

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 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 ____ 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

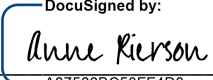
BY: _____
Deputy

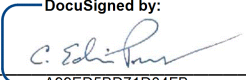
APPROVED AS TO FORM:

RACHEL VAN MULLEM
County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA, CPFO
Auditor-Controller

BY: 
A87566BC50FF4D0...
Deputy County Counsel

BY: 
A99ED5BD71D04FB...
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
Costs:						
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 (-)	-	-	-	-	-	-
Total Costs:	<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>
Offsetting Revenues:						
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
Total Revenue:	<u>1,885,089</u>	<u>627,375</u>	<u>568,924</u>	<u>-</u>	<u>-</u>	<u>3,081,388</u>
PY Corrections:			(26,409)	319,456		\$ 293,046
Total Net Costs:	<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>
Department Ratio of Total Net Cost	63.38%	13.68%	16.03%	5.81%	1.11%	100.00%
Recoverable Cost from Exhibit II						\$ 2,319,233
Recoverable Cost	<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
Costs:						
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 (-)	-	-	-	-	-	-
Total Costs:	<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>
Offsetting Revenues:						
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
Total Revenue:	<u>1,517,146</u>	<u>517,748</u>	<u>463,660</u>	<u>-</u>	<u>-</u>	<u>2,498,554</u>
Total Net Costs:	<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>
Department Ratio of Total Net Cost	66.37%	10.72%	20.81%	0.80%	1.29%	100.00%
Recoverable Cost from Exhibit II						\$ 2,465,998
Recoverable Cost	<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	F/E / K	G=FxB	H	I	J=G-H-I
		AB 8 (Adj)	To RPTTF	Unitary	Adjusted Net	Administrative			Less:	Recoverable
		PT Revenue	(Formerly	& Operating	Property Tax	Cost	Administrative	Less:	Non-Recoverabl	Administration
		less delinquent	known as RDA	Non-Unitary	AB 8 Revenue	Apportionment	Cost	Direct Credit	Schools, ERAF	Costs
	Allocation	Increment)		Total	Factors	Apportioned	1/4 of 1%	General Fund		
0001	County General Fund	\$ 202,662,644	\$ (5,118,918)	\$ 3,835,580	\$ 201,379,306	18.2312%	\$ 2,204,757	\$ -	\$(2,204,757)	\$ -
0578	City Of Buellton	1,908,789	-	20,258	1,929,047	0.1746%	21,120	-	-	21,120
0580	City Of Carpinteria	3,014,682	-	50,113	3,064,795	0.2775%	33,554	-	-	33,554
0602	City Of Carp Ltg #1	234,379	-	6,503	240,882	0.0218%	2,637	(563)	-	2,074
0632	City Of Goleta	4,712,229	(778,750)	36,501	3,969,980	0.3594%	43,464	-	-	43,464
0640	City Of Guadalupe	925,767	(389,462)	10,756	547,061	0.0495%	5,989	-	-	5,989
0680	Guadalupe City Ltg Dist	215,351	(118,830)	1,526	98,047	0.0089%	1,073	(466)	-	607
0700	City Of Lompoc	6,179,678	(1,084,714)	106,122	5,201,086	0.4709%	56,943	-	-	56,943
0760	City Of Santa Barbara	33,375,188	-	488,607	33,863,795	3.0657%	370,750	-	-	370,750
0840	City Of Santa Maria	14,527,115	-	227,489	14,754,604	1.3358%	161,538	-	-	161,538
0875	City Of Solvang	1,026,205	-	31,229	1,057,434	0.0957%	11,577	-	-	11,577
2120	Co Svc Area #3	1,288,774	-	35,322	1,324,096	0.1199%	14,497	(3,140)	-	11,357
2130	Co Svc Area #4	54,246	-	1,836	56,082	0.0051%	614	(133)	-	481
2140	Co Svc Area #5	183,217	-	4,266	187,483	0.0170%	2,053	(437)	-	1,616
2170	Co Svc Area #11	68,004	-	770	68,774	0.0062%	753	(157)	-	596
2220	Co Svc Area #31	89,118	(76,259)	401	13,260	0.0012%	145	(211)	-	(66)
2280	SB Co Fire Prot Dist	72,116,293	(4,005,308)	687,471	68,798,456	6.2284%	753,225	(170,636)	-	582,589
2400	SB Co Fld Cont/Wtr Con	3,148,294	(91,043)	42,619	3,099,870	0.2806%	33,938	(7,453)	-	26,485
2460	Guad Fld Zn #3	106,655	(26,608)	1,251	81,298	0.0074%	890	(242)	-	648
2470	Lompoc Cty Fld Zn #2	458,233	(85,096)	6,349	379,486	0.0344%	4,155	(1,067)	-	3,088
2480	Lompoc Vly Fld Zn #2	282,227	-	4,136	286,363	0.0259%	3,135	(679)	-	2,456
2500	Los Alamos Fld Zn #1	77,802	-	1,923	79,725	0.0072%	873	(188)	-	685
2510	Orcutt Fld Zn #3	435,339	-	5,901	441,240	0.0399%	4,831	(1,040)	-	3,791
2560	S.M. Fld Zn #3	1,365,151	-	19,726	1,384,877	0.1254%	15,162	(3,248)	-	11,914
2570	S.M. Rvr Levee Mtc Zn	135,900	(3,840)	1,998	134,058	0.0121%	1,468	(321)	-	1,147
2590	S.Y. Fld Zn #3	439,278	-	6,301	445,579	0.0403%	4,878	(1,047)	-	3,831
2610	S.C. Fld Zn #2	9,219,037	(279,380)	117,119	9,056,776	0.8199%	99,156	(21,771)	-	77,385
2670	N County Ltg Dst	682,492	-	6,899	689,391	0.0624%	7,548	(1,623)	-	5,925
2700	Mission Ltg Dst	11,317	-	113	11,430	0.0010%	125	(27)	-	98
3050	S.B. Co Wtr Agy	4,052,745	(116,824)	52,503	3,988,424	0.3611%	43,666	(9,588)	-	34,078
3210	S.M. Pub Arpt Dst	2,207,103	(29,654)	40,428	2,217,877	0.2008%	24,282	(5,278)	-	19,004
3260	Carpinteria Cmty	291,893	-	3,771	295,664	0.0268%	3,237	(684)	-	2,553
3270	Goleta Cmty	751,822	(64,614)	12,416	699,624	0.0633%	7,660	(1,785)	-	5,875
3280	Guadalupe Cmty	161,001	(59,398)	2,029	103,632	0.0094%	1,135	(364)	-	771
3290	Lompoc Cmty	532,674	(49,071)	9,005	492,608	0.0446%	5,393	(1,261)	-	4,132
3300	Los Alamos Cmty	18,874	-	690	19,564	0.0018%	214	(47)	-	167
3310	Oak Hill Cmty	273,893	-	4,608	278,501	0.0252%	3,049	(654)	-	2,395
3320	Santa Maria Cmty	1,037,292	-	16,431	1,053,723	0.0954%	11,536	(2,481)	-	9,055
3516	Los Alamos Cmm Svc	107,287	-	1,374	108,661	0.0098%	1,190	(257)	-	933
3566	Santa Ynez Comm Svc	225,948	-	3,003	228,951	0.0207%	2,507	(542)	-	1,965
3630	Carp-Summer. Fire	12,572,928	-	143,222	12,716,150	1.1512%	139,220	(29,385)	-	109,835
3650	Mont. Fire Prot	22,940,887	-	221,188	23,162,075	2.0969%	253,585	(53,940)	-	199,645
3750	Lompoc Hsp. Dst	1,354,424	(122,313)	21,874	1,253,985	0.1135%	13,729	(3,205)	-	10,524
3817	Embar. Muni Impt	479,230	-	4,522	483,752	0.0438%	5,296	(1,046)	-	4,250
4090	SB Metro Transit Dst	1,734,458	(58,426)	25,858	1,701,890	0.1541%	18,633	(4,105)	-	14,528
4150	Carpinteria Mosq Abtmt	201,303	-	2,532	203,835	0.0185%	2,232	-	-	2,232
4160	SB Coastal Vector Ctrl	429,642	(44,525)	6,173	391,290	0.0354%	4,284	(1,495)	-	2,789
4300	Stowell Pkg/Ltg Dst	33,518	-	582	34,100	0.0031%	373	(80)	-	293
4400	Cuyama Vly Rec Dst	135,500	-	6,557	142,057	0.0129%	1,555	(336)	-	1,219
4410	IV. Rec & Park	695,531	(589,119)	2,879	109,291	0.0099%	1,197	(1,648)	-	(451)
4500	Cachuma Res. Cons	140,180	(2,199)	2,232	140,213	0.0127%	1,535	(334)	-	1,201
4560	Carpinteria Snty	807,215	-	12,572	819,787	0.0742%	8,975	(1,917)	-	7,058
4640	Goleta Snty	222,628	(25,884)	2,715	199,459	0.0181%	2,184	(528)	-	1,656
4900	Goleta West Snty	3,912,455	(802,448)	54,113	3,164,120	0.2865%	34,642	(9,281)	-	25,361
5100	Montecito Snty	765,509	-	8,146	773,655	0.0700%	8,470	(1,802)	-	6,668
5215	Summerland Snty	355,619	-	4,299	359,918	0.0326%	3,940	(769)	-	3,171
5700	SM Vly Wtr Cons Dst	430,550	(11,770)	6,259	425,039	0.0385%	4,653	(1,019)	-	3,634
5800	S.Y. Rvr Wtr Cons	398,234	(20,204)	5,944	383,974	0.0348%	4,204	(946)	-	3,258
6001	Ballard Sch Dst	2,222,841	-	26,053	2,248,894	0.2036%	24,622	-	(24,622)	-
6101	Bloch. Un Sch Dst	519,993	-	17,855	537,848	0.0487%	5,889	-	(5,889)	-
6301	Buellton Un Sch Dst	4,942,637	-	70,760	5,013,397	0.4539%	54,888	-	(54,888)	-
6501	Cold Spring Sch Dst	4,713,761	-	45,354	4,759,115	0.4309%	52,104	-	(52,104)	-
6601	Coll. Sch Dst	6,358,078	-	89,469	6,447,547	0.5837%	70,590	-	(70,590)	-
6801	Gol Un Sch Dst	51,452,710	(7,529,712)	892,951	44,815,949	4.0573%	490,658	-	(490,658)	-
6901	Guad Un Sch Dst	2,409,346	(887,203)	26,082	1,548,225	0.1402%	16,950	-	(16,950)	-
7001	Hope Sch Dst	12,397,400	-	133,650	12,531,050	1.1345%	137,193	-	(137,193)	-
7101	Los Alamos Sch Dst	--	--	--	--	0.0000%	--	--	--	--
7201	Los Olivos Sch Dst	2,100,304	-	32,976	2,133,280	0.1931%	23,356	-	(23,356)	-
7301	Mont. Un Sch Dst	16,815,958	-	162,168	16,978,126	1.5371%	185,881	-	(185,881)	-
7401	Orcutt Un Sch Dst	15,631,883	-	233,100	15,864,983	1.4363%	173,694	-	(173,694)	-
7501	S.B. Sch Dst	--	--	--	--	0.0000%	--	--	--	--
7601	SM/Bonita Sch Dist	27,067,578	-	380,565	27,448,143	2.4849%	300,510	-	(300,510)	-
7701	Sol. Sch Dst	3,877,686	-	66,469	3,944,155	0.3571%	43,182	-	(43,182)	-
7801	Vista Del Mar Sch Dst	1,094,890	-	41,857	1,136,747	0.1029%	12,445	-	(12,445)	-
8201	S.B. Hgh Sch	166,668,891	(3,645,132)	2,097,425	165,121,184	14.9487%	1,807,793	-	(1,807,793)	-
8301	S.M. Jt Un Hgh	39,207,529	(482,762)	597,651	39,322,418	3.5599%	430,513	-	(430,513)	-
8401	S.Y. Vly Hgh	15,048,637	-	250,236	15,298,873	1.3850%	167,496	-	(167,496)	-

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	F/E / K	G=FxB	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%	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 Dst	42,192,595	(1,274,880)	529,173	41,446,888	3.7523%	453,772	-	(453,772)	-
9801	Co Sch Ser	42,455,886	(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)	-
	Buellton 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
TOTAL		\$ 1,090,628,003	\$ -	\$ 13,959,038	\$ 1,104,587,041	100.00%	\$ 12,093,328	\$ (349,224)	\$ (9,424,871)	\$ 2,319,233

* = Redevelopment Property Tax Trust Fund

** The Lompoc RPTTF includes funds 0725-0727

Recoverable @ 19.18%

Summary by Entity Type		Administrative Cost	Non- Recoverable	Direct Credit (1/4 of 1%)	Recoverable SB 2557
County	\$ 202,662,644	\$ (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%
TOTAL	\$ 1,090,628,003	\$ -	\$ 13,959,038	\$ 1,104,587,041	100.00%

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