

Attachment A

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

RESOLUTION NO. _____

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 2025-26 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2024-25 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 2025-26 based upon fiscal year 2024-25 costs.

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

AYES:

NOES:

ABSENT:

ABSTAIN:

COUNTY OF SANTA BARBARA

BY: _____
Bob Nelson, 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

Signed by:
BY: 
A87566BC50FF4D0...
Deputy County Counsel

Signed by:
BY: 
A99ED58D71D04FB...
Deputy Auditor-Controller

County of Santa Barbara
Departmental Costs for Fiscal Year 2024-25
 For Use in Determining Fiscal Year 2025-26 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
Costs:						
Salaries & Benefits	\$ 4,817,624	\$ 1,650,226	\$ 1,580,246	\$ 87,721	\$ 88,069	\$ 8,223,886
Services & Supplies	79,165	432,989	33,896	-	62,725	608,776
Overhead for 2024-25	5,395,257	1,089,974	317,629	49,167	124,504	6,976,532
	<u>10,292,046</u>	<u>3,173,189</u>	<u>1,931,772</u>	<u>136,888</u>	<u>275,299</u>	<u>15,809,194</u>
Property Tax System Amortization	-	-	-	-	-	-
Total Costs:	<u>10,292,046</u>	<u>3,173,189</u>	<u>1,931,772</u>	<u>136,888</u>	<u>275,299</u>	<u>15,809,194</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	1,281,675	160,922	89,223	-	-	1,531,820
Admin Fees-Fixed Charges	-	38,000	347,993	-	-	385,993
Redemption Fee (LGFA 225)	-	-	40,220	-	-	40,220
Delinquent Roll Maintenance	-	372,182	-	-	-	372,182
Miscellaneous Other	26,920	37,579	-	-	-	64,499
Total Revenue:	<u>1,308,595</u>	<u>608,682</u>	<u>477,435</u>	<u>-</u>	<u>-</u>	<u>2,394,713</u>
Total Net Costs:	<u>\$ 8,983,451</u>	<u>\$ 2,564,507</u>	<u>\$ 1,454,336</u>	<u>\$ 136,888</u>	<u>\$ 275,299</u>	<u>\$ 13,414,481</u>
Department Ratio of Total Net Cost	66.97%	19.12%	10.84%	1.02%	2.05%	100.00%
Recoverable Cost from Exhibit II						2,568,578
Recoverable Cost	<u>\$ 1,720,133</u>	<u>\$ 491,047</u>	<u>\$ 278,473</u>	<u>\$ 26,211</u>	<u>\$ 52,714</u>	<u>\$ 2,568,578</u>
(Department Ratio x Total Recoverable Cost)						19.15%

County of Santa Barbara
 Departmental Costs for Fiscal Year 2023-24
 For Use in Determining Fiscal Year 2024-25 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
Costs:						
Salaries & Benefits	\$ 4,948,591	\$ 1,407,728	\$ 1,510,211	\$ 175,984	\$ 87,800	\$ 8,130,314
Services & Supplies	106,161	409,011	36,257	-	19,877	571,305
Overhead for 2023-24	4,242,922	999,487	899,935	86,408	88,037	6,316,789
	<u>9,297,674</u>	<u>2,816,225</u>	<u>2,446,403</u>	<u>262,392</u>	<u>195,714</u>	<u>15,018,408</u>
Property Tax System Amortization		31,333		-	-	31,333
Total Costs:	<u>9,297,674</u>	<u>2,847,558</u>	<u>2,446,403</u>	<u>262,392</u>	<u>195,714</u>	<u>15,049,741</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	1,856,578	252,022	218,611	-	-	2,327,210
Admin Fees-Fixed Charges	-	35,351	338,649	-	-	373,999
Redemption Fee (LGFA 225)	-	-	36,980	-	-	36,980
Delinquent Roll Maintenance	-	373,993	-	-	-	373,993
Miscellaneous Other	28,398	25,123	-	-	-	53,521
Total Revenue:	<u>1,884,976</u>	<u>686,488</u>	<u>594,239</u>	<u>-</u>	<u>-</u>	<u>3,165,703</u>
Total Net Costs:	<u>\$ 7,412,699</u>	<u>\$ 2,161,071</u>	<u>\$ 1,852,163</u>	<u>\$ 262,392</u>	<u>\$ 195,714</u>	<u>\$ 11,884,038</u>
Department Ratio of Total Net Cost	62.38%	18.18%	15.59%	2.21%	1.65%	100.00%
Recoverable Cost from Exhibit II						2,249,031
Recoverable Cost	<u>\$ 1,402,839</u>	<u>\$ 408,978</u>	<u>\$ 350,518</u>	<u>\$ 49,657</u>	<u>\$ 37,038</u>	<u>\$ 2,249,031</u>
(Department Ratio x Total Recoverable Cost)						19.04%

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2025-26

B
 TOTAL TO ALLOCATE: \$ 13,414,481

FUND	ENTITY	A	C	D	E = A + C + D	F = E / 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 14 of 1%	Less: Non-Recoverable Schools, ERAF General Fund	Recoverable Administration Costs
0001	County General Fund	\$ 224,297,463	\$ (5,672,810)	\$ 4,398,437	\$ 223,023,090	18.2385%	\$ 2,446,600	\$ -	\$ (2,446,600)	\$ -
0578	City Of Buellton	2,166,356	-	25,079	2,191,435	0.1792%	24,040	-	-	24,040
0580	City Of Carpinteria	3,272,885	-	58,366	3,331,251	0.2724%	36,544	-	-	36,544
0602	City Of Carp Ltgr #1	254,646	-	7,239	261,885	0.0214%	2,873	(627)	-	2,246
0632	City Of Goleta	5,145,069	(837,513)	46,263	4,353,819	0.3560%	47,762	-	-	47,762
0640	City Of Guadalupe	1,011,709	(439,712)	12,285	584,282	0.0478%	6,410	-	-	6,410
0680	Guadalupe City Ltgr Dist	235,128	(132,784)	1,786	104,130	0.0085%	1,142	(568)	-	574
0700	City Of Lompoc	6,888,473	(1,219,391)	120,926	5,790,008	0.4735%	63,517	-	-	63,517
0760	City Of Santa Barbara	36,667,747	-	577,600	37,245,347	3.0459%	408,587	-	-	408,587
0840	City Of Santa Maria	15,932,264	-	266,796	16,199,060	1.3247%	177,706	-	-	177,706
0875	City Of Solvang	1,126,570	-	34,571	1,161,141	0.0950%	12,738	-	-	12,738
2120	Co Svc Area #3	1,415,967	-	39,356	1,455,323	0.1190%	15,965	(3,449)	-	12,516
2130	Co Svc Area #4	59,675	-	2,019	61,694	0.0050%	677	(147)	-	530
2140	Co Svc Area #5	207,471	-	4,817	212,288	0.0174%	2,329	(502)	-	1,827
2170	Co Svc Area #11	77,222	-	945	78,167	0.0064%	858	(183)	-	675
2220	Co Svc Area #31	99,108	(86,257)	442	13,293	0.0011%	146	(237)	-	(91)
2280	SB Co Fire Prot Dist	79,995,924	(4,414,347)	858,947	76,440,524	6.2512%	838,564	(192,175)	-	646,389
2400	SB Co Fld Cont/Wtr Con	3,483,649	(100,852)	50,722	3,433,519	0.2808%	37,666	(8,382)	-	29,284
2460	Guad Fld Zn #3	117,391	(29,771)	1,468	89,088	0.0073%	977	(285)	-	692
2470	Lompoc Cty Fld Zn #2	512,147	(95,789)	7,382	423,740	0.0347%	4,648	(1,226)	-	3,422
2480	Lompoc Vly Fld Zn #2	307,394	-	4,889	312,283	0.0255%	3,426	(747)	-	2,679
2500	Los Alamos Fld Zn #1	78,614	-	2,158	80,772	0.0066%	886	(205)	-	681
2510	Orcutt Fld Zn #3	485,408	-	7,055	492,463	0.0403%	5,402	(1,174)	-	4,228
2560	S.M. Fld Zn #3	1,504,760	-	23,368	1,528,128	0.1250%	16,764	(3,634)	-	13,130
2570	S.M. Rvr Levee Mtc Zn	149,493	(4,306)	2,353	147,540	0.0121%	1,619	(361)	-	1,258
2590	S.Y. Fld Zn #3	486,129	-	7,475	493,604	0.0404%	5,415	(1,177)	-	4,238
2610	S.C. Fld Zn #2	10,214,623	(307,841)	140,516	10,047,298	0.8217%	110,220	(24,463)	-	85,757
2670	N County Ltgr Dst	755,576	-	8,616	764,192	0.0625%	8,383	(1,818)	-	6,565
2700	Mission Ltgr Dst	12,245	-	141	12,386	0.0010%	136	(30)	-	106
3050	S.B. Co Wtr Agr	4,484,391	(129,458)	62,850	4,417,783	0.3613%	48,464	(10,784)	-	37,680
3210	S.M. Pub Arpt Dst	2,435,923	(33,135)	46,580	2,449,368	0.2003%	26,870	(5,939)	-	20,931
3260	Carpinteria Cmty	321,072	-	4,533	325,605	0.0266%	3,572	(774)	-	2,798
3270	Goleta Cmty	827,645	(71,179)	14,337	770,803	0.0630%	8,456	(1,998)	-	6,458
3280	Guadalupe Cmty	171,523	(66,527)	2,318	107,314	0.0088%	1,177	(424)	-	753
3290	Lompoc Cmty	588,551	(55,241)	10,372	543,682	0.0445%	5,964	(1,431)	-	4,533
3300	Los Alamos Cmty	19,156	-	755	19,911	0.0016%	218	(50)	-	168
3310	Oak Hill Cmty	303,011	-	5,364	308,375	0.0252%	3,383	(736)	-	2,647
3320	Santa Maria Cmty	1,148,758	-	19,261	1,168,019	0.0955%	12,813	(2,788)	-	10,025
3516	Los Alamos Cmm Svc	121,393	-	1,653	123,046	0.0101%	1,350	(284)	-	1,066
3566	Santa Ynez Comm Svc	253,908	-	3,597	257,505	0.0211%	2,825	(603)	-	2,222
3630	Carp-Summer Fire	13,843,264	-	175,334	14,018,598	1.1464%	153,786	(33,307)	-	120,479
3650	Mont.Fire Prot	25,696,391	-	278,533	25,974,924	2.1242%	284,949	(61,148)	-	223,801
3750	Lompoc Hsp. Dst	1,499,873	(137,729)	25,318	1,387,462	0.1135%	15,221	(3,635)	-	11,586
3817	Embar. Muni Impt	501,308	-	5,694	507,002	0.0415%	5,562	(1,228)	-	4,334
4090	SB Metro Translt Dst	1,918,348	(64,357)	30,386	1,884,377	0.1541%	20,672	(4,612)	-	16,060
4150	Carpinteria Mosq Abtm	220,692	-	3,054	223,746	0.0183%	2,455	(531)	-	1,924
4160	SB Coastal Vector Ctrl	474,519	(49,065)	7,223	432,677	0.0354%	4,747	(1,143)	-	3,604
4300	Stowell Pkg/Ltgr Dst	36,169	-	675	36,844	0.0030%	404	(88)	-	317
4400	Cuyama Vly Rec Dst	142,405	-	7,086	149,491	0.0122%	1,640	(374)	-	1,266
4410	IV. Rec & Park	773,502	(667,146)	3,206	109,562	0.0090%	1,202	(1,850)	-	(648)
4500	Cachuma Res. Cons	154,145	(2,534)	2,610	154,221	0.0126%	1,692	(376)	-	1,316
4560	Carpinteria Snty	886,447	-	14,756	901,203	0.0737%	9,886	(2,146)	-	7,740
4640	Goleta Snty	242,717	(27,086)	3,234	218,865	0.0179%	2,401	(582)	-	1,819
4900	Goleta West Snty	4,371,862	(902,117)	62,794	3,532,539	0.2889%	38,752	(10,558)	-	28,194
5100	Montecito Snty	856,939	-	10,088	867,027	0.0709%	9,511	(2,042)	-	7,469
5215	Summerland Snty	412,198	-	5,235	417,433	0.0341%	4,579	(986)	-	3,593
5700	SM Vly Wtr Cons Dst	473,463	(13,225)	7,382	467,620	0.0382%	5,130	(1,145)	-	3,985
5800	S.Y. Rvr Wtr Cons	440,494	(22,745)	6,971	424,720	0.0347%	4,659	(1,062)	-	3,597
6001	Ballard Sch Dst	2,458,345	-	31,791	2,490,136	0.2036%	27,317	-	(27,317)	-
6101	Bloch. Un Sch Dst	556,543	-	19,638	576,181	0.0471%	6,321	-	(6,321)	-
6301	Buellton Un Sch Dst	5,494,288	-	83,905	5,578,193	0.4562%	61,194	-	(61,194)	-
6501	Cold Spring Sch Dst	5,212,572	-	57,128	5,269,700	0.4309%	57,809	-	(57,809)	-
6601	Coll. Sch Dst	6,997,795	-	106,359	7,104,154	0.5810%	77,934	-	(77,934)	-
6801	Goal Un Sch Dst	56,584,151	(8,298,537)	1,019,416	49,305,030	4.0321%	540,884	-	(540,884)	-
6901	Guad Un Sch Dst	2,590,143	(1,000,059)	30,254	1,620,338	0.1325%	17,775	-	(17,775)	-
7001	Hope Sch Dst	13,559,862	-	164,934	13,724,796	1.1224%	150,563	-	(150,563)	-
7101	Los Alamos Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dst	2,362,286	-	38,788	2,401,074	0.1964%	26,340	-	(26,340)	-
7301	Mont. Un Sch Dst	18,922,596	-	204,226	19,126,822	1.5642%	209,824	-	(209,824)	-
7401	Orcutt Un Sch Dst	17,264,570	-	275,228	17,539,798	1.4344%	192,414	-	(192,414)	-
7501	S.B. Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7601	SM/Bonita Sch Dist	29,932,549	-	452,497	30,385,046	2.4848%	333,329	-	(333,329)	-
7701	Sol. Sch Dst	4,285,744	-	77,219	4,362,963	0.3568%	47,862	-	(47,862)	-
7801	Vista Del Mar Sch Dst	1,705,898	-	45,870	1,751,768	0.1433%	19,217	-	(19,217)	-
8201	S.B. Hgh Sch	183,744,608	(4,017,312)	2,522,226	182,249,522	14.9041%	1,999,305	-	(1,999,305)	-
8301	S.M. Jt Un Hgh	43,205,974	(543,153)	702,628	43,365,449	3.5464%	475,726	-	(475,726)	-
8401	S.Y. Vly Hgh	17,182,788	-	291,858	17,474,646	1.4290%	191,700	-	(191,700)	-

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2025-26

B
 TOTAL TO ALLOCATE: \$ 13,414,481

FUND	ENTITY	A	C	D	E = A + C + D	F/E / 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-Recoverable Schools, ERAF General Fund	Recoverable Administration Costs
8701	Carpinteria Unif Sch	\$ 32,636,962	\$ -	\$ 414,065	\$ 33,051,027	2.7029%	\$ 362,575	\$ -	\$ (362,575)	\$ -
8801	Cuyama Unif Sch	1,096,924	-	47,999	1,144,923	0.0936%	12,560	-	(12,560)	-
8901	Lompoc Unif Sch	23,868,792	(2,315,186)	393,799	21,947,405	1.7948%	240,766	-	(240,766)	-
9401	A Hancock Jt Comm Col	21,802,741	(560,963)	363,508	21,605,286	1.7668%	237,013	-	(237,013)	-
9610	SB Comm Coll Dst	46,570,056	(1,405,056)	635,956	45,800,956	3.7455%	502,443	-	(502,443)	-
9801	Co Sch Ser	46,978,588	(1,352,463)	685,941	46,312,066	3.7873%	508,050	-	(508,050)	-
9802	Education Revenue Aug Buellton RPTTF * (Dissolved)	160,717,897	(5,171,555)	-	155,546,342	12.7203%	1,706,367	-	(1,706,367)	-
0685	Guadalupe RPTTF *	--	3,543,490	40,397	3,583,887	0.2931%	39,316	-	-	39,316
**	Lompoc RPTTF * Santa Barbara RPTTF * (Dissolved)	--	7,303,591	53,661	7,357,252	0.6017%	80,710	-	-	80,710
3128	SB County - Isla Vista RPTTF *	--	15,791,034	125,563	15,916,597	1.3016%	174,607	-	-	174,607
0633	Goleta RPTTF *	--	13,609,086	84,414	13,693,500	1.1198%	150,220	-	-	150,220
TOTAL		\$ 1,206,313,845	\$ -	\$ 16,502,486	\$ 1,222,816,331	100.00%	\$ 13,414,481	\$ (394,015)	\$(10,451,888)	\$ 2,568,578

* = Redevelopment Property Tax Trust Fund

** The Lompoc RPTTF includes funds 0725-0727

Recoverable @ 19.15%

Summary by Entity Type	Administrative Cost		Non-Recoverable		Direct Credit (1/4 of 1%)		Recoverable SB 2557		
	Cost	Recoverable	Cost	Recoverable	Cost	Recoverable	Cost	Recoverable	
County	\$ 224,297,463	\$ (5,672,810)	\$ 4,398,437	\$ 223,023,090	18.24%	\$ 2,446,600	\$ (2,446,600)	\$ -	\$ -
Cities	72,211,073	(2,496,616)	1,141,888	70,856,345	5.79%	777,304	-	-	777,304
Dependent Districts	104,447,187	(5,168,621)	1,225,519	100,504,085	8.22%	1,102,545	-	(250,980)	851,565
Independent Districts	59,625,450	(2,244,870)	767,372	58,147,952	4.76%	637,891	-	(143,035)	494,856
School Districts	585,014,775	(19,492,729)	8,665,237	574,187,283	46.96%	6,298,921	(6,298,921)	-	-
ERAF	160,717,897	(5,171,555)	-	155,546,342	12.72%	1,706,367	(1,706,367)	-	-
RPTTFs	-	40,247,201	304,034	40,551,235	3.32%	444,853	-	-	444,853
TOTAL	\$ 1,206,313,845	\$ -	\$ 16,502,486	\$ 1,222,816,331	100.00%	\$ 13,414,481	\$(10,451,888)	\$ (394,015)	\$ 2,568,578

	Amount	%
Gross Admin Costs	13,414,481	100.00%
Less: Non Recoverable GF Share	(2,446,600)	-18.24%
Non Recoverable Schools/ ERAF	(8,005,288)	-59.68%
Less: Direct Offset	(394,015)	-2.94%
Recoverable Costs under SB2557	2,568,578	19.15%