

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 2019-20 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2018-19 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 2019-20 based upon FY 2018-19 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:

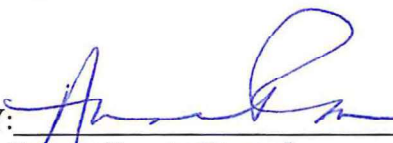
COUNTY OF SANTA BARBARA

BY: _____
Gregg Hart, Chair, Board of Supervisors

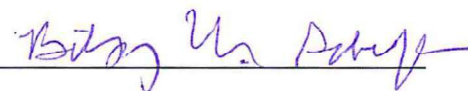
ATTEST:
MONA MIYASATO
County Executive Officer
Clerk of the Board

BY: _____
Deputy

APPROVED AS TO FORM:
MICHAEL C. GHIZZONI
County Counsel

BY: 
Deputy County Counsel

APPROVED AS TO ACCOUNTING FORM:
BETSY M. SCHAFFER, CPA, CPFO
Auditor-Controller

BY: 

County of Santa Barbara
Departmental Costs for Fiscal Year 2018-19
For Use in Determining Fiscal Year 2019-20 Property Tax Administration Costs per SB 2557

Departments:	062	065	061	013	012	Total
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	
Costs:						
Salaries & Benefits	\$ 5,284,212	\$ 1,051,484	\$ 1,125,003	\$ 594,778	\$ 87,801	\$ 8,143,278
Services & Supplies	123,235	295,882	27,303	-	10,752	457,172
Overhead for 2018-19	3,961,045	607,232	213,413	317,731	111,674	5,211,095
	9,368,492	1,954,598	1,365,719	912,509	210,227	13,811,545
Property Tax System Amortization	76,680	590,840	1,264,464	-	-	1,931,984
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	9,445,172	2,545,438	2,630,183	912,509	210,227	15,743,529
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	765,487	82,419	20,319	-	-	868,225
Admin Fees-Fixed Charges	-	12,985	331,249	-	-	344,234
Redemption Fee (LGFA 225)	-	-	27,280	-	-	27,280
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	281,933	-	-	-	281,933
Miscellaneous Other	33,611	27,525	-	-	-	61,136
Total Revenue:	799,098.00	404,862.00	378,848.00	-	-	1,582,808.00
Total Net Costs:	\$ 8,646,074	\$ 2,140,576	\$ 2,251,335	\$ 912,509	\$ 210,227	\$ 14,160,721
Department Ratio of Total Net Cost	61.06%	15.12%	15.90%	6.44%	1.48%	100.00%
Recoverable Cost from Exhibit II						\$ 3,230,202
Recoverable Cost	\$ 1,972,256	\$ 488,287	\$ 513,552	\$ 208,152	\$ 47,955	\$ 3,230,202
(Department Ratio x Total Recoverable Cost)						
Percent of Total Net Cost that is Recoverable:						22.81%

County of Santa Barbara
Departmental Costs for Fiscal Year 2017-18
For Use in Determining Fiscal Year 2018-19 Property Tax Administration Costs per SB 2557

Departments:	062	065	061	013	012	Total
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	
Costs:						
Salaries & Benefits	\$ 5,297,578	\$ 1,213,667	\$ 1,253,861	\$ 591,052	\$ 102,876	\$ 8,459,034
Services & Supplies	163,524	296,780	72,475	-	14,777	547,556
Overhead for 2017-18	3,986,957	768,858	195,226	258,704	61,983	5,271,728
	9,448,059	2,279,305	1,521,562	849,756	179,636	14,278,318
Property Tax System Amortization	68,823	590,700	1,104,471	-	-	1,763,994
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	9,516,882	2,870,005	2,626,033	849,756	179,636	16,042,312
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	1,166,306	96,608	23,385	-	-	1,286,299
Admin Fees-Fixed Charges	118	14,752	328,399	-	-	343,269
Redemption Fee (LGFA 225)	-	-	25,380	-	-	25,380
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	293,207	-	-	-	293,207
Miscellaneous Other	65,172.00	22,725	-	-	-	87,897
Total Revenue:	1,231,596	427,292	377,164	-	-	2,036,052
Total Net Costs:	\$ 8,285,286	\$ 2,442,713	\$ 2,248,869	\$ 849,756	\$ 179,636	\$ 14,006,260
Department Ratio of Total Net Cost	59.15%	17.44%	16.06%	6.07%	1.28%	100.00%
Recoverable Cost from Exhibit II						\$ 3,196,905
Recoverable Cost	\$ 1,891,102	\$ 557,545	\$ 513,300	\$ 193,955	\$ 41,002	\$ 3,196,905
(Department Ratio x Total Recoverable Cost)						
Percent of Total Net Cost that is Recoverable:						22.82%

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2019-20

B
TOTAL TO ALLOCATE: \$ 14,160,721

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) PT Revenue less delinquent Allocation	To RPTTF (Formerly known as RDA Increment)	Unitary & Operating Non-Unitary	Adjusted Net Property Tax AB 8 Revenue Total	Administrative Cost Apportionment Factors	Administrative Cost Apportioned	Less: Direct Credit 1/4 of 1%	Less: Non-Recoverable Schools, ERAF General Fund	Recoverable Administration Costs
0001	County General Fund	\$ 161,110,416	\$ (11,844,232)	\$ 3,007,688	\$ 152,273,872	17.3236%	\$ 2,453,141	-	\$ (2,453,141)	\$ -
0578	City Of Buellton	1,588,837	-	14,534	1,603,371	0.1824%	25,830	-	-	25,830
0580	City Of Carpinteria	2,410,342	-	39,784	2,450,126	0.2787%	39,472	-	-	39,472
0602	City Of Carp Ltg #1	187,621	-	5,509	193,130	0.0220%	3,111	(463)	-	2,648
0632	City Of Goleta	3,718,212	(477,670)	25,713	3,266,255	0.3716%	52,620	-	-	52,620
0640	City Of Guadalupe	575,723	(305,960)	9,151	278,914	0.0317%	4,493	-	-	4,493
0680	Guadalupe City Ltg Dist	133,593	(93,940)	1,299	40,952	0.0047%	660	(355)	-	305
0700	City Of Lompoc	4,865,149	(699,656)	87,208	4,252,701	0.4838%	68,511	-	-	68,511
0760	City Of Santa Barbara	26,501,015	(3,803,639)	323,646	23,021,022	2.6190%	370,870	-	-	370,870
0840	City Of Santa Maria	11,540,811	-	179,580	11,720,391	1.3334%	188,816	-	-	188,816
0875	City Of Solvang	829,735	-	26,476	856,211	0.0974%	13,794	-	-	13,794
2120	Co Svc Area #3	1,041,151	-	29,576	1,070,727	0.1218%	17,249	(2,501)	-	14,748
2130	Co Svc Area #4	43,143	-	1,564	44,707	0.0051%	720	(107)	-	613
2140	Co Svc Area #5	134,674	-	3,530	138,204	0.0157%	2,226	(322)	-	1,904
2170	Co Svc Area #11	52,599	-	569	53,168	0.0060%	857	(126)	-	731
2220	Co Svc Area #31	73,044	(60,186)	337	13,195	0.0015%	213	(171)	-	42
2280	SB Co Fire Prot Dist	58,489,658	(1,964,162)	488,205	57,013,701	6.4862%	918,494	(137,416)	-	781,078
2400	SB Co Fld Cont/Wtr Con	2,506,044	(159,013)	31,390	2,378,421	0.2706%	38,317	(5,991)	-	32,326
2460	Guad Fld Zn #3	76,953	(20,945)	1,015	57,023	0.0065%	919	(181)	-	738
2470	Lompoc Cty Fld Zn #2	360,706	(54,798)	5,057	310,965	0.0354%	5,010	(856)	-	4,154
2480	Lompoc Vly Fld Zn #2	225,046	-	3,202	228,248	0.0260%	3,677	(531)	-	3,146
2500	Los Alamos Fld Zn #1	70,340	-	1,593	71,933	0.0082%	1,159	(170)	-	989
2510	Orcutt Fld Zn #3	350,834	-	4,490	355,324	0.0404%	5,724	(839)	-	4,885
2560	S.M. Fld Zn #3	1,081,448	-	15,318	1,096,766	0.1248%	17,669	(2,589)	-	15,080
2570	S.M. Rvr Levee Mtc Zn	106,339	(3,006)	1,567	104,900	0.0119%	1,690	(254)	-	1,436
2590	S.Y. Fld Zn #3	359,770	-	4,849	364,619	0.0415%	5,874	(856)	-	5,018
2610	S.C. Fld Zn #2	7,267,646	(602,208)	83,053	6,748,491	0.7677%	108,719	(17,371)	-	91,348
2670	N County Ltg Dst	534,850	-	4,921	539,771	0.0614%	8,696	(1,277)	-	7,419
2700	Mission Ltg Dst	8,932	-	80	9,012	0.0010%	145	(21)	-	124
3050	S.B. Co Wtr Agy	3,225,785	(199,603)	38,316	3,064,498	0.3486%	49,369	(7,706)	-	41,663
3210	S.M. Pub Arpt Dst	1,769,241	(23,408)	32,560	1,778,393	0.2023%	28,650	(4,255)	-	24,395
3260	Carpinteria Cmty	227,993	-	2,869	230,862	0.0263%	3,719	(549)	-	3,170
3270	Goleta Cmty	596,600	(44,327)	9,956	562,229	0.0640%	9,058	(1,432)	-	7,626
3280	Guadalupe Cmty	112,738	(46,656)	1,701	67,783	0.0077%	1,092	(259)	-	833
3290	Lompoc Cmty	442,818	(31,588)	7,303	418,533	0.0476%	6,743	(1,056)	-	5,687
3300	Los Alamos Cmty	17,181	-	589	17,770	0.0020%	286	(43)	-	243
3310	Oak Hill Cmty	223,628	-	3,644	227,272	0.0259%	3,661	(534)	-	3,127
3320	Santa Maria Cmty	830,415	-	12,914	843,329	0.0959%	13,586	(1,991)	-	11,595
3516	Los Alamos Cmm Svc	85,091	-	1,034	86,125	0.0098%	1,387	(203)	-	1,184
3566	Santa Ynez Comm Svc	185,675	-	2,273	187,948	0.0214%	3,028	(449)	-	2,579
3630	Carp-Summer. Fire	9,793,469	-	106,152	9,899,621	1.1262%	159,484	(23,511)	-	135,973
3650	Mont.Fire Prot	17,682,429	-	156,787	17,839,216	2.0295%	287,391	(42,477)	-	244,914
3750	Lompoc Hsp. Dst	1,125,174	(78,640)	17,631	1,064,165	0.1211%	17,144	(2,682)	-	14,463
3817	Embar. Muni Impt	381,384	-	3,193	384,577	0.0438%	6,196	(939)	-	5,257
4090	SB Metro Transit Dst	1,363,206	(133,100)	18,880	1,248,986	0.1421%	20,121	(3,265)	-	16,856
4150	Carpinteria Mosq Abtmt	158,969	-	1,910	160,879	0.0183%	2,592	-	-	2,592
4160	SB Coastal Vector Ctr	340,996	(30,501)	4,855	315,350	0.0359%	5,080	(1,196)	-	3,884
4300	Stowell Pkg/Ltg Dst	28,109	-	463	28,572	0.0033%	460	(69)	-	391
4400	Cuyama Vly Rec Dst	113,900	-	5,713	119,613	0.0136%	1,927	(308)	-	1,619
4410	I.V. Rec & Park	570,079	(463,676)	2,386	108,789	0.0124%	1,753	(1,332)	-	421
4500	Cachuma Res. Cons	115,340	(1,367)	1,765	115,738	0.0132%	1,865	(277)	-	1,588
4560	Carpinteria Snty	659,591	-	9,844	669,435	0.0762%	10,785	(1,599)	-	9,186
4640	Goleta Snty	175,766	(15,009)	2,069	162,826	0.0185%	2,623	(416)	-	2,207
4900	Goleta West Snty	3,182,602	(638,946)	42,970	2,586,626	0.2943%	41,671	(7,645)	-	34,026
5100	Montecito Snty	590,611	-	5,931	596,542	0.0679%	9,610	(1,420)	-	8,190
5215	Summerland Snty	246,506	-	3,304	249,810	0.0284%	4,024	(592)	-	3,432
5700	SM Vly Wtr Cons Dst	338,315	(9,179)	4,899	334,035	0.0380%	5,381	(806)	-	4,576
5800	S.Y. Rvr Wtr Cons	319,753	(13,007)	4,660	311,406	0.0354%	5,017	(762)	-	4,255
6001	Ballard Sch Dst	1,800,839	-	19,196	1,820,035	0.2071%	29,321	-	(29,321)	-
6101	Bloch. Un Sch Dst	435,076	-	15,216	450,292	0.0512%	7,254	-	(7,254)	-
6301	Buellton Un Sch Dst	4,052,896	-	54,297	4,107,193	0.4673%	66,167	-	(66,167)	-
6501	Cold Spring Sch Dst	3,653,280	-	32,153	3,685,433	0.4193%	59,373	-	(59,373)	-
6601	Coll. Sch Dst	5,197,600	-	68,743	5,266,343	0.5991%	84,841	-	(84,841)	-
6801	Gol Un Sch Dst	41,268,456	(5,158,807)	726,871	36,836,520	4.1907%	593,439	-	(593,439)	-
6901	Guad Un Sch Dst	1,679,487	(686,010)	21,682	1,015,159	0.1155%	16,354	-	(16,354)	-
7001	Hope Sch Dst	9,669,389	-	97,211	9,766,600	1.1111%	157,341	-	(157,341)	-
7101	Los Alamos Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dst	1,704,192	-	25,817	1,730,009	0.1968%	27,871	-	(27,871)	-
7301	Mont. Un Sch Dst	12,934,901	-	114,973	13,049,874	1.4846%	210,234	-	(210,234)	-
7401	Orcutt Un Sch Dst	12,512,753	-	181,316	12,694,069	1.4442%	204,502	-	(204,502)	-
7501	S.B. Sch Dst	-	-	-	-	0.0000%	-	-	-	-
7601	SM/Bonita Sch Dist	21,779,132	-	293,217	22,072,349	2.5111%	355,587	-	(355,587)	-
7701	SoL. Sch Dst	3,166,224	-	52,718	3,218,942	0.3662%	51,857	-	(51,857)	-
7801	Vista Del Mar Sch Dst	1,016,008	-	36,793	1,052,801	0.1198%	16,961	-	(16,961)	-
8201	S.B. Hgh Sch	131,597,018	(14,577,973)	1,408,784	118,427,829	13.4730%	1,907,880	-	(1,907,880)	-
8301	S.M. Jt Un Hgh	31,434,837	(373,086)	468,380	31,530,131	3.5871%	507,952	-	(507,952)	-
8401	S.Y. Vly Hgh	12,415,806	-	198,440	12,614,246	1.4351%	203,216	-	(203,216)	-
8701	Carpinteria Unif Sch	23,173,255	-	250,611	23,423,866	2.6648%	377,360	-	(377,360)	-

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2019-20

B
TOTAL TO ALLOCATE: \$ 14,160,721

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
8801	Cuyama Unif Sch	893,711	-	38,191	931,902	0.1060%	15,013	-	(15,013)	-
8901	Lompoc Unif Sch	18,051,588	(1,321,932)	272,152	17,001,808	1.9342%	273,900	-	(273,900)	-
9401	A Hancock Jt Comm Col	15,969,738	(337,049)	246,133	15,878,822	1.8065%	255,809	-	(255,809)	-
9610	SB Comm Coll Dst	33,213,475	(2,654,538)	375,036	30,933,973	3.5192%	498,348	-	(498,348)	-
9801	Co Sch Ser	33,791,133	(2,055,884)	426,115	32,161,364	3.6589%	518,122	-	(518,122)	-
9802	Education Revenue Aug Buellton RPTTF *	115,560,752	(6,421,321)	16,477	109,155,908	12.4182%	1,758,508	-	(1,758,508)	-
	Guadalupe RPTTF *	-	2,437,166	23,223	2,460,389	0.2799%	39,637	-	-	39,637
	Lompoc RPTTF *	-	4,176,693	23,410	4,200,103	0.4778%	67,664	-	-	67,664
	Santa Barbara RPTTF *	-	30,347,818	400,074	30,747,892	3.4981%	495,350	-	-	495,350
	SB County - Isla Vista RPTTF *	-	11,154,309	54,950	11,209,259	1.2752%	180,582	-	-	180,582
	Goleta RPTTF *	-	7,289,036	29,321	7,318,357	0.8326%	117,899	-	-	117,899
	TOTAL	\$ 868,119,541	\$ -	\$ 10,878,976	\$ 878,998,517	100.0000%	\$ 14,160,721	\$ (280,168)	\$ (10,650,351)	\$ 3,230,202

* = Redevelopment Property Tax Trust Fund

Recoverable @ 22.81%

<u>Summary by Entity Type</u>					<u>Administrative</u>		<u>Non-</u>		<u>Direct Credit</u>		<u>Recoverable</u>	
					<u>Cost</u>		<u>Recoverable</u>	<u>(1/4 of 1%)</u>		<u>SB 2557</u>		
County	\$ 161,110,416	\$ (11,844,232)	\$ 3,007,688	\$ 152,273,872	17.32%	\$ 2,453,141	\$ (2,453,141)	\$ -	\$ -	\$ -	\$ -	
Cities	52,029,824	(5,286,925)	706,093	47,448,992	5.40%	764,406	-	-	-	-	764,406	
Dependent Districts	76,008,962	(3,063,921)	718,633	73,663,674	8.38%	1,186,727	-	(179,284)	-	-	1,007,443	
Independent Districts	41,998,793	(1,623,344)	475,063	40,850,512	4.65%	658,105	-	(100,884)	-	-	557,221	
School Districts	421,410,794	(27,165,279)	5,424,044	399,669,559	45.47%	6,438,702	(6,438,702)	-	-	-	-	
ERAF	115,560,752	(6,421,321)	16,477	109,155,908	12.42%	1,758,508	(1,758,508)	-	-	-	-	
RPTTFs	-	55,405,022	530,978	55,936,000	6.36%	901,132	-	-	-	-	901,132	
TOTAL	\$ 868,119,541	\$ -	\$ 10,878,976	\$ 878,998,517	100.00%	\$ 14,160,721	\$ (10,650,351)	\$ (280,168)	\$ -	\$ -	\$ 3,230,202	