

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 2018-19 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2017-18 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 FY 2018-19 based upon FY 2017-18 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: \_\_\_\_\_  
Steve Lavagnino, Chair, Board of Supervisors

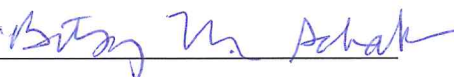
ATTEST:  
MONA MIYASATO  
County Executive Officer  
Clerk of the Board

BY: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:  
MICHAEL C. GHIZZONI  
County Counsel

APPROVED AS TO ACCOUNTING FORM:  
BETSY M. SCHAFFER, CPA  
Auditor-Controller

BY:  \_\_\_\_\_  
Deputy County Counsel

BY:  \_\_\_\_\_

County of Santa Barbara  
 Departmental Costs for Fiscal Year 2017-18  
 For Use in Determining Fiscal Year 2018-19 Property Tax Administration Costs per SB 2557

Departments:	062	065	061	013	012	Total
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	
<b>Costs:</b>						
Salaries & Benefits	\$ 5,297,578	\$ 1,213,667	\$ 1,253,861	\$ 591,052	\$ 102,876	\$ 8,459,034
Services & Supplies	163,524	296,780	72,475	-	14,777	547,556
Overhead for 2017-18	3,986,957	768,858	195,226	258,704	61,983	5,271,728
	<u>9,448,059</u>	<u>2,279,305</u>	<u>1,521,562</u>	<u>849,756</u>	<u>179,636</u>	<u>14,278,318</u>
Property Tax System Amortization	68,823	590,700	1,104,471	-	-	1,763,994
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<u>9,516,882</u>	<u>2,870,005</u>	<u>2,626,033</u>	<u>849,756</u>	<u>179,636</u>	<u>16,042,312</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	1,166,306	96,608	23,385	-	-	1,286,299
Admin Fees-Fixed Charges	118	14,752	328,399	-	-	343,269
Redemption Fee (LGFA 225)	-	-	25,380	-	-	25,380
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	293,207	-	-	-	293,207
Miscellaneous Other	65,172	22,725	-	-	-	87,897
<b>Total Revenue:</b>	<u>1,231,596</u>	<u>427,292</u>	<u>377,164</u>	<u>-</u>	<u>-</u>	<u>2,036,052</u>
Total Net Costs:	<u>\$ 8,285,286</u>	<u>\$ 2,442,713</u>	<u>\$ 2,248,869</u>	<u>\$ 849,756</u>	<u>\$ 179,636</u>	<u>\$ 14,006,260</u>
<b>Department Ratio of Total Net Cost</b>	59.15%	17.44%	16.06%	6.07%	1.28%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 3,196,905
<b>Recoverable Cost</b>	<u>\$ 1,891,102</u>	<u>\$ 557,545</u>	<u>\$ 513,300</u>	<u>\$ 193,955</u>	<u>\$ 41,002</u>	<u>\$ 3,196,905</u>
(Department Ratio x Total Recoverable Cost)						
<b>Percent of Total Net Cost that is Recoverable:</b>						<b>22.82%</b>

County of Santa Barbara  
 Departmental Costs for Fiscal Year 2016-17  
 For Use in Determining Fiscal Year 2017-18 Property Tax Administration Costs per SB 2557

Departments:	062	065	061	013	012	Total
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	
<b>Costs:</b>						
Salaries & Benefits	\$ 5,370,157	\$ 1,326,298	\$ 776,884	\$ 138,392	\$ 64,933	\$ 7,676,664
Services & Supplies	139,082	290,235	18,248	-	8,149	455,714
Overhead for 2016-17	4,039,432	655,855	119,766	50,817	38,051	4,903,921
	<u>9,548,671</u>	<u>2,272,388</u>	<u>914,898</u>	<u>189,209</u>	<u>111,133</u>	<u>13,036,299</u>
Property Tax System Amortization	45,252	590,280	624,493	-	-	1,260,025
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<u>9,593,923</u>	<u>2,862,668</u>	<u>1,539,391</u>	<u>189,209</u>	<u>111,133</u>	<u>14,296,324</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	1,021,396	70,690	26,800	-	-	1,118,886
Admin Fees-Fixed Charges	502	15,620	397,321	-	-	413,443
Redemption Fee (LGFA 225)	-	-	26,230	-	-	26,230
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	273,373	-	-	-	273,373
Miscellaneous Other	52,505.00	24,826	-	-	-	77,331
<b>Total Revenue:</b>	<u>1,074,403</u>	<u>384,509</u>	<u>450,351</u>	<u>-</u>	<u>-</u>	<u>1,909,263</u>
Total Net Costs:	<u>\$ 8,519,520</u>	<u>\$ 2,478,159</u>	<u>\$ 1,089,040</u>	<u>\$ 189,209</u>	<u>\$ 111,133</u>	<u>\$ 12,387,061</u>
<b>Department Ratio of Total Net Cost</b>	68.78%	20.01%	8.79%	1.53%	0.90%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 2,765,680
<b>Recoverable Cost</b>	<u>\$ 1,902,168</u>	<u>\$ 553,303</u>	<u>\$ 243,152</u>	<u>\$ 42,245</u>	<u>\$ 24,813</u>	<u>\$ 2,765,680</u>
(Department Ratio x Total Recoverable Cost)						
<b>Percent of Total Net Cost that is Recoverable:</b>						<b>22.33%</b>

County of Santa Barbara  
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS  
 FOR FISCAL YEAR 2018-19

B  
 TOTAL TO ALLOCATE: \$14,006,260

FUND	ENTITY	A	C	D	E=A+C+D	F	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
0001	County General Fund	\$ 154,172,725	\$ (11,439,079)	\$ 2,881,739	\$ 145,615,385	17.3931%	\$ 2,436,128	-	\$ (2,436,128)	\$ -
0578	City Of Buellton	1,499,828	-	13,698	1,513,526	0.1808%	25,320	-	-	25,320
0580	City Of Carpinteria	2,331,623	-	38,451	2,370,074	0.2831%	39,651	-	-	39,651
0602	City Of Carp Ltg #1	181,252	-	5,401	186,653	0.0223%	3,123	(905)	-	2,218
0632	City Of Goleta	3,544,076	(428,172)	24,000	3,139,904	0.3750%	52,530	-	-	52,530
0640	City Of Guadalupe	507,092	(285,390)	9,020	230,722	0.0276%	3,860	-	-	3,860
0680	Guadalupe City Ltg Dist	117,302	(87,939)	1,283	30,646	0.0037%	513	(258)	-	255
0700	City Of Lompoc	4,591,161	(638,609)	84,919	4,037,471	0.4823%	67,546	-	-	67,546
0760	City Of Santa Barbara	25,164,871	(3,629,194)	311,425	21,847,102	2.6095%	365,500	-	-	365,500
0840	City Of Santa Maria	10,948,981	(132,367)	153,546	10,970,160	1.3103%	183,530	-	-	183,530
0875	City Of Solvang	789,240	-	25,997	815,237	0.0974%	13,639	-	-	13,639
2120	Co Svc Area #3	978,212	-	28,986	1,007,198	0.1203%	16,850	(2,382)	-	14,468
2130	Co Svc Area #4	41,484	-	1,539	43,023	0.0051%	720	(103)	-	617
2140	Co Svc Area #5	126,385	-	3,455	129,840	0.0155%	2,172	(307)	-	1,865
2170	Co Svc Area #11	50,194	-	540	50,734	0.0061%	849	(120)	-	729
2220	Co Svc Area #31	68,567	(55,621)	329	13,275	0.0016%	222	(165)	-	57
2280	SB Co Fire Prot Dist	54,983,409	(1,784,890)	458,583	53,657,102	6.4091%	897,677	(128,744)	-	768,933
2400	SB Co Fld Cont/Wtr Con	2,386,792	(152,534)	29,618	2,263,876	0.2704%	37,874	(5,740)	-	32,134
2460	Guad Fld Zn #3	72,154	(19,583)	986	53,557	0.0064%	896	(172)	-	724
2470	Lompoc Cty Fld Zn #2	340,211	(50,040)	4,891	295,062	0.0352%	4,936	(826)	-	4,110
2480	Lompoc Vly Fld Zn #2	211,072	-	3,082	214,154	0.0256%	3,583	(506)	-	3,077
2500	Los Alamos Fld Zn #1	67,127	-	1,554	68,681	0.0082%	1,149	(165)	-	984
2510	Orcutt Fld Zn #3	333,877	-	4,301	338,178	0.0404%	5,658	(793)	-	4,865
2560	S.M. Fld Zn #3	1,032,410	(20,003)	11,739	1,024,146	0.1223%	17,134	(2,447)	-	14,687
2570	S.M. Rvr Levee Mtc Zn	101,269	(4,823)	1,210	97,656	0.0117%	1,634	(240)	-	1,394
2590	S.Y. Fld Zn #3	340,595	-	4,656	345,251	0.0412%	5,776	(829)	-	4,947
2610	S.C. Fld Zn #2	6,927,141	(566,070)	79,463	6,440,534	0.7693%	107,749	(16,625)	-	91,124
2670	N County Ltg Dst	510,449	-	4,636	515,085	0.0615%	8,617	(1,223)	-	7,394
2700	Mission Ltg Dst	8,554	-	75	8,629	0.0010%	144	(20)	-	124
3050	S.B. Co Wtr Agy	3,072,141	(190,826)	36,105	2,917,420	0.3485%	48,808	(7,383)	-	41,425
3210	S.M. Pub Arpt Dst	1,686,552	(38,387)	29,132	1,677,297	0.2003%	28,061	(4,026)	-	24,035
3260	Carpinteria Cmty	218,622	-	2,746	221,368	0.0264%	3,703	(527)	-	3,176
3270	Goleta Cmty	567,839	(40,294)	9,652	537,197	0.0642%	8,987	(1,355)	-	7,632
3280	Guadalupe Cmty	102,828	(43,588)	1,667	60,907	0.0073%	1,019	(238)	-	781
3290	Lompoc Cmty	418,714	(28,840)	7,080	396,954	0.0474%	6,641	(1,043)	-	5,598
3300	Los Alamos Cmty	16,611	-	578	17,189	0.0021%	288	(41)	-	247
3310	Oak Hill Cmty	211,847	-	3,522	215,369	0.0257%	3,603	(517)	-	3,086
3320	Santa Maria Cmty	791,510	(7,374)	11,358	795,494	0.0950%	13,309	(1,882)	-	11,427
3516	Los Alamos Cmm Svc	81,065	-	989	82,054	0.0098%	1,373	(190)	-	1,183
3566	Santa Ynez Comm Svc	178,814	-	2,172	180,986	0.0216%	3,028	(431)	-	2,597
3630	Carp-Summer. Fire	9,383,074	-	100,898	9,483,972	1.1328%	158,666	(22,559)	-	136,107
3650	Mont.Fire Prot	16,990,188	-	147,331	17,137,519	2.0470%	286,709	(42,069)	-	244,640
3750	Lompoc Hsp. Dst	1,064,161	(71,779)	17,066	1,009,448	0.1206%	16,888	(2,646)	-	14,242
3817	Embar. Muni Impt	375,747	-	2,984	378,731	0.0452%	6,336	(722)	-	5,614
4090	SB Metro Transit Dst	1,298,508	(125,571)	18,210	1,191,147	0.1423%	19,928	(3,126)	-	16,802
4150	Carpinteria Mosq Abtmt	151,859	-	1,825	153,684	0.0184%	2,571	-	-	2,571
4160	SB Coastal Vector Ctrl	324,143	(27,714)	4,685	301,114	0.0360%	5,038	(1,138)	-	3,900
4300	Stowell Pkg/Ltg Dst	27,302	-	447	27,749	0.0033%	464	(68)	-	396
4400	Cuyama Vly Rec Dst	118,184	-	5,637	123,821	0.0148%	2,072	(275)	-	1,797
4410	I.V. Rec & Park	535,133	(428,048)	2,323	109,408	0.0131%	1,830	(1,287)	-	543
4500	Cachuma Res. Cons	109,924	(1,252)	1,703	110,375	0.0132%	1,847	(265)	-	1,582
4560	Carpinteria Snty	635,126	-	9,482	644,608	0.0770%	10,784	(1,511)	-	9,273
4640	Goleta Snty	165,716	(13,237)	1,983	154,462	0.0184%	2,584	(395)	-	2,189
4900	Goleta West Snty	3,041,566	(595,572)	41,561	2,487,555	0.2971%	41,617	(7,079)	-	34,538
5100	Montecito Snty	567,393	-	5,613	573,006	0.0684%	9,586	(1,407)	-	8,179
5215	Summerland Snty	235,388	-	3,171	238,559	0.0285%	3,991	(570)	-	3,421
5700	SM Vly Wtr Cons Dst	320,971	(13,933)	3,917	310,955	0.0371%	5,202	(760)	-	4,442
5800	S.Y. Rvr Wtr Cons	302,712	(11,875)	4,494	295,331	0.0353%	4,941	(730)	-	4,211
6001	Ballard Sch Dst	1,733,312	-	18,223	1,751,535	0.2092%	29,303	-	(29,303)	-
6101	Bloch. Un Sch Dst	425,810	-	14,954	440,764	0.0526%	7,374	-	(7,374)	-
6301	Buellton Un Sch Dst	3,833,482	-	52,118	3,885,600	0.4641%	65,006	-	(65,006)	-
6501	Cold Spring Sch Dst	3,510,618	-	30,197	3,540,815	0.4229%	59,237	-	(59,237)	-
6601	Coll. Sch Dst	4,869,713	-	65,977	4,935,690	0.5895%	82,574	-	(82,574)	-
6801	Gol Un Sch Dst	39,326,939	(4,691,683)	706,772	35,342,028	4.2215%	591,268	-	(591,268)	-
6901	Guad Un Sch Dst	1,531,096	(637,459)	21,178	914,815	0.1093%	15,305	-	(15,305)	-
7001	Hope Sch Dst	9,145,465	-	92,089	9,237,554	1.1034%	154,543	-	(154,543)	-
7101	Los Alamos Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dst	1,627,299	-	24,887	1,652,186	0.1973%	27,641	-	(27,641)	-
7301	Mont. Un Sch Dst	12,403,859	-	108,070	12,511,929	1.4945%	209,323	-	(209,323)	-
7401	Orcutt Un Sch Dst	11,905,689	-	174,537	12,080,226	1.4429%	202,101	-	(202,101)	-
7501	S.B. Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7601	SM/Bonita Sch Dist	20,772,315	(249,640)	244,104	20,766,779	2.4805%	347,426	-	(347,426)	-
7701	Sol. Sch Dst	3,020,365	-	50,980	3,071,345	0.3669%	51,383	-	(51,383)	-
7801	Vista Del Mar Sch Dst	959,265	-	36,226	995,491	0.1189%	16,654	-	(16,654)	-
8201	S.B. Hgh Sch	125,198,695	(13,771,448)	1,345,961	112,773,208	13.4703%	1,886,683	-	(1,886,683)	-
8301	S.M. Jt Un Hgh	29,959,595	(555,314)	420,305	29,824,586	3.5624%	498,962	-	(498,962)	-
8401	S.Y. Vly Hgh	11,756,725	-	191,721	11,948,446	1.4272%	199,896	-	(199,896)	-
8701	Carpinteria Unif Sch	22,218,348	-	238,170	22,456,518	2.6823%	375,695	-	(375,695)	-

County of Santa Barbara  
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS  
 FOR FISCAL YEAR 2018-19

B  
**TOTAL TO ALLOCATE: \$14,006,260**

FUND	ENTITY	A AB 8 (Adj) PT Revenue less delinquent Allocation	C To RPTTF (Formerly known as RDA Increment)	D Unitary & Operating Non-Unitary	E=A+C+D Adjusted Net Property Tax AB 8 Revenue Total	F Administrative Cost Apportionment Factors	G=F x B Administrative Cost Apportioned	H Less: Direct Credit 1/4 of 1%	I Less: Non-Recoverable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Costs
8801	Cuyama Unif Sch	921,528	-	37,612	959,140	0.1146%	16,046	-	(16,046)	-
8901	Lompoc Unif Sch	17,094,133	(1,206,610)	263,113	16,150,636	1.9291%	270,198	-	(270,198)	-
9401	A Hancock Jt Comm Col	15,183,551	(364,853)	229,336	15,048,034	1.7974%	251,752	-	(251,752)	-
9610	SB Comm Coll Dst	31,657,887	(2,489,865)	358,585	29,526,607	3.5268%	493,977	-	(493,977)	-
9801	Co Sch Ser	32,180,922	(1,961,973)	403,248	30,622,197	3.6577%	512,306	-	(512,306)	-
9802	Education Revenue Aug	110,072,754	(5,978,987)	16,993	104,110,760	12.4356%	1,741,761	-	(1,741,761)	-
	Buellton RPTTF *	-	-	-	-	0.0000%	-	-	-	-
	Guadalupe RPTTF *	-	2,265,659	21,962	2,287,621	0.2732%	38,272	-	-	38,272
	Lompoc RPTTF *	-	3,811,805	21,022	3,832,827	0.4578%	64,123	-	-	64,123
	Santa Barbara RPTTF *	-	28,889,516	383,744	29,273,260	3.4966%	489,738	-	-	489,738
	SB County - Isla Vista RPTTF *	-	10,402,401	49,267	10,451,668	1.2484%	174,855	-	-	174,855
	Goleta RPTTF *	-	6,398,667	25,831	6,424,498	0.7674%	107,481	-	-	107,481
	Santa Maria IV RPTTF *	-	1,072,388	154,313	1,226,701	0.1465%	20,523	-	-	20,523
<b>TOTAL</b>		<b>\$ 826,731,056</b>	<b>\$ -</b>	<b>\$ 10,468,948</b>	<b>\$ 837,200,004</b>	<b>100.0000%</b>	<b>\$ 14,006,260</b>	<b>\$ (266,813)</b>	<b>\$ (10,542,542)</b>	<b>\$ 3,196,905</b>

\* = Redevelopment Property Tax Trust Fund

Recoverable @ 22.82%

**Summary by Entity Type**

County	\$ 154,172,725	\$ (11,439,079)	\$ 2,881,739	\$ 145,615,385	17.39%	\$ 2,436,128	\$ -	\$ (2,436,128)	\$ -
Cities	49,376,872	(5,113,732)	661,055	44,924,195	5.37%	751,576	-	-	751,576
Dependent Districts	71,652,043	(2,844,390)	675,750	69,483,403	8.30%	1,162,448	(168,792)	-	993,656
Independent Districts	40,220,051	(1,535,403)	448,910	39,133,558	4.67%	654,702	(98,022)	-	556,680
School Districts	401,236,611	(25,928,845)	5,128,362	380,436,128	45.44%	6,364,653	-	(6,364,653)	-
ERAF	110,072,754	(5,978,987)	16,993	104,110,760	12.44%	1,741,761	-	(1,741,761)	-
RPTTFs	-	52,840,436	656,139	53,496,575	6.39%	894,992	-	-	894,992
<b>TOTAL</b>	<b>\$ 826,731,056</b>	<b>\$ -</b>	<b>\$ 10,468,948</b>	<b>\$ 837,200,004</b>	<b>100.00%</b>	<b>\$ 14,006,260</b>	<b>\$ (266,813)</b>	<b>\$ (10,542,542)</b>	<b>\$ 3,196,905</b>