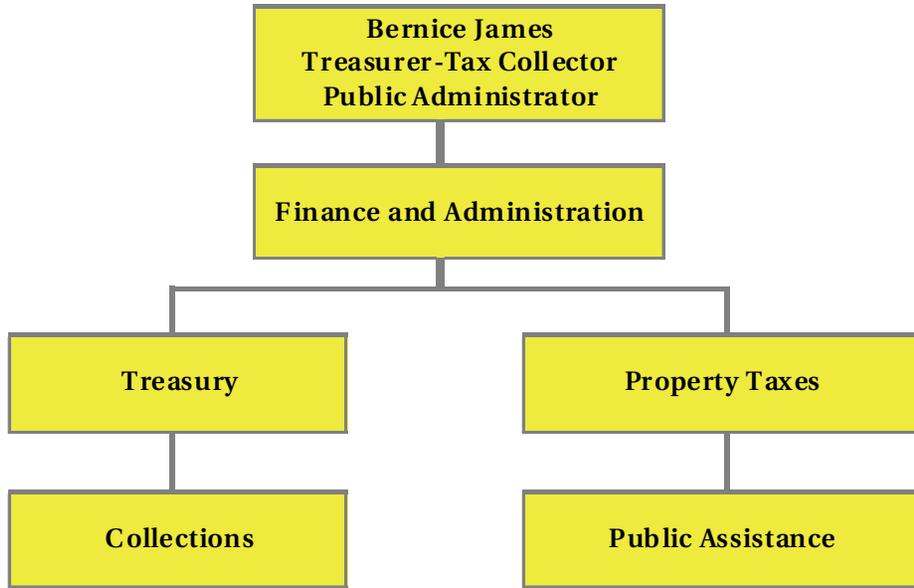
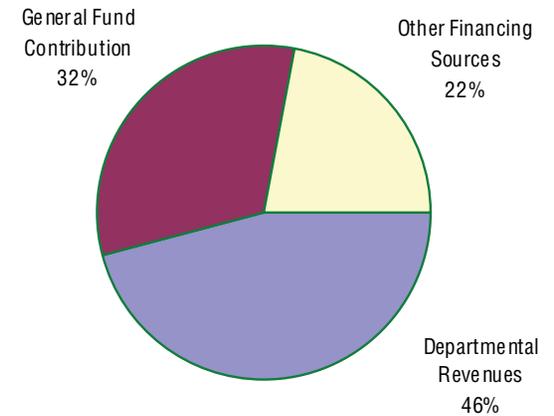


TREASURER-TAX COLLECTOR-PUBLIC ADMINISTRATOR

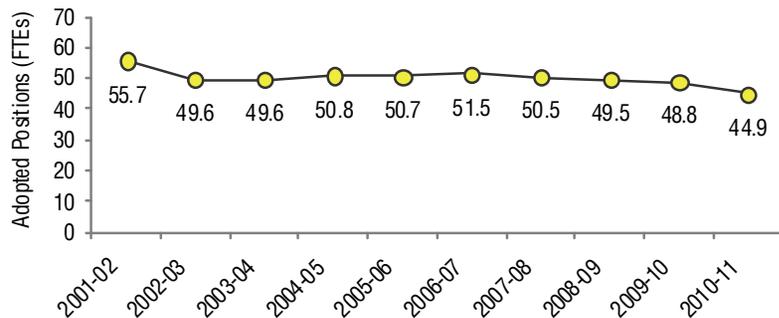
Budget & Positions (FTEs)	
Operating \$	6,311,703
Capital	1,282,750
Positions	44.9 FTEs



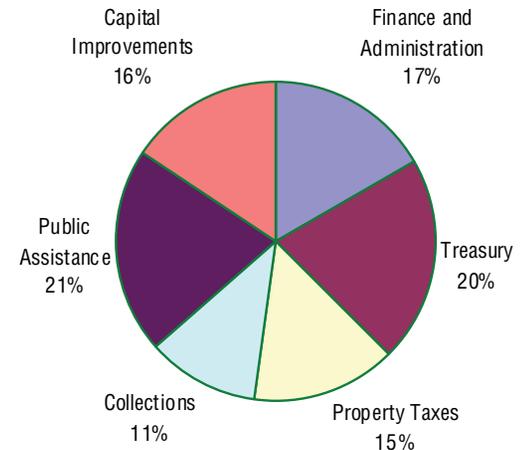
SOURCE OF FUNDS



STAFFING TREND



USE OF FUNDS



TREASURER-TAX COLLECTOR-PUBLIC ADM.

Department Summary

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Use of Funds Summary				
<i>Operating Expenditures</i>				
Finance and Administration	\$ 1,417,987	\$ 1,394,275	\$ 1,496,531	\$ 1,372,338
Treasury	1,456,148	1,636,229	1,600,975	1,672,316
Property Taxes	1,019,851	1,145,054	990,713	1,191,124
Collections	806,025	771,443	904,841	900,616
Public Assistance	1,512,287	1,657,096	1,548,558	1,683,682
Operating Sub-Total	6,212,298	6,604,097	6,541,618	6,820,076
Less: Intra-County Revenues	(725,389)	(510,058)	(510,058)	(508,373)
Operating Total	5,486,909	6,094,039	6,031,560	6,311,703
<i>Non-Operating Expenditures</i>				
Capital Assets	-	-	-	1,282,750
Expenditure Total	5,486,909	6,094,039	6,031,560	7,594,453
<i>Other Financing Uses</i>				
Operating Transfers	7,471	7,473	7,473	7,475
Designated for Future Uses	-	-	2,434,000	--
Department Total	<u>\$ 5,494,380</u>	<u>\$ 6,101,512</u>	<u>\$ 8,473,033</u>	<u>\$ 7,601,928</u>

Character of Expenditures

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<i>Operating Expenditures</i>				
Regular Salaries	\$ 3,386,909	\$ 3,610,653	\$ 3,490,145	\$ 3,532,327
Overtime	4,716	-	188	--
Extra Help	140	-	-	--
Benefits	1,322,967	1,448,315	1,540,457	1,605,172
Salaries & Benefits Sub-Total	4,714,732	5,058,968	5,030,790	5,137,499
Services & Supplies	1,497,566	1,545,129	1,510,828	1,682,577
Operating Sub-Total	6,212,298	6,604,097	6,541,618	6,820,076
Less: Intra-County Revenues	(725,389)	(510,058)	(510,058)	(508,373)
Operating Total	5,486,909	6,094,039	6,031,560	6,311,703
<i>Non-Operating Expenditures</i>				
Capital Assets	-	-	-	1,282,750
Expenditure Total	<u>\$ 5,486,909</u>	<u>\$ 6,094,039</u>	<u>\$ 6,031,560</u>	<u>\$ 7,594,453</u>

Note: Presentation of the individual program amounts for fiscal years 2008-09 and 2009-10 have been adjusted to provide a consistent level of detail with the fiscal year 2010-11 budget, however, the totals for 2008-09 and 2009-10 have not been changed.

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Source of Funds Summary				
<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 64,052	\$ 56,300	\$ 57,103	\$ 57,100
Other Charges for Services	3,030,414	3,349,633	3,238,057	3,287,100
Miscellaneous Revenue	343,814	356,500	437,200	380,000
Revenue Sub-Total	3,438,280	3,762,433	3,732,360	3,724,200
Less: Intra-County Revenues	(725,389)	(510,058)	(510,058)	(508,373)
Revenue Total	2,712,891	3,252,375	3,222,302	3,215,827
<i>General Fund Contribution</i>				
	2,781,489	2,705,643	2,705,643	2,614,455
<i>Other Financing Sources</i>				
Use of Prior Fund Balances	-	143,494	2,545,088	1,771,646
Department Total	<u>\$ 5,494,380</u>	<u>\$ 6,101,512</u>	<u>\$ 8,473,033</u>	<u>\$ 7,601,928</u>

	Actual FY 08-09		Adopted FY 09-10		Est. Actual FY 09-10		Recommended FY 10-11	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
Position Summary								
<i>Permanent</i>								
Finance and Administration	7.0	6.6	7.0	6.9	7.0	7.3	7.0	6.3
Treasury	9.0	8.6	9.0	8.9	9.0	8.6	9.0	8.3
Property Taxes	10.0	8.0	9.0	8.3	9.0	7.4	9.0	7.6
Collections	9.0	7.9	10.0	7.0	10.0	8.0	10.0	6.6
Public Assistance	18.0	17.7	18.0	17.6	18.0	16.7	18.0	16.1
Total Positions	<u>53.0</u>	<u>48.7</u>	<u>53.0</u>	<u>48.8</u>	<u>53.0</u>	<u>48.0</u>	<u>53.0</u>	<u>44.9</u>

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

MISSION STATEMENT

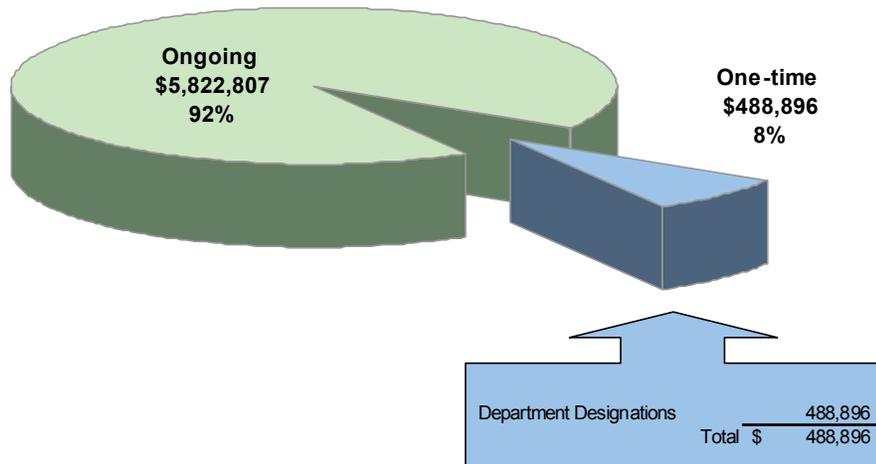
Collect and process all payments, invest revenue received by the County, Special Districts and Schools, and administer the County's debt program, defined contribution plan, decedent estates, public conservatorships, and Veterans' services.

Budget Organization

The divisions of the Treasurer-Tax Collector-Public Administrator Department are Finance and Administration, Treasury, Property Taxes, Collections, and Public Assistance. The Treasurer-Tax Collector-Public Administrator Department has 53 positions with operations in Santa Barbara and Santa Maria, as well as satellite Veterans offices at the Calle Real complex and in Lompoc. The staff count equates to 44.9 full time equivalents, net of budgeted salary savings.

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

FY 2010-11 Funding Sources: Ongoing vs. One-time "Cliffs"

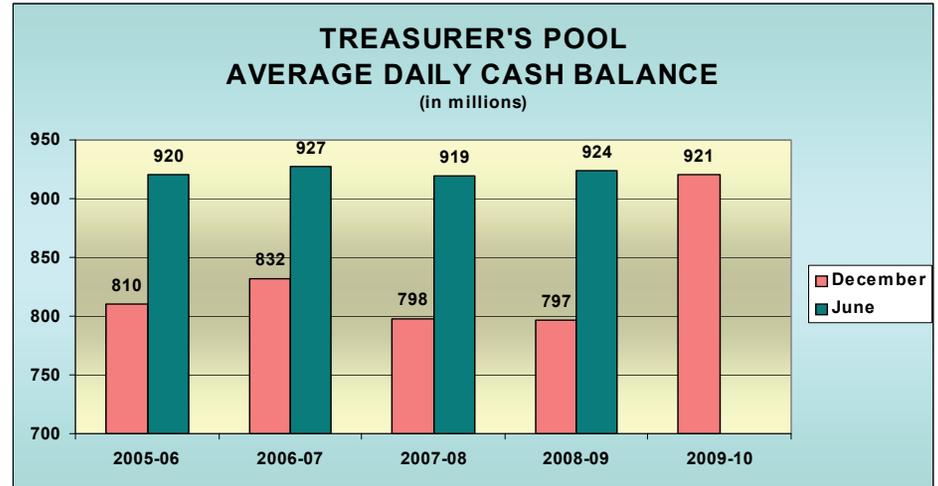


TREASURER-TAX COLLECTOR-PUBLIC ADM.

Department Summary (cont'd)

In the FY 2010-11 Recommended Budget, 8% is comprised of a one-time source of funding. This source will fund ongoing operations including non-mandated programs such as Veterans Services and the Representative Payee program. As a result of this use of a one-time source, the department will face a revenue shortfall of \$489,000 in FY 2011-12, which must be addressed to maintain these services. The department has used one-time fund balances to close the budget gap for 3 of the past 4 years and this is no longer possible after FY 2011-12 as the departmental designation is expected to be depleted.

Activity Indicator:



The average daily cash and investments in the Treasurer's Pool has typically increased over time due to increased secured and unsecured tax payments and other collection activity. The increase in the first half of 2009-10 is due to larger Tax and Revenue Anticipation Note (TRAN) issuances on the part of County school districts and community colleges, as well as the County issuing a TRAN after a two-year hiatus.

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Department Summary (cont'd)

Significant Changes (FY 2009-10 Adopted to FY 2009-10 Estimated Actual)

The Fiscal Year 2009-10 Estimated Actual operating expenditures decreased \$62,000 to \$6,542,000 from the Fiscal Year 2009-10 Adopted Budget of \$6,604,000. This is a 1% decrease.

The Fiscal Year 2009-10 Estimated Actual operating revenues decreased \$30,000 to \$3,732,000 from the Fiscal Year 2009-10 Adopted Budget of \$3,762,000. This is less than a 1% decrease.

Significant Changes (FY 2009-10 Estimated Actual to FY 2010-11 Recommended)

The Fiscal Year 2010-11 Recommended Budget operating expenditures will increase \$278,000 to \$6,820,000 from the Fiscal Year 2009-10 Estimated Actual of \$6,542,000. This 4.3% increase is primarily due to:

- +\$107,000 - Increase in salaries and benefits due to proposed merit increases, cost of living adjustments, and higher retirement and health insurance contribution rates, offset by a reduction of 3 FTEs. The reduction in FTEs will affect our ability to work on application development, will decrease the amount of revenue collected for the County in our Collections Division, and will result in Public Administrator cases taking longer to close
- +\$80,000 – Increase due to the Treasurer taking over additional payments for the property tax system maintenance contract.

On-Line Property Tax System:

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

Visit the website at:

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

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

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

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

The Fiscal Year 2010-11 Recommended Budget operating revenues will decrease \$8,000 to \$3,724,000 from the Fiscal Year 2009-10 Estimated Actual of \$3,732,000. This is less than a 1% decrease.

The Fiscal Year 2010-11 Recommended Budget capital improvements will increase \$1,283,000 to \$1,283,000 from the Fiscal Year 2009-10 Estimated Actual of \$0. This increase is the result of:

- \$1,283,000 – One-time purchase of a new property tax collections and administration system to replace the current system that is being maintained beyond its useful life.

Departmental Priorities and Their Alignment With County Goals

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

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

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

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

Focus Area 1: Enhancement of Finance and Treasury Functions

Current Year (FY 09-10) Accomplishments:

- Treasurer's Investment Pool – Investment Pool received top Standard & Poor rating of AAA for credit quality of investment holding and a S1 volatility rating reflecting the highest level of protection against sensitivity to changing market conditions.
- Successfully completed the implementation of Check 21 services in the Santa Barbara and Santa Maria Treasurer-Tax Collector offices to allow electronic depositing of check-based collections.

Proposed Strategic Action:

- Analyze the necessity for enhanced requirements for IRS reporting as a result of obtaining an allocation for economic recovery zone bonds that will be used to supplement funding for the public defender remodel, Betteravia expansion and the Emergency Operations Center capital projects.

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

Current Year (FY 09-10) Accomplishments:

- Property Tax Management System billing improvement - Designed a billing insert that explains the payment plan option to tax payers.
- Property Tax Management System - Successfully developed a comprehensive documentation of mainframe property tax management system regulations to replace out-of-date documentation. Successfully developed a comprehensive assessment of options pertaining to systems management, resulting in the setting of a strategic goal to secure funding for the migration from the mainframe-based property tax management application to a new commercial off-the-shelf property tax management system.
- Collection Systems - Successfully increased the amount of electronic data integration of Collections System data with other county and state business partners such as Animal Services, Courts, and Probation, resulting in higher data accuracy and less manual data entry.
- Maintained a high secured tax collection ratio of 97.3% by the end of Fiscal Year 2008-09, fifth place for tax collection among all 58 California counties.

Proposed Strategic Actions:

- Finalize the contract with Manatron for new Property Tax and Cashiering system and begin the two-year process of implementation.
- Continue to make enhancements to billing and mailing of tax bills.
- Collection Systems - Continue electronic data integration with other county business partners to promote accountability, customer focus and efficiency. Finalize the integration of data for Probation.
- Implement policies and procedures designed to increase the amount of electronic payment of property tax receipts, resulting in a lower amount of manual processing of tax collections.

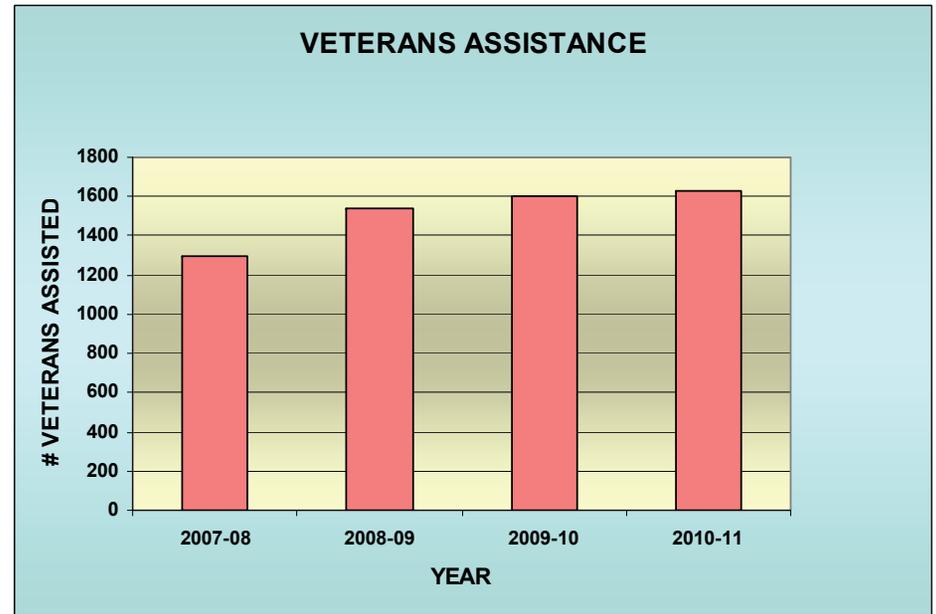
Focus Area 3: Administering and Facilitating Public Assistance Programs

Current Year (FY 09-10) Accomplishments:

- Expanded north and south County Veterans' Services office space to accommodate growing County veterans' needs which include the increase in number of returning veterans from overseas.
- Enacted court ordered hourly fee increases to more accurately reflect market value of services provided to Public Guardian and Public Administrator clients.

Proposed Strategic Actions:

- Integrate Public Administration and Public Guardian functions into the new software program for efficiency.
- Analyze the need for printed resource materials versus other distribution methods for cost savings.



Santa Barbara, Lompoc and Santa Maria Veteran Services Offices Assist the County's Veterans

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Finance and Administration

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Use of Funds Summary				
<i>Operating Expenditures</i>				
Finance and Administration	\$ 1,417,987	\$ 1,394,275	\$ 1,496,531	\$ 1,372,338
Operating Sub-Total	1,417,987	1,394,275	1,496,531	1,372,338
Less: Intra-County Revenues	(8,749)	(56,958)	(56,958)	(61,578)
Division Total	<u>\$ 1,409,238</u>	<u>\$ 1,337,317</u>	<u>\$ 1,439,573</u>	<u>\$ 1,310,760</u>

Character of Expenditures

<i>Operating Expenditures</i>				
Regular Salaries	702,414	754,816	821,641	701,292
Overtime	905	-	-	--
Benefits	322,352	318,393	339,948	342,586
Salaries & Benefits Sub-Total	1,025,671	1,073,209	1,161,589	1,043,878
Services & Supplies	392,316	321,066	334,942	328,460
Operating Sub-Total	1,417,987	1,394,275	1,496,531	1,372,338
Less: Intra-County Revenues	(8,749)	(56,958)	(56,958)	(61,578)
Expenditure Total	<u>\$ 1,409,238</u>	<u>\$ 1,337,317</u>	<u>\$ 1,439,573</u>	<u>\$ 1,310,760</u>

Source of Funds Summary

<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 1,601	\$ -	\$ -	\$ --
Other Charges for Services	10,016	57,747	58,308	62,285
Miscellaneous Revenue	-	-	26,200	--
Revenue Sub-Total	11,617	57,747	84,508	62,285
Less: Intra-County Revenues	(8,749)	(56,958)	(56,958)	(61,578)
Revenue Total	2,868	789	27,550	707
<i>General Fund Contribution</i>				
Division Total	<u>\$ 1,409,238</u>	<u>\$ 1,337,317</u>	<u>\$ 1,439,573</u>	<u>\$ 1,310,760</u>

Actual FY 08-09		Adopted FY 09-10		Est. Actual FY 09-10		Recommende d FY 10-11		
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE	
Position Summary								
<i>Permanent</i>								
Finance and Administration	7.0	6.6	7.0	6.9	7.0	7.3	7.0	6.3
Total Positions	<u>7.0</u>	<u>6.6</u>	<u>7.0</u>	<u>6.9</u>	<u>7.0</u>	<u>7.3</u>	<u>7.0</u>	<u>6.3</u>

Significant Changes (FY 2009-10 Adopted to FY 2009-10 Estimated Actual)

The Fiscal Year 2009-10 Estimated Actual operating expenditures increased \$102,000 to \$1,497,000 from the Fiscal Year 2009-10 Adopted Budget of \$1,394,000. This 7.3% increase is primarily the result of:

- +\$88,000 – Increase in overall salaries and benefits due to the allocation of resources from other divisions.

Significant Changes (FY 2009-10 Estimated Actual to FY 2010-11 Recommended)

The Fiscal Year 2010-11 Recommended Budget operating expenditures will decrease \$124,000 to \$1,372,000 from the Fiscal Year 2009-10 Estimated Actual of \$1,497,000. This 8.3% decrease is primarily due to:

- -\$118,000 – Decrease in overall salaries and benefits due to unfunding a position.

SERVICE DESCRIPTION

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

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommen ded FY 10-11
Recurring Performance Measures				
Finance and Administration				
As an efficient and responsive government, the County will maintain a quality workforce through completing 100% of departmental Employee Performance Reviews (EPRs) by the anniversary due date.	100% 49 49	100% 49 49	100% 48 48	100% 46 46
As an efficient and responsive government, the Department will reduce or maintain the rate of General Liability claims filed from the previous year's actual claims filed.	100% 2 2	0% 0 2	0% 0 2	0% 0 0
To promote the financial stability of the County, annually conduct 25 transient occupancy tax audits	11	20	25	25
As an efficient and responsive government, the Department will reduce or maintain the rate of Workers' Compensation claims filed from the previous year's actual claims filed.	300% 3 1	100% 1 1	0% 0 1	0% 0 0
As an efficient and responsive government, the County will maintain a productive workforce through a Departmental lost time rate of 2.9% or less.	3.2% 3,212 99,111	2.9% 2,731 94,170	2.8% 2,550 96,610	2.8% 2,560 91,520

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Finance and Administration (cont'd)

	Actual FY 08-09 Pos.	Adopted FY 09-10 Pos.	Est. Actual FY 09-10 Pos.	Recommen ded FY 10-11 Pos.
Position Detail				
Finance and Administration				
Treas/Tax Col/Pub Admin	1.0	1.0	1.0	1.0
Assistant Treas/Tax Coll/Pub Adm	1.0	1.0	1.0	1.0
Business Manager	1.0	1.0	1.0	1.0
DP Manager Dept	1.0	1.0	1.0	1.0
Treasury Finance Chief	1.0	1.0	1.0	1.0
Computer Systems Specialist	1.0	1.0	1.0	1.0
Executive Secretary	1.0	1.0	1.0	1.0
Sub-Division Total	7.0	7.0	7.0	7.0
Division Total	7.0	7.0	7.0	7.0

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Treasury

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Use of Funds Summary				
<i>Operating Expenditures</i>				
Operations	\$ 1,222,982	\$ 1,377,275	\$ 1,347,222	\$ 1,386,616
Investments	233,166	258,954	253,753	285,700
Operating Sub-Total	1,456,148	1,636,229	1,600,975	1,672,316
Less: Intra-County Revenues	(99,009)	(29,413)	(29,413)	(68,313)
Expenditure Total	1,357,139	1,606,816	1,571,562	1,604,003
<i>Other Financing Uses</i>				
Operating Transfers	1,715	1,716	1,716	1,716
Division Total	\$ 1,358,854	\$ 1,608,532	\$ 1,573,278	\$ 1,605,719

Character of Expenditures

<i>Operating Expenditures</i>				
Regular Salaries	597,459	691,696	590,133	662,115
Overtime	2,192	-	188	--
Benefits	215,163	268,124	309,183	290,809
Salaries & Benefits Sub-Total	814,814	959,820	899,504	952,924
Services & Supplies	641,334	676,409	701,471	719,392
Operating Sub-Total	1,456,148	1,636,229	1,600,975	1,672,316
Less: Intra-County Revenues	(99,009)	(29,413)	(29,413)	(68,313)
Expenditure Total	\$ 1,357,139	\$ 1,606,816	\$ 1,571,562	\$ 1,604,003

Source of Funds Summary

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<i>Departmental Revenues</i>				
Other Charges for Services	\$ 2,031,085	\$ 2,239,207	\$ 2,206,078	\$ 2,261,568
Revenue Sub-Total	2,031,085	2,239,207	2,206,078	2,261,568
Less: Intra-County Revenues	(99,009)	(29,413)	(29,413)	(68,313)
Revenue Total	1,932,076	2,209,794	2,176,665	2,193,255
<i>General Fund Contribution</i>				
Division Total	(573,222)	(601,262)	(603,387)	(587,536)
	\$ 1,358,854	\$ 1,608,532	\$ 1,573,278	\$ 1,605,719

	Actual FY 08-09		Adopted FY 09-10		Est. Actual FY 09-10		Recommended FY 10-11	
	Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
Position Summary								
<i>Permanent</i>								
Operations	8.0	7.5	8.0	7.7	8.0	7.5	8.0	7.1
Investments	1.0	1.1	1.0	1.2	1.0	1.1	1.0	1.2
Total Positions	9.0	8.6	9.0	8.9	9.0	8.6	9.0	8.3

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Property Taxes

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Use of Funds Summary				
<i>Operating Expenditures</i>				
Secured	\$ 742,085	\$ 795,518	\$ 684,963	\$ 836,535
Unsecured	177,486	214,692	196,034	228,567
Supplemental	68,960	83,763	73,549	85,139
Bankruptcy	31,320	51,081	36,167	40,883
Operating Sub-Total	1,019,851	1,145,054	990,713	1,191,124
Less: Intra-County Revenues	(108,800)	(41,515)	(41,515)	(114,500)
Operating Total	911,051	1,103,539	949,198	1,076,624
<i>Non-Operating Expenditures</i>				
Capital Assets	-	-	-	1,282,750
Expenditure Total	911,051	1,103,539	949,198	2,359,374
<i>Other Financing Uses</i>				
Designated for Future Uses	-	-	2,434,000	--
Division Total	\$ 911,051	\$ 1,103,539	\$ 3,383,198	\$ 2,359,374

Character of Expenditures

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<i>Operating Expenditures</i>				
Regular Salaries	603,485	645,530	564,490	602,928
Overtime	1,619	-	-	--
Benefits	217,592	249,146	215,908	265,395
Salaries & Benefits Sub-Total	822,696	894,676	780,398	868,323
Services & Supplies	197,155	250,378	210,315	322,801
Operating Sub-Total	1,019,851	1,145,054	990,713	1,191,124
Less: Intra-County Revenues	(108,800)	(41,515)	(41,515)	(114,500)
Operating Total	911,051	1,103,539	949,198	1,076,624
<i>Non-Operating Expenditures</i>				
Capital Assets	-	-	-	1,282,750
Expenditure Total	\$ 911,051	\$ 1,103,539	\$ 949,198	\$ 2,359,374

Source of Funds Summary

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
<i>Departmental Revenues</i>				
Other Charges for Services	\$ 464,800	\$ 455,443	\$ 391,735	\$ 444,500
Miscellaneous Revenue	272,114	285,000	326,000	310,000
Revenue Sub-Total	736,914	740,443	717,735	754,500
Less: Intra-County Revenues	(108,800)	(41,515)	(41,515)	(114,500)
Revenue Total	628,114	698,928	676,220	640,000
<i>General Fund Contribution</i>				
	282,937	261,117	161,890	(52,272)
<i>Other Financing Sources</i>				
Use of Prior Fund Balances	-	143,494	2,545,088	1,771,646
Division Total	\$ 911,051	\$ 1,103,539	\$ 3,383,198	\$ 2,359,374

Actual FY 08-09		Adopted FY 09-10		Est. Actual FY 09-10		Recommended FY 10-11	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE

Position Summary

<i>Permanent</i>								
Secured	7.0	5.0	7.0	4.9	7.0	4.3	7.0	4.4
Unsecured	2.0	2.0	1.0	2.1	1.0	2.1	1.0	2.1
Supplemental	--	0.7	--	0.8	--	0.7	--	0.8
Bankruptcy	1.0	0.4	1.0	0.5	1.0	0.4	1.0	0.4
Total Positions	10.0	8.0	9.0	8.3	9.0	7.5	9.0	7.6

Significant Changes (FY 2009-10 Adopted to FY 2009-10 Estimated Actual)

The Fiscal Year 2009-10 Estimated Actual operating expenditures decreased \$154,000 to \$991,000 from the Fiscal Year 2009-10 Adopted Budget of \$1,145,000. This 13.5% decrease is primarily due to:

- -\$114,000 - Decrease in overall salaries and benefits due to the allocation of resources to other divisions.

SERVICE DESCRIPTION

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

Significant Changes (FY 2009-10 Estimated Actual to FY 2010-11 Recommended)

The Fiscal Year 2010-11 Recommended Budget operating expenditures will increase \$200,000 to \$1,191,000 from the Fiscal Year 2009-10 Estimated Actual of \$991,000. This 20% decrease is primarily due to:

- +\$88,000 – Increase in overall salaries and benefits due to higher retirement and health insurance contribution rates, cost of living increases and merit increases
- +\$80,000 – Increase due to the Treasurer-Tax Collector taking over additional payments for the current property tax system maintenance contract.

	<u>Actual FY 08-09</u>	<u>Adopted FY 09-10</u>	<u>Est. Actual FY 09-10</u>	<u>Recommended FY 10-11</u>
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Recurring Performance Measures

Unsecured

To ensure the financial stability of the County, the three senior collectors shall each prepare a minimum of 600 legal documents per fiscal year to effect payment of unsecured taxes.

	2,087	1,500	1,850	1,800
--	-------	-------	-------	-------

Supplemental

To promote an efficient and responsive government, respond to 100% of all supplemental inquiries from taxpayers (email or letter) received within 3 working days of receipt.

	100%	100%	100%	100%
	16	25	18	25
	16	25	18	25

Bankruptcy

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

	100%	100%	100%	100%
	44	50	50	50
	44	50	50	50

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Property Taxes (cont'd)

	<u>Actual FY 08-09 Pos.</u>	<u>Adopted FY 09-10 Pos.</u>	<u>Est. Actual FY 09-10 Pos.</u>	<u>Recommended FY 10-11 Pos.</u>
--	-------------------------------------	--------------------------------------	--	--

Position Detail

Secured

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

Unsecured

Financial Office Professional	--	1.0	1.0	1.0
Collections Officer	<u>2.0</u>	<u>--</u>	<u>--</u>	<u>--</u>
Sub-Division Total	2.0	1.0	1.0	1.0

Bankruptcy

Accountant	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
Sub-Division Total	1.0	1.0	1.0	1.0
Division Total	<u>10.0</u>	<u>9.0</u>	<u>9.0</u>	<u>9.0</u>

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Collections

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Use of Funds Summary				
<i>Operating Expenditures</i>				
Business Licenses	\$ 86,765	\$ 74,238	\$ 149,651	\$ 173,536
General Collections	719,260	697,205	755,190	727,080
Operating Sub-Total	806,025	771,443	904,841	900,616
Less: Intra-County Revenues	(258,765)	(382,172)	(382,172)	(263,982)
Division Total	<u>\$ 547,260</u>	<u>\$ 389,271</u>	<u>\$ 522,669</u>	<u>\$ 636,634</u>

Character of Expenditures

<i>Operating Expenditures</i>				
Regular Salaries	493,212	463,992	556,677	512,151
Benefits	186,667	184,290	215,814	226,166
Salaries & Benefits Sub-Total	679,879	648,282	772,491	738,317
Services & Supplies	126,146	123,161	132,350	162,299
Operating Sub-Total	806,025	771,443	904,841	900,616
Less: Intra-County Revenues	(258,765)	(382,172)	(382,172)	(263,982)
Expenditure Total	<u>\$ 547,260</u>	<u>\$ 389,271</u>	<u>\$ 522,669</u>	<u>\$ 636,634</u>

Source of Funds Summary

<i>Departmental Revenues</i>				
Other Charges for Services	\$ 259,432	\$ 382,236	\$ 381,936	\$ 263,747
Miscellaneous Revenue	71,700	71,500	85,000	70,000
Revenue Sub-Total	331,132	453,736	466,936	333,747
Less: Intra-County Revenues	(258,765)	(382,172)	(382,172)	(263,982)
Revenue Total	72,367	71,564	84,764	69,765
<i>General Fund Contribution</i>				
Division Total	<u>\$ 547,260</u>	<u>\$ 389,271</u>	<u>\$ 522,669</u>	<u>\$ 636,634</u>

Actual FY 08-09		Adopted FY 09-10		Est. Actual FY 09-10		Recommended FY 10-11	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
Position Summary							
<i>Permanent</i>							
Business Licenses	1.0	1.2	1.0	0.8	1.0	1.7	2.0
General Collections	8.0	6.8	9.0	6.2	9.0	6.4	8.0
Total Positions	<u>9.0</u>	<u>7.9</u>	<u>10.0</u>	<u>7.0</u>	<u>10.0</u>	<u>8.0</u>	<u>10.0</u>

Significant Changes (FY 2009-10 Adopted to FY 2009-10 Estimated Actual)

The Fiscal Year 2009-10 Estimated Actual operating expenditures increased \$133,000 to \$905,000 from the Fiscal Year 2009-10 Adopted Budget of \$771,000. This 17% increase is primarily the result of:

- +\$124,000 – Increase in salaries and benefits due to the allocation of resources from other divisions.

Significant Changes (FY 2009-10 Estimated Actual to FY 2010-11 Recommended)

The Fiscal Year 2010-11 Recommended Budget operating expenditures will decrease \$4,000 to \$901,000 from the Fiscal Year 2009-10 Estimated Actual of \$905,000. This is a 0.5% decrease.

SERVICE DESCRIPTION

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

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Recurring Performance Measures				
Business Licenses				
In order to promote efficient and responsive government and to increase efficiency and revenue of collections, monthly prepare and mail 100% of license applications at least 30 days prior to the renewal date.	100% 1,130 1,130	100% 1,000 1,000	100% 1,100 1,100	100% 1,000 1,000
To promote an efficient and responsive government, issue 100% of requested business license within 3 working days of satisfactory completion of the application process.	100% 1,133 1,133	100% 1,000 1,000	100% 1,150 1,150	100% 1,000 1,000
General Collections				
To promote the financial stability of the County, the three senior collectors shall each collect a minimum of \$420,000 each fiscal year, in addition to their unsecured tax collection (adjusted for length of service during the fiscal year).	153% 1,923,298 1,260,000	100% 1,260,000 1,260,000	146% 1,835,000 1,260,000	100% 1,260,000 1,260,000
To promote the financial stability of the County, the General Collector shall collect a minimum of \$600,000 per fiscal year (adjusted for length of service during the fiscal year to ensure timely and accurate collection of tax payments).	92% 1,356,657 1,475,000	100% 600,000 600,000	113% 678,882 600,000	100% 600,000 600,000
To promote the financial stability of the County, each probationary General Collector shall collect a minimum of \$420,000 by the end of the probationary period (1 yr) to ensure timely and accurate collection of tax payment. (Note: The department does not anticipate having any probationary General Collectors in Fiscal Year 2010-11.)	N/A	100% 420,000 420,000	99% 416,027 420,000	N/A

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Collections (cont'd)

	Actual FY 08-09 Pos.	Adopted FY 09-10 Pos.	Est. Actual FY 09-10 Pos.	Recommended FY 10-11 Pos.
Position Detail				
Business Licenses				
Financial Office Professional Accountant	--	1.0	1.0	1.0
TTC Ops Specialist	1.0	--	--	--
Sub-Division Total	1.0	1.0	1.0	2.0
General Collections				
Financial Systems Analyst	1.0	1.0	1.0	1.0
Financial Office Professional Accountant	--	7.0	7.0	7.0
TTC Ops Supervisor	1.0	--	--	--
TTC Ops Specialist, Sr	1.0	--	--	--
Collections Officer	4.0	--	--	--
Sub-Division Total	8.0	9.0	9.0	8.0
Division Total	9.0	10.0	10.0	10.0

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Public Assistance

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Use of Funds Summary				
<i>Operating Expenditures</i>				
Veterans' Programs	\$ 281,897	\$ 327,041	\$ 295,973	\$ 367,100
Public Administrator	375,404	385,827	305,328	348,185
Public Guardian	854,986	944,228	947,257	968,397
Operating Sub-Total	1,512,287	1,657,096	1,548,558	1,683,682
Less: Intra-County Revenues	(250,066)	-	-	--
Expenditure Total	1,262,221	1,657,096	1,548,558	1,683,682
<i>Other Financing Uses</i>				
Operating Transfers	5,756	5,757	5,757	5,759
Division Total	\$ 1,267,977	\$ 1,662,853	\$ 1,554,315	\$ 1,689,441

Character of Expenditures

<i>Operating Expenditures</i>				
Regular Salaries	990,339	1,054,619	957,204	1,053,841
Extra Help	140	-	-	--
Benefits	381,193	428,362	459,604	480,216
Salaries & Benefits Sub-Total	1,371,672	1,482,981	1,416,808	1,534,057
Services & Supplies	140,615	174,115	131,750	149,625
Operating Sub-Total	1,512,287	1,657,096	1,548,558	1,683,682
Less: Intra-County Revenues	(250,066)	-	-	--
Expenditure Total	\$ 1,262,221	\$ 1,657,096	\$ 1,548,558	\$ 1,683,682

Source of Funds Summary

<i>Departmental Revenues</i>				
Federal & State Revenues	\$ 62,451	\$ 56,300	\$ 57,103	\$ 57,100
Other Charges for Services	265,081	215,000	200,000	255,000
Revenue Sub-Total	327,532	271,300	257,103	312,100
Less: Intra-County Revenues	(250,066)	-	-	--
Revenue Total	77,466	271,300	257,103	312,100
<i>General Fund Contribution</i>				
Division Total	\$ 1,267,977	\$ 1,662,853	\$ 1,554,315	\$ 1,689,441

Actual FY 08-09		Adopted FY 09-10		Est. Actual FY 09-10		Recommended FY 10-11	
Pos.	FTE	Pos.	FTE	Pos.	FTE	Pos.	FTE
Position Summary							
<i>Permanent</i>							
Veterans' Programs	3.0	3.3	3.0	3.3	3.0	3.0	3.3
Public Administrator	3.0	4.0	3.0	3.8	3.0	3.0	3.0
Public Guardian	12.0	10.4	12.0	10.6	12.0	10.6	9.8
Total Positions	18.0	17.7	18.0	17.6	18.0	16.6	16.1

Significant Changes (FY 2009-10 Adopted to FY 2009-10 Estimated Actual)

The Fiscal Year 2009-10 Estimated Actual operating expenditures decreased \$109,000 to \$1,549,000 from the Fiscal Year 2009-10 Adopted Budget of \$1,657,000. This 6.5% decrease is primarily due to:

- -\$66,000 – Overall decrease in salary and benefits due to a staffing vacancy.

Significant Changes (FY 2009-10 Estimated Actual to FY 2010-11 Recommended)

The Fiscal Year 2010-11 Recommended Budget operating expenditures will increase \$135,000 to \$1,684,000 from the Fiscal Year 2009-10 Estimated Actual of \$1,549,000. This 8.7% increase is primarily due to:

- +\$117,000 - Increases in salary and benefits due to higher retirement and health insurance contribution rates, cost of living increases and merit increases.

SERVICE DESCRIPTION

Provide administration of State and local veterans' programs and assist veterans and their dependents in filing claims for Veterans' Administration and other federal benefits. Act as administrator/executor of a decedent's estate, as required by Court appointment, provide services for the cremation of deceased indigents, and provide case management of conservatorships as appointed by the Courts for those physically or mentally unable to provide for their own personal needs of physical health, food, clothing, or shelter, or substantially unable to manage their own financial resources, resist fraud or undue influence.

	<u>Actual FY 08-09</u>	<u>Adopted FY 09-10</u>	<u>Est. Actual FY 09-10</u>	<u>Recommended FY 10-11</u>
Recurring Performance Measures				
Veterans' Programs				
To support an accessible, open and citizen friendly government, assist 100% of Santa Barbara County veterans seeking Veteran's benefits per quarter. (Applies to approximately 110 veterans per each of the three regional offices)	100% 1,534	100% 1,320	100% 1,800	100% 1,320
Public Administrator				
To promote an efficient and responsive government, process and close all summary estates within one year, 100% of the time.	98% 59 60	100% 60 60	100% 60 60	100% 60 60
Public Guardian				
In order to ensure a high quality of life for all residents, visit 100% of probate conservatees, including those out of the county, at their respective facilities every three months. (Applies to an average of 60 conservatees per year)	100% 231 231	100% 240 240	100% 236 236	100% 240 240
To promote an efficient and responsive government, open a probate investigation 100% of the time within 2 working days of each referral received.	100% 36 36	100% 25 25	100% 36 36	100% 36 36
In order to ensure a high quality of life for all residents, manage benefits and appropriate spending for approximately 265 representative payee consumers.	--	--	260	265

TREASURER-TAX COLLECTOR-PUBLIC ADM.

Public Assistance (cont'd)

	<u>Actual FY 08-09 Pos.</u>	<u>Adopted FY 09-10 Pos.</u>	<u>Est. Actual FY 09-10 Pos.</u>	<u>Recommended FY 10-11 Pos.</u>
Position Detail				
Veterans' Programs				
Admin Office Professional	--	3.0	3.0	3.0
Veterans Services Rep.	3.0	--	--	--
Sub-Division Total	3.0	3.0	3.0	3.0
Public Administrator				
Public Adm/Cons/Vets Supervisor	1.0	1.0	1.0	1.0
Public Adm/Cons Rep.	2.0	2.0	2.0	2.0
Sub-Division Total	3.0	3.0	3.0	3.0
Public Guardian				
Public Adm/Cons/Vets Manager	1.0	1.0	1.0	1.0
Admin Office Professional	--	1.0	1.0	1.0
Financial Office Professional	--	3.0	3.0	3.0
Public Adm/Cons/Vets Supervisor	1.0	1.0	1.0	1.0
Public Adm/Cons Rep.	6.0	6.0	6.0	6.0
Account Technician	1.0	--	--	--
Accounting Assistant, Sr	2.0	--	--	--
Deputy Public Admin. Cons. Aide	1.0	--	--	--
Sub-Division Total	12.0	12.0	12.0	12.0
Division Total	18.0	18.0	18.0	18.0

DEBT SERVICE
Department Summary

	Actual FY 08-09	Adopted FY 09-10	Est. Actual FY 09-10	Recommended FY 10-11
Use of Funds Summary				
<i>Operating Expenditures</i>				
Short Term Debt Svc. - Int & Costs	\$ --	\$ 1,681,571	\$ 1,681,571	\$ 1,690,000
Long Term Debt Svc. - Principal	6,206,196	6,164,603	7,495,207	5,607,522
Long Term Debt Svc. - Interest	3,322,255	2,998,540	3,040,661	2,796,661
Long Term Debt Svc. - Costs & Fees	20,780	25,958	25,637	22,948
Expenditure Total	9,549,231	10,870,672	12,243,076	10,117,131
<i>Other Financing Uses</i>				
Designated for Future Uses	531,387	276,503	149,028	294,894
Department Total	\$ 10,080,618	\$ 11,147,175	\$ 12,392,104	\$ 10,412,025

Character of Expenditures

<i>Operating Expenditures</i>				
Services & Supplies	\$ 20,780	\$ 114,654	\$ 114,333	\$ 112,948
Principal & Interest	9,528,451	10,756,018	12,128,743	10,004,183
Expenditure Total	\$ 9,549,231	\$ 10,870,672	\$ 12,243,076	\$ 10,117,131

Source of Funds Summary

<i>Departmental Revenues</i>				
Interest	\$ 282,163	\$ 310,000	\$ 250,500	\$ 200,000
Miscellaneous Revenue	111,043	--	135	--
Revenue Total	393,206	310,000	250,635	200,000
<i>General Fund Contribution</i>	--	1,681,571	1,681,571	1,690,000
<i>Other Financing Sources</i>				
Operating Transfers	9,112,735	9,124,324	9,426,618	6,212,025
Use of Prior Fund Balances	574,677	31,280	1,033,280	2,310,000
Department Total	\$ 10,080,618	\$ 11,147,175	\$ 12,392,104	\$ 10,412,025

Budget Organization

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

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

MISSION STATEMENT

Debt service payments, both principal and interest, which are budgeted in various departments for Certificates of Participation (COPs) and other authorized long-term debt instruments, are consolidated here for oversight and payment by the Treasurer's Office. Internal Service Funds, Enterprise Funds, and the County Redevelopment Agency are separate accounting entities that pay their debt directly. The budget also includes short-term (TRAN) debt payments.

Significant Changes (FY 2009-10 Adopted to FY 2009-10 Estimated Actual)

The Fiscal Year 2009-10 Estimated Actual operating expenditures increased \$1,372,000 to \$12,243,000 from the Fiscal Year 2009-10 Adopted Budget of \$10,871,000. This 12.6% increase is the result of:

- +\$1,270,000 – Prepayment of the outstanding 1998 COPs
- +\$104,000 – New Clerk-Recorder-Assessor Lease.

The Fiscal Year 2009-10 Estimated Actual operating revenues decreased \$59,000 to \$251,000 from the Fiscal Year 2009-10 Adopted Budget of \$310,000. This 19% decrease is the result of:

- -\$59,000 – Decreased interest income due to lower reserve fund requirements as a result of prepaying the outstanding 1998 COPs..

Significant Changes (FY 2009-10 Estimated Actual to FY 2010-11 Recommended)

The Fiscal Year 2010-11 Recommended Budget operating expenditures will decrease \$2,126,000 to \$10,117,000 from the Fiscal Year 2009-10 Estimated Actual of \$12,243,000. This 17% decrease is the result of:

- -\$2,465,000 – The final debt payment for the 1998 COPs occurred in FY 2009-10 and was comprised of \$1,195,000 of principal and interest due in FY 2009-10 and \$1,270,000 to prepay the remaining outstanding COPs.

The Fiscal Year 2010-11 Recommended Budget operating revenues will decrease \$51,000 from the Fiscal Year 2009-10 Estimated Actual of \$251,000. This 20% decrease is the result of:

- -\$50,000 – Decreased interest income on reserve fund investments due to lower interest rates.

Long Term Debt Financial Reconciliation

The following table provides a reconciliation of budget page expenditure summary amounts and amounts shown in the Long Term Debt Payment Schedule, in the column labeled "FY 10/11", line entitled "Subtotal General and Operating Funds" which appears on the following page.

Total Debt Service Expenditures	\$10,117,131
Less TRAN Interest and Cost	(1,690,000)
Less LTD Cost & Fees	(22,948)
Less Reserve Release	(2,160,000)
Less Related Interest Earnings	(108,713)
Less Photocopier, ADMHS and CRA Leases	(913,395)
Net Government Funds Principal and Interest Payments	\$5,222,075

SANTA BARBARA COUNTY
CERTIFICATES OF PARTICIPATION (COP) PAYMENT SCHEDULE BY PROJECT/FUND
JUNE 30, 2010

DESCRIPTION	FUND	DEPT	TOTAL OUTSTANDING	INTEREST & RESERVE CR	NET RENTAL PAYMENTS	FY 10-11	REMAINING DEBT SERVICE
<u>GENERAL AND OPERATING FUNDS</u>							
<u>2008 COP</u>							
REDEVELOPMENT AGENCY	3104	990	25,466,404	1,430,480	24,035,924	738,683	23,297,241
<u>2005 COP</u>							
HALL OF RECORDS - CLERK-RECORDER	0001	062	467,281	61,006	406,275	93,241	313,034
ELECTIONS STORAGE - CLERK-RECORDER	0001	062	531,914	69,610	462,304	106,349	355,955
LOMPOC SUBSTATION - FIRE	0001	031	4,113,062	289,623	3,823,439	274,248	3,549,191
LOMPOC SUBSTATION - SHERIFF	0001	032	2,568,269	180,584	2,387,685	170,954	2,216,731
ISLA VISTA FOOT PATROL - SHERIFF	0001	032	5,509,459	388,104	5,121,355	368,091	4,753,264
TECHNICAL BUILDING - SHERIFF	0001	032	4,946,162	348,283	4,597,879	330,209	4,267,670
CHILDREN'S SERVICES BLDG - MENTAL HEALTH	0044	043	1,871,330	132,024	1,739,306	124,112	1,615,194
SUBTOTAL			20,007,477	1,469,234	18,538,243	1,467,204	17,071,039
<u>2004 REFUNDING COP</u>							
HALL OF RECORDS - CLERK-RECORDER	0001	062	190,550	0	190,550	190,550	0
SHERIFF TRANSIT BUS	0001	032	59,740	0	59,740	59,740	0
SANTA BARBARA SOCIAL SERVICES	0001	990	920,048	777,600	142,448	142,448	0
SANTA MARIA NON SOCIAL SERVICE	0001	990	920,047	799,200	120,847	120,847	0
SANTA MARIA SOCIAL SERVICES	0001	990	613,365	583,200	30,165	30,165	0
SUBTOTAL			2,703,750	2,160,000	543,750	543,750	0
<u>2001 COP</u>							
NAOMI SCHWARTZ - RISK	0001	990	1,206,872	192,335	1,014,537	94,951	919,586
CASA NUEVA - GENERAL SERVICES	0001	063	4,651,437	688,461	3,962,976	367,989	3,594,987
CASA NUEVA - SOCIAL SERVICES	0001	990	1,886,071	278,158	1,607,913	149,213	1,458,700
MENTAL HEALTH	0044	043	2,189,586	348,605	1,840,981	172,375	1,668,606
JUVENILE HALL	0070	990	5,570,379	801,714	4,768,665	441,735	4,326,930
JUVENILE COURT - EXPANSION	0071	990	1,646,039	261,936	1,384,103	129,902	1,254,201
JUVENILE COURT - ATTORNIES	0070	990	1,196,595	170,363	1,026,232	95,031	931,201
DISTRICT ATTORNEY	0070	990	7,024,251	1,039,719	5,984,532	555,995	5,428,537
SHERIFF - HVAC	0070	990	230,085	36,691	193,394	18,114	175,280
SB1732 - COURTHOUSE CONSTRUCTION	0071	990	5,055,409	527,744	4,527,665	447,133	4,080,532
SUBTOTAL			30,656,724	4,345,726	26,310,998	2,472,438	23,838,560
SUBTOTAL GENERAL AND OPERATING FUNDS			78,834,355	9,405,440	69,428,915	5,222,075	64,206,840
<u>2008 COP ENTERPRISE FUND</u>							
TAJIGUAS LANDFILL LINER	1930	054	8,086,525	555,363	7,531,162	580,560	6,950,602
<u>2001 COP ENTERPRISE FUND</u>							
SOLID WASTE PUBLIC WORKS	1930	054	1,028,076	163,841	864,235	80,884	783,351
TOTAL COP DEBT			\$87,948,956	\$10,124,644	\$77,824,312	\$5,883,519	\$71,940,793