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:
Anne Rierson
A87566BC50FF4D0...
BY: ______________________
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA, CPFO
Auditor-Controller

Signed by:
A99ED5BD71D04FB...
BY: ______________________
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%

EXHIBIT II

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 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=E / K 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	$ 213,544,941	$ (5,345,262)	$ 4,099,317	$ 212,298,996	18.2327%	$ 2,166,781	$ -	$(2,166,781)	$ -
0578	City Of Buellton	2,005,991	-	22,485	2,028,476	0.1742%	20,703	-	-	20,703
0580	City Of Carpinteria	3,149,038	-	53,978	3,203,016	0.2751%	32,691	-	-	32,691
0602	City Of Carp Ltg #1	244,790	-	6,853	251,643	0.0216%	2,568	(600)	-	1,968
0632	City Of Goleta	4,930,120	(780,762)	40,991	4,190,349	0.3599%	42,768	-	-	42,768
0640	City Of Guadalupe	973,909	(418,589)	11,478	566,798	0.0487%	5,785	-	-	5,785
0680	Guadalupe City Ltg Dist	226,426	(126,842)	1,648	101,232	0.0087%	1,033	(540)	-	493
0700	City Of Lompoc	6,538,350	(1,145,303)	113,062	5,506,109	0.4729%	56,197	-	-	56,197
0760	City Of Santa Barbara	34,896,975	-	530,123	35,427,098	3.0426%	361,578	-	-	361,578
0840	City Of Santa Maria	15,219,600	-	245,842	15,465,442	1.3282%	157,844	-	-	157,844
0875	City Of Solvang	1,087,944	-	32,815	1,120,759	0.0963%	11,439	-	-	11,439
2120	Co Svc Area #3	1,346,934	-	37,240	1,384,174	0.1189%	14,127	(3,295)	-	10,832
2130	Co Svc Area #4	56,895	-	1,923	58,818	0.0051%	600	(140)	-	460
2140	Co Svc Area #5	196,794	-	4,524	201,318	0.0173%	2,055	(467)	-	1,588
2170	Co Svc Area #11	72,669	-	850	73,519	0.0063%	750	(171)	-	579
2220	Co Svc Area #31	94,784	(81,932)	421	13,273	0.0011%	135	(223)	-	(88)
2280	SB Co Fire Prot Dist	76,374,541	(4,146,827)	766,285	72,993,999	6.2689%	744,996	(181,118)	-	563,878
2400	SB Co Fld Cont/Wtr Con	3,317,997	(94,847)	46,381	3,269,531	0.2808%	33,370	(7,939)	-	25,431
2460	Guad Fld Zn #3	113,038	(28,424)	1,352	85,966	0.0074%	877	(269)	-	609
2470	Lompoc Cty Fld Zn #2	485,285	(89,991)	6,830	402,124	0.0345%	4,104	(1,156)	-	2,948
2480	Lompoc Vly Fld Zn #2	295,221	-	4,487	299,708	0.0257%	3,059	(712)	-	2,347
2500	Los Alamos Fld Zn #1	80,386	-	2,035	82,421	0.0071%	841	(198)	-	643
2510	Orcutt Fld Zn #3	464,739	-	6,433	471,172	0.0405%	4,809	(1,098)	-	3,711
2560	S.M. Fld Zn #3	1,437,182	-	21,420	1,458,602	0.1253%	14,887	(3,446)	-	11,441
2570	S.M. Rvr Levee Mtc Zn	142,820	(4,105)	2,163	140,878	0.0121%	1,438	(343)	-	1,095
2590	S.Y. Fld Zn #3	465,764	-	6,845	472,609	0.0406%	4,824	(1,109)	-	3,715
2610	S.C. Fld Zn #2	9,690,779	(289,079)	127,976	9,529,676	0.8184%	97,262	(23,228)	-	74,034
2670	N County Ltg Dst	722,138	-	7,689	729,827	0.0627%	7,449	(1,715)	-	5,734
2700	Mission Ltg Dst	11,755	-	126	11,881	0.0010%	121	(28)	-	93
3050	S.B. Co Wtr Agy	4,271,176	(121,715)	57,302	4,206,763	0.3613%	42,935	(10,214)	-	32,721
3210	S.M. Pub Arpt Dst	2,340,046	(31,654)	43,300	2,351,692	0.2020%	24,002	(5,593)	-	18,409
3260	Carpinteria Cmty	306,488	-	4,125	310,613	0.0267%	3,170	(736)	-	2,434
3270	Goleta Cmty	788,531	(66,850)	13,316	734,997	0.0631%	7,502	(1,902)	-	5,600
3280	Guadalupe Cmty	168,099	(63,488)	2,166	106,777	0.0092%	1,090	(406)	-	684
3290	Lompoc Cmty	564,578	(51,894)	9,643	522,327	0.0449%	5,331	(1,348)	-	3,983
3300	Los Alamos Cmty	19,506	-	721	20,227	0.0017%	206	(49)	-	157
3310	Oak Hill Cmty	290,360	-	4,960	295,320	0.0254%	3,014	(693)	-	2,321
3320	Santa Maria Cmty	1,101,362	-	17,745	1,119,107	0.0961%	11,422	(2,622)	-	8,800
3516	Los Alamos Cmm Svc	112,547	-	1,504	114,051	0.0098%	1,164	(270)	-	894
3566	Santa Ynez Comm Svc	238,729	-	3,278	242,007	0.0208%	2,470	(570)	-	1,900
3630	Carp-Summer. Fire	13,210,581	-	158,082	13,368,663	1.1481%	136,444	(31,637)	-	104,807
3650	Mont. Fire Prot	24,297,554	-	247,535	24,545,089	2.1080%	250,514	(57,622)	-	192,892
3750	Lompoc Hsp. Dst	1,435,343	(129,368)	23,480	1,329,455	0.1142%	13,569	(3,425)	-	10,144
3817	Embar. Muni Impt	487,741	-	5,070	492,811	0.0423%	5,030	(1,203)	-	3,827
4090	SB Metro Transit Dst	1,823,094	(60,448)	27,968	1,790,614	0.1538%	18,275	(4,380)	-	13,895
4150	Carpinteria Mosq Abtmt	210,343	-	2,775	213,118	0.0183%	2,175	(507)	-	1,668
4160	SB Coastal Vector Ctrl	452,151	(46,068)	6,662	412,745	0.0354%	4,213	(1,084)	-	3,129
4300	Stowell Pkg/Ltg Dst	34,489	-	626	35,115	0.0030%	358	(85)	-	273
4400	Cuyama Vly Rec Dst	143,315	-	6,813	150,128	0.0129%	1,532	(354)	-	1,178
4410	I.V. Rec & Park	739,756	(633,399)	3,037	109,394	0.0094%	1,117	(1,737)	-	(620)
4500	Cachuma Res. Cons	148,429	(2,374)	2,408	148,463	0.0128%	1,515	(354)	-	1,161
4560	Carpinteria Snty	847,897	-	13,591	861,488	0.0740%	8,793	(2,040)	-	6,753
4640	Goleta Snty	230,825	(25,303)	2,957	208,479	0.0179%	2,128	(561)	-	1,567
4900	Goleta West Snty	4,179,665	(858,350)	58,145	3,379,460	0.2902%	34,492	(9,868)	-	24,624
5100	Montecito Snty	810,766	-	9,040	819,806	0.0704%	8,367	(1,925)	-	6,442
5215	Summerland Snty	390,969	-	4,724	395,693	0.0340%	4,039	(895)	-	3,144
5700	SM Vly Wtr Cons Dst	452,671	(12,604)	6,782	446,849	0.0384%	4,561	(1,087)	-	3,474
5800	S.Y. Rvr Wtr Cons	419,840	(21,367)	6,422	404,895	0.0348%	4,132	(1,006)	-	3,126
6001	Ballard Sch Dst	2,366,582	-	28,695	2,395,277	0.2057%	24,447	-	(24,447)	-
6101	Bloch. Un Sch Dst	565,765	-	18,697	584,462	0.0502%	5,965	-	(5,965)	-
6301	Buellton Un Sch Dst	5,189,784	-	76,878	5,266,662	0.4523%	53,753	-	(53,753)	-
6501	Cold Spring Sch Dst	4,986,921	-	50,766	5,037,687	0.4326%	51,416	-	(51,416)	-
6601	Coll. Sch Dst	6,709,793	-	97,309	6,807,102	0.5846%	69,475	-	(69,475)	-
6801	Gol Un Sch Dst	53,954,004	(7,791,784)	952,359	47,114,579	4.0463%	480,864	-	(480,864)	-
6901	Guad Un Sch Dst	2,521,458	(952,021)	28,047	1,597,484	0.1372%	16,304	-	(16,304)	-
7001	Hope Sch Dst	12,932,144	-	148,158	13,080,302	1.1234%	133,501	-	(133,501)	-
7101	Los Alamos Sch Dst	--	-	--	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dst	2,313,947	-	35,632	2,349,579	0.2018%	23,980	-	(23,980)	-
7301	Mont. Un Sch Dst	17,830,354	-	181,482	18,011,836	1.5469%	183,833	-	(183,833)	-
7401	Orcutt Un Sch Dst	16,609,579	-	252,626	16,862,205	1.4482%	172,100	-	(172,100)	-
7501	S.B. Sch Dst	--	-	--	-	0.0000%	-	-	-	-
7601	SM/Bonita Sch Dist	28,599,673	-	413,935	29,013,608	2.4917%	296,120	-	(296,120)	-
7701	Sol. Sch Dst	4,106,588	-	71,478	4,178,066	0.3588%	42,642	-	(42,642)	-
7801	Vista Del Mar Sch Dst	1,285,699	-	43,712	1,329,411	0.1142%	13,568	-	(13,568)	-
8201	S.B. Hgh Sch	174,789,653	(3,771,992)	2,294,690	173,312,351	14.8844%	1,768,871	-	(1,768,871)	-
8301	S.M. Jt Un Hgh	41,553,625	(517,359)	646,408	41,682,674	3.5798%	425,424	-	(425,424)	-
8401	S.Y. Vly Hgh	16,104,027	-	269,527	16,373,554	1.4062%	167,113	-	(167,113)	-

EXHIBIT II

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 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=E / K 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
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 Dst	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 Cost	Non-Recoverable	Direct Credit (1/4 of 1%)	Recoverable 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%