

County of Santa Barbara

Departmental Costs for Fiscal Year 2006-07

For Use in Determining Fiscal Year 2007-08 Property Tax Administration Cost Fees per SB 2557

Departments:	062	065	061	013	012	Total
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	
Costs:						
Salaries & Benefits	\$ 5,289,439	\$ 510,045	\$ 494,085	\$ 79,884	\$ 64,199	\$ 6,437,652
Services & Supplies	-	214,103	8,798	-	16,002	238,903
Overhead for 2007-08	1,754,507	299,447	96,692	51,957	40,285	2,242,888
	<u>7,043,946</u>	<u>1,023,595</u>	<u>599,575</u>	<u>131,841</u>	<u>120,486</u>	<u>8,919,443</u>
Plus Intrafund (+)	-	40,000	9,400	-	20	49,420
(Less) Intrafund (-)	-	-	(65,000)	-	-	(65,000)
Total Costs:	<u>7,043,946</u>	<u>1,063,595</u>	<u>543,975</u>	<u>131,841</u>	<u>120,506</u>	<u>8,903,863</u>
Offsetting Revenues:						
Administration Fees	1,289,201	204,159	370,806	-	-	1,864,166
Map Sales	31,356	-	-	-	-	31,356
SB 90 Mandated Costs	-	9,487	-	-	-	9,487
Microfiche Sales	-	-	-	-	-	-
Delinquent Roll Maintenance	-	209,951	-	-	-	209,951
Total Revenue:	<u>1,320,557</u>	<u>423,597</u>	<u>370,806</u>	<u>-</u>	<u>-</u>	<u>2,114,960</u>
Total Net Costs:	<u>\$ 5,723,389</u>	<u>\$ 639,998</u>	<u>\$ 173,169</u>	<u>\$ 131,841</u>	<u>\$ 120,506</u>	<u>\$ 6,788,903</u>
Department Ratio of Total Net Cost	84.31%	9.43%	2.55%	1.94%	1.78%	100.00%
Recoverable Cost from Exhibit II						\$ 1,726,674
Recoverable Cost Ratio'd	<u>\$ 1,455,674</u>	<u>\$ 162,776</u>	<u>\$ 44,044</u>	<u>\$ 33,532</u>	<u>\$ 30,649</u>	<u>\$ 1,726,674</u>
(Department Ratio x Total Recoverable Cost)						

Percent of Total Net Cost that is Recoverable: 25.43%

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2007-08

TOTAL TO ALLOCATE:											\$6,788,903
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% Fee	I Less: Non-Recoverable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Cost (Fee)	
County General Fund	\$ 119,112,429	\$ 43,443,529	\$ (7,023,627)	\$ 2,222,457	\$ 157,754,788	27.0059%	\$ 1,833,405	\$ -	\$ (1,833,405)	\$ -	
City Of Buellton	1,033,223	790,258	(118,462)	6,456	1,711,475	0.2930%	19,891	-	-	19,891	
City Of Carpinteria	1,421,314	1,459,331	-	28,034	2,908,679	0.4979%	33,804	-	-	33,804	
City Of Carp Ltg #1	251,019	-	-	4,077	255,096	0.0437%	2,965	(604)	-	2,361	
City Of Goleta	2,310,011	3,456,710	(204,448)	4,372	5,566,645	0.9529%	64,695	-	-	64,695	
City Of Guadalupe	353,343	560,449	(124,889)	7,403	796,306	0.1363%	9,255	-	-	9,255	
Guadalupe City Ltg Dist	78,252	-	(37,280)	1,271	42,243	0.0072%	491	(182)	-	309	
City Of Lompoc	4,052,168	4,237,100	(477,286)	61,824	7,873,806	1.3479%	91,508	-	-	91,508	
City Of Santa Barbara	16,600,939	12,386,811	(2,237,143)	214,071	26,964,678	4.6161%	313,380	-	-	313,380	
City Of Santa Maria	8,238,711	11,558,006	(128,523)	97,614	19,765,808	3.3837%	229,716	-	-	229,716	
City Of Solvang	1,167,033	693,209	-	22,606	1,882,848	0.3223%	21,882	-	-	21,882	
Co Svc Area #3	705,487	-	-	26,154	731,641	0.1252%	8,503	(1,728)	-	6,775	
Co Svc Area #4	35,134	-	-	1,430	36,564	0.0063%	425	(82)	-	343	
Co Svc Area #5	95,135	-	-	3,090	98,225	0.0168%	1,142	(231)	-	911	
Co Svc Area #11	37,222	-	-	347	37,569	0.0064%	437	(86)	-	351	
Co Svc Area #31	38,448	-	(24,047)	269	14,670	0.0025%	170	(80)	-	90	
SB Co Fire Prot Dist	26,544,665	-	(887,174)	283,494	25,940,985	4.4408%	301,483	(62,402)	-	239,081	
SB Co Fld Cont/Wtr Cor	1,665,292	-	(91,171)	21,213	1,595,334	0.2731%	18,541	(3,902)	-	14,639	
Guad Fld Zn #3	47,799	-	(8,641)	822	39,980	0.0068%	465	(114)	-	351	
Lompoc Cty Fld Zn #2	303,543	-	(37,203)	3,757	270,097	0.0462%	3,139	(726)	-	2,413	
Lompoc Vly Fld Zn #2	154,872	-	-	2,278	157,150	0.0269%	1,826	(351)	-	1,475	
Los Alamos Fld Zn #1	48,452	-	-	1,258	49,710	0.0085%	578	(111)	-	467	
Orcutt Fld Zn #3	250,695	-	-	3,059	253,754	0.0434%	2,949	(588)	-	2,361	
S.M. Fld Zn #3	824,801	-	(19,175)	7,994	813,620	0.1393%	9,456	(1,927)	-	7,529	
S.M. Rvr Levee Mtc Zn	78,438	-	(3,169)	866	76,135	0.0130%	885	(183)	-	702	
S.Y. Fld Zn #3	244,104	-	(2,693)	3,324	244,735	0.0419%	2,844	(569)	-	2,275	
S.C. Fld Zn #2	4,654,215	-	(321,529)	55,525	4,388,211	0.7512%	50,999	(10,890)	-	40,109	
N County Ltg Dst	405,479	-	-	2,602	408,081	0.0699%	4,743	(935)	-	3,808	
Mission Ltg Dst	5,659	-	-	43	5,702	0.0010%	66	(13)	-	53	
S.B. Co Wtr Agy	2,143,276	-	(111,964)	25,153	2,056,465	0.3520%	23,900	(5,016)	-	18,884	
S.M. Pub Arpt Dst	1,270,325	-	(25,868)	23,415	1,267,872	0.2170%	14,735	(2,994)	-	11,741	
Carpinteria Cmty	141,709	-	-	1,941	143,650	0.0246%	1,669	(324)	-	1,345	
Goleta Cmty	385,519	-	(18,650)	7,814	374,683	0.0641%	4,355	(923)	-	3,432	
Guadalupe Cmty	71,980	-	(19,235)	1,516	54,261	0.0093%	631	(173)	-	458	
Lompoc Cmty	332,787	-	(21,437)	5,607	316,957	0.0543%	3,684	(794)	-	2,890	
Los Alamos Cmty	11,955	-	-	527	12,482	0.0021%	145	(28)	-	117	
Oak Hill Cmty	152,199	-	(1,652)	2,725	153,272	0.0262%	1,781	(357)	-	1,424	
Santa Maria Cmty	599,594	-	(7,069)	8,512	601,037	0.1029%	6,985	(1,408)	-	5,577	
Los Alamos Cmm Svc	69,463	-	-	686	70,149	0.0120%	815	(163)	-	652	
Santa Ynez Comm Svc	138,125	-	-	1,456	139,581	0.0239%	1,622	(331)	-	1,291	
Carp-Summer. Fire	6,125,383	-	-	65,546	6,190,929	1.0598%	71,950	(13,927)	-	58,023	
Mont.Fire Prot	11,267,139	-	-	77,659	11,344,798	1.9421%	131,848	(25,709)	-	106,139	

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2007-08

TOTAL TO ALLOCATE:											\$6,788,903
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% Fee	I Less: Non-Recoverable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Cost (Fee)	
Orcutt Fire Dst	143,125	-	-	2,524	145,649	0.0249%	1,693	(342)	-	1,351	
Lompoc Hsp. Dst	842,275	-	(53,318)	13,280	802,237	0.1373%	9,323	(2,007)	-	7,316	
Embar. Muni Impt	210,667	-	-	1,876	212,543	0.0364%	2,470	(500)	-	1,970	
SB Metro Transit Dst	862,720	-	(74,574)	14,041	802,187	0.1373%	9,323	(2,030)	-	7,293	
Carpinteria Mosq Abtmt	98,876	-	-	1,269	100,145	0.0171%	1,164	(225)	-	939	
SB Coastal Vector Ctrl	220,600	-	(12,943)	3,596	211,253	0.0362%	2,455	(523)	-	1,932	
Stowell Pkg/Ltg Dst	19,790	-	-	345	20,135	0.0034%	234	(49)	-	185	
Cuyama Vly Rec Dst	77,258	-	-	5,362	82,620	0.0141%	960	(195)	-	765	
I.V. Rec & Park	300,048	-	(188,142)	1,835	113,741	0.0195%	1,322	(621)	-	701	
Cachuma Res. Cons	81,974	-	(1,014)	1,304	82,264	0.0141%	956	(194)	-	762	
Carpinteria Snty	419,327	-	-	7,307	426,634	0.0730%	4,958	(1,006)	-	3,952	
Goleta Snty	117,009	-	(5,062)	1,400	113,347	0.0194%	1,317	(277)	-	1,040	
Goleta West Snty	1,865,579	-	(313,599)	33,783	1,585,763	0.2715%	18,430	(4,377)	-	14,053	
Montecito Snty	375,914	-	-	3,320	379,234	0.0649%	4,407	(860)	-	3,547	
Summerland Snty	178,645	-	-	2,235	180,880	0.0310%	2,102	(401)	-	1,701	
SM Vly Wtr Cons Dst	248,011	-	(7,711)	2,817	243,117	0.0416%	2,825	(579)	-	2,246	
S.Y. Rvr Wtr Cons	234,479	-	(10,344)	3,385	227,520	0.0389%	2,644	(550)	-	2,094	
Ballard Sch Dst	1,244,446	-	-	11,155	1,255,601	0.2149%	14,592	-	(14,592)	-	
Bloch. Un Sch Dst	224,205	-	-	13,840	238,045	0.0408%	2,767	-	(2,767)	-	
Buellton Un Sch Dst	2,715,440	-	(156,204)	37,603	2,596,839	0.4446%	30,180	-	(30,180)	-	
Cas. Sch Dst	5,514	-	-	452	5,966	0.0010%	69	-	(69)	-	
Cold Spring Sch Dst	2,410,869	-	-	15,547	2,426,416	0.4154%	28,199	-	(28,199)	-	
Coll. Sch Dst	3,523,783	-	-	46,201	3,569,984	0.6111%	41,490	-	(41,490)	-	
Gol Un Sch Dst	26,488,533	-	(2,161,709)	588,607	24,915,431	4.2653%	289,564	-	(289,564)	-	
Guad Un Sch Dst	1,081,668	-	(271,056)	18,690	829,302	0.1420%	9,638	-	(9,638)	-	
Hope Sch Dst	6,200,249	-	-	56,659	6,256,908	1.0711%	72,717	-	(72,717)	-	
Los Alamos Sch Dst	760,030	-	-	10,251	770,281	0.1319%	8,952	-	(8,952)	-	
Los Olivos Sch Dst	1,119,050	-	-	17,673	1,136,723	0.1946%	13,211	-	(13,211)	-	
Mont. Un Sch Dst	8,191,588	-	-	56,644	8,248,232	1.4120%	95,860	-	(95,860)	-	
Orcutt Un Sch Dst	8,353,659	-	-	116,722	8,470,381	1.4500%	98,442	-	(98,442)	-	
S.B. Sch Dst	30,095,264	-	(3,942,908)	295,171	26,447,527	4.5275%	307,370	-	(307,370)	-	
SM/Bonita Sch Dist	15,928,161	-	(239,306)	169,453	15,858,308	2.7148%	184,303	-	(184,303)	-	
Sol. Sch Dst	2,213,875	-	-	40,072	2,253,947	0.3859%	26,195	-	(26,195)	-	
Vista Del Mar Sch Dst	1,307,146	-	-	31,336	1,338,482	0.2291%	15,556	-	(15,556)	-	
S.B. Hgh Sch	53,036,390	-	(3,919,490)	637,212	49,754,112	8.5174%	578,236	-	(578,236)	-	
S.M. Jt Un Hgh	22,525,794	-	(347,253)	312,696	22,491,237	3.8503%	261,390	-	(261,390)	-	
S.Y. Vly Hgh	9,103,039	-	(82,502)	144,836	9,165,373	1.5690%	106,519	-	(106,519)	-	
Carpinteria Unif Sch	14,390,742	-	-	154,334	14,545,076	2.4900%	169,041	-	(169,041)	-	
Cuyama Unif Sch	611,668	-	-	35,137	646,805	0.1107%	7,517	-	(7,517)	-	
Lompoc Unif Sch	13,646,625	-	(896,640)	201,400	12,951,385	2.2171%	150,519	-	(150,519)	-	
A Hancock Jt Comm Co	11,638,344	-	(282,076)	173,250	11,529,518	1.9737%	133,995	-	(133,995)	-	
SB Comm Coll Dst	21,023,532	-	(1,370,747)	249,342	19,902,127	3.4070%	231,300	-	(231,300)	-	

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2007-08

TOTAL TO ALLOCATE:											\$6,788,903
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% Fee	I Less: Non-Recoverable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Cost (Fee)	
Co Sch Ser	22,444,023	-	(1,136,259)	289,604	21,597,368	3.6972%	251,002	-	(251,002)	-	
Education Revenue Aug	76,804,574	(78,585,403)	(2,890,213)	163,392	(4,507,650)	-0.7717%	(52,387)	-	52,387	-	
Buellton	-	-	588,103	-	588,103	0.1007%	6,835	-	-	6,835	
Guadalupe	-	-	964,366	-	964,366	0.1651%	11,208	-	-	11,208	
Lompoc	-	-	2,836,410	-	2,836,410	0.4856%	32,964	-	-	32,964	
Santa Barbara	-	-	17,121,902	-	17,121,902	2.9311%	198,988	-	-	198,988	
SB County - Isla Vista	-	-	5,268,529	-	5,268,529	0.9019%	61,230	-	-	61,230	
Goleta	-	-	2,508,689	-	2,508,689	0.4295%	29,156	-	-	29,156	
Santa Maria III	-	-	4,185	-	4,185	0.0007%	49	-	-	49	
Santa Maria IV	-	-	1,023,221	-	1,023,221	0.1752%	11,890	-	-	11,890	
TOTALS	\$ 576,851,844	\$ -	\$ -	\$ 7,297,225	\$ 584,149,069	100.0000%	\$ 6,788,903	\$ (152,587)	\$ (4,909,642)	\$ 1,726,674	

Recoverable @ 25.434%

Summary by Entity Type

County	\$ 119,112,429	\$ 43,443,529	\$ (7,023,627)	\$ 2,222,457	\$ 157,754,788	27.01%	\$ 1,833,405	\$ -	\$ (1,833,405)	\$ -
Cities	35,176,742	35,141,874	(3,290,751)	442,381	67,470,246	11.55%	784,131	-	-	784,131
Dependent Districts	38,282,716	-	(1,506,766)	442,677	37,218,627	6.37%	432,551	(89,934)	-	342,617
Independent District:	27,191,746	-	(797,898)	302,431	26,696,279	4.57%	310,259	(62,653)	-	247,606
School Districts	280,283,637	-	(14,806,150)	3,723,887	269,201,374	46.08%	3,128,624	-	(3,128,624)	-
ERAF	76,804,574	(78,585,403)	(2,890,213)	163,392	(4,507,650)	-0.77%	(52,387)	-	52,387	-
RDA	-	-	30,315,405	-	30,315,405	5.19%	352,320	-	-	352,320
TOTALS	\$ 576,851,844	\$ -	\$ -	\$ 7,297,225	\$ 584,149,069	100.0%	\$ 6,788,903	\$ (152,587)	\$ (4,909,642)	\$ 1,726,674

County of Santa Barbara
PROPERTY TAX ADMINISTRATION COSTS
FISCAL YEAR 2007-08 SB 2557 CALCULATIONS

(fiscal year costs 2006-07)

1/4 of 1% FEE CALCULATION

FUND	ENTITY	H= H1+H2+H3			
		Total	H1 Secured	H2 Unsecured	H3 Unitary
0001	General	\$ -	\$ -	\$ -	\$ -
0578	City Of Buellton	-	-	-	-
0580	City Of Carp	-	-	-	-
0602	City Of Carp Ltg #1	604	566	27	10
0632	City Of Goleta	-	-	-	-
0640	City Of Guad	-	-	-	-
0680	Guad City Lgt Dist	182	171	8	3
0700	City Of Lompoc	-	-	-	-
0760	City Of S.B.	-	-	-	-
0840	City Of S.M.	-	-	-	-
0875	City Of Solvang	-	-	-	-
2120	Co Svc Area #3	1,728	1,584	77	67
2130	Co Svc Area #4	82	75	4	4
2140	Co Svc Area #5	231	213	10	8
2170	Co Svc Area #11	86	81	4	1
2220	Co Svc Area #31	80	75	4	1
2280	Sb Co Fire Prot Dist	62,402	58,876	2,849	676
2400	Sb Co Fld Cont/Wtr Con	3,902	3,672	178	52
2460	Guad Fld Zn #3	114	106	5	2
2470	Lom Cty Fld Zn #2	726	684	33	9
2480	Lom Vly Fld Zn #2	351	330	16	6
2500	Los Alamos Fld Zn #1	111	103	5	3
2510	Orcutt Fld Zn #3	588	554	27	7
2560	S.M. Fld Zn #3	1,927	1,820	88	19
2570	Sm Rvr Levee Mtc Zn	183	173	8	2
2590	S.Y. Fld Zn #3	569	535	26	8
2610	S.C. Fld Zn #2	10,890	10,258	496	135
2670	N County Ltg Dst	935	886	43	6
2700	Mission Ltg Dst	13	12	1	0
3050	S.B. Co Wtr Agy	5,016	4,727	229	61
3210	Sm Pub Arpt Dst	2,994	2,800	136	58
3260	Carp Cmty	324	304	15	5
3270	Gol Cmty	923	861	42	20
3280	Guad Cmty	173	161	8	4
3290	Lom Cmty	794	745	36	14
3300	Los Alamos Cmty	28	25	1	1
3310	Oak Hill Cmty	357	334	16	7
3320	S.M. Cmty	1,408	1,323	64	21
3516	Los Alamos Cmm Svc	163	154	7	2
3566	S.Y. Comm Svc	331	312	15	4
3630	Carp-Summer. Fire	13,927	13,135	636	157
3650	Mont.Fire Prot	25,709	24,353	1,179	177
3655	Orcutt Fire Dst	342	320	15	6
3750	Lom Hsp. Dst	2,007	1,883	91	33
3817	Embar. Muni Impt	500	472	23	4
4090	Sb Metro Transit Dst	2,030	1,903	92	35
4160-20	Carp Mosq Abtmt (2000)	225	211	10	3
4160-10	Sb Coastal Vector Ctrl (1000)	523	490	24	9
4300	Stowell Pkg/Ltg Dst	49	46	2	1

County of Santa Barbara
PROPERTY TAX ADMINISTRATION COSTS
FISCAL YEAR 2007-08 SB 2557 CALCULATIONS

(fiscal year costs 2006-07)

1/4 of 1% FEE CALCULATION

FUND	ENTITY	H= H1+H2+H3	H1	H2	H3
		Total	Secured	Unsecured	Unitary
4400	Cuyama Vly Rec Dst	195	172	8	14
4410	I.V Rec & Prk	621	588	28	5
4500	Cachuma Res. Cons	194	182	9	3
4560	Carp Snty	1,006	942	46	18
4640	Gol Snty	277	261	13	3
4900	Gol West Snty	4,377	4,093	198	85
5100	Mont. Snty	860	812	39	8
5215	Summer. Snty	401	377	18	5
5700	Sm Vly Wtr Cons Dst	579	546	26	7
5800	S.Y. Rvr Wtr Cons	550	517	25	8
6001	Ballard Sch Dst	-			
6101	Bloch. Un Sch Dst	-			
6301	Buellton Un Sch Dst	-			
6401	Cas. Sch Dst	-			
6501	Cold Spring Sch Dst	-			
6601	Coll. Sch Dst	-			
6801	Gol Un Sch Dst	-			
6901	Guad Un Sch Dst	-			
7001	Hope Sch Dst	-			
7101	Los Alamos Sch Dst	-			
7201	Los Olivos Sch Dst	-			
7301	Mont. Un Sch Dst	-			
7401	Orcutt Un Sch Dst	-			
7501	S.B. Sch Dst	-			
7601	Sm/Bonita Sch Dist	-			
7701	Sol. Sch Dst	-			
7801	Vista Del Mar Sch Dst	-			
8201	S.B. Hgh Sch	-			
8301	S.M. Jt Un Hgh	-			
8401	S.Y. Vly Hgh	-			
8701	Carp Unif Sch	-			
8801	Cuyama Unif Sch	-			
8901	Lom Unif Sch	-			
9401	A Hancock Jt Comm Col	-			
9601	Sb Comm Coll Dst	-			
9801	Co Sch Ser	-			
9802	Education Revenue Aug	-			
Totals:		\$ 152,587	\$ 143,827	\$ 6,961	\$ 1,798