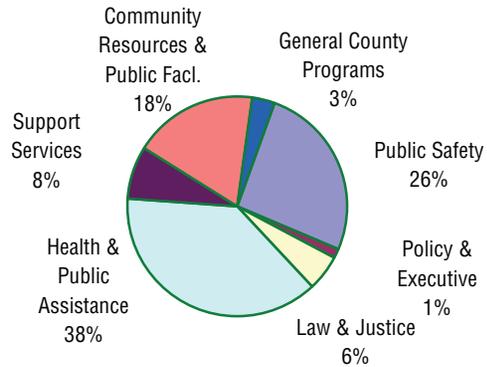
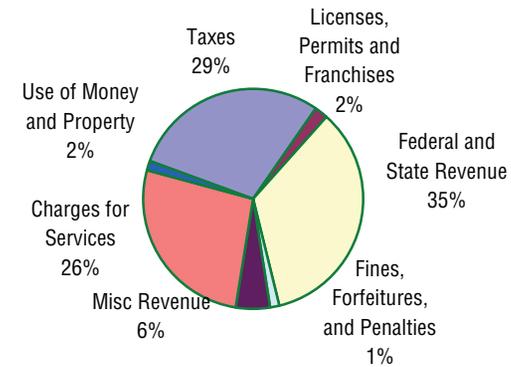


SUMMARY SCHEDULES

EXPENDITURES



REVENUES



Use of Funds Summary

Countywide Functions

	Recommended FY 08-09	Percent of Total	Operating Budget	Percent of Operating	Capital Budget	Percent of Capital
Policy & Executive	\$ 9,035,983	1.1%	\$ 9,035,983	1.2%	\$ --	0.0%
Law & Justice	41,903,080	5.3%	41,903,080	5.6%	--	0.0%
Public Safety	196,030,651	24.7%	192,576,509	25.9%	3,454,142	7.0%
Health & Public Assistance	288,209,405	36.4%	287,735,208	38.7%	474,197	1.0%
Community Resources & Public Fac.	137,997,635	17.4%	105,470,778	14.2%	32,526,857	66.3%
Support Services	59,879,438	7.6%	47,628,226	6.4%	12,251,212	25.0%
General County Programs	26,250,781	3.3%	25,903,781	3.5%	347,000	0.7%
Expenditure Total	759,306,973	95.8%	710,253,565	95.5%	49,053,408	100.0%

Other Financing Uses

Designated for Future Uses	33,511,899	4.2%	33,511,899	4.5%	--	0.0%
Total Use of Funds	\$ 792,818,872	100.0%	\$ 743,765,464	100.0%	\$ 49,053,408	100.0%

The summary schedules present appropriations by function and revenues by source. This presentation consolidates appropriations and revenues similar to consolidated financial statements of a business entity. Intra-County revenues and expenditures (internal service fund charges, cost allocation and quasi external transactions) are eliminated in the summaries to avoid double counting. This is a unique 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 under the operating budget.

Source of Funds Summary

Revenues

Taxes	\$ 236,681,209	29.0%
Licenses, Permits and Franchises	17,729,386	2.2%
Fines, Forfeitures, and Penalties	11,096,640	1.4%
Use of Money and Property	12,291,329	1.5%
Federal and State Revenue	280,535,194	34.4%
Charges for Services	215,707,185	26.5%
Miscellaneous Revenue	41,277,110	5.1%
Revenue Sub-Total	815,318,052	100%
Less: Intra-County Revenues	(77,216,658)	
Revenue Total	738,101,394	

Other Financing Sources

Sale of Fixed Assets	15,000
Long Term Debt Principal Repayment	--
Release of Reserves & Designations	36,004,358
Use of Prior Fund Balance	18,698,120
Source of Funds Total	\$ 792,818,872

EXPENDITURE SUMMARY

By Department

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Expenditure Summary				
<i>County Departments</i>				
Policy & Executive				
Board of Supervisors	\$ 2,239,936	\$ 2,479,874	\$ 2,361,633	\$ 2,660,421
County Executive Office	2,857,014	2,951,501	2,851,414	3,019,469
County Counsel	2,078,046	3,314,105	2,601,141	3,356,093
<i>Sub-Total</i>	<u>7,174,996</u>	<u>8,745,480</u>	<u>7,814,188</u>	<u>9,035,983</u>
Law & Justice				
Court Special Services	14,403,292	14,603,316	14,813,817	14,749,534
District Attorney	15,437,671	16,331,973	16,702,201	16,863,366
Public Defender	8,683,195	9,538,466	9,481,804	10,290,180
<i>Sub-Total</i>	<u>38,524,158</u>	<u>40,473,755</u>	<u>40,997,822</u>	<u>41,903,080</u>
Public Safety				
Fire	45,878,542	46,313,633	49,302,569	53,068,419
Probation	39,407,641	41,442,276	41,589,897	43,731,044
Sheriff	91,560,113	96,685,827	104,500,327	99,231,188
<i>Sub-Total</i>	<u>176,846,296</u>	<u>184,441,736</u>	<u>195,392,793</u>	<u>196,030,651</u>
Health & Public Assistance				
Alcohol, Drug & Mental Health Svcs	67,356,207	72,603,305	72,511,323	64,187,615
Child Support Services	9,775,205	9,877,429	9,650,480	9,657,766
Public Health	76,721,597	84,231,342	81,098,177	84,591,394
Social Services	115,505,472	128,140,750	123,316,519	129,772,630
<i>Sub-Total</i>	<u>269,358,481</u>	<u>294,852,826</u>	<u>286,576,499</u>	<u>288,209,405</u>
Community Resources & Public Facilities				
Agriculture & Cooperative Extension	3,366,653	3,786,577	3,578,424	3,774,846
Housing & Community Development	10,424,986	4,757,006	8,538,009	5,342,437
Parks	10,320,426	13,540,063	11,865,927	11,379,624
Planning & Development	16,152,618	25,301,550	20,820,517	20,967,885
Public Works	78,583,247	94,877,854	90,604,947	96,532,843
<i>Sub-Total</i>	<u>118,847,930</u>	<u>142,263,050</u>	<u>135,407,824</u>	<u>137,997,635</u>
Support Services				
Auditor-Controller	4,592,669	5,044,155	4,714,583	5,432,872
Clerk-Recorder-Assessor	14,417,945	19,632,581	16,638,556	17,624,386
General Services	28,625,560	26,756,193	28,090,228	20,316,117
Human Resources	3,986,369	6,406,247	6,781,581	6,769,651
Treasurer-Tax Collector-Public Adm.	4,658,366	5,975,728	5,844,146	6,136,906
Information Technology	--	--	--	3,599,506
<i>Sub-Total</i>	<u>56,280,909</u>	<u>63,814,904</u>	<u>62,069,094</u>	<u>59,879,438</u>
General County Programs	23,378,068	25,644,811	26,091,512	26,250,781
Expenditure Total	<u>\$ 690,410,838</u>	<u>\$ 760,236,562</u>	<u>\$ 754,349,732</u>	<u>\$ 759,306,973</u>

EXPENDITURE SUMMARY

By Character

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Character of Expenditures				
<i>Operating Expenditures</i>				
Regular Salaries	\$ 264,719,358	\$ 288,248,142	\$ 282,724,756	\$ 291,169,932
Overtime	12,998,974	10,525,005	15,892,115	11,906,489
Extra Help	6,896,645	3,813,481	7,684,276	4,190,240
Retirement (Non-Safety Depts)	28,245,610	35,231,156	32,488,025	44,193,273
Retirement (Safety Depts)	30,395,879	33,204,995	32,870,084	35,860,423
Health Benefits	15,597,017	22,473,360	18,935,400	23,352,907
Workers' Compensation Insurance	14,625,789	14,623,396	14,644,784	14,622,448
Unemployment Insurance	248,016	149,099	155,451	185,531
Social Security Contribution	14,738,604	16,505,551	15,594,237	15,689,327
<i>Salaries and Benefits Total</i>	<u>388,465,893</u>	<u>424,774,185</u>	<u>420,989,128</u>	<u>441,170,570</u>
Services & Supplies	246,701,971	259,512,954	266,811,512	261,682,601
Public Assistance Payments	46,412,859	52,662,761	48,396,289	48,957,642
Contributions	13,148,354	15,051,065	14,061,760	14,546,817
Principal & Interest	12,908,843	11,198,146	11,005,500	10,452,113
Depreciation Expense	6,199,478	6,614,371	6,572,958	6,720,477
Insurance Claims	2,850,625	2,700,000	2,675,000	2,875,000
Damages & Losses	795,529	1,155,002	1,302,576	1,065,003
Operating Sub-Total	<u>717,483,552</u>	<u>773,668,484</u>	<u>771,814,723</u>	<u>787,470,223</u>
Less: Intra-County Revenues	<u>(72,366,705)</u>	<u>(71,659,966)</u>	<u>(73,054,899)</u>	<u>(77,216,658)</u>
Operating Total	<u>645,116,847</u>	<u>702,008,518</u>	<u>698,759,824</u>	<u>710,253,565</u>
<i>Non-Operating Expenditures</i>				
Capital Assets	45,293,991	58,228,044	55,589,908	49,053,408
Expenditure Total	<u>\$ 690,410,838</u>	<u>\$ 760,236,562</u>	<u>\$ 754,349,732</u>	<u>\$ 759,306,973</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.

REVENUE SUMMARY

Revenue By Type and Character

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Revenue Summary				
<i>Revenues</i>				
Taxes	\$ 220,718,661	\$ 225,668,611	\$ 231,966,080	\$ 236,681,209
Licenses, Permits and Franchises	17,162,653	19,363,237	16,840,467	17,729,386
Fines, Forfeitures, and Penalties	11,018,674	11,329,428	12,429,382	11,096,640
Use of Money and Property	18,369,971	12,584,730	15,272,210	12,291,329
Federal and State Revenue	267,510,597	283,572,511	269,326,656	280,535,194
Charges for Services	194,200,521	208,134,964	206,444,565	215,707,185
Miscellaneous Revenue	44,293,635	42,198,296	42,306,295	41,277,110
Revenue Sub-Total	<u>773,274,710</u>	<u>802,851,777</u>	<u>794,585,654</u>	<u>815,318,052</u>
Less: Intra-County Revenues	<u>(72,366,705)</u>	<u>(71,659,966)</u>	<u>(73,054,899)</u>	<u>(77,216,658)</u>
Revenue Total	<u>\$ 700,908,005</u>	<u>\$ 731,191,811</u>	<u>\$ 721,530,755</u>	<u>\$ 738,101,394</u>
Character of Revenue				
<i>Revenues</i>				
<i>Taxes</i>				
Property Taxes General Fund	\$ 112,867,454	\$ 117,460,000	\$ 118,661,118	\$ 121,790,000
Property Taxes Special Revenue Funds	39,204,509	40,089,057	42,480,647	43,807,658
Property Tax In-Lieu of VLF	37,090,064	39,300,000	39,790,319	41,279,000
Retail Sales Tax	8,887,314	8,000,000	8,269,679	8,300,000
Roads Measure D Sales Tax	7,155,066	7,420,354	7,595,164	7,750,000
Transient Occupancy Tax	6,591,306	5,900,000	6,327,212	6,426,000
Property Transfer Tax	4,414,156	3,100,000	3,206,630	2,700,000
Property Tax In-Lieu of Local Sales Tax	2,615,392	2,500,000	3,651,445	2,790,000
Roads Sales Tax	1,379,016	1,407,634	1,459,300	1,158,600
Misc. Other Taxes	514,384	491,566	524,566	679,951
Sub-Total	<u>220,718,661</u>	<u>225,668,611</u>	<u>231,966,080</u>	<u>236,681,209</u>
<i>Licenses, Permits and Franchises</i>				
Building Permits	6,526,665	8,439,211	6,407,855	6,660,120
Development and Zoning Permits	4,879,212	5,436,216	4,974,720	4,535,289
Franchises and Misc. Permits	4,567,142	4,092,943	4,185,128	5,282,182
Oil and Gas Permits	1,189,634	1,394,867	1,272,764	1,251,795
Sub-Total	<u>17,162,653</u>	<u>19,363,237</u>	<u>16,840,467</u>	<u>17,729,386</u>
<i>Fines, Forfeitures, and Penalties</i>				
Various Fines and Penalties	6,892,857	7,549,428	7,962,816	7,377,640
Property Tax Penalties	4,125,817	3,780,000	4,466,566	3,719,000
Sub-Total	<u>11,018,674</u>	<u>11,329,428</u>	<u>12,429,382</u>	<u>11,096,640</u>

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Character of Revenue (continued)				
<i>Use of Money and Property</i>				
Interest	15,850,128	10,567,662	12,899,084	10,055,336
Rents	2,519,843	2,017,068	2,373,126	2,235,993
Sub-Total	<u>18,369,971</u>	<u>12,584,730</u>	<u>15,272,210</u>	<u>12,291,329</u>
<i>Federal and State Revenue</i>				
Social Services Programs	102,508,522	111,547,807	105,806,615	111,930,776
Misc. Federal and State	41,291,257	45,415,127	41,188,646	46,818,462
State Realignment Allocation	33,470,878	35,919,428	34,905,024	36,726,670
Motor Vehicle in Lieu	270,536	-	-	-
Prop. 172 Proceeds	30,407,052	32,676,175	29,857,821	30,463,776
Health Care	23,643,288	23,939,118	23,151,732	20,092,631
Child Support Program	9,720,942	9,847,650	9,585,728	9,627,986
State Highway Users Tax	6,673,368	7,384,745	7,019,000	6,881,000
Mental Health	12,469,318	10,572,755	11,191,803	12,668,180
Proposition 10	5,278,179	4,914,206	5,100,000	5,010,000
Disaster Assistance	1,777,257	1,355,500	1,520,287	315,713
Sub-Total	<u>267,510,597</u>	<u>283,572,511</u>	<u>269,326,656</u>	<u>280,535,194</u>
<i>Charges for Services</i>				
Other Charges for Services	64,434,527	72,150,763	74,398,019	75,224,086
Public and Mental Health Services	63,690,585	69,807,375	64,436,091	66,839,658
Contractual Services	24,210,505	24,508,500	25,570,893	27,134,134
Sanitation Services	18,950,568	21,563,629	20,769,580	22,162,986
Cost Allocation	9,486,132	10,563,022	10,522,342	10,776,061
Park Services	4,332,256	4,279,425	4,466,800	4,916,449
Intrafund Transfers	8,671,271	5,022,250	5,276,008	7,277,655
Road Project Reimbursement	424,676	240,000	1,004,833	1,376,155
Sub-Total	<u>194,200,521</u>	<u>208,134,964</u>	<u>206,444,565</u>	<u>215,707,185</u>
<i>Miscellaneous Revenue</i>				
Other	39,785,180	37,898,846	37,585,409	36,548,522
Tobacco Settlement	4,146,818	3,949,450	4,370,886	4,428,588
Absent Parent Collections	361,637	350,000	350,000	300,000
Sub-Total	<u>44,293,635</u>	<u>42,198,296</u>	<u>42,306,295</u>	<u>41,277,110</u>
Revenue Sub-Total	<u>773,274,710</u>	<u>802,851,777</u>	<u>794,585,654</u>	<u>815,318,052</u>
Less: Intra-County Revenues	<u>(72,366,705)</u>	<u>(71,659,966)</u>	<u>(73,054,899)</u>	<u>(77,216,658)</u>
Revenue Total	<u>\$ 700,908,005</u>	<u>\$ 731,191,811</u>	<u>\$ 721,530,755</u>	<u>\$ 738,101,394</u>

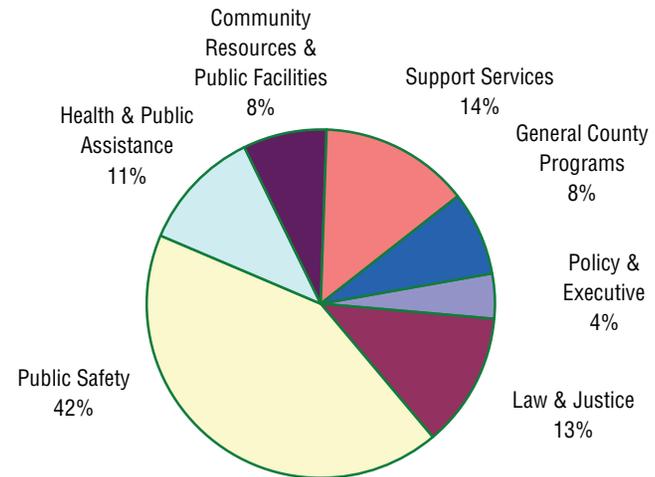
Revenues are displayed by summary of revenues and character of revenues. A third display by fund and detailed line item accounts can be found in the State Controller schedules.

GENERAL FUND CONTRIBUTION

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
General Fund Contribution Summary				
<i>County Departments</i>				
Policy & Executive				
Board of Supervisors	\$ 2,239,895	\$ 2,479,035	\$ 2,356,345	\$ 2,659,582
County Executive Office	2,737,222	2,954,461	2,772,504	2,984,100
County Counsel	1,583,793	2,211,792	1,863,305	2,387,517
<i>Sub-Total</i>	6,560,910	7,645,288	6,992,154	8,031,199
Law & Justice				
District Attorney	9,072,188	10,040,900	10,545,240	10,751,853
Public Defender	5,652,539	6,329,978	6,484,668	6,571,899
Court Special Services	7,887,991	7,606,100	7,606,100	7,606,100
<i>Sub-Total</i>	22,612,718	23,976,978	24,636,008	24,929,852
Public Safety				
Fire	3,008,783	2,577,101	2,577,100	1,865,200
Probation	17,714,103	19,321,554	19,246,437	21,531,947
Sheriff	50,291,018	56,181,704	59,189,324	59,596,682
<i>Sub-Total</i>	71,013,904	78,080,359	81,012,861	82,993,829
Health & Public Assistance				
Alcohol, Drug & Mental Health Svcs	2,185,431	1,847,900	1,847,900	3,147,899
Public Health	10,683,895	11,221,137	11,221,137	11,042,601
Social Services	11,096,443	11,265,139	11,265,137	8,379,001
<i>Sub-Total</i>	23,965,769	24,334,176	24,334,174	22,569,501
Community Resources & Public Facilities				
Agriculture & Cooperative Extension	1,861,531	1,915,631	1,798,399	1,883,843
Housing & Community Development	696,829	727,102	724,896	705,814
Parks	3,454,717	4,361,203	4,215,574	3,985,102
Planning & Development	3,330,995	6,665,440	6,639,853	6,333,552
Public Works	2,024,590	2,104,382	2,094,826	2,526,064
<i>Sub-Total</i>	11,368,662	15,773,758	15,473,548	15,434,375
Support Services				
Auditor-Controller	3,984,010	4,257,890	4,005,154	4,351,145
Clerk-Recorder-Assessor	7,813,157	9,161,873	10,581,094	9,441,601
General Services	10,108,803	7,873,099	7,527,833	7,393,647
Human Resources	2,124,164	2,315,484	2,303,808	2,225,287
Treasurer-Tax Collector-Public Adm.	2,639,073	3,006,428	2,983,432	3,031,575
Information Technology	--	--	--	885,953
<i>Sub-Total</i>	26,669,207	26,614,774	27,401,321	27,329,208

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
General Fund Contribution Summary				
General County Programs				
Transfer to Other Governments	2,237,100	3,721,797	4,002,968	3,824,173
Operating Transfers	4,745,024	3,018,375	9,910,111	2,550,565
Redevelopment Agency	(7,624)	--	--	--
Debt Service	130,556	--	--	--
Organization Development	752,110	1,087,516	1,001,147	529,960
Developing Strategies	766,787	1,790,981	2,209,573	1,457,238
Children & Families First	31,000	31,000	31,000	31,000
Comprehensive Planning	2,781,613	--	--	--
Strategic Reserve	8,391,173	9,614,500	9,614,500	--
Contingencies & Designations	11,053,330	5,120,000	(1,328,622)	6,657,952
<i>Sub-Total</i>	30,881,069	24,384,169	25,440,677	15,050,888
Total General Fund Contributions	\$ 193,072,239	\$ 200,809,502	\$ 205,290,743	\$ 196,338,852

Contribution By County Function

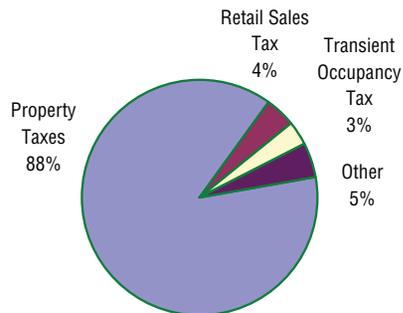


FUNDS AVAILABLE

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Funds Available				
<i>Local Taxes</i>				
Property Taxes	\$ 156,698,727	\$ 163,040,000	\$ 166,569,449	\$ 169,578,000
Retail Sales Tax	8,887,314	8,000,000	8,269,679	8,300,000
Transient Occupancy Tax	6,591,306	5,900,000	6,327,212	6,426,000
Property Transfer Tax	4,414,156	3,100,000	3,206,630	2,700,000
<i>Sub-Total</i>	<u>176,591,503</u>	<u>180,040,000</u>	<u>184,372,969</u>	<u>187,004,000</u>
<i>Other Discretionary Revenues</i>				
Franchises	3,154,987	2,850,000	2,809,174	3,562,000
Interest	2,866,609	2,000,000	2,161,037	1,500,000
Motor Vehicle In Lieu	270,536	--	--	--
Homeowners Property Tax Relief	975,164	980,000	956,752	924,000
Open Space Lands Apportionment	651,724	650,000	638,000	555,000
Federal Taxes	1,032,670	975,000	975,000	975,000
Cost Allocation Services	1,616,352	1,625,000	1,627,506	1,533,852
Miscellaneous	311,678	255,000	315,806	285,000
<i>Sub-Total</i>	<u>10,879,721</u>	<u>9,335,000</u>	<u>9,483,274</u>	<u>9,334,852</u>
Total Discretionary Revenue	<u>187,471,224</u>	<u>189,375,000</u>	<u>193,856,243</u>	<u>196,338,852</u>
<i>Other Financing Sources</i>				
Use of Prior Fund Balance	5,601,010	11,434,506	11,434,502	--
Total Available Sources	<u>\$ 193,072,234</u>	<u>\$ 200,809,506</u>	<u>\$ 205,290,745</u>	<u>\$ 196,338,852</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, 2008	Cancellation of Prior Year Reserves/ Designations	Estimated Additional Financing Sources	Total Available Financing
Available Financing				
General	\$ --	\$ 11,765,691	\$ 342,694,533	\$ 354,460,224
Special Revenue	3,753,463	21,159,080	381,425,227	406,337,771
Debt Service	--	64,563	160,000	224,563
Capital Projects	--	3,015,024	2,953,350	5,968,374
Total Governmental Funds	<u>3,753,463</u>	<u>36,004,358</u>	<u>727,233,110</u>	<u>766,990,932</u>
Enterprise	--	12,231,261	32,613,575	44,844,836
Internal Service	944,822	1,768,576	55,486,366	58,199,764
Total I.S. & Enterprise Funds	<u>944,822</u>	<u>13,999,837</u>	<u>88,099,941</u>	<u>103,044,600</u>
<i>Sub-Total</i>	<u>4,698,285</u>	<u>50,004,195</u>	<u>815,333,051</u>	<u>870,035,532</u>
Intra County Revenues			(77,216,658)	(77,216,658)
Total	<u>\$ 4,698,285</u>	<u>\$ 50,004,195</u>	<u>\$ 738,116,393</u>	<u>\$ 792,818,874</u>
		Provision for Reserves and/or Designations	Estimated Financing Uses	Total Financing Requirements
Financing Requirements				
General	\$ 11,116,862	\$ 342,694,659	\$ 353,811,522	
Special Revenue	17,244,681	377,193,730	394,438,411	
Debt Service	160,000	8,684,023	8,844,023	
Capital Projects	1,132,750	8,722,926	9,855,676	
Total Governmental Funds	<u>29,654,293</u>	<u>737,295,339</u>	<u>766,949,632</u>	
Enterprise	--	44,836,436	44,836,436	
Internal Service	3,857,608	54,391,856	58,249,464	
Total I.S. & Enterprise Funds	<u>3,857,608</u>	<u>99,228,292</u>	<u>103,085,900</u>	
<i>Sub-Total</i>	<u>33,511,901</u>	<u>836,523,631</u>	<u>870,035,532</u>	
Intra County Revenues		(77,216,658)	(77,216,658)	
Total	<u>\$ 33,511,901</u>	<u>\$ 759,306,973</u>	<u>\$ 792,818,874</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, 2008	Revenues & Other Financing Sources	Expenditures & Other Financing Uses	Estimated Fund Balances as of July 1, 2009
Governmental Funds				
<u>Major Funds</u>				
General Fund	\$ 66,229,041	\$ 406,562,276	\$ 407,211,105	\$ 65,580,212
Flood Control Districts	48,760,072	17,021,502	16,007,354	49,774,220
Public Health	26,689,221	81,497,055	84,162,122	24,024,154
Capital Projects	17,339,935	8,193,252	10,075,526	15,457,661
Road Fund	1,004,251	34,965,116	34,658,260	1,311,107
Alcohol Drug & Mental Health Services	2,127,357	77,137,846	77,443,146	1,822,057
Social Services	4,528,316	136,614,329	137,700,058	3,442,587
<u>Other Governmental Funds</u>				
Muni Finance - Debt Service	7,745,439	8,335,870	8,247,293	7,834,016
Children and Families First	8,048,250	6,557,508	7,759,225	6,846,533
RDA - Special Revenue	5,288,481	4,347,441	3,113,745	6,522,177
Water Agencies	5,948,522	4,303,129	3,765,828	6,485,823
Fire Protection District	9,468,562	28,582,568	32,157,327	5,893,803
County Service Areas	1,727,135	28,503,266	28,390,398	1,840,003
Public and Educational Access	2,006,155	30,000	320,050	1,716,105
Affordable Housing	3,377,662	4,393,257	4,898,251	2,872,668
Seawalls	260,898	5,000	234,600	31,298
Inmate Welfare	1,252,437	1,105,000	1,197,184	1,160,253
Criminal Justice Construction	786,148	1,233,760	1,369,951	649,957
Lighting Districts	503,125	610,415	582,664	530,876
Courthouse Construction	426,148	1,213,760	1,213,760	426,148
Coastal Resources Enhancement	2,022,367	703,000	1,485,247	1,240,120
Special Aviation	316,429	320,975	312,895	324,509
Fishermen Assistance	410,766	22,050	38,030	394,786
RDA - Debt Service	333,180	443,590	436,730	340,040
Community Facilities Districts	330,611	296,750	243,828	383,533
Court Operations	122,229	14,876,534	14,861,534	137,229
Child Support Services	146,772	9,669,986	9,669,986	146,772
Fish and Game	35,224	9,000	28,672	15,552
Petroleum	91,675	283,500	356,496	18,679
Sub-Total	<u>217,326,410</u>	<u>877,837,735</u>	<u>887,941,265</u>	<u>207,222,880</u>
	Estimated Fund Equity as of June 30, 2008	Revenues & Other Financing Sources	Expenses & Other Financing Uses	Estimated Fund Equity as of July 1, 2009
Proprietary Funds				
<u>Major Funds</u>				
Solid Waste Enterprise	36,913,310	24,383,811	24,477,239	36,819,882
Laguna Sanitation Enterprise	24,437,100	7,144,164	5,728,706	25,852,558
<u>Other Proprietary Funds</u>				
Vehicle Operations ISF	29,565,053	10,652,170	10,145,118	30,072,105
Communications ISF	10,196,480	4,266,226	4,259,645	10,203,061
Data Processing ISF	4,977,981	6,119,490	6,229,505	4,867,966
Utilities ISF	--	5,990,677	5,990,677	--
Reprographics & Digital Services	--	1,113,100	1,076,263	36,837
Risk Management	2,357,410	27,702,703	24,484,088	5,576,025
Transit Enterprise	350,961	1,085,600	1,108,000	328,561
Sub-Total	<u>108,798,295</u>	<u>88,457,941</u>	<u>83,499,241</u>	<u>113,756,995</u>
Total All Funds	<u>\$ 326,124,705</u>	<u>\$ 966,295,676</u>	<u>\$ 971,440,506</u>	<u>\$ 320,979,875</u>

Significant Fund Balance Changes

6/30/2008 to 6/30/2009

Public Health (-\$2.7 million / -10%): Fund balance will decrease \$2.7 million or 10% which consists of the use of \$2.4 million of designated funds to sustain on-going clinical operations, \$300,000 of designated State Water funds for sewer and sanitary district projects, and \$300,000 of designated MADDY Emergency Medical Services funds passed through to area hospitals and physicians, offset by the increase of \$300,000 in designated Tobacco Settlement Endowment funds.

Capital Projects (-\$1.9 million / -11%): Fund balance will decrease \$1.9 million or 11% due to the release of designated funds and debt proceeds for capital projects construction.

Social Services (-\$1.1 million / -24%): Fund balance will decrease by \$1.1 million or 24% due to the use of prior fund balance to supplement the FY 2008-09 General Fund contribution which provides a match for Federal and State funds.

First 5 Children and Families Commission (-\$1.2 million / -14.9%): Fund balance will decrease by \$1.2 million or 14.9% due to the release of designations to fund the Pre-School for All program, Healthy Kids program and to increase the Program Sustainability fund.

RDA – Special Revenue (+\$1.2 million / +23%): Redevelopment Agency fund balance is projected to increase \$1.2 million or 23% due to increased receipt of property tax revenue.

Fire Protection District (-\$3.6 million / -38%): Fund balance will decrease \$3.6 million or 38% primarily to sustain current service levels.

Affordable Housing (-\$500,000 / -15%): Fund balance will decrease \$500,000 or 15% due to the release of previously designated funds to leverage federal funds for the creation of affordable housing projects.

Coastal Resources Enhancement (-\$800,000 / -39%): Fund balance is projected to decrease \$800,000 or 39% due to projected award of grants and a land acquisition deferred from FY 2007-08 to FY 2008-09.

Laguna Sanitation Enterprise (+\$1.4 million / 6%): Fund balance will increase \$1.4 million or 6% due to increases in effluent processing charges for wastewater sanitation services.

Risk Management (+\$3.2 million / +137%): 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 Fund within the CEO Human Resources Department. The \$3.2 million improvement in fund balance from FY 2007-08 estimated \$2.4 million to FY 2008-09 recommended \$5.6 million is the result of General Liability higher liability premiums, \$898,000; Workers Compensation Self Insurance Fund rate cost savings diversion of \$2.8 million toward its deficit; and an offsetting reduction in Medical Malpractice of \$286,000.

MAJOR FUNDS BUDGET SUMMARY

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
General				
<i>Sources of Funds</i>				
Taxes	172,675,637	176,410,000	180,101,403	183,518,625
Licenses, Permits and Franchises	13,782,490	16,148,357	13,630,692	14,135,996
Fines, Forfeitures, and Penalties	4,954,985	4,655,800	5,506,372	4,685,700
Use of Money and Property	4,446,304	3,004,949	3,422,555	2,592,675
Federal and State Revenue	58,417,807	57,251,174	53,573,066	55,925,802
Charges for Services	73,818,896	72,855,098	76,484,199	79,869,403
Miscellaneous Revenue	3,292,030	1,978,618	2,125,362	1,966,332
Other Financing Sources	53,435,633	57,759,635	57,057,734	63,867,743
Use of Prior Fund Balances	36,850,700	28,301,153	31,503,817	11,765,691
Total Sources of Funds	421,674,482	418,364,784	423,405,200	418,327,967
<i>Uses of Funds</i>				
Current:				
Policy & Executive	11,935,617	13,697,241	13,234,902	14,573,114
Law & Justice	25,061,706	27,112,963	27,406,823	28,429,213
Public Safety	172,863,858	180,961,643	188,596,574	192,446,726
Health & Public Assistance	5,088,410	5,290,669	5,423,872	5,665,120
Community Resources & Public Facilities	33,063,630	43,080,340	39,108,056	39,325,872
Support Services	48,069,116	48,971,427	50,557,889	50,295,044
General County Programs	7,280,840	7,416,767	7,890,474	6,713,873
Debt Service:				
Principal	19,910	22,000	23,000	24,000
Interest	132,869	4,000	3,000	3,000
Capital Outlay	3,082,517	4,572,677	2,667,894	5,218,698
Other Financing Uses	68,138,679	65,835,643	69,685,770	64,516,445
Designated for Future Uses	35,497,426	21,399,414	18,806,946	11,116,862
Total Uses of Funds	410,234,578	418,364,784	423,405,200	418,327,967

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Road				
<i>Sources of Funds</i>				
Taxes	8,399,034	8,709,688	8,787,000	8,560,000
Licenses, Permits and Franchises	367,282	242,000	290,000	600,000
Fines, Forfeitures, and Penalties	206	250	--	--
Use of Money and Property	133,767	60,000	(30,000)	--
Federal and State Revenue	17,536,936	25,456,560	20,589,595	22,317,932
Charges for Services	841,248	507,500	1,704,133	2,009,255
Miscellaneous Revenue	538,100	911,250	113,260	86,000
Other Financing Sources	1,853,910	1,351,189	1,464,235	1,391,929
Use of Prior Fund Balances	3,818,073	101,291	1,006,291	200,000
Total Sources of Funds	33,488,556	37,339,728	33,924,514	35,165,116
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	31,716,334	36,666,550	31,151,193	34,036,834
Debt Service:				
Principal	55,712	58,253	58,253	23,910
Interest	6,288	3,748	3,748	1,090
Capital Outlay	847,250	250,000	1,677,856	261,500
Other Financing Uses	356,751	354,635	354,422	334,926
Designated for Future Uses	513,995	6,542	679,042	506,856
Total Uses of Funds	33,496,330	37,339,728	33,924,514	35,165,116
Public Health				
<i>Sources of Funds</i>				
Licenses, Permits and Franchises	171,683	202,225	125,620	137,920
Fines, Forfeitures, and Penalties	1,686,800	1,713,864	1,912,789	1,434,954
Use of Money and Property	1,102,024	767,789	1,141,667	987,929
Federal and State Revenue	31,010,951	29,841,732	29,555,327	28,795,379
Charges for Services	30,076,510	29,992,631	30,981,301	32,966,985
Miscellaneous Revenue	4,766,179	4,636,309	5,033,507	5,141,978
Other Financing Sources	11,744,309	12,290,046	12,379,567	12,031,910
Use of Prior Fund Balances	7,040,328	13,738,379	10,368,206	9,003,979
Total Sources of Funds	87,598,784	93,182,975	91,497,984	90,501,034
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	72,309,863	79,500,937	76,094,247	79,847,812
Capital Outlay	101,103	347,355	471,117	27,200
Other Financing Uses	4,748,511	5,083,814	5,667,457	4,287,109
Designated for Future Uses	8,273,108	8,250,869	9,265,163	6,338,912
Total Uses of Funds	85,432,585	93,182,975	91,497,984	90,501,034

MAJOR FUNDS BUDGET SUMMARY

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Social Services				
<i>Sources of Funds</i>				
Use of Money and Property	397,046	437,942	398,771	381,110
Federal and State Revenue	104,515,355	115,159,693	111,084,526	118,976,023
Charges for Services	2,846	--	--	--
Miscellaneous Revenue	755,632	402,500	447,942	395,447
Other Financing Sources	17,770,283	18,766,610	18,754,031	16,861,749
Use of Prior Fund Balances	1,475,448	4,051,074	4,321,359	1,686,139
Total Sources of Funds	124,916,610	138,817,819	135,006,629	138,300,468
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	115,486,962	127,814,148	122,567,742	129,382,630
Debt Service:				
Principal	136,440	104,870	104,870	--
Interest	5,669	1,734	1,734	--
Capital Outlay	7,745	219,998	642,171	390,000
Other Financing Uses	6,765,170	7,196,701	6,961,294	7,927,428
Designated for Future Uses	566,622	3,480,368	4,728,818	600,410
Total Uses of Funds	122,968,608	138,817,819	135,006,629	138,300,468
Alcohol, Drug & Mental Health				
<i>Sources of Funds</i>				
Fines, Forfeitures, and Penalties	3,079	3,000	3,300	3,500
Use of Money and Property	(29,866)	(150,000)	(508,179)	(604,000)
Federal and State Revenue	30,875,800	29,459,401	26,285,285	27,284,424
Charges for Services	42,113,250	48,384,037	40,755,572	43,154,457
Miscellaneous Revenue	(79,000)	153,600	146,431	151,800
Other Financing Sources	9,376,308	6,475,279	14,313,862	7,147,665
Use of Prior Fund Balances	1,871,407	3,761,972	7,157,485	1,050,000
Total Sources of Funds	84,130,978	88,087,289	88,153,756	78,187,846
<i>Uses of Funds</i>				
Current:				
Health & Public Assistance	71,772,379	76,764,580	75,730,781	70,100,877
Capital Outlay	491,341	50,000	250,000	57,000
Other Financing Uses	9,652,282	7,502,639	8,458,165	7,285,269
Designated for Future Uses	1,306,469	3,770,070	3,714,810	744,700
Total Uses of Funds	83,222,470	88,087,289	88,153,756	78,187,846

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Flood Control Districts				
<i>Sources of Funds</i>				
Taxes	7,631,339	8,011,440	7,939,735	8,193,745
Use of Money and Property	2,231,445	1,995,385	2,162,310	1,697,870
Federal and State Revenue	3,439,888	4,183,335	4,111,920	4,039,313
Charges for Services	2,865,809	2,813,280	2,903,752	3,041,739
Miscellaneous Revenue	170,854	181,025	37,200	41,275
Other Financing Sources	--	--	3,464	7,560
Use of Prior Fund Balances	7,769,013	3,615,597	3,985,597	2,338,976
Total Sources of Funds	24,108,348	20,800,062	21,143,978	19,360,478
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	8,053,365	9,134,003	9,031,540	11,106,240
Capital Outlay	4,431,745	5,997,395	4,538,827	4,890,200
Other Financing Uses	6,004	5,114	5,714	10,914
Designated for Future Uses	8,112,549	5,663,550	5,551,276	3,353,124
Total Uses of Funds	20,603,662	20,800,062	19,127,357	19,360,478
Capital Projects				
<i>Sources of Funds</i>				
Use of Money and Property	1,329,086	820,000	1,031,936	555,000
Federal and State Revenue	278,911	2,148,270	1,344,438	2,123,350
Charges for Services	1,311,829	389,000	1,393,784	275,000
Miscellaneous Revenue	118,604	129,045	149,000	--
Other Financing Sources	13,445,789	12,186,545	11,443,427	5,239,902
Use of Prior Fund Balances	6,722,599	17,601,593	20,192,018	3,015,024
Total Sources of Funds	23,206,818	33,274,453	35,554,602	11,208,276
<i>Uses of Funds</i>				
Current:				
Public Safety	38,962	40,000	114,403	40,000
Health & Public Assistance	519,000	--	--	--
Community Resources & Public Facilities	852,082	960,288	502,870	465,418
Support Services	428,892	200,000	1,314,784	90,000
Capital Outlay	11,038,222	15,637,017	16,906,405	8,127,508
Other Financing Uses	2,580,030	6,367,084	8,449,332	1,352,600
Designated for Future Uses	3,283,110	10,070,064	8,266,808	1,132,750
Total Uses of Funds	18,740,299	33,274,453	35,554,602	11,208,276

MAJOR FUNDS BUDGET SUMMARY

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Solid Waste Enterprise				
<i>Sources of Funds</i>				
Licenses, Permits and Franchises	2,825,998	2,752,655	2,787,155	2,840,470
Use of Money and Property	2,135,888	1,250,000	1,853,000	1,356,000
Federal and State Revenue	438,946	471,950	1,409,310	355,900
Charges for Services	13,306,451	15,557,113	14,799,991	15,820,316
Miscellaneous Revenue	6,460,985	4,507,800	4,001,800	4,011,125
Other Financing Sources	1,431	--	5,876	--
Use of Prior Fund Balances	2,703,848	9,204,508	10,806,153	10,465,474
Total Sources of Funds	27,873,546	33,744,026	35,663,285	34,849,285
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	21,671,172	24,590,251	24,113,084	24,310,158
Debt Service:				
Principal	930,127	912,938	912,938	745,546
Interest	230,268	192,787	192,787	158,681
Capital Outlay	3,756,159	8,045,450	10,433,935	9,626,500
Other Financing Uses	3,477	2,600	3,200	8,400
Designated for Future Uses	--	--	7,339	--
Total Uses of Funds	26,591,202	33,744,026	35,663,283	34,849,285
Laguna Sanitation Enterprise				
<i>Sources of Funds</i>				
Use of Money and Property	185,182	115,464	240,089	250,464
Federal and State Revenue	--	--	--	--
Charges for Services	5,950,186	6,493,500	6,113,180	6,892,700
Miscellaneous Revenue	1,382	2,000	5,700	1,000
Other Financing Sources	415	--	845	--
Use of Prior Fund Balances	--	807,305	--	1,733,387
Total Sources of Funds	6,137,164	7,418,269	6,359,814	8,877,551
<i>Uses of Funds</i>				
Current:				
Community Resources & Public Facilities	4,847,517	5,436,401	5,152,334	5,546,744
Debt Service:				
Principal	855,175	572,729	572,729	586,600
Interest	215,273	195,139	195,139	181,962
Capital Outlay	53,652	1,214,000	409,857	2,562,245
Other Financing Uses	--	--	--	--
Designated for Future Uses	500	--	29,755	--
Total Uses of Funds	5,972,116	7,418,269	6,359,814	8,877,551

	Actual FY 06-07	Adopted FY 07-08	Est. Actual FY 07-08	Recommended FY 08-09
Other Funds				
<i>Sources of Funds</i>				
Taxes	32,012,650	32,537,483	35,137,942	36,408,839
Licenses, Permits and Franchises	15,200	18,000	7,000	15,000
Fines, Forfeitures, and Penalties	4,373,603	4,956,514	5,006,921	4,972,486
Use of Money and Property	6,439,096	4,283,201	5,560,061	5,074,281
Federal and State Revenue	20,996,004	19,600,396	21,373,189	20,717,071
Charges for Services	23,913,496	31,142,805	31,308,654	31,677,329
Miscellaneous Revenue	28,268,869	29,296,149	30,246,093	29,482,153
Other Financing Sources	42,429,616	42,760,473	43,004,351	44,429,166
Use of Prior Fund Balances	22,708,000	13,649,066	15,086,202	13,443,810
Total Sources of Funds	181,156,533	178,244,087	186,730,412	186,220,135
<i>Uses of Funds</i>				
Current:				
Law & Justice	14,380,856	14,603,316	14,844,816	14,805,534
Public Safety	1,166,564	1,262,912	1,151,092	1,291,400
Health & Public Assistance	9,768,715	9,858,429	9,631,480	9,657,766
Community Resources & Public Facilities	12,595,357	9,704,170	12,707,339	11,052,959
Support Services	41,320,511	49,044,835	48,750,554	51,885,699
General County Programs	8,435,517	8,875,045	9,248,892	10,533,340
Debt Service:				
Principal	7,523,881	6,483,542	6,482,332	6,270,688
Interest	2,797,234	2,646,406	2,454,970	2,456,636
Capital Outlay	7,331,733	3,377,575	4,075,327	3,308,296
Other Financing Uses	54,174,678	59,190,547	58,571,402	65,239,533
Designated for Future Uses	11,260,440	13,197,310	14,574,043	9,718,285
Total Uses of Funds	170,755,486	178,244,087	182,492,247	186,220,135
All Funds Summary				
Total Sources by Fund	1,014,291,819	1,049,273,492	1,057,440,174	1,020,998,156
less Other Financing Sources	(150,057,692)	(151,589,777)	(158,427,392)	(150,977,624)
less Intra-County Revenues	(72,366,705)	(71,659,966)	(73,054,899)	(77,216,658)
less Use of Prior Fund Balances	(90,959,416)	(94,831,938)	(104,427,127)	(54,702,480)
Total Revenue	700,908,005	731,191,811	721,530,755	738,101,394
Total Uses by Fund	978,017,337	1,049,273,492	1,051,185,386	1,020,998,156
less Operating Transfers	(146,425,581)	(151,538,777)	(158,156,756)	(150,962,624)
less Intra-County Revenues	(72,366,705)	(71,659,966)	(73,054,899)	(77,216,658)
less Designated for Future Uses	(68,814,218)	(65,838,187)	(65,624,000)	(33,511,899)
Total Expenditures	690,410,832	760,236,562	754,349,731	759,306,975

TAXES

Principal Property Taxpayers

The following table shows Santa Barbara County’s ten highest property taxpayers in FY 07-08. These taxpayers were levied \$18.4 million of taxes in FY 2007-08 on a combined assessed value of \$1.708 billion or about 3% of the total assessed value in the county. This is an indication that the county has a diversified tax base.

**Santa Barbara County
Fiscal Year 2007-08 Principal Property Taxpayers**

Principal Property Tax Payers	Business	Assessed Value	Tax Obligation
Exxon Corporation	Petroleum & Gas	364,658,491	3,737,981
Verizon California Inc.	Utility	194,900,321	2,208,362
Southern California Edison Co.	Utility	184,663,039	2,087,498
1260 BB Property, LLC	Hotel	170,000,000	1,874,049
Southern California Gas Company	Utility	160,118,236	1,776,411
Fairway BB Property, LLC	Residential Estate	144,100,858	1,464,049
Raytheon Company	Light Manufacturing	131,901,940	1,404,700
HT-Santa Barbara Inc	Hotel	130,000,000	1,397,848
Pacific Offshore Pipeline Co	Petroleum & Gas	115,960,045	1,188,301
Beringer Wine Estates Company	Agriculture	112,464,455	1,230,581

Source: County of Santa Barbara, Auditor-Controller

TAXES

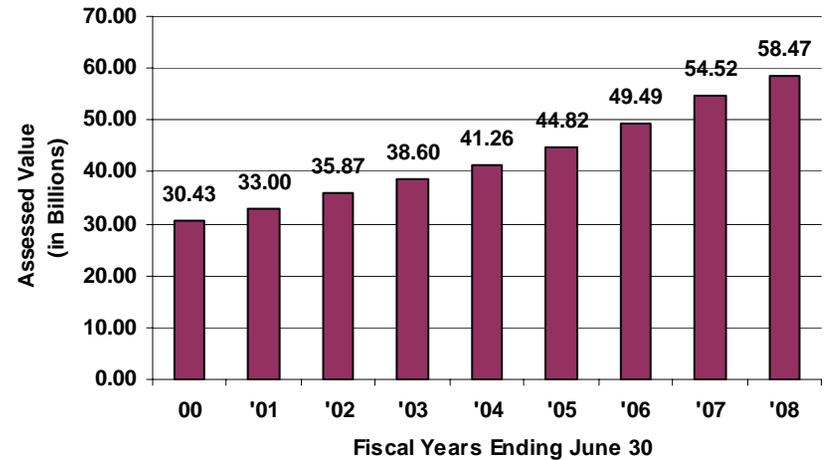
Gross Assessed Value of Property

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 \$58.47 billion as of January 1, 2007 is then taxed for the fiscal year July 1, 2007 to June 30, 2008.

Santa Barbara County gross assessed value in the past six fiscal years has grown steadily. The local tax roll for fiscal year 2007-08 increased 7.2% down from growth rates exceeding 10% the prior two years. The growth rate is expected to continue to drop since the leading indicators of property tax growth, property transfer tax and supplemental property tax growth both declined in fiscal year 2007-08 and are both expected to continue to decline in fiscal year 2008-09.

Santa Barbara County Gross Assessed Value of Property



TAXES

Taxing Agencies Receiving 1% Property Taxes

	<u>2006-07</u> <u>Allocation</u>	<u>2007-08</u> <u>Allocation</u>	<u>2007-08</u> <u>% of Total</u>
County General Fund	144,508,677	155,532,331	26.9623%
<u>Dependent Special Districts</u>			
County Fire Protect Dist	24,172,405	25,657,491	4.4478%
County Flood	7,266,110	7,788,630	1.3502%
County Water	1,896,265	2,031,312	0.3521%
County Service Area	839,744	887,379	0.1538%
County Lighting	379,802	411,138	0.0713%
Total Dependent Special Districts	34,554,326	36,775,950	6.3753%
<u>Independent Special Districts</u>			
Fire Protection	15,985,037	17,535,647	3.0399%
Sanitary	2,485,006	2,637,813	0.4573%
Transportation	2,089,944	2,243,270	0.3889%
Cemetery	1,517,032	1,627,700	0.2822%
Hospital	750,035	788,957	0.1368%
Water & Resource Conservation	704,433	752,983	0.1305%
Lighting	276,014	311,781	0.0540%
Mosquito & Vector Control	286,111	306,533	0.0531%
Recreation & Park	183,816	189,164	0.0328%
Total Independent Special Districts	24,277,428	26,393,848	4.5755%
<u>School Districts(K-12 & Comm Colleges)</u>	244,732,031	260,806,445	45.2120%
<u>Incorporated Cities</u>			
City Of Santa Barbara	24,651,721	26,750,607	4.6373%
City Of Santa Maria	18,349,036	19,668,194	3.4096%
City Of Lompoc	7,463,815	7,811,982	1.3542%
City Of Goleta	5,347,758	5,562,273	0.9642%
City Of Carpinteria	2,665,934	2,880,645	0.4994%
City Of Solvang	1,711,213	1,860,242	0.3225%
City Of Buellton	1,580,285	1,705,019	0.2956%
City Of Guadalupe	696,622	788,903	0.1368%
Total Incorporated Cities	62,466,384	67,027,866	11.6196%
<u>Redevelopment Agencies</u>			
Santa Barbara City	15,963,887	17,121,902	2.9682%
SB County Isla Vista Proj	4,215,801	5,268,529	0.9133%
Lompoc City	2,449,722	2,836,410	0.4917%
Goleta City	2,045,041	2,508,689	0.4349%
Santa Maria City	963,270	1,027,406	0.1781%
Guadalupe City	1,409,603	964,366	0.1672%
Buellton City	502,998	588,103	0.1020%
Total Redevelopment Agencies	27,550,322	30,315,405	5.2553%
Countywide Totals	\$ 538,089,168	\$ 576,851,844	100.00%

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 outdoors recreation and leisure experiences. Park revenues include camping, boating, and park use fees.

School Districts provide free educations to students from kindergarten through high school and affordable post high school studies. The 23 K-12 districts and the two community colleges located in the county receive approximately 45% 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.

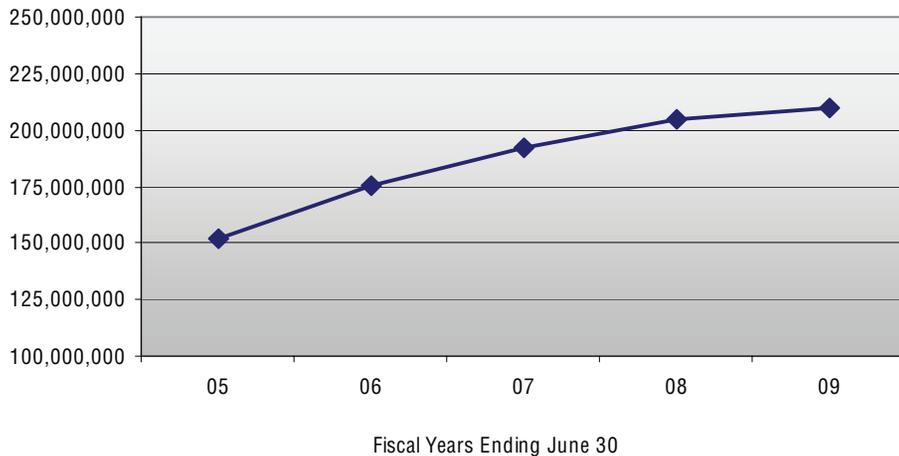
Secured property revenues are generated from local and state assessed property values. Growth in this revenue source is influenced by the local and state economies. Secured property taxes are the County's largest discretionary revenue source. Unsecured taxes are generated from locally assessed property 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 2004-05	Actual 2005-06	Actual 2006-07	Estimated Actual 2007-08	Recommend 2008-09
General Fund	119,797,375	140,430,974	152,572,910	162,102,882	165,859,000
Fire	21,465,191	23,770,123	25,328,374	26,691,000	27,721,480
Flood	5,807,648	6,596,511	7,631,675	7,939,735	8,193,745
Redevelopment Agency	2,036,648	2,172,069	2,955,391	4,308,890	4,200,000
Water Agency	1,513,192	1,721,092	1,992,066	2,177,107	2,274,376
County Service Areas	717,378	794,995	901,499	937,623	973,274
Lighting	287,935	330,161	395,505	426,292	444,783
Total	151,625,367	175,815,925	191,777,420	204,583,529	209,666,658

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, and improvements/additions to property.

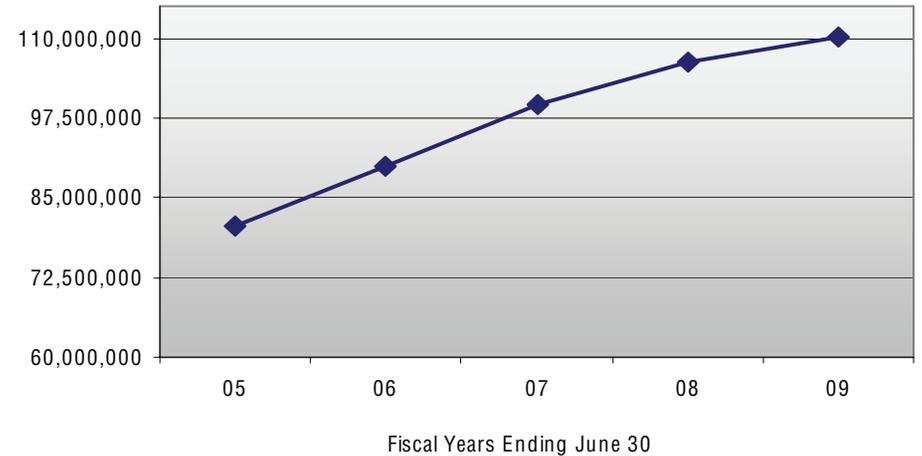
The local real estate market is the driver for the growth in this revenue source, with recent high growth rates being influenced by the strong demand from people able to buy (aided in part by low rates and easy credit) into and wanting to own property in Santa Barbara County. However, impacts of the combination of declining sales and prices as a result of adjustable mortgage rate resets, foreclosures (particularly in the North County), and credit tightening experienced in the past year are expected to reduce growth rates for the near term.

Secured property taxes are the County's largest discretionary revenues source. For fiscal year 2008-09, the estimated revenue from Secured Property taxes is about \$110 million to the General Fund which is anticipated to be 3.7% over the 2007-08 estimated actual.

General Fund Secured Property Taxes

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	78,204,500	80,440,849	6,283,678	8.5%
2005-06	89,199,000	89,935,993	9,495,144	11.8%
2006-07	96,752,000	99,694,726	9,758,733	10.9%
2007-08 (Estimated)	105,500,000	106,273,644	6,578,917	6.6%
2008-09 (Recommended)	110,223,000		3,949,356	3.7%

Five Year Trend



TAXES

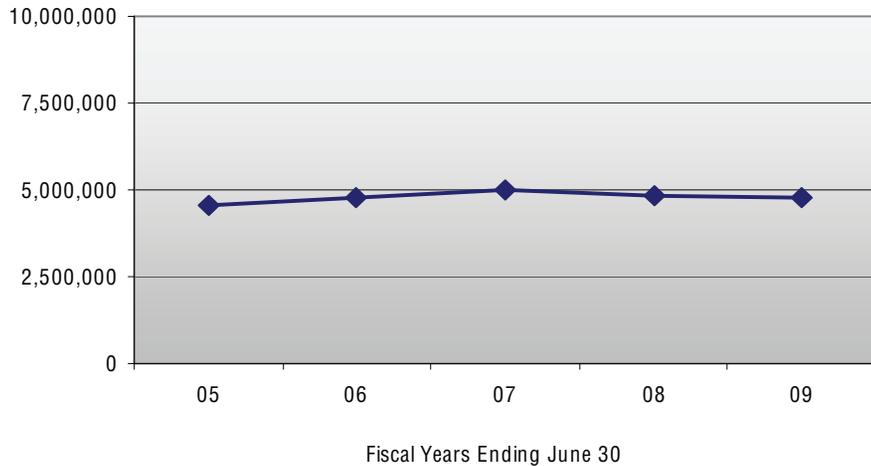
General Fund Unsecured Property Taxes

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%. Growth of Unsecured Property taxes is expected to be negligible.

General Fund Unsecured Property Taxes

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	4,361,168	4,550,231	41,843	0.9%
2005-06	4,570,000	4,770,839	220,608	4.8%
2006-07	4,785,000	4,982,027	211,188	4.4%
2007-08 (Estimated)	4,985,000	4,812,211	(169,815)	-3.4%
2008-09 (Recommended)	4,805,000		(7,211)	-0.1%

Five Year Trend



TAXES

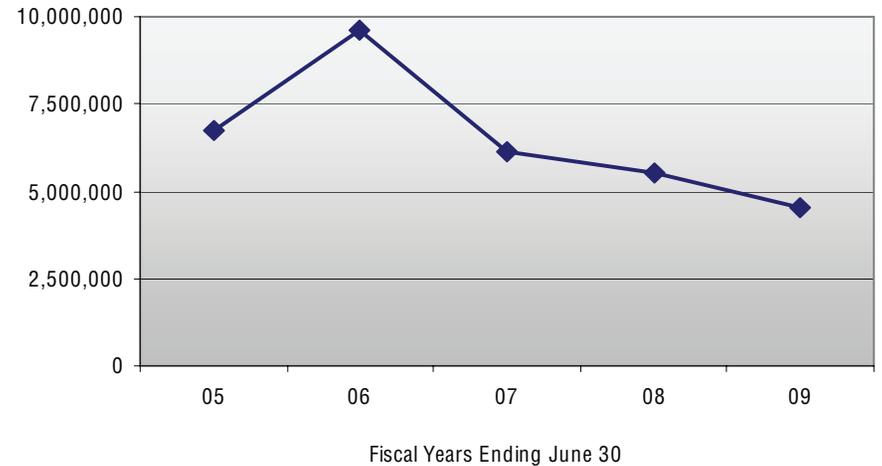
General Fund Supplemental Property Taxes

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. The trend of falling supplemental taxes from FY 05-06 highs is expected to continue into FY 2008-09 due to anticipated reductions in the volume of transactions and the decrease in housing prices reflecting the "cool-down" in the residential real estate market.

General Fund Supplemental Property Taxes

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	4,280,000	6,722,213	2,842,325	73.3%
2005-06	4,448,000	9,634,070	2,911,857	43.3%
2006-07	5,000,000	6,159,383	(3,474,687)	-36.1%
2007-08 (Estimated)	4,900,000	5,544,089	(615,294)	-10.0%
2008-09 (Recommended)	4,520,000		(1,024,089)	-18.5%

Five Year Trend



TAXES

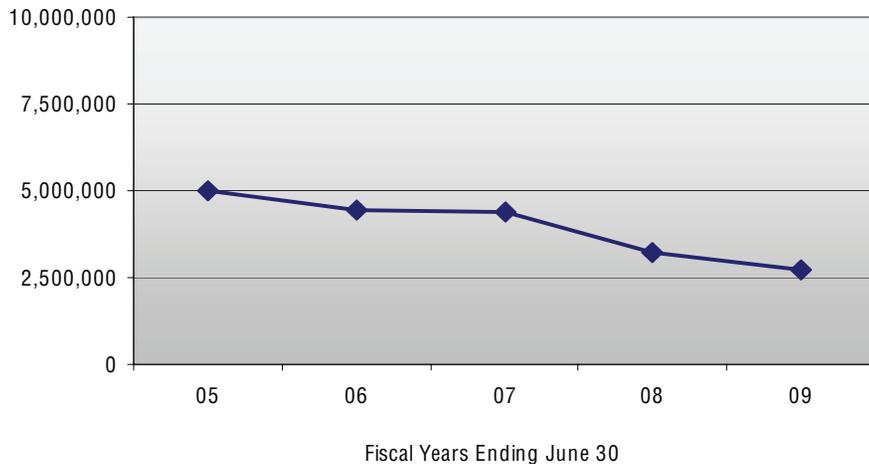
Property Transfer Tax

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. The trend of lower revenues from the high levels experienced in recent years is expected to persist into FY 2008-09 due to the continued reduction in the volume of transactions (primarily in the North County) as well as decreasing housing prices.

Property Transfer Tax

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	3,200,000	5,010,252	612,525	13.9%
2005-06	3,440,000	4,461,137	(549,115)	-11.0%
2006-07	3,500,000	4,414,156	(46,981)	-1.1%
2007-08(Estimated)	3,100,000	3,206,630	(1,207,526)	-27.4%
2008-09(Recommended)	2,700,000		(506,630)	-15.8%

Five Year Trend



TAXES

Property Tax In-Lieu of VLF

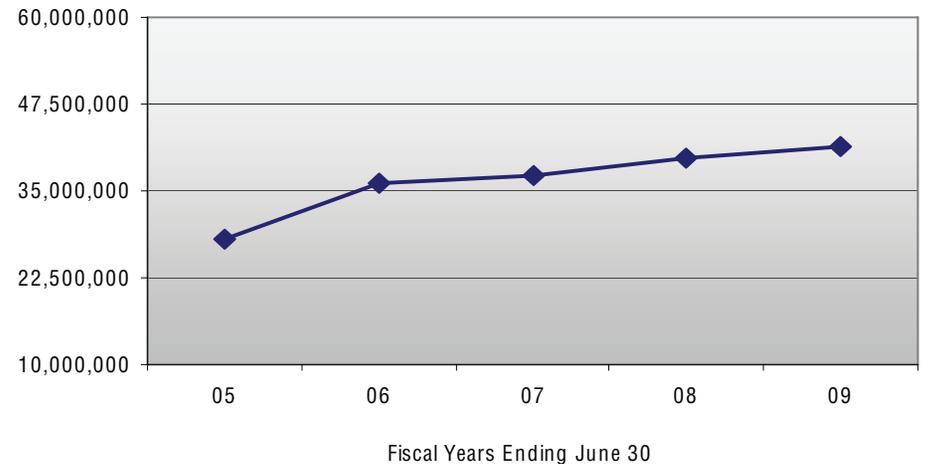
State legislation passed in 2004 resulted in the State swapping discretionary revenues with cities and counties. Motor Vehicle License Fee (VLF) revenue formerly received by cities and counties (see chart on page C-22) is now retained by the State and, in turn, is replaced by the same amount of local 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. For FY 2008-09 a 3.7% growth rate is anticipated for this revenue.

Property Tax In-Lieu of VLF

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	--	28,014,785	28,014,785	
2005-06	31,098,000	36,063,453	8,048,668	28.7%
2006-07	36,400,000	37,090,064	1,026,611	2.8%
2007-08(Estimated)	39,300,000	39,790,319	2,700,255	7.3%
2008-09(Recommended)	41,279,000		1,488,681	3.7%

Five Year Trend



TAXES

Transient Occupancy Tax

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

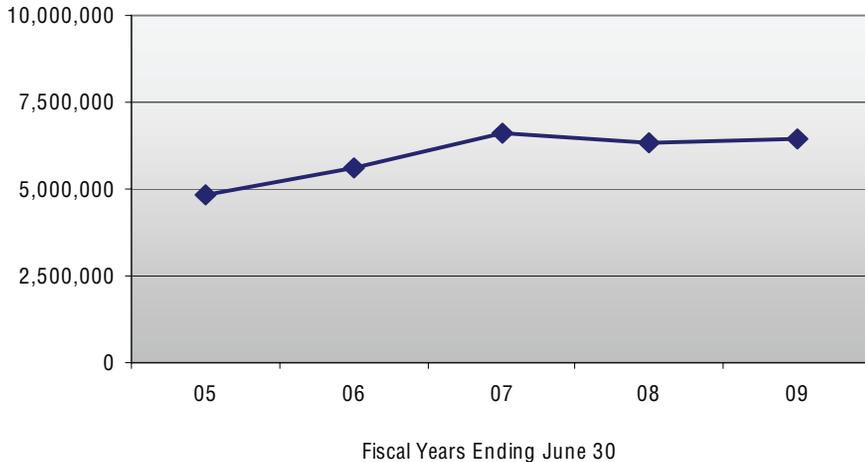
When the City of Goleta incorporated, the revenue neutrality agreement between the City and the County stipulated that TOT revenues collected from six hotels once located within the boundaries of the County would be split 60% City and 40% County through fiscal year 2011-12. Beginning in fiscal year 2012-13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

The significant growth in the prior two years was based on the combination of the completion of multi-million dollar remodels at two premier south coast properties as well as the continued rebound of the tourism industry. Even though fiscal year 2007-08 revenues are expected to decrease moderately over the prior year, modest growth is projected for FY 2008-09 as the weak US dollar is expected to attract foreign tourists.

Transient Occupancy Tax

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	4,947,000	4,815,323	(632,841)	-11.6%
2005-06	4,917,000	5,630,968	815,645	16.9%
2006-07	5,800,000	6,591,306	960,338	17.1%
2007-08(Estimated)	5,900,000	6,327,212	(264,094)	-4.0%
2008-09(Recommended)	6,426,000		98,788	1.6%

Five Year Trend



TAXES

Retail Sales Taxes

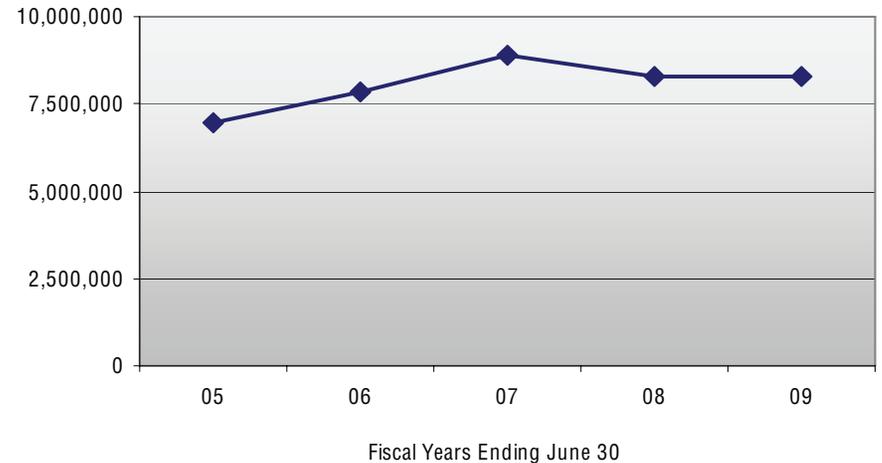
Retail sales tax represents the local portion of the retail sales tax collected by the State from sales generated within the unincorporated area of the County. Retail sales tax is an economically sensitive revenue source for the County; it is expected to generate approximately \$8.3 million for fiscal year 2008-09, a meager increase of .4% percent, to support the general operations of the County. The spike in 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 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, ¼ of the local 1% sales taxes are kept by the State to pay for the Deficit Funding Bonds in exchange for the return of an equal amount of property taxes previously shifted to the schools; this continues until the Deficit Funding Bonds are paid off or matured.

Retail Sales Tax

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	9,163,000	6,959,167	(2,149,519)	-23.6%
2005-06	7,219,000	7,820,216	861,049	12.4%
2006-07	7,360,000	8,887,314	1,067,098	13.6%
2007-08(Estimated)	8,000,000	8,269,679	(617,635)	-6.9%
2008-09(Recommended)	8,300,000		30,321	0.4%

Five Year Trend



TAXES

Road Sales Tax – Measure D

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. The transportation sales tax will remain in effect for 20 years. Revenues will be distributed through fiscal year 2009-10, with the revenues being allocated by the Local Transportation Authority for transportation improvements.

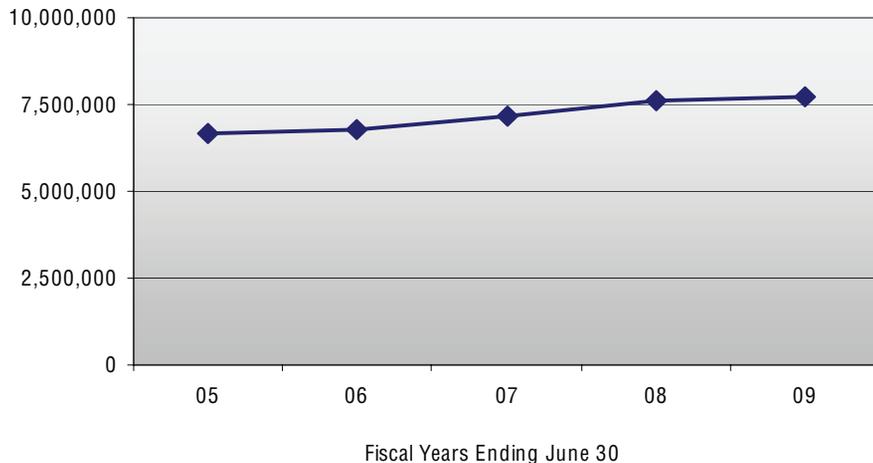
Shown below is the County’s share of this tax, which is distributed between the cities and the County, based upon population. Within the County, Measure D revenues are distributed by Supervisorial districts based on population (50%) and maintained lane miles (50%).

Road Sales Taxes - Measure D for the County is expected to generate \$7.8 million for fiscal year 2008-09, an increase of 2.0%.

Roads Measure D Sales Tax

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	6,352,579	6,683,992	664,115	11.0%
2005-06	6,421,059	6,750,773	66,781	1.0%
2006-07	6,742,112	7,155,066	404,292	6.0%
2007-08(Estimated)	7,420,354	7,595,164	440,098	6.2%
2008-09(Recommended)	7,750,000		154,836	2.0%

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.

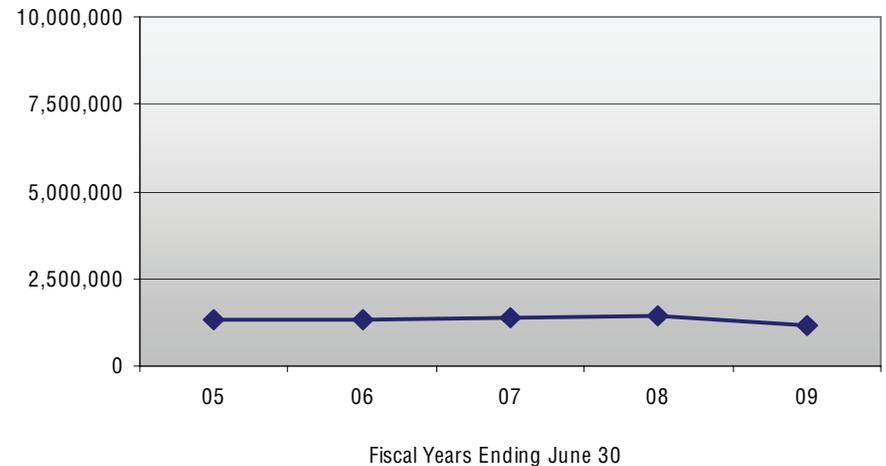
The local transportation authority, Santa Barbara County Association of Governments (SBCAG) apportions available funds by population to areas within the County. After claims for transit funding are met, the balance of the County’s share may be used for street and road repairs.

Road sales tax revenue is projected to decrease \$301,000 or 21% in FY 2008-09 due to a direct allocation of transit funds to the City of Santa Maria for the BREEZE bus service.

Roads Sales Tax

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	1,258,977	1,350,319	88,616	7.1%
2005-06	1,293,897	1,343,533	(6,786)	-0.5%
2006-07	1,394,991	1,379,016	35,483	2.6%
2007-08(Estimated)	1,407,634	1,459,300	80,284	5.8%
2008-09(Recommended)	1,158,600		(300,700)	-20.6%

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 2005-06 high of \$7.5 million is expected to continue to decline through FY 2008-09 due to the slowdown of building permit fees as a result of the continued decline in home sales volume.

Building Permits

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	7,056,768	6,661,350	218,790	3.4%
2005-06	7,416,398	7,499,588	838,238	12.6%
2006-07	7,955,674	6,526,665	(972,923)	-13.0%
2007-08(Estimated)	8,439,211	6,407,855	(118,810)	-1.8%
2008-09(Recommended)	6,660,120		252,265	3.9%

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. The FY 2008-09 decrease of \$439,000 or 9% is based on an expected reduced level of development applications as a result of the downturn in new home construction.

Development and Zoning Permits

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	4,879,529	4,762,973	90,314	-1.9%
2005-06	5,330,878	4,497,243	(265,730)	-5.6%
2006-07	5,397,944	4,660,200	162,957	3.6%
2007-08(Estimated)	5,436,216	4,974,720	314,520	6.7%
2008-09(Recommended)	4,535,289		(439,431)	-8.8%

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 2008-09 increase of \$1.1 million or 26% is related to increased franchise revenue due to increasing prices (\$753,000) and an increase in charges for Road Excavation Permits (\$310,000).

Franchises and Misc. Permits

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	3,575,985	3,697,826	(268,337)	-6.8%
2005-06	3,717,238	3,864,213	166,387	4.5%
2006-07	3,816,051	4,567,142	702,929	18.2%
2007-08(Estimated)	4,092,943	4,185,128	(382,014)	-8.4%
2008-09(Recommended)	5,282,182		1,097,054	26.2%

LICENSES, PERMITS AND FRANCHISES

Oil and Gas Permits

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

Oil and Gas Permits

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	1,522,270	1,102,309	(233,224)	-17.5%
2005-06	1,494,961	1,192,395	90,086	8.2%
2006-07	1,431,791	1,189,634	(2,761)	-0.2%
2007-08(Estimated)	1,394,867	1,272,764	83,130	7.0%
2008-09(Recommended)	1,251,795		(20,969)	-1.6%

FINES, FORFEITURES AND PENALTIES

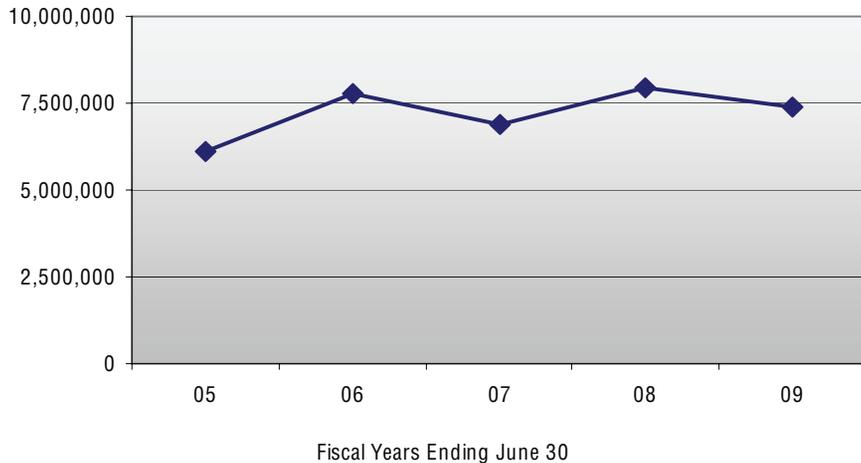
Various Fines and Penalties

This includes revenues from parking violations, penal code violations, and various fines, forfeitures and penalties. Revenues from fines, forfeitures and penalties fluctuate for a variety of reasons. Changes in law enforcement priorities, staffing levels and special enforcement programs can affect the number of citations written impacting the amount of revenue received. The offenders' ability to pay fines or their need for a payment plan can shift the revenues from one fiscal year to the next. The fiscal year 2008-09 amount reflects a decrease of \$585,000 or 7%, mainly due to an expected decrease in Health and Safety Code violations of \$475,000 as a result of the expiration of the MADDY Fund legislation on December 31, 2008. The balance reflects a decrease in various other fines and penalties of \$110,000.

Various Fines and Penalties

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	5,823,389	6,138,811	31,675	0.5%
2005-06	7,293,425	7,758,999	1,620,188	26.4%
2006-07	7,233,089	6,892,857	(866,142)	-11.2%
2007-08(Estimated)	7,549,428	7,962,816	1,069,959	15.5%
2008-09(Recommended)	7,377,640		(585,176)	-7.3%

Five Year Trend



FINES, FORFEITURES AND PENALTIES

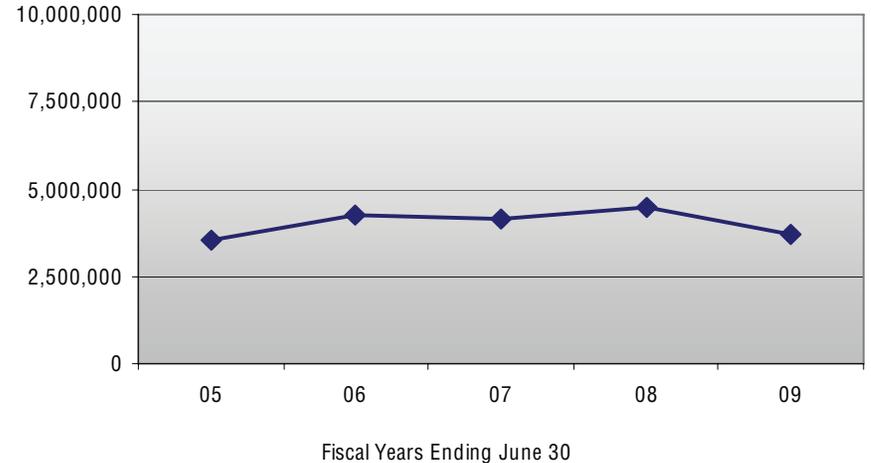
Property Tax Penalties

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 follows as collections take place. The relatively flat revenue in the past five years mirrors the low delinquency rate experienced during these recent good economic times. In fiscal year 2007-08, delinquent tax payments have been on the rise due to the decline in the economy coupled with adjustable rate resets increasing consumers' mortgage payments. These delinquent tax payments will ultimately be collected, resulting in an increase in revenues, most likely in fiscal year 2009-10.

Property Tax Penalties

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	3,069,393	3,536,259	91,008	2.6%
2005-06	3,225,000	4,260,702	724,443	20.5%
2006-07	3,381,000	4,125,817	(134,885)	-3.2%
2007-08(Estimated)	3,780,000	4,466,566	340,749	8.3%
2008-09(Recommended)	3,719,000		(747,566)	-16.7%

Five Year Trend



USE OF MONEY AND PROPERTY

Interest

This revenue is comprised of interest earned on cash deposits and investments (usually treasury notes, CD's and short term bonds), gains and losses on the divestiture of these investments and the recognition of gains and losses due to the change in fair market value of investments being held. Generally speaking, investments with interest rates higher than the current market will produce gains. And on the contrary, 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 meaning that gains and losses on divestiture are rare with the exception of gains that may be earned on investments that are called prior to maturity by the issuer. However, unrealized gains and losses do occur and are recognized when the investment portfolio is marked-to-market each calendar quarter.

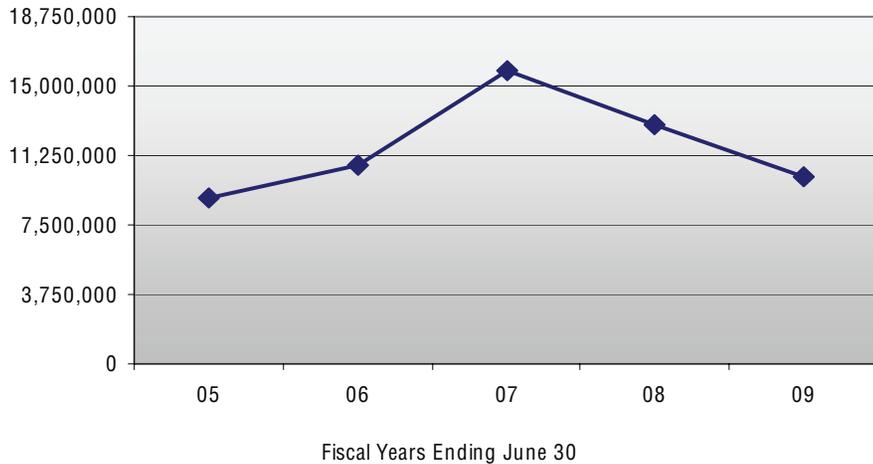
Interest rates again are on the decline after a brief rise from lows reached in 2003-04. Interest earnings for fiscal year 2008-09 are anticipated to decrease due to lower cash balances from the completion of capital projects and use of reserves as well as the declining interest rate market. In addition, it is anticipated that there will be less gains (both realized and unrealized) recognized in FY 2008-09.

Interest

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	6,522,234	8,962,350	5,194,815	137.9%
2005-06	7,465,406	10,727,543	1,765,193	19.7%
2006-07	9,741,250	15,850,128	5,122,585	47.8%
2007-08 (Estimated)	10,567,662	12,899,084	(2,951,044)	-18.6%
2008-09 (Recommended)	10,055,336		(2,843,748)	-22.0%

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Five Year Trend



FEDERAL AND STATE REVENUE

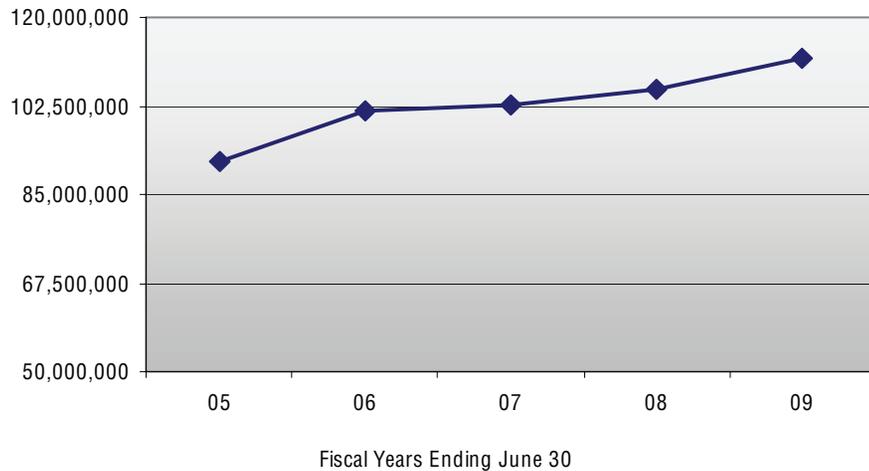
Social Services Programs

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 CalWorks, 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 programs increase by \$6.1 million in FY 2008-09 over the FY 2007-08 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 (\$2.5 million), administration of the CalWorks program (\$1 million), child welfare programs (\$1.1 million), provider care in home supportive services (\$0.9 million), and adoption assistance program (\$0.5 million).

Social Services Programs

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	95,112,368	91,633,573	2,475,112	2.8%
2005-06	99,479,670	101,468,089	9,834,516	10.7%
2006-07	104,117,119	102,508,522	1,040,433	1.0%
2007-08 (Estimated)	111,547,807	105,806,615	3,298,093	3.2%
2008-09 (Recommended)	111,930,776		6,124,161	5.8%

Five Year Trend



FEDERAL AND STATE REVENUE

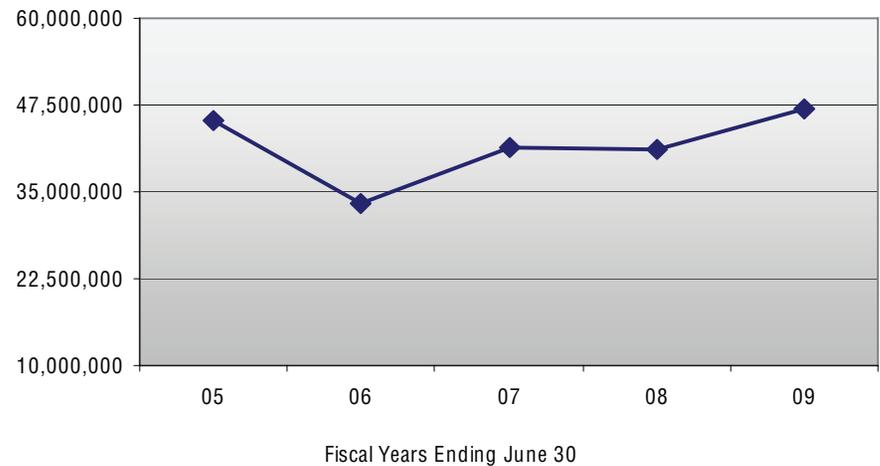
Misc. Federal and State

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. The FY 2008-09 increase of \$5.6 million, or 14%, is primarily due to federal grants for various bridge projects, road rehabilitation and paving projects (\$4.7 million), coupled with Proposition 42 transportation funding (\$1.4 million).

Misc. Federal and State

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	39,666,704	45,368,555	(6,920,584)	-17.1%
2005-06	45,524,006	33,471,420	(11,897,135)	-26.2%
2006-07	41,222,589	41,291,257	7,819,837	23.4%
2007-08 (Estimated)	45,415,127	41,188,646	(102,611)	-0.2%
2008-09 (Recommended)	46,818,462		5,629,816	13.7%

Five Year Trend



FEDERAL AND STATE REVENUE

State Realignment Allocation

During fiscal year 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.

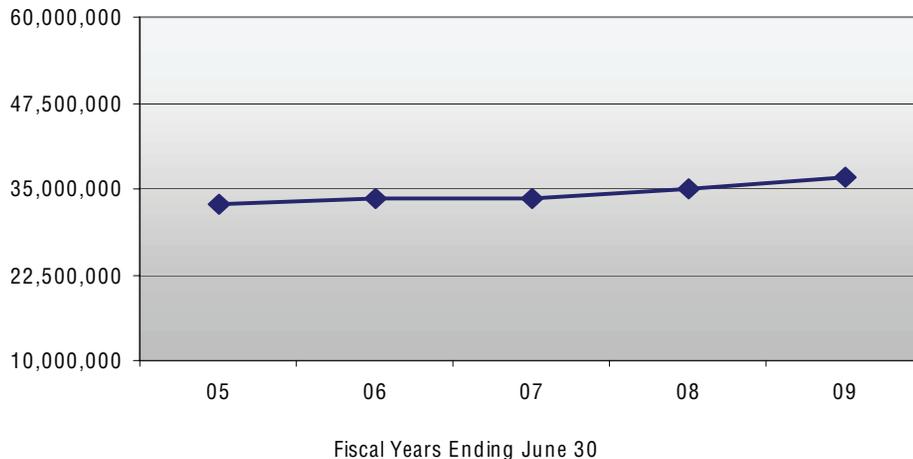
The changes are known as Realignment and the new revenues allocated to counties to fund these programs were a 1/2 percent sales tax and increases in the Vehicle License Fee. The allocation mechanism is complex and formula driven. The formula involves a base year amount and subsequent year growth formulas.

Growth in this category is driven by the State economy (sales tax revenue) 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.

State Realignment Allocation

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	30,456,239	32,766,473	946,107	3.0%
2005-06	32,444,618	33,536,347	769,874	2.3%
2006-07	32,502,788	33,470,878	(65,468)	-0.2%
2007-08 (Estimated)	35,919,428	34,905,024	1,434,146	4.3%
2008-09 (Recommended)	36,726,670		1,821,646	5.2%

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.

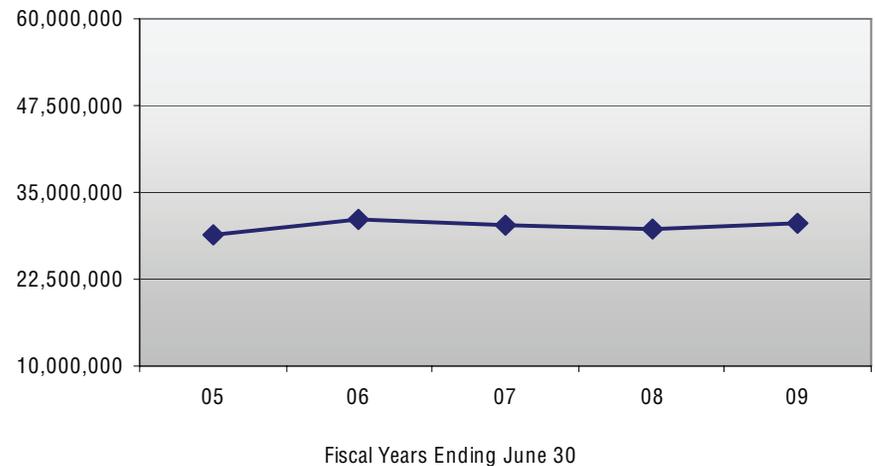
One-half percent of statewide taxable sales are first deposited into the State's Local Public Safety Pool. This revenue is then allocated to county governments throughout the State based on a factor. Each year, the factor is determined based upon prior year actual sales in the County divided by the total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

Proposition 172 proceeds are expected to remain fairly flat based on the slowing economic cycle resulting in lower sales.

Prop. 172 Proceeds

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	26,922,097	28,996,795	1,741,864	6.4%
2005-06	30,100,000	31,067,324	2,070,529	7.1%
2006-07	33,084,355	30,407,052	(660,273)	-2.1%
2007-08 (Estimated)	32,676,175	29,857,821	(549,231)	-1.8%
2008-09 (Recommended)	30,463,776		605,955	2.0%

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 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 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.

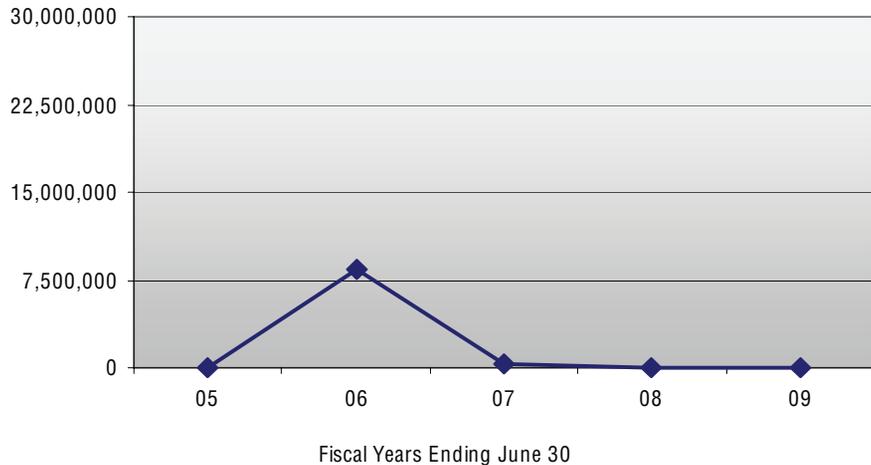
Revenue was recognized in FY 2005-06 as the State, one year earlier than anticipated, repaid the \$8.4M MVLF loan to the County.

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
2004-05	28,250,000	44,694	(21,462,679)	-99.8%
2005-06	--	8,415,952	8,371,258	18730.2%
2006-07	--	270,536	(8,145,416)	-96.8%
2007-08(Estimated)	--	--	(270,536)	-100.0%
2008-09(Recommended)	--	--	--	--

Five Year Trend



FEDERAL AND STATE REVENUE

Health Care

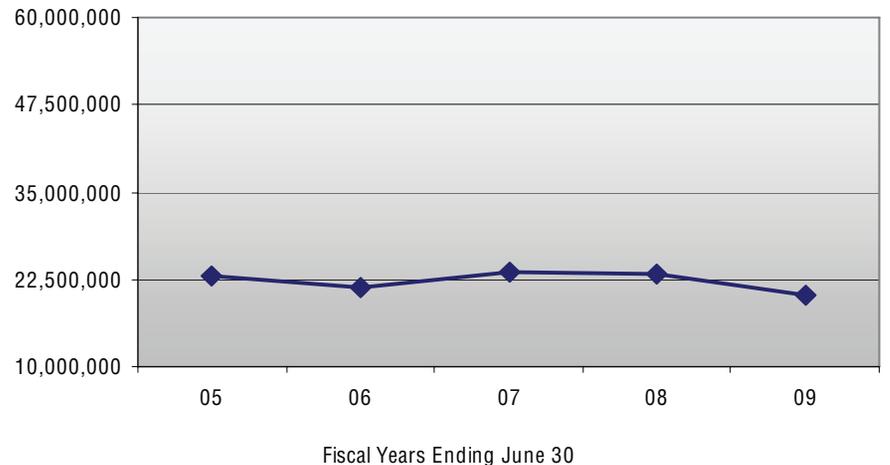
This includes Federal (33%), State (67%), and other governmental agencies (10%) revenues received for the administration and delivery of public health, medical services and special services programs. These revenues are for mandated reinvestment into the six county Federally Qualified Health Centers (FQHCs) 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 2008-09 revenues are expected to decrease \$3.1 million or 13% due to reductions in the Multipurpose Senior Services Program (MSSP) and Material Child Adolescent Health Program in the Public Health Department and reductions in special programs under the Public Works Department.

Health Care

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	22,197,828	23,101,169	2,156,702	10.3%
2005-06	21,479,623	21,293,623	(1,807,546)	-7.8%
2006-07	21,478,904	23,643,288	2,349,665	11.0%
2007-08(Estimated)	23,939,118	23,151,732	(491,556)	-2.1%
2008-09(Recommended)	20,092,631		(3,059,101)	-13.2%

Five Year Trend



FEDERAL AND STATE REVENUE

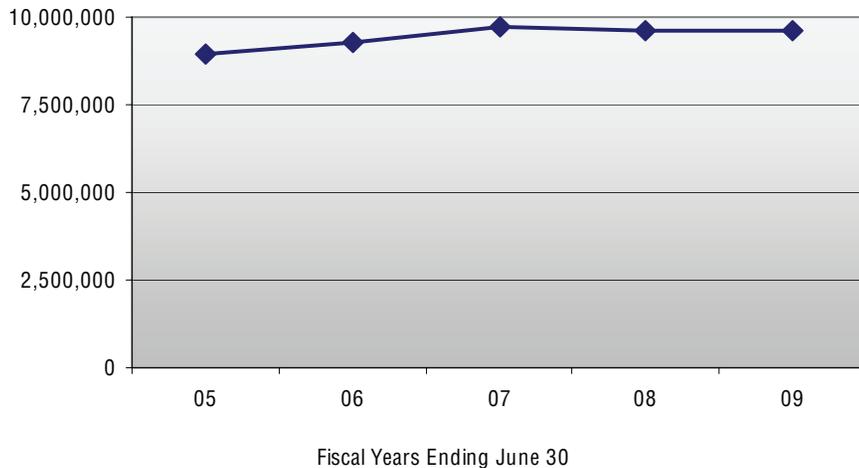
Child Support Program

Federal (66%) and State (34%) revenues received by the Department of Child Support Services to fund collections and case management services. These services include locating and establishing paternity, obtaining and enforcing court orders for child support, 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.

Child Support Program

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	9,738,756	8,964,691	(398,426)	-4.3%
2005-06	9,638,801	9,272,623	307,932	3.4%
2006-07	9,554,707	9,720,942	448,319	4.8%
2007-08(Estimated)	9,847,650	9,585,728	(135,214)	-1.4%
2008-09(Recommended)	9,627,986		42,258	0.4%

Five Year Trend



FEDERAL AND STATE REVENUE

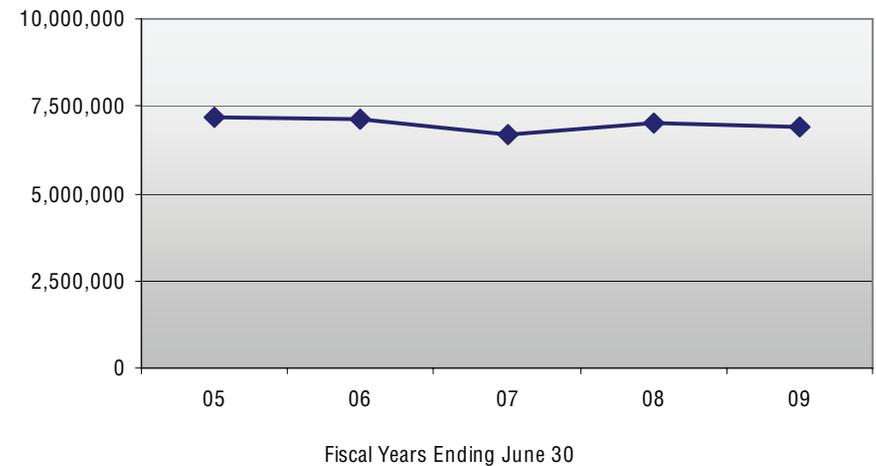
State Highway Users Tax

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 increase slightly in FY 2008-09.

State Highway Users Tax

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	7,314,000	7,206,093	(233,808)	-3.1%
2005-06	7,384,745	7,131,320	(74,773)	-1.0%
2006-07	7,524,705	6,673,368	(457,952)	-6.4%
2007-08(Estimated)	7,384,745	7,019,000	345,632	5.2%
2008-09(Recommended)	6,881,000		(138,000)	-2.0%

Five Year Trend



FEDERAL AND STATE REVENUE

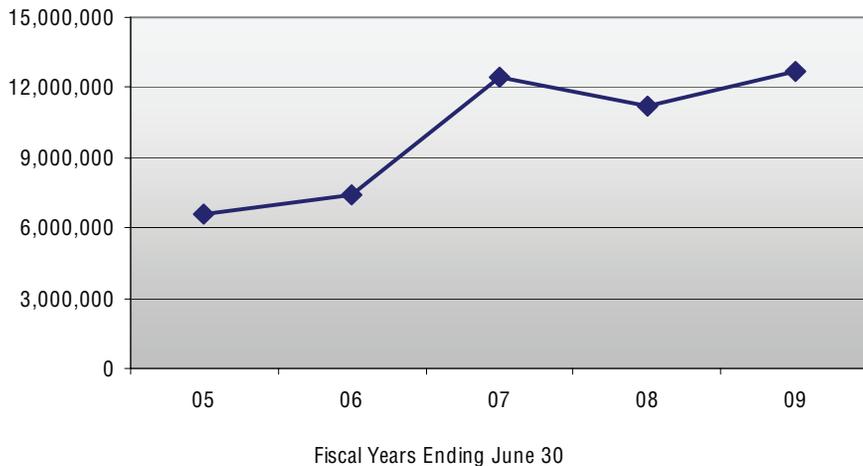
Mental Health

These revenues primarily consist of Federal Block Grant funds for the Substance Abuse and Crime Prevention Act and other treatment services and State Proposition 36 revenues which provide funding for substance abuse treatment services to drug offenders. State revenues also fund the CalWORKs program which provides vocational services for persons affected by mental illness, alcohol or other drug problems, the Mentally Ill Offender Crime Reduction grant, the State Managed Care Allocation for specialty mental health services to persons who are eligible for Medi-Cal, and State Block Grant funds for Drug Court services and Perinatal services. In FY 2008-09, \$1.5 million of additional revenue received through the Mental Health Services Act (1% tax on personal income over \$1 million to fund expansion of county-operated mental health services), will go towards an expansion of Community Services and Supports and will be spread over the Adult and Children's programs.

Mental Health

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	6,888,342	6,554,221	(564,742)	-7.9%
2005-06	6,935,400	7,396,821	842,600	12.9%
2006-07	6,540,900	12,469,318	5,072,497	68.6%
2007-08(Estimated)	10,572,755	11,191,803	(1,277,515)	-10.2%
2008-09(Recommended)	12,668,180		1,476,377	13.2%

Five Year Trend



FEDERAL AND STATE REVENUE

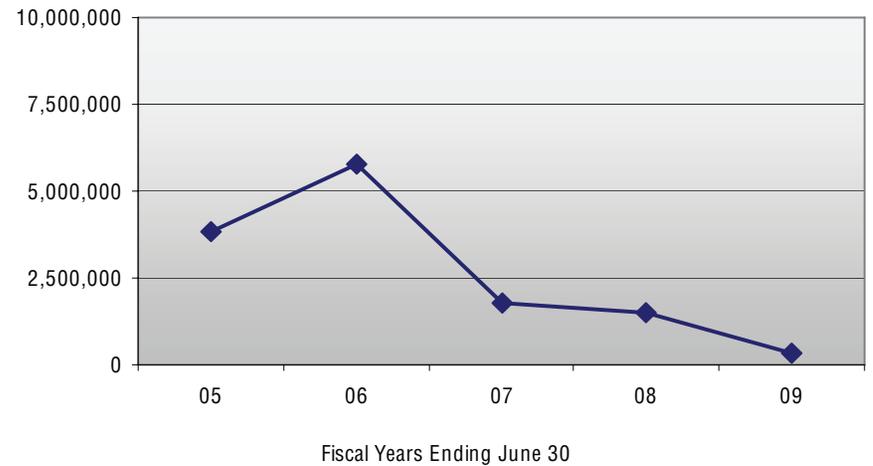
Disaster Assistance

Disaster Assistance revenues are monies received for emergency disaster relief and restoration work from the Federal and State emergency management assistance programs (FEMA and OES). Currently, one disaster project is open as a result of the 2005 winter storms. The decrease of \$1.2 million or 79% is related to completion of 2005 winter storm projects in FY 2007-08.

Disaster Assistance

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	1,188,809	3,835,348	2,775,550	261.9%
2005-06	3,900,000	5,798,942	1,963,594	51.2%
2006-07	2,452,750	1,777,257	(4,021,686)	-69.4%
2007-08(Estimated)	1,355,500	1,520,287	(256,970)	-14.5%
2008-09(Recommended)	315,713		(1,204,574)	-79.2%

Five Year Trend



CHARGES FOR SERVICES

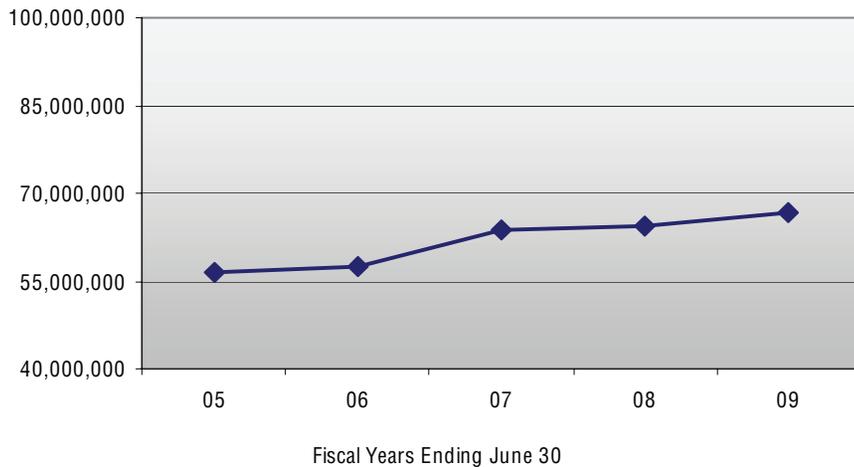
Public and Mental Health Services

These revenues mainly 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 increase in the Recommended Budget over 2007-08 Estimated Actual Revenues is primarily driven by a \$1.6 million increase from cost of living increase in reimbursements, a slight rate increase and an increase in the number of Medi-Cal qualified patients served due to the expansion of two County clinics by the Public Health Department.

Public and Mental Health Services

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	57,382,898	56,574,904	8,045,888	16.6%
2005-06	62,419,553	57,367,226	792,322	1.4%
2006-07	68,186,186	63,690,585	6,323,359	11.0%
2007-08(Estimated)	69,807,375	64,436,091	745,505	1.2%
2008-09(Recommended)	66,839,658		2,403,567	3.7%

Five Year Trend



CHARGES FOR SERVICES

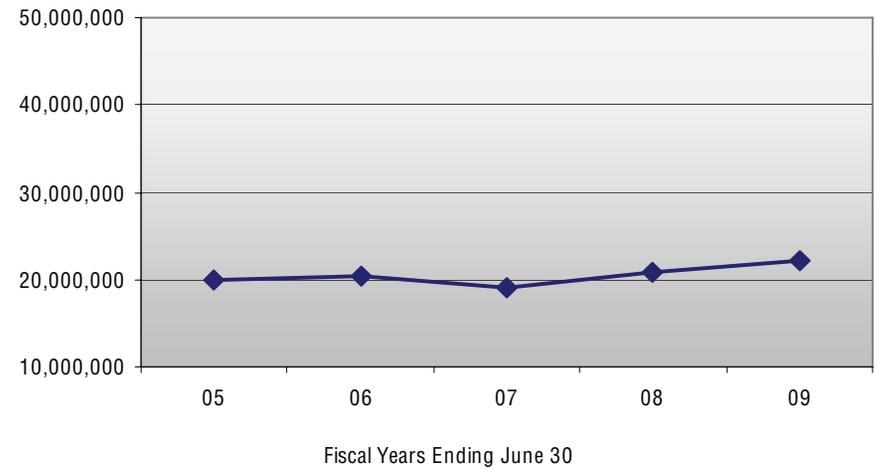
Sanitation Services

This includes enforcement charges for processing solid waste and sanitation services charges for processing effluent by the Laguna County Sanitation District. The increase of \$1.4 million or 7% is due to increases in effluent processing charges for FY 2008-09 related to sanitation services.

Sanitation Services

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	18,177,750	19,949,018	2,641,610	15.3%
2005-06	21,073,836	20,434,192	485,174	2.4%
2006-07	21,647,501	18,950,568	(1,483,624)	-7.3%
2007-08(Estimated)	21,563,629	20,769,580	1,819,012	9.6%
2008-09(Recommended)	22,162,986		1,393,406	6.7%

Five Year Trend



CHARGES FOR SERVICES

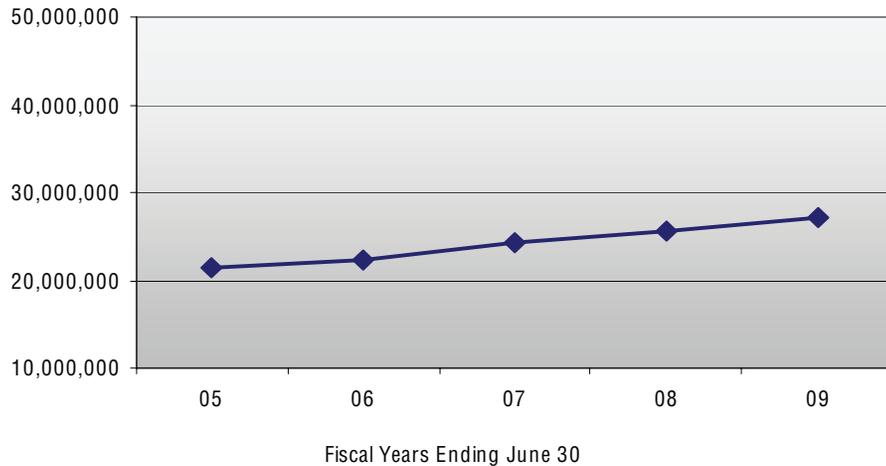
Contracted Services

\$27.1 million in revenues will be collected for Contracted Services in FY 2008-09 and consists primarily of providing services to the State of California for Fire Protection Services - \$7.4 million; Non-governmental agencies for fire protection services - \$1.48 million; Superior Court for Sheriff bailiff services - \$5.0 million; City of Goleta for Sheriff services - \$6.0 million; City of Carpinteria for Sheriff services - \$2.9 million; City of Buellton for Sheriff services - \$1.4 million; City of Solvang for Sheriff and Surveyor services - \$1.2 million; and City contracts for Animal Control Services - \$1.0.

Contractual Services

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	21,633,001	21,467,683	(406,379)	-1.9%
2005-06	21,800,765	22,319,511	851,828	4.0%
2006-07	22,538,537	24,210,505	1,890,995	8.5%
2007-08(Estimated)	24,508,500	25,570,893	1,360,388	5.6%
2008-09(Recommended)	27,134,134		1,563,241	6.1%

Five Year Trend



CHARGES FOR SERVICES

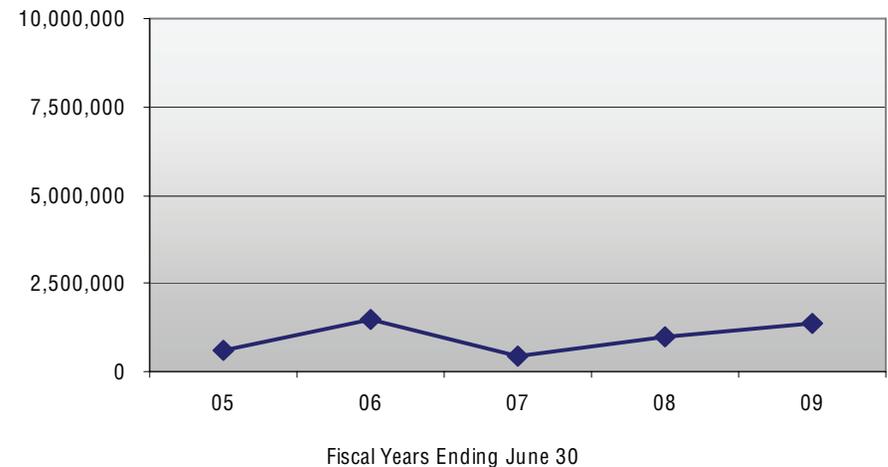
Road Project Reimbursement

This includes revenues received for qualified cooperative transportation projects from the Santa Barbara County Association of Governments (SBCAG) and the Road Mitigation Impact Trust Funds. Revenues are projected to increase \$371,000 or 37% in FY 2008-09.

Road Project Reimbursement

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	695,000	610,889	625,286	-4343.2%
2005-06	1,850,000	1,453,901	843,012	138.0%
2006-07	826,000	424,676	(1,029,224)	-70.8%
2007-08(Estimated)	240,000	1,004,833	580,157	136.6%
2008-09(Recommended)	1,376,155		371,322	37.0%

Five Year Trend



CHARGES FOR SERVICES

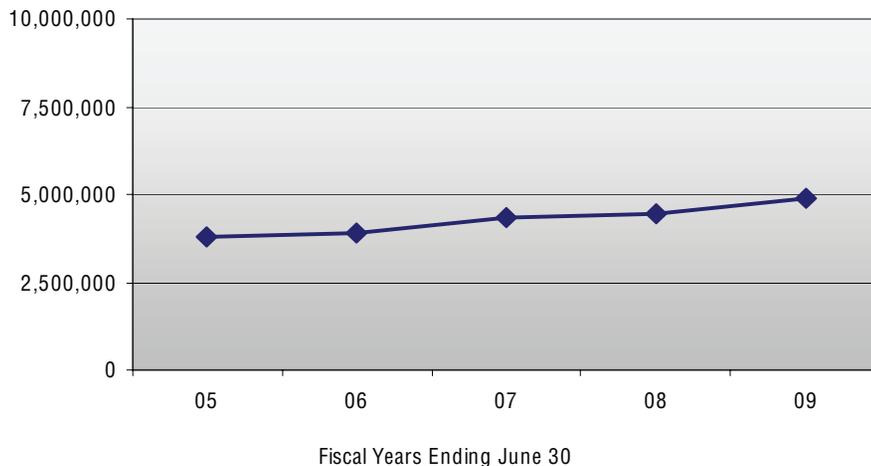
Park Services

This revenue consists of camping, boating, and park group area reservation fees; concession fees at Cachuma Lake, Jalama Beach, and the restaurants at Arroyo Burro Beach and Goleta Beach; and Arts Commission grant revenue. The FY 2007-08 Parks Charges for Services revenue will slightly increase from the prior year actual due to increased camping and other user fee revenues at Cachuma Lake and Jalama Beach as a result of the higher lake level at Cachuma and increased visitation at the campgrounds. In FY 2008-09, charges for services revenue is expected to increase \$450,000 or 10% due to increases for camping and user fees approved in the fall of 2007.

Park Services

Fiscal Year	Budgeted	Actual Revenues	Fiscal Year Increase (Decrease)	Percent Change
2004-05	4,153,830	3,769,715	(320,903)	-7.8%
2005-06	4,234,560	3,887,384	117,669	3.1%
2006-07	4,216,580	4,332,256	444,872	11.4%
2007-08(Estimated)	4,279,425	4,466,800	134,544	3.1%
2008-09(Recommended)	4,916,449		449,649	10.1%

Five Year Trend



MISCELLANEOUS

Tobacco Settlement and Proposition 10

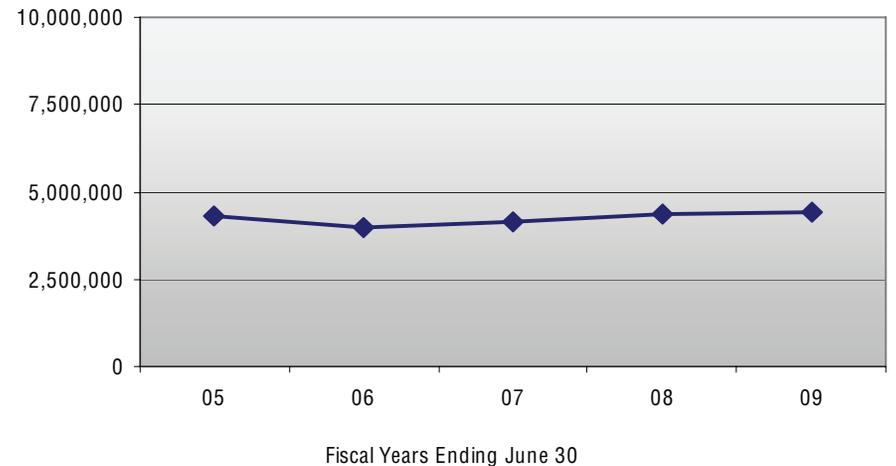
From provisions of a November 1998 Master Settlement Agreement (MSA) between forty-six states, including California, and the major tobacco companies to recover the costs of treating smoking-related illness and unfair business practices claims, Santa Barbara County will receive approximately \$4.5 million 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 2008-09, it is estimated that approximately \$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
2004-05	4,292,985	4,316,548	64,418	1.5%
2005-06	4,363,187	3,963,203	(353,345)	-8.2%
2006-07	4,445,141	4,146,818	183,615	4.6%
2007-08(Estimated)	3,949,450	4,370,886	224,068	5.4%
2008-09(Recommended)	4,428,588		57,702	1.3%

Five Year Trend



TEN YEAR COUNTY BUDGETED FTEs STAFFING COMPARISON

Fiscal Year 1999-00 through Fiscal Year 2008-09 Budgeted FTEs

	<u>99-00</u> <u>Adopted</u>	<u>00-01</u> <u>Adopted</u>	<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>Recommend</u>
Policy & Executive										
Board of Supervisors	17.35	19.01	21.15	21.08	21.15	21.50	22.50	22.80	23.00	22.50
County Executive Office	26.78	24.00	25.50	24.23	24.00	23.00	25.00	23.00	23.64	22.84
County Counsel	40.83	41.53	46.08	45.66	44.45	45.01	45.70	45.44	45.45	42.24
Sub-Total	84.96	84.54	92.73	90.97	89.60	89.51	93.20	91.24	92.09	87.58
Law & Justice										
Court Special Services	24.65	25.50	27.50	28.20	0.00 (7)	0.00	0.00	0.00	0.00	0.00
District Attorney	252.06	140.00 (1)	141.00	135.32	135.59	133.53	135.74	138.43	138.02	127.16
Public Defender	65.25	69.05	68.70	68.70	69.70	68.77	69.70	71.66	71.44	68.11
Sub-Total	341.96	234.55	237.20	232.22	205.29	202.30	205.44	210.09	209.46	195.27
Public Safety										
Fire	237.50	242.15	244.82	249.60	250.70	250.53	263.50	270.50	285.27	285.27
Probation	388.08	385.62	418.18 (4)	397.63 (5)	368.41 (8)	372.15	382.10	382.67	383.60	379.27
Sheriff	675.23	689.82	661.36	659.64	669.09	667.51	692.36	692.37	699.36	675.99
Sub-Total	1,300.81	1,317.59	1,324.36	1,306.87	1,288.20	1,290.19	1,337.96	1,345.54	1,368.23	1,340.53
Health & Public Assistance										
Alcohol, Drug, & Mental Health	280.70	318.36	270.17	302.23	282.79	304.84	289.90	304.78	332.58	263.39
Child Support Services	0.00	120.75 (1)	118.54	123.61	117.34	116.85	111.98	106.07	102.35	90.58
Public Health Department	511.26	538.16	567.80	559.11	554.15	564.20	554.62	534.92	534.91	513.61
Job Training Network	43.00	0.00 (2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Social Services	648.50	634.09 (2)	640.24	610.12 (6)	574.51 (9)	601.72 (11)	622.48	648.47	648.50	641.42
Sub-Total	1,483.46	1,611.36	1,596.75	1,595.07	1,528.79	1,587.61	1,578.98	1,594.24	1,618.34	1,509.00
Community Resources & Public Facilities										
Agricultural Commissioner	33.50	37.60	36.50	36.77	34.81	35.15	34.64	35.35	32.85	32.25
Housing & Community Dev	0.00	0.00	0.00	0.00	11.00 (10)	12.00	12.00	11.54	13.00	12.25
Parks	95.91	97.31	94.75	93.43	91.83	91.63	81.78	84.95	85.40	83.13
Planning & Development	170.65	185.10	183.33	164.65	154.28	153.54	135.92 (12)	135.28	149.24 (14)	119.74
Public Works	356.20	360.85	367.47	363.58	356.59	352.24	340.08	335.98	332.23	314.01
Sub-Total	656.26	680.86	682.05	658.43	648.51	644.56	604.42	603.10	612.72	561.38
Support Services										
Auditor-Controller	52.41	54.20	58.70	55.85	54.18	54.00	53.73	56.85	57.85	54.26
Clerk-Recorder-Assessor	129.04	130.73	111.88	110.92	110.92	112.63	117.55	118.34	118.39	109.04
General Services	168.79	175.63	180.89	176.47	170.04	157.99	154.45	158.16	157.46	121.15 (15)
Human Resources	25.75	27.79	27.89	29.11	27.84	29.42	29.05	31.92	30.90	29.93
Treasurer-Tax Collector	64.38	54.83 (3)	55.69	49.61	49.63	50.74	50.74	51.48	50.49	49.50
Information Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.00 (15)
Sub-Total	440.37	443.18	435.05	421.96	412.61	404.78	405.52	416.75	415.09	409.88
General County Programs										
General County Programs	4.40	10.47	15.75	29.75	19.56 (10)	15.01	29.87 (12)	44.77 (13)	35.00 (14)	31.01 (15)
Sub-Total	4.40	10.47	15.75	29.75	19.56	15.01	29.87	44.77	35.00	31.01
Total	4,312.22	4,382.55	4,383.89	4,335.27	4,192.56	4,233.96	4,255.39	4,305.73	4,350.93	4,134.65

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 workload 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:

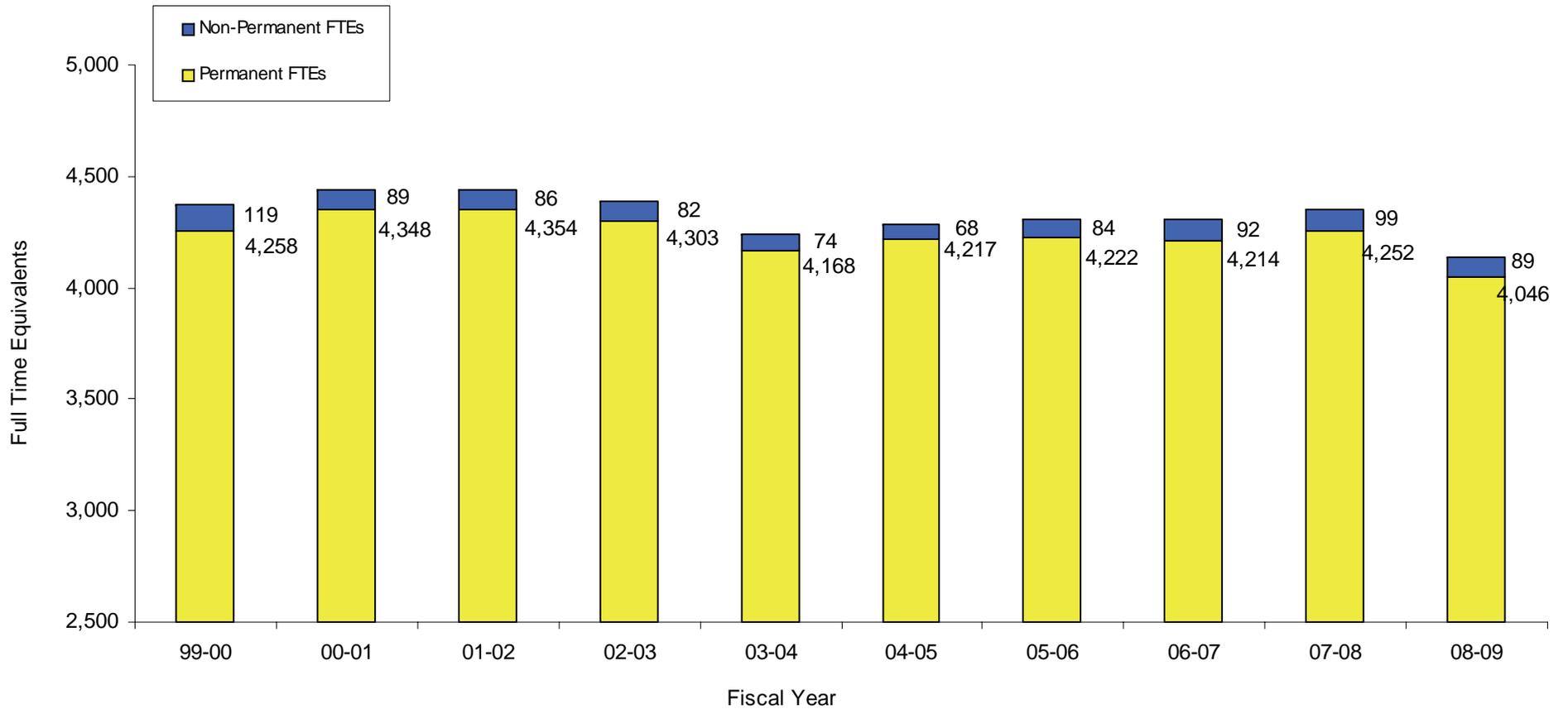
- (1) Family Support Division of District Attorney becomes Child Support Services Department.
- (2) Job Training Partnership Program concluded and Workforce Investment Act begins. Many employees transferred to Social Services.
- (3) Retirement Administration under Treasurer becomes separate entity.
- (4) Probation Department increased 32.6 FTEs due to the start of four grants, Proposition 36, and a new dorm at the Santa Maria Juvenile Hall.
- (5) Probation Department reduced 20.6 FTEs due to grant reductions or terminations and Tri-Counties Boot Camp downsizing.
- (6) 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.
- (7) Remaining Court employees funded directly by the State.
- (8) Probation Department reduced 29.2 FTEs due to grant reductions or termination and the completion of the Tri-Counties Boot Camp downsizing.
- (9) Social Services reduced FTEs to cover cost of living adjustment for FTEs in CalWorks, Food Stamp and Medi-Cal Programs.
- (10) Housing & Community Development becomes a separate department from General County Programs.
- (11) 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.
- (12) Increases General County Program 15 FTEs due to the shift of Comprehensive and Long Range Planning from the Planning and Development Department.
- (13) 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.
- (14) 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.
- (15) 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.

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. Totals may not foot due to rounding.

FULL-TIME EQUIVALENTS

	Permanent and Nonpermanent		
Fiscal Year 2008-09	Permanent	Nonpermanent	Total
Policy & Executive			
Board of Supervisors	22.50	0.00	22.50
County Executive	22.84	0.00	22.84
County Counsel	41.37	0.87	42.24
Sub-Total	86.71	0.87	87.58
Law & Justice			
Court Special Operations	0.00	0.00	0.00
District Attorney	125.68	1.48	127.16
Public Defender	68.11	0.00	68.11
Sub-Total	193.79	1.48	195.27
Public Safety			
Fire	257.00	28.27	285.27
Probation	363.57	15.70	379.27
Sheriff	675.99	0.00	675.99
Sub-Total	1,296.56	43.97	1,340.53
Health & Public Assistance			
Alcohol, Drug, & Mental Health	252.79	10.60	263.39
Child Support Services	90.58	0.00	90.58
Public Health Department	506.79	6.82	513.61
Social Services	641.42	0.00	641.42
Sub-Total	1,491.58	17.42	1,509.00
Community Resources & Public Facilities			
Agricultural Commissioner	32.15	0.10	32.25
Housing & Community Development	11.75	0.50	12.25
Parks	68.08	15.05	83.13
Planning & Development	118.25	1.49	119.74
Public Works	310.08	3.93	314.01
Sub-Total	540.31	21.07	561.38
Support Services			
Auditor-Controller	54.26	0.00	54.26
Clerk-Recorder-Assessor	109.04	0.00	109.04
General Services	117.09	4.06	121.15
Human Resources	29.93	0.00	29.93
Treasurer-Tax Collector	49.50	0.00	49.50
Information Technology	46.00	0.00	46.00
Sub-Total	405.82	4.06	409.88
General County Programs			
General County Programs	31.01	0.00	31.01
Sub-Total	31.01	0.00	31.01
Total	4,045.78	88.87	4,134.65

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 2001-02 FTEs reflect an appropriate reduction for departmental salary savings percentages.

Beginning in 2005-06 all Contractors on Payroll and Extra Help are counted as non-permanent.

Source: County Adopted Budget