

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

RESOLUTION NO. 18-13

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 2017-18 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2016-17 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 2017-18 based upon FY 2016-17 costs.

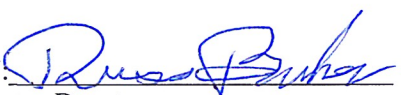
PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 23rd day of January by the following vote:

- AYES: Supervisors Williams, Wolf, Hartmann, Adam, and Lavagnino
- NOES: None
- ABSENT: None
- ABSTAIN: None

COUNTY OF SANTA BARBARA

BY: 
Das Williams, 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

BY: 
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:
Theodore A. Fallati, CPA
Auditor-Controller

BY: 
Auditor-Controller

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 Assessor	065 Treasurer/ Tax Collector	061 Auditor Controller	013 County Counsel	012 County Executive	Total
Costs:						
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 Depreciation	45,252	590,280	624,493	-	-	1,260,025
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<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>
Offsetting Revenues:						
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	24,826	-	-	-	77,331
Total Revenue:	<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>
Department Ratio of Total Net Cost	68.78%	20.01%	8.79%	1.53%	0.90%	100.00%
Recoverable Cost from Exhibit II						\$ 2,765,680
Recoverable Cost	<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)						
				Percent of Total Net Cost that is Recoverable:		22.33%

County of Santa Barbara
 Departmental Costs for Fiscal Year 2015-16
 For Use in Determining Fiscal Year 2016-17 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	\$ 4,987,290	\$ 1,128,393	\$ 519,881	\$ 203,882	\$ 68,446	\$ 6,907,891
Services & Supplies	152,335	306,678	(16,377)	-	6,170	448,806
Overhead for 2015-16	5,175,311	474,940	83,753	87,588	53,361	5,874,953
	<u>10,314,936</u>	<u>1,910,011</u>	<u>587,257</u>	<u>291,469</u>	<u>127,976</u>	<u>13,231,650</u>
Property Tax System Depreciation	45,252	590,280	624,493	-	-	1,260,025
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<u>10,360,188</u>	<u>2,500,291</u>	<u>1,211,750</u>	<u>291,469</u>	<u>127,976</u>	<u>14,491,675</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	779,182	19,678	21,730	-	-	820,590
Admin Fees-Fixed Charges	-	14,230	393,311	-	-	407,541
Redemption Fee (LGFA 225)	-	-	21,330	-	-	21,330
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	224,832	-	-	-	224,832
Miscellaneous Other	-	29,272	-	-	-	29,272
Total Revenue:	<u>779,182</u>	<u>288,012</u>	<u>436,371</u>	<u>-</u>	<u>-</u>	<u>1,503,565</u>
Total Net Costs:	<u>\$ 9,581,006</u>	<u>\$ 2,212,279</u>	<u>\$ 775,379</u>	<u>\$ 291,469</u>	<u>\$ 127,976</u>	<u>\$ 12,988,110</u>
Department Ratio of Total Net Cost	73.77%	17.03%	5.97%	2.24%	0.99%	100.00%
Recoverable Cost from Exhibit II						\$ 2,893,400
Recoverable Cost	<u>\$ 2,134,389</u>	<u>\$ 492,836</u>	<u>\$ 172,734</u>	<u>\$ 64,932</u>	<u>\$ 28,510</u>	<u>\$ 2,893,400</u>
(Department Ratio x Total Recoverable Cost)						
				Percent of Total Net Cost that is Recoverable:		22.28%

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2017-18

TOTAL TO ALLOCATE: B
12,387,061

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
0001	County General Fund	\$ 148,596,174	\$ (10,647,201)	\$ 2,752,621	\$ 140,701,594	17.6211%	\$ 2,182,737	\$ -	(2,182,737)	\$ -
0578	City Of Buellton	1,396,965	-	12,685	1,409,650	0.1765%	21,868	-	-	21,868
0580	City Of Carpinteria	2,017,606	-	36,634	2,054,240	0.2573%	31,868	-	-	31,868
0602	City Of Carp Ltg #1	358,811	-	5,105	363,916	0.0456%	5,646	(863)	-	4,783
0632	City Of Goleta	3,254,958	(376,351)	22,007	2,900,614	0.3633%	44,998	-	-	44,998
0640	City Of Guadalupe	443,138	(266,223)	8,758	185,673	0.0233%	2,880	-	-	2,880
0680	Guadalupe City Ltg Dist	102,683	(82,249)	1,249	21,683	0.0027%	336	(244)	-	92
0700	City Of Lompoc	4,424,847	(599,994)	81,249	3,906,102	0.4892%	60,596	-	-	60,596
0760	City Of Santa Barbara	23,786,072	(3,363,806)	294,504	20,716,770	2.5945%	321,384	-	-	321,384
0840	City Of Santa Maria	10,219,486	(126,302)	145,209	10,238,393	1.2822%	158,831	-	-	158,831
0875	City Of Solvang	753,359	-	25,093	778,452	0.0975%	12,076	-	-	12,076
2120	Co Svc Area #3	928,596	-	27,929	956,525	0.1198%	14,839	(2,305)	-	12,534
2130	Co Svc Area #4	39,707	-	1,488	41,195	0.0052%	639	(100)	-	539
2140	Co Svc Area #5	119,954	-	3,324	123,278	0.0154%	1,912	(293)	-	1,619
2170	Co Svc Area #11	47,740	-	504	48,244	0.0060%	748	(118)	-	630
2220	Co Svc Area #31	66,078	(53,218)	316	13,176	0.0017%	204	(161)	-	43
2280	SB Co Fire Prot Dist	51,360,678	(1,636,000)	423,071	50,147,749	6.2804%	777,954	(122,857)	-	655,097
2400	SB Co Fld Cont/Wtr Con	2,280,321	(141,353)	27,902	2,166,870	0.2714%	33,615	(5,591)	-	28,024
2460	Guad Fld Zn #3	68,223	(18,292)	941	50,872	0.0064%	789	(163)	-	626
2470	Lompoc Cty Fld Zn #2	327,530	(47,014)	4,647	285,163	0.0357%	4,424	(806)	-	3,618
2480	Lompoc Vly Fld Zn #2	200,695	-	2,915	203,610	0.0255%	3,159	(491)	-	2,668
2500	Los Alamos Fld Zn #1	64,881	-	1,489	66,370	0.0083%	1,030	(159)	-	871
2510	Orcutt Fld Zn #3	314,981	-	4,049	319,030	0.0400%	4,949	(769)	-	4,180
2560	S.M. Fld Zn #3	973,078	(19,079)	11,003	965,002	0.1209%	14,970	(2,336)	-	12,634
2570	S.M. Rvr Levee Mtc Zn	95,264	(4,549)	1,138	91,853	0.0115%	1,425	(227)	-	1,198
2590	S.Y. Fld Zn #3	328,801	-	4,389	333,190	0.0417%	5,169	(810)	-	4,359
2610	S.C. Fld Zn #2	6,610,588	(523,137)	74,671	6,162,122	0.7717%	95,595	(16,218)	-	79,377
2670	N County Ltg Dst	487,706	-	4,285	491,991	0.0616%	7,632	(1,180)	-	6,452
2700	Mission Ltg Dst	8,134	-	69	8,203	0.0010%	127	(20)	-	107
3050	S.B. Co Wtr Agy	2,935,056	(176,435)	33,933	2,792,554	0.3497%	43,322	(7,190)	-	36,132
3210	S.M. Pub Arpt Dst	1,590,499	(36,291)	27,739	1,581,947	0.1981%	24,541	(3,866)	-	20,675
3260	Carpinteria Cmty	209,395	-	2,581	211,976	0.0265%	3,288	(509)	-	2,779
3270	Goleta Cmty	535,351	(36,947)	9,199	507,603	0.0636%	7,875	(1,322)	-	6,553
3280	Guadalupe Cmty	94,006	(40,678)	1,607	54,935	0.0069%	852	(229)	-	623
3290	Lompoc Cmty	412,458	(27,096)	6,739	392,101	0.0491%	6,083	(1,030)	-	5,053
3300	Los Alamos Cmty	15,947	-	559	16,506	0.0021%	256	(40)	-	216
3310	Oak Hill Cmty	204,452	-	3,345	207,797	0.0260%	3,224	(505)	-	2,719
3320	Santa Maria Cmty	746,068	(7,031)	10,743	749,780	0.0939%	11,632	(1,804)	-	9,828
3516	Los Alamos Cmm Svc	75,458	-	929	76,387	0.0096%	1,185	(180)	-	1,005
3566	Santa Ynez Comm Svc	171,259	-	2,039	173,298	0.0217%	2,688	(422)	-	2,266
3630	Carp-Summer. Fire	8,978,146	-	94,148	9,072,294	1.1362%	140,741	(21,751)	-	118,990
3650	Mont.Fire Prot	16,785,901	-	135,485	16,921,386	2.1192%	262,506	(41,144)	-	221,362
3750	Lompoc Hsp. Dst	1,047,437	(67,431)	16,216	996,222	0.1248%	15,455	(2,612)	-	12,843
3817	Embar. Muni Implt	287,687	-	2,772	290,459	0.0364%	4,506	(720)	-	3,786
4090	SB Metro Transit Dst	1,239,381	(116,628)	17,256	1,140,009	0.1428%	17,685	(3,033)	-	14,652
4150	Carpinteria Mosq Abtmt	144,675	-	1,712	146,387	0.0183%	2,271	-	-	2,271
4160	SB Coastal Vector Ctrf	306,748	(25,400)	4,444	285,792	0.0358%	4,434	(1,107)	-	3,327
4300	Stowell Pkg/Ltg Dst	26,767	-	424	27,191	0.0034%	422	(60)	-	362
4400	Cuyama Vly Rec Dst	104,807	-	5,472	110,279	0.0138%	1,711	(252)	-	1,459
4410	I.V. Rec & Park	515,694	(409,293)	2,222	108,623	0.0136%	1,685	(1,257)	-	428
4500	Cachuma Res. Cons	104,984	(1,173)	1,615	105,426	0.0132%	1,635	(258)	-	1,377
4560	Carpinteria Snty	598,507	-	8,979	607,486	0.0761%	9,424	(1,442)	-	7,982
4640	Goleta Snty	156,912	(11,471)	1,867	147,308	0.0184%	2,285	(383)	-	1,902
4900	Goleta West Snty	2,806,506	(569,327)	39,558	2,276,737	0.2851%	35,320	(6,767)	-	28,553
5100	Montecito Snty	560,704	-	5,204	565,908	0.0709%	8,779	(1,375)	-	7,404
5215	Summerland Snty	226,215	-	2,989	229,204	0.0287%	3,556	(558)	-	2,998
5700	SM Vly Wtr Cons Dst	301,850	(13,074)	3,688	292,464	0.0366%	4,537	(722)	-	3,815
5800	S.Y. Rvr Wtr Cons	289,411	(11,158)	4,258	282,511	0.0354%	4,383	(711)	-	3,672
6001	Ballard Sch Dst	1,673,692	-	16,973	1,690,665	0.2117%	26,228	-	(26,228)	-
6101	Bloch. Un Sch Dst	395,071	-	14,453	409,524	0.0513%	6,353	-	(6,353)	-
6301	Buellton Un Sch Dst	3,570,156	-	49,195	3,619,351	0.4533%	56,148	-	(56,148)	-
6501	Cold Spring Sch Dst	3,482,826	-	27,743	3,510,569	0.4397%	54,460	-	(54,460)	-
6601	Coll. Sch Dst	4,802,927	-	62,126	4,865,053	0.6093%	75,473	-	(75,473)	-
6801	Go Un Sch Dst	36,797,125	(4,297,114)	675,783	33,175,794	4.1549%	514,664	-	(514,664)	-
6901	Guad Un Sch Dst	1,401,542	(591,386)	20,357	830,513	0.1040%	12,884	-	(12,884)	-
7001	Hope Sch Dst	8,736,363	-	85,626	8,821,989	1.1048%	136,858	-	(136,858)	-
7101	Los Alamos Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dst	1,575,625	-	23,561	1,599,186	0.2003%	24,809	-	(24,809)	-
7301	Mont. Un Sch Dst	12,233,745	-	99,425	12,333,170	1.5446%	191,327	-	(191,327)	-
7401	Orcutt Un Sch Dst	11,382,384	-	165,073	11,547,457	1.4462%	179,139	-	(179,139)	-
7501	S.B. Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7601	SM/Bonita Sch Dist	19,501,634	(236,488)	229,090	19,494,236	2.4414%	302,419	-	(302,419)	-
7701	Sol. Sch Dst	2,901,455	-	48,438	2,949,893	0.3694%	45,762	-	(45,762)	-
7801	Vista Del Mar Sch Dst	896,083	-	35,072	931,155	0.1166%	14,445	-	(14,445)	-
8201	S.B. Hgh Sch	119,021,838	(12,697,035)	1,263,025	107,587,828	13.4740%	1,669,036	-	(1,669,036)	-
8301	S.M. Jt Un Hgh	28,272,582	(519,243)	397,357	28,150,696	3.5255%	436,709	-	(436,709)	-
8401	S.Y. Vly Hgh	11,317,738	-	181,973	11,499,711	1.4402%	178,398	-	(178,398)	-
8701	Carpinteria Unif Sch	21,279,012	-	222,191	21,501,203	2.6928%	333,553	-	(333,553)	-

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2017-18

TOTAL TO ALLOCATE: **B**
12,387,061

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	818,014	-	36,448	854,462	0.1070%	13,255	-	(13,255)	-
8901	Lompoc Unif Sch	16,879,906	(1,133,932)	249,661	15,995,635	2.0033%	248,144	-	(248,144)	-
9401	A Hancock Jt Comm Col	14,531,994	(342,183)	217,333	14,407,144	1.8043%	223,502	-	(223,502)	-
9610	SB Comm Coll Dst	30,215,752	(2,292,799)	336,711	28,259,664	3.5392%	438,399	-	(438,399)	-
9801	Co Sch Ser	30,743,212	(1,810,948)	379,986	29,312,250	3.6710%	454,728	-	(454,728)	-
9802	Education Revenue Aug	105,004,479	(5,429,107)	16,347	99,591,719	12.4726%	1,544,991	-	(1,544,991)	-
	Buellton RPTTF *	-	-	-	-	0.0000%	-	-	-	-
	Guadalupe RPTTF *	-	2,101,886	20,408	2,122,294	0.2658%	32,924	-	-	32,924
	Lompoc RPTTF *	-	3,582,192	18,988	3,601,180	0.4510%	55,866	-	-	55,866
	Santa Barbara RPTTF *	-	26,669,961	362,008	27,031,969	3.3854%	419,354	-	-	419,354
	SB County - Isla Vista RPTTF *	-	9,927,220	42,975	9,970,195	1.2486%	154,670	-	-	154,670
	Goleta RPTTF *	-	5,507,306	22,370	5,529,676	0.6925%	85,783	-	-	85,783
	Santa Maria IV RPTTF *	-	1,015,871	150,794	1,166,665	0.1461%	18,099	-	-	18,099
	TOTAL	\$ 788,584,490	\$ -	\$ 9,898,458	\$ 798,482,948	100.0000%	\$ 12,387,061	\$ (256,960)	\$ (9,364,421)	\$ 2,765,680

* = Redevelopment Property Tax Trust Fund

Recoverable @ **22.33%**

Summary by Entity Type

County	\$ 148,596,174	\$ (10,647,201)	\$ 2,752,621	\$ 140,701,594	17.62%	\$ 2,182,737	\$ -	\$ (2,182,737)	\$ -
Cities	46,296,431	(4,732,676)	626,138	42,189,893	5.28%	654,501	-	-	654,501
Dependent Districts	67,258,011	(2,619,077)	628,064	65,266,998	8.17%	1,012,502	(161,793)	-	850,709
Independent Districts	38,998,719	(1,455,247)	420,142	37,963,614	4.75%	588,941	(95,167)	-	493,774
School Districts	382,430,676	(23,921,128)	4,837,601	363,347,149	45.50%	5,636,693	-	(5,636,693)	-
ERAF	105,004,479	(5,429,107)	16,347	99,591,719	12.47%	1,544,991	-	(1,544,991)	-
RPTTFs	-	48,804,436	617,544	49,421,980	6.19%	766,696	-	-	766,696
TOTAL	\$ 788,584,490	\$ -	\$ 9,898,458	\$ 798,482,948	100.00%	\$ 12,387,061	\$ (256,960)	\$ (9,364,421)	\$ 2,765,680