

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

RESOLUTION NO. 22-60

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 2021-22 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2020-21 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 2021-22 based upon fiscal year 2020-21 costs.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 5th day of April by the following vote:

AYES: Supervisors Williams, Hart, Hartmann, Nelson, and Lavagnino

NOES: None

ABSENT: None

ABSTAIN: None

COUNTY OF SANTA BARBARA

BY: Joan Hartmann
JOAN HARTMANN, Chair, Board of Supervisors

ATTEST:
MONA MIYASATO
County Executive Officer
Clerk of the Board

BY: Sheila daGuerra
Deputy

APPROVED AS TO FORM:
RACHEL VAN MULLEM
County Counsel

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

BY: Anne Rierson
Deputy County Counsel

BY: C. Schaffer
Deputy

County of Santa Barbara
 Departmental Costs for Fiscal Year 2020-21
 For Use in Determining Fiscal Year 2021-22 Property Tax Administration Costs per SB 2557

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
Costs:						
Salaries & Benefits	\$ 5,442,667	\$ 944,905	\$ 1,338,780	\$ 400,739	\$ 133,149	\$ 8,260,240
Services & Supplies	95,685	295,865	19,370	-	7,110	418,030
Overhead for 2020-21	4,728,590	538,312	839,817	151,239	(200)	6,257,758
	<u>10,266,942</u>	<u>1,779,082</u>	<u>2,197,966</u>	<u>551,978</u>	<u>140,059</u>	<u>14,936,027</u>
Property Tax System Amortization	31,428	71,773	639,971	-	-	743,172
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<u>10,298,370</u>	<u>1,850,855</u>	<u>2,837,937</u>	<u>551,978</u>	<u>140,059</u>	<u>15,679,199</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	1,007,455	39,491	31,057	-	-	1,078,003
Admin Fees-Fixed Charges	-	12,125	332,839	-	-	344,964
Redemption Fee (LGFA 225)	-	-	25,020	-	-	25,020
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	212,547	-	-	-	212,547
Miscellaneous Other	31,089	21,300	-	-	-	52,389
Total Revenue:	<u>1,038,544</u>	<u>285,462</u>	<u>388,917</u>	<u>-</u>	<u>-</u>	<u>1,712,923</u>
Total Net Costs:	<u>\$ 9,259,827</u>	<u>\$ 1,565,393</u>	<u>\$ 2,449,021</u>	<u>\$ 551,978</u>	<u>\$ 140,059</u>	<u>\$ 13,966,277</u>
Department Ratio of Total Net Cost	66.30%	11.21%	17.54%	3.95%	1.00%	100.00%
Recoverable Cost from Exhibit II						\$ 3,159,833
Recoverable Cost	<u>\$ 2,095,011</u>	<u>\$ 354,166</u>	<u>\$ 554,084</u>	<u>\$ 124,884</u>	<u>\$ 31,688</u>	<u>\$ 3,159,833</u>
(Department Ratio x Total Recoverable Cost)						Percent of Total Net Cost that is Recoverable: 22.62%

County of Santa Barbara
 Departmental Costs for Fiscal Year 2019-20
 For Use in Determining Fiscal Year 2020-21 Property Tax Administration Costs per SB 2557

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
Costs:						
Salaries & Benefits	\$ 5,334,001	\$ 969,567	\$ 1,156,254	\$ 435,666	\$ 119,991	\$ 8,015,479
Services & Supplies	104,634	284,220	26,857	-	10,994	426,705
Overhead for 2019-20	3,709,798	369,696	205,235	168,733	16,919	4,470,381
	<u>9,148,433</u>	<u>1,623,483</u>	<u>1,388,346</u>	<u>604,399</u>	<u>147,904</u>	<u>12,912,565</u>
Property Tax System Amortization	38,970	98,940	744,053	-	-	881,963
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<u>9,187,403</u>	<u>1,722,423</u>	<u>2,132,399</u>	<u>604,399</u>	<u>147,904</u>	<u>13,794,528</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	982,647	56,640	15,218	-	-	1,054,505
Admin Fees-Fixed Charges	-	8,473	334,436	-	-	342,909
Redemption Fee (LGFA 225)	-	-	26,820	-	-	26,820
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	280,373	-	-	-	280,373
Miscellaneous Other	28,846	114,984	-	-	-	143,830
Total Revenue:	<u>1,011,493</u>	<u>460,470</u>	<u>376,474</u>	<u>-</u>	<u>-</u>	<u>1,848,437</u>
Total Net Costs:	<u>\$ 8,175,910</u>	<u>\$ 1,261,953</u>	<u>\$ 1,755,925</u>	<u>\$ 604,399</u>	<u>\$ 147,904</u>	<u>\$ 11,946,091</u>
Department Ratio of Total Net Cost	68.44%	10.56%	14.70%	5.06%	1.24%	100.00%
Recoverable Cost from Exhibit II						\$ 2,676,217
Recoverable Cost	<u>\$ 1,831,604</u>	<u>\$ 282,708</u>	<u>\$ 393,370</u>	<u>\$ 135,400</u>	<u>\$ 33,134</u>	<u>\$ 2,676,217</u>
(Department Ratio x Total Recoverable Cost)						Percent of Total Net Cost that is Recoverable: 22.40%

County of Santa Barbara

SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
FOR FISCAL YEAR 2021-22

B

TOTAL TO ALLOCATE: \$ 13,966,277

RUND	ENTRY	A	C	D	D _a	E=A+C+D+D _a	F=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	FY 2019-20, FY 2020-21 Correction for Unitary RR (PY Ptax Apport cmm M)	Adjusted Net Property Tax AB 8 Revenue Total	Administrative Cost Apportionment Factors	Administrative Cost Apportioned	Less: Direct Credit 1% of 1%	Less: Non-Recoverable Schools, ERAF General Fund	Recoverable Administration Costs
0001	County General Fund	\$ 175,532,372	\$(12,193,768)	\$ 3,134,374	\$ (92,523)	\$ 166,380,455	17.3865%	\$ 2,428,254	-	\$(2,428,254)	\$ -
0578	City Of Buellton	1,710,992	-	15,655	(669)	1,725,979	0.1804%	25,190	-	-	25,190
0580	City Of Carpinteria	2,656,911	-	41,718	(1,330)	2,697,299	0.2819%	39,366	-	-	39,366
0602	City Of Carp Ltg #1	206,226	-	5,675	(178)	211,723	0.0221%	3,090	(508)	-	2,582
0632	City Of Goleta	4,093,306	(597,737)	27,438	(2,292)	3,520,714	0.3679%	51,383	-	-	51,383
0640	City Of Guadalupe	750,874	(354,560)	9,268	(550)	405,032	0.0423%	5,911	-	-	5,911
0680	Guadalupe City Ltg Dist	173,364	(105,899)	1,292	(127)	68,630	0.0072%	1,002	(386)	-	616
0700	City Of Lompoc	5,240,964	(816,309)	90,586	(3,033)	4,512,209	0.4715%	65,854	-	-	65,854
0760	City Of Santa Barbara	28,962,830	(4,118,031)	341,028	(11,936)	25,173,891	2.6306%	367,402	-	-	367,402
0840	City Of Santa Maria	12,665,949	-	188,173	(7,201)	12,846,921	1.3425%	187,495	-	-	187,495
0875	City Of Solvang	892,747	-	27,436	(439)	919,744	0.0961%	13,423	-	-	13,423
2120	Co Svc Area #3	1,146,316	-	30,775	(404)	1,176,686	0.1230%	17,173	(2,821)	-	14,352
2130	Co Svc Area #4	47,780	-	1,622	(16)	49,385	0.0052%	721	(117)	-	604
2140	Co Svc Area #5	155,434	-	3,682	(47)	159,069	0.0166%	2,322	(371)	-	1,951
2170	Co Svc Area #11	57,765	-	609	(20)	58,353	0.0061%	852	(137)	-	715
2220	Co Svc Area #31	79,169	(66,312)	350	(7)	13,200	0.0014%	193	(192)	-	1
2280	SB Co Fire Prot Dist	62,937,736	(3,246,832)	527,916	(22,897)	60,195,923	6.2904%	878,534	(152,150)	-	726,384
2400	SB Co Fid Cont/Wtr Con	2,728,728	(177,585)	33,190	(1,138)	2,583,195	0.2699%	37,701	(6,623)	-	31,078
2460	Guad Fld Zn #3	90,293	(23,640)	1,040	(74)	67,619	0.0071%	987	(211)	-	776
2470	Lompoc City Fld Zn #2	388,854	(64,002)	5,307	(161)	329,998	0.0345%	4,816	(949)	-	3,867
2480	Lompoc Vy Fld Zn #2	248,256	-	3,386	(96)	251,546	0.0263%	3,671	(591)	-	3,080
2500	Los Alamos Fld Zn #1	69,097	-	1,663	(31)	70,729	0.0074%	1,032	(184)	-	848
2510	Orcutt Fld Zn #3	384,281	-	4,775	(130)	388,926	0.0406%	5,676	(94)	-	4,742
2560	S.M. Fld Zn #3	1,190,733	-	16,138	(580)	1,206,291	0.1261%	17,805	(2,869)	-	14,736
2570	S.M. Rvr Levee Mtc Zn	117,936	(3,399)	1,646	(60)	116,123	0.0121%	1,695	(283)	-	1,412
2590	S.Y. Fld Zn #3	385,415	-	5,146	(135)	390,426	0.0408%	5,698	(941)	-	4,757
2610	S.C. Fld Zn #2	7,966,136	(670,451)	88,086	(3,122)	7,380,649	0.7713%	107,717	(19,317)	-	88,400
2670	N County Ltig Dst	595,125	-	5,304	(216)	600,212	0.0827%	8,760	(1,420)	-	7,340
2700	Mission Ltig Dst	9,637	-	87	(3)	9,721	0.0010%	142	(23)	-	119
3050	S.B. Co Wtr Agy	3,512,480	(223,442)	40,592	(1,462)	3,328,168	0.3478%	48,573	(8,520)	-	40,053
3210	S.M. Pub Arpl Dst	1,933,526	(26,371)	34,089	(877)	1,940,366	0.2028%	28,319	(4,721)	-	23,598
3260	Carpinteria Cmty	252,150	-	3,039	(112)	255,077	0.0267%	3,723	(609)	-	3,114
3270	Goleta Cmty	654,841	(52,304)	10,438	(266)	612,709	0.0640%	8,942	(1,600)	-	7,342
3280	Guadalupe Cmty	136,053	(52,738)	1,734	(103)	84,947	0.0089%	1,240	(316)	-	924
3290	Lompoc Cmty	457,337	(36,898)	7,601	(313)	427,727	0.0447%	6,242	(1,103)	-	5,139
3300	Los Alamos Cmty	17,331	-	611	(7)	17,935	0.0019%	262	(45)	-	217
3310	Oak Hill Cmty	239,859	-	3,843	(84)	243,818	0.0255%	3,555	(587)	-	2,968
3320	Santa Maria Cmty	905,253	-	13,605	(375)	918,483	0.0960%	13,405	(2,208)	-	11,197
3516	Los Alamos Cmn Svc	94,222	-	1,102	(31)	95,293	0.0100%	1,391	(225)	-	1,166
3566	Santa Ynez Comm Svc	200,822	-	2,420	(72)	203,170	0.0212%	2,965	(487)	-	2,478
3630	Carp-Summer Fire	10,832,211	-	113,030	(4,907)	10,940,334	1.1433%	159,669	(26,206)	-	133,463
3650	Mont Fire Prot	19,501,499	-	169,063	(7,621)	19,662,941	2.0548%	286,972	(46,655)	-	240,317
3750	Lompoc Hsp Dst	1,164,671	(91,905)	18,365	(800)	1,090,332	0.1139%	15,913	(2,807)	-	13,106
3817	Embar. Muni Impl	400,194	-	3,466	(140)	403,520	0.0422%	5,889	(981)	-	4,908
4090	SB Metro Transit Dst	1,496,530	(147,371)	19,912	(528)	1,368,543	0.1430%	19,973	(3,635)	-	16,338
4150	Carpinteria Mosq Abnt	176,512	-	2,027	(77)	178,463	0.0186%	2,605	-	-	2,605
4160	SB Coastal Vector Ctrl	373,291	(35,990)	5,117	(135)	342,284	0.0358%	4,995	(1,337)	-	3,658
4300	Stowell Pkg/Lt Dst	29,224	-	488	(11)	29,701	0.0031%	433	(75)	-	358
4400	Cuyama Vy Rec Dst	113,035	-	5,898	(46)	118,887	0.0124%	1,735	(307)	-	1,428
4410	LV Rec & Park	617,882	(511,460)	2,488	(54)	108,836	0.0114%	1,588	(1,498)	-	90
4500	Cachuma Res. Cons	122,502	(1,680)	1,853	(65)	122,610	0.0128%	1,789	(298)	-	1,491
4560	Carpinteria Snty	706,633	-	10,387	(292)	716,728	0.0749%	10,460	(1,722)	-	8,738
4640	Goleta Snty	195,069	(19,506)	2,200	(60)	177,704	0.0186%	2,594	(471)	-	2,123
4900	Goleta West Snty	3,448,017	(700,289)	45,278	(924)	2,792,082	0.2918%	40,749	(8,443)	-	32,306
5100	Monteco Snty	651,258	-	6,355	(257)	657,356	0.0687%	9,594	(1,560)	-	8,034
5215	Summerland Snty	275,651	-	3,482	(140)	278,993	0.0292%	4,072	(651)	-	3,421
5700	SM Vy Wtr Cons Dst	374,160	(10,420)	5,147	(190)	368,897	0.0385%	5,381	(900)	-	4,481
5800	S.Y. Rvr Wtr Cons	346,951	(15,193)	4,915	(134)	336,539	0.0352%	4,912	(842)	-	4,070
6001	Ballard Sch Dst	1,969,908	-	20,561	(692)	1,989,777	0.2079%	29,040	-	(29,040)	-
6101	Bloch Un Sch Dst	452,159	-	15,790	(149)	467,800	0.0489%	6,827	-	(6,827)	-
6301	Buellton Un Sch Dst	4,392,264	-	57,677	(1,439)	4,448,522	0.4649%	64,924	-	(64,924)	-
6501	Cold Spring Sch Dst	3,933,462	-	34,777	(1,392)	3,966,847	0.4145%	57,894	-	(57,894)	-
6601	Coll Sch Dst	5,509,391	-	72,978	(2,002)	5,580,367	0.5831%	81,443	-	(81,443)	-
6801	Gol Un Sch Dst	45,146,614	(6,090,896)	758,969	(19,511)	39,795,176	4.1585%	580,794	-	(580,794)	-
6901	Guad Un Sch Dst	2,034,535	(782,718)	21,947	(1,820)	1,271,945	0.1329%	18,563	-	(18,563)	-
7001	Hope Sch Dst	10,683,752	-	104,319	(3,896)	10,784,175	1.1269%	157,390	-	(157,390)	-
7101	Los Alamos Sch Dst	-	-	-	-	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dst	1,836,001	-	27,274	(664)	1,862,611	0.1946%	27,184	-	(27,184)	-
7301	Mont. Un Sch Dst	14,328,055	-	123,901	(5,888)	14,446,268	1.5096%	210,837	-	(210,837)	-
7401	Orcutt Un Sch Dst	13,667,563	-	191,464	(5,598)	13,853,429	1.4477%	202,185	-	(202,185)	-
7501	S.B. Sch Dst	-	-	-	-	-	0.0000%	-	-	-	-
7601	SM/Bonita Sch Dst	23,787,124	-	309,868	(10,751)	24,086,241	2.5170%	351,528	-	(351,528)	-
7701	SoL Sch Dst	3,396,605	-	55,561	(1,175)	3,450,992	0.3606%	50,366	-	(50,366)	-
7801	Vista Del Mar Sch Dst	944,310	-	37,264	(2,106)	979,468	0.1024%	14,295	-	(14,295)	-
8201	S.B. High Sch	144,217,530	(16,059,836)	1,497,681	(51,623)	129,603,752	13.5434%	1,891,511	-	(1,891,511)	-
8301	S.M. Jt Un Hgh	34,334,745	(422,999)	493,092	(15,630)	34,389,208	3.5936%	501,896	-	(501,896)	-
8401	S.Y. Vy Hgh	13,162,661	-	208,442	(6,495)	13,364,628	1.3966%	195,051	-	(195,051)	-

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2021-22

B
 TOTAL TO ALLOCATE: \$ 13,966,277

FUND	ENTITY	A	C	D	Da	E=A+C+D+Da	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	FY2019-20, FY2020-21 Correction for Unitary RR PY Ptax Apport (In M)	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	25,630,892	-	266,915	(11,529)	25,886,277	2.7051%	377,799	-	(377,799)	-
8801	Cuyama Unif Sch	874,494	-	39,497	(359)	913,632	0.0955%	13,334	-	(13,334)	-
8901	Lompoc Unif Sch	18,597,852	(1,544,905)	284,199	(11,757)	17,325,389	1.8105%	252,857	-	(252,857)	-
9401	A Hancock Jt Comm Col	17,090,449	(390,194)	258,459	(8,538)	16,950,176	1.7713%	247,381	-	(247,381)	-
9610	SB Comm Coll Dst	36,469,435	(2,964,279)	398,185	(13,921)	33,889,419	3.5414%	494,602	-	(494,602)	-
9801	Co Sch Ser	36,796,437	(2,304,070)	450,494	(15,388)	34,927,473	3.6499%	509,751	-	(509,751)	-
9802	Education Revenue Aug	125,936,456	(7,304,622)	-	(32,954)	118,598,880	12.3934%	1,730,900	-	(1,730,900)	-
	Buellton RPTTF*	-	-	-	-	-	0.0000%	-	-	-	-
	Guadalupe RPTTF*	-	2,746,306	25,091	(769)	2,770,628	0.2895%	40,436	-	-	40,436
	Lompoc RPTTF*	-	4,877,893	26,240	(1,341)	4,902,792	0.5123%	71,554	-	-	71,554
	Santa Barbara RPTTF*	-	32,937,583	425,574	(9,932)	33,353,225	3.4854%	486,776	-	-	486,776
	SB County - Isla Vista RPTTF*	-	12,235,424	62,476	(3,309)	12,294,591	1.2848%	179,434	-	-	179,434
	Goleta RPTTF*	-	9,431,425	34,233	(1,897)	9,463,761	0.9890%	138,120	-	-	138,120
TOTAL		\$ 945,907,124	\$ -	\$ 11,454,837	\$ (411,823)	\$ 956,950,138	100.0000%	\$ 13,966,277	\$ (309,838)	\$ (10,496,606)	\$ 3,159,833

* = Redevelopment Property Tax Trust Fund

Recoverable @ 22.62%

Summary by Entity Type	County	Cities	Dependent Districts	Independent Districts	School Districts	ERAF	RPTTFs	TOTAL	Administrative	Non-	Direct Credit	Recoverable	
									Cost	Recoverable	(1/4 of 1%)	SB 2557	
County	\$ 175,532,372	\$(12,193,768)	\$ 3,134,374					\$ 166,380,455	17.39%	\$ 2,428,254	\$(2,428,254)	\$ -	\$ -
Cities	56,974,573	(5,886,637)	741,303					51,801,789	5.41%	756,024	-	-	756,024
Dependent Districts	82,111,171	(4,475,663)	771,312					78,376,219	8.19%	1,143,668	-	(198,655)	945,213
Independent Districts	46,096,274	(1,808,044)	504,919					44,774,226	4.68%	653,459	-	(111,183)	542,276
School Districts	459,256,278	(30,559,897)	5,729,315					434,233,572	45.38%	6,337,452	(6,337,452)	-	-
ERAF	125,936,456	(7,304,622)	-					118,598,880	12.39%	1,730,900	(1,730,900)	-	-
RPTTFs	-	62,228,631	573,614					62,784,997	6.56%	916,320	-	-	916,320
TOTAL	\$ 945,907,124	\$ -	\$ 11,454,837					\$ 956,950,138	100.00%	\$ 13,966,277	\$ (10,496,606)	\$ (309,838)	\$ 3,159,833

General Fund	\$ 2,428,254
Total To Allocate	13,966,277
General Fund Percent	17%
	100%
Recoverable %	-23%
General Fund %	-17%
Direct Offset	-2%
Schools / ERAF	58%
Non Recoverable	10,496,606
Gen Fund	(2,428,254)
Schools / ERAF	8,068,352