

RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA BARBARA
OF THE STATE OF CALIFORNIA

RESOLUTION NO. 21-33

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 2020-21 fiscal year is to be based on a determination by the County Auditor-Controller of the County's property tax administrative costs for the 2019-20 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 2020-21 based upon FY 2019-20 costs.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 9th day of March by the following vote:


AYES: Supervisors Williams, Hart, Hartmann, Nelson and Lavagnino

NOES: NONE

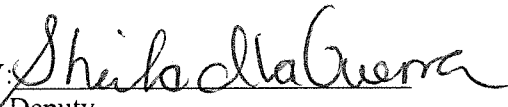
ABSENT: NONE

ABSTAIN: NONE

COUNTY OF SANTA BARBARA

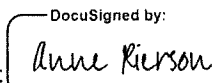
BY: 
BOB NELSON, Chair, Board of Supervisors

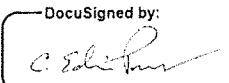
ATTEST:
MONA MIYASATO
County Executive Officer
Clerk of the Board

BY: 
Deputy

APPROVED AS TO FORM:
MICHAEL C. GHIZZONI
County Counsel

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

BY: 
67B285491868426
Deputy County Counsel

BY: 
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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	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
 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	
	Assessor	Treasurer/ Tax Collector	Auditor Controller	County Counsel	County Executive	Total
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
	<u>9,368,492</u>	<u>1,954,598</u>	<u>1,365,719</u>	<u>912,509</u>	<u>210,227</u>	<u>13,811,545</u>
Property Tax System Amortization	76,680	590,840	1,264,464	-	-	1,931,984
Plus Intrafund (+)	-	-	-	-	-	-
(Less) Intrafund (-)	-	-	-	-	-	-
Total Costs:	<u>9,445,172</u>	<u>2,545,438</u>	<u>2,630,183</u>	<u>912,509</u>	<u>210,227</u>	<u>15,743,529</u>
Offsetting Revenues:						
Admin Fees-Supplemental Tax (SB	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

County of Santa Barbara
SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
FOR FISCAL YEAR 2020-21

B

TOTAL TO ALLOCATE: \$ 11,946,091

FUND	ENTITY	A	C	D	Da	E=A+C+D-Da	F=E/K	G=FxB	H	I	J=G-H-I
		AB 8 (Adj)	To RPTTF	Unitary	FY 2019-20	Adjusted Net	Administrative			Less:	
		PT Revenue	(Formerly	Unitary	Correction	Property Tax	Cost	Administrative	Less:	Non-Recoverab	Recoverable
		less delinquent	known as RDA	& Operating	for Unitary RR	AB 8 Revenue	Apportionment	Cost	Direct Credit	Schools, ERAF	Administration
Allocation	Increment)	Non-Unitary	:PY Plax Apport c/m)	Total	Factors	Apportioned	1/4 of 1%	General Fund	Costs	Costs	
0001	County General Fund	\$ 168,947,143	\$(11,888,804)	\$ 3,183,411	\$(46,261)	\$ 160,288,011	17.3798%	\$ 2,076,204	-	\$(2,076,204)	\$ -
0578	City Of Buellton	1,668,619	-	15,900	(334)	1,684,854	0.1827%	21,824	-	-	21,824
0580	City Of Carpinteria	2,540,851	-	42,371	(665)	2,583,887	0.2802%	33,469	-	-	33,469
0602	City Of Carp Ltg #1	197,811	-	5,764	(89)	203,664	0.0221%	2,638	(479)	-	2,159
0632	City Of Goleta	3,951,682	(557,069)	27,867	(1,146)	3,423,626	0.3712%	44,346	-	-	44,346
0640	City Of Guadalupe	667,077	(335,554)	9,413	(275)	341,211	0.0370%	4,420	-	-	4,420
0680	Guadalupe City Ltg Dist	153,865	(100,782)	1,312	(63)	54,459	0.0059%	705	(399)	-	306
0700	City Of Lompoc	5,064,633	(796,826)	92,004	(1,516)	4,361,327	0.4729%	56,492	-	-	56,492
0760	City Of Santa Barbara	28,071,140	(4,051,550)	346,363	(5,968)	24,371,921	2.6426%	315,688	-	-	315,688
0840	City Of Santa Maria	12,205,257	-	191,117	(3,601)	12,399,975	1.3445%	160,616	-	-	160,616
0875	City Of Solvang	858,586	-	27,865	(219)	886,671	0.0961%	11,485	-	-	11,485
2120	Co Svc Area #3	1,100,814	-	31,256	(202)	1,132,272	0.1228%	14,666	(2,658)	-	12,008
2130	Co Svc Area #4	45,412	-	1,647	(8)	47,067	0.0051%	610	(111)	-	499
2140	Co Svc Area #5	145,064	-	3,739	(23)	148,826	0.0161%	1,928	(343)	-	1,585
2170	Co Svc Area #11	54,293	-	618	(10)	54,921	0.0060%	711	(132)	-	579
2220	Co Svc Area #31	76,809	(63,952)	355	(3)	13,216	0.0014%	171	(182)	-	(11)
2280	SB Co Fire Prot Dist	60,583,828	(3,073,759)	536,175	(11,449)	58,057,693	6.2951%	752,019	(146,217)	-	605,802
2400	SB Co Fld Cont/Wtr Con	2,626,202	(172,427)	33,709	(569)	2,488,053	0.2698%	32,228	(6,292)	-	25,936
2460	Guad Fld Zn #3	83,682	(22,480)	1,056	(37)	62,295	0.0068%	807	(193)	-	614
2470	Lompoc Cty Fld Zn #2	375,720	(62,380)	5,390	(81)	318,810	0.0346%	4,130	(907)	-	3,223
2480	Lompoc Vly Fld Zn #2	233,847	-	3,439	(48)	237,334	0.0257%	3,074	(566)	-	2,508
2500	Los Alamos Fld Zn #1	72,326	-	1,689	(16)	74,031	0.0080%	959	(178)	-	781
2510	Orcutt Fld Zn #3	370,218	-	4,850	(65)	375,133	0.0407%	4,859	(881)	-	3,978
2560	S.M. Fld Zn #3	1,135,738	-	16,390	(290)	1,152,418	0.1250%	14,927	(2,720)	-	12,207
2570	S.M. Rvr Levee Mtc Zn	112,149	(3,227)	1,671	(30)	110,623	0.0120%	1,433	(268)	-	1,165
2590	S.Y. Fld Zn #3	372,677	-	5,227	(68)	377,971	0.0410%	4,896	(904)	-	3,992
2610	S.C. Fld Zn #2	7,668,960	(651,149)	89,464	(1,561)	7,108,836	0.7708%	92,080	(18,227)	-	73,853
2670	N County Ltg Dist	565,157	-	5,387	(108)	570,652	0.0619%	7,392	(1,338)	-	6,054
2700	Mission Ltg Dist	9,205	-	88	(2)	9,295	0.0010%	120	(22)	-	98
3050	S.B. Co Wtr Agy	3,380,826	(216,856)	41,227	(731)	3,205,728	0.3476%	41,524	(8,094)	-	33,430
3210	S.M. Pub Arpt Dist	1,860,840	(25,093)	34,622	(439)	1,870,808	0.2028%	24,232	(4,470)	-	19,762
3260	Carpinteria Cmty	241,387	-	3,087	(56)	244,530	0.0265%	3,167	(573)	-	2,595
3270	Goleta Cmty	631,668	(49,496)	10,601	(133)	592,906	0.0643%	7,680	(1,505)	-	6,175
3280	Guadalupe Cmty	124,982	(50,130)	1,761	(51)	76,664	0.0083%	993	(284)	-	709
3290	Lompoc Cmty	435,201	(35,963)	7,720	(156)	407,114	0.0441%	5,273	(1,117)	-	4,157
3300	Los Alamos Cmty	17,594	-	620	(3)	18,218	0.0020%	236	(44)	-	192
3310	Oak Hill Cmty	231,690	-	3,903	(42)	235,635	0.0255%	3,052	(564)	-	2,488
3320	Santa Maria Cmty	872,807	-	13,818	(187)	886,812	0.0962%	11,487	(2,092)	-	9,395
3516	Los Alamos Cmm Svc	89,101	-	1,120	(16)	90,236	0.0098%	1,169	(214)	-	955
3566	Santa Vnez Comm Svc	193,283	-	2,458	(36)	195,777	0.0212%	2,536	(466)	-	2,070
3630	Carp-Summer Fire	10,410,381	-	114,798	(2,453)	10,527,633	1.1415%	136,364	(24,547)	-	111,817
3650	Mont Fire Prot	18,569,438	-	117,708	(3,810)	18,744,956	2.0325%	242,803	(44,228)	-	198,575
3750	Lompoc Hsp Dist	1,108,287	(89,565)	18,653	(400)	1,037,774	0.1125%	13,442	(2,835)	-	10,607
3817	Ember Muni Impt	390,376	-	3,520	(70)	393,966	0.0427%	5,103	(953)	-	4,150
4090	SB Metro Transit Dist	1,439,514	(143,285)	20,224	(264)	1,316,717	0.1428%	17,055	(3,428)	-	13,627
4150	Carpinteria Mosq Abtmnt	170,446	-	2,059	(38)	172,544	0.0187%	2,235	-	-	2,235
4160	SB Coastal Vector Ctrl	359,328	(34,079)	5,197	(67)	330,513	0.0358%	4,281	(1,257)	-	3,024
4300	Stowell Pkg/Ltg Dist	29,545	-	496	(5)	30,046	0.0033%	389	(71)	-	318
4400	Cuyama Vly Rec Dist	116,864	-	5,990	(23)	122,877	0.0133%	1,592	(297)	-	1,295
4410	LV Rec & Park	599,463	(493,059)	2,527	(27)	108,958	0.0118%	1,411	(1,419)	-	(8)
4500	Cachuma Res. Cons	117,592	(1,605)	1,882	(33)	117,901	0.0128%	1,527	(290)	-	1,237
4560	Carpinteria Snty	681,065	-	10,550	(146)	691,761	0.0750%	8,960	(1,660)	-	7,300
4640	Goleta Snty	186,907	(17,981)	2,235	(30)	171,190	0.0186%	2,217	(441)	-	1,776
4900	Goleta West Snty	3,344,856	(677,530)	45,986	(462)	2,713,773	0.2942%	35,151	(7,999)	-	27,152
5100	Montecito Snty	620,154	-	6,454	(128)	626,737	0.0680%	8,118	(1,479)	-	6,639
5215	Summerland Snty	257,771	-	3,537	(70)	261,378	0.0283%	3,386	(620)	-	2,766
5700	SM Vly Wtr Cons Dist	356,243	(9,891)	5,227	(95)	351,674	0.0381%	4,555	(851)	-	3,704
5800	S.Y. Rvr Wtr Cons	333,240	(14,808)	4,992	(67)	323,491	0.0351%	4,190	(805)	-	3,385
6001	Ballard Sch Dist	1,867,438	-	20,883	(346)	1,888,667	0.2048%	24,464	-	(24,464)	-
6101	Bloch Un Sch Dist	454,962	-	16,037	(74)	471,074	0.0511%	6,102	-	(6,102)	-
6301	Buellton Un Sch Dist	4,271,719	-	58,579	(720)	4,331,018	0.4696%	56,099	-	(56,099)	-
6501	Cold Spring Sch Dist	3,800,186	-	35,321	(696)	3,836,203	0.4160%	49,690	-	(49,690)	-
6601	Coll Sch Dist	5,337,983	-	74,120	(1,001)	5,413,104	0.5869%	70,116	-	(70,116)	-
6801	Gol Un Sch Dist	43,557,332	(5,762,975)	770,843	(9,576)	38,574,956	4.1826%	499,660	-	(499,660)	-
6901	Guad Un Sch Dist	1,862,164	(741,401)	22,290	(910)	1,143,963	0.1240%	14,818	-	(14,818)	-
7001	Hope Sch Dist	10,254,598	-	105,951	(1,948)	10,362,497	1.1236%	134,225	-	(134,225)	-
7101	Los Alamos Sch Dist	-	-	-	-	-	0.0000%	-	-	-	-
7201	Los Olivos Sch Dist	1,763,646	-	27,701	(332)	1,791,679	0.1943%	23,208	-	(23,208)	-
7301	Mont. Un Sch Dist	13,645,019	-	125,839	(2,844)	13,773,702	1.4935%	178,410	-	(178,410)	-
7401	Orcutt Un Sch Dist	13,139,360	-	194,459	(2,799)	13,336,618	1.4461%	172,749	-	(172,749)	-
7501	S.B. Sch Dist	-	-	-	-	-	0.0000%	-	-	-	-
7601	SM Bonita Sch Dist	22,880,354	-	314,716	(5,376)	23,200,445	2.5156%	300,514	-	(300,514)	-
7701	Sol. Sch Dist	3,278,466	-	56,431	(587)	3,335,484	0.3617%	43,204	-	(43,204)	-
7801	Vista Del Mar Sch Dist	959,857	-	37,847	(1,053)	998,757	0.1083%	12,937	-	(12,937)	-
8201	S.B. High Sch	139,091,854	(15,698,458)	1,521,112	(25,812)	124,940,320	13.5471%	1,618,346	-	(1,618,346)	-
8301	S.M. Jt Un High	33,053,680	(401,097)	500,806	(7,815)	33,161,204	3.5956%	429,535	-	(429,535)	-
8401	S.Y. Vly High	12,765,184	-	211,703	(3,248)	12,980,135	1.4074%	168,131	-	(168,131)	-

County of Santa Barbara
 SB 2557 PROPERTY TAX ADMINISTRATIVE RECOVERABLE COSTS
 FOR FISCAL YEAR 2020-21

B
 TOTAL TO ALLOCATE: \$ 11,946,091

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 loss delinquent Allocation	To RPTTF (Formerly known as RDA Increment)	Unitary & Operating Non-Unitary	Correction for Unitary RR (PY Ptax Apport c/m M)	Adjusted Net Property Tax AB 8 Revenue Total	Administrative Cost Apportionment Factors	Administrative Cost Apportioned	Less: Direct Credit 1/4 of 1%	Non-Recoverab Schools, ERAF General Fund	Recoverable Administration Costs
8701	Carpinteria Unif Sch	24,536,639	-	271,090	(5,765)	24,813,494	2.6905%	321,408	-	(321,408)	-
8801	Cuyama Unif Sch	915,260	-	40,115	(179)	955,555	0.1036%	12,377	-	(12,377)	-
8901	Lompoc Unif Sch	17,683,517	(1,505,574)	288,645	(5,878)	16,472,467	1.7861%	213,367	-	(213,367)	-
9401	A Hancock Jt Comm Col	16,455,445	(377,343)	262,502	(4,269)	16,344,873	1.7722%	211,714	-	(211,714)	-
9610	SB Comm Coll Dist	35,092,052	(2,878,899)	404,414	(6,961)	32,624,528	3.5374%	422,584	-	(422,584)	-
9801	Co Sch Ser	35,413,977	(2,238,787)	457,542	(7,694)	33,642,426	3.6478%	435,769	-	(435,769)	-
9802	Education Revenue Aug	121,217,692	(7,080,713)	-	(16,477)	114,153,456	12.3775%	1,478,624	-	(1,478,624)	-
	Buellton RPTTF *	-	-	-	-	-	0.0000%	-	-	-	-
	Guadalupe RPTTF *	-	2,606,940	25,487	(385)	2,632,812	0.2855%	34,103	-	-	34,103
	Lompoc RPTTF *	-	4,757,701	26,654	(670)	4,785,025	0.5188%	61,980	-	-	61,980
	Santa Barbara RPTTF *	-	32,428,123	432,296	(4,966)	32,865,385	3.5635%	425,704	-	-	425,704
	SB County - Isla Vista RPTTF *	-	11,833,710	63,463	(1,654)	11,898,827	1.2902%	154,125	-	-	154,125
	Goleta RPTTF *	-	8,696,073	34,774	(948)	8,731,795	0.9468%	113,103	-	-	113,103
TOTAL		\$ 910,427,797	\$ -	\$ 11,634,131	\$ (205,912)	\$ 922,267,840	100.0000%	\$ 11,946,091	\$ (295,619)	\$ (8,974,255)	\$ 2,676,217

* = Redevelopment Property Tax Trust Fund

Recoverable @ 22.40%

Summary by Entity Type							Administrative	Non-	Direct Credit	Recoverable
							Cost	Recoverable	(1/4 of 1%)	SB 2557
County	\$ 168,947,143	\$(11,888,804)	\$ 3,183,411		\$ 160,288,011	17.38%	\$ 2,076,204	\$(2,076,204)	\$ -	\$ -
Cities	55,027,845	(5,740,999)	752,900		50,053,471	5.43%	648,340	-	-	648,340
Dependent Districts	79,012,727	(4,266,230)	783,379		75,545,176	8.19%	978,534	-	(190,235)	788,299
Independent Districts	44,141,698	(1,743,267)	512,819		42,920,712	4.65%	555,947	-	(105,384)	450,563
School Districts	442,080,692	(29,602,534)	5,818,949		418,393,169	45.37%	5,419,427	(5,419,427)	-	-
ERAF	121,217,692	(7,080,713)	-		114,153,456	12.38%	1,478,624	(1,478,624)	-	-
RPTTFs	-	60,322,547	582,674		60,913,845	6.60%	789,015	-	-	789,015
TOTAL		\$ 910,427,797	\$ -	\$ 11,634,131	\$ 922,267,840	100.00%	\$ 11,946,091	\$(8,974,255)	\$ (295,619)	\$ 2,676,217

General Fund	\$ 2,076,204
Total To Allocate	11,946,091
General Fund Percent	17%
	100%
Recoverable %	-22%
General Fund %	-17%
Direct Offset	-2%
Schools / ERAF	58%
Non Recoverable	8,974,255
Gen Fund	(2,076,204)
Schools / ERAF	6,898,051