

RESOLUTION OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SANTA BARBARA  
OF THE STATE OF CALIFORNIA

RESOLUTION NO. 24-69

WHEREAS, Section 95.3 of the California Revenue and Taxation Code provides for the recovery by the County of its actual costs of assessing, collecting, and allocating property taxes, including applicable administrative overhead costs as permitted by Federal Regulation 2 CFR 200, from all public agencies, except schools, in proportion to the property tax proceeds received by each public agency; and,

WHEREAS, the allocation of property tax administrative costs shall not exceed the actual County costs of assessing, collecting, and allocating property taxes, including applicable administrative overhead costs as permitted by Federal Regulation 2 CFR 200; and,

WHEREAS, the recovery of such County property tax administrative costs during the 2023-24 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2022-23 fiscal year, and an allocation of such costs among public agencies, pursuant to Section 95.3 of the Revenue and Taxation Code; and,

WHEREAS, this Board has conducted a noticed public hearing at which time it received and considered evidence relative to the determination of recoverable property tax administrative costs; and,

WHEREAS, this Board finds that it is appropriate to recover property tax administrative costs as authorized by Sections 95.3 of the Revenue and Taxation Code, and that the costs to be recovered by this Resolution do not exceed the actual County costs of assessing, collecting, and allocating property taxes;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

1. In accordance with the attached reports, recoverable property tax administrative costs are hereby determined, that do not exceed the actual administrative costs, including applicable overhead costs as permitted by Federal Regulation 2 CFR 200, incurred in assessing, collecting, and allocating property taxes.

2. The recoverable property tax administrative costs shall be deducted from the property tax revenue allocation of the relevant jurisdiction or distributed from the Redevelopment Property Tax Trust Fund associated with former community redevelopment agencies in fiscal year 2023-24 based upon fiscal year 2022-23 costs.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 2nd day of April by the following vote:

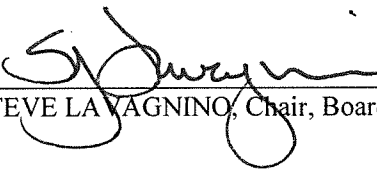
AYES: Supervisors Williams, Capps, Hartmann, Nelson and Lavagnino

NOES: None

ABSENT: None


ABSTAIN: None

COUNTY OF SANTA BARBARA

BY:   
STEVE LAVAGNINO, Chair, Board of Supervisors

ATTEST:

MONA MIYASATO  
County Executive Officer  
Clerk of the Board


BY:   
Deputy

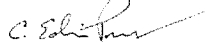
APPROVED AS TO FORM:

RACHEL VAN MULLEM  
County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA, CPFO  
Auditor-Controller

DocuSigned by:  
BY:   
A97566BC50FF4D0...  
Deputy County Counsel

DocuSigned by:  
BY:   
A99ED58D71D04FB...  
Deputy

County of Santa Barbara  
 Departmental Costs for Fiscal Year 2022-23  
 For Use in Determining Fiscal Year 2023-24 Property Tax Administration Costs per SB 2557

Departments:	062 Clerk-Recorder Assessor	065 Treasurer/ Tax Collector	061 Auditor Controller	013 County Counsel	012 County Executive	Total
<b>Costs:</b>						
Salaries & Benefits	\$ 5,418,712	\$ 1,056,739	\$ 1,371,901	\$ 263,045	\$ 82,426	\$ 8,192,823
Services & Supplies	83,173	362,418	27,149	-	20,259	492,999
Overhead for 2022-23	4,039,650	827,744	974,598	120,659	31,025	5,993,676
	<u>9,541,534</u>	<u>2,246,901</u>	<u>2,373,648</u>	<u>383,704</u>	<u>133,710</u>	<u>14,679,498</u>
Property Tax System Amortization	7,857	34,322	159,993	-	-	202,172
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<u>9,549,391</u>	<u>2,281,223</u>	<u>2,533,641</u>	<u>383,704</u>	<u>133,710</u>	<u>14,881,670</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	1,856,578	254,402	190,401	-	-	2,301,381
Admin Fees-Fixed Charges	-	8,055	341,464	-	-	349,519
Redemption Fee (LGFA 225)	-	-	37,060	-	-	37,060
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	339,488	-	-	-	339,488
Miscellaneous Other	28,510	25,431	-	-	-	53,941
<b>Total Revenue:</b>	<u>1,885,089</u>	<u>627,375</u>	<u>568,924</u>	<u>-</u>	<u>-</u>	<u>3,081,388</u>
<b>PY Corrections:</b>			(26,409)	319,456		\$ 293,046
<b>Total Net Costs:</b>	<u>\$ 7,664,303</u>	<u>\$ 1,653,848</u>	<u>\$ 1,938,308</u>	<u>\$ 703,160</u>	<u>\$ 133,710</u>	<u>\$ 12,093,328</u>
<b>Department Ratio of Total Net Cost</b>	63.38%	13.68%	16.03%	5.81%	1.11%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 2,319,233
<b>Recoverable Cost</b>	<u>\$ 1,469,844</u>	<u>\$ 317,172</u>	<u>\$ 371,725</u>	<u>\$ 134,850</u>	<u>\$ 25,643</u>	<u>\$ 2,319,233</u>
(Department Ratio x Total Recoverable Cost)						19.18%

County of Santa Barbara  
 Departmental Costs for Fiscal Year 2021-22  
 For Use in Determining Fiscal Year 2022-23 Property Tax Administration Costs per SB 2557

Departments:	062 Assessor	065 Treasurer/ Tax Collector	061 Auditor Controller	013 County Counsel	012 County Executive	Total
<b>Costs:</b>						
Salaries & Benefits	\$ 5,500,974	\$ 961,500	\$ 1,360,400	\$ 64,300	\$ 120,200	\$ 8,007,373
Services & Supplies	104,873	303,864	17,649	-	23,793	450,179
Overhead for 2021-22	4,325,967	582,380	1,093,489	38,072	20,362	6,060,271
	<u>9,931,814</u>	<u>1,847,744</u>	<u>2,471,538</u>	<u>102,372</u>	<u>164,355</u>	<u>14,517,823</u>
Property Tax System Amortization	31,428	34,742	639,971	-	-	706,142
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<u>9,963,242</u>	<u>1,882,486</u>	<u>3,111,509</u>	<u>102,372</u>	<u>164,355</u>	<u>15,223,964</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	1,488,028	131,259	84,040	-	-	1,703,326
Admin Fees-Fixed Charges	-	10,525	338,301	-	-	348,826
Redemption Fee (LGFA 225)	-	-	41,320	-	-	41,320
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	341,142	-	-	-	341,142
Miscellaneous Other	29,118	34,821	-	-	-	63,939
<b>Total Revenue:</b>	<u>1,517,146</u>	<u>517,748</u>	<u>463,660</u>	<u>-</u>	<u>-</u>	<u>2,498,554</u>
<b>Total Net Costs:</b>	<u>\$ 8,446,097</u>	<u>\$ 1,364,738</u>	<u>\$ 2,647,849</u>	<u>\$ 102,372</u>	<u>\$ 164,355</u>	<u>\$ 12,725,410</u>
<b>Department Ratio of Total Net Cost</b>	66.37%	10.72%	20.81%	0.80%	1.29%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 2,465,998
<b>Recoverable Cost</b>	<u>\$ 1,636,730</u>	<u>\$ 264,466</u>	<u>\$ 513,114</u>	<u>\$ 19,838</u>	<u>\$ 31,850</u>	<u>\$ 2,465,998</u>
(Department Ratio x Total Recoverable Cost)						19.38%



County of Santa Barbara  
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS  
 FOR FISCAL YEAR 2023-24

B  
 TOTAL TO ALLOCATE: \$ 12,093,328

FUND	ENTITY	A	C	D	E = A+C+D	RE / K	G = F x B	H	I	J = G - H - I
		AB 8 (Adj) PT Revenue less delinquent Allocation	To RPTTF (Formerly known as RDA Increment)	Unitary & Operating Non-Unitary	Adjusted Net Property Tax AB 8 Revenue Total	Administrative Cost Apportionment Factors	Administrative Cost Apportioned	Less: Direct Credit 1/4 of 1%	Less: Non-Recoverabl Schools, ERAF General Fund	Recoverable Administration Costs
8701	Carpinteria Unif Sch	\$ 29,667,854	\$ -	\$ 338,302	\$ 30,006,156	2.7165%	\$ 328,516	\$ -	\$ (328,516)	\$ -
8801	Cuyama Unif Sch	1,043,742	-	44,153	1,087,895	0.0985%	11,911	-	(11,911)	-
8901	Lompoc Unif Sch	21,627,280	(2,056,061)	339,411	19,910,630	1.8025%	217,987	-	(217,987)	-
9401	A Hancock Jt Comm Col	19,599,625	(498,359)	311,078	19,412,344	1.7574%	212,532	-	(212,532)	-
9610	SB Comm Coll Dist	42,192,595	(1,274,880)	529,173	41,446,888	3.7523%	453,772	-	(453,772)	-
9801	Co Sch Ser	42,465,886	(1,220,298)	576,580	41,812,168	3.7853%	457,771	-	(457,771)	-
9802	Education Revenue Aug	145,297,152	(4,648,457)	-	140,648,695	12.7331%	1,539,861	-	(1,539,861)	-
	Buelton RPTTF * (Dissolved)	-	-	-	-	0.0000%	-	-	-	-
0685	Guadalupe RPTTF *	-	3,155,127	32,399	3,187,526	0.2886%	34,898	-	-	34,898
**	Lompoc RPTTF *	-	6,489,175	38,337	6,527,512	0.5909%	71,465	-	-	71,465
	Santa Barbara RPTTF * (Dissolved)	-	-	-	-	0.0000%	-	-	-	-
3128	SB County - Isla Vista RPTTF *	-	14,034,154	91,888	14,126,042	1.2789%	154,656	-	-	154,656
0633	Goleta RPTTF *	-	12,619,065	56,088	12,675,153	1.1475%	138,771	-	-	138,771
<b>TOTAL</b>		<b>\$ 1,090,628,003</b>	<b>\$ -</b>	<b>\$ 13,959,038</b>	<b>\$ 1,104,587,041</b>	<b>100.00%</b>	<b>\$ 12,093,328</b>	<b>\$ (349,224)</b>	<b>\$ (9,424,871)</b>	<b>\$ 2,319,233</b>

\* = Redevelopment Property Tax Trust Fund

\*\* The Lompoc RPTTF includes funds 0725-0727

Recoverable @ 19.16%

Summary by Entity Type		Administrative Cost	Non- Recoverable	Direct Credit (1/4 of 1%)	Recoverable SB 2557
County	\$ 202,862,644	\$ (5,118,918)	\$ 3,835,580	\$ 201,379,306	18.23%
Cities	65,669,653	(2,252,926)	971,075	64,387,802	5.83%
Dependent Districts	94,214,122	(4,684,358)	996,903	90,526,667	8.20%
Independent Districts	53,667,328	(1,998,455)	633,450	52,302,323	4.74%
School Districts	529,117,104	(17,594,407)	7,303,317	518,826,014	46.97%
ERAF	145,297,152	(4,648,457)	-	140,648,695	12.73%
RPTTFs	-	36,297,521	218,712	36,516,233	3.31%
<b>TOTAL</b>	<b>\$ 1,090,628,003</b>	<b>\$ -</b>	<b>\$ 13,959,038</b>	<b>\$ 1,104,587,041</b>	<b>100.00%</b>

General Fund \$ 2,204,757  
 Total To Allocate 12,093,328  
 General Fund Percent 18%

100%  
 Recoverable % -19%  
 General Fund % -18%  
 Direct Offset -3%  
 Schools / ERAF 60%

Non Recoverable 9,424,871  
 Gen Fund (2,204,757)  
 Schools / ERAF 7,220,114