

## County of Santa Barbara

## Departmental Costs for Fiscal Year 2005-06

For use in Determining Fiscal Year 2006-07 Property Tax Administrative Cost Fees 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	\$ 5,163,253	\$ 561,063	\$ 590,293	\$ 130,685	\$ 51,113	\$ 6,496,407
Services & Supplies	139,230	216,307	37,649	-	30,880	424,066
Overhead for 2005-06	3,048,385	255,171	143,913	56,312	32,968	3,536,749
	<u>8,350,868</u>	<u>1,032,541</u>	<u>771,855</u>	<u>186,997</u>	<u>114,961</u>	<u>10,457,222</u>
Plus Intrafund (+)	75,000	31,050	-	-	52	106,102
(Less) Intrafund (-)	-	-	(47,790)	(75,000)	-	(122,790)
Total Costs:	<u>8,425,868</u>	<u>1,063,591</u>	<u>724,065</u>	<u>111,997</u>	<u>115,013</u>	<u>10,440,534</u>
<b>Offsetting Revenues:</b>						
Administration Fees	1,672,808	308,665	369,942	-	-	2,351,415
Map Sales	38,069	-	-	-	-	38,069
SB 90 Mandated Costs	-	6,071	-	-	-	6,071
Microfiche Sales	-	-	-	-	-	-
Delinquent Roll Maintenance	-	215,238	-	-	-	215,238
Total Revenue:	<u>1,710,877</u>	<u>529,974</u>	<u>369,942</u>	<u>-</u>	<u>-</u>	<u>2,610,793</u>
Total Net Costs:	<u>\$ 6,714,991</u>	<u>\$ 533,617</u>	<u>\$ 354,123</u>	<u>\$ 111,997</u>	<u>\$ 115,013</u>	<u>\$ 7,829,741</u>
<b>Department Ratio of Total Net Cost</b>	85.76%	6.82%	4.52%	1.43%	1.47%	100.00%
<b>Recoverable Cost from Exhibit II</b>						\$2,010,591
<b>Recoverable Cost Ratio'd</b>	<u>\$ 1,724,337</u>	<u>\$ 137,027</u>	<u>\$ 90,935</u>	<u>\$ 28,760</u>	<u>\$ 29,534</u>	<u>\$ 2,010,593</u>
(Department Ratio x Total Recoverable Cost)						
						<b>Percent of Total Net Cost that is Recoverable: 25.68%</b>

**County of Santa Barbara  
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE  
FOR FISCAL YEAR 2006-07**

(fiscal year costs 2005-06)

**TOTAL TO ALLOCATE: \$7,829,741**

FUND	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 Non-Recover Schools, ERAF General Fund	J=G - H - I Recover Administration Cost (Fee)
0001	County General Fund	\$ 111,294,799	\$39,705,456	\$ (6,412,894)	\$ 2,034,889	\$ 146,622,250	26.9174%	\$ 2,107,563	\$ -	\$ 2,107,563	\$ -
0578	City Of Buellton	934,681	742,915	(97,311)	5,240	1,585,525	0.2911%	22,792	-	-	22,792
0580	City Of Carpinteria	1,356,644	1,309,290	-	25,182	2,691,116	0.4940%	38,679	-	-	38,679
0602	City Of Carp Ltg #1	239,376	-	-	3,751	243,127	0.0446%	3,492	563	-	2,929
0632	City Of Goleta	2,196,060	3,331,277	(179,579)	3,946	5,351,704	0.9825%	76,927	-	-	76,927
0640	City Of Guadalupe	329,329	551,191	(126,399)	6,436	760,557	0.1396%	10,930	-	-	10,930
0680	Guadalupe City Ltg Dist	72,317	-	(37,933)	1,140	35,524	0.0065%	509	156	-	353
0700	City Of Lompoc	3,842,436	4,033,956	(412,577)	54,278	7,518,093	1.3802%	108,066	-	-	108,066
0760	City Of Santa Barbara	15,444,909	11,302,133	(2,095,321)	190,334	24,842,055	4.5606%	357,083	-	-	357,083
0840	City Of Santa Maria	7,558,301	10,912,599	(121,864)	81,844	18,430,880	3.3836%	264,927	-	-	264,927
0875	City Of Solvang	1,099,419	611,794	-	20,808	1,732,021	0.3180%	24,899	-	-	24,899
2120	Co Svc Area #3	669,821	-	-	25,031	694,852	0.1276%	9,991	1,615	-	8,376
2130	Co Svc Area #4	31,650	-	-	1,374	33,024	0.0061%	478	69	-	409
2140	Co Svc Area #5	89,932	-	-	2,950	92,882	0.0171%	1,339	211	-	1,128
2170	Co Svc Area #11	34,215	-	-	308	34,523	0.0063%	493	77	-	416
2220	Co Svc Area #31	31,879	-	(17,753)	251	14,377	0.0026%	204	69	-	135
2280	SB Co Fire Prot Dist	24,892,075	-	(719,556)	251,379	24,423,898	4.4838%	351,070	57,122	-	293,948
2400	SB Co Fld Cont/Wtr Con	1,552,637	-	(82,569)	19,258	1,489,326	0.2734%	21,407	3,546	-	17,861
2460	Guad Fld Zn #3	45,009	-	(8,773)	738	36,974	0.0068%	532	103	-	429
2470	Lom Cty Fld Zn #2	289,099	-	(32,160)	3,420	260,359	0.0478%	3,743	651	-	3,092
2480	Lom Vly Fld Zn #2	139,314	-	-	2,096	141,410	0.0260%	2,036	301	-	1,735
2500	Los Alamos Fld Zn #1	43,386	-	-	1,194	44,580	0.0082%	642	98	-	544
2510	Orcutt Fld Zn #3	234,297	-	-	2,779	237,076	0.0435%	3,406	514	-	2,892
2560	S.M. Fld Zn #3	769,620	-	(18,176)	7,013	758,457	0.1392%	10,899	1,721	-	9,178
2570	Sm Rvr Levee Mtc Zn	73,013	-	(3,094)	768	70,687	0.0130%	1,018	163	-	855
2590	S.Y. Fld Zn #3	226,261	-	(2,324)	3,052	226,989	0.0417%	3,265	521	-	2,744
2610	S.C. Fld Zn #2	4,337,116	-	(290,996)	50,241	4,096,361	0.7520%	58,880	9,990	-	48,890
2670	N County Ltg Dst	374,555	-	-	2,188	376,743	0.0692%	5,418	820	-	4,598
2700	Mission Ltg Dst	5,247	-	-	38	5,285	0.0010%	78	12	-	66
3050	S.B. Co Wtr Agy	1,998,368	-	(100,882)	22,674	1,920,160	0.3525%	27,600	4,558	-	23,042
3210	Sm Pub Arpt Dst	1,183,797	-	(25,310)	21,737	1,180,224	0.2167%	16,967	2,654	-	14,313
3260	Carp Cmty	128,635	-	-	1,765	130,400	0.0239%	1,871	293	-	1,578
3270	Gol Cmty	364,181	-	(15,075)	7,301	356,407	0.0654%	5,121	850	-	4,271
3280	Guad Cmty	68,234	-	(19,499)	1,390	50,125	0.0092%	720	154	-	566
3290	Lom Cmty	314,830	-	(18,528)	5,127	301,429	0.0553%	4,330	703	-	3,627
3300	Los Alamos Cmty	10,778	-	-	507	11,285	0.0021%	164	25	-	139
3310	Oak Hill Cmty	141,188	-	(1,423)	2,544	142,309	0.0261%	2,044	326	-	1,718

FUND	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 Non-Recover Schools, ERAF General Fund	J=G - H - I Recover Administration Cost (Fee)
3320	S.M. Cmty	559,270	-	(6,696)	7,786	560,360	0.1029%	8,057	1,244	-	6,813
3516	Los Alamos Cmm Svc	64,968	-	-	612	65,580	0.0120%	940	140	-	800
3566	S.Y. Comm Svc	132,054	-	-	1,305	133,359	0.0245%	1,918	310	-	1,608
3630	Carp-Summer. Fire	5,553,369	-	-	58,205	5,611,574	1.0302%	80,662	12,580	-	68,082
3650	Mont.Fire Prot	10,296,321	-	-	65,872	10,362,193	1.9023%	148,945	23,596	-	125,349
3655	Orcutt Fire Dst	135,347	-	-	2,350	137,697	0.0253%	1,981	306	-	1,675
3750	Lom Hsp. Dst	796,075	-	(46,040)	12,077	762,112	0.1399%	10,954	1,775	-	9,179
3817	Embar. Muni Impt	199,728	-	-	1,633	201,361	0.0370%	2,897	473	-	2,424
4090	Sb Metro Transit Dst	804,499	-	(68,213)	13,035	749,321	0.1376%	10,774	1,859	-	8,915
4160-2	Carp Mosq Abtmt (2000)	89,345	-	-	1,147	90,492	0.0166%	1,300	205	-	1,095
4160-1	Sb Coastal Vector Ctrl (1000)	207,234	-	(10,468)	3,332	200,098	0.0367%	2,874	481	-	2,393
4300	Stowell Pkg/Ltg Dst	19,442	-	-	321	19,763	0.0036%	282	47	-	235
4400	Cuyama Vly Rec Dst	72,920	-	-	5,197	78,117	0.0143%	1,120	182	-	938
4410	I.V. Rec & Park	248,779	-	(137,883)	1,697	112,593	0.0207%	1,621	538	-	1,083
4500	Cachuma Res. Cons	76,822	-	(869)	1,193	77,146	0.0142%	1,112	172	-	940
4560	Carp Snty	398,345	-	-	6,758	405,103	0.0744%	5,825	932	-	4,893
4640	Gol Snty	110,209	-	(4,279)	1,274	107,204	0.0197%	1,542	254	-	1,288
4900	Gol West Snty	1,730,512	-	(252,677)	31,726	1,509,561	0.2771%	21,696	4,026	-	17,670
5100	Mont. Snty	343,481	-	-	2,912	346,393	0.0636%	4,980	787	-	4,193
5215	Summer. Snty	159,415	-	-	2,015	161,430	0.0296%	2,318	366	-	1,952
5700	Sm Vly Wtr Cons Dst	230,897	-	(7,474)	2,506	225,929	0.0415%	3,249	516	-	2,733
5800	S.Y. Rvr Wtr Cons	218,437	-	(8,935)	3,114	212,616	0.0390%	3,054	494	-	2,560
6001	Ballard Sch Dst	1,161,887	-	-	9,853	1,171,740	0.2151%	16,842	-	16,842	-
6101	Bloch. Un Sch Dst	199,314	-	-	13,403	212,717	0.0391%	3,061	-	3,061	-
6301	Buellton Un Sch Dst	2,514,870	-	(134,762)	34,672	2,414,780	0.4433%	34,709	-	34,709	-
6401	Cas. Sch Dst	5,083	-	-	187	5,270	0.0010%	78	-	78	-
6501	Cold Spring Sch Dst	2,220,659	-	-	13,161	2,233,820	0.4101%	32,110	-	32,110	-
6601	Coll. Sch Dst	3,232,012	-	-	42,308	3,274,320	0.6011%	47,065	-	47,065	-
6801	Gol Un Sch Dst	25,046,358	-	(1,744,406)	551,990	23,853,942	4.3792%	342,880	-	342,880	-
6901	Guad Un Sch Dst	1,021,875	-	(271,598)	16,685	766,962	0.1408%	11,024	-	11,024	-
7001	Hope Sch Dst	5,849,562	-	-	49,824	5,899,386	1.0830%	84,796	-	84,796	-
7101	Los Alamos Sch Dst	707,037	-	-	9,397	716,434	0.1315%	10,296	-	10,296	-
7201	Los Olivos Sch Dst	1,005,935	-	-	16,403	1,022,338	0.1877%	14,696	-	14,696	-
7301	Mont. Un Sch Dst	7,474,180	-	-	47,984	7,522,164	1.3809%	108,121	-	108,121	-
7401	Orcutt Un Sch Dst	7,751,726	-	-	106,994	7,858,720	1.4427%	112,960	-	112,960	-
7501	S.B. Sch Dst	28,185,353	-	(3,676,211)	264,566	24,773,708	4.5480%	356,097	-	356,097	-
7601	Sm/Bonita Sch Dist	14,887,222	-	(224,358)	150,512	14,813,376	2.7195%	212,930	-	212,930	-
7701	Sol. Sch Dst	2,088,386	-	-	37,374	2,125,760	0.3903%	30,559	-	30,559	-
7801	Vista Del Mar Sch Dst	1,266,288	-	-	28,615	1,294,903	0.2377%	18,611	-	18,611	-
8201	S.B. Hgh Sch	49,547,746	-	(3,523,165)	577,816	46,602,397	8.5554%	669,866	-	669,866	-
8301	S.M. Jt Un Hgh	20,972,819	-	(335,077)	284,674	20,922,416	3.8410%	300,740	-	300,740	-
8401	S.Y. Vly Hgh	8,482,927	-	(71,182)	133,248	8,544,993	1.5687%	122,825	-	122,825	-
8701	Carp Unif Sch	13,063,241	-	-	137,107	13,200,348	2.4234%	189,746	-	189,746	-
8801	Cuyama Unif Sch	576,713	-	-	33,963	610,676	0.1121%	8,777	-	8,777	-
8901	Lom Unif Sch	12,923,325	-	(774,423)	182,897	12,331,799	2.2639%	177,258	-	177,258	-
9401	A Hancock Jt Comm Col	10,878,467	-	(252,957)	158,359	10,783,869	1.9797%	155,005	-	155,005	-
9610	SB Comm Coll Dst	19,575,038	-	(1,232,138)	225,611	18,568,511	3.4089%	266,908	-	266,908	-

FUND	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 Non-Recover Schools, ERAF General Fund	J=G - H - I Recover Administration Cost (Fee)
9801	Co Sch Ser	20,927,470	-	(1,020,927)	263,107	20,169,650	3.7028%	289,920	-	289,920	-
9802	Education Revenue Aug	71,658,798	(72,500,611)	(2,462,197)	141,120	(3,162,890)	-0.5807%	(45,467)	-	(45,467)	-
	RDA: Buellton	-	-	502,998	-	502,998	0.0923%	7,227	-	-	7,227
	RDA: Guadalupe	-	-	966,212	-	966,212	0.1774%	13,890	-	-	13,890
	RDA: Lompoc	-	-	2,449,722	-	2,449,722	0.4497%	35,210	-	-	35,210
	RDA: Santa Barbara	-	-	15,963,887	-	15,963,887	2.9307%	229,466	-	-	229,466
	RDA: SB County - Isla Vista	-	-	4,215,801	-	4,215,801	0.7740%	60,602	-	-	60,602
	RDA: Goleta	-	-	2,045,041	-	2,045,041	0.3754%	29,393	-	-	29,393
	RDA: Santa Maria III	-	-	1,960	-	1,960	0.0004%	31	-	-	31
	RDA: Santa Maria IV	-	-	961,310	-	961,310	0.1765%	13,819	-	-	13,819
	<b>TOTALS</b>	<b>\$ 538,089,168</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,622,868</b>	<b>\$ 544,712,036</b>	<b>100.00%</b>	<b>\$ 7,829,735</b>	<b>\$ 139,168</b>	<b>\$ 5,679,976</b>	<b>\$ 2,010,591</b>
								6			
										Recoverable @	25.679%

**Summary by Entity Type**

<b>County</b>	111,294,799	39,705,456	(6,412,894)	2,034,889	146,622,250	26.9%	2,107,563	-	2,107,563	-
<b>Cities</b>	33,092,914	32,795,155	(3,070,984)	393,280	63,210,365	11.6%	908,586	766	-	907,820
<b>Dependent Districts</b>	35,837,494	-	(1,276,283)	396,752	34,957,963	6.4%	502,499	82,161	-	420,338
<b>Independent Districts</b>	24,639,670	-	(623,369)	266,117	24,282,418	4.5%	349,036	56,241	-	292,795
<b>School Districts</b>	261,565,493	-	(13,261,204)	3,390,710	251,694,999	46.2%	3,617,880	-	3,617,880	-
<b>ERAF</b>	71,658,798	(72,500,611)	(2,462,197)	141,120	(3,162,890)	-0.6%	(45,467)	-	(45,467)	-
<b>RDA</b>	-	-	27,106,931	-	27,106,931	5.0%	389,638	-	-	389,638
<b>TOTALS</b>	<b>538,089,168</b>	<b>-</b>	<b>-</b>	<b>6,622,868</b>	<b>544,712,036</b>	<b>100%</b>	<b>7,829,735</b>	<b>139,168</b>	<b>5,679,976</b>	<b>2,010,591</b>

**County of Santa Barbara**  
**PROPERTY TAX ADMINISTRATION COSTS**  
**FOR FISCAL YEAR 2006-07**  
(fiscal year costs 2005-06)  
**1/4 of 1% FEE CALCULATION**

FUND	ENTITY	H= H1+H2+H3	H1	H2	H3
		Total	Secured	Unsecured	Unitary
0001	GENERAL	0	-	-	-
0578	CITY OF BUELLTON	0	-	-	-
0580	CITY OF CARP	0	-	-	-
0602	CITY OF CARP LTG #1	563	525.26	28.41	9.39
0632	CITY OF GOLETA	0	-	-	-
0640	CITY OF GUAD	0	-	-	-
0680	GUAD CITY LGT DIST	156	145.52	7.87	3.00
0700	CITY OF LOMPOC	0	-	-	-
0760	CITY OF S.B.	0	-	-	-
0840	CITY OF S.M.	0	-	-	-
0875	CITY OF SOLVANG	0	-	-	-
2120	CO SVC AREA #3	1,615	1,470.38	79.52	64.96
2130	CO SVC AREA #4	69	62.17	3.36	3.59
2140	CO SVC AREA #5	211	192.81	10.43	7.63
2170	CO SVC AREA #11	77	72.66	3.93	0.74
2220	CO SVC AREA #31	69	64.84	3.51	0.63
2280	SB CO FIRE PROT DIST	57,122	53,612.15	2,899.35	610.09
2400	SB CO FLD CONT/WTR CON	3,546	3,318.89	179.41	47.71
2460	GUAD FLD ZN #3	103	96.05	5.19	1.88
2470	LOM CTY FLD ZN #2	651	610.24	32.64	8.49
2480	LOM VLY FLD ZN #2	301	280.60	15.18	5.26
2500	LOS ALAMOS FLD ZN #1	98	90.25	4.88	3.08
2510	ORCUTT FLD ZN #3	514	480.72	26.00	6.86
2560	S.M. FLD ZN #3	1,721	1,616.52	87.42	16.89
2570	SM RVR LEVEE MTC ZN	163	153.00	8.27	1.88
2590	S.Y. FLD ZN #3	521	487.25	26.35	7.58
2610	S.C. FLD ZN #2	9,990	9,360.25	506.20	123.85
2670	N COUNTY LTG DST	820	772.81	41.79	4.95
2700	MISSION LTG DST	12	11.36	0.61	0.09
3050	S.B. CO WTR AGY	4,558	4,271.58	230.90	55.77
3210	SM PUB ARPT DST	2,654	2,465.17	133.32	55.14
3260	CARP CMTY	293	273.75	14.80	4.39
3270	GOL CMTY	850	788.30	42.63	18.57
3280	GUAD CMTY	154	143.02	7.73	3.60
3290	LOM CMTY	703	655.30	35.24	12.95
3300	LOS ALAMOS CMTY	25	22.85	1.24	1.32
3310	OAK HILL CMTY	326	303.35	16.41	6.43
3320	S.M. CMTY	1,244	1,161.67	62.82	19.43
3516	LOS ALAMOS CMM SVC	140	131.24	7.10	1.48
3566	S.Y. COMM SVC	310	291.06	15.74	3.14
3630	CARP-SUMMER. FIRE	12,580	11,800.36	638.17	141.61
3650	MONT.FIRE PROT	23,596	22,243.29	1,202.92	150.24
3655	ORCUTT FIRE DST	306	284.21	15.37	5.93
3750	LOM HSP. DST	1,775	1,656.04	89.03	30.38
3817	EMBAR. MUNI IMPT	473	444.67	24.05	3.85
4090	SB METRO TRANSIT DST	1,859	1,732.49	93.69	32.90
4160-2000	CARP MOSQ ABTMT (2000)	205	191.61	10.36	2.84
4160-1000	SB COASTAL VECTOR CTRL (1000)	481	448.40	24.25	8.38
4300	STOWELL PKG/LTG DST	47	43.74	2.37	0.80
4400	CUYAMA VLY REC DST	182	159.99	8.65	13.65
4410	I.V REC & PRK	538	505.97	27.36	4.22
4500	CACHUMA RES. CONS	172	160.96	8.51	3.00
4560	CARP SNTY	932	867.61	46.92	17.01
4640	GOL SNTY	254	238.18	12.88	3.13
4900	GOL WEST SNTY	4,026	3,742.63	202.40	80.76
5100	MONT. SNTY	787	740.03	40.02	6.91
5215	SUMMER. SNTY	366	342.76	18.54	4.98
5700	SM VLY WTR CONS DST	516	483.84	26.17	6.15
5800	S.Y. RVR WTR CONS	494	461.80	24.88	7.79
6001	BALLARD SCH DST	0	-	-	-
6101	BLOCH. UN SCH DST	0	-	-	-
6301	BUELLTON UN SCH DST	0	-	-	-
6401	CAS. SCH DST	0	-	-	-

County of Santa Barbara  
**PROPERTY TAX ADMINISTRATION COSTS**  
**FOR FISCAL YEAR 2006-07**  
(fiscal year costs 2005-06)  
**1/4 of 1% FEE CALCULATION**

FUND	ENTITY	H= H1+H2+H3	H1	H2	H3
		Total	Secured	Unsecured	Unitary
6501	COLD SPRING SCH DST	0			
6601	COLL. SCH DST	0			
6801	GOL UN SCH DST	0			
6901	GUAD UN SCH DST	0			
7001	HOPE SCH DST	0			
7101	LOS ALAMOS SCH DST	0			
7201	LOS OLIVOS SCH DST	0			
7301	MONT. UN SCH DST	0			
7401	ORCUTT UN SCH DST	0			
7501	S.B. SCH DST	0			
7601	SM/BONITA SCH DIST	0			
7701	SOL. SCH DST	0			
7801	VISTA DEL MAR SCH DST	0			
8201	S.B. HGH SCH	0			
8301	S.M. JT UN HGH	0			
8401	S.Y. VLY HGH	0			
8701	CARP UNIF SCH	0			
8801	CUYAMA UNIF SCH	0			
8901	LOM UNIF SCH	0			
9401	A HANCOCK JT COMM COL	0			
9610	SB COMM COLL DST	0			
9801	CO SCH SER	0			
9802	EDUCATION REVENUE AUG	0			
Totals:		<b>139,168</b>	130,479.60	7,054.79	1,635.30