

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 2022-23 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2021-22 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 2022-23 based upon fiscal year 2021-22 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

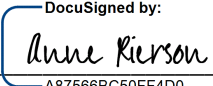
BY: _____
DAS WILLIAMS, Chair, Board of Supervisors

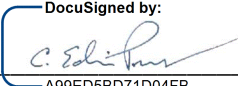
ATTEST:
MONA MIYASATO
County Executive Officer
Clerk of the Board

BY: _____
Deputy

APPROVED AS TO FORM:
RACHEL VAN MULLEM
County Counsel

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

BY:  _____
A87566BC50FF4D0...
Deputy County Counsel

BY:  _____
A99ED5BD71D04FB...
Deputy

County of Santa Barbara
 Departmental Costs for Fiscal Year 2021-22
 For Use in Determining Fiscal Year 2022-23 Property Tax Administration Costs per SB 2557

Departments:	062 Clerk-Recorder Assessor	065 Treasurer/ Tax Collector	061 Auditor Controller	013 County Counsel	012 County Executive	Total
Costs:						
Salaries & Benefits	\$ 5,500,974	\$ 961,500	\$ 1,360,400	\$ 64,300	\$ 120,200	\$ 8,007,373
Services & Supplies	104,873	303,864	17,649	-	23,793	450,179
Overhead for 2021-22	4,325,967	582,380	1,093,489	38,072	20,362	6,060,271
	<u>9,931,814</u>	<u>1,847,744</u>	<u>2,471,538</u>	<u>102,372</u>	<u>164,355</u>	<u>14,517,823</u>
Property Tax System Amortization	31,428	34,742	639,971	-	-	706,142
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<u>9,963,242</u>	<u>1,882,486</u>	<u>3,111,509</u>	<u>102,372</u>	<u>164,355</u>	<u>15,223,964</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB 813)	1,488,028	131,259	84,040	-	-	1,703,326
Admin Fees-Fixed Charges	-	10,525	338,301	-	-	348,826
Redemption Fee (LGFA 225)	-	-	41,320	-	-	41,320
Map Sales	-	-	-	-	-	-
SB 90 Mandated Costs	-	-	-	-	-	-
Delinquent Roll Maintenance	-	341,142	-	-	-	341,142
Miscellaneous Other	29,118	34,821	-	-	-	63,939
Total Revenue:	<u>1,517,146</u>	<u>517,748</u>	<u>463,660</u>	<u>-</u>	<u>-</u>	<u>2,498,554</u>
Total Net Costs:	<u>\$ 8,446,097</u>	<u>\$ 1,364,738</u>	<u>\$ 2,647,849</u>	<u>\$ 102,372</u>	<u>\$ 164,355</u>	<u>\$ 12,725,410</u>
Department Ratio of Total Net Cost	66.37%	10.72%	20.81%	0.80%	1.29%	100.00%
Recoverable Cost from Exhibit II						\$ 2,465,998
Recoverable Cost	<u>\$ 1,636,730</u>	<u>\$ 264,466</u>	<u>\$ 513,114</u>	<u>\$ 19,838</u>	<u>\$ 31,850</u>	<u>\$ 2,465,998</u>
<small>(Department Ratio x Total Recoverable Cost)</small>						
Percent of Total Net Cost that is Recoverable:						19.38%

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 Assessor	065 Treasurer/ Tax Collector	061 Auditor Controller	013 County Counsel	012 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
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2022-23

B
 TOTAL TO ALLOCATE: \$ 12,725,410

FUND	ENTITY	A	C	D	E=A+C+D	F=E/K	G=FxB	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	\$ 189,925,488	\$ (4,535,560)	\$ 3,662,111	\$ 189,052,039	18.2614%	\$ 2,323,842	-	\$ (2,323,842)	\$ -
0578	City Of Buellton	\$ 1,826,497	-	18,881	1,845,378	0.1783%	22,684	-	-	22,684
0580	City Of Carpinteria	\$ 2,823,302	-	47,629	2,870,931	0.2773%	35,290	-	-	35,290
0602	City Of Carp Ltg #1	\$ 219,528	-	6,260	225,788	0.0218%	2,775	(529)	-	2,246
0632	City Of Goleta	\$ 4,371,403	(660,800)	33,791	3,744,394	0.3617%	46,026	-	-	46,026
0640	City Of Guadalupe	\$ 809,393	(358,632)	10,307	461,068	0.0445%	5,667	-	-	5,667
0680	Guadalupe City Ltg Dist	\$ 185,572	(107,409)	1,454	79,617	0.0077%	979	(435)	-	544
0700	City Of Lompoc	\$ 5,722,126	(962,536)	101,524	4,861,114	0.4696%	59,753	-	-	59,753
0760	City Of Santa Barbara	\$ 31,288,532	-	462,337	31,750,869	3.0670%	390,284	-	-	390,284
0840	City Of Santa Maria	\$ 13,579,031	-	215,795	13,794,826	1.3325%	169,567	-	-	169,567
0855	City Of Solvang	\$ 956,803	-	30,118	986,921	0.0953%	12,131	-	-	12,131
2120	Co Svc Area #3	\$ 1,225,725	-	33,987	1,259,712	0.1217%	15,484	(2,940)	-	12,544
2130	Co Svc Area #4	\$ 51,443	-	1,773	53,216	0.0051%	654	(123)	-	531
2140	Co Svc Area #5	\$ 171,348	-	4,092	175,440	0.0169%	2,157	(397)	-	1,760
2170	Co Svc Area #11	\$ 62,318	-	722	63,040	0.0061%	775	(146)	-	629
2220	Co Svc Area #31	\$ 84,391	(71,532)	386	13,245	0.0013%	163	(198)	-	(35)
2280	SB Co Fire Prot Dist	\$ 67,836,705	(3,551,994)	639,491	64,924,202	6.2713%	798,053	(158,228)	-	639,825
2400	SB Co Fld Cont/Wtr Con	\$ 2,950,267	(80,652)	40,251	2,909,866	0.2811%	35,768	(6,888)	-	28,880
2460	Guad Fld Zn #3	\$ 95,735	(23,987)	1,188	72,936	0.0070%	897	(228)	-	669
2470	Lompoc Cty Fld Zn #2	\$ 422,117	(75,441)	6,040	352,716	0.0341%	4,336	(983)	-	3,353
2480	Lompoc Vly Fld Zn #2	\$ 268,690	-	3,912	272,602	0.0263%	3,351	(628)	-	2,723
2500	Los Alamos Fld Zn #1	\$ 73,491	-	1,847	75,338	0.0073%	926	(177)	-	749
2510	Orcutt Fld Zn #3	\$ 411,767	-	5,565	417,332	0.0403%	5,130	(970)	-	4,160
2560	S.M. Fld Zn #3	\$ 1,284,466	-	18,654	1,303,120	0.1259%	16,018	(3,011)	-	13,008
2570	S.M. Rvr Levee Mtc Zn	\$ 127,095	(3,449)	1,893	125,539	0.0121%	1,543	(298)	-	1,245
2590	S.Y. Fld Zn #3	\$ 414,230	-	5,957	420,187	0.0406%	5,165	(974)	-	4,191
2610	S.C. Fld Zn #2	\$ 8,625,479	(247,442)	110,344	8,488,381	0.8199%	104,340	(20,085)	-	84,255
2670	N County Ltg Dst	\$ 644,772	-	6,418	651,190	0.0629%	8,004	(1,497)	-	6,507
2700	Mission Ltg Dst	\$ 10,694	-	105	10,799	0.0010%	133	(24)	-	109
3050	S.B. Co Wtr Agy	\$ 3,797,676	(103,361)	49,500	3,743,815	0.3616%	46,019	(8,861)	-	37,158
3210	S.M. Pub Arpt Dst	\$ 2,079,093	(26,757)	38,546	2,090,882	0.2020%	25,701	(4,910)	-	20,791
3260	Carpinteria Cmty	\$ 271,086	-	3,553	274,639	0.0265%	3,376	(636)	-	2,740
3270	Goleta Cmty	\$ 704,403	(57,233)	11,829	658,999	0.0637%	8,100	(1,660)	-	6,440
3280	Guadalupe Cmty	\$ 143,912	(53,513)	1,941	92,340	0.0089%	1,135	(344)	-	791
3290	Lompoc Cmty	\$ 497,201	(43,499)	8,588	462,290	0.0447%	5,683	(1,160)	-	4,523
3300	Los Alamos Cmty	\$ 18,050	-	667	18,717	0.0018%	230	(45)	-	185
3310	Oak Hill Cmty	\$ 257,969	-	4,380	262,349	0.0253%	3,225	(608)	-	2,617
3320	Santa Maria Cmty	\$ 979,692	-	15,587	995,279	0.0961%	12,234	(2,292)	-	9,942
3516	Los Alamos Cmm Svc	\$ 101,677	-	1,293	102,970	0.0099%	1,266	(238)	-	1,028
3566	Santa Ynez Comm Svc	\$ 214,615	-	2,829	217,444	0.0210%	2,673	(507)	-	2,166
3630	Carp-Summer. Fire	\$ 11,656,932	-	134,170	11,791,102	1.1390%	144,937	(27,294)	-	117,643
3650	Mont. Fire Prot	\$ 21,440,401	-	205,339	21,645,740	2.0909%	266,071	(49,043)	-	217,028
3750	Lompoc Hsp. Dst	\$ 1,265,108	(108,397)	20,831	1,177,542	0.1137%	14,474	(2,952)	-	11,522
3817	Embar. Muni Impt	\$ 415,625	-	4,210	419,835	0.0406%	5,161	(1,006)	-	4,155
4090	SB Metro Transit Dst	\$ 1,622,780	(51,772)	24,514	1,595,522	0.1541%	19,612	(3,782)	-	15,830
4150	Carpinteria Mosq Abtmt	\$ 188,951	-	2,382	191,333	0.0185%	2,352	-	-	2,352
4160	SB Coastal Vector Ctrl	\$ 402,673	(39,429)	5,858	369,102	0.0357%	4,537	(1,389)	-	3,148
4300	Stowell Pkg/Ltg Dst	\$ 31,346	-	554	31,900	0.0031%	392	(74)	-	318
4400	Cuyama Vly Rec Dst	\$ 128,478	-	6,363	134,841	0.0130%	1,657	(298)	-	1,359
4410	LV. Rec & Park	\$ 658,631	(552,229)	2,767	109,169	0.0105%	1,342	(1,546)	-	(204)
4500	Cachuma Res. Cons	\$ 131,811	(1,967)	2,119	131,963	0.0127%	1,622	(310)	-	1,312
4560	Carpinteria Snty	\$ 757,349	-	11,922	769,271	0.0743%	9,456	(1,789)	-	7,667
4640	Goleta Snty	\$ 209,257	(21,645)	2,562	190,174	0.0184%	2,338	(492)	-	1,846
4900	Goleta West Snty	\$ 3,672,629	(754,372)	51,501	2,969,758	0.2869%	36,504	(8,713)	-	27,791
5100	Montecito Snty	\$ 715,620	-	7,603	723,223	0.0699%	8,890	(1,640)	-	7,250
5215	Summerland Snty	\$ 304,385	-	4,052	308,437	0.0298%	3,791	(696)	-	3,095
5700	SM Vly Wtr Cons Dst	\$ 402,727	(10,575)	5,927	398,079	0.0385%	4,893	(946)	-	3,947
5800	S.Y. Rvr Wtr Cons	\$ 373,925	(17,911)	5,638	361,652	0.0349%	4,445	(878)	-	3,567
6001	Ballard Sch Dst	\$ 2,121,840	-	24,406	2,146,246	0.2073%	26,382	-	(26,382)	-
6101	Bloch. Un Sch Dst	\$ 497,228	-	17,246	514,474	0.0497%	6,324	-	(6,324)	-
6301	Buellton Un Sch Dst	\$ 4,701,261	-	66,863	4,768,124	0.4606%	58,610	-	(58,610)	-
6501	Cold Spring Sch Dst	\$ 4,351,301	-	42,129	4,393,430	0.4244%	54,004	-	(54,004)	-
6601	Coll. Sch Dst	\$ 5,959,491	-	84,533	6,044,024	0.5838%	74,294	-	(74,294)	-
6801	Gol Un Sch Dst	\$ 48,284,224	(6,666,974)	853,405	42,470,655	4.1024%	522,052	-	(522,052)	-
6901	Guad Un Sch Dst	\$ 2,150,318	(794,914)	24,851	1,380,255	0.1333%	16,966	-	(16,966)	-
7001	Hope Sch Dst	\$ 11,621,195	-	124,799	11,745,994	1.1346%	144,383	-	(144,383)	-
7101	Los Alamos Sch Dst	--	-	--	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dst	\$ 1,974,418	-	31,278	2,005,696	0.1937%	24,654	-	(24,654)	-
7301	Mont. Un Sch Dst	\$ 15,739,726	-	150,537	15,890,263	1.5349%	195,324	-	(195,324)	-
7401	Orcutt Un Sch Dst	\$ 14,738,279	-	220,670	14,958,949	1.4450%	183,877	-	(183,877)	-
7501	S.B. Sch Dst	--	-	--	-	0.0000%	-	-	-	-
7601	SM/Bonita Sch Dst	\$ 25,504,434	-	359,487	25,863,921	2.4983%	317,921	-	(317,921)	-
7701	Sol. Sch Dst	\$ 3,635,833	-	63,233	3,699,066	0.3573%	45,469	-	(45,469)	-
7801	Vista Del Mar Sch Dst	\$ 986,236	-	40,528	1,026,764	0.0992%	12,621	-	(12,621)	-
8201	S.B. High Sch	\$ 156,271,005	(3,227,475)	1,974,471	155,018,001	14.9739%	1,905,494	-	(1,905,494)	-
8301	S.M. Jt Un Hgh	\$ 36,912,420	(429,973)	566,491	37,048,938	3.5787%	455,408	-	(455,408)	-
8401	S.Y. Vly Hgh	\$ 14,124,574	-	237,815	14,362,389	1.3873%	176,544	-	(176,544)	-

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2022-23

B

TOTAL TO ALLOCATE: \$ 12,725,410

FUND	ENTITY	A	C	D	E=A+C+D	F=E/K	G=FxB	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
8701	Carpinteria Unif Sch	\$ 27,555,862	-	316,909	27,872,771	2.6924%	342,614	-	(342,614)	-
8801	Cuyama Unif Sch	\$ 990,104	-	42,778	1,032,882	0.0998%	12,696	-	(12,696)	-
8901	Lompoc Unif Sch	\$ 20,201,848	(1,822,112)	322,987	18,702,723	1.8066%	229,895	-	(229,895)	-
9401	A Hancock Jt CommCol	\$ 18,409,159	(441,969)	295,415	18,262,605	1.7641%	224,485	-	(224,485)	-
9610	SB Comm Coll Dst	\$ 39,496,398	(1,128,811)	498,285	38,865,872	3.7542%	477,742	-	(477,742)	-
9801	Co Sch Ser	\$ 39,783,300	(1,079,718)	544,611	39,248,193	3.7912%	482,442	-	(482,442)	-
9802	Education Revenue Aug	\$ 136,119,790	(4,124,371)	-	131,995,419	12.7501%	1,622,499	-	(1,622,499)	-
	Buellton RPTTF * (Dissolved)		\$ -	-	-	0.0000%	-	-	-	-
	Guadalupe RPTTF *		2,793,988	30,266	2,824,254	0.2728%	34,716	-	-	34,716
	Lompoc RPTTF *		5,753,561	34,481	5,788,042	0.5591%	71,147	-	-	71,147
	Santa Barbara RPTTF * (Dissolved)		-	-	-	0.0000%	-	-	-	-
	SB County - Isla Vista RPTTF *		13,187,375	82,976	13,270,351	1.2818%	163,120	-	-	163,120
	Goleta RPTTF *		10,503,487	49,314	10,552,801	1.0193%	129,716	-	-	129,716
TOTAL		\$ 1,022,042,654	\$ -	\$ 13,210,620	\$ 1,035,253,274	K 100.00%	\$ 12,725,410	\$ (322,870)	\$ (9,936,542)	\$ 2,465,998

* = Redevelopment Property Tax Trust Fund

Recoverable @ 19.38%

Summary by Entity Type							Administrative	Non-	Direct Credit	Recoverable
							Cost	Recoverable	(1/4 of 1%)	SB 2557
County	\$ 189,925,488	\$ (4,535,560)	\$ 3,662,111	\$ 189,052,039	18.26%	\$ 2,323,842	\$ (2,323,842)	\$ -	\$ -	
Cities	61,377,087	(1,981,968)	920,382	60,315,501	5.83%	741,402	-	-	741,402	
Dependent Districts	88,558,409	(4,157,858)	932,124	85,332,675	8.24%	1,048,916	-	(206,657)	842,259	
Independent Districts	50,051,426	(1,846,708)	595,238	48,799,956	4.71%	599,851	-	(116,213)	483,638	
School Districts	496,010,454	(15,591,946)	6,903,728	487,322,236	47.07%	5,990,201	(5,990,201)	-	-	
ERAF	136,119,790	(4,124,371)	-	131,995,419	12.75%	1,622,499	(1,622,499)	-	-	
RPTTFs	-	32,238,411	197,038	32,435,449	3.13%	398,699	-	-	398,699	
TOTAL	\$ 1,022,042,654	\$ -	\$ 13,210,620	\$ 1,035,253,274	100.00%	\$ 12,725,410	\$ (9,936,542)	\$ (322,870)	\$ 2,465,998	

General Fund	\$ 2,323,842
Total To Allocate	12,725,410
General Fund Percent	18%
	100%
Recoverable %	-19%
General Fund %	-18%
Direct Offset	-3%
Schools / ERAF	60%

Non Recoverable	9,936,542
Gen Fund	(2,323,842)
Schools / ERAF	7,612,700