

**Appropriation Limits
Compared to Actual Tax Proceeds
FY 2004-05**

Exhibit I

	<u>Approved 2004-05 Limit</u>	<u>2004-05 Tax Proceeds</u>	<u>Amount (over)/under Limit</u>
County of Santa Barbara	\$ 474,040,318	\$ 119,545,692	\$ 354,494,626
County Service Area #3	3,580,485	736,310	2,844,175
County Service Area #4	45,580	24,535	21,045
County Service Area #5	215,526	76,216	139,310
County Service Area #12 - Mission Canyon Sewer Service	1,254,512	-	1,254,512
County Service Area #32	64,844,107	20,250,416	44,593,691
County Service Area #41	250,904	-	250,904
Fire Protection District	57,681,743	21,855,246	35,826,497
North County Lighting District	631,796	302,837	328,959
Flood Control Districts	21,480,878	6,276,356	15,204,522

**General Fund Appropriations Limit
Actual Compliance Calculation
FY 2004-05**

Exhibit II

<u>Tax Proceeds Accounts</u>	<u>Actuals FY 04-05</u>	
3010 Current Year Secured Property Tax	\$ 80,924,719	
3011 Unitary Tax	1,829,847	
3012 Educational Rev Augmentation	(3,894,357)	
3013 Property Tax In-lieu of VLF	28,014,785	
3020 Current Year Unsecured Property Tax	4,013,097	
3021 Current Year Unsecured Property Tax - Airport	524,950	
3040 Prior Years Secured Property Tax	(483,870)	
3050 Prior Years Unsecured Property Tax	(263)	
3054 Supplemental Property Tax - Current Year	6,722,213	
3056 Supplemental Property Tax - Prior Year	-	
3091 Sales Tax	6,959,167	
3095 In-lieu Local Sales Tax	2,133,807	
3131 Transient Occupancy Tax	4,815,323	
3133 Racehorse Tax	12,446	
3138 Property Transfer Tax	5,010,252	
3541 Motor Vehicle In-lieu Tax	44,694	
4220 Homeowners Property Tax Relief	958,913	
4270 Open Space Lands Apportionment	657,806	
Less: Transfer to County Service Area 32	(20,250,416)	
Less: Transfer to North County Lighting District	(14,737)	
	<u>117,978,376</u>	
<u>Allocable Tax Proceeds</u>		
3380/81 Interest/Unrealized Gain or Loss	1,376,651	
3402 Rents - Public Phones/Vending Machines	13,062	
3405 Rents - Grazing Fees	17,929	
3409 Rents - Other Buildings & Land	159,674	
	<u>1,567,316</u>	
Total Tax Proceeds	119,545,692	
Less Exclusions (Note A)	<u>-</u>	
<u>Compliance Calculation</u>		
2004-05 Actual Tax Proceeds		\$ 119,545,692
2004-05 Appropriations Limit		<u>474,040,318</u>
Total Amount Under Limit		<u><u>\$ 354,494,626</u></u>

Note A: The County is currently electing not to calculate the exclusions due to immateriality. Historically, exclusions have averaged less than 10% of proceeds, or roughly \$7 - 8 million. However, the County may resume calculating the exclusions in the future.

**Proposed Appropriation Limits
Calculation
FY 2005-06**

Exhibit III

	<u>2004-05 Limit</u>	<u>2005-06 Population Factor</u>	<u>2005-06 Price Factor</u>	<u>2005-06 Limit</u>
County of Santa Barbara	\$ 474,040,318	1.0170	1.0526	\$ 507,460,160
County Service Area #3	3,580,485	1.0114	1.0526	3,811,784
County Service Area #4	45,580	1.0114	1.0526	48,524
County Service Area #5	215,526	1.0114	1.0526	229,449
County Service Area #12 - Mission Canyon Sewer Service	1,254,512	1.0114	1.0526	1,335,553
County Service Area #32	64,844,107	1.0114	1.0526	69,033,036
County Service Area #41	250,904	1.0114	1.0526	267,112
Fire Protection District	57,681,743	1.0114	1.0526	61,407,984
North County Lighting District	631,796	1.0114	1.0526	672,610
Flood Control Districts	21,480,878	1.0114	1.0526	22,868,543

**General Fund Appropriations Limit
Estimated Compliance Calculation
FY 2005-06**

Exhibit IV

Tax Proceeds Accounts		Estimated FY 05-06
3010	Current Year Secured Property Tax	\$ 89,400,000
3011	Unitary Tax	1,931,000
3012	Educational Rev Augmentation	(3,894,357)
3013	Property Tax In-lieu of VLF	31,098,000
3020	Current Year Unsecured Property Tax	4,100,000
3021	Current Year Unsecured Property Tax - Airport	500,000
3040	Prior Years Secured Property Tax	(201,000)
3050	Prior Years Unsecured Property Tax	(40,000)
3051	Prior Years Unsecured Property Tax - Airport	-
3054	Supplemental Property Tax - Current Year	4,448,000
3091	Sales Tax	7,219,000
3095	In-lieu Local Sales Tax	2,192,000
3131	Transient Occupancy Tax	4,917,000
3133	Racehorse Tax	10,000
3138	Property Transfer Tax	3,440,000
3541	Motor Vehicle In-Lieu Tax	-
4220	Homeowners Property Tax Relief	945,000
4270	Open Space Lands Apportionment	650,000
	Less: Transfer to North County Lighting District	-
	Less: Transfer to County Service Area 3	-
	Less: Transfer to County Service Area 32	(22,264,223)
		<u>124,450,420</u>
Allocable Tax Proceeds		
3380/81	Interest	1,147,363
3402	Rents - Public Phones/Vending Machines	62,300
3405	Rents - Grazing Fees	16,747
		<u>1,226,410</u>
	Total Estimated Tax Proceeds	125,676,830
	Less Exclusions (Note A)	<u>-</u>
Compliance Calculation		
	2005-06 Estimated Tax Proceeds	\$ 125,676,830
	2005-06 Appropriations Limit	<u>507,460,160</u>
	Total Amount Under Limit	<u><u>\$ 381,783,330</u></u>

Note A: The County is currently electing not to calculate the exclusions due to immateriality. Historically, exclusions have averaged less than 10% of proceeds, or roughly \$7 - 8 million. However, the County may resume calculating the exclusions in the future.