

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

RESOLUTION NO. 25-70

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 2024-25 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2023-24 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 2024-25 based upon fiscal year 2023-24 costs.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 8th day of April by the following vote:

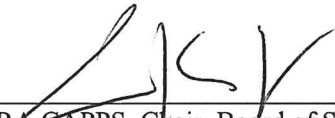
AYES: Supervisors Lee, Capps, Hartmann, Nelson and Lavagnino

NOES: None

ABSENT: None

ABSTAIN: None

COUNTY OF SANTA BARBARA

BY: 
LAURA CAPPS, 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

DocuSigned by:

BY: A87566BC50FF4D0
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA, CPFO
Auditor-Controller

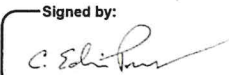
Signed by:

BY: A99ED5BD71D04FB
DEPUTY AUDITOR-CONTROLLER

EXHIBIT I

County of Santa Barbara
Departmental Costs for Fiscal Year 2023-24
For Use in Determining Fiscal Year 2024-25 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	\$ 4,948,591	\$ 1,407,728	\$ 1,510,211	\$ 175,984	\$ 87,800	\$ 8,130,314
Services & Supplies	\$ 106,161	409,011	36,257	-	19,877	571,305
Overhead for 2023-24	\$ 4,242,922	999,487	899,935	86,408	88,037	6,316,789
	9,297,674	2,816,225	2,446,403	262,392	195,714	15,018,408
Property Tax System Amortization		31,333		-	-	31,333
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	9,297,674	2,847,558	2,446,403	262,392	195,714	15,049,741
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	1,856,578	252,022	218,611	-	-	2,327,210
Admin Fees-Fixed Charges	-	35,351	338,649	-	-	373,999
Redemption Fee (LGFA 225)	-	-	36,980	-	-	36,980
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	373,993	-	-	-	373,993
Miscellaneous Other	28,398	25,123	-	-	-	53,521
Total Revenue:	1,884,976	686,488	594,239	-	-	3,165,703
PY Corrections:			-	-		\$ -
Total Net Costs:	\$ 7,412,699	\$ 2,161,071	\$ 1,852,163	\$ 262,392	\$ 195,714	\$ 11,884,038
Department Ratio of Total Net Cost	62.38%	18.18%	15.59%	2.21%	1.65%	100.00%
Recoverable Cost from Exhibit II						\$ 2,249,031
Recoverable Cost	\$ 1,402,839	\$ 408,978	\$ 350,518	\$ 49,657	\$ 37,038	\$ 2,249,031
(Department Ratio x Total Recoverable Cost)						18.92%

EXHIBIT I

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	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	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
	9,541,634	2,246,901	2,373,648	383,704	133,710	14,679,498
Property Tax System Amortization	7,857	34,322	159,993	-	-	202,172
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	9,549,391	2,281,223	2,533,641	383,704	133,710	14,881,670
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:	1,885,089	627,375	568,924	-	-	3,081,388
PY Corrections:			\$ (26,409)	\$ 319,456		293,046
Total Net Costs:	\$ 7,664,303	\$ 1,653,848	\$ 1,938,308	\$ 703,160	\$ 133,710	\$ 12,093,328
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	\$ 1,469,844	\$ 317,172	\$ 371,725	\$ 134,850	\$ 25,643	\$ 2,319,233
(Department Ratio x Total Recoverable Cost)						19.18%

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
FOR FISCAL YEAR 2024-25

B

TOTAL TO ALLOCATE: \$ 11,884,038

FUND	ENTITY	A	C	D	E = A + C + D	F = E / K	G = F x B	H	I	J = G - H - I
		AB 8 (Adj)	To RPTTF		Adjusted Net	Administrative			Less:	
		PT Revenue	(Formerly	Unitary	Property Tax	Cost	Administrative	Less:	Non-Recoverable	Recoverable
		less delinquent	known as RDA	& Operating	AB 8 Revenue	Apportionment	Cost	Direct Credit	Schools, ERAF	Administration
		Allocation	Increment	Non-Unitary	Total	Factors	Apportioned	1/4 of 1%	General Fund	Costs
8701	Carpinteria Unif Sch	31,153,277	-	373,373	31,526,650	2.7076%	\$ 321,769	-	\$ (321,769)	\$ -
8801	Cuyama Unif Sch	1,103,655	-	46,002	1,149,657	0.0987%	11,734	-	(11,734)	-
8901	Lompoc Unif Sch	22,891,309	(2,174,643)	364,766	21,081,432	1.8105%	215,163	-	(215,163)	-
9401	A Hancock Jt Comm Col	20,822,311	(528,835)	335,439	20,628,915	1.7717%	210,544	-	(210,544)	-
9610	SB Comm Coll Dist	44,300,228	(1,319,256)	578,737	43,559,709	3.7410%	444,582	-	(444,582)	-
9801	Co Sch Ser	44,744,474	(1,271,498)	627,356	44,100,332	3.7874%	450,099	-	(450,099)	-
9802	Education Revenue Aug	153,106,033	(4,864,209)	-	148,241,824	12.7313%	1,512,994	-	(1,512,994)	-
	Buellton RPTTF * (Dissolved)	-	-	-	-	0.0000%	-	-	-	-
0685	Guadalupe RPTTF *		3,377,078	36,060	3,413,138	0.2931%	34,835	-	-	34,835
**	Lompoc RPTTF *		6,859,593	45,326	6,904,919	0.5930%	70,473	-	-	70,473
	Santa Barbara RPTTF * (Dissolved)		-	-	-	0.0000%	-	-	-	-
3128	SB County - Isla Vista RPTTF *		15,020,010	107,177	15,127,187	1.2992%	154,392	-	-	154,392
0633	Goleta RPTTF *		12,611,761	69,326	12,681,087	1.0891%	129,426	-	-	129,426
TOTAL		\$ 1,149,245,539	\$ -	\$ 15,141,705	\$ 1,164,387,244	100.00%	\$ 11,884,038	\$ (371,965)	\$ (9,263,042)	\$ 2,249,031

* = Redevelopment Property Tax Trust Fund
** The Lompoc RPTTF includes funds 0725-0727

Recoverable @ 18.92%

Summary by Entity Type						Administrative	Non-	Direct Credit	Recoverable
						Cost	Recoverable	(1/4 of 1%)	SB 2557
County	\$ 213,544,941	\$ (5,345,262)	\$ 4,099,317	\$ 212,298,996	18.23%	\$ 2,166,781	\$ (2,166,781)	\$ -	\$ -
Cities	68,801,927	(2,344,654)	1,050,774	67,508,047	5.80%	689,005	-	-	689,005
Dependent Districts	99,640,897	(4,856,920)	1,102,282	95,886,259	8.23%	978,639	-	(236,869)	741,770
Independent Districts	56,716,891	(2,130,009)	695,374	55,282,256	4.75%	564,226	-	(135,096)	429,130
School Districts	557,434,850	(18,327,388)	7,936,070	547,043,532	46.98%	5,583,267	(5,583,267)	-	-
ERAF	153,106,033	(4,864,209)	-	148,241,824	12.73%	1,512,994	(1,512,994)	-	-
RPTTFs	-	37,868,442	257,889	38,126,331	3.27%	389,126	-	-	389,126
TOTAL	\$ 1,149,245,539	\$ -	\$ 15,141,705	\$ 1,164,387,244	100.00%	\$ 11,884,038	\$ (9,263,042)	\$ (371,965)	\$ 2,249,031

	Amount	%
Gross Admin Costs	11,884,038	100%
Less: Non Recoverable GF Share	(2,166,781)	-18%
Less: Non Recoverable Schools/ERAF	(7,096,261)	-60%
Less: Direct Offset	(371,965)	-3%
Net Recoverable Costs under SB2557	2,249,031	19%