

County of Santa Barbara

Departmental Costs for Fiscal Year 2008-09

For Use in Determining Fiscal Year 2009-10 Property Tax Administration Cost Fees per SB 2557

Departments:	062	065	061	013	012	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
Costs:						
Salaries & Benefits	\$ 4,351,554	\$ 822,696	\$ 670,049	\$ 129,742	\$ 77,356	\$ 6,051,397
Services & Supplies	-	197,156	28,749	-	6,509	232,414
Overhead for 2008-09	4,695,762	578,767	202,355	53,493	36,427	5,566,803
	<u>9,047,316</u>	<u>1,598,619</u>	<u>901,153</u>	<u>183,235</u>	<u>120,292</u>	<u>11,850,614</u>
Plus Intrafund (+)	-	-	-	-	38	38
(Less) Intrafund (-)	-	(108,000)	(64,908)	-	-	(172,908)
Total Costs:	<u>9,047,316</u>	<u>1,490,619</u>	<u>836,245</u>	<u>183,235</u>	<u>120,330</u>	<u>11,677,744</u>
Offsetting Revenues:						
Administration Fees	825,164	97,072	377,451	-	-	1,299,687
Map Sales	20,232	-	-	-	-	20,232
SB 90 Mandated Costs	-	-	-	-	-	-
Microfiche Sales	-	-	-	-	-	-
Delinquent Roll Maintenance	-	272,114	-	-	-	272,114
Total Revenue:	<u>845,396</u>	<u>369,186</u>	<u>377,451</u>	<u>-</u>	<u>-</u>	<u>1,592,033</u>
Total Net Costs:	<u>\$ 8,201,920</u>	<u>\$ 1,121,433</u>	<u>\$ 458,794</u>	<u>\$ 183,235</u>	<u>\$ 120,330</u>	<u>\$ 10,085,711</u>
Department Ratio of Total Net Cost	81.32%	11.12%	4.55%	1.82%	1.19%	100.00%
Recoverable Cost from Exhibit II						\$ 2,565,157
Recoverable Cost Ratio'd	<u>\$ 2,086,042</u>	<u>\$ 285,220</u>	<u>\$ 116,688</u>	<u>\$ 46,603</u>	<u>\$ 30,604</u>	<u>\$ 2,565,157</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 2009-10

TOTAL TO ALLOCATE: \$10,085,711

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 Apportiomment Factors	G=F x Total Administrative Cost Apportiomment	H Less: Direct Credit 1/4 of 1% Fee	I Less: Non-Recovable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Cost (Fee)
0001	County General Fund	\$ 126,281,772	\$ 44,029,705	\$ (8,059,239)	\$ 1,902,640	\$ 164,154,878	26.6686%	\$ 2,689,720	\$ -	\$ (2,689,720)	\$ -
0578	City Of Buellton	1,110,478	671,108	(158,518)	5,529	1,628,597	0.2646%	26,685	-	-	26,685
0580	City Of Carpinteria	1,517,780	1,626,390	-	24,001	3,168,171	0.5147%	51,911	-	-	51,911
0602	City Of Carp Ltg #1	267,450	-	-	3,490	270,940	0.0440%	4,439	(659)	-	3,780
0632	City Of Goleta	2,496,562	3,144,890	(261,127)	3,831	5,384,156	0.8747%	88,221	-	-	88,221
0640	City Of Guadalupe	331,630	490,895	(195,131)	6,373	633,767	0.1030%	10,384	-	-	10,384
0680	Guadalupe City Ltg Dist	75,981	-	(58,309)	1,101	18,773	0.0030%	308	(195)	-	113
0700	City Of Lompoc	3,798,710	3,683,739	(461,209)	52,946	7,074,186	1.1493%	115,912	-	-	115,912
0760	City Of Santa Barbara	17,802,375	10,810,666	(2,575,488)	183,323	26,220,876	4.2598%	429,636	-	-	429,636
0840	City Of Santa Maria	7,713,660	9,567,526	(138,878)	83,708	17,226,016	2.7985%	282,253	-	-	282,253
0875	City Of Solvang	613,379	594,379	-	19,328	1,227,086	0.1994%	20,106	-	-	20,106
2120	Co Svc Area #3	723,890	-	-	22,353	746,243	0.1212%	12,227	(1,862)	-	10,365
2130	Co Svc Area #4	33,306	-	-	1,222	34,528	0.0056%	566	(90)	-	476
2140	Co Svc Area #5	93,293	-	-	2,641	95,934	0.0156%	1,572	(240)	-	1,332
2170	Co Svc Area #11	38,457	-	-	297	38,754	0.0063%	635	(98)	-	537
2220	Co Svc Area #31	43,220	-	(28,622)	230	14,828	0.0024%	243	(103)	-	140
2280	SB Co Fire Prot Dist	29,068,551	-	(1,109,714)	245,413	28,204,250	4.5821%	462,134	(69,575)	-	392,559
2400	SB Co Fid Cont/Wtr Con	1,763,214	-	(105,821)	18,172	1,675,565	0.2722%	27,455	(4,373)	-	23,082
2460	Guad Fid Zn #3	49,388	-	(13,513)	709	36,584	0.0059%	599	(124)	-	475
2470	Lompoc Cty Fid Zn #2	284,365	-	(35,990)	3,217	251,592	0.0409%	4,122	(755)	-	3,367
2480	Lompoc Vly Fid Zn #2	155,422	-	-	1,949	157,371	0.0256%	2,579	(399)	-	2,180
2500	Los Alamos Fid Zn #1	54,614	-	-	1,075	55,689	0.0090%	912	(130)	-	782
2510	Orcutt Fid Zn #3	245,518	-	-	2,616	248,134	0.0403%	4,066	(626)	-	3,440
2560	S.M. Fid Zn #3	764,828	-	(20,733)	6,861	750,956	0.1220%	12,305	(2,035)	-	10,270
2570	S.M. Rvr Levee Mtc Zn	73,525	-	(4,013)	743	70,255	0.0114%	1,151	(195)	-	956
2590	S.Y. Fid Zn #3	265,845	-	(3,644)	2,842	265,043	0.0431%	4,343	(655)	-	3,688
2610	S.C. Fid Zn #2	5,063,171	-	(376,990)	47,565	4,733,746	0.7690%	77,564	(12,378)	-	65,186
2670	N County Ltg Dst	396,494	-	-	2,229	398,723	0.0648%	6,533	(1,007)	-	5,526
2700	Mission Ltg Dst	5,841	-	-	37	5,878	0.0010%	96	(14)	-	82
3050	S.B. Co Wtr Agy	2,269,401	-	(130,730)	21,552	2,160,223	0.3510%	35,396	(5,623)	-	29,773
3210	S.M. Pub Arpt Dst	1,227,858	-	(32,535)	20,046	1,215,369	0.1974%	19,914	(3,192)	-	16,722
3260	Carpinteria Cmty	157,325	-	-	1,663	158,988	0.0258%	2,605	(380)	-	2,225
3270	Goleta Cmty	414,072	-	(23,147)	6,686	397,611	0.0646%	6,515	(1,021)	-	5,494
3280	Guadalupe Cmty	70,423	-	(30,077)	1,305	41,651	0.0068%	682	(181)	-	501
3290	Lompoc Cmty	328,855	-	(20,735)	4,812	312,932	0.0508%	5,127	(857)	-	4,270
3300	Los Alamos Cmty	12,973	-	-	450	13,423	0.0022%	220	(32)	-	188
3310	Oak Hill Cmty	165,625	-	(2,233)	2,329	165,721	0.0269%	2,715	(410)	-	2,305
3320	Santa Maria Cmty	576,768	-	(7,645)	7,287	576,410	0.0936%	9,445	(1,498)	-	7,947
3516	Los Alamos Cmm Svc	68,939	-	-	587	69,526	0.0113%	1,139	(177)	-	962
3566	Santa Ynez Comm Svc	143,510	-	-	1,245	144,755	0.0235%	2,372	(364)	-	2,008
3630	Carp-Summer. Fire	6,760,090	-	-	56,231	6,816,321	1.1074%	111,687	(16,367)	-	95,320
3650	Mont.Fire Prot	12,783,634	-	-	66,585	12,850,219	2.0876%	210,554	(30,373)	-	180,181

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2009-10

TOTAL TO ALLOCATE: \$10,085,711

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 Less: Non-Recovable Schools, ERAF General Fund	J=G - H - I Recoverable Administration Cost (Fee)
3655	Orcutt Fire Dst	-	-	-	-	-	0.0000%	-	(363)	-	(363)
3750	Lompoc Hsp. Dst	833,559	-	(51,530)	11,401	793,430	0.1289%	13,001	(2,167)	-	10,834
3817	Embar. Muni Impt	213,069	-	-	1,609	214,678	0.0349%	3,518	(532)	-	2,986
4090	SB Metro Transit Dst	938,675	-	(86,140)	12,014	864,549	0.1405%	14,166	(2,307)	-	11,859
4150	Carpinteria Mosq Abimt	108,196	-	-	1,087	109,283	0.0178%	1,791	(262)	-	1,529
4160	SB Coastal Vector Ctr	237,487	-	(15,807)	3,076	224,756	0.0365%	3,683	(583)	-	3,100
4300	Stowell Pkg/Ltg Dst	22,342	-	-	295	22,637	0.0037%	371	(52)	-	319
4400	Cuyama Vly Rec Dst	86,302	-	-	4,582	90,884	0.0148%	1,489	(219)	-	1,270
4410	I.V. Rec & Park	337,294	-	(224,674)	1,569	114,189	0.0186%	1,871	(799)	-	1,072
4500	Cachuma Res. Cons	81,202	-	(1,005)	1,117	81,314	0.0132%	1,332	(209)	-	1,123
4560	Carpinteria Snty	440,979	-	-	6,254	447,233	0.0727%	7,328	(1,101)	-	6,227
4640	Goleta Snty	122,990	-	(7,418)	1,197	116,769	0.0190%	1,913	(301)	-	1,612
4900	Goleta West Snty	2,001,876	-	(357,735)	28,885	1,673,026	0.2718%	27,413	(4,932)	-	22,481
5100	Montecito Snty	427,240	-	-	2,844	430,084	0.0699%	7,047	(1,015)	-	6,032
5215	Summerland Snty	196,114	-	-	1,916	198,030	0.0322%	3,245	(494)	-	2,751
5700	SM Vly Wtr Cons Dst	232,677	-	(9,908)	2,418	225,187	0.0366%	3,690	(617)	-	3,073
5800	S.Y. Rvr Wtr Cons	237,328	-	(10,589)	2,896	229,635	0.0373%	3,763	(606)	-	3,157
6001	Ballard Sch Dst	1,371,741	-	-	9,543	1,381,284	0.2244%	22,633	-	(22,633)	-
6101	Bloch. Un Sch Dst	241,301	-	-	11,825	253,126	0.0411%	4,148	-	(4,148)	-
6301	Buellton Un Sch Dst	2,865,539	-	(211,221)	32,149	2,686,467	0.4364%	44,018	-	(44,018)	-
6401	Cas. Sch Dst	-	-	-	-	-	0.0000%	-	-	-	-
6501	Cold Spring Sch Dst	2,651,379	-	-	13,308	2,664,687	0.4329%	43,667	-	(43,662)	-
6601	Coll. Sch Dst	3,899,224	-	-	39,506	3,938,730	0.6399%	64,537	-	(64,537)	-
6801	Gol Un Sch Dst	28,418,249	-	(2,686,708)	503,830	26,235,371	4.2622%	429,873	-	(429,873)	-
6901	Guad Un Sch Dst	1,050,333	-	(423,502)	16,157	642,988	0.1045%	10,536	-	(10,536)	-
7001	Hope Sch Dst	6,812,095	-	-	48,521	6,860,616	1.1146%	112,413	-	(112,413)	-
7101	Los Alamos Sch Dst	839,280	-	-	8,765	848,045	0.1378%	13,895	-	(13,895)	-
7201	Los Olivos Sch Dst	1,290,477	-	-	15,110	1,305,587	0.2121%	21,392	-	(21,392)	-
7301	Mont. Un Sch Dst	9,302,767	-	-	48,585	9,351,352	1.5192%	153,224	-	(153,224)	-
7401	Orcutt Un Sch Dst	8,312,985	-	-	100,287	8,413,272	1.3668%	137,854	-	(137,854)	-
7501	S.B. Sch Dst	32,143,315	-	(4,584,988)	252,827	27,811,154	4.5182%	455,693	-	(455,693)	-
7601	SM/Bonita Sch Dst	15,004,616	-	(263,276)	145,300	14,886,640	2.4185%	243,921	-	(243,921)	-
7701	Sol. Sch Dst	2,326,379	-	-	34,255	2,360,634	0.3835%	38,680	-	(38,680)	-
7801	Vista Del Mar Sch Dst	1,331,190	-	-	26,965	1,358,155	0.2206%	22,254	-	(22,254)	-
8201	S.B. Hgh Sch	57,659,461	-	(4,641,320)	545,695	53,563,836	8.7020%	877,657	-	(877,657)	-
8301	S.M. Jt Un Hgh	21,854,140	-	(450,368)	267,895	21,671,667	3.5208%	355,096	-	(355,096)	-
8401	S.Y. Vly Hgh	9,796,145	-	(111,557)	124,017	9,808,605	1.5935%	160,717	-	(160,717)	-
8701	Carpinteria Unif Sch	15,983,797	-	-	132,391	16,116,188	2.6182%	264,068	-	(264,068)	-
8801	Cuyama Unif Sch	677,018	-	-	30,022	707,040	0.1149%	11,585	-	(11,585)	-
8901	Lompoc Unif Sch	13,447,237	-	(866,194)	172,820	12,753,863	2.0720%	208,975	-	(208,975)	-
9401	A Hancock Jt Comm Col	11,669,601	-	(313,903)	148,444	11,504,142	1.8690%	188,498	-	(188,498)	-
9610	SB Comm Coll Dst	22,914,611	-	(1,623,262)	213,569	21,504,918	3.4937%	352,364	-	(352,364)	-

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE COST FEE
FOR FISCAL YEAR 2009-10

TOTAL TO ALLOCATE: \$10,085,711

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 Less: Non-Recovable Schools, ERAF General Fund	J=G - H - I Recovable Administration Cost (Fee)
9801	Co Sch Ser	23,765,243	-	(1,331,504)	248,085	22,681,824	3.6849%	371,648	-	(371,648)	-
9802	Education Revenue Aug	81,026,520	(74,619,298)	(3,561,268)	141,249	2,987,203	0.4853%	48,946	-	(48,946)	-
	RDA: Buellton	-	-	795,012	-	795,012	0.1292%	13,026	-	-	13,026
	RDA: Guadalupe	-	-	1,506,053	-	1,506,053	0.2447%	24,677	-	-	24,677
	RDA: Lompoc	-	-	2,738,344	-	2,738,344	0.4449%	44,868	-	-	44,868
	RDA: Santa Barbara	-	-	19,908,780	-	19,908,780	3.2344%	326,211	-	-	326,211
	RDA: SB County - Isla Vista	-	-	6,031,258	-	6,031,258	0.9798%	98,824	-	-	98,824
	RDA: Goleta	-	-	3,577,579	-	3,577,579	0.5812%	58,620	-	-	58,620
	RDA: Santa Maria III	-	-	2,613	-	2,613	0.0004%	43	-	-	43
	RDA: Santa Maria IV	-	-	1,128,279	-	1,128,279	0.1833%	18,486	-	-	18,486
TOTALS		\$ 609,284,165	\$ -	\$ -	\$ 6,251,504	\$ 615,535,669	100.0000%	\$ 10,085,711	\$ (172,547)	\$ (7,348,007)	\$ 2,565,157

Recoverable @ 25.434%

Summary by Entity Type

County	\$ 126,281,772	\$ 44,029,705	\$ (8,059,239)	\$ 1,902,640	\$ 164,154,878	26.67%	\$ 2,689,720	\$ -	\$ (2,689,720)	\$ -
Cities	35,384,574	30,589,593	(3,790,351)	379,039	62,562,855	10.16%	1,025,108	-	-	1,025,108
Dependent Districts	41,392,343	-	(1,829,770)	381,725	39,944,298	6.49%	654,498	(100,282)	-	554,216
Independent Districts	29,570,833	-	(939,487)	256,978	28,888,324	4.69%	473,343	(72,265)	-	401,078
School Districts	295,628,123	-	(17,507,803)	3,189,872	281,310,192	45.70%	4,609,341	-	(4,609,341)	-
ERAF	81,026,520	(74,619,298)	(3,561,268)	141,249	2,987,203	0.49%	48,946	-	(48,946)	-
RDA	-	-	35,687,918	-	35,687,918	5.80%	584,755	-	-	584,755
TOTALS	\$ 609,284,165	\$ -	\$ -	\$ 6,251,504	\$ 615,535,669	100.000%	\$ 10,085,711	\$ (172,547)	\$ (7,348,007)	\$ 2,565,157

County of Santa Barbara
PROPERTY TAX ADMINISTRATION COSTS
FISCAL YEAR 2008-09 SB 2557 CALCULATIONS
(fiscal year costs 2008-09)
1/4 of 1% FEE CALCULATION

FUND	ENTITY	H= H1+H2+H3	H1	H2	H3
		Total	Secured	Unsecured	Unitary
0602	City Of Carp Ltg #1	\$ 659	\$ 619	\$ 29	\$ 11
0680	Guad City Lgt Dist	195	184	9	3
2120	Co Svc Area #3	1,862	1,714	80	68
2130	Co Svc Area #4	90	82	4	4
2140	Co Svc Area #5	240	222	10	8
2170	Co Svc Area #11	98	92	4	1
2220	Co Svc Area #31	103	97	5	1
2280	SB Co Fire Prot Dist	69,575	65,762	3,079	735
2400	SB Co Fld Cont/Wtr Con	4,373	4,125	193	55
2460	Guad Fld Zn #3	124	117	5	2
2470	Lom Cty Fld Zn #2	755	712	33	10
2480	Lom Vly Fld Zn #2	399	375	18	6
2500	Los Alamos Fld Zn #1	130	121	6	3
2510	Orcutt Fld Zn #3	626	590	28	8
2560	S.M. Fld Zn #3	2,035	1,924	90	21
2570	SM Rvr Levee Mtc Zn	195	184	9	2
2590	S.Y. Fld Zn #3	655	617	29	9
2610	S.C. Fld Zn #2	12,378	11,687	547	144
2670	N County Ltg Dst	1,007	955	45	7
2700	Mission Ltg Dst	14	13	1	0
3050	S.B. Co Wtr Agy	5,623	5,310	249	65
3210	SM Pub Arpt Dst	3,192	2,991	140	61
3260	Carp Cmty	380	358	17	5
3270	Gol Cmty	1,021	956	45	20
3280	Guad Cmty	181	169	8	4
3290	Lom Cmty	857	805	38	15
3300	Los Alamos Cmty	32	30	1	1
3310	Oak Hill Cmty	410	385	18	7
3320	S.M. Cmty	1,498	1,410	66	22
3516	Los Alamos Cmm Svc	177	167	8	2
3566	S.Y. Comm Svc	364	344	16	4
3630	Carp-Summer. Fire	16,367	15,473	724	170
3650	Mont.Fire Prot	30,373	28,823	1,349	201
3655	Orcutt Fire Dst	363	340	16	7
3750	Lom Hsp. Dst	2,167	2,037	95	34
3817	Embar. Muni Impt	532	503	24	5
4090	SB Metro Transit Dst	2,307	2,169	102	36
4160-2000	Carp Mosq Abtmt (2000)	262	248	11	3
4160-1000	SB Coastal Vector Ctrl (1000)	583	548	26	9
4300	Stowell Pkg/Ltg Dst	52	49	2	1
4400	Cuyama Vly Rec Dst	219	196	9	14
4410	I.V Rec & Prk	799	759	36	5
4500	Cachuma Res. Cons	209	196	9	3
4560	Carp Snty	1,101	1,034	48	19
4640	Gol Snty	301	284	13	4
4900	Gol West Snty	4,932	4,628	217	88
5100	Mont. Snty	1,015	961	45	9
5215	Summer. Snty	494	466	22	6
5700	SM Vly Wtr Cons Dst	617	583	27	7
5800	S.Y. Rvr Wtr Cons	606	571	27	9
Totals:		\$ 172,547	\$ 162,986	\$ 7,630	\$ 1,931