

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

RESOLUTION NO. \_\_\_\_\_

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 \_\_\_\_ day of \_\_\_\_\_ by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
<b>Costs:</b>						
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 (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<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>
<b>Offsetting Revenues:</b>						
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
	<u>1,074,403</u>	<u>384,509</u>	<u>450,351</u>	<u>-</u>	<u>-</u>	<u>1,909,263</u>
<b>Total Revenue:</b>	<u>1,074,403</u>	<u>384,509</u>	<u>450,351</u>	<u>-</u>	<u>-</u>	<u>1,909,263</u>
<b>Total Net Costs:</b>	<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>
<b>Department Ratio of Total Net Cost</b>	68.78%	20.01%	8.79%	1.53%	0.90%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 2,765,680
<b>Recoverable Cost</b>	<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	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
<b>Costs:</b>						
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 (-)	-	-	-	-	-	-
<b>Total Costs:</b>	<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>
<b>Offsetting Revenues:</b>						
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
	<u>779,182</u>	<u>288,012</u>	<u>436,371</u>	<u>-</u>	<u>-</u>	<u>1,503,565</u>
<b>Total Revenue:</b>	<u>779,182</u>	<u>288,012</u>	<u>436,371</u>	<u>-</u>	<u>-</u>	<u>1,503,565</u>
<b>Total Net Costs:</b>	<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>
<b>Department Ratio of Total Net Cost</b>	73.77%	17.03%	5.97%	2.24%	0.99%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$ 2,893,400
<b>Recoverable Cost</b>	<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
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
	<b>TOTAL</b>	<b>\$ 788,584,490</b>	<b>\$ -</b>	<b>\$ 9,898,458</b>	<b>\$ 798,482,948</b>	<b>100.0000%</b>	<b>\$ 12,387,061</b>	<b>\$ (256,960)</b>	<b>\$ (9,364,421)</b>	<b>\$ 2,765,680</b>

\* = 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
<b>TOTAL</b>	<b>\$ 788,584,490</b>	<b>\$ -</b>	<b>\$ 9,898,458</b>	<b>\$ 798,482,948</b>	<b>100.00%</b>	<b>\$ 12,387,061</b>	<b>\$ (256,960)</b>	<b>\$ (9,364,421)</b>	<b>\$ 2,765,680</b>