

Attachment A

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 2021-22 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2020-21 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 2021-22 based upon fiscal year 2020-21 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: _____
JOAN HARTMANN, 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

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

BY: _____
Deputy County Counsel

BY: _____

County of Santa Barbara
 Departmental Costs for Fiscal Year 2020-21
 For Use in Determining Fiscal Year 2021-22 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	\$ 5,442,667	\$ 944,905	\$ 1,338,780	\$ 400,739	\$ 133,149	\$ 8,260,240
Services & Supplies	95,685	295,865	19,370	-	7,110	418,030
Overhead for 2020-21	4,728,590	538,312	839,817	151,239	(200)	6,257,758
	<u>10,266,942</u>	<u>1,779,082</u>	<u>2,197,966</u>	<u>551,978</u>	<u>140,059</u>	<u>14,936,027</u>
Property Tax System Amortization	31,428	71,773	639,971	-	-	743,172
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<u>10,298,370</u>	<u>1,850,855</u>	<u>2,837,937</u>	<u>551,978</u>	<u>140,059</u>	<u>15,679,199</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	1,007,455	39,491	31,057	-	-	1,078,003
Admin Fees-Fixed Charges	-	12,125	332,839	-	-	344,964
Redemption Fee (LGFA 225)	-	-	25,020	-	-	25,020
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	212,547	-	-	-	212,547
Miscellaneous Other	31,089	21,300	-	-	-	52,389
Total Revenue:	<u>1,038,544</u>	<u>285,462</u>	<u>388,917</u>	<u>-</u>	<u>-</u>	<u>1,712,923</u>
Total Net Costs:	<u>\$ 9,259,827</u>	<u>\$ 1,565,393</u>	<u>\$ 2,449,021</u>	<u>\$ 551,978</u>	<u>\$ 140,059</u>	<u>\$ 13,966,277</u>
Department Ratio of Total Net Cost	66.30%	11.21%	17.54%	3.95%	1.00%	100.00%
Recoverable Cost from Exhibit II						\$ 3,159,833
Recoverable Cost	<u>\$ 2,095,011</u>	<u>\$ 354,166</u>	<u>\$ 554,084</u>	<u>\$ 124,884</u>	<u>\$ 31,688</u>	<u>\$ 3,159,833</u>
<small>(Department Ratio x Total Recoverable Cost)</small>						
Percent of Total Net Cost that is Recoverable:						22.62%

County of Santa Barbara
 Departmental Costs for Fiscal Year 2019-20
 For Use in Determining Fiscal Year 2020-21 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	\$ 5,334,001	\$ 969,567	\$ 1,156,254	\$ 435,666	\$ 119,991	\$ 8,015,479
Services & Supplies	104,634	284,220	26,857	-	10,994	426,705
Overhead for 2019-20	3,709,798	369,696	205,235	168,733	16,919	4,470,381
	<u>9,148,433</u>	<u>1,623,483</u>	<u>1,388,346</u>	<u>604,399</u>	<u>147,904</u>	<u>12,912,565</u>
Property Tax System Amortization	38,970	98,940	744,053	-	-	881,963
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<u>9,187,403</u>	<u>1,722,423</u>	<u>2,132,399</u>	<u>604,399</u>	<u>147,904</u>	<u>13,794,528</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	982,647	56,640	15,218	-	-	1,054,505
Admin Fees-Fixed Charges	-	8,473	334,436	-	-	342,909
Redemption Fee (LGFA 225)	-	-	26,820	-	-	26,820
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	280,373	-	-	-	280,373
Miscellaneous Other	28,846	114,984	-	-	-	143,830
Total Revenue:	<u>1,011,493</u>	<u>460,470</u>	<u>376,474</u>	<u>-</u>	<u>-</u>	<u>1,848,437</u>
Total Net Costs:	<u>\$ 8,175,910</u>	<u>\$ 1,261,953</u>	<u>\$ 1,755,925</u>	<u>\$ 604,399</u>	<u>\$ 147,904</u>	<u>\$ 11,946,091</u>
Department Ratio of Total Net Cost	68.44%	10.56%	14.70%	5.06%	1.24%	100.00%
Recoverable Cost from Exhibit II						\$ 2,676,217
Recoverable Cost	<u>\$ 1,831,604</u>	<u>\$ 282,708</u>	<u>\$ 393,370</u>	<u>\$ 135,400</u>	<u>\$ 33,134</u>	<u>\$ 2,676,217</u>
<small>(Department Ratio x Total Recoverable Cost)</small>						
Percent of Total Net Cost that is Recoverable:						22.40%

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
FOR FISCAL YEAR 2021-22

Table with columns: FUND, ENTITY, A, C, D, Da, E=A+C+D+Da, F=E/K, G=FxB, H, I, J=G-H-I. Includes sub-headers for AB 8 (Adj), To RPTTF, Unitary, Correction, Adjusted Net, Administrative Cost, Administrative Cost, Less: Direct Credit, Less: Non-Recoverable Schools, ERAF, Recoverable Administration Costs. Total to allocate: \$ 13,966,277.

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2021-22

B
 TOTAL TO ALLOCATE: \$ 13,966,277

FUND	ENTITY	A	C	D	Da	E = A + C + D + Da	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	FY 2019-20, FY 2020-21 Correction for Unitary RR (PY Ptax Apport clmn M)	Adjusted Net Property Tax AB 8 Revenue Total	Administrative Cost Apportionment Factors	Administrative Cost Apportioned	Less: Direct Credit 1/4 of 1%	Less: Non-Recoverabl Schools, ERAF General Fund	Recoverable Administration Costs
8701	Carpinteria Unif Sch	25,630,892	-	266,915	(11,529)	25,886,277	2.7051%	377,799	-	(377,799)	-
8801	Cuyama Unif Sch	874,494	-	39,497	(359)	913,632	0.0955%	13,334	-	(13,334)	-
8901	Lompoc Unif Sch	18,597,852	(1,544,905)	284,199	(11,757)	17,325,389	1.8105%	252,857	-	(252,857)	-
9401	A Hancock Jt Comm Col	17,090,449	(390,194)	258,459	(8,538)	16,950,176	1.7713%	247,381	-	(247,381)	-
9610	SB Comm Coll Dst	36,469,435	(2,964,279)	398,185	(13,921)	33,889,419	3.5414%	494,602	-	(494,602)	-
9801	Co Sch Ser	36,796,437	(2,304,070)	450,494	(15,388)	34,927,473	3.6499%	509,751	-	(509,751)	-
9802	Education Revenue Aug	125,936,456	(7,304,622)	-	(32,954)	118,598,880	12.3934%	1,730,900	-	(1,730,900)	-
	Buellton RPTTF *						0.0000%				
	Guadalupe RPTTF *		2,746,306	25,091	(769)	2,770,628	0.2895%	40,436	-	-	40,436
	Lompoc RPTTF *		4,877,893	26,240	(1,341)	4,902,792	0.5123%	71,554	-	-	71,554
	Santa Barbara RPTTF *		32,937,583	425,574	(9,932)	33,353,225	3.4854%	486,776	-	-	486,776
	SB County - Isla Vista RPTTF *		12,235,424	62,476	(3,309)	12,294,591	1.2848%	179,434	-	-	179,434
	Goleta RPTTF *		9,431,425	34,233	(1,897)	9,463,761	0.9890%	138,120	-	-	138,120
TOTAL		\$ 945,907,124	\$ -	\$ 11,454,837	\$ (411,823)	\$ 956,950,138	K 100.0000%	\$ 13,966,277	\$ (309,838)	\$ (10,496,606)	\$ 3,159,833

* = Redevelopment Property Tax Trust Fund

Recoverable @ 22.62%

Summary by Entity Type							Administrative	Non-	Direct Credit	Recoverable
							Cost	Recoverable	(1/4 of 1%)	SB 2557
County	\$ 175,532,372	\$(12,193,768)	\$ 3,134,374		\$ 166,380,455	17.39%	\$ 2,428,254	\$(2,428,254)	\$ -	\$ -
Cities	56,974,573	(5,886,637)	741,303		51,801,789	5.41%	756,024	-	-	756,024
Dependent Districts	82,111,171	(4,475,663)	771,312		78,376,219	8.19%	1,143,868	-	(198,655)	945,213
Independent Districts	46,096,274	(1,808,044)	504,919		44,774,226	4.68%	653,459	-	(111,183)	542,276
School Districts	459,256,278	(30,559,897)	5,729,315		434,233,572	45.38%	6,337,452	(6,337,452)	-	-
ERAF	125,936,456	(7,304,622)	-		118,598,880	12.39%	1,730,900	(1,730,900)	-	-
RPTTFs	-	62,228,631	573,614		62,784,997	6.56%	916,320	-	-	916,320
TOTAL		\$ 945,907,124	\$ -	\$ 11,454,837	\$ 956,950,138	100.00%	\$ 13,966,277	\$(10,496,606)	\$ (309,838)	\$ 3,159,833

General Fund \$ 2,428,254
 Total To Allocate 13,966,277
 General Fund Percent 17%

100%
 Recoverable % -23%
 General Fund % -17%
 Direct Offset -2%
 Schools / ERAF 58%

Non Recoverable 10,496,606
 Gen Fund (2,428,254)
 Schools / ERAF 8,068,352