13 due to the elimination of the revenue neutrality agreement with Goleta.

Transient Occupancy Tax

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 6,426,000 | 6,430,993 | (743,208) | -10.4% |
| 2009-10 | 5,727,000 | 5,950,000 | (480,993) | -7.5% |
| 2010-11 | 6,000,000 | 6,977,000 | 1,027,000 | 17.3% |
| 2011-12 (Adopted) | 7,000,000 | | | |
| 2012-13 (Recommended) | 7,120,000 | | | |

Five Year Trend



TAXES

Retail Sales Taxes

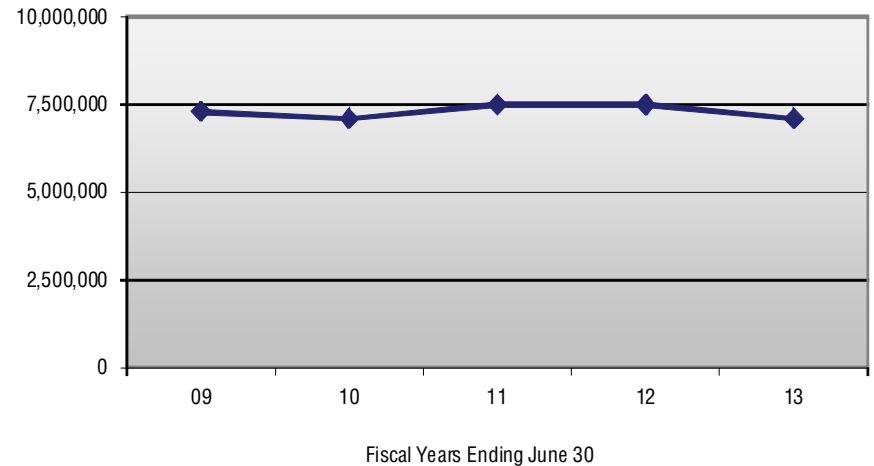
Retail sales tax represents the local portion of the retail sales tax collected by the State from sales generated within the unincorporated area of the County. Retail sales tax is an economically sensitive revenue source that is used to support the general operations of the County. Taxable sales have been impacted severely by the national, state and local economies.

For FY 2012-13, we have estimated an overall growth rate of 5% for Retail sales tax revenue reflecting a continued moderate economic recovery. However, the overall Retail sales tax revenue is expected to decline slightly in FY 2012-13 due to the expiration of Goleta Revenue Neutrality Agreement with the City of Goleta which is estimated to cause an approximate \$1.2 million reduction in retail sales tax collection.

Retail Sales Tax

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 8,300,000 | 7,303,846 | (543,027) | -6.9% |
| 2009-10 | 6,817,000 | 7,094,000 | (209,846) | -2.9% |
| 2010-11 | 7,100,000 | 7,500,000 | 406,000 | 5.7% |
| 2011-12 (Adopted) | 7,500,000 | | | |
| 2012-13 (Recommended) | 7,096,000 | | | |

Five Year Trend



TAXES

Road Sales Tax – Measure D/A

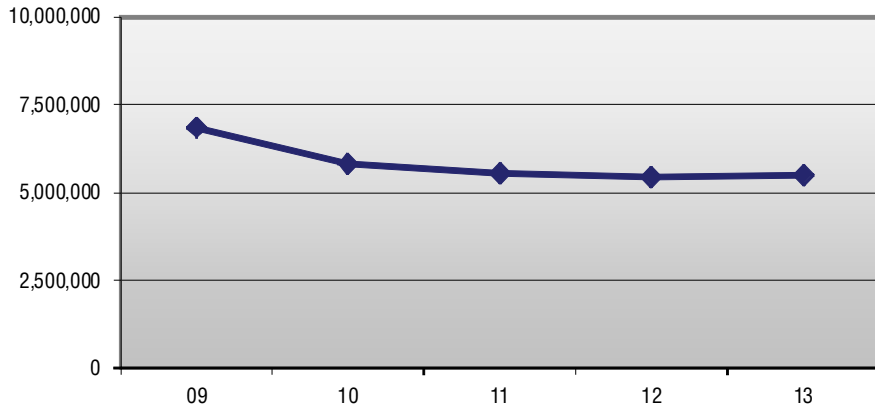
On November 7, 1989, the voters of the County of Santa Barbara approved Measure D, the Santa Barbara Roads Improvement Program. As a result, the local sales tax was increased countywide by ½ percent effective April 1, 1990. This transportation sales tax remained in effect for 20 years through March 2010. Revenues were distributed through March of FY 2009-10, with the revenues being allocated by the Local Transportation Authority for transportation improvements. This tax was distributed between the cities and the County, based upon population. Within the County, Measure D revenues were distributed by Supervisorial districts based on population (50%) and maintained lane miles (50%).

On November 4, 2008, the voters of the County approved Measure A with 79% of the votes. Measure A took effect April 1, 2010 and will remain in effect for 30 years, with the revenues being allocated for transportation improvements. On average, the County will receive approximately 20% less revenue for local streets and roads with Measure A than it received under the Measure D distribution. Road Sales Taxes-Measure A is expected to remain relatively flat after deferring this revenue in order to meet spending requirements for Proposition 42 Transportation Congestion Improvement Act and will generate approximately \$5.5 million for FY 2012-13.

Roads Measure D/A Sales Tax

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 7,750,000 | 6,860,496 | (473,054) | -6.5% |
| 2009-10 | 6,591,271 | 5,813,690 | (1,046,806) | -15.3% |
| 2010-11 | 5,467,500 | 5,541,409 | (272,281) | -4.7% |
| 2011-12 (Adopted) | 5,454,676 | | | |
| 2012-13 (Recommended) | 5,507,000 | | | |

Five Year Trend



Fiscal Years Ending June 30

TAXES

Road Sales Tax

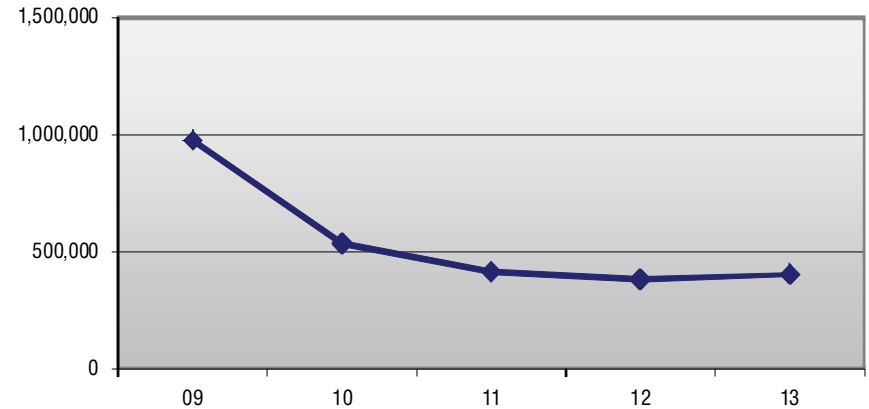
The Transportation Development Act went into effect in 1972, and provided for two major sources of funding for local transportation providers. One of those revenue sources became the ¼ percent statewide sales tax for the Local Transportation Fund (LTF). This tax made funding available to transportation providers such as cities, counties, and other entities that provide transit services for a community.

The local transportation authority, Santa Barbara County Association of Governments (SBCAG) apportions available funds by population to areas within the County. After claims for transit funding are met, the balance of the County’s share may be used for street and road repairs. This revenue is projected to have very slight growth in FY 2012-13 for the County’s share, based on the economy and resulting retail sales post allocations to cities and entities that provide transit services.

Roads Sales Tax

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 1,158,600 | 974,629 | (368,576) | -27.4% |
| 2009-10 | 467,000 | 536,602 | (560,389) | -57.5% |
| 2010-11 | 347,000 | 414,240 | (122,362) | -22.8% |
| 2011-12 (Adopted) | 380,621 | | | |
| 2012-13 (Recommended) | 402,708 | | | |

Five Year Trend



Fiscal Years Ending June 30

LICENSES, PERMITS AND FRANCHISES

Building Permits

This includes fees for construction and inspection permits for building, electrical, plumbing, excavation, mechanical, site investigation and miscellaneous permits. A small increase over the FY 2011-12 Adopted revenue is expected in FY 2012-13 in the areas of miscellaneous and building permits.

Building Permits

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 8,439,211 | 6,102,210 | (424,455) | -13.0% |
| 2009-10 | 5,677,943 | 6,454,187 | 128,050 | 2.1% |
| 2010-11 | 6,712,909 | 6,230,260 | (223,927) | -3.5% |
| 2011-12 (Adopted) | 6,764,474 | | | |
| 2012-13 (Recommended) | 6,962,159 | | | |

LICENSES, PERMITS AND FRANCHISES

Development and Zoning Permits

This includes fees for permits and for site investigation for large and small scale development applications and projects. Continued decline is expected in FY 2012-13 as the demand for new development remains low.

Development and Zoning Permits

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 5,436,216 | 5,055,168 | 162,957 | 3.6% |
| 2009-10 | 3,647,572 | 4,605,259 | (449,909) | -8.9% |
| 2010-11 | 3,859,470 | 4,325,669 | (279,590) | -6.1% |
| 2011-12 (Adopted) | 3,551,974 | | | |
| 2012-13 (Recommended) | 3,386,865 | | | |

LICENSES, PERMITS AND FRANCHISES

Franchises and Misc. Permits

This includes franchise fees paid by utilities, cable companies, and trash haulers. Also included are animal control licenses, burial permits, marriage licenses, moving permits, excavation permits, and other miscellaneous permits. The FY 2012-13 revenue from these sources is estimated to remain relatively flat due to low inflation rates and stable activity in the number of sales, licenses and permits issued.

Franchises and Misc. Permits

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 4,092,943 | 4,467,181 | 702,929 | 18.2% |
| 2009-10 | 4,533,872 | 4,178,795 | (288,386) | -6.5% |
| 2010-11 | 4,486,065 | 4,186,391 | 7,596 | 0.2% |
| 2011-12 (Adopted) | 4,167,789 | | | |
| 2012-13 (Recommended) | 4,046,070 | | | |

LICENSES, PERMITS AND FRANCHISES

Oil and Gas Permits

This includes oil and gas energy permit fees for oil and gas processing facilities applications, studies and compliance regulations.

Oil and Gas Permits

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 1,394,867 | 1,087,480 | (2,761) | -0.2% |
| 2009-10 | 1,051,396 | 763,880 | (323,600) | -29.8% |
| 2010-11 | 1,222,326 | 725,761 | (38,119) | -5.0% |
| 2011-12 (Adopted) | 1,024,898 | | | |
| 2012-13 (Recommended) | 893,456 | | | |

FINES, FORFEITURES AND PENALTIES

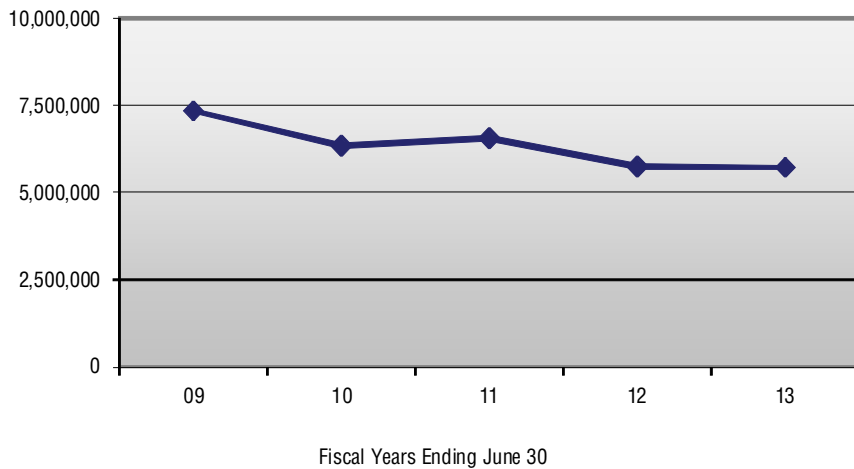
Various Fines and Penalties

This includes revenues from parking violations, penal code violations, and various fines, forfeitures and penalties. Revenues from fines, forfeitures and penalties fluctuate for a variety of reasons. Changes in law enforcement priorities, staffing levels and special enforcement programs can affect the number of citations written impacting the amount of revenue received. The offenders' ability to pay fines or their need for a payment plan can shift the revenues from one fiscal year to the next. The fiscal year 2011-12 amount reflects a decrease mainly due to an anticipated reduction in various vehicle code violations as a result of a State amnesty program starting July 1st, reducing past due fines and penalties and continued reductions in personnel assigned to traffic and code enforcement duties. Offenders are also electing to pay penalties over a longer period of time instead of all at once or having fines reduced due to financial hardship. These amounts are projected to remain relatively flat in FY 2012-13.

Various Fines and Penalties

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 7,377,640 | 7,345,710 | (279,957) | -3.7% |
| 2009-10 | 7,243,084 | 6,335,908 | (786,873) | -10.7% |
| 2010-11 | 5,948,684 | 6,558,837 | 222,929 | 3.5% |
| 2011-12 (Adopted) | 5,738,606 | | | |
| 2012-13 (Recommended) | 5,721,286 | | | |

Five Year Trend



FINES, FORFEITURES AND PENALTIES

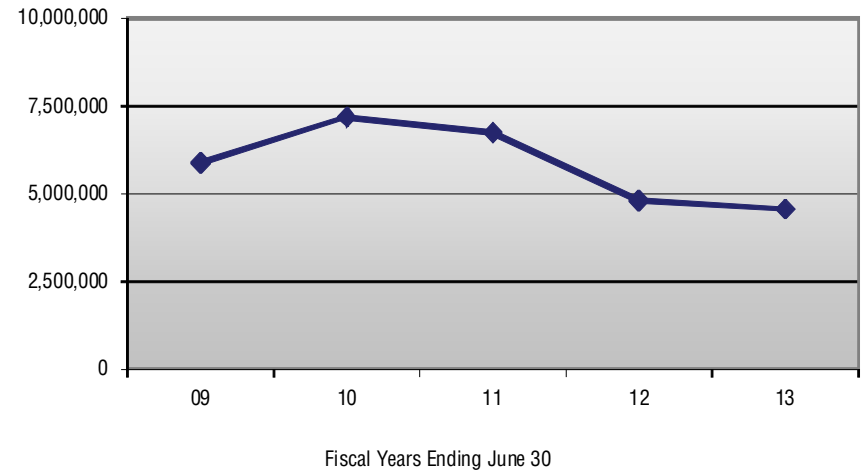
Property Tax Penalties

This category includes penalties and interest charged to property owners for property tax delinquency. Penalties are 10% for late payments of installments and 1.5% per month on delinquent tax balances. These revenues tend to be counter cyclical. In poor economic times, property tax delinquencies rise and penalties and interest follow when collections take place. These revenues peaked in 2009-10 and are anticipated to decline in FY 2012-13 due to improvement in the economy as well as the increased number of tax bills being paid timely by mortgagors' impound accounts.

Property Tax Penalties

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 3,719,000 | 5,872,873 | 1,166,451 | 24.8% |
| 2009-10 | 5,900,000 | 7,188,894 | 867,402 | 14.8% |
| 2010-11 | 5,500,000 | 6,740,275 | (448,619) | -6.2% |
| 2011-12 (Adopted) | 4,800,000 | | | |
| 2012-13 (Recommended) | 4,561,000 | | | |

Five Year Trend



USE OF MONEY AND PROPERTY

Interest

This revenue is comprised of interest earned on cash deposits and investments (usually treasury notes, CDs and short term bonds), gains and losses on the divestiture of these investments and the recognition of gains and losses due to the change in fair market value of investments, being held. Generally speaking, investments with interest rates higher than the current market will produce gains. Conversely, losses are generated when investments have interest rates lower than the current market. The Treasurer’s general investment philosophy is to hold investments until maturity thus gains and losses on divestiture are rare with the exception of gains that may be earned on investments that are called prior to maturity by the issuer. However, unrealized gains and losses do occur and are recognized when the investment portfolio is marked-to-market each quarter.

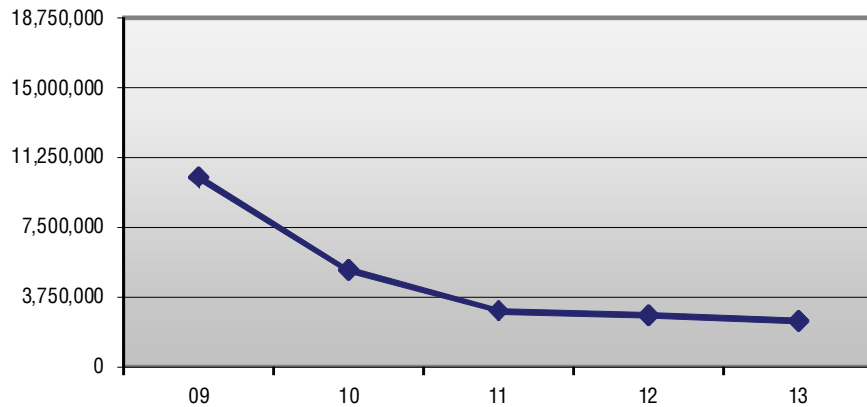
Interest rates are at the lowest levels on record in more than 30 years, with yields on the Treasury Investment Pool below 1% for the past eight quarters and trending downward. Interest earnings for FY 2012-13 are anticipated to decrease due to lower cash balances from the completion of capital projects and use of reserves as well as the declining interest rate market. In addition, it is anticipated that there will be fewer gains (both realized and unrealized) recognized in FY 2012-13.

Interest

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 10,256,836 | 10,194,934 | (4,439,102) | -30.3% |
| 2009-10 | 8,335,560 | 5,199,627 | (7,176,941) | -70.4% |
| 2010-11 | 4,812,082 | 3,017,993 | (2,181,634) | -42.0% |
| 2011-12 (Adopted) | 2,774,484 | | | |
| 2012-13 (Recommended) | 2,471,069 | | | |

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Five Year Trend



Fiscal Years Ending June 30

FEDERAL AND STATE REVENUE

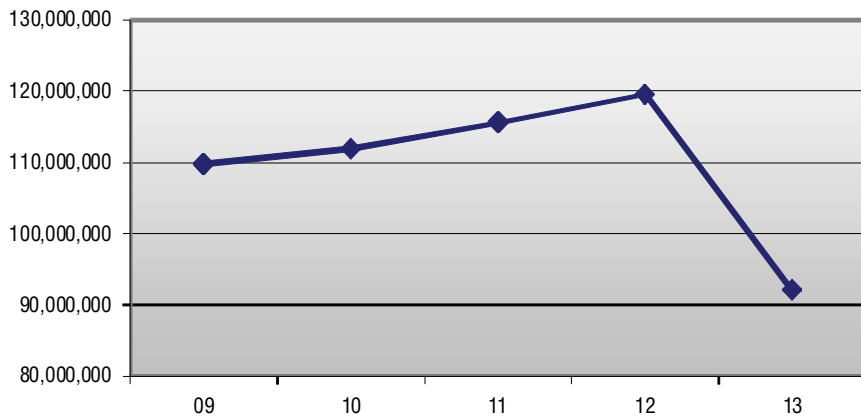
Social Services Programs

This includes Federal and State revenues received primarily by the Department of Social Services to fund employment services, protective services, and financial assistance programs for eligible residents. Public assistance programs supported by this revenue source primarily include Cal-Works, Medi-Cal, Food Stamps, General Relief, Child Welfare Services, In-Home Supportive Services, Foster care, and the Workforce Investment Act (WIA). The goal of these public assistance programs is to assist in meeting the basic needs of eligible individuals, and to support their efforts to become productive and self-sufficient members of the community. In FY 2012-13, inter-governmental revenues for social services programs is expected to shift by approximately \$27.5 million, primarily due to a shift from State Aid for Dependent Children and State Aid for Foster Care to Realignment 2011.

Social Services Programs

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-------------|-----------------|---------------------------------|----------------|
| 2008-09 | 112,035,861 | 109,717,126 | 4,906,339 | 4.7% |
| 2009-10 | 122,162,935 | 111,888,690 | 5,854,803 | 5.3% |
| 2010-11 | 118,930,523 | 115,571,929 | 3,683,239 | 3.3% |
| 2011-12 (Adopted) | 119,546,531 | | | |
| 2012-13 (Recommended) | 92,088,237 | | | |

Five Year Trend



Fiscal Years Ending June 30

FEDERAL AND STATE REVENUE

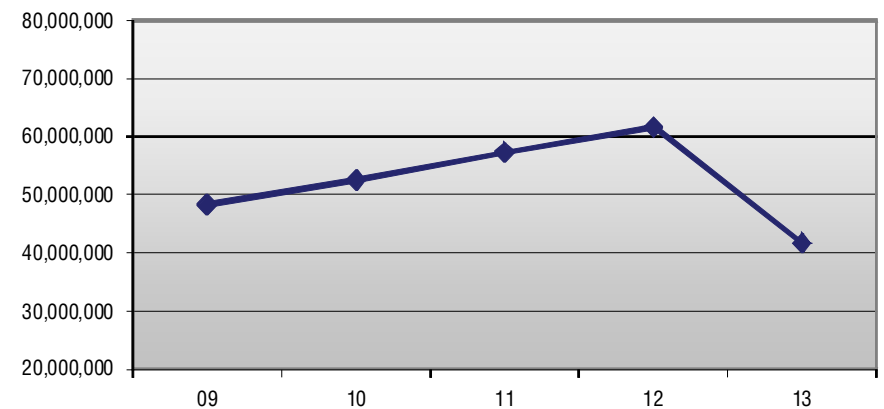
Misc. Federal and State

These amounts include revenue from federal and state grants and reimbursements such as block grants, supplemental law enforcement, State aid for agriculture and open space lands apportionment. The FY 2012-13 decrease of approximately 20.0 million is primarily due to the completion of 'Help America Vote Act Voting' reimbursement (\$1.2 million) for the Clerk-Recorder Assessor, the completion of Cachuma Water Treatment Plan (\$2.0 million), shifting of funding structure from various grants to realignment revenues for the Probation Department (\$5.2 million), completion of SAFETEA-LU roads project (\$2.1 million) in Public Works, reductions in Community Development Block Grants Projects (\$7.4 million) in Housing & Community Development along with reductions in various miscellaneous grants (\$2.1 million) throughout the County.

Misc. Federal and State

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 50,224,329 | 48,243,935 | 5,769,801 | 13.6% |
| 2009-10 | 64,287,238 | 52,566,957 | 9,043,356 | 18.7% |
| 2010-11 | 64,811,988 | 57,287,291 | 4,720,334 | 9.0% |
| 2011-12 (Adopted) | 61,710,008 | | | |
| 2012-13 (Recommended) | 41,685,126 | | | |

Five Year Trend



Fiscal Years Ending June 30

FEDERAL AND STATE REVENUE

State Realignment Allocation

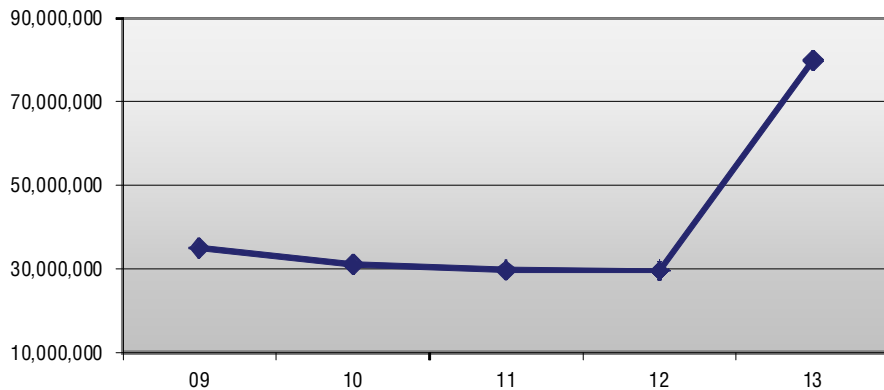
During FY 1991-92, the State experienced a budget deficit and revenue increases were used to balance the budget. Among the most significant was the shift of responsibility from the State to counties for health, mental health and various social services programs, accompanied by a source of revenue to pay for the funding changes known as Realignment. The new revenues allocated to counties to fund these programs were a ½ percent sales tax and increases in the Vehicle License Fee. The allocation mechanism formula involves a base year amount and subsequent year growth formulas. Activity in this category is driven by the State economy, vehicle license fees growth, and proportional caseload growth of each county. Santa Barbara County, in comparison to other counties, has experienced a decline in certain program caseloads.

As part of the FY 2011-12 budget plan, the State Legislature enacted a major shift or “realignment” of state program responsibilities and revenues to local governments. In total, the 2011 Realignment plan provided a shift of \$31.2 million to Santa Barbara County to fund various criminal justice, mental health, and social services programs in FY 2011-12, and ongoing funds for these programs annually thereafter. Also in FY 2012-13, a \$16.1 million increase related to a Social Services CalWorks MOE shift in funding is projected. The remaining net \$2.9 million increase is due to an increase in 1991 Realignment for public assistance and other health programs.

State Realignment Allocation

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 36,726,662 | 35,074,045 | (60,032) | -0.2% |
| 2009-10 | 31,428,203 | 31,109,325 | (3,964,720) | -11.3% |
| 2010-11 | 27,858,539 | 29,691,589 | (1,417,736) | -4.6% |
| 2011-12 (Adopted) | 29,647,077 | | | |
| 2012-13 (Recommended) | 79,854,521 | | | |

Five Year Trend



Fiscal Years Ending June 30

FEDERAL AND STATE REVENUE

Proposition 172 Proceeds

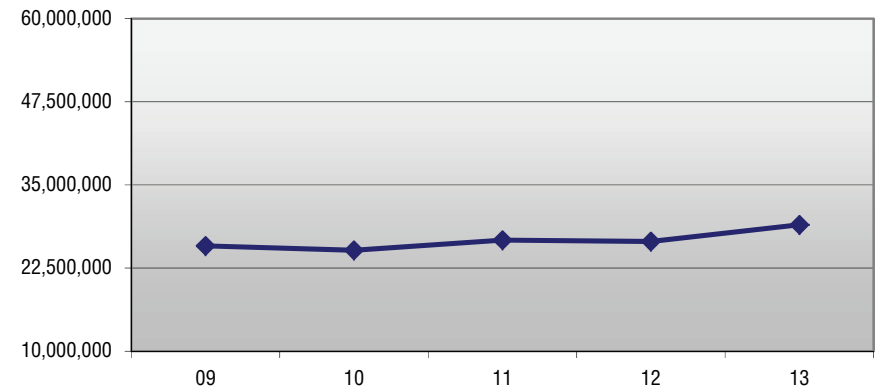
During the 1993-94 State Budget process, the State Legislature and Governor, for the second time, found it necessary to shift local property tax revenues from local agencies to K-12 schools and community colleges in order to balance the State Budget. The voters partially offset these losses by approving Proposition 172, a one-half cent sales tax to fund local public safety services.

One-half percent of statewide taxable sales are first deposited into the State’s Local Public Safety Pool. This revenue is then allocated to county governments throughout the State based on a factor. Each year, the factor is determined based upon prior year actual sales in the County divided by the total State sales. FY 2012-13 Prop 172 sales tax receipts are anticipated to be higher than the FY 2011-12 Prop 172 sales tax receipts by \$2.5 million. The latest monthly receipts have been substantially higher than originally projected, showing an additional gain of roughly 3% in the fiscal year.

Prop. 172 Proceeds

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 30,463,776 | 25,846,451 | (3,997,789) | -13.4% |
| 2009-10 | 24,873,225 | 25,175,000 | (671,451) | -2.6% |
| 2010-11 | 25,999,802 | 26,700,000 | 1,525,000 | 6.1% |
| 2011-12 (Adopted) | 26,500,184 | | | |
| 2012-13 (Recommended) | 29,000,000 | | | |

Five Year Trend



Fiscal Years Ending June 30

FEDERAL AND STATE REVENUE

Health Care

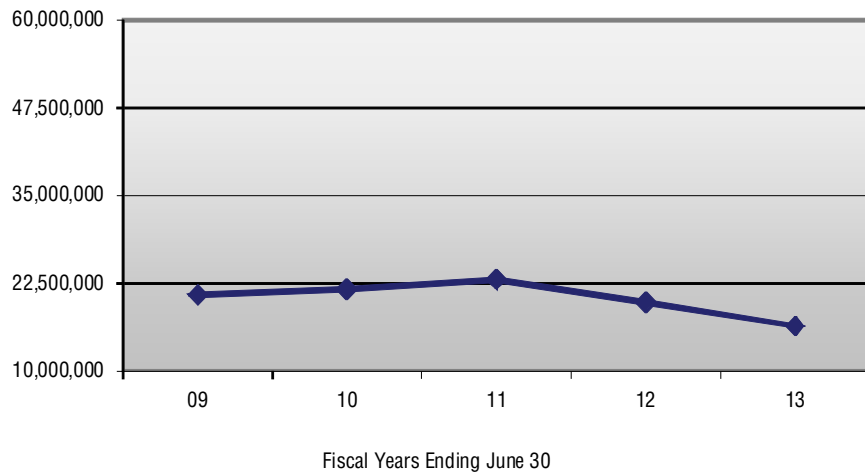
This includes Federal (29%), State (61%), and other governmental agencies (10%) revenues received for the administration and delivery of public health, medical services and special services programs. These revenues are for mandated reinvestment into the county Federally Qualified Health Centers (FQHCs) to ensure continued access to primary and specialty care services and for other mandated programs. Programs such as Women Infants and Children (WIC), Proposition 36 Substance Abuse, Federal Maternal Child Health, California Children’s Services, Medi-Cal Administration and Federal Medi-Cal Administration programs are funded by these revenues. These revenues are projected to decrease by \$3.4 million primarily due to a decrease in State Aid Drug Medi-Cal for the FY 12-13 Recommended Budget.

Health Care

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 20,092,631 | 20,900,423 | (2,398,919) | -10.3% |
| 2009-10 | 20,716,198 | 21,708,358 | 2,150,363 | 10.3% |
| 2010-11 | 21,274,360 | 23,050,786 | 1,342,428 | 6.2% |
| 2011-12 (Adopted) | 19,785,451 | | | |
| 2012-13 (Recommended) | 16,437,183 | | | |

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Five Year Trend



FEDERAL AND STATE REVENUE

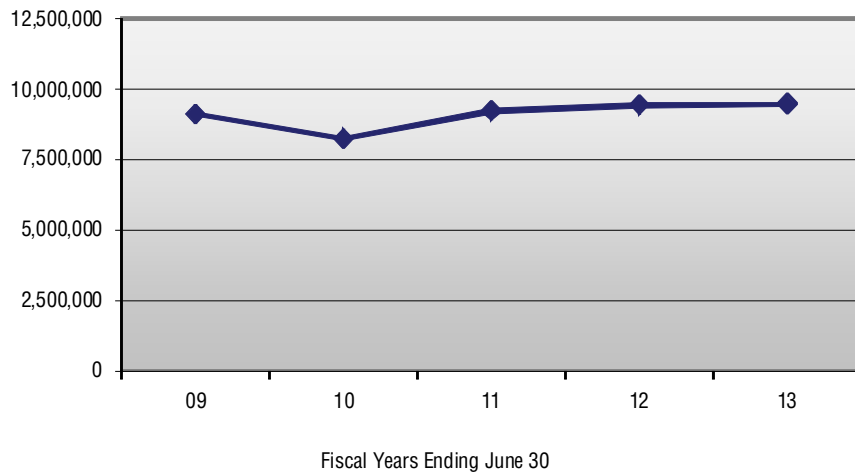
Child Support Program

Federal (66%) and State (34%) revenues received by the department of Child Support Services fund collections and case management services. These services include locating and establishing paternity, obtaining and enforcing court orders for child support, and collecting and distributing child support payments. The goal of these services is to improve the economic standard of living for children and families eligible to receive child support. These revenues are projected to be relatively flat in FY 2012-13.

Child Support Program

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 9,627,986 | 9,112,403 | (643,104) | -6.6% |
| 2009-10 | 9,418,875 | 8,246,641 | 121,502 | 1.3% |
| 2010-11 | 9,221,254 | 9,233,905 | 987,264 | 12.0% |
| 2011-12 (Adopted) | 9,442,955 | | | |
| 2012-13 (Recommended) | 9,461,453 | | | |

Five Year Trend



FEDERAL AND STATE REVENUE

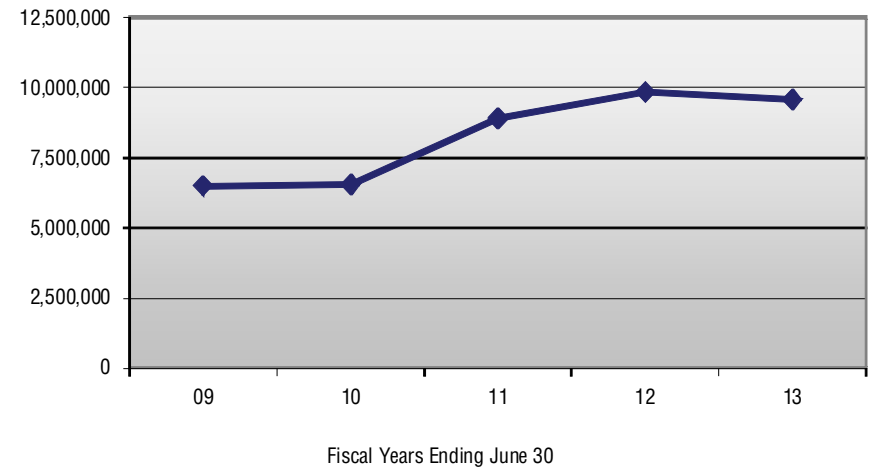
State Highway Users Tax

State Highway Users Taxes are gas taxes (18 cents per gallon) approved by state legislation. Fuel suppliers are directly taxed by the State and that tax is passed on to the user at the gas pump. Revenues received by the Counties from the State are based on formulas which include vehicle registration and maintained lane miles. Gasoline sales are projected to continue to moderately increase. For FY 2012-13, this amount will decrease slightly, related to the State replacing Proposition 42 Transportation Congestion Improvement Act funding with additional State gas tax.

State Highway Users Tax

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 6,881,000 | 6,497,984 | (530,692) | -7.6% |
| 2009-10 | 6,283,520 | 6,544,764 | 2,384,465 | 36.7% |
| 2010-11 | 6,599,000 | 8,882,449 | 2,337,685 | 35.7% |
| 2011-12 (Adopted) | 9,819,000 | | | |
| 2012-13 (Recommended) | 9,570,000 | | | |

Five Year Trend



FEDERAL AND STATE REVENUE

Mental Health

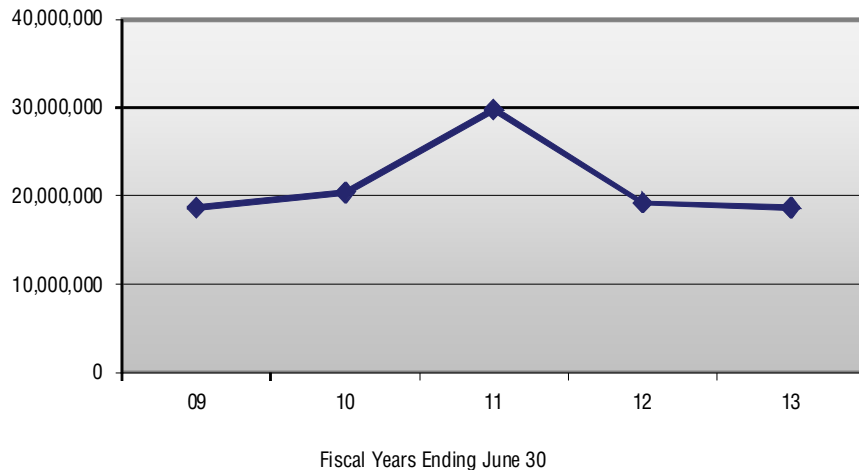
State and Federal revenues for the Alcohol, Drug, and Mental Health Services Department fund core mental health and alcohol and drug prevention programs to adults and children. Primary revenues for the department consist of: Medi-Cal; Medicare; state realignment and motor vehicle license fees; state managed care allocation; and state Mental Health Service Act (MHSA) (Proposition 63) funding, which places a 1% tax on personal income over \$1 million. In past years, the department received federal and state block grant funds for the Substance Abuse and Crime Prevention Act (SACPA) (Proposition 36), which provided funding for substance abuse treatment services to drug offenders; however, this funding source was eliminated in FY 2009-10.

In FY 2012-13, revenues are expected to decrease by approximately \$578,000 primarily due to MHSA receiving multi-year funding during FY 2009-10 and 2010-11. The significant advance of funds resulted in a favorable MHSA revenue variance in FY 2010-11 and occurred in Innovations and Capital Facilities & Technical Needs. Funding for these programs are available in FY 2011-12, but due to the fact that these funds were advanced in prior years, a decrease can be seen below in FY 2012-13.

Mental Health

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 12,668,180 | 18,712,526 | 6,086,994 | 48.2% |
| 2009-10 | 26,834,821 | 20,386,844 | 11,079,731 | 59.2% |
| 2010-11 | 19,522,661 | 29,792,257 | 9,405,413 | 46.1% |
| 2011-12 (Adopted) | 19,223,966 | | | |
| 2012-13 (Recommended) | 18,645,396 | | | |

Five Year Trend



FEDERAL AND STATE REVENUE

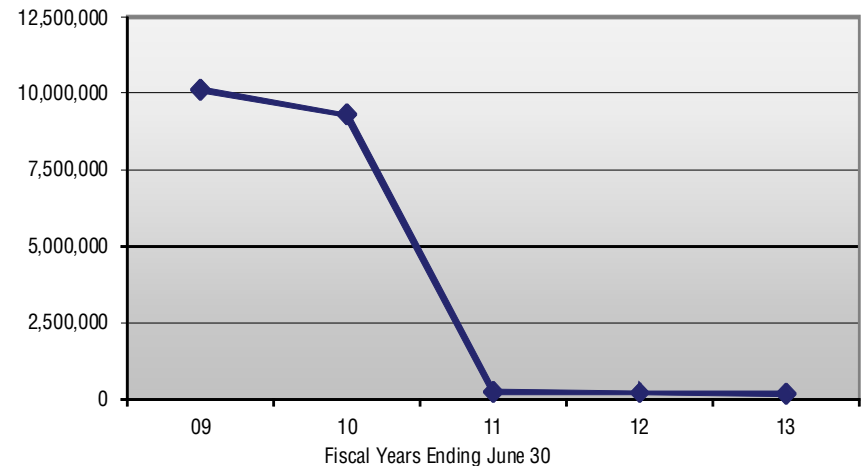
Disaster Assistance

Disaster Assistance revenues are monies received for emergency disaster relief and restoration work from the Federal and State emergency management assistance programs (FEMA and OES). This revenue has decreased greatly over the past two years due to substantial completion of disaster projects in FY 2008-09 and 2009-10.

Disaster Assistance

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 1,256,496 | 10,128,032 | 8,118,685 | 404.0% |
| 2009-10 | 264,380 | 9,294,418 | (9,892,544) | -97.7% |
| 2010-11 | 194,704 | 235,488 | (9,058,930) | -97.5% |
| 2011-12 (Adopted) | 211,892 | | | |
| 2012-13 (Recommended) | 173,197 | | | |

Five Year Trend



CHARGES FOR SERVICES

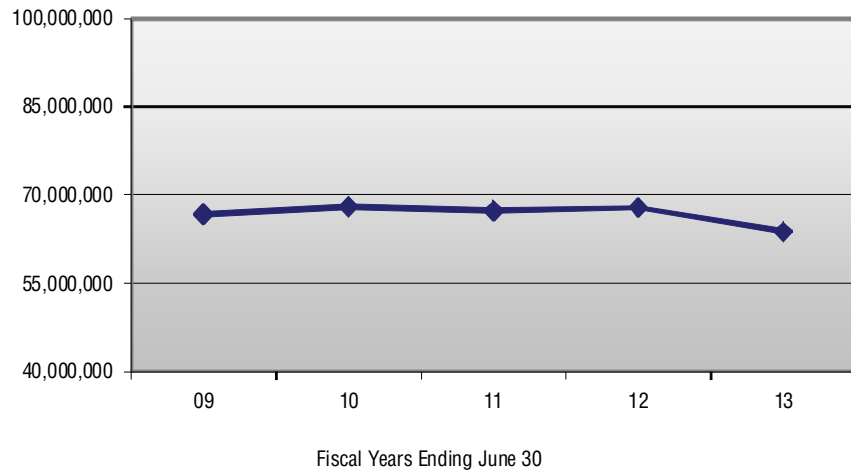
Public and Mental Health Services

These revenues primarily consist of payments for patient services from Medi-Cal, Federally Qualified Health Center (FQHC), Early Periodic Screening Diagnosis Treatment (EPSDT) for children's treatment services, pharmacy billings, Drug Medi-Cal, and patient self pay fees. The FY 2012-13 decrease of \$4.1 million is primarily driven by a loss of staff productivity during the implementation of the new Electronic Health Record (EHR) System resulting in fewer patients being seen in clinics.

Public and Mental Health Services

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 62,281,160 | 66,796,053 | 3,483,119 | 5.5% |
| 2009-10 | 68,387,982 | 68,068,508 | 485,546 | 0.7% |
| 2010-11 | 69,737,491 | 67,281,599 | (786,909) | -1.2% |
| 2011-12 (Adopted) | 67,884,956 | | | |
| 2012-13 (Recommended) | 63,753,594 | | | |

Five Year Trend



CHARGES FOR SERVICES

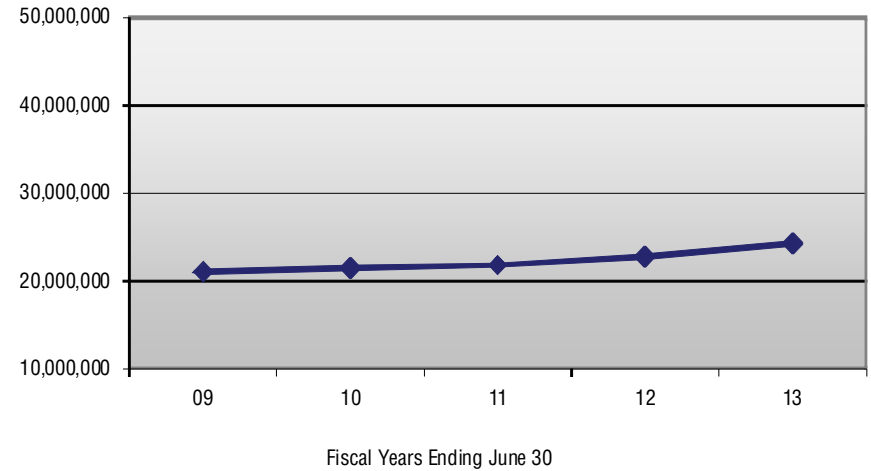
Sanitation Services

This includes charges for processing solid waste, solid waste enforcement fees and charges for processing effluent by the Laguna County Sanitation District. The increase of \$1.6 million is due to increases in solid waste and effluent processing charges for FY 2012-13.

Sanitation Services

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 22,162,986 | 21,022,213 | 334,108 | 1.6% |
| 2009-10 | 22,757,867 | 21,435,501 | 769,068 | 3.7% |
| 2010-11 | 22,631,924 | 21,791,281 | 355,780 | 1.7% |
| 2011-12 (Adopted) | 22,769,536 | | | |
| 2012-13 (Recommended) | 24,241,586 | | | |

Five Year Trend



CHARGES FOR SERVICES

Contracted Services

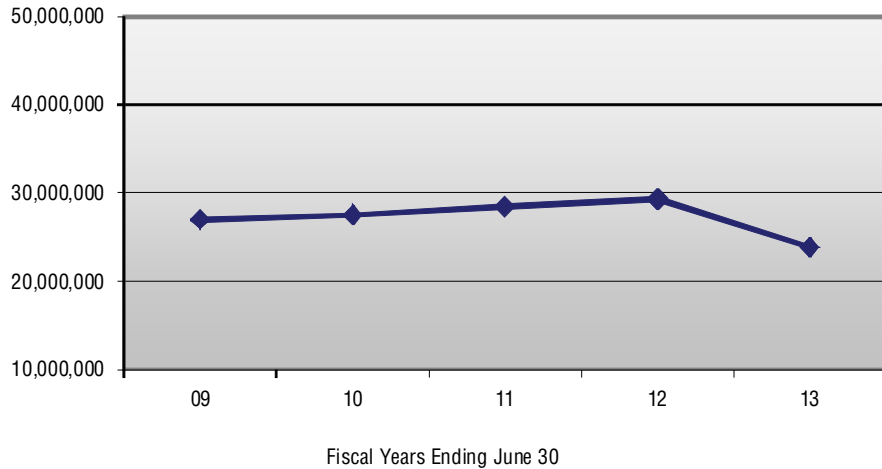
\$23.9 million in revenues will be collected for Contracted Services in FY 2012-13 and consists primarily of providing services to the State of California for Fire Protection Services - \$6.0 million; Non-governmental agencies for fire protection services - \$2.4 million; City of Goleta for Sheriff services - \$7.3 million; City of Carpinteria for Sheriff services - \$3.6 million; City of Buellton for Sheriff services - \$1.8 million; City of Solvang for Sheriff services - \$1.6 million; and City contracts for Animal Control and Health Services - \$1.2 million.

In FY 2012-13 contracts with the Superior Court for Sheriff bailiff services - \$5.4 million have been eliminated along with maintenance of state parolees - \$0.5 million from the prior year.

Contractual Services

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|------------|-----------------|---------------------------------|----------------|
| 2008-09 | 27,134,134 | 27,029,944 | 1,265,286 | 4.9% |
| 2009-10 | 27,777,260 | 27,529,363 | 1,443,748 | 5.3% |
| 2010-11 | 27,789,610 | 28,473,692 | 944,329 | 3.4% |
| 2011-12 (Adopted) | 29,287,630 | | | |
| 2012-13 (Recommended) | 23,887,857 | | | |

Five Year Trend



CHARGES FOR SERVICES

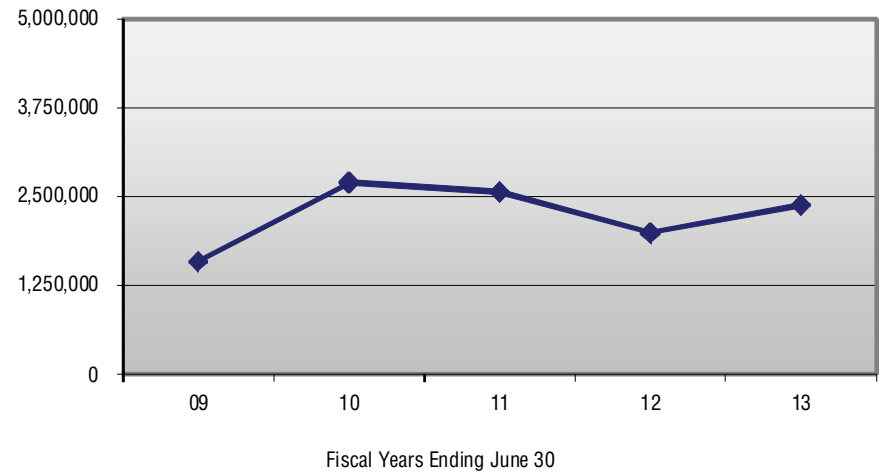
Roads Project Reimbursement

This includes revenues received for qualified cooperative transportation projects from the Santa Barbara County Association of Governments (SBCAG) and the Road Mitigation Impact Trust Funds. This revenue fluctuates each year based on economic conditions and the number of projects planned through SBCAG. Revenues are projected to increase \$395,000 in FY 2011-12.

Road Project Reimbursement

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 344,000 | 1,586,263 | 500,151 | 46.0% |
| 2009-10 | 2,098,012 | 2,690,400 | 972,330 | 61.3% |
| 2010-11 | 2,081,377 | 2,558,593 | (131,807) | -4.9% |
| 2011-12 (Adopted) | 1,987,508 | | | |
| 2012-13 (Recommended) | 2,382,865 | | | |

Five Year Trend



CHARGES FOR SERVICES

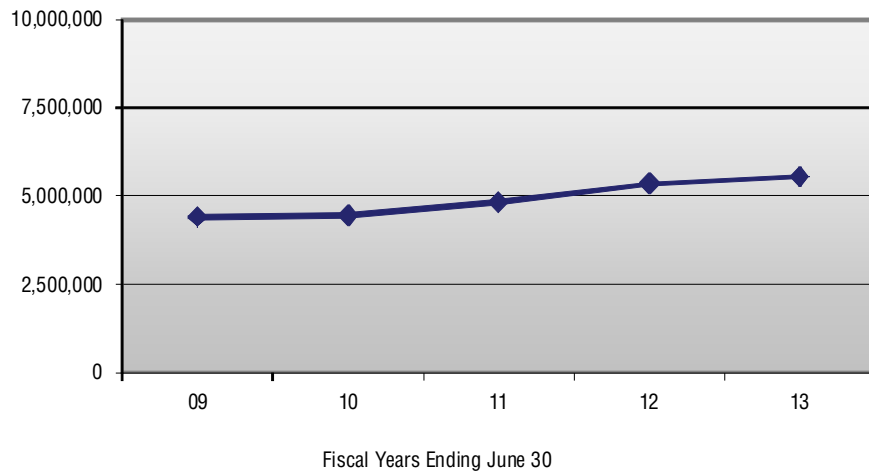
Park Services

This revenue consists of camping, boating, special event, wedding, film, and park group area reservation fees; concession fees at Cachuma Lake, Jalama Beach, and the restaurants at Arroyo Burro Beach and Goleta Beach; and Arts Commission grant revenue. The Parks Charges for Services revenue will increase from the prior year actual due to increased revenue from the Boat-house restaurant at Arroyo Burro, new cabins at camping parks, and newly increased user fees that went into effect April 15, 2011. In FY 2012-13, camping and boating fees at Cachuma Lake and Jalama Beach along with new concession lease agreements at Arroyo Burro Beach, Waller Park and Cachuma Lake revenue are expected to continue increasing moderately at \$207,000 or 5%.

Park Services

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 4,916,449 | 4,424,198 | 187,806 | 4.4% |
| 2009-10 | 5,012,087 | 4,453,885 | 413,188 | 9.3% |
| 2010-11 | 5,097,652 | 4,837,386 | 383,501 | 8.6% |
| 2011-12 (Adopted) | 5,348,198 | | | |
| 2012-13 (Recommended) | 5,554,800 | | | |

Five Year Trend



MISCELLANEOUS

Tobacco Settlement and Proposition 10

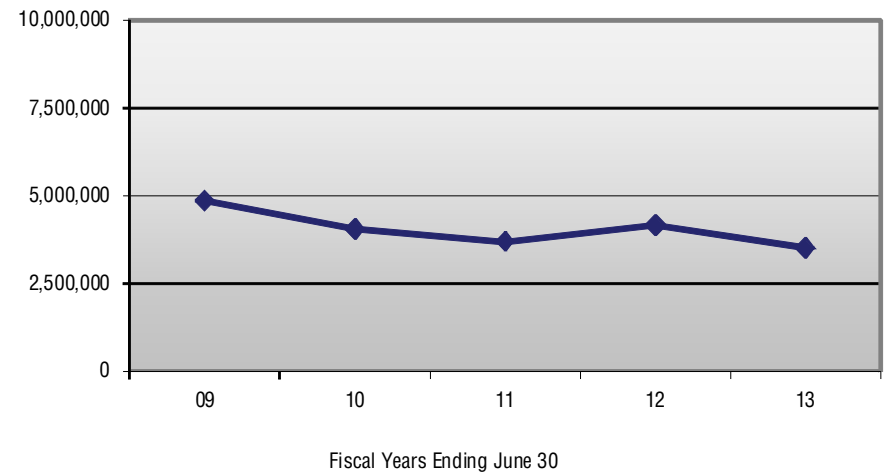
From provisions of a November 1998 Master Settlement Agreement (MSA) between forty-six states, including California, and the major tobacco companies to recover the costs of treating smoking-related illness and unfair business practices claims, Santa Barbara County will receive approximately \$4.4 million per year, based on population, for 25 years, ending 2023. Per Board of Supervisors' actions, the funds are to be spent on County health-related needs and programs, with 20% placed in an Endowment.

In November 1998, California voters passed Proposition 10 – The California Children and Families Act. The Proposition increased the tax on tobacco products by 50 cents to fund early childhood development, health care and parent education and support programs targeting children, prenatal to age 5, and their families. For FY 2012-13, it is estimated that approximately \$3.5 million will be received from the State Children and Families Proposition 10 revenues.

Tobacco Settlement

| Fiscal Year | Budgeted | Actual Revenues | Fiscal Year Increase (Decrease) | Percent Change |
|-----------------------|-----------|-----------------|---------------------------------|----------------|
| 2008-09 | 4,428,588 | 4,851,052 | 436,363 | 9.9% |
| 2009-10 | 4,417,598 | 4,045,048 | (1,156,740) | -23.8% |
| 2010-11 | 4,547,777 | 3,694,313 | (350,736) | -8.7% |
| 2011-12 (Adopted) | 4,148,556 | | | |
| 2012-13 (Recommended) | 3,509,596 | | | |

Five Year Trend



TEN YEAR COUNTY BUDGETED FTEs STAFFING COMPARISON

Fiscal Year 2003-04 through Fiscal Year 2012-13 Budgeted FTEs

| | 03-04 Adopted | 04-05 Adopted | 05-06 Adopted | 06-07 Adopted | 07-08 Adopted | 08-09 Adopted | 09-10 Adopted | 10-11 Adopted | 11-12 Adopted | 12-13 Recommend |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Policy & Executive | | | | | | | | | | |
| Board of Supervisors | 21.15 | 21.50 | 22.50 | 22.80 | 23.00 | 22.50 | 22.75 | 21.12 | 21.34 | 21.50 |
| County Executive Office | 24.00 | 23.00 | 25.00 | 23.00 | 23.64 | 22.84 | 20.00 | 30.00 (6) | 25.63 | 46.88 (8) |
| County Counsel | 44.45 | 45.01 | 45.70 | 45.44 | 45.45 | 42.24 | 37.67 | 37.70 | 37.76 | 37.66 |
| Sub-Total | 89.60 | 89.51 | 93.20 | 91.24 | 92.09 | 87.58 | 80.42 | 88.82 | 84.73 | 106.04 |
| Law & Justice | | | | | | | | | | |
| Court Special Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| District Attorney | 135.59 | 133.53 | 135.74 | 138.43 | 138.02 | 130.91 | 118.75 | 119.72 | 114.36 | 118.90 |
| Public Defender | 69.70 | 68.77 | 69.70 | 71.66 | 71.44 | 68.11 | 66.58 | 67.70 | 60.76 | 61.25 |
| Sub-Total | 205.29 | 202.30 | 205.44 | 210.09 | 209.46 | 199.02 | 185.33 | 187.42 | 175.12 | 180.15 |
| Public Safety | | | | | | | | | | |
| Fire | 250.70 | 250.53 | 263.50 | 270.50 | 285.27 | 285.27 | 285.27 | 278.77 | 258.00 | 245.00 |
| Probation | 368.41 | 372.15 | 382.10 | 382.67 | 383.60 | 379.27 | 344.72 | 341.17 | 317.88 | 343.11 |
| Sheriff | 669.09 | 667.51 | 692.36 | 692.37 | 699.36 | 675.99 | 671.93 | 656.54 | 610.55 | 624.91 |
| Sub-Total | 1,288.20 | 1,290.19 | 1,337.96 | 1,345.54 | 1,368.23 | 1,340.53 | 1,301.92 | 1,276.48 | 1,186.43 | 1,213.02 |
| Health & Public Assistance | | | | | | | | | | |
| Alcohol, Drug, & Mental Health | 282.79 | 304.84 | 289.90 | 304.78 | 332.58 | 291.47 | 298.51 | 268.59 | 268.27 | 295.23 |
| Child Support Services | 117.34 | 116.85 | 111.98 | 106.07 | 102.35 | 90.58 | 89.23 | 82.05 | 78.52 | 82.82 |
| First 5 Children & Families | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.00 (9) |
| Public Health | 554.15 | 564.20 | 554.62 | 534.92 | 534.91 | 513.61 | 501.20 | 503.26 | 493.51 | 483.27 |
| Social Services | 574.51 | 601.72 (1) | 622.48 | 648.47 | 648.50 | 642.42 | 627.77 | 588.07 | 586.03 | 645.63 |
| Sub-Total | 1,528.79 | 1,587.61 | 1,578.98 | 1,594.24 | 1,618.34 | 1,538.08 | 1,516.71 | 1,441.97 | 1,426.33 | 1,520.95 |
| Community Resources & Public Facilities | | | | | | | | | | |
| Agricultural Commissioner | 34.81 | 35.15 | 34.64 | 35.35 | 32.85 | 33.25 | 31.00 | 27.13 | 28.00 | 27.00 |
| Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 89.79 (10) |
| Housing & Community Dev | 11.00 | 12.00 | 12.00 | 11.54 | 13.00 | 12.25 | 12.10 | 15.00 | 14.00 | 0.00 (10) |
| Parks | 91.83 | 91.63 | 81.78 | 84.95 | 85.40 | 82.17 | 83.20 | 80.44 | 73.83 | 0.00 (10) |
| Planning & Development | 154.28 | 153.54 | 135.92 (2) | 135.28 | 149.24 (4) | 118.27 | 97.22 | 100.74 | 95.59 | 87.13 |
| Public Works | 356.59 | 352.24 | 340.08 | 335.98 | 332.23 | 314.01 | 308.28 | 293.00 | 288.40 | 281.45 |
| Sub-Total | 648.51 | 644.56 | 604.42 | 603.10 | 612.72 | 559.95 | 531.80 | 516.31 | 499.82 | 485.37 |
| Support Services | | | | | | | | | | |
| Auditor-Controller | 54.18 | 54.00 | 53.73 | 56.85 | 57.85 | 54.26 | 51.25 | 49.25 | 44.59 | 45.25 |
| Clerk-Recorder-Assessor | 110.92 | 112.63 | 117.55 | 118.34 | 118.39 | 112.62 | 110.38 | 104.38 | 97.38 | 91.76 |
| General Services | 170.04 | 157.99 | 154.45 | 158.16 | 157.46 | 122.73 (5) | 114.73 | 140.13 (7) | 122.51 | 121.04 |
| Human Resources | 27.84 | 29.42 | 29.05 | 31.92 | 30.90 | 29.93 | 27.44 | 24.50 | 23.25 | 0.00 (8) |
| Treasurer-Tax Collector | 49.63 | 50.74 | 50.74 | 51.48 | 50.49 | 49.50 | 48.76 | 44.86 | 40.50 | 37.81 |
| Information Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46.00 | 46.00 | 0.00 | 0.00 | 0.00 |
| Sub-Total | 412.61 | 404.78 | 405.52 | 416.75 | 415.09 | 415.04 | 398.56 | 363.12 | 328.23 | 295.86 |
| General County Programs | | | | | | | | | | |
| General County Programs | 19.56 | 15.01 | 29.87 (2) | 44.77 (3) | 35.00 (4) | 31.01 (5) | 31.00 | 14.00 (6) | 13.00 | 0.00 (9) |
| Sub-Total | 19.56 | 15.01 | 29.87 | 44.77 | 35.00 | 31.01 | 31.00 | 14.00 | 13.00 | 0.00 |
| Total | 4,192.56 | 4,233.96 | 4,255.39 | 4,305.73 | 4,350.93 | 4,171.21 | 4,045.74 | 3,888.12 | 3,713.66 | 3,801.39 |

Note: For a list of FTEs by job title, see Appendix III in Section H of this budget book. Full-time equivalents equals the number of positions multiplied by percent worked and the number of pay periods worked ÷ 26 pay periods for all types of positions – regular, extra-help, and contractor on payroll – less any anticipated salary savings.

SIGNIFICANT CHANGES IN PERMANENT POSITION STAFFING

Most of the changes in the FTEs over the 10-year period reflect the growth or decline of FTEs due to work-load changes or new or discontinued programs within a department. However, some of the changes, including certain large fluctuations from one year to the next, reflect shifting functions from one department to another as the County reorganizes itself to enhance program performance.

Significant changes of this latter type include the following:

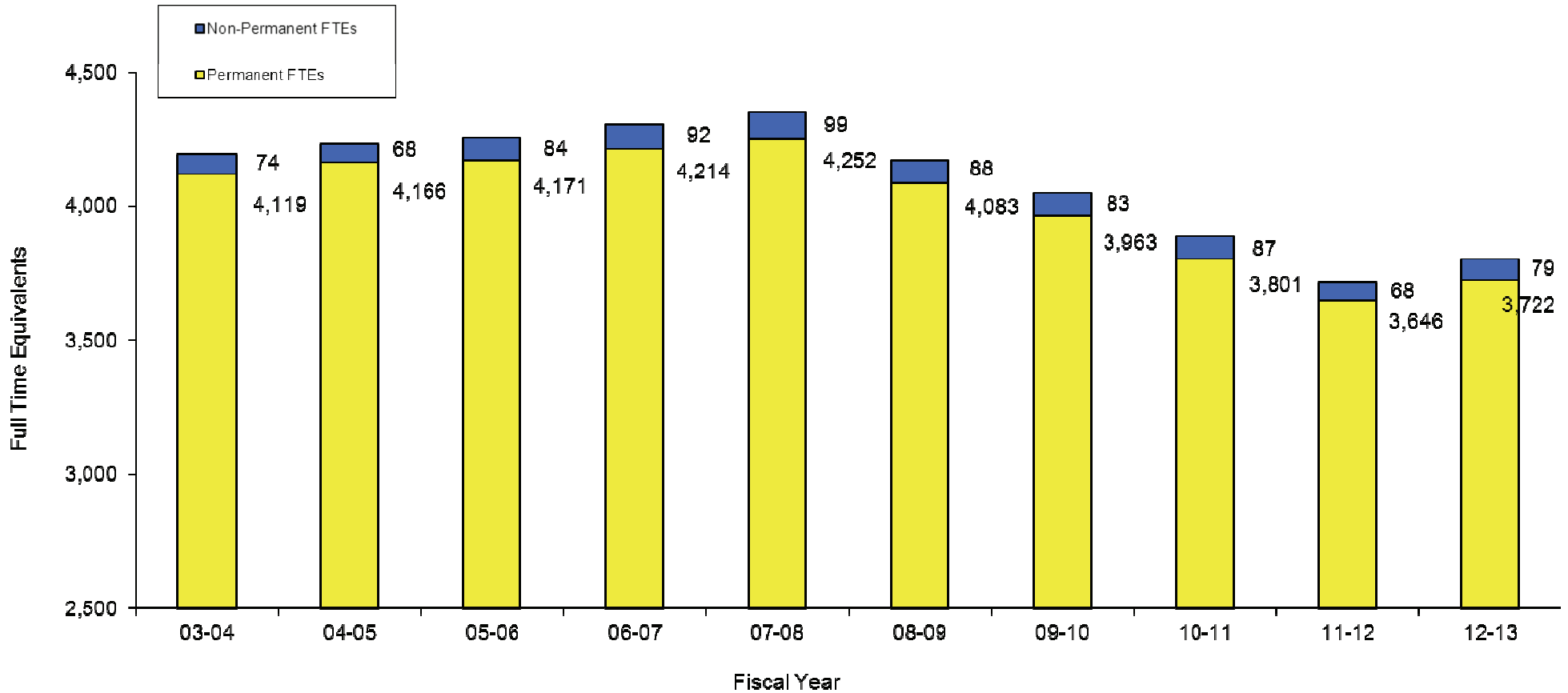
- (1) Social Services increased the Medi-Cal program FTEs as a result of receiving additional funding for Medi-Cal eligibility and the Food Stamp program FTEs.
- (2) Increased General County Program 15 FTEs due to the shift of Comprehensive and Long Range Planning from the Planning and Development Department.
- (3) Increased General County Programs FTEs due to the expansion of the Redevelopment Agency, 2.0 FTEs and Children and Families 2.9 FTEs and 8.0 new positions in developing programs including Comprehensive Planning, GIS, and E-government as well as 2.0 FTEs in extra help.
- (4) Decreased in General County Programs FTEs are due to the shift of Comprehensive and Long Range Planning, 17.1 FTEs to the Planning and Development Department, while adding 7.0 FTEs for Emergency Operations and the addition of a Public Information Officer.
- (5) Information Technology becomes a separate department with a staff of 46 FTEs, comprised of 40 FTEs transferred from General Services and 7 FTEs transferred from General County Programs to form a consolidated IT department. One allocated position was not funded for a net total of 46 FTEs.
- (6) Increases in the County Executive Office are the result of consolidating programs of the Office of Emergency Services (7.0 FTE) and the Communications Office (4.0 FTE) from the Developing Programs Division and one accounting position (1.0 FTE) from the Organization Development Division of General County Programs, less one Administrative Professional position (1.0 FTE) being shifted to Social Services. The decrease in General County Programs is the result of these reorganizations less 1.0 FTE resulting in service level reductions.
- (7) Information Technology staff of 35 FTEs consolidated with General Services Department.
- (8) Human Resources staff of 23.3 FTEs consolidated with County Executive Office. This results in an actual net reduction of 2.0 FTE from the prior year.
- (9) Variances due to the separation of the First 5 Children & Families Commission department (14.0 FTE) from General County Programs.
- (10) Variances due to combination of the Parks (73.8 FTE) and the Housing & Community Development (14.0 FTE) departments into a consolidated Community Services Department (87.8 FTE). This resulted in no net change from prior year staffing levels, and includes both permanent and non-permanent staff.

FULL-TIME EQUIVALENTS

Permanent and Nonpermanent

| Fiscal Year 2012-13 | Permanent | Nonpermanent | Total |
|--|-----------------|--------------|-----------------|
| Policy & Executive | | | |
| Board of Supervisors | 21.50 | 0.00 | 21.50 |
| County Executive Office | 46.88 | 0.00 | 46.88 |
| County Counsel | 36.67 | 0.99 | 37.66 |
| Sub-Total | 105.05 | 0.99 | 106.04 |
| Law & Justice | | | |
| Court Special Operations | 0.00 | 0.00 | 0.00 |
| District Attorney | 118.90 | 0.00 | 118.90 |
| Public Defender | 60.76 | 0.49 | 61.25 |
| Sub-Total | 179.66 | 0.49 | 180.15 |
| Public Safety | | | |
| Fire | 240.00 | 5.00 | 245.00 |
| Probation | 330.29 | 12.82 | 343.11 |
| Sheriff | 624.91 | 0.00 | 624.91 |
| Sub-Total | 1,195.20 | 17.82 | 1,213.02 |
| Health & Public Assistance | | | |
| Alcohol, Drug, & Mental Health | 279.00 | 16.23 | 295.23 |
| Child Support Services | 82.57 | 0.25 | 82.82 |
| First 5 Children & Families Commission | 13.00 | 1.00 | 14.00 |
| Public Health Department | 471.25 | 12.02 | 483.27 |
| Social Services | 644.63 | 1.00 | 645.63 |
| Sub-Total | 1,490.45 | 30.50 | 1,520.95 |
| Community Resources & Public Facilities | | | |
| Agricultural Commissioner | 27.00 | 0.00 | 27.00 |
| Community Services | 63.80 | 25.99 | 89.79 |
| Planning & Development | 86.18 | 0.95 | 87.13 |
| Public Works | 281.45 | 0.00 | 281.45 |
| Sub-Total | 458.43 | 26.94 | 485.37 |
| Support Services | | | |
| Auditor-Controller | 45.25 | 0.00 | 45.25 |
| Clerk-Recorder-Assessor | 91.76 | 0.00 | 91.76 |
| General Services | 118.83 | 2.21 | 121.04 |
| Treasurer-Tax Collector | 37.31 | 0.50 | 37.81 |
| Sub-Total | 293.15 | 2.71 | 295.86 |
| General County Programs | | | |
| General County Programs | 0.00 | 0.00 | 0.00 |
| Sub-Total | 0.00 | 0.00 | 0.00 |
| Total | 3,721.94 | 79.45 | 3,801.39 |

Santa Barbara County: Budgeted Permanent Full Time Equivalent (FTEs) vs. Non-permanent FTEs



Notes: Contractors on Payroll working 50% or greater are counted as permanent.
 Beginning in 2005-06 all Contractors on Payroll and Extra Help are counted as non-permanent.
 Source: County Adopted Budget