

# SECTION C



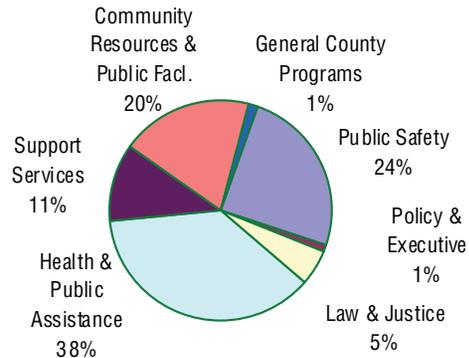
## *Summary Information*



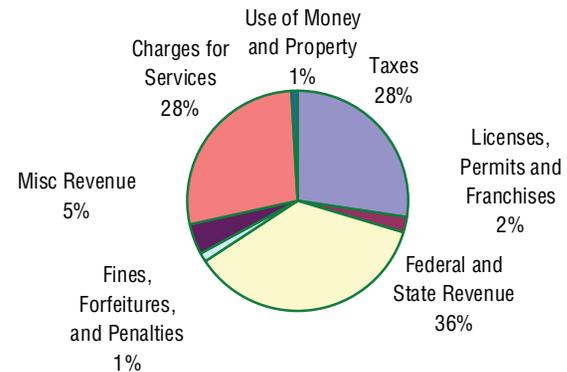


# SUMMARY SCHEDULES

## EXPENDITURES



## REVENUES



### Use of Funds Summary

#### Countywide Functions

	Recommended FY 10-11	Percent of Total	Operating Budget	Percent of Operating	Capital Budget	Percent of Capital
Policy & Executive	\$ 10,281,463	1.2%	\$ 10,271,463	1.3%	\$ 10,000	0.0%
Law & Justice	43,281,406	5.0%	43,281,406	5.3%	--	0.0%
Public Safety	202,389,919	23.4%	197,559,319	24.1%	4,830,600	10.9%
Health & Public Assistance	308,101,691	35.6%	307,483,491	37.5%	618,200	1.4%
Community Resources & Public Fac.	162,861,918	18.8%	148,711,959	18.1%	14,149,959	32.0%
Support Services	95,088,272	11.0%	70,418,496	8.6%	24,669,776	55.7%
General County Programs	9,452,271	1.1%	9,452,271	1.2%	--	0.0%
<b>Expenditure Total</b>	<b>831,456,940</b>	<b>96.2%</b>	<b>787,178,405</b>	<b>96.0%</b>	<b>44,278,535</b>	<b>100.0%</b>

#### Other Financing Uses

Designated for Future Uses	32,797,245	3.8%	32,797,245	4.0%	--	0.0%
<b>Total Use of Funds</b>	<b>\$ 864,254,185</b>	<b>100.0%</b>	<b>\$ 819,975,650</b>	<b>100.0%</b>	<b>\$ 44,278,535</b>	<b>100.0%</b>

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.

### Source of Funds Summary

#### Revenues

	Recommended FY 10-11	Percent of Total
Taxes	\$ 228,613,450	27.6%
Licenses, Permits and Franchises	16,280,770	2.0%
Fines, Forfeitures, and Penalties	11,448,684	1.4%
Use of Money and Property	7,177,281	0.9%
Federal and State Revenue	297,396,211	35.9%
Charges for Services	228,394,549	27.6%
Miscellaneous Revenue	38,043,862	4.6%
Revenue Sub-Total	827,354,807	100%
Less: Intra-County Revenues	(82,027,093)	
<b>Revenue Total</b>	<b>745,327,714</b>	

#### Other Financing Sources

Sale of Fixed Assets	5,000
Long Term Debt Principal Repayment	10,000,001
Release of Reserves & Designations	87,581,526
Use of Prior Fund Balance	21,339,944
<b>Source of Funds Total</b>	<b>\$ 864,254,185</b>

**EXPENDITURE SUMMARY**

**By Department**

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Expenditure Summary</b>				
<i>County Departments</i>				
<i>Policy &amp; Executive</i>				
Board of Supervisors	\$ 2,357,922	\$ 2,737,944	\$ 2,573,128	\$ 2,780,065
County Executive Office	2,206,663	2,183,910	1,917,739	4,530,951
County Counsel	3,764,701	3,798,883	3,322,941	2,970,447
<i>Sub-Total</i>	<u>8,329,286</u>	<u>8,720,737</u>	<u>7,813,808</u>	<u>10,281,463</u>
<i>Law &amp; Justice</i>				
Court Special Services	15,543,973	15,020,259	15,075,135	14,736,684
District Attorney	17,125,369	16,885,889	17,663,660	18,434,564
Public Defender	9,682,181	10,080,852	10,606,039	10,110,158
<i>Sub-Total</i>	<u>42,351,523</u>	<u>41,987,000</u>	<u>43,344,834</u>	<u>43,281,406</u>
<i>Public Safety</i>				
Fire	51,880,408	50,264,038	48,568,979	54,381,552
Probation	42,394,349	39,025,426	39,308,815	41,866,020
Sheriff	101,479,860	99,630,699	101,517,088	106,142,347
<i>Sub-Total</i>	<u>195,754,617</u>	<u>188,920,163</u>	<u>189,394,882</u>	<u>202,389,919</u>
<i>Health &amp; Public Assistance</i>				
Alcohol, Drug & Mental Health Svcs	60,699,703	72,256,541	68,047,312	70,883,678
Child Support Services	9,119,150	9,437,655	9,436,553	9,469,668
Public Health	81,395,031	84,681,181	85,665,218	85,997,958
Social Services	124,911,097	140,831,298	139,802,779	141,750,387
<i>Sub-Total</i>	<u>276,124,981</u>	<u>307,206,675</u>	<u>302,951,862</u>	<u>308,101,691</u>
<i>Community Resources &amp; Public Facilities</i>				
Agriculture & Cooperative Extension	3,688,456	3,738,433	3,468,176	3,690,284
Housing & Community Development	4,522,771	7,744,324	8,301,807	23,385,409
SBCO Redevelopment Agency	--	--	--	8,686,882
Parks	11,461,613	12,335,384	15,195,605	15,104,550
Planning & Development	19,244,877	17,883,609	16,168,537	16,603,510
Public Works	88,839,198	112,476,946	98,343,969	95,391,283
<i>Sub-Total</i>	<u>127,756,915</u>	<u>154,178,696</u>	<u>141,478,094</u>	<u>162,861,918</u>
<i>Support Services</i>				
Auditor-Controller	4,643,340	5,122,270	4,707,075	5,211,023
Clerk-Recorder-Assessor	15,176,501	16,443,389	15,007,986	17,992,054
General Services	15,770,023	24,956,979	27,575,249	47,023,287
Human Resources	4,272,551	4,486,467	5,163,686	4,212,508
Information Technology	2,335,884	4,528,457	3,117,324	2,937,816
Debt Service	9,549,231	10,870,672	12,243,076	10,117,131
Treasurer-Tax Collector-Public Adm.	5,486,909	6,094,039	6,031,560	7,594,453
<i>Sub-Total</i>	<u>57,234,439</u>	<u>72,502,273</u>	<u>73,845,956</u>	<u>95,088,272</u>
General County Programs	25,646,762	21,776,055	18,668,579	9,452,271
<b>Expenditure Total</b>	<u>\$ 733,198,523</u>	<u>\$ 795,291,599</u>	<u>\$ 777,498,015</u>	<u>\$ 831,456,940</u>

**EXPENDITURE SUMMARY**

**By Character**

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Character of Expenditures</b>				
<i>Operating Expenditures</i>				
Regular Salaries	\$ 280,480,749	\$ 295,195,476	\$ 287,600,936	\$ 297,074,677
Overtime	15,491,214	12,218,122	12,351,584	11,659,230
Extra Help	6,638,059	3,759,426	7,269,704	5,239,951
Retirement (Non-Safety Depts)	45,608,373	49,399,158	54,172,897	58,116,330
Retirement (Safety Depts)	31,523,509	30,000,139	33,141,819	40,619,679
Health Benefits	18,574,758	21,883,056	19,907,375	23,758,627
Workers' Compensation Insurance	14,622,021	10,978,961	10,960,670	9,626,870
Unemployment Insurance	178,136	593,381	594,090	1,657,893
Social Security Contribution	15,561,036	16,156,443	16,032,006	16,357,438
<i>Salaries and Benefits Total</i>	<u>428,677,856</u>	<u>440,184,162</u>	<u>442,031,081</u>	<u>464,110,695</u>
Services & Supplies	283,317,244	297,625,512	281,839,631	299,922,465
Public Assistance Payments	49,895,964	55,222,232	53,664,392	58,143,343
Contributions	20,728,760	23,164,880	23,480,136	21,952,345
Principal & Interest	11,673,694	12,914,705	15,122,103	12,012,132
Depreciation Expense	7,954,887	7,636,688	7,781,604	7,737,518
Insurance Claims	2,865,170	3,195,700	3,551,000	4,097,000
Damages & Losses	715,280	1,105,001	1,430,000	1,230,000
<i>Operating Sub-Total</i>	<u>805,828,855</u>	<u>841,048,880</u>	<u>828,899,947</u>	<u>869,205,498</u>
Less: Intra-County Revenues	<u>(103,775,097)</u>	<u>(80,164,328)</u>	<u>(81,152,214)</u>	<u>(82,027,093)</u>
<i>Operating Total</i>	<u>702,053,758</u>	<u>760,884,552</u>	<u>747,747,733</u>	<u>787,178,405</u>
<i>Non-Operating Expenditures</i>				
Capital Assets	31,144,765	34,407,047	29,750,282	44,278,535
<b>Expenditure Total</b>	<u>\$ 733,198,523</u>	<u>\$ 795,291,599</u>	<u>\$ 777,498,015</u>	<u>\$ 831,456,940</u>

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 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Revenue Summary</b>				
<i>Revenues</i>				
Taxes	\$ 233,177,033	\$ 231,606,123	\$ 230,009,981	\$ 228,613,450
Licenses, Permits and Franchises	16,353,602	14,910,783	15,864,842	16,280,770
Fines, Forfeitures, and Penalties	13,218,582	13,143,084	12,126,530	11,448,684
Use of Money and Property	12,550,622	10,927,513	8,317,775	7,177,281
Federal and State Revenue	288,692,765	310,538,221	309,532,939	297,396,211
Charges for Services	215,617,042	223,057,885	219,168,949	228,394,549
Miscellaneous Revenue	49,873,240	37,780,651	43,789,512	38,043,862
Revenue Sub-Total	829,482,887	841,964,260	838,810,527	827,354,807
Less: Intra-County Revenues	(103,775,097)	(80,164,328)	(81,152,214)	(82,027,093)
Revenue Total	\$ 725,707,790	\$ 761,799,932	\$ 757,658,313	\$ 745,327,714

**Character of Revenue**

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<i>Revenues</i>				
<b>Taxes</b>				
Property Taxes General Fund	\$ 121,977,035	\$ 121,591,000	\$ 120,632,626	\$ 119,047,000
Property Taxes Special Revenue Funds	42,923,956	44,176,071	43,890,899	43,789,559
Property Tax In-Lieu of VLF	41,615,241	42,065,000	41,985,730	41,656,000
Retail Sales Tax	7,303,846	6,817,000	6,816,603	7,100,000
Roads Measure D-A Sales Tax	6,860,496	6,591,271	5,500,000	5,500,000
Transient Occupancy Tax	6,430,993	5,727,000	5,737,892	6,000,000
Property Transfer Tax	2,155,238	1,700,000	2,000,000	2,200,000
Property Tax In-Lieu of Local Sales Tax	2,242,198	1,684,000	2,043,000	2,100,000
Roads Sales Tax	974,629	467,000	509,000	347,000
Misc. Other Taxes	693,401	787,781	894,231	873,891
<i>Sub-Total</i>	233,177,033	231,606,123	230,009,981	228,613,450
<b>Licenses, Permits and Franchises</b>				
Building Permits	6,102,210	5,677,943	6,229,765	6,712,909
Development and Zoning Permits	4,696,731	3,647,572	4,152,000	3,859,470
Franchises and Misc. Permits	4,467,181	4,533,872	4,455,747	4,486,065
Oil and Gas Permits	1,087,480	1,051,396	1,027,330	1,222,326
<i>Sub-Total</i>	16,353,602	14,910,783	15,864,842	16,280,770
<b>Fines, Forfeitures, and Penalties</b>				
Various Fines and Penalties	7,345,710	7,243,084	6,226,530	5,948,684
Property Tax Penalties	5,872,873	5,900,000	5,900,000	5,500,000
<i>Sub-Total</i>	13,218,582	13,143,084	12,126,530	11,448,684

**REVENUE SUMMARY**  
Revenue By Type and Character

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Character of Revenue (continued)</b>				
<b>Use of Money and Property</b>				
Interest	10,194,934	8,335,560	5,815,200	4,812,081
Rents	2,355,688	2,591,953	2,502,575	2,365,200
<i>Sub-Total</i>	12,550,622	10,927,513	8,317,775	7,177,281
<b>Federal and State Revenue</b>				
Social Services Programs	109,717,126	122,162,935	117,579,207	118,930,523
Misc. Federal and State	48,243,935	64,287,238	68,882,404	64,500,002
State Realignment Allocation	35,074,045	31,428,203	29,738,525	27,858,537
Prop. 172 Proceeds	25,846,451	24,873,225	24,288,887	24,999,801
Health Care	20,900,423	20,716,198	21,085,480	21,130,260
Child Support Program	9,112,403	9,418,875	8,410,309	9,221,254
State Highway Users Tax	6,497,984	6,283,520	6,599,000	6,599,000
Mental Health	18,712,526	26,834,821	20,713,350	19,522,661
Proposition 10	4,459,840	4,268,826	4,383,265	4,439,469
Disaster Assistance	10,128,032	264,380	7,852,512	194,704
<i>Sub-Total</i>	288,692,765	310,538,221	309,532,939	297,396,211
<b>Charges for Services</b>				
Other Charges for Services	78,618,363	78,672,452	76,640,253	80,303,295
Public and Mental Health Services	66,796,053	68,387,982	66,522,938	69,737,491
Contractual Services	27,029,944	27,777,260	27,497,619	27,900,636
Sanitation Services	21,022,213	22,757,867	21,985,403	22,631,924
Cost Allocation	10,687,213	12,079,028	12,079,028	10,524,640
Park Services	4,424,198	5,012,087	4,683,497	5,097,652
Intrafund Transfers	5,452,795	6,273,197	6,986,710	10,117,533
Road Project Reimbursement	1,586,263	2,098,012	2,773,502	2,081,377
<i>Sub-Total</i>	215,617,042	223,057,885	219,168,949	228,394,549
<b>Miscellaneous Revenue</b>				
Other	44,713,692	33,063,053	39,031,076	33,196,085
Tobacco Settlement	4,851,052	4,417,598	4,491,636	4,547,777
Absent Parent Collections	308,496	300,000	266,800	300,000
<i>Sub-Total</i>	49,873,240	37,780,651	43,789,512	38,043,862
Revenue Sub-Total	829,482,887	841,964,260	838,810,527	827,354,807
Less: Intra-County Revenues	(103,775,097)	(80,164,328)	(81,152,214)	(82,027,093)
Revenue Total	\$ 725,707,790	\$ 761,799,932	\$ 757,658,313	\$ 745,327,714

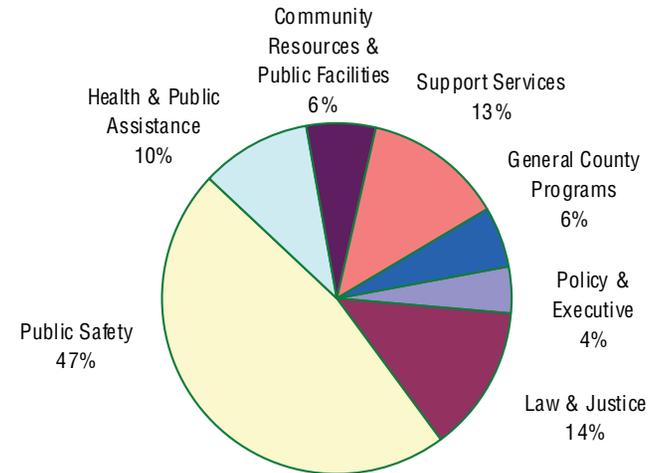
Revenues are displayed by summary of revenues and character of revenues. A third display by fund and detailed line item accounts can be found in the State Controller schedules.

## GENERAL FUND CONTRIBUTION

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>General Fund Contribution Summary</b>				
<i>County Departments</i>				
<i>Policy &amp; Executive</i>				
Board of Supervisors	\$ 2,357,923	\$ 2,740,525	\$ 2,575,844	\$ 2,783,107
County Executive Office	2,531,189	2,402,266	2,206,161	3,615,172
County Counsel	1,821,703	2,608,384	2,519,426	1,495,194
<i>Sub-Total</i>	<u>6,710,815</u>	<u>7,751,175</u>	<u>7,301,431</u>	<u>7,893,473</u>
<i>Law &amp; Justice</i>				
District Attorney	11,683,062	10,960,120	11,233,444	12,329,511
Public Defender	6,249,869	7,297,626	7,363,663	6,463,501
Court Special Services	7,606,100	7,606,100	7,606,100	7,606,100
<i>Sub-Total</i>	<u>25,539,031</u>	<u>25,863,846</u>	<u>26,203,207</u>	<u>26,399,112</u>
<i>Public Safety</i>				
Fire	1,557,180	1,599,782	1,599,782	2,728,619
Probation	22,356,403	21,464,612	22,858,050	23,871,239
Sheriff	58,550,263	62,072,382	61,961,957	63,801,228
<i>Sub-Total</i>	<u>82,463,846</u>	<u>85,136,776</u>	<u>86,419,789</u>	<u>90,401,086</u>
<i>Health &amp; Public Assistance</i>				
Alcohol, Drug & Mental Health Svcs	3,147,900	2,810,265	2,810,265	2,672,395
Public Health	11,180,561	10,120,591	10,187,714	7,949,290
Social Services	8,500,000	9,655,499	9,655,488	9,198,707
<i>Sub-Total</i>	<u>22,828,461</u>	<u>22,586,355</u>	<u>22,653,467</u>	<u>19,820,392</u>
<i>Community Resources &amp; Public Facilities</i>				
Agriculture & Cooperative Extension	1,605,632	1,677,228	1,412,746	1,624,859
Housing & Community Development	754,234	693,018	693,018	667,154
Parks	3,699,236	3,671,326	4,083,797	2,470,299
Planning & Development	5,560,083	6,041,638	5,662,362	4,695,732
Public Works	2,380,007	2,349,921	2,349,921	2,854,957
<i>Sub-Total</i>	<u>13,999,192</u>	<u>14,433,131</u>	<u>14,201,844</u>	<u>12,313,001</u>
<i>Support Services</i>				
Auditor-Controller	3,759,953	3,874,551	3,531,227	3,754,972
Clerk-Recorder-Assessor	8,345,035	9,075,032	9,075,033	9,056,542
General Services	7,089,337	6,439,189	6,439,189	6,124,942
Human Resources	1,874,059	1,927,985	1,793,787	1,840,939
Information Technology	828,490	786,877	747,489	--
Treasurer-Tax Collector-Public Adm.	2,781,489	2,705,643	2,705,643	2,614,455
Debt Service	--	1,681,571	1,681,571	1,690,000
<i>Sub-Total</i>	<u>24,678,363</u>	<u>26,490,848</u>	<u>25,973,939</u>	<u>25,081,850</u>

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>General Fund Contribution Summary</b>				
<i>General County Programs</i>				
Transfer to Other Governments	4,130,549	3,907,401	4,132,015	3,601,302
Operating Transfers	5,466,172	12,413,599	8,885,848	7,719,126
Redevelopment Agency	6,314	(4,916)	23	--
Organization Development	533,498	529,615	452,124	100,000
Developing Strategies	1,351,083	1,311,736	621,673	--
Children & Families First	31,000	27,300	27,311	--
Strategic Reserve	1,164,744	2,103,134	2,103,134	--
Contingencies & Designations	12,500,881	(5,144,953)	(2,011,962)	(915,342)
<i>Sub-Total</i>	<u>25,184,241</u>	<u>15,142,916</u>	<u>14,210,166</u>	<u>10,505,086</u>
Total General Fund Contributions	<u>\$ 201,403,949</u>	<u>\$ 197,405,047</u>	<u>\$ 196,963,843</u>	<u>\$ 192,414,000</u>

### Contribution By County Function

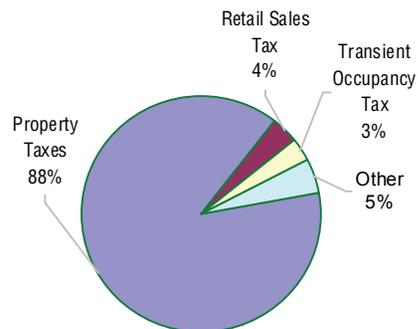


## FUNDS AVAILABLE

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Funds Available</b>				
<i>Local Taxes</i>				
Property Taxes	\$ 171,707,347	\$ 171,240,000	\$ 170,561,356	\$ 168,303,000
Retail Sales Tax	7,303,846	6,817,000	6,816,603	7,100,000
Transient Occupancy Tax	6,430,993	5,727,000	5,737,892	6,000,000
Property Transfer Tax	2,155,238	1,700,000	2,000,000	2,200,000
<i>Sub-Total</i>	<u>187,597,424</u>	<u>185,484,000</u>	<u>185,115,851</u>	<u>183,603,000</u>
<i>Other Discretionary Revenues</i>				
Franchises	3,078,230	3,001,000	2,955,682	2,960,000
Interest	1,610,007	2,681,571	2,363,036	1,900,000
Homeowners Property Tax Relief	930,082	925,000	855,542	843,000
Open Space Lands Apportionment	597,831	--	--	--
Federal Taxes	2,270,892	1,625,000	1,647,275	1,625,000
Cost Allocation Services	1,540,161	1,301,325	1,301,325	1,213,777
Miscellaneous	344,046	284,000	300,055	269,223
<i>Sub-Total</i>	<u>10,371,249</u>	<u>9,817,896</u>	<u>9,422,915</u>	<u>8,811,000</u>
Total Discretionary Revenue	<u>197,968,673</u>	<u>195,301,896</u>	<u>194,538,766</u>	<u>192,414,000</u>
<i>Other Financing Sources</i>				
Use of Prior Fund Balance	3,435,276	2,103,151	2,425,077	--
Total Available Sources	<u>\$ 201,403,949</u>	<u>\$ 197,405,047</u>	<u>\$ 196,963,843</u>	<u>\$ 192,414,000</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 Unreserved/ Undesignated June 30, 2010	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
<b>Available Financing</b>				
General	\$ --	\$ 34,651,903	\$ 331,096,642	\$ 365,748,545
Special Revenue	1,225	31,190,879	404,384,492	435,576,595
Debt Service	--	3,052,287	223,000	3,275,287
Capital Projects	--	18,686,459	12,970,166	31,656,625
Total Governmental Funds	<u>1,225</u>	<u>87,581,528</u>	<u>748,674,299</u>	<u>836,257,052</u>
Enterprise	--	3,850,676	40,851,645	44,702,321
Internal Service	14,834,838	2,653,204	47,833,863	65,321,905
Total I.S. & Enterprise Funds	<u>14,834,838</u>	<u>6,503,880</u>	<u>88,685,508</u>	<u>110,024,226</u>
<i>Sub-Total</i>	<u>14,836,063</u>	<u>94,085,408</u>	<u>837,359,807</u>	<u>946,281,278</u>
Intra County Revenues			(82,027,093)	(82,027,093)
Total	<u>\$ 14,836,063</u>	<u>\$ 94,085,408</u>	<u>\$ 755,332,714</u>	<u>\$ 864,254,185</u>
		Provision for Reserves and/or Designations	Estimated Financing Uses	Total Financing Requirements
<b>Financing Requirements</b>				
General	\$ 14,147,593	\$ 343,780,078	\$ 357,927,671	
Special Revenue	17,832,323	412,073,951	429,906,274	
Debt Service	481,497	8,427,131	8,908,628	
Capital Projects	219,000	34,549,926	34,768,926	
Total Governmental Funds	<u>32,680,413</u>	<u>798,831,085</u>	<u>831,511,498</u>	
Enterprise	--	49,695,321	49,695,321	
Internal Service	116,833	64,957,625	65,074,458	
Total I.S. & Enterprise Funds	<u>116,833</u>	<u>114,652,946</u>	<u>114,769,779</u>	
<i>Sub-Total</i>	<u>32,797,246</u>	<u>913,484,031</u>	<u>946,281,277</u>	
Intra County Revenues			(82,027,093)	(82,027,093)
Total	<u>\$ 32,797,246</u>	<u>\$ 831,456,938</u>	<u>\$ 864,254,184</u>	

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

## FUND ANALYSIS

	Estimated Fund Balances as of June 30, 2010	Revenues & Other Financing Sources	Expenditures & Other Financing Uses	Estimated Fund Balances as of July 1, 2011
<b>Governmental Funds</b>				
<u>Major Funds</u>				
General Fund	\$ 77,065,938	\$ 395,729,387	\$ 416,233,697	\$ 56,561,628
Flood Control Districts	60,000,719	17,425,784	16,150,857	61,275,646
Public Health	24,092,220	81,803,496	86,719,130	19,176,586
Capital Projects	18,768,753	20,460,985	34,575,444	4,654,294
Roads Fund	8,522,876	40,370,074	41,316,840	7,576,110
Alcohol Drug & Mental Health Services	4,967,654	80,443,740	77,615,658	7,795,736
Social Services	4,954,025	138,569,590	141,804,278	1,719,337
RDA - Debt Service	(14,997,290)	186,603	742,287	(15,552,974)
<u>Other Governmental Funds</u>				
Muni Finance - Debt Service	7,169,179	6,412,025	8,427,131	5,154,073
First 5 Children and Families Commission	5,429,471	5,002,110	4,950,378	5,481,203
RDA - Special Revenue	17,240,030	4,105,000	8,850,485	12,494,545
Water Agencies	5,992,573	10,728,458	11,311,818	5,409,213
Fire Protection District	7,558,156	28,592,232	34,315,489	1,834,899
County Service Areas	2,158,284	29,505,784	29,785,403	1,878,665
Public and Educational Access	1,591,772	10,000	138,050	1,463,722
Affordable Housing	3,900,703	6,557,060	6,628,011	3,829,752
Seawalls	29,305	400	27,918	1,787
Inmate Welfare	855,943	941,000	1,396,343	400,600
Criminal Justice Construction	290,064	1,080,069	1,367,881	2,252
Lighting Districts	345,051	408,077	406,898	346,230
Courthouse Construction	206,481	1,080,000	582,089	704,392
Coastal Resources Enhancement	1,517,614	638,000	1,470,856	684,758
Special Aviation	279,590	17,250	3,000	293,840
Fishermen Assistance	424,640	11,950	35,100	401,490
Community Facilities Districts	277,654	400,308	397,389	280,573
Court Operations	163,343	14,860,684	14,848,684	175,343
IHSS Public Authority	23,229	6,752,173	6,752,173	23,229
Child Support Services	304,491	9,481,889	9,481,889	304,491
Fish and Game	32,170	4,850	17,531	19,489
Petroleum	145,211	361,500	490,111	16,600
Sub-Total	<u>239,309,848</u>	<u>901,940,478</u>	<u>956,842,817</u>	<u>184,407,509</u>
<b>Proprietary Funds</b>				
<u>Major Funds</u>				
Resource Recovery Enterprise	38,868,527	22,355,591	23,137,457	38,086,661
Laguna Sanitation Enterprise	27,117,026	7,166,862	6,195,377	28,088,511
<u>Other Proprietary Funds</u>				
Vehicle Operations ISF	29,356,228	9,517,100	10,584,483	28,288,845
Communications ISF	9,696,936	3,570,833	3,914,676	9,353,093
Data Processing ISF	4,044,821	6,209,880	6,693,999	3,560,703
Utilities ISF	5,307	6,739,679	6,739,679	5,307
Reprographics & Digital Services	354,654	965,500	1,245,451	74,703
Risk Management	9,774,915	20,848,871	33,510,704	(2,886,918)
Municipal Energy Finance Prog	797,500	6,329,192	16,532,785	(9,406,093)
Sub-Total	<u>120,015,914</u>	<u>83,703,508</u>	<u>108,554,611</u>	<u>95,164,810</u>
<b>Total All Funds</b>	<u>\$ 359,325,762</u>	<u>\$ 985,643,986</u>	<u>\$ 1,065,397,428</u>	<u>\$ 279,572,320</u>

### Significant Fund Balance Changes

6/30/2010 to 6/30/2011

**General Fund (-\$20.5 million / -27%):** Fund balance will decrease \$20.5 million or 27% due to the release of previously designated funds to maintain service levels countywide.

**Public Health (-\$4.9 million / -20%):** Fund balance will decrease \$4.9 million or 20% which consists of the use of \$4.9 million of designated funds to sustain ongoing clinical operations and support and enhance existing family and community health programs.

**Capital Projects (-\$14.1 million / -75%):** Fund balance will decrease \$14.1 million or 75% due to the release of designated funds and debt proceeds for capital projects construction.

**Alcohol, Drug, & Mental Health Services (+\$2.8 million / +57%):** Fund balance will increase \$2.8 million or 57% to reverse an overstatement of liability.

**Social Services (-\$3.2 million / -65%):** Fund balance will decrease by \$3.2 million or 65% due to the use of prior fund balance to supplement the FY 2010-11 General Fund Contribution matching for Federal and State funds.

**Muni Finance – Debt Service (-\$2 million / -28%):** Fund balance will decrease \$2 million or 28% as result of providing debt service payments for capital projects.

**RDA – Special Revenue (-\$4.7 million / -28%):** Redevelopment Agency – Special Revenue fund balance is projected to decrease \$4.7 million or 28%, as the result of two primary causes. First, the RDA fund balance will decrease as a result of a second annual state mandated AB 26 4X Supplemental Revenue Augmentation Funds (SERAF) payment of \$316,000. Second, RDA fund balance will decrease due to increased capital project spending of \$3.6 million for FY 2010-11 including: beach access upgrades; improvements along El Embarcadero such as new sidewalks, storm water drain improvements, and a solar lighting demonstration project; and, El Colegio Road Phase II.

**Fire Protection District (-\$5.7 million / -76%):** Fund balance will decrease \$5.7 million or 76% to maintain critical emergency services (-\$4.6 million) and for capital projects such as the design and acquisition of the Los Alamos Operations Complex (-\$850,000).

**Risk Management (-\$12.7 million / -130%):** 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 \$12.7 million reduction or -130% is primarily attributable to the change to the Primary Workers' Compensation Program effective 7-1-2010 in that projected costs for all claims for injuries prior to that date (\$11.2 million) will be paid with existing reserves. The remaining \$1.5 million is primarily due to reduced charges to departments from the General Liability Fund to enable departments to continue to provide direct services to residents.

**Municipal Energy Finance Program (-\$10.2 million / -1279%):** Fund balance will decrease \$10.2 million or 1279% in order to provide financing to property owners for "green" improvements and energy efficiencies, which will be paid back through bond issuances and voluntary assessments on their property tax bills.

**MAJOR FUND BUDGET SUMMARY**

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>General</b>				
<i>Sources of Funds</i>				
Taxes	181,996,666	179,869,000	179,541,851	178,413,000
Licenses, Permits and Franchises	13,224,807	11,554,588	12,526,442	12,884,093
Fines, Forfeitures, and Penalties	6,825,798	6,747,344	6,676,336	6,013,454
Use of Money and Property	2,714,958	3,788,962	3,426,706	2,963,617
Federal and State Revenue	51,587,135	48,271,560	49,144,822	48,626,146
Charges for Services	79,329,832	81,434,619	79,197,731	79,432,471
Miscellaneous Revenue	2,619,872	2,128,712	3,029,378	2,763,861
Other Financing Sources	61,796,662	59,748,329	65,018,199	64,632,746
Use of Prior Fund Balances	25,827,544	24,522,280	29,905,289	34,651,903
Total Sources of Funds	425,923,273	418,065,394	428,466,753	430,381,290
<i>Uses of Funds</i>				
Current:				
Policy & Executive	13,972,711	14,029,548	13,341,864	15,710,371
Law & Justice	28,353,814	27,916,443	29,235,400	29,512,423
Public Safety	191,675,915	187,789,237	187,459,889	197,228,118
Health & Public Assistance	5,609,348	5,385,737	5,662,058	5,055,609
Community Resources & Public Facilities	36,942,972	36,232,221	35,049,005	36,223,799
Support Services	50,988,415	50,479,395	50,459,644	50,262,204
General County Programs	6,766,777	6,797,527	7,146,354	4,457,195
Debt Service:				
Principal	--	--	13,233	13,928
Interest	--	1,592,875	1,600,615	1,607,046
Capital Outlay	1,652,828	1,910,953	1,328,072	3,709,384
Other Financing Uses	67,684,185	72,555,665	74,788,296	72,453,620
Designated for Future Uses	20,068,700	13,375,793	22,382,322	14,147,593
Total Uses of Funds	423,715,666	418,065,394	428,466,753	430,381,290
<b>RDA Debt Service</b>				
<i>Sources of Funds</i>				
Use of Money and Property	90,473	23,000	35,183	23,000
Miscellaneous Revenue	6,650	--	--	--
Other Financing Sources	--	--	--	163,603
Use of Prior Fund Balances	617,402	738,684	745,932	742,287
Total Sources of Funds	714,525	761,684	781,114	928,890
<i>Uses of Funds</i>				
Other Financing Uses	687,385	738,684	738,684	742,287
Designated for Future Uses	2,280,850	23,000	42,430	186,603
Total Uses of Funds	2,968,235	761,684	781,114	928,890

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Road</b>				
<i>Sources of Funds</i>				
Taxes	7,439,485	7,058,271	6,009,000	5,847,000
Licenses, Permits and Franchises	276,321	346,500	324,000	324,000
Use of Money and Property	228,104	102,000	106,521	106,000
Federal and State Revenue	21,366,034	31,208,157	24,826,897	24,945,083
Charges for Services	8,309,634	6,644,285	6,679,014	7,025,450
Miscellaneous Revenue	101,623	92,000	191,013	65,000
Other Financing Sources	2,836,942	1,600,477	1,810,617	2,057,541
Use of Prior Fund Balances	5,778,630	3,052,629	1,215,652	1,350,902
Total Sources of Funds	46,336,772	50,104,319	41,162,714	41,720,976
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	34,830,615	47,119,584	38,864,312	39,742,680
Debt Service:				
Principal	23,910	--	--	--
Interest	2,340	--	--	--
Capital Outlay	252,768	2,205,000	1,070,644	1,326,400
Other Financing Uses	1,269,649	400,299	530,398	247,760
Designated for Future Uses	12,499,487	379,436	697,360	404,136
Total Uses of Funds	48,878,769	50,104,319	41,162,714	41,720,976
<b>Public Health</b>				
<i>Sources of Funds</i>				
Licenses, Permits and Franchises	128,102	162,155	135,525	145,525
Fines, Forfeitures, and Penalties	1,828,470	1,730,171	1,093,696	1,002,071
Use of Money and Property	774,244	625,993	372,307	330,855
Federal and State Revenue	28,272,772	26,821,882	28,408,820	26,762,971
Charges for Services	34,643,663	35,922,661	37,066,605	38,868,094
Miscellaneous Revenue	5,463,751	5,060,765	5,106,356	4,940,008
Other Financing Sources	12,110,440	11,088,467	10,203,916	9,753,972
Use of Prior Fund Balances	10,001,203	10,421,119	8,665,586	10,623,875
Total Sources of Funds	93,222,645	91,833,213	91,052,811	92,427,371
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	76,867,101	80,001,383	80,651,418	81,419,932
Capital Outlay	75,508	158,700	158,337	325,200
Other Financing Uses	6,847,305	4,880,044	4,135,063	4,973,998
Designated for Future Uses	9,106,526	6,793,086	6,107,993	5,708,241
Total Uses of Funds	92,896,441	91,833,213	91,052,811	92,427,371

**MAJOR FUNDS BUDGET SUMMARY**

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Social Services</b>				
<i>Sources of Funds</i>				
Use of Money and Property	392,169	309,937	316,059	324,088
Federal and State Revenue	117,535,322	128,210,188	128,358,225	126,492,234
Miscellaneous Revenue	668,459	723,374	1,427,275	792,894
Other Financing Sources	8,827,077	9,662,166	9,817,971	10,960,374
Use of Prior Fund Balances	3,196,732	3,460,997	5,196,417	4,506,451
<b>Total Sources of Funds</b>	<b>130,619,759</b>	<b>142,366,662</b>	<b>145,115,947</b>	<b>143,076,041</b>
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	118,394,324	132,954,469	133,029,006	134,841,214
Capital Outlay	76,658	638,306	261,658	157,000
Other Financing Uses	7,882,527	7,293,249	8,851,583	6,806,064
Designated for Future Uses	3,614,119	1,480,638	2,973,700	1,271,763
<b>Total Uses of Funds</b>	<b>129,967,628</b>	<b>142,366,662</b>	<b>145,115,947</b>	<b>143,076,041</b>
<b>Alcohol, Drug &amp; Mental Health</b>				
<i>Sources of Funds</i>				
Fines, Forfeitures, and Penalties	3,748	3,500	3,500	3,500
Use of Money and Property	(247,848)	(305,666)	66,579	61,000
Federal and State Revenue	32,553,585	40,213,630	32,820,473	30,941,836
Charges for Services	37,758,101	38,297,839	36,909,799	39,739,201
Miscellaneous Revenue	401,896	295,541	768,387	212,500
Other Financing Sources	11,433,395	16,622,361	10,394,047	9,485,703
Use of Prior Fund Balances	1,615,814	5,309,443	6,808,509	3,733,880
<b>Total Sources of Funds</b>	<b>83,518,692</b>	<b>100,436,648</b>	<b>87,771,294</b>	<b>84,177,620</b>
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	70,854,280	74,744,367	72,715,332	76,580,875
Capital Outlay	–	57,000	35,000	36,000
Other Financing Uses	4,432,574	4,048,800	1,396,048	998,783
Designated for Future Uses	19,464,109	21,586,481	19,844,992	6,561,962
<b>Total Uses of Funds</b>	<b>94,750,963</b>	<b>100,436,648</b>	<b>93,991,372</b>	<b>84,177,620</b>

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Flood Control Districts</b>				
<i>Sources of Funds</i>				
Taxes	8,274,627	8,200,020	8,272,220	8,285,470
Use of Money and Property	1,648,772	578,750	645,095	296,315
Federal and State Revenue	10,017,089	5,506,840	10,458,636	5,704,284
Charges for Services	3,117,409	3,119,565	3,036,585	3,041,165
Miscellaneous Revenue	27,245	32,825	76,950	80,050
Other Financing Sources	19,788	24,750	124,409	18,500
Use of Prior Fund Balances	4,285,312	4,571,687	6,457,825	988,273
<b>Total Sources of Funds</b>	<b>27,390,243</b>	<b>22,034,437</b>	<b>29,071,720</b>	<b>18,414,057</b>
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	14,416,169	10,513,326	15,253,052	10,982,166
Capital Outlay	4,278,958	4,560,580	2,073,490	5,159,175
Other Financing Uses	7,334	10,076	10,074	9,516
Designated for Future Uses	5,613,170	6,950,455	11,735,104	2,263,200
<b>Total Uses of Funds</b>	<b>24,315,632</b>	<b>22,034,437</b>	<b>29,071,720</b>	<b>18,414,057</b>
<b>Capital Projects</b>				
<i>Sources of Funds</i>				
Use of Money and Property	505,776	245,000	167,579	68,400
Federal and State Revenue	1,319,642	1,401,000	5,204,207	4,802,766
Charges for Services	970,257	2,440,000	3,114,000	6,226,000
Miscellaneous Revenue	359,055	1,225,000	939,540	1,856,000
Other Financing Sources	7,205,979	4,127,500	13,647,846	7,507,819
Use of Prior Fund Balances	8,062,693	7,361,379	9,994,452	14,333,459
<b>Total Sources of Funds</b>	<b>18,423,402</b>	<b>16,799,879</b>	<b>33,067,623</b>	<b>34,794,444</b>
<i>Uses of Funds</i>				
Current:				
Public Safety	103,844	40,000	629,000	4,140,000
Community Resources & Public Facilities	519,321	550,000	1,273,678	2,220,050
Support Services	517,087	2,440,000	2,350,000	2,081,000
Capital Outlay	7,964,785	11,464,170	12,455,304	21,738,876
Other Financing Uses	3,851,541	810,000	5,973,318	4,395,518
Designated for Future Uses	4,058,578	1,495,709	10,386,323	219,000
<b>Total Uses of Funds</b>	<b>17,015,155</b>	<b>16,799,879</b>	<b>33,067,623</b>	<b>34,794,444</b>

**MAJOR FUNDS BUDGET SUMMARY**

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Solid Waste Enterprise</b>				
<i>Sources of Funds</i>				
Licenses, Permits and Franchises	2,710,804	2,832,540	2,875,875	2,917,152
Use of Money and Property	1,328,592	1,256,000	711,000	706,000
Federal and State Revenue	1,474,201	280,900	312,559	154,600
Charges for Services	14,689,620	16,108,120	15,197,131	15,465,495
Miscellaneous Revenue	3,774,243	2,417,450	3,503,215	3,112,344
Other Financing Sources	(5,459)	--	(153,381)	--
Use of Prior Fund Balances	1,499,978	8,788,115	6,484,526	3,282,567
<b>Total Sources of Funds</b>	<b>25,471,980</b>	<b>31,683,125</b>	<b>28,930,925</b>	<b>25,638,158</b>
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	22,981,146	25,520,141	23,545,241	22,852,000
Debt Service:				
Principal	885,546	1,112,623	1,912,623	394,251
Interest	394,203	375,801	389,501	278,457
Capital Outlay	8,320,987	4,667,000	3,076,000	2,106,450
Other Financing Uses	4,820	7,560	7,560	7,000
Designated for Future Uses	286,788	--	--	--
<b>Total Uses of Funds</b>	<b>32,873,490</b>	<b>31,683,125</b>	<b>28,930,925</b>	<b>25,638,158</b>
<b>Laguna Sanitation Enterprise</b>				
<i>Sources of Funds</i>				
Use of Money and Property	243,974	215,464	135,464	79,522
Federal and State Revenue	158	525,000	--	--
Charges for Services	6,463,666	6,738,285	6,689,917	7,086,340
Miscellaneous Revenue	1,180,629	1,000	5,175	1,000
Other Financing Sources	950	--	--	--
Use of Prior Fund Balances	165,045	3,361,141	2,792,072	364,516
<b>Total Sources of Funds</b>	<b>8,054,423</b>	<b>10,840,890</b>	<b>9,622,628</b>	<b>7,531,378</b>
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	5,483,979	6,322,895	6,619,309	6,037,349
Debt Service:				
Principal	586,601	428,673	428,673	439,001
Interest	181,962	168,322	168,322	158,028
Capital Outlay	1,980,688	3,921,000	2,406,324	897,000
Designated for Future Uses	52,914	--	--	--
<b>Total Uses of Funds</b>	<b>8,286,145</b>	<b>10,840,890</b>	<b>9,622,628</b>	<b>7,531,378</b>

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<b>Other Funds</b>				
<i>Sources of Funds</i>				
Taxes	35,466,256	36,478,832	36,186,910	36,067,980
Licenses, Permits and Franchises	13,568	15,000	3,000	10,000
Fines, Forfeitures, and Penalties	4,560,567	4,662,069	4,352,998	4,429,659
Use of Money and Property	4,871,406	4,088,073	2,335,282	2,218,484
Federal and State Revenue	24,566,826	28,099,064	29,998,300	28,966,291
Charges for Services	30,334,860	32,352,511	31,278,168	31,510,333
Miscellaneous Revenue	35,269,817	25,803,984	28,742,223	24,220,205
Other Financing Sources	54,466,645	51,575,638	53,255,792	63,708,921
Use of Prior Fund Balances	36,855,838	23,892,182	21,187,958	34,343,356
<b>Total Sources of Funds</b>	<b>226,405,783</b>	<b>206,967,353</b>	<b>207,340,630</b>	<b>225,475,229</b>
<i>Uses of Funds</i>				
Current:				
Law & Justice	15,591,287	15,076,259	15,131,135	14,792,684
Public Safety	1,315,288	1,550,408	1,434,745	1,579,557
Health & Public Assistance	16,856,652	16,676,178	15,948,668	16,221,841
Community Resources & Public Facilities	15,996,409	20,205,163	19,812,648	35,393,054
Support Services	49,668,807	51,321,712	49,708,204	62,424,387
General County Programs	16,069,330	15,058,182	10,360,558	13,794,907
Debt Service:				
Principal	6,269,653	6,232,746	7,563,350	5,678,602
Interest	3,329,477	3,003,665	3,045,786	3,442,819
Capital Outlay	5,921,151	4,234,338	4,982,775	2,463,000
Other Financing Uses	65,911,416	63,565,311	62,107,877	67,649,633
Designated for Future Uses	28,494,973	10,043,391	14,210,099	2,034,747
<b>Total Uses of Funds</b>	<b>225,424,444</b>	<b>206,967,353</b>	<b>204,305,844</b>	<b>225,475,229</b>
<b>All Funds Summary</b>				
Total Sources by Fund	1,086,081,496	1,091,893,604	1,102,384,160	1,104,565,455
less Other Financing Sources	(158,692,419)	(154,449,688)	(164,119,416)	(168,289,179)
less Intra-County Revenues	(103,775,097)	(80,164,328)	(81,152,214)	(82,027,093)
less Use of Prior Fund Balances	(97,906,190)	(95,479,656)	(99,454,217)	(108,921,469)
<b>Total Revenue</b>	<b>725,707,790</b>	<b>761,799,932</b>	<b>757,658,313</b>	<b>745,327,714</b>
Total Uses by Fund	1,101,092,567	1,091,893,604	1,105,569,451	1,104,565,455
less Operating Transfers	(158,578,736)	(154,309,688)	(158,538,901)	(158,284,178)
less Intra-County Revenues	(103,775,097)	(80,164,328)	(81,152,214)	(82,027,093)
less Designated for Future Uses	(105,540,214)	(62,127,989)	(88,380,324)	(32,797,245)
<b>Total Expenditures</b>	<b>733,198,520</b>	<b>795,291,599</b>	<b>777,498,013</b>	<b>831,456,939</b>

**TAXES**

**Principal Property Taxpayers**

The following table shows Santa Barbara County's ten highest property taxpayers in FY 2009-10. These taxpayers were levied \$18.1 million of taxes in FY 2009-10 on a combined Assessed Value of \$1.637 billion or approximately 3% of the Total Assessed Value in the County. This indicates that the County has a diversified tax base. The combined assessed value for the 2009-10 top ten taxpayers decreased 7% over the prior year's top ten taxpayers.

**Santa Barbara County  
Fiscal Year 2009-10 Principal Property Tax Payers**

Principal Property Tax Payers	Business	Assessed Value	Tax Obligation
Exxon Corporation	Petroleum & Gas	345,356,398	3,544,743
United Launch Alliance, LLC	Aerospace	182,018,854	2,140,178
Southern California Gas Company	Utility	169,247,703	1,933,134
Fairway BB Property, LLC	Residential Estate	149,740,727	1,534,058
Verizon California, Inc.	Utility	149,535,509	1,751,345
Southern California Edison Co.	Utility	142,526,501	1,664,154
Raytheon Company	Light Manufacturing	130,034,121	1,411,910
1260 BB Property, LLC (Biltmore)	Hotel	130,000,000	1,637,404
Pacific Offshore Pipeline Co	Petroleum & Gas	120,447,200	1,234,584
HT-Santa Barbara Inc (Bacara)	Hotel	118,000,000	1,290,077

Source: County of Santa Barbara, Auditor-Controller

**TAXES**

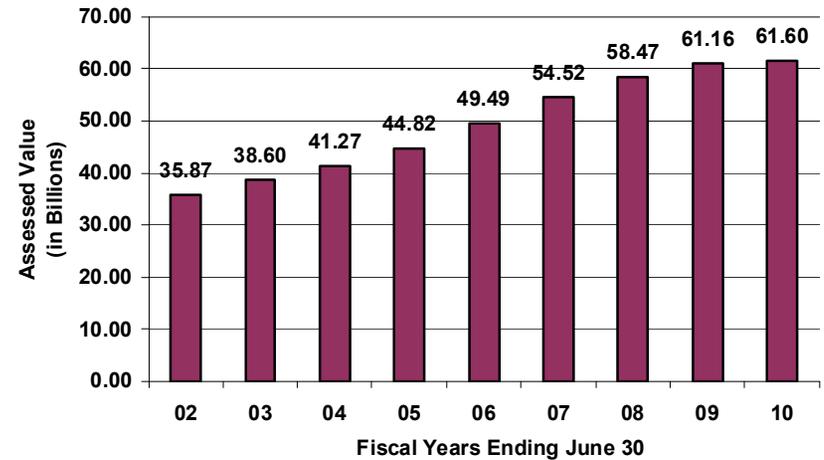
**Gross Assessed Value of Property**

The primary responsibility of the County Assessor is to determine the taxable value of each 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 \$61.6 billion as of January 1, 2010 is then taxed for the fiscal year July 1, 2010 to June 30, 2011.

Santa Barbara County gross assessed value increased steadily through 2009, then flattened in 2010. Due to ongoing weakness in the real estate market, the local tax roll for FY 2009-10 increased less than 1%, compared to growth rates in the range of 5-10% over the past decade. The growth rate is expected to remain flat or decrease slightly for FY 2010-11.

**Santa Barbara County Gross Assessed Value of Property**



**TAXES**  
Taxing Agencies Receiving 1% Property Taxes

	<b>2008-09 Allocation</b>	<b>2008-09 % of Total</b>	<b>2009-10 Allocation</b>	<b>2009-10 % of Total</b>
<b>County General Fund</b>	161,104,014	26.6846%	162,267,636	26.6325%
<b>Dependent Special Districts</b>				
County Fire Protect Dist	26,817,679	4.4420%	27,958,837	4.5888%
County Flood	8,122,005	1.3453%	8,159,186	1.3391%
County Water	2,122,708	0.3516%	2,138,671	0.3510%
County Service Area	907,564	0.1503%	903,544	0.1483%
County Lighting	409,778	0.0679%	402,335	0.0660%
Total Dependent Special Districts	38,379,734	6.3571%	39,562,573	6.4933%
<b>Independent Special Districts</b>				
Fire Protection	18,885,005	3.1280%	19,543,724	3.2077%
Sanitary	2,773,214	0.4593%	2,824,046	0.4635%
Transportation	2,287,838	0.3789%	2,260,927	0.3711%
Cemetery	1,667,700	0.2762%	1,642,204	0.2695%
Hospital	806,450	0.1336%	782,029	0.1284%
Water & Resource Conservation	767,257	0.1271%	742,154	0.1218%
Mosquito & Vector Control	322,210	0.0534%	329,876	0.0541%
Lighting	322,852	0.0535%	307,464	0.0505%
Recreation & Park	195,359	0.0324%	198,922	0.0326%
Total Independent Special Districts	28,027,885	4.6424%	28,631,346	4.6992%
<b>School Districts (K-12 &amp; Comm. College)</b>	275,553,234	45.6414%	280,966,274	46.1142%
<b>Incorporated Cities</b>				
City of Santa Barbara	27,364,448	4.5325%	26,065,375	4.2780%
City of Santa Maria	19,008,698	3.1485%	17,166,790	2.8175%
City of Lompoc	7,627,200	1.2633%	7,026,660	1.1533%
City of Goleta	5,627,302	0.9321%	5,299,719	0.8698%
City of Carpinteria	2,984,643	0.4944%	3,147,237	0.5165%
City of Buellton	1,788,721	0.2963%	1,625,522	0.2668%
City of Solvang	1,952,440	0.3234%	1,209,336	0.1985%
City of Guadalupe	752,866	0.1247%	627,780	0.1030%
Total Incorporated Cities	67,106,320	11.1152%	62,168,418	10.2035%
<b>Redevelopment Agencies</b>				
Santa Barbara City	19,138,157	3.1700%	19,908,780	3.2676%
SB County - Isla Vista Project	5,728,294	0.9488%	6,031,258	0.9899%
Goleta City	2,975,563	0.4929%	3,577,579	0.5872%
Lompoc City	2,946,208	0.4880%	2,738,344	0.4494%
Guadalupe City	968,254	0.1604%	1,506,053	0.2472%
Santa Maria City	1,058,101	0.1753%	1,130,892	0.1856%
Buellton City	749,141	0.1241%	795,012	0.1305%
Total Redevelopment Agencies	33,563,718	5.5593%	35,687,918	5.8574%
<b>Countywide Totals</b>	<b>\$ 603,734,905</b>	<b>100.0000%</b>	<b>\$ 609,284,165</b>	<b>100.0000%</b>

**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 extended 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, Solvang parking zones, 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** are 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.

**TAXES**

**Property Taxes**

The County receives property taxes for the General Fund, the Redevelopment 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 aircraft.

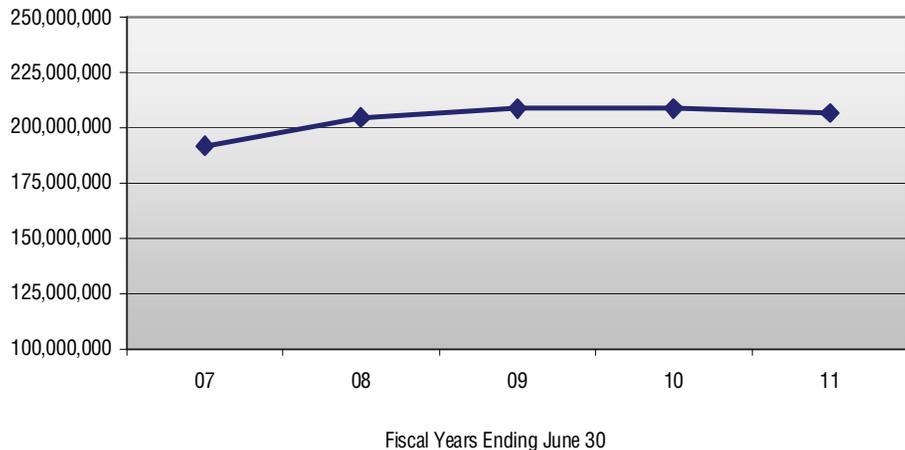
State assessed taxes are generated from property required to be assessed by the State Board of Equalization. These properties are subject to local taxation and may include property owned or used by regulated railroad, communications companies, and companies transmitting or selling gas or electricity.

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 2006-07	Actual 2007-08	Actual 2008-09	Estimated Actual 2009-10	Recommend 2010-11
General Fund	152,572,910	162,619,034	165,834,474	164,661,356	162,803,000
Fire	25,328,374	26,521,432	27,287,899	28,107,950	28,050,450
Flood	7,631,675	8,065,855	8,275,309	8,272,220	8,285,470
Redevelopment Agency	2,955,391	3,989,057	3,836,418	3,919,750	3,860,000
Water Agency	1,992,066	2,104,138	2,163,662	2,257,523	2,262,795
County Service Areas	901,499	938,692	944,911	930,497	929,438
Lighting	395,505	432,176	415,758	402,959	401,406
<b>Total</b>	<b>191,777,420</b>	<b>204,670,384</b>	<b>208,758,431</b>	<b>208,552,255</b>	<b>206,592,559</b>

**Five Year Trend**



**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.

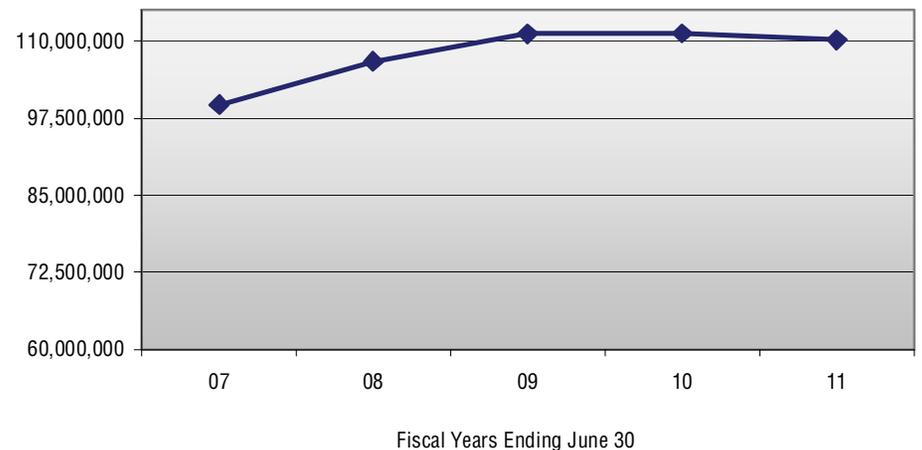
The local real estate market is the driver for the growth in this revenue source. Impacts of the combination of declining sales and prices as a result of adjustable mortgage rate resets, foreclosures (particularly in the North County), and credit tightening resulted in no growth for the current year. These factors are expected to continue to produce negative growth for fiscal year (FY) 2010-11 followed by tepid growth for the next several years.

Secured property taxes are the County's largest discretionary revenue source. For FY 2010-11, the estimated revenue from Secured Property taxes is \$110.2 million to the General Fund which is anticipated to be 0.9% less than the FY 2009-10 estimated actual.

**General Fund Secured Property Taxes**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	96,752,000	99,694,726	9,758,733	10.9%
2007-08	105,500,000	106,700,723	7,005,997	7.0%
2008-09	110,400,000	111,205,756	4,505,033	4.2%
2009-10 (Estimated)	111,836,000	111,253,070	47,314	0.0%
2010-11 (Recommended)	110,200,000		(1,053,070)	-0.9%

**Five Year Trend**



**TAXES**

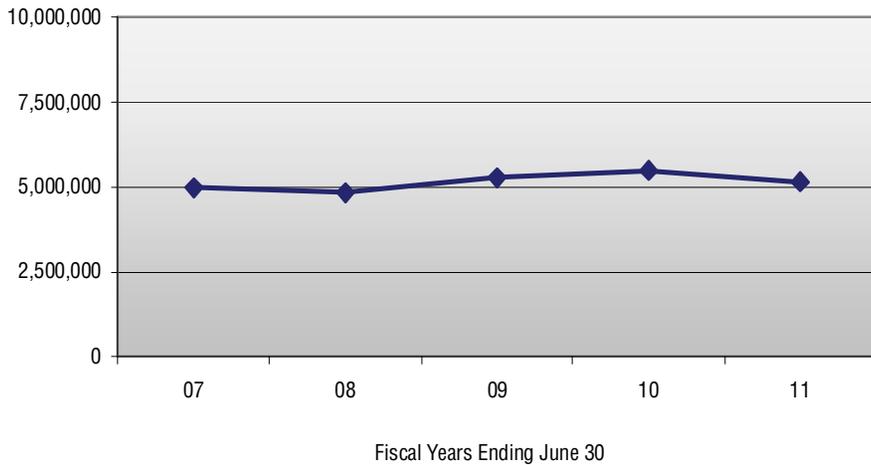
**General Fund Unsecured Property Taxes**

Unsecured property taxes are generated from locally assessed property values. Property that is considered unsecured includes business fixtures, business personal property, boats, and aircraft. The tax is calculated by multiplying the assessed value of these properties by the tax rate of 1%. Unsecured Property taxes are expected to decline 6% for FY 2010-11.

**General Fund Unsecured Property Taxes**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	4,785,000	4,982,027	211,188	4.4%
2007-08	4,985,000	4,837,067	(144,960)	-2.9%
2008-09	4,820,000	5,269,163	432,096	8.9%
2009-10 (Estimated)	4,810,000	5,483,634	214,471	4.1%
2010-11 (Recommended)	5,147,000		(336,634)	-6.1%

**Five Year Trend**



**TAXES**

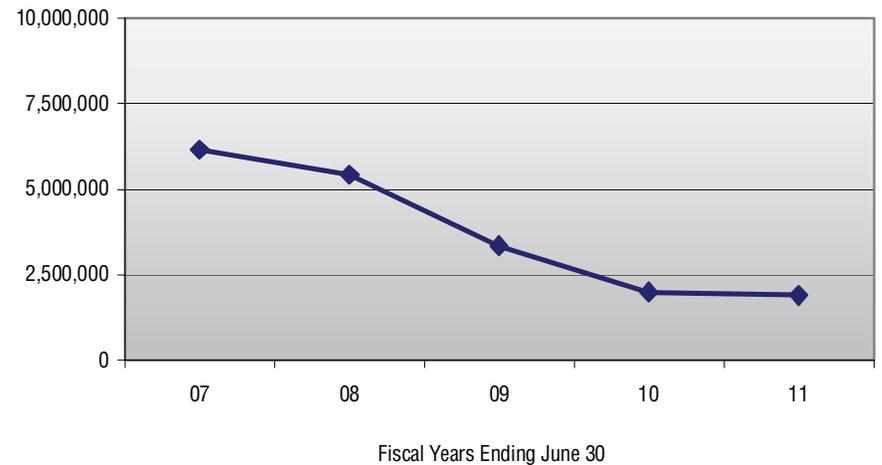
**General Fund Supplemental Property Taxes**

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 the decline is expected to continue through FY 2010-11 due to reductions in the volume of transactions and the decrease in housing prices reflecting the weak residential real estate market. However, four years of decreases suggest that the County is nearing the bottom of the declining market.

**General Fund Supplemental Property Taxes**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	5,000,000	6,159,383	(3,474,687)	-36.1%
2007-08	4,900,000	5,437,735	(721,647)	-11.7%
2008-09	4,520,000	3,342,356	(2,095,380)	-38.5%
2009-10 (Estimated)	2,800,000	1,993,796	(1,348,560)	-40.3%
2010-11 (Recommended)	1,900,000		(93,796)	-4.7%

**Five Year Trend**



**TAXES**

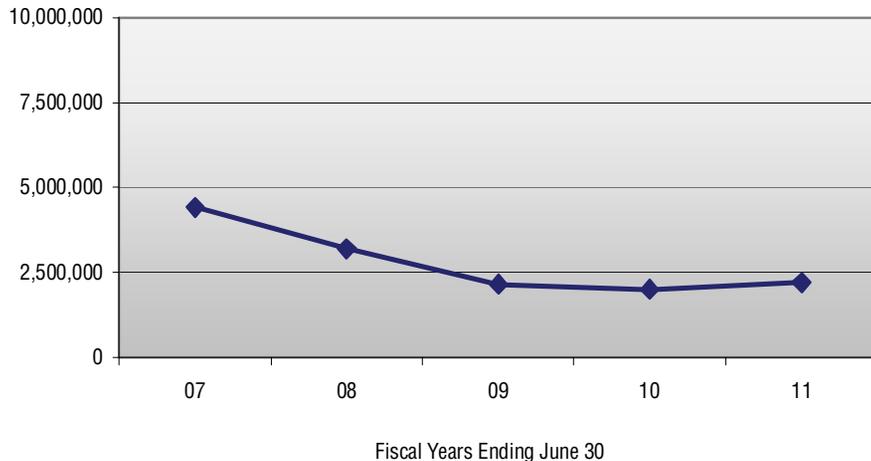
**Property Transfer Tax**

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 a dramatic rate of decline seem to have leveled off. These taxes are expected to grow in FY 2010-11, but much of the current volume of property transfers are related to foreclosure activity diminishing somewhat, the value of this revenue as a leading indicator of other property taxes.

**Property Transfer Tax**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	3,500,000	4,414,156	(1,266,656)	-28.4%
2007-08	3,100,000	3,194,481	(1,219,675)	-27.6%
2008-09	2,700,000	2,155,238	(1,039,243)	-32.5%
2009-10 (Estimated)	1,700,000	2,000,000	(155,238)	-7.2%
2010-11(Recommended)	2,200,000		200,000	10.0%

**Five Year Trend**



**TAXES**

**Property Tax In-Lieu of VLF**

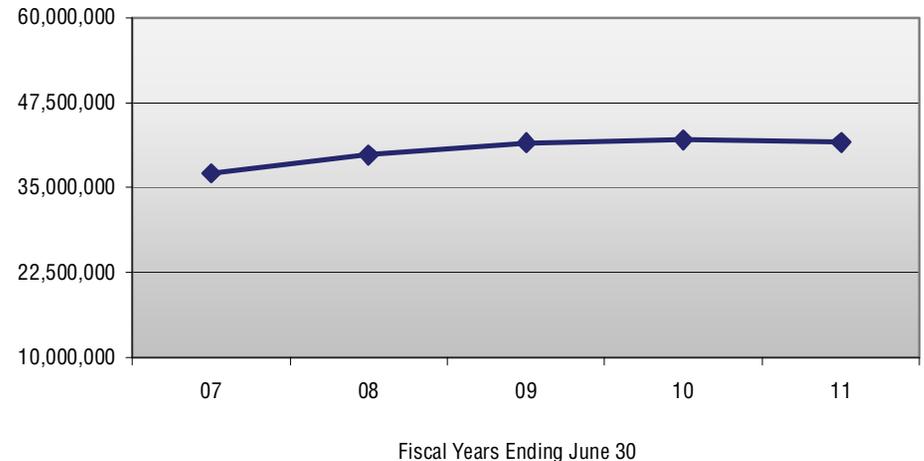
State legislation passed in 2004 resulted in the State swapping discretionary revenues with cities and counties. Motor Vehicle License Fee (VLF) revenue formerly received by cities and counties (see chart on page C-22) is now retained by the State and, in turn, is replaced by the same amount of local 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.

The FY 2004-05 amounts were determined by the State and were “trued up” in FY 2005-06 to reflect actual VLF activity. The “trued up” amount became the base for future growth and beginning in FY 2005-06 annual percentage increases reflect property tax assessed valuation growth. Reflective of the weak local real estate market, negative growth of (0.8%) is anticipated for FY 2010-11.

**Property Tax In-Lieu of VLF**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	36,400,000	37,090,064	1,026,611	2.8%
2007-08	39,300,000	39,790,638	2,700,574	7.3%
2008-09	41,279,000	41,615,241	1,824,603	4.6%
2009-10 (Estimated)	42,065,000	41,985,730	370,489	0.9%
2010-11(Recommended)	41,656,000		(329,730)	-0.8%

**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.

The FY 2010-11 Recommended Budget assumes that the transient occupancy tax rate remains at 10%. On June 8, 2010, the electorate will consider continuing the TOT at 10%. If the voters do not approve this ballot measure (K2010), TOT will revert to 8% and the County will lose \$1.2 million annually, and potentially more if the economy rebounds. If this measure does not pass the budget will need to be modified accordingly.

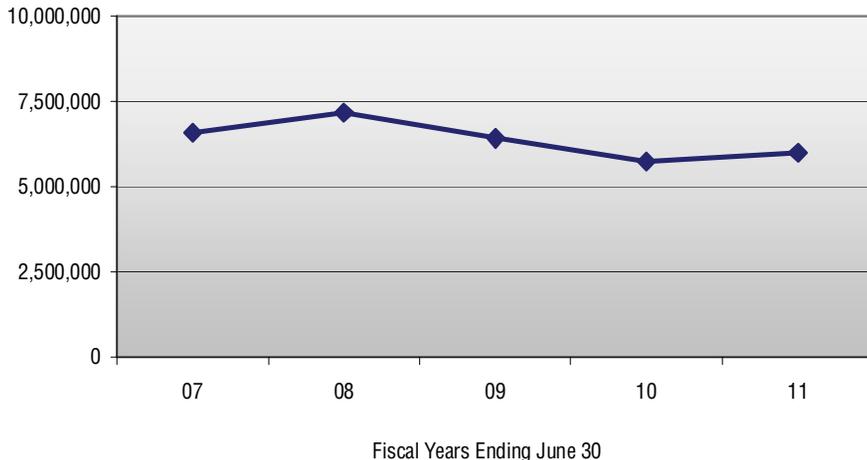
When the City of Goleta incorporated, the revenue neutrality agreement between the City and the County stipulated that TOT revenues collected from six hotels once located within the boundaries of the County would be split 60% City and 40% County through FY 2011-12. Beginning in FY 2012-13 the County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

Reflecting the negative economic conditions causing lower tourism, these revenues began decreasing in FY 2008-09. After two years of double digit declines, TOT is anticipated to moderately increase 4.6% in FY 2010-11.

**Transient Occupancy Tax**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	5,800,000	6,591,306	960,338	17.1%
2007-08	5,900,000	7,174,201	582,895	8.8%
2008-09	6,426,000	6,430,993	(743,208)	-10.4%
2009-10 (Estimated)	5,727,000	5,737,892	(693,101)	-10.8%
2010-11 (Recommended)	6,000,000		262,108	4.6%

**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 but are anticipated to moderately improve in FY 2010-11. This revenue is expected to generate approximately \$7.1 million for FY 2010-11, an increase of 4.2% percent from the prior year.

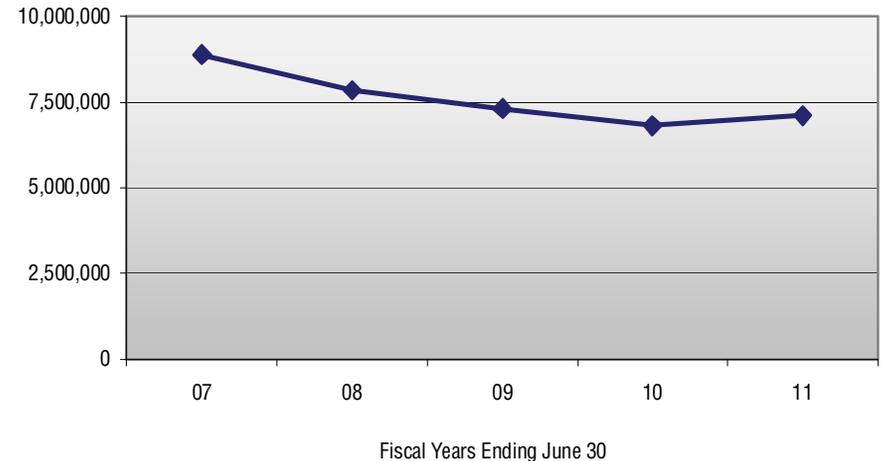
A spike in FY 2006-07 was caused by a single non-recurring sales event that generated approximately \$1 million of sales taxes which was not anticipated. Without this transaction, FY 2007-08 would have seen growth of about 4.8%.

In FY 2004-05, the State enacted the complicated revenue redirection legislation known as the "Triple Flip", where a portion of the County's current and future sales taxes are replaced with property taxes. Under this temporary program, 1/4 of the local 1% sales taxes is kept by the State to pay for the Economic Recovery Bonds in exchange for the return of an equal amount of property taxes previously shifted to the schools; this continues until the Economic Recovery Bonds are paid off or matured.

**Retail Sales Tax**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	7,360,000	8,887,314	1,067,098	13.6%
2007-08	8,000,000	7,846,873	(1,040,441)	-11.7%
2008-09	8,300,000	7,303,846	(543,027)	-6.9%
2009-10 (Estimated)	6,817,000	6,816,603	(487,243)	-6.7%
2010-11 (Recommended)	7,100,000		283,397	4.2%

**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 of Measure D, 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. 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%).

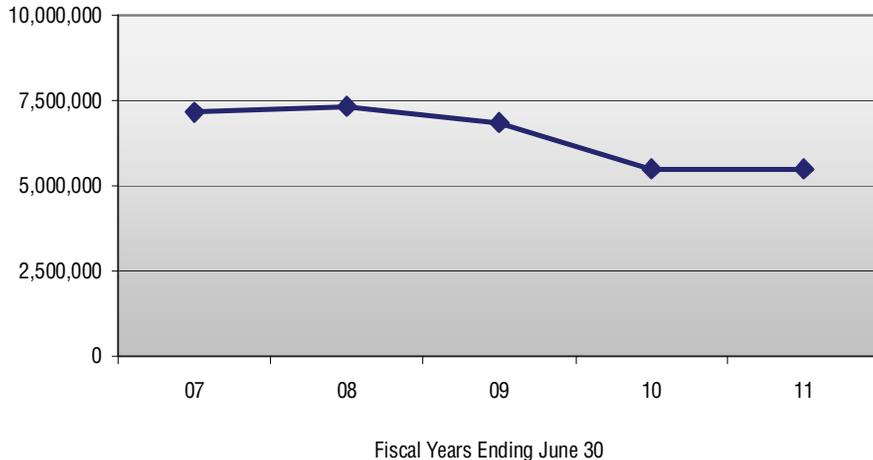
On November 4, 2008, the voters of the County of Santa Barbara approved Measure A with 79% of the votes to extend the 1/2 percent tax. Measure A took effect April 1, 2010 and will remain in effect for 30 years, with the revenues being allocated for transportation improvements. The allocation of the 1/2 percent differ between Measure D and Measure A. 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 for the County is expected to continue to decline due to slowing retail sales related to the economy and will generate approximately \$5.5 million for FY 2010-11, a decrease of \$1.4 million or 20% from FY 2008-09 Actual Revenues.

**Roads Measure D-A Sales Tax**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	6,742,112	7,155,066	582,776	8.6%
2007-08	7,420,354	7,333,550	178,484	2.5%
2008-09	7,750,000	6,860,496	(473,053)	-6.5%
2009-10 (Estimated)	6,591,271	5,500,000	(1,360,496)	-19.8%
2010-11(Recommended)	5,500,000		--	0.0%

**Five Year Trend**



**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.

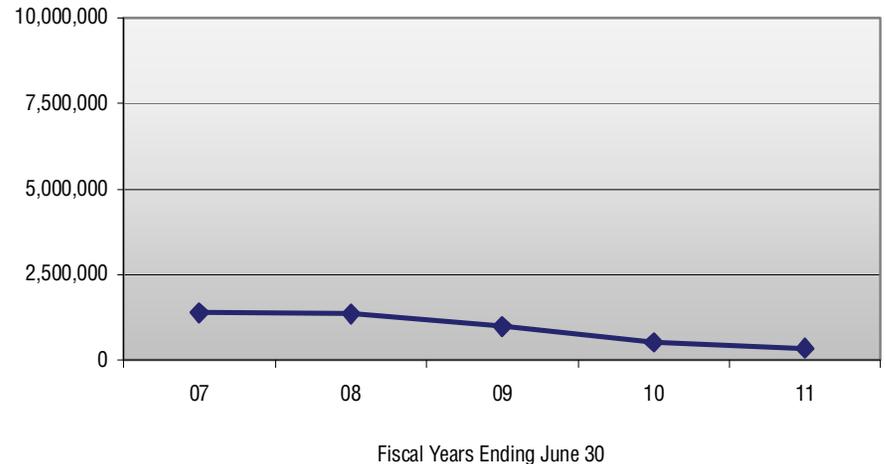
The local transportation authority, Santa Barbara County Association of Governments (SBCAG) apportions available funds by population to areas within the County. After claims for transit funding are met, the balance of the County’s share may be used for street and road repairs.

Road sales tax revenue decreased \$466,000 or 48% in FY 2009-10 due to a direct allocation of transit funds to the City of Santa Maria for the BREEZE bus service. The further decline of \$162,000 or 32% in FY 2010-11 for the County’s share is based on the slowing 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
2006-07	1,394,991	1,379,016	35,483	2.6%
2007-08	1,407,634	1,343,205	(35,811)	-2.6%
2008-09	1,158,600	974,629	(368,577)	-27.4%
2009-10 (Estimated)	467,000	509,000	(465,629)	-47.8%
2010-11(Recommended)	347,000		(162,000)	-31.8%

**Five Year Trend**



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. The FY 2006-07 high of \$7.5 million is expected to continue to decline through FY 2009-10 due to the slowdown of building permit fees as a result of the continued decline in construction activity. Revenues are expected to improve in FY 2010-11 due to increased Site Mitigation Unit oil field remediation oversight from the elimination of staffing vacancies, increased focus on direct billable activities and improved collections processes.

Building Permits

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	7,416,398	7,499,588	838,238	12.6%
2007-08	7,955,674	6,526,665	(972,923)	-13.0%
2008-09	8,439,211	6,102,210	(424,455)	-6.5%
2009-10 (Estimated)	5,677,943	6,229,765	127,555	2.1%
2010-11(Recommended)	6,712,909		483,144	7.8%

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. In FY 2010-11, revenue is expected to remain close to FY 2009-10 levels, reflecting continued low levels of new home construction.

Development and Zoning Permits

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	5,330,878	4,497,243	(265,730)	-5.6%
2007-08	5,397,944	4,660,200	162,957	3.6%
2008-09	5,436,216	5,055,168	394,968	8.5%
2009-10 (Estimated)	3,647,572	4,152,000	(903,168)	-21.8%
2010-11(Recommended)	3,859,470		(292,530)	-7.0%

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 2010-11 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
2006-07	3,717,238	3,864,213	166,387	4.5%
2007-08	3,816,051	4,567,142	702,929	18.2%
2008-09	4,092,943	4,467,181	(99,961)	-2.2%
2009-10 (Estimated)	4,533,872	4,455,747	(11,434)	-0.3%
2010-11(Recommended)	4,486,065		30,318	0.7%

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. It is anticipated that energy permit revenue will increase by 19% in FY 2010-11 due to increased permit activity related to specific projects expected to move forward.

Oil and Gas Permits

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	1,494,961	1,192,395	90,086	8.2%
2007-08	1,431,791	1,189,634	(2,761)	-0.2%
2008-09	1,394,867	1,087,480	(102,154)	-8.6%
2009-10 (Estimated)	1,051,396	1,027,330	(60,150)	-5.5%
2010-11(Recommended)	1,222,326		194,996	19.0%

**FINES, FORFEITURES AND PENALTIES**

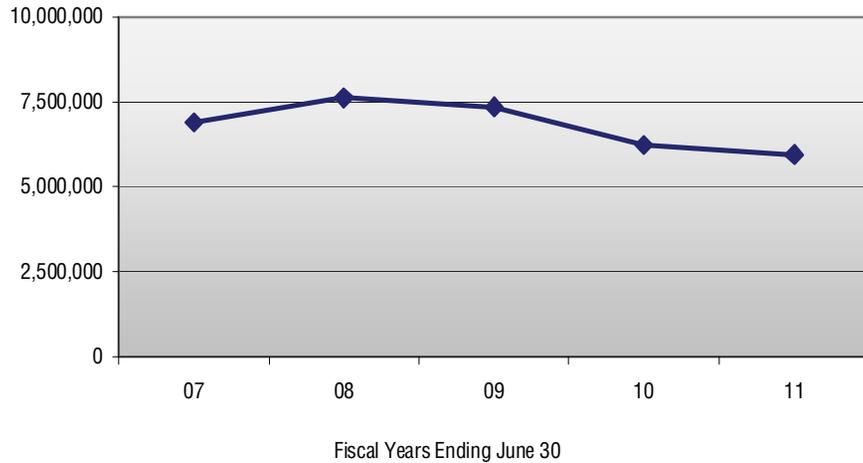
**Various Fines and Penalties**

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 FY 2010-11 amount reflects a decrease of \$278,000 or 4%, mainly due to continuing decreases in various vehicle code violations as a result of reductions in personnel assigned to traffic and code enforcement duties and offenders' electing to pay penalties over a longer period of time instead of all at once or having fines reduced due to financial hardship.

**Various Fines and Penalties**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	7,233,089	6,892,857	(866,142)	-11.2%
2007-08	7,549,428	7,625,667	732,810	10.6%
2008-09	7,377,640	7,345,710	(279,957)	-3.7%
2009-10 (Estimated)	7,243,084	6,226,530	(1,119,180)	-15.2%
2010-11(Recommended)	5,948,684		(277,846)	-4.5%

**Five Year Trend**



**FINES, FORFEITURES AND PENALTIES**

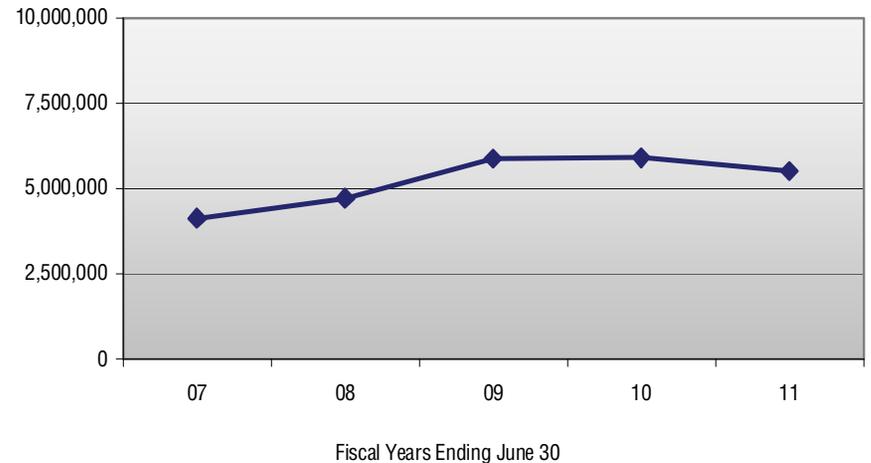
**Property Tax Penalties**

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 have increased in recent years and are believed to have reached their peak. Property Tax Penalties are anticipated to remain strong in FY 2010-11 as property owners continue to struggle in the slow economic environment.

**Property Tax Penalties**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	3,381,000	4,125,817	(134,885)	-3.2%
2007-08	3,780,000	4,706,422	580,605	14.1%
2008-09	3,719,000	5,872,873	1,166,451	24.8%
2009-10 (Estimated)	5,900,000	5,900,000	27,127	0.5%
2010-11(Recommended)	5,500,000		(400,000)	-6.8%

**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 divesture 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 divesture 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 calendar quarter.

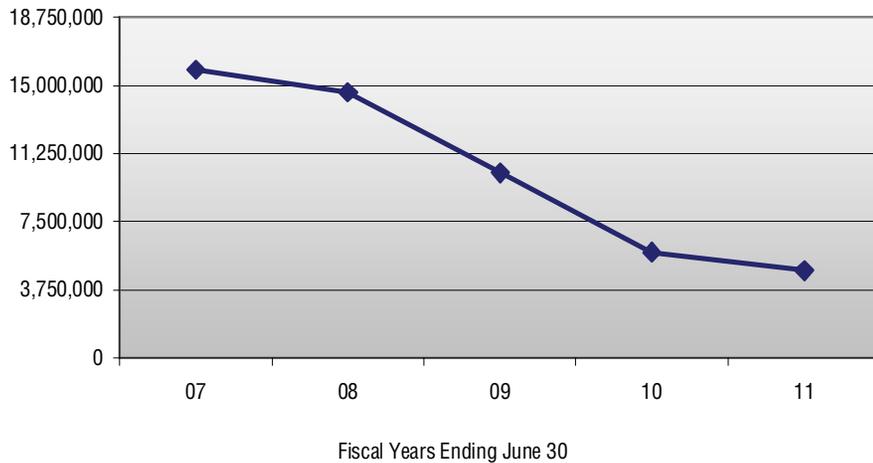
Interest earnings for FY 2010-11 are anticipated to decrease due to both lower cash balances from the completion of capital projects and use of cash reserves to fund ongoing operations. In addition, low interest rates are currently at record lows. It is anticipated that there will be fewer gains (both realized and unrealized) recognized in FY 2010-11.

**Interest**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	9,741,250	15,850,128	5,122,585	47.8%
2007-08	10,567,662	14,634,036	(1,216,092)	-7.7%
2008-09	10,256,836	10,194,934	(4,439,102)	-30.3%
2009-10 (Estimated)	8,335,560	5,815,200	(4,379,734)	-43.0%
2010-11 (Recommended)	4,812,081		(1,003,119)	-17.2%

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**Five Year Trend**



**FEDERAL AND STATE REVENUE**

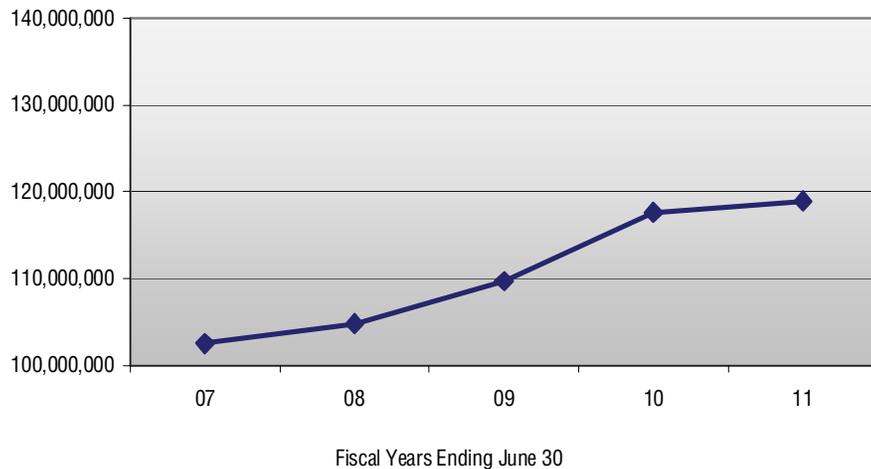
**Social Services Programs**

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. Funding for social services programs increase by \$1.4 million in FY 2010-11 over the FY 2009-10 estimates, due to an increase in Federal and State revenue claimed for paying cash assistance benefits and for the cost of administering programs. The largest funding increases are spread over foster care assistance programs (\$0.9 million), CalWorks assistance program (\$1.7 million), and the adoption assistance program (\$0.5 million), which is partially offset by a reduction in revenues claimed for administration of the Medi-Cal eligibility program (-\$1.5 million).

**Social Services Programs**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	104,117,119	102,508,522	1,040,433	1.0%
2007-08	111,547,807	104,810,787	2,302,265	2.2%
2008-09	112,035,861	109,717,126	4,906,339	4.7%
2009-10 (Estimated)	122,162,935	117,579,207	7,862,081	7.2%
2010-11 (Recommended)	118,930,523		1,351,316	1.1%

**Five Year Trend**



**FEDERAL AND STATE REVENUE**

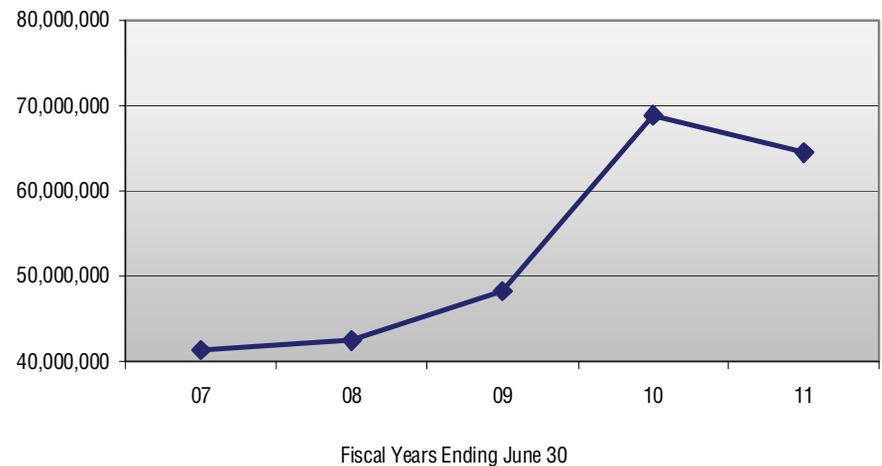
**Misc. Federal and State**

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 and the American Recovery and Reinvestment Act of 2009 (ARRA) funds. The FY 2009-10 increase of \$20.6 million, or 43%, is primarily due to: ARRA grants for health and human services due to a temporary increase in the Federal Medical Assistance Percentage (FMAP); transportation projects; housing and public safety services (\$15.6 million); federal and state grants for various bridge projects and road rehabilitation and paving projects (\$2 million); as well as federal HOME Community Development Block grants (CDBG) funds distributed via the Housing and Community Development Department (\$3 million). This revenue will decrease the following year as projects are completed.

**Misc. Federal and State**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	41,222,589	41,291,257	7,819,837	23.4%
2007-08	45,415,127	42,474,134	1,182,877	2.9%
2008-09	50,224,329	48,243,935	5,769,801	13.6%
2009-10 (Estimated)	64,287,238	68,882,404	20,638,469	42.8%
2010-11 (Recommended)	64,500,002		(4,382,402)	-6.4%

**Five Year Trend**



**FEDERAL AND STATE REVENUE**

**State Realignment Allocation**

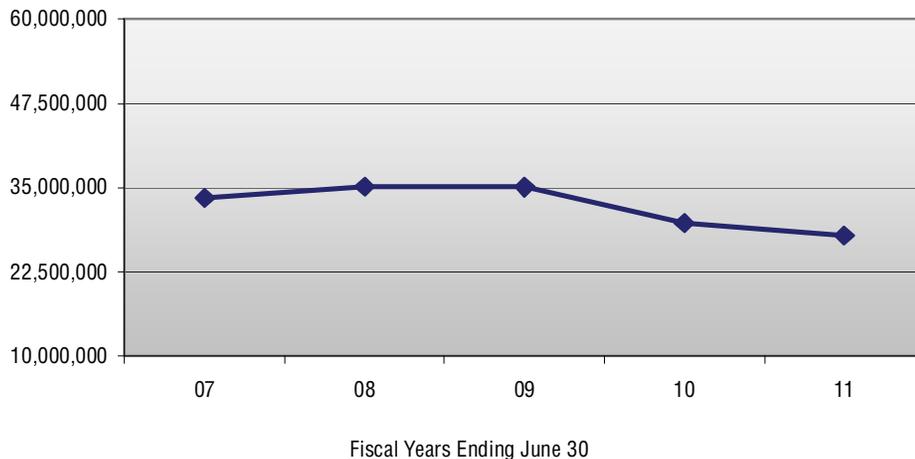
During FY 1991-92, the State experienced a budget deficit and revenue increases were used to balance the budget. Among the most significant was the shift of responsibility from the State to counties for health, mental health and various social services programs, accompanied by a source of revenue to pay for the funding changes.

The changes are known as Realignment and 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 is complex and formula driven. The formula involves a base year amount and subsequent year growth formulas. Activity in this category is driven by the State economy (sales tax revenue), 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. However, distribution of realignment revenues depends on actual expenditures for each county. The allocation for FY 2010-11 is anticipated to continue to decrease by \$1.9 million or 6.3% due to the sustained reduction in retail sales statewide due to the current uncertain economic conditions.

**State Realignment Allocation**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	32,502,788	33,470,878	(65,469)	-0.2%
2007-08	35,919,428	35,134,077	1,663,199	5.0%
2008-09	36,726,662	35,074,045	(60,032)	-0.2%
2009-10 (Estimated)	31,428,203	29,738,525	(5,335,520)	-15.2%
2010-11 (Recommended)	27,858,537		(1,879,988)	-6.3%

**Five Year Trend**



**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.

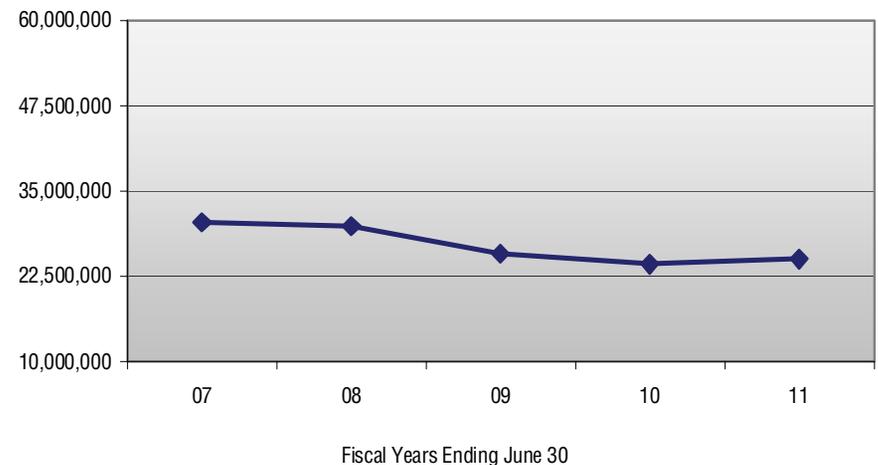
One-half percent of statewide taxable sales are first deposited into the State's Local Public Safety Pool. This revenue is then allocated to county governments throughout the State based on a factor. Each year, the factor is determined based upon prior year actual sales in the County divided by the total State sales.

Proposition 172 sales tax receipts declined by 13.4% in FY 2008-09 and an estimated 6% in FY 2009-10 due to adverse economic conditions and reductions in consumer spending. The decline in taxable sales occurred in nearly all sectors. Taxable sales are anticipated to show a modest increase of 2.9% in FY 2010-11.

**Prop. 172 Proceeds**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	33,084,355	30,407,052	(660,272)	-2.1%
2007-08	32,676,175	29,844,240	(562,812)	-1.9%
2008-09	30,463,776	25,846,451	(3,997,789)	-13.4%
2009-10 (Estimated)	24,873,225	24,288,887	(1,557,564)	-6.0%
2010-11 (Recommended)	24,999,801		710,914	2.9%

**Five Year Trend**



**FEDERAL AND STATE REVENUE**

**Motor Vehicle In Lieu**

As part of a series of complicated revenue adjustments, the State legislature swapped Motor Vehicle License Fees for local property tax revenues. Accordingly, beginning in FY 2004-05 the County no longer receives Motor Vehicle License Fees for use as local general purpose revenue. In essence, cities and counties now receive back a portion of the property taxes paid to the Education Revenue Augmentation Fund (ERAF) in lieu of receiving motor vehicle fees. Details of the Property Tax In-Lieu of VLF revenue, along with a chart, are shown on page C-14. In FY 2006-07, the County received Motor Vehicle Excess Collections receipts from the State. These funds are not part of the VLF swap for property taxes.

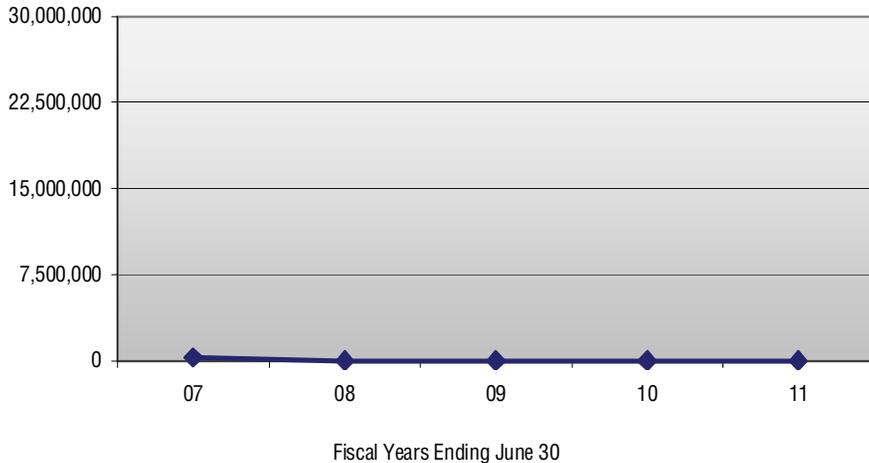
Revenue was recognized in FY 2005-06 as the State, one year earlier than anticipated, repaid the \$8.4 million MVLF loan to the County.

Counties continue to receive a portion of motor vehicle fee revenues collected by the State, but only for health and welfare programs as a part of State-County Program Realignment.

**Motor Vehicle in Lieu**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	--	270,536	(8,145,416)	-96.8%
2007-08	--	--	(270,536)	-100.0%
2008-09	--	--	--	--
2009-10 (Estimated)	--	--	--	--
2010-11(Recommended)	--	--	--	--

**Five Year Trend**



**FEDERAL AND STATE REVENUE**

**Health Care**

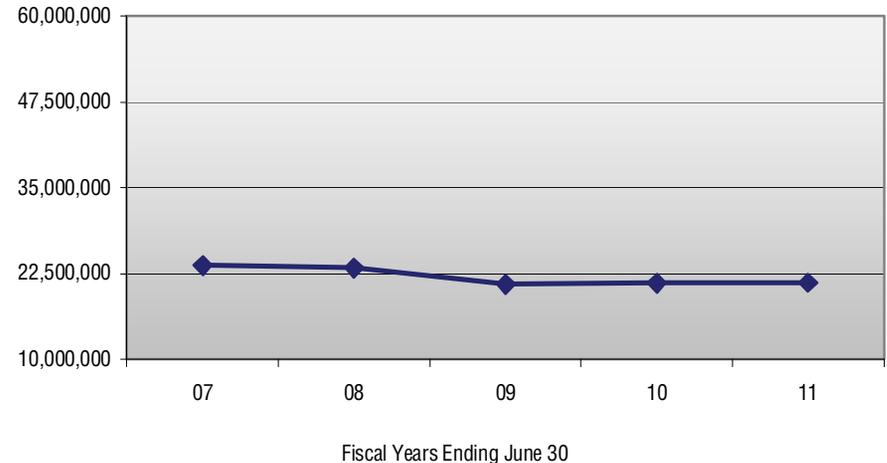
This includes Federal (29%), State (61%), and other governmental agencies (10%) revenues received for the administration and delivery of public health, medical services and special services programs. These revenues are for mandated reinvestment into the county Federally Qualified Health Centers (FQHCs) 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.

Fiscal Year 2010-11 revenues are expected to increase slightly by \$45,000 or 0.2% due to stabilized program revenues from the various state and federal programs continuing the trend from the previous fiscal years.

**Health Care**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	21,478,904	23,643,288	2,349,665	11.0%
2007-08	23,939,118	23,299,342	(343,946)	-1.5%
2008-09	20,092,631	20,900,423	(2,398,919)	-10.3%
2009-10 (Estimated)	20,716,198	21,085,480	185,057	0.9%
2010-11(Recommended)	21,130,260		44,780	0.2%

**Five Year Trend**



FEDERAL AND STATE REVENUE

Child Support Program

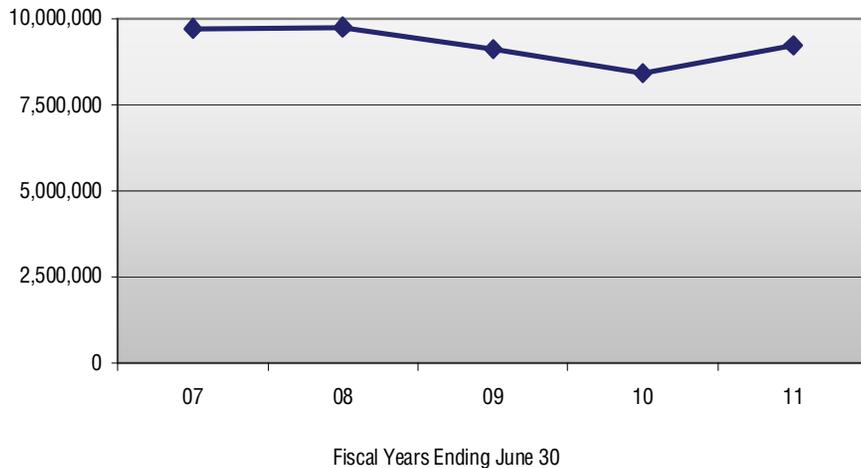
Federal (66%) and State (34%) revenues received by the Department of Child Support Services fund collections and case management services. These services include locating and establishing paternity, obtaining and enforcing court orders for child support, and collecting and distributing child support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

Fiscal Year 2010-11 revenues are expected to increase by \$811,000, or 10%, due to federal and state funding increases intended to offset a decrease in American Recovery and Reinvestment Act of 2009 (ARRA) funding.

Child Support Program

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	9,554,707	9,720,942	448,319	4.8%
2007-08	9,847,650	9,755,507	34,565	0.4%
2008-09	9,627,986	9,112,403	(643,104)	-6.6%
2009-10 (Estimated)	9,418,875	8,410,309	(702,094)	-7.7%
2010-11 (Recommended)	9,221,254		810,945	9.6%

Five Year Trend



FEDERAL AND STATE REVENUE

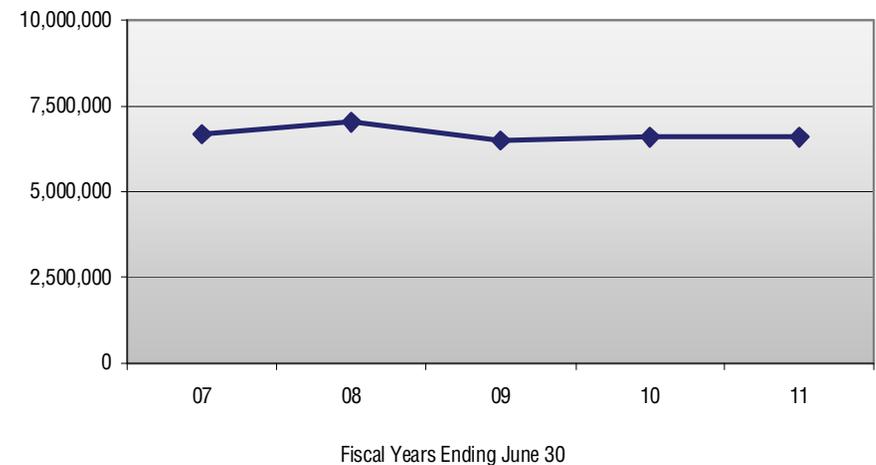
State Highway Users Tax

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 remain flat in FY 2010-11 after a significant decrease experienced in FY 2008-09 of \$531,000 or 8%.

State Highway Users Tax

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	7,524,705	6,673,368	(457,952)	-6.4%
2007-08	7,384,745	7,028,676	355,308	5.3%
2008-09	6,881,000	6,497,984	(530,691)	-7.6%
2009-10 (Estimated)	6,283,520	6,599,000	101,016	1.6%
2010-11 (Recommended)	6,599,000		--	0.0%

Five Year Trend



FEDERAL AND STATE REVENUE

Mental Health

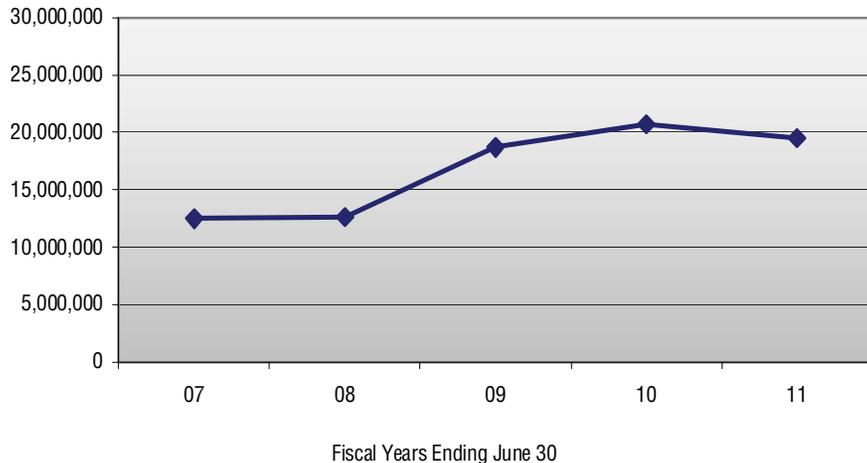
State and Federal revenues for the Alcohol, Drug, and Mental Health Services Department fund core mental health and alcohol and drug prevention programs to adults and children. Primary revenues for the department consist of: Medi-Cal; Medicare; state realignment and motor vehicle license fees; state 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 2010-11, revenues are expected to decrease by \$1.2 million, or 6%, primarily due to the following: declining MHSA state revenues due to a reduction in personal income taxes that fund MHSA; loss of an Early Childhood Mental Health Services grant; an increase in un-reimbursable services provided to indigent clients in Adult Care programs; decreases in State realignment and motor vehicle license fees; and a loss of SACPA grant funding. These decreases were partially offset by an increase in ARRA funds.

Mental Health

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	6,540,900	12,469,318	5,072,497	68.6%
2007-08	10,572,755	12,625,532	156,214	1.3%
2008-09	12,668,180	18,712,526	6,086,994	48.2%
2009-10 (Estimated)	26,834,821	20,713,350	2,000,824	10.7%
2010-11 (Recommended)	19,522,661		(1,190,689)	-5.7%

Five Year Trend



FEDERAL AND STATE REVENUE

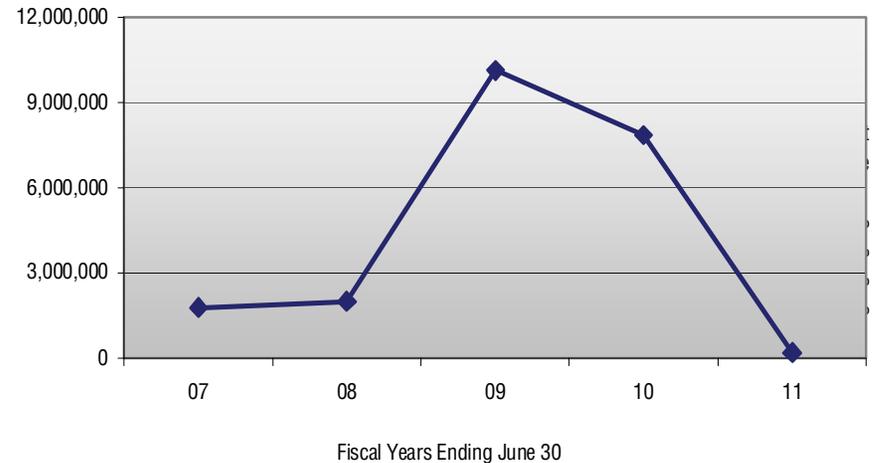
Disaster Assistance

Disaster Assistance revenues are monies received for emergency disaster relief and restoration work from the Federal and State emergency management assistance programs (FEMA and CalEMA). Currently, two active disaster projects are open as a result of the 2005 winter storms and the 2009 Jesusita Fire; there are four inactive disaster projects waiting for an official Federal and State close out. The decrease of \$7.7 million or 98% is related to the substantial completion of disaster projects in FY 2009-2010.

Disaster Assistance

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	2,452,750	1,777,257	(4,021,685)	-69.4%
2007-08	1,355,500	2,009,347	232,090	13.1%
2008-09	1,256,496	10,128,032	8,118,685	404.0%
2009-10 (Estimated)	264,380	7,852,512	(2,275,520)	-22.5%
2010-11 (Recommended)	194,704		(7,657,808)	-97.5%

Five Year Trend



**CHARGES FOR SERVICES**

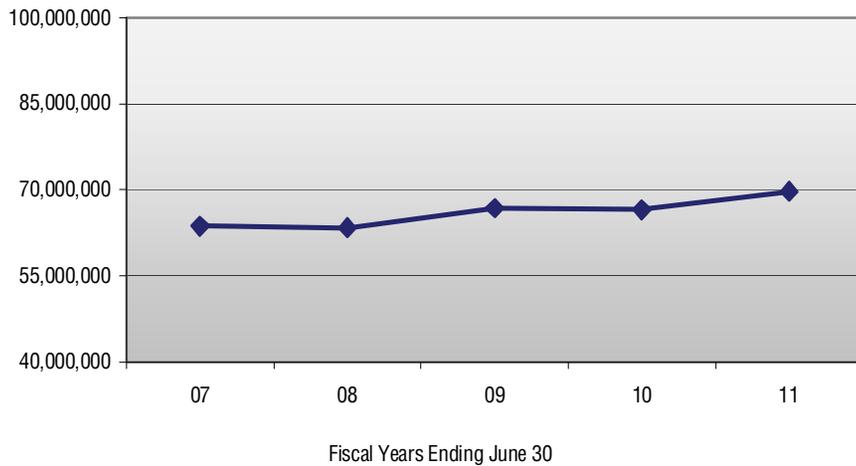
**Public and Mental Health Services**

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 2010-11 increase of \$3.2 million, or 5%, is primarily driven by cost-of-living increases in reimbursements, a rate increase, and an increase in the number of Medi-Cal qualified patients served due to the expansion of services provided through County clinics by the Public Health Department in prior fiscal years.

**Public and Mental Health Services**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	68,186,186	63,690,585	6,323,359	11.0%
2007-08	69,807,375	63,312,934	(377,651)	-0.6%
2008-09	62,281,160	66,796,053	3,483,120	5.5%
2009-10 (Estimated)	68,387,982	66,522,938	(273,116)	-0.4%
2010-11(Recommended)	69,737,491		3,214,553	4.8%

**Five Year Trend**



**CHARGES FOR SERVICES**

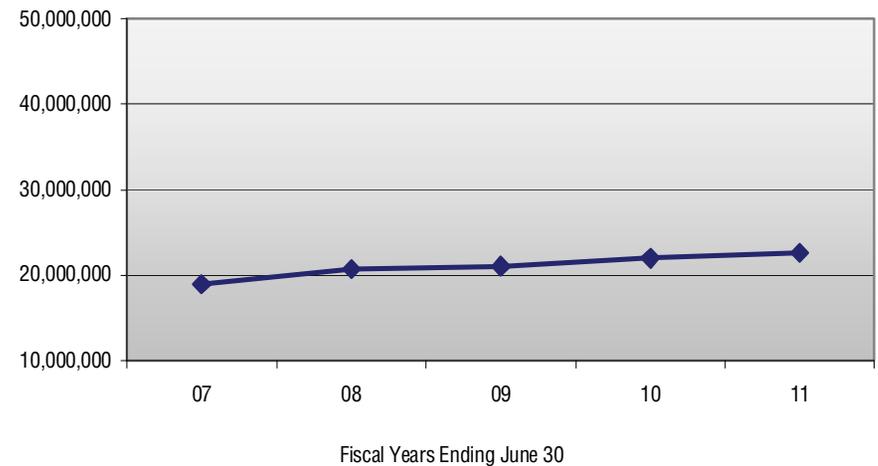
**Sanitation Services**

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 \$647,000 or 3% is due to increases in effluent processing charges for FY 2010-11 related to sanitation services.

**Sanitation Services**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	21,647,501	18,950,568	(1,483,624)	-7.3%
2007-08	21,563,629	20,688,105	1,737,537	9.2%
2008-09	22,162,986	21,022,213	334,108	1.6%
2009-10 (Estimated)	22,757,867	21,985,403	963,190	4.6%
2010-11(Recommended)	22,631,924		646,521	2.9%

**Five Year Trend**



**CHARGES FOR SERVICES**

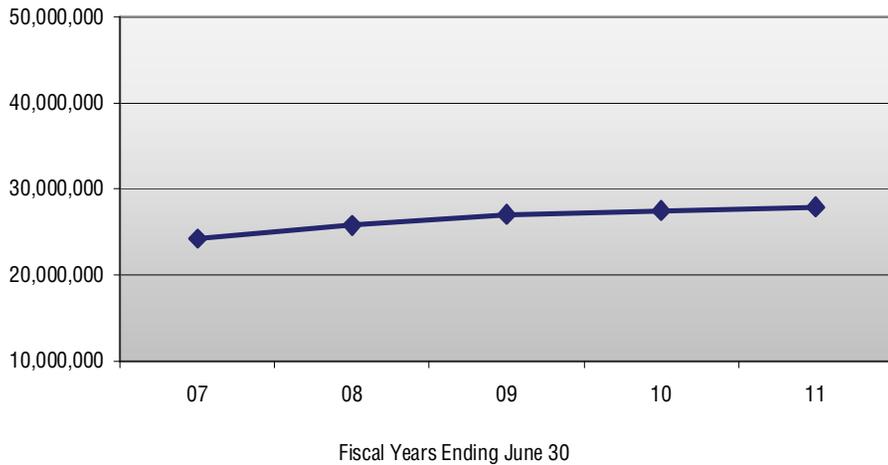
**Contracted Services**

\$27.9 million in revenues will be collected for Contracted Services in FY 2010-11 and consists primarily of providing services to the State of California for fire protection services - \$6.7 million; non-governmental agencies for fire protection services - \$1.5 million; Superior Court for Sheriff bailiff services - \$5.4 million; City of Goleta for Sheriff services - \$6.7 million; City of Carpinteria for Sheriff services - \$3.1 million; City of Buellton for Sheriff services - \$1.5 million; City of Solvang for Sheriff services - \$1.3 million; maintenance of State parolees - \$0.5 million; and city contracts for animal control services and health fees - \$1.1 million.

**Contractual Services**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	22,538,537	24,210,505	1,890,994	8.5%
2007-08	24,508,500	25,764,658	1,554,153	6.4%
2008-09	27,134,134	27,029,944	1,265,286	4.9%
2009-10 (Estimated)	27,777,260	27,497,619	467,675	1.7%
2010-11(Recommended)	27,900,636		403,017	1.5%

**Five Year Trend**



**CHARGES FOR SERVICES**

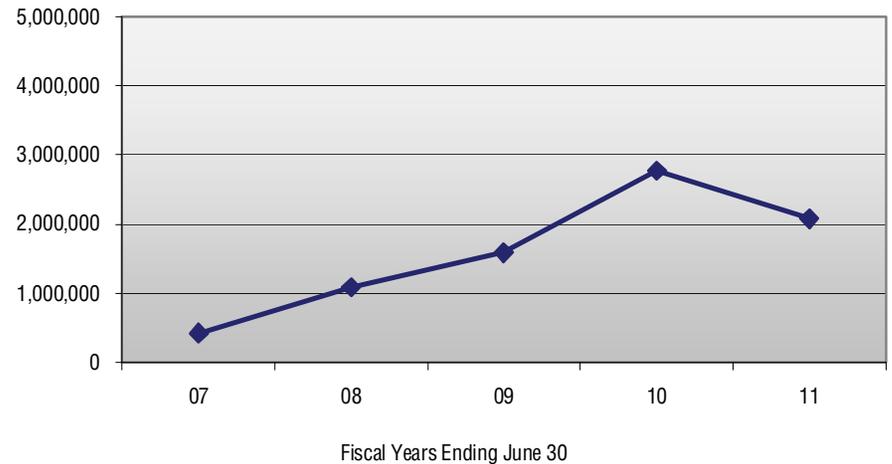
**Road Project Reimbursement**

This includes revenues received for qualified cooperative transportation projects from the Santa Barbara County Association of Governments (SBCAG), Road Mitigation Impact Trust Funds and report reimbursement of road fund labor costs charged to internal road division funds. This revenue fluctuates each year based on economic conditions and the number of projects planned through SBCAG and the County as determined by available revenues for transportation projects. Revenues are projected to decrease \$692,000 or 25% in FY 2010-11.

**Road Project Reimbursement**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	826,000	424,676	(1,029,225)	-70.8%
2007-08	240,000	1,086,112	661,436	155.8%
2008-09	344,000	1,586,263	500,151	46.0%
2009-10 (Estimated)	2,098,012	2,773,502	1,187,239	74.8%
2010-11(Recommended)	2,081,377		(692,125)	-25.0%

**Five Year Trend**



**CHARGES FOR SERVICES**

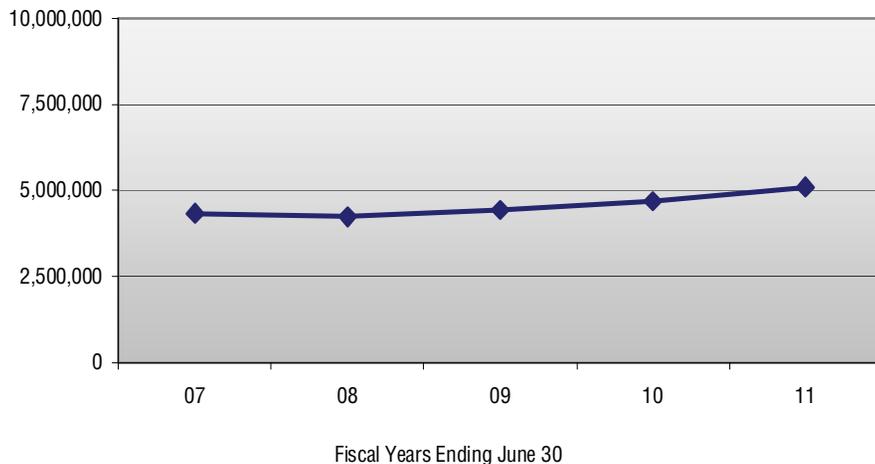
**Park Services**

This revenue consists of camping, boating, park group area and wedding reservation fees; concession fees at Cachuma Lake and Jalama Beach; the restaurants at Arroyo Burro Beach and Goleta Beach; and Arts Commission grant revenue. The FY 2009-10 estimated Parks Charges for Services revenue will increase 6%, or \$259,000, from the prior year actual due to a new wedding reservation program created mid-year and from new camping and other user fees at Cachuma Lake and Jalama Beach approved in January, 2010. In FY 2010-11, revenues are expected to increase by 9%, or \$414,000 from FY 2009-10 estimated due to new concessions at Goleta Beach, Cachuma Lake, and Arroyo Burro Beach, and the wedding reservation program and fee increases implemented mid-year FY 2009-10.

**Park Services**

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2006-07	4,216,580	4,332,256	444,872	11.4%
2007-08	4,279,425	4,236,392	(95,864)	-2.2%
2008-09	4,916,449	4,424,198	187,806	4.4%
2009-10 (Estimated)	5,012,087	4,683,497	259,299	5.9%
2010-11(Recommended)	5,097,652		414,156	8.8%

**Five Year Trend**



**MISCELLANEOUS**

**Tobacco Settlement and Proposition 10**

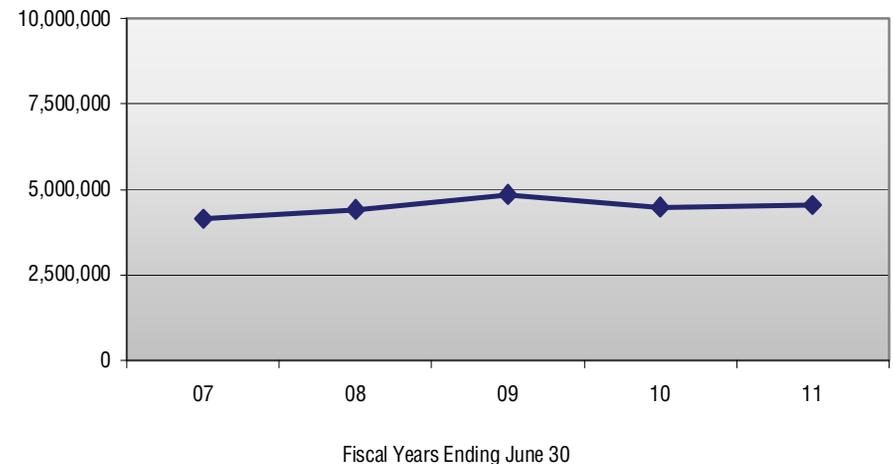
From provisions of a November 1998 Master Settlement Agreement (MSA) between forty-six states, including California, and the major tobacco companies to recover the costs of treating smoking-related illness and unfair business practices claims, Santa Barbara County will receive approximately \$4.5 million 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 2010-11, it is estimated that approximately \$4.5 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
2006-07	4,445,141	4,146,818	183,615	4.6%
2007-08	3,949,450	4,414,689	267,871	6.5%
2008-09	4,428,588	4,851,052	436,364	9.9%
2009-10 (Estimated)	4,417,598	4,491,636	(359,416)	-7.4%
2010-11(Recommended)	4,547,777		56,141	1.2%

**Five Year Trend**



**TEN YEAR COUNTY BUDGETED FTEs STAFFING COMPARISON**

Fiscal Year 2001-02 through Fiscal Year 2010-11 Budgeted FTEs

	<u>01-02</u> <u>Adopted</u>	<u>02-03</u> <u>Adopted</u>	<u>03-04</u> <u>Adopted</u>	<u>04-05</u> <u>Adopted</u>	<u>05-06</u> <u>Adopted</u>	<u>06-07</u> <u>Adopted</u>	<u>07-08</u> <u>Adopted</u>	<u>08-09</u> <u>Adopted</u>	<u>09-10</u> <u>Adopted</u>	<u>10-11</u> <u>Recommend</u>
<b>Policy &amp; Executive</b>										
Board of Supervisors	21.15	21.08	21.15	21.50	22.50	22.80	23.00	22.50	22.75	21.12
County Executive Office	25.50	24.23	24.00	23.00	25.00	23.00	23.64	22.84	20.00	31.00 (12)
County Counsel	46.08	45.66	44.45	45.01	45.70	45.44	45.45	42.24	37.67	36.11
<b>Sub-Total</b>	<b>92.73</b>	<b>90.97</b>	<b>89.60</b>	<b>89.51</b>	<b>93.20</b>	<b>91.24</b>	<b>92.09</b>	<b>87.58</b>	<b>80.42</b>	<b>88.23</b>
<b>Law &amp; Justice</b>										
Court Special Services	27.50	28.20	0.00 (3)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
District Attorney	141.00	135.32	135.59	133.53	135.74	138.43	138.02	130.91	118.75	119.72
Public Defender	68.70	68.70	69.70	68.77	69.70	71.66	71.44	68.11	66.58	67.70
<b>Sub-Total</b>	<b>237.20</b>	<b>232.22</b>	<b>205.29</b>	<b>202.30</b>	<b>205.44</b>	<b>210.09</b>	<b>209.46</b>	<b>199.02</b>	<b>185.33</b>	<b>187.42</b>
<b>Public Safety</b>										
Fire	244.82	249.60	250.70	250.53	263.50	270.50	285.27	285.27	285.27	278.77
Probation	418.18	397.63 (1)	368.41 (4)	372.15	382.10	382.67	383.60	379.27	344.72	341.17
Sheriff	661.36	659.64	669.09	667.51	692.36	692.37	699.36	675.99	671.93	644.47
<b>Sub-Total</b>	<b>1,324.36</b>	<b>1,306.87</b>	<b>1,288.20</b>	<b>1,290.19</b>	<b>1,337.96</b>	<b>1,345.54</b>	<b>1,368.23</b>	<b>1,340.53</b>	<b>1,301.92</b>	<b>1,264.41</b>
<b>Health &amp; Public Assistance</b>										
Alcohol, Drug, & Mental Health	270.17	302.23	282.79	304.84	289.90	304.78	332.58	291.47	298.51	268.59
Child Support Services	118.54	123.61	117.34	116.85	111.98	106.07	102.35	90.58	89.23	82.05
Public Health Department	567.80	559.11	554.15	564.20	554.62	534.92	534.91	513.61	501.20	503.25
Social Services	640.24	610.12 (2)	574.51 (5)	601.72 (7)	622.48	648.47	648.50	642.42	627.77	587.06
<b>Sub-Total</b>	<b>1,596.75</b>	<b>1,595.07</b>	<b>1,528.79</b>	<b>1,587.61</b>	<b>1,578.98</b>	<b>1,594.24</b>	<b>1,618.34</b>	<b>1,538.08</b>	<b>1,516.71</b>	<b>1,440.95</b>
<b>Community Resources &amp; Public Facilities</b>										
Agricultural Commissioner	36.50	36.77	34.81	35.15	34.64	35.35	32.85	33.25	31.00	27.13
Housing & Community Dev	0.00	0.00	11.00 (6)	12.00	12.00	11.54	13.00	12.25	12.10	18.00 (12)
Parks	94.75	93.43	91.83	91.63	81.78	84.95	85.40	82.17	83.20	80.44
Planning & Development	183.33	164.65	154.28	153.54	135.92 (8)	135.28	149.24 (10)	118.27	97.22	97.74
Public Works	367.47	363.58	356.59	352.24	340.08	335.98	332.23	314.01	308.28	293.00
<b>Sub-Total</b>	<b>682.05</b>	<b>658.43</b>	<b>648.51</b>	<b>644.56</b>	<b>604.42</b>	<b>603.10</b>	<b>612.72</b>	<b>559.95</b>	<b>531.80</b>	<b>516.31</b>
<b>Support Services</b>										
Auditor-Controller	58.70	55.85	54.18	54.00	53.73	56.85	57.85	54.26	51.25	49.25
Clerk-Recorder-Assessor	111.88	110.92	110.92	112.63	117.55	118.34	118.39	112.62	110.38	104.38
General Services	180.89	176.47	170.04	157.99	154.45	158.16	157.46	122.73 (11)	114.73	100.13
Human Resources	27.89	29.11	27.84	29.42	29.05	31.92	30.90	29.93	27.44	24.50
Treasurer-Tax Collector	55.69	49.61	49.63	50.74	50.74	51.48	50.49	49.50	48.76	44.86
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.00 (11)	46.00	40.62
<b>Sub-Total</b>	<b>435.05</b>	<b>421.96</b>	<b>412.61</b>	<b>404.78</b>	<b>405.52</b>	<b>416.75</b>	<b>415.09</b>	<b>415.04</b>	<b>398.56</b>	<b>363.74</b>
<b>General County Programs</b>										
General County Programs	15.75	29.75	19.56 (6)	15.01	29.87 (8)	44.77 (9)	35.00 (10)	31.01 (11)	31.00	14.00 (12)
<b>Sub-Total</b>	<b>15.75</b>	<b>29.75</b>	<b>19.56</b>	<b>15.01</b>	<b>29.87</b>	<b>44.77</b>	<b>35.00</b>	<b>31.01</b>	<b>31.00</b>	<b>14.00</b>
<b>Total</b>	<b>4,383.89</b>	<b>4,335.27</b>	<b>4,192.56</b>	<b>4,233.96</b>	<b>4,255.39</b>	<b>4,305.73</b>	<b>4,350.93</b>	<b>4,171.21</b>	<b>4,045.74</b>	<b>3,875.06</b>

**Note:** For comparison of positions to FTEs, see department summary budgets in Section D of this budget book, full time equivalents equals the number of positions times percent worked times the number of pay periods worked ÷ 26 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) Probation Department reduced 20.6 FTEs due to grant reductions or terminations and Tri-Counties Boot Camp downsizing.
- (2) Reduction in Social Services FTEs as a result of decreased funding in Medi-Cal Eligibility, Food Stamps, General Relief and the Workforce Investment Act (WIA), as well as deferment of the Continuous Quality Improvement Program.
- (3) Remaining Court employees funded directly by the State.
- (4) Probation Department reduced 29.2 FTEs due to grant reductions or termination and the completion of the Tri-Counties Boot Camp downsizing.
- (5) Social Services reduced FTEs to cover cost of living adjustment for FTEs in CalWorks, Food Stamp and Medi-Cal Programs.
- (6) Housing & Community Development becomes a separate department from General County Programs.
- (7) 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.
- (8) Increases General County Program 15 FTEs due to the shift of Comprehensive and Long Range Planning from the Planning and Development Department.
- (9) Increases 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.
- (10) Decreases 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.
- (11) 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.
- (12) 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 Admin Professional position (1.0 FTE) being shifted to Social Services. Increases in Housing and Community Development are the result of consolidating Redevelopment Agency programs (4.0 FTE) from General County Programs. The decrease in General County Programs is the result of these reorganizations less 1.0 FTE resulting in service level reductions.

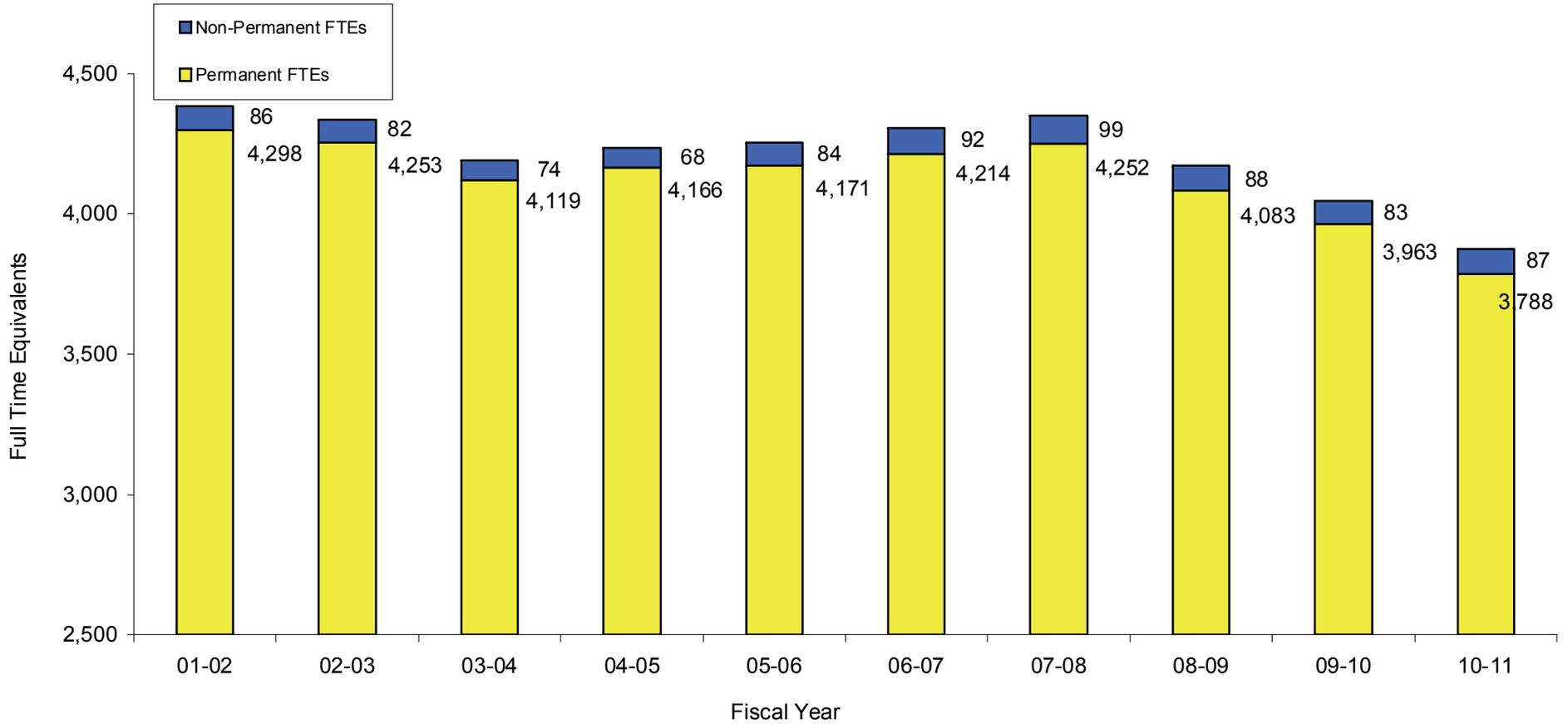
*Note:* Permanent FTEs includes only regular employees and contractors working 50% or more time. Non-permanent FTEs includes extra-help and contractors working less than 50% time. FTEs are counted at the percent of time worked in a normal pay period times the percent of the fiscal year worked. Totals may not foot due to rounding.

## FULL-TIME EQUIVALENTS

Permanent and Nonpermanent

Fiscal Year 2010-11	Permanent	Nonpermanent	Total
<b>Policy &amp; Executive</b>			
Board of Supervisors	21.12	0.00	21.12
County Executive Office	31.00	0.00	31.00
County Counsel	34.72	1.39	36.11
<b>Sub-Total</b>	<b>86.84</b>	<b>1.39</b>	<b>88.23</b>
<b>Law &amp; Justice</b>			
Court Special Operations	0.00	0.00	0.00
District Attorney	118.74	0.98	119.72
Public Defender	67.70	0.00	67.70
<b>Sub-Total</b>	<b>186.44</b>	<b>0.98</b>	<b>187.42</b>
<b>Public Safety</b>			
Fire	254.00	24.77	278.77
Probation	328.35	12.82	341.17
Sheriff	644.47	0.00	644.47
<b>Sub-Total</b>	<b>1,226.82</b>	<b>37.59</b>	<b>1,264.41</b>
<b>Health &amp; Public Assistance</b>			
Alcohol, Drug, & Mental Health	261.04	7.55	268.59
Child Support Services	82.05	0.00	82.05
Public Health Department	491.40	11.85	503.25
Social Services	586.31	0.86	587.17
<b>Sub-Total</b>	<b>1,420.80</b>	<b>20.26</b>	<b>1,441.06</b>
<b>Community Resources &amp; Public Facilities</b>			
Agricultural Commissioner	26.75	0.38	27.13
Housing & Community Development	18.00	0.00	18.00
Parks	62.95	17.49	80.44
Planning & Development	97.30	0.44	97.74
Public Works	287.00	6.00	293.00
<b>Sub-Total</b>	<b>492.00</b>	<b>24.31</b>	<b>516.31</b>
<b>Support Services</b>			
Auditor-Controller	49.25	0.00	49.25
Clerk-Recorder-Assessor	104.38	0.00	104.38
General Services	97.63	2.50	100.13
Human Resources	24.50	0.00	24.50
Treasurer-Tax Collector	44.86	0.00	44.86
Information Technology	40.62	0.00	40.62
<b>Sub-Total</b>	<b>361.24</b>	<b>2.50</b>	<b>363.74</b>
<b>General County Programs</b>			
General County Programs	14.00	0.00	14.00
<b>Sub-Total</b>	<b>14.00</b>	<b>0.00</b>	<b>14.00</b>
<b>Total</b>	<b>3,788.14</b>	<b>87.03</b>	<b>3,875.17</b>

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