

**County of Santa Barbara**  
**Departmental Costs for Fiscal Year 2009-10**  
**For Use in Determining Fiscal Year 2010-11 Property Tax Administration Costs per SB 2557**

<b>Departments:</b>	<b>062</b>	<b>065</b>	<b>061</b>	<b>013</b>	<b>012</b>	
	<b>Assessor</b>	<b>Treasurer/ Tax Collector</b>	<b>Auditor Controller</b>	<b>County Counsel</b>	<b>County Executive</b>	<b>Total</b>
<b>Costs:</b>						
Salaries & Benefits	\$ 5,065,354	\$ 690,119	\$ 669,304	\$256,739	\$ 95,186	\$ 6,776,702
Services & Supplies	-	229,631	24,578	-	6,472	260,681
Overhead for 2009-10	6,307,885	463,001	173,350	120,950	42,796	7,107,981
	<u>11,373,239</u>	<u>1,382,751</u>	<u>867,232</u>	<u>377,689</u>	<u>144,454</u>	<u>14,145,364</u>
Plus Intrafund (+)	-	-	-	-	38	38
(Less) Intrafund (-)	-	(41,515)	(46,085)	-	-	(87,600)
Total Costs:	<u>11,373,239</u>	<u>1,341,236</u>	<u>821,147</u>	<u>377,689</u>	<u>144,492</u>	<u>14,057,802</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	540,419	25,989	13,970	-	-	580,378
Admin Fees-Fixed Charges	-	32,153	394,956	-	-	427,109
Redemption Fee (LGFA 225)	-	-	50,600	-	-	50,600
Map Sales	17,820	-	-	-	-	17,820
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	409,405	-	-	-	409,405
Miscellaneous Other	-	20,057	-	-	-	20,057
Total Revenue:	<u>558,239</u>	<u>487,604</u>	<u>459,526</u>	<u>-</u>	<u>-</u>	<u>1,505,369</u>
Total Net Costs:	<u>\$ 10,815,000</u>	<u>\$ 853,632</u>	<u>\$ 361,621</u>	<u>\$377,689</u>	<u>\$144,492</u>	<u>\$ 12,552,433</u>
<b>Department Ratio of Total Net Cost</b>	86.16%	6.80%	2.88%	3.01%	1.15%	100.00%
<b>Recoverable Cost from Exhibit II</b>						<b>\$ 3,268,401</b>
<b>Recoverable Cost Ratio'd</b>	<u>\$ 2,816,008</u>	<u>\$ 222,269</u>	<u>\$ 94,159</u>	<u>\$ 98,343</u>	<u>\$ 37,623</u>	<u>\$ 3,268,401</u>
<small>(Department Ratio x Total Recoverable Cost)</small>						
<b>Percent of Total Net Cost that is Recoverable:</b>						<b>26.04%</b>

**County of Santa Barbara**  
**Departmental Costs for Fiscal Year 2008-09**  
**For Use in Determining Fiscal Year 2009-10 Property Tax Administration Costs per SB 2557**

<b>Departments:</b>	<b>062</b>	<b>065</b>	<b>061</b>	<b>013</b>	<b>012</b>	
	<b>Assessor</b>	<b>Treasurer/ Tax Collector</b>	<b>Auditor Controller</b>	<b>County Counsel</b>	<b>County Executive</b>	<b>Total</b>
<b>Costs:</b>						
Salaries & Benefits	\$ 4,351,554	\$ 822,696	\$ 670,049	\$129,742	\$ 77,356	\$ 6,051,397
Services & Supplies	-	197,156	28,749	-	6,509	232,414
Overhead for 2008-09	4,695,762	578,767	202,355	53,493	36,427	5,566,803
	<u>9,047,316</u>	<u>1,598,619</u>	<u>901,153</u>	<u>183,235</u>	<u>120,292</u>	<u>11,850,614</u>
Plus Intrafund (+)	-	-	-	-	38	38
(Less) Intrafund (-)	-	(108,000)	(64,908)	-	-	(172,908)
Total Costs:	<u>9,047,316</u>	<u>1,490,619</u>	<u>836,245</u>	<u>183,235</u>	<u>120,330</u>	<u>11,677,744</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	825,164	53,838	26,397	-	-	905,399
Admin Fees-Fixed Charges	-	25,778	321,854	-	-	347,632
Redemption Fee (LGFA 225)	-	-	29,200	-	-	29,200
Map Sales	20,232	-	-	-	-	20,232
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	272,114	-	-	-	272,114
Miscellaneous Other	-	17,456	-	-	-	17,456
Total Revenue:	<u>845,396</u>	<u>369,186</u>	<u>377,451</u>	<u>-</u>	<u>-</u>	<u>1,592,033</u>
Total Net Costs:	<u>\$ 8,201,920</u>	<u>\$ 1,121,433</u>	<u>\$ 458,794</u>	<u>\$183,235</u>	<u>\$120,330</u>	<u>\$ 10,085,711</u>
<b>Department Ratio of Total Net Cost</b>	81.32%	11.12%	4.55%	1.82%	1.19%	100.00%
<b>Recoverable Cost</b>						<b>\$ 2,565,157</b>
<b>Recoverable Cost Ratio'd</b>	<u>\$ 2,086,042</u>	<u>\$ 285,220</u>	<u>\$ 116,688</u>	<u>\$ 46,603</u>	<u>\$ 30,604</u>	<u>\$ 2,565,157</u>
<small>(Department Ratio x Total Recoverable Cost)</small>						
<b>Percent of Total Net Cost that is Recoverable:</b>						<b>25.43%</b>