

**County of Santa Barbara**  
**Departmental Costs for Fiscal Year 2010-11**  
For Use in Determining Fiscal Year 2011-12 Property Tax Administration Costs per SB 2557

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
<b>Costs:</b>						
Salaries & Benefits	\$ 4,729,189	\$ 832,923	\$ 821,424	\$ 200,072	\$ 104,273	\$ 6,687,881
Services & Supplies	-	286,976	10,674	-	6,827	304,477
Overhead for 2010-11	3,941,779	304,183	122,146	127,646	95,128	4,590,882
	<u>8,670,968</u>	<u>1,424,082</u>	<u>954,244</u>	<u>327,718</u>	<u>206,228</u>	<u>11,583,240</u>
Plus Intrafund (+)	-	-	-	-	15	15
(Less) Intrafund (-)	-	(107,496)	(56,060)	-	-	(163,556)
<b>Total Costs:</b>	<u>8,670,968</u>	<u>1,316,586</u>	<u>898,184</u>	<u>327,718</u>	<u>206,243</u>	<u>11,419,699</u>
<b>Offsetting Revenues:</b>						
Admin Fees-Supplemental Tax (SB 813)	566,619	17,433	14,254	-	-	598,306
Admin Fees-Fixed Charges	-	34,639	394,603	-	-	429,242
Redemption Fee (LGFA 225)	-	-	46,970	-	-	46,970
Map Sales	15,022	-	-	-	-	15,022
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	327,822	-	-	-	327,822
Miscellaneous Other	-	20,025	-	-	-	20,025
<b>Total Revenue:</b>	<u>581,641</u>	<u>399,919</u>	<u>455,827</u>	<u>-</u>	<u>-</u>	<u>1,437,387</u>
<b>Total Net Costs:</b>	<u>\$ 8,089,327</u>	<u>\$ 916,667</u>	<u>\$ 442,357</u>	<u>\$ 327,718</u>	<u>\$ 206,243</u>	<u>\$ 9,982,312</u>
<b>Department Ratio of Total Net Cost</b>	81.04%	9.18%	4.43%	3.28%	2.07%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 2,554,339
<b>Recoverable Cost Ratio'd</b>	<u>\$ 2,069,950</u>	<u>\$ 234,563</u>	<u>\$ 113,193</u>	<u>\$ 83,859</u>	<u>\$ 52,775</u>	<u>\$ 2,554,339</u>
(Department Ratio x Total Recoverable Cost)						<b>Percent of Total Net Cost that is Recoverable: 25.59%</b>

**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

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
<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)
<b>Total Costs:</b>	<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
<b>Total Revenue:</b>	<u>558,239</u>	<u>487,604</u>	<u>459,526</u>	<u>-</u>	<u>-</u>	<u>1,505,369</u>
<b>Total Net Costs:</b>	<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>						\$ 3,268,401
<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>
(Department Ratio x Total Recoverable Cost)						<b>Percent of Total Net Cost that is Recoverable: 26.04%</b>

County of Santa Barbara  
**SB 2557 PROPERTY TAX ADMINISTRATIVE COSTS**  
**FOR FISCAL YEAR 2011-12**

TOTAL TO ALLOCATE: \$9,982,312

FUND	ENTITY	A AB 8 (Adj) PT Revenue less delinquent Allocation	B Sales Tax & VLF "Triple Flip"	C To RDA (net) Increment	D Unitary & Operating Non-Unitary	E=A+B+C+D Adjusted Net Property Tax AB 8 Revenue Total	F Administrative Cost Apportionment Factors	G=F x Total 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
0001	County General Fund	\$ 128,596,312	\$ 45,440,092	\$ (8,164,871)	\$ 2,144,634	\$ 168,016,167	26.7736%	\$ 2,672,628	\$ -	\$ (2,672,628)	\$ -
0578	City Of Buellton	1,117,116	737,406	(156,353)	7,114	1,705,283	0.2717%	27,126	-	-	27,126
0580	City Of Carpinteria	1,523,489	1,421,217	-	27,639	2,972,345	0.4736%	47,281	-	-	47,281
0602	City Of Carp Ltg #1	267,581	-	-	3,904	271,485	0.0433%	4,318	(666)	-	3,652
0632	City Of Goleta	2,560,903	3,383,191	(277,206)	8,881	5,675,769	0.9044%	90,284	-	-	90,284
0640	City Of Guadalupe	326,047	492,612	(197,789)	7,227	628,097	0.1001%	9,991	-	-	9,991
0680	Guadalupe City Ltg Dist	74,681	-	(59,064)	1,158	16,775	0.0027%	267	(195)	-	72
0700	City Of Lompoc	3,714,466	3,705,466	(443,452)	61,474	7,037,954	1.1215%	111,953	-	-	111,953
0760	City Of Santa Barbara	17,867,471	11,633,159	(2,569,579)	213,653	27,144,904	4.3256%	431,793	-	-	431,793
0840	City Of Santa Maria	7,660,060	10,278,569	(137,297)	101,548	17,902,880	2.8529%	284,781	-	-	284,781
0875	City Of Solvang	602,545	642,950	-	21,147	1,266,642	0.2018%	20,148	-	-	20,148
2120	Co Svc Area #3	738,444	-	-	24,003	762,447	0.1215%	12,128	(1,864)	-	10,264
2130	Co Svc Area #4	31,983	-	-	1,305	33,288	0.0053%	530	(84)	-	446
2140	Co Svc Area #5	91,941	-	-	2,842	94,783	0.0151%	1,508	(233)	-	1,275
2170	Co Svc Area #11	37,795	-	-	348	38,143	0.0061%	607	(94)	-	513
2220	Co Svc Area #31	46,601	-	(31,864)	255	14,992	0.0024%	238	(109)	-	129
2280	SB Co Fire Prot Dist	30,048,628	-	(1,196,539)	284,134	29,136,223	4.6429%	463,469	(73,256)	-	390,213
2400	SB Co Fld Cont/Wtr Con	1,794,406	-	(107,349)	20,611	1,707,668	0.2721%	27,164	(4,420)	-	22,744
2460	Guad Fld Zn #3	50,636	-	(13,692)	773	37,717	0.0060%	600	(125)	-	475
2470	Lompoc Cty Fld Zn #2	279,368	-	(34,612)	3,597	248,353	0.0396%	3,951	(697)	-	3,254
2480	Lompoc Vly Fld Zn #2	169,955	-	-	2,194	172,149	0.0274%	2,738	(409)	-	2,329
2500	Los Alamos Fld Zn #1	66,619	-	-	1,182	67,801	0.0108%	1,079	(160)	-	919
2510	Orcutt Fld Zn #3	249,426	-	-	2,975	252,401	0.0402%	4,015	(614)	-	3,401
2560	S.M. Fld Zn #3	762,258	-	(20,493)	7,922	749,687	0.1195%	11,925	(1,885)	-	10,040
2570	S.M. Rvr Levee Mtc Zn	73,381	-	(4,021)	845	70,205	0.0112%	1,117	(182)	-	935
2590	S.Y. Fld Zn #3	269,366	-	(3,590)	3,228	269,004	0.0429%	4,279	(667)	-	3,612
2610	S.C. Fld Zn #2	5,132,240	-	(384,935)	54,294	4,801,599	0.7651%	76,379	(12,651)	-	63,728
2670	N County Ltg Dst	391,619	-	-	2,724	394,343	0.0028%	6,273	(974)	-	5,299
2700	Mission Ltg Dst	5,912	-	-	45	5,957	0.0009%	95	(15)	-	80
3050	S.B. Co Wtr Agy	2,309,290	-	(132,687)	24,626	2,201,229	0.3508%	35,015	(5,683)	-	29,332
3210	S.M. Pub Arpt Dst	1,264,192	-	(32,602)	22,103	1,253,693	0.1998%	19,942	(3,107)	-	16,835
3260	Carpinteria Cmty	159,674	-	-	1,893	161,567	0.0257%	2,570	(399)	-	2,171
3270	Goleta Cmty	722,188	-	(25,130)	7,357	404,415	0.0644%	6,433	(1,045)	-	5,388
3280	Guadalupe Cmty	72,402	-	(30,481)	1,397	43,318	0.0069%	689	(181)	-	508
3290	Lompoc Cmty	336,785	-	(19,946)	5,322	322,161	0.0513%	5,125	(837)	-	4,288
3300	Los Alamos Cmty	14,037	-	-	481	14,518	0.0023%	231	(33)	-	198
3310	Oak Hill Cmty	167,660	-	(2,200)	2,592	168,052	0.0268%	2,673	(417)	-	2,256
3320	Santa Maria Cmty	592,615	-	(7,554)	8,181	593,242	0.0945%	9,437	(1,456)	-	7,981
3516	Los Alamos Cmm Svc	60,698	-	-	677	61,375	0.0098%	976	(157)	-	819
3566	Santa Ynez Comm Svc	142,165	-	-	1,444	143,609	0.0229%	2,284	(358)	-	1,926
3630	Carp-Summer, Fire	6,843,353	-	-	65,479	6,908,832	1.1009%	109,899	(17,038)	-	92,861
3650	Mont, Fire Prot	13,139,883	-	-	82,508	13,222,391	2.1070%	210,328	(32,006)	-	178,322

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**FOR FISCAL YEAR 2011-12**

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										I Less: Non-Recoverable Schools, ERAF General Fund	Less: Recoverable Administration Costs	Less: Recoverable Administration Costs	
3750	Lompoc Hsp. Dst	853,542	-	(49,638)	12,662	816,566	0.1301%	12,989	(2,119)	-	-	10,870	
3817	Embar. Muni Impt	212,595	-	-	1,891	214,486	0.0342%	3,412	(526)	-	-	2,886	
4090	SB Metro Transit Dst	951,724	-	(87,823)	13,375	877,276	0.1398%	13,955	(2,355)	-	-	11,600	
4150	Carpinteria Mosq Abtmt	109,130	-	-	1,242	110,372	0.0176%	1,756	(273)	-	-	1,483	
4160	SB Coastal Vector Ctrf	243,467	-	(17,231)	3,429	229,665	0.0366%	3,653	(600)	-	-	3,053	
4300	Stowell Pkg/Lig Dst	21,866	-	-	330	22,196	0.0035%	353	(55)	-	-	298	
4400	Cuyama Vly Rec Dst	99,090	-	-	4,851	103,941	0.0166%	1,653	(215)	-	-	1,438	
4410	L.V. Rec & Park	363,684	-	(250,568)	1,748	114,864	0.0183%	1,827	(851)	-	-	976	
4500	Cachuma Res. Cons	84,197	-	(970)	1,245	84,472	0.0135%	1,344	(206)	-	-	1,138	
4560	Carpinteria Snty	443,682	-	-	6,959	450,641	0.0718%	7,168	(1,110)	-	-	6,058	
4640	Goleta Snty	125,444	-	(8,229)	1,366	118,581	0.0189%	1,886	(310)	-	-	1,576	
4900	Goleta West Snty	2,082,901	-	(388,391)	31,735	1,726,245	0.2751%	27,459	(5,019)	-	-	22,440	
5100	Montecito Snty	439,299	-	-	3,401	442,700	0.0705%	7,042	(1,071)	-	-	5,971	
5215	Summerland Snty	190,580	-	-	2,192	192,772	0.0307%	3,066	(483)	-	-	2,583	
5700	SM Vly Wtr Cons Dst	232,216	-	(9,910)	2,749	225,055	0.0359%	3,580	(575)	-	-	3,005	
5800	S.Y. Rvr Wtr Cons	241,350	-	(10,236)	3,247	234,361	0.0373%	3,728	(596)	-	-	3,132	
6001	Ballard Sch Dst	1,380,161	-	-	11,335	1,391,496	0.2217%	22,134	-	(22,134)	-	-	
6101	Bloch. Un Sch Dst	313,525	-	-	12,556	326,081	0.0520%	5,187	-	(5,187)	-	-	
6301	Buellton Un Sch Dst	2,893,330	-	(208,129)	36,185	2,721,386	0.4337%	43,289	-	(43,289)	-	-	
6501	Cold Spring Sch Dst	2,770,626	-	-	16,823	2,787,249	0.4442%	44,337	-	(44,337)	-	-	
6601	Coll. Sch Dst	4,004,292	-	-	45,159	4,049,451	0.6453%	64,415	-	(64,415)	-	-	
6801	Gol Un Sch Dst	29,238,120	-	(2,918,072)	550,496	26,870,544	4.2819%	427,429	-	(427,429)	-	-	
6901	Guad Un Sch Dst	1,054,546	-	(429,860)	17,395	642,081	0.1023%	10,214	-	(10,214)	-	-	
7001	Hope Sch Dst	6,843,927	-	-	57,501	6,901,428	1.0998%	109,781	-	(109,781)	-	-	
7101	Los Alamos Sch Dst	834,958	-	-	9,963	844,921	0.1346%	13,440	-	(13,440)	-	-	
7201	Los Olivos Sch Dst	1,325,793	-	-	17,064	1,342,857	0.2140%	21,361	-	(21,361)	-	-	
7301	Mont. Un Sch Dst	9,508,533	-	-	60,138	9,568,671	1.5248%	152,209	-	(152,209)	-	-	
7401	Orcutt Un Sch Dst	8,755,978	-	-	113,133	8,869,111	1.4133%	141,081	-	(141,081)	-	-	
7501	S.B. Sch Dst	32,198,801	-	(4,574,092)	291,174	27,915,883	4.4484%	444,057	-	(444,057)	-	-	
7601	SM/Bonita Sch Dst	15,042,427	-	(258,683)	166,635	14,950,379	2.3824%	237,815	-	(237,815)	-	-	
7701	Sol. Sch Dst	2,324,992	-	-	38,031	2,363,023	0.3766%	37,589	-	(37,589)	-	-	
7801	Vista Del Mar Sch Dst	1,281,657	-	-	29,325	1,310,982	0.2089%	20,854	-	(20,854)	-	-	
8201	S.B. High Sch	58,505,993	-	(4,745,448)	622,137	54,382,682	8.6660%	86,663	-	(86,663)	-	-	
8301	S.M. Jr Un High	22,525,231	-	(449,982)	301,146	22,376,395	3.5657%	35,941	-	(35,941)	-	-	
8401	S.Y. Vly High	9,868,476	-	(109,924)	138,930	9,897,482	1.5772%	157,439	-	(157,439)	-	-	
8701	Carpinteria Unif Sch	16,222,718	-	-	154,273	16,376,991	2.6097%	260,508	-	(260,508)	-	-	
8801	Cuyama Unif Sch	775,539	-	-	31,900	807,439	0.1287%	12,844	-	(12,844)	-	-	
8901	Lompoc Unif Sch	13,758,855	-	(833,858)	192,733	13,117,730	2.0903%	20,863	-	(20,863)	-	-	
9401	A Hancock Jt Comm Col	11,943,001	-	(307,421)	166,199	11,801,779	1.8806%	187,731	-	(187,731)	-	-	
9610	SB Comm Coll Dst	23,251,207	-	(1,659,680)	244,065	21,835,592	3.4795%	347,338	-	(347,338)	-	-	
9801	Co Sch Ser	24,184,182	-	(1,352,061)	281,214	23,113,335	3.6831%	367,663	-	(367,663)	-	-	
9802	Education Revenue Aug	82,383,476	(77,734,662)	(3,642,019)	161,362	1,168,157	0.1861%	18,582	-	(18,582)	-	-	

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**FOR FISCAL YEAR 2011-12**

FUND	ENTITY	A AB 8 (Adj) PT Revenue less delinquent Allocation	B Sales Tax & VLF "Triple Flip"	C To RDA (net) Increment	D Unitary & Operating Non-Unitary	E=A+B+C+D Adjusted Net Property Tax AB 8 Revenue Total	F Administrative Cost Apportionment Factors	G=F x Total Administrative Cost Apportioned	H Direct Credit 1/4 of 1%	I Less: Non-Recoverable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Costs	TOTAL TO ALLOCATE:	
												\$	\$
RDA: Buellton		-	-	783,326	2,408	785,734	0.1252%	12,499	-	-	12,499		
RDA: Guadalupe		-	-	1,528,499	14,722	1,543,221	0.2459%	24,548	-	-	24,548		
RDA: Lompoc		-	-	2,635,841	9,455	2,645,296	0.4215%	42,079	-	-	42,079		
RDA: Santa Barbara		-	-	19,860,903	288,079	20,148,982	3.2108%	320,509	-	-	320,509		
RDA: SB County - Isla Vista		-	-	6,561,244	18,341	6,579,585	1.0485%	104,661	-	-	104,661		
RDA: Goleta		-	-	3,884,457	8,439	3,892,896	0.6203%	61,924	-	-	61,924		
RDA: Santa Maria IV		-	-	1,111,261	145,478	1,256,739	0.2003%	19,990	-	-	19,990		
<b>TOTAL</b>		\$ 6,19,961,302	\$ -	\$ 7,581,930	\$ 627,543,232	\$ 627,543,232	100.0000%	\$ 9,982,312	\$ (178,381)	\$ (7,249,592)	\$ 2,554,339		

Summary by Entity Type		Recoverable @	
Entity Type	Amount	Percentage	Amount
County	\$ 128,596,312	26.77%	\$ 2,672,628
Cities	35,372,097	10.25%	1,023,357
Dependent Districts	42,549,868	6.54%	653,110
Independent Districts	30,252,681	4.71%	470,043
School Districts	300,806,868	45.66%	4,558,382
ERAF	82,383,476	0.19%	18,582
RDA	-	5.87%	586,210
<b>TOTAL</b>	\$ 6,19,961,302	100.00%	\$ 9,982,312
			\$ (178,381)
			\$ (7,249,592)
			\$ 2,554,339