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LOMPOC UNIFIED SCHOOL DISTRICT

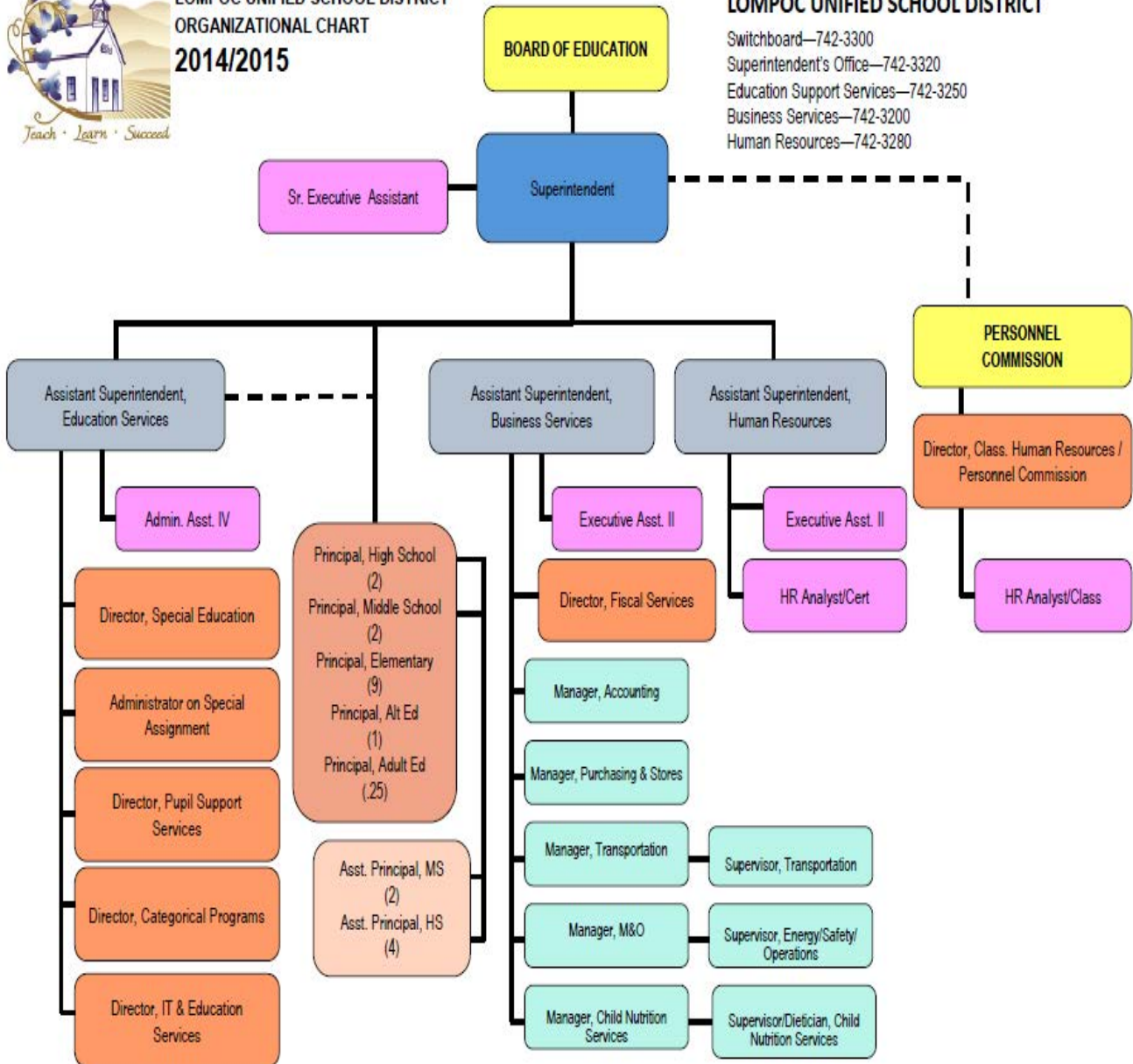
Chart 1.
Lompoc Unified School District Organizational Chart



**LOMPOC UNIFIED SCHOOL DISTRICT
ORGANIZATIONAL CHART
2014/2015**

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Switchboard—742-3300
Superintendent's Office—742-3320
Education Support Services—742-3250
Business Services—742-3200
Human Resources—742-3280



Revised 4/22/14—5/6/15

LOMPOC UNIFIED SCHOOL DISTRICT

OBSERVATIONS AND ANALYSIS

During the Jury's investigation of the LUSD, the following deficiencies were identified:

- Conflicts of Interest
- Financial Irregularities
- Inadequate and Unenforced Internal Financial Controls
- Hostile Work Environment
- Other Unethical Behavior
- Lack of Ethics Training

Conflict of Interest

Government Code § 1090 generally prohibits school board members (and other public officials) from having a financial interest in any contract their board makes. Under *GC § 1091.5*, a school board member whose spouse is employed by the school district has a prohibited financial interest in any board contract that impacts the spouse's financial interest, unless the spouse was employed by the district for at least one year before the member joined the board. *GC § 1097* provides that an official who willfully violates, or aids or abets in a violation of *GC § 1090* is punishable by a fine or imprisonment, "and is forever disqualified from holding any office in this state." (See Appendix A.)

Mr. Bill Christen was elected to the Board in December 2012, five months after his spouse was hired as Director of the Special Education Department (SED) in July 2012. Mr. Christen twice voted to increase the salaries of management and confidential employees who were members of ALSA, including his spouse. On January 28, 2014, Mr. Christen moved to approve a one-time four percent off-schedule salary increase, and on May 12, 2015, Mr. Christen voted with the Board to unanimously approve a 4.25 percent compensation adjustment to begin immediately and another 4.25 percent salary increase scheduled to begin on June 1, 2015. In all of these instances, Mr. Christen's spouse benefited from the salary increases.

Through his attorney, Mr. Christen has denied breaking any conflict of interest laws, and has pointed out that those laws are "complex," with "many exceptions." The Jury does not express or imply any opinion on whether Mr. Christen violated those laws. As the California Supreme Court put it, the Jury's role here is "to act as the public's 'watchdog' by investigating and reporting on the affairs of local government." It is the role of the Santa Barbara County District Attorney (DA) to determine whether any criminal conduct occurred, and the Jury defers that determination to the DA. Whatever that determination may be, however, the Jury believes that even the appearance of a conflict of interest seriously harms the public's confidence in the Board of Education. The Board can reduce the risk of similar harm in the future by implementing the Jury's recommendations below.

Financial Irregularities and Lack of Internal Financial Controls

After interviewing staff from the business office and reviewing financial records, the Jury was unable to determine exactly how expenditures of the LUSD's General Fund are being allocated and tracked. Past LUSD independent financial audits have noted a lack of adequate controls and use of public

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funds.² A more specific audit of the General Fund expenditures by the Board would serve to clarify the use of public funds.

Some witnesses expressed concern that, since Mr. Christen became a member of the Board, the department where his wife is the director—the Special Education Department (SED) received favoritism. The Jury’s investigation found that allocations from the LUSD general fund to the SED (designated as “Contributions” in Table 2) increased over 85 percent in the first year after Bill Christen was elected. The Contributions revenue represent the LUSD General Fund and the Expenses represent the Total Expenditures for the SED.

Table 2.
LUSD Special Education Income and Expenditures^a

Special Ed. Program	6/302013	6/302014	6/302015	6/302016
8010-8099 Revenue Limit	2,253,553.00	1,391,749.00	1,786,082.00	1,739,890.00
8100-8299 Federal Revenue	1,568,977.00	1,585,482.00	1,745,143.00	1,685,598.00
8300-8599 Other State Revenue	(707,623.00)	2,351,302.39	3,061,133.00	3,006,030.00
8600-8799 Local Revenue	265,692.81	975,603.02	1,093,738.06	791,860.00
Total Revenues	3,380,599.81	6,304,136.41	7,686,096.06	7,223,378.00
8980-8999 Contributions	2,766,064.65	5,125,610.85	6,303,528.83	7,649,905.00
		85.30%	22.98%	21.36%
1000-1999 Certificated Personnel	3,681,065.04	4,515,080.64	5,079,477.98	5,218,593.55
2000-2999 Classified Personnel	1,067,487.85	1,321,979.31	1,692,113.53	1,846,379.50
3000-3999 Employee Benefits	1,280,746.22	1,518,814.45	1,890,800.47	2,130,193.05
4000-4999 Books & Supplies	48,889.90	292,929.24	233,860.01	227,551.69
5000-5999 Services&Other Operating	68,475.45	391,111.72	338,790.96	677,229.21
6000-6999 Capital Outlay	-	78,601.81	-	-
7000-7999 Other Out Go&Transfers Out	-	3,311,230.09	4,754,581.94	4,773,336.00
Total Expenditures	6,146,664.46	11,429,747.26	13,989,624.89	14,873,283.00
		85.95%	22.40%	6.32%

^a From: “Fiscal Staff\Comparative Analysis\Routine Restricted Maintenance Comparative Report, three years”

The Jury also found that the SED Director submitted invoices for payment of over \$283,000 for books without any preapproval of the expenditures by the Board. This bypassing of budgetary controls was also indicated in two of the “Observations” of an external Audit ending June 30, 2015³ which are summarized below,

1 “Segregation of Duty - System Access-

Observation

In our review of system accessibility in purchasing and accounts payable systems, we noted that various personnel have access to functions not necessary for their assigned responsibilities. Specifically, we noted that at least one accounts payable clerk has access to AS400, the purchasing module, which allows the clerk to create new vendors.”

² 2010-2011 Independent Financial Audit, Glenn Burdette Public Accounting Agency and 2014-2015 Independent Audit, Vavrinek, Trine, Day and Co. LLP

³ 2014-2015 Independent Audit, Vavrinek, Trine, Day and Co. LLP

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2 “Disbursements”

Observation

Four of 15 disbursements tested were not pre-approved by the ASB. The invoice date on these disbursements was prior to the purchase request approval date indicating that the order was placed prior to approval.”

The Jury also found a lack of oversight in LUSD’s payment of travel expenses. For example, District Policy AR 3350 states, “...if an employee stays with a spouse the reimbursement is linked to one-half of the double room rate.” (See Appendix B.) Yet the District pre-paid the full double room rate when the SED director traveled to New Orleans for an SED conference accompanied by her husband, a Board member, for a Board-approved conference. (See Appendix C.) The LUSD should have paid for only half of the hotel bill. No internal controls exist by which the LUSD can collect these pre-paid expenses from their employees. Travel funding comes from the General Fund and must be approved by the Board.

In addition, the Jury found that employees continue to be away from work without approval or appropriate “time away” forms being submitted. The issue was noted in an independent audit dated June 30, 2015⁴ and continues to be an ongoing problem.

“Payroll - Vacation Requests-

Observation:

During our testing of vacation request procedures, we noted vacation request forms are not utilized consistently for requests of vacation. Without these forms, there is no evidence of prior approval of vacation requests by the employee's immediate supervisor.”

The Jury recommends that the LUSD Board ensure that existing vacation and attendance policies are enforced.

Hostile Work Environment

Former and current employees interviewed by the Jury reported a hostile and confrontational work environment. Several key employees gave this as their primary reason for resigning. Among the contributing factors often cited by LUSD employees were the increasingly contentious working relationship between the Superintendent and Mr. Christen, and between the SED director and her colleagues. LUSD employees stated they did not have recourse to prevent these problems, for “fear of retaliation.”

LUSD has a “Nondiscrimination in Employment” policy, but it expressly prohibits only “unlawful” conduct. That legalistic limitation undercuts the policy’s usefulness in preventing and remedying workplace conduct that may be harmfully abusive, but not clearly unlawful. LUSD could easily plug this potential loophole by clarifying that the policy prohibits individuals at every level of the organization from engaging in abusive conduct as defined in Government Code section 12950.1, subdivisions (b) and (g)(2): “conduct of an employer or employee in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to an employer’s legitimate business interests. Abusive conduct may include ... verbal or physical conduct that a reasonable person would

⁴ Ibid

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find threatening, intimidating, or humiliating, or the gratuitous sabotage or undermining of a person's work performance.”

Lack of Ethics Training

The Jury learned that the Board has not required ethics training for itself or the certified staff employees. An ethics training course is available online, at no cost, from the California Fair Political Practices Commission⁵. This training course covers subjects such as conflict of interest, and greater awareness of those subjects might have avoided or limited the unethical conduct described in this Report. Although this training is not specifically required by AB 1234, the Jury recommends that the Board adopt a policy that requires such training.

CONCLUSION

The 2015–2016 Santa Barbara County Grand Jury's investigation of the Lompoc Unified School District (LUSD) and its Board of Education (Board) found that, by permitting both the appearance of a conflict of interest and an ongoing hostile work environment to exist, the Board has failed in its self-proclaimed mission “to provide leadership and citizen oversight of the district.” Additionally, the Board has not provided adequate oversight of its financial responsibilities.

The 2015 - 2016 Santa Barbara County Grand Jury found other issues which require action. The Lompoc Unified School District needs to enforce policies to process employee complaints without fear of retaliation. District attendance policies need to be enforced to provide accountability for staff absences during the workday. The Board should require ethics training for its members. Finally, internal controls need to be established to provide adequate monitoring and enforcement of Board policies and the budgetary process.

FINDINGS AND RECOMMENDATIONS

Finding 1

A Lompoc Unified School District Board of Education member twice voted on pay increases that benefited his spouse.

Recommendation 1a

That the Lompoc Unified School District Board of Education require that the spouse's pay increases be reimbursed to the Lompoc Unified School District.

Recommendation 1b

That the Lompoc Unified School District Board of Education members recuse themselves from discussing and voting on issues that give rise to the perception of a conflict of interest.

Finding 2

The Lompoc Unified School District Board of Education does not have adequate control of how

⁵ <http://www.localethics.fppc.ca.gov/login.aspx>

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expenditures of the General Fund are being allocated and tracked.

Recommendation 2

That the Lompoc Unified School District Board of Education obtain an independent, specific audit of the General Fund expenditures to clarify the use of public funds.

Finding 3

A Lompoc Unified School District employee traveled to a conference with her spouse, a Lompoc Unified School District Board of Education member, and she failed to reimburse expenses as required by “Travel Expenses” AR 3350.

Recommendation 3a

That the Lompoc Unified School District Board of Education enforce the Lompoc Unified School District travel policy as required by “Travel Expenses” AR 3350.

Recommendation 3b

That the Lompoc Unified School District Board of Education prepare appropriate forms or put in place a tracking system so that the business office has a method to collect pre-paid travel expenses from employees.

Finding 4

The Lompoc Unified School District Board of Education has allowed a hostile work environment to exist.

Recommendation 4a

That the Lompoc Unified School District Board of Education add a policy prohibiting all District employees, Board members, and officials from engaging in abusive conduct as defined in Government Code section 12950.1, subdivisions (b) and (g)(2) [“conduct of an employer or employee in the workplace, with malice, that a reasonable person would find hostile, offensive, and unrelated to an employer’s legitimate business interests. Abusive conduct may include ... verbal or physical conduct that a reasonable person would find threatening, intimidating, or humiliating, or the gratuitous sabotage or undermining of a person’s work performance.”]

Recommendation 4b

That, after the Lompoc Unified School District adopts the policy described above, the District post, distribute, and provide training on that policy throughout the organization, and enforce it.

Finding 5

The Lompoc Unified School District does not adequately account for the presence of its staff and management during work hours.

Recommendation 5

That the Lompoc Unified School District enforce an attendance policy for staff and management to ensure they are present and accounted for during work hours.

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Finding 6

The Lompoc Unified School District Board of Education does not include its members in the “Employment of Relatives” Policy BP 4112.8/4312.8 (See Appendix D).

Recommendation 6

That the Lompoc Unified School District Board of Education revise its Policy, BP 4112.8/4312.8, to include members of the Lompoc Unified School District Board of Education.

Finding 7

Members of the Lompoc Unified School District Board of Education are not required to receive ethics training.

Recommendation 7

That the Lompoc Unified School District Board of Education adopt a policy to require ethics training for Board members on par with AB1234 “Local Ethics Training” requirements.

REQUEST FOR RESPONSE

Pursuant to *California Penal Code Section 933 and 933.05*, the Santa Barbara County Grand Jury requests each entity or individual named below to respond to the enumerated findings and recommendations within the specified statutory time limit:

Santa Barbara County District Attorney – Information Copy – No Response Required

Superintendent Santa Barbara County Education Office – 90 days

Finding 2
Recommendation 2

Santa Barbara County Board of Education– 90 days

Finding 2
Recommendation 2

Lompoc Unified School District Board of Education – 90 days

Findings 1, 2, 3, 4, 5, 6, and 7
Recommendation 1a, 1b, 2, 3a, 3b, 4a, 4b, 5, 6, and 7

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**APPENDIX A
Government Code 1090**

GOVERNMENT CODE

SECTION 1090-1099

1090. (a) Members of the Legislature, state, county, district, judicial district, and city officers or employees shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity.

(b) An individual shall not aid or abet a Member of the Legislature or a state, county, district, judicial district, or city officer or employee in violating subdivision (a).

(c) As used in this article, "district" means any agency of the state formed pursuant to general law or special act, for the local performance of governmental or proprietary functions within limited boundaries.

1091.5. (a) An officer or employee shall not be deemed to be interested in a contract if his or her interest is any of the following:

(6) That of a spouse of an officer or employee of a public agency in his or her spouse's employment or officeholding if his or her spouse's employment or officeholding has existed for at least one year prior to his or her election or appointment.

1097 (a) Every officer or person prohibited by the laws of this state from making or being interested in contracts, or from becoming a vendor or purchaser at sales, or from purchasing scrip or other evidences of indebtedness, including any member of the governing board of a school district, who willfully violates any of the provisions of those laws, is punishable by a fine of not more than one thousand dollars (\$1,000), or by imprisonment in the state prison, and is forever disqualified from holding any office in this state.

(b) An individual who willfully aids or abets an officer or person in violating a prohibition by the laws of this state from making or being interested in contracts, or from becoming a vendor or purchaser at sales, or from purchasing scrip, or other evidences of indebtedness, including any member of the governing board of a school district, is punishable by a fine of not more than one thousand dollars (\$1,000), or by imprisonment in the state prison, and is forever disqualified from holding any office in this state.

(AMENDED BY STATS. 2014, CH. 483, SEC. 3. EFFECTIVE JANUARY 1, 2015.)

APPENDIX B
Lompoc School District Travel Policy

AR 3350

Business and Non-Instructional Operations

Travel Expenses

Reimbursement Procedures

The following instructions must be followed when submitting claims for reimbursement for in-state and out-of-state travel and other incurred expenses:

- 1 All claims must be submitted on district approved forms with original signatures on all pages.
- 2 All claims must be by individual, have a valid budget account number, and have copies of the fully signed trip request and travel form attached.
- 3 List name of person traveling or incurring expense. Only expenses, or prorated portions, incurred as representatives of the school district are payable. **AN EMPLOYEE CAN BE REIMBURSED ONLY FOR HIS/HER OWN EXPENSES;**
- 4 State mode of transportation - railroad, bus, airplane or personal automobile. List amount of fare separately. Travel vouchers/receipts must be submitted in case of private carrier. Car mileage is reimbursed at the current Internal Revenue Service (IRS) standard mileage rate or as specified in personnel contracts. Travel is computed from and to the school district as starting and completion point. An exception to this rule occurs when an employee begins/completes travel from a point other than the district, and the mileage to/from this other point is less than the mileage to/from the district. In instances such as these, the mileage will be computed as the lesser of the district or the other starting/ending point. If a personal car is used, the travel expense approved will be no greater than the expense that would have been incurred if it had been by airplane. Exceptions to this require prior approval of the immediate management supervisor. When a private car is used, the mileage must be listed in the expense claim. Mileage will be paid only for the approved distance between place of departure and destination based on the official Automobile Club of Southern California mileage chart (<http://www.aaa-ca.com>), unless an explanation is given to justify additional mileage related to district business.
- 5 Hotel - when traveling on school district business, with proper school district identification, hotels may grant a special government/state rate. Employees shall request the state government hotel rate or lowest rate available, whether it is the state government rate or any other available rate. Exceptions to the state rate or the lowest rate available must be pre-approved by the Superintendent. When possible, two employees shall share a room as long as the employee is the same gender. If a room is occupied by a district employee and other persons, the employee may claim only their portion of the room rate. For example, if an

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Business and Non-Instructional Operations

Travel Expenses (continued)

employee stays with a spouse the reimbursement is linked to one-half of the double room rate. If a room is occupied by two or more employees, each employee may claim only his/her prorated portion of the expense. **The receipt must be the original hotel/motel receipt.** Each employee must pay his/her own share of the expense as pre-approved on the LUSD travel form.

Travel Advance

The Superintendent or designee may approve an advance not to exceed \$75/day for meals, tolls, and short-term parking of one hour or less in lieu of other procedures and limits established here within. Other per diem rates may be established by the Board in individual employment contracts. Only actual and appropriate expenses below the \$75 per diem are reimbursed.

Claim Forms

Claim forms are required for the following expenses:

- 1 Meals - Reasonable expenditures are allowed for meals. Meals with an original, signed receipt by the LUSD claimant will be reimbursed up to the following rates not to exceed the following: (except as provided for in individual employee contracts):

Breakfast \$11;

Lunch \$16;

Dinner \$34.

With prior approval from the Superintendent and based on special circumstances and locality, meals will be reimbursed at the above rates. The rates are based on the U.S. General Services Administration (GSA) for Meals and Incidental Expenses (M&IE) for Santa Barbara County. Rates will be reviewed annually and based on GSA rates.

If any meals are included in the pre-paid conference registration fees and the employee chooses to eat elsewhere that meal cost will not be reimbursed. Employees shall submit receipts and are reimbursed on actual food expenses for days enumerated on the approved conference request form.

2. If an employee is on school business for a portion of the work day the employee will be entitled to the meal reimbursement for the meals consumed, except as provided for in individual employee contracts.

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If expenses are to be paid for informal meetings, including but not limited to luncheon meetings between the Superintendent and an administrator, or a District board member or a member of the community, the Superintendent or designee is authorized to determine in advance whether or not such expenditures promotes District business and whether or not as a matter of policy such expenses can be incurred.

3. Signed receipts by the LUSD claimant are required for all of the following expenses:
 - A. Meal Reimbursement
 - B. Taxi-list separately and indicate points of travel
 - C. Telephone or telegrams – list separately all points of call and charges
 - D. Registration, dues, or any other incurred expenses must be substantiated
 - E. Car rental – when a choice of rental service is available, the most economical car rental is required.
 - F. Hotel charges - list separately and support by hotel voucher/receipt. Employees sharing a hotel room must submit a travel reimbursement claim for their share of the cost of the hotel room. Hotel charges must be at State Rate or lowest available rate, unless pre-approved by the Superintendent or designee
 - G. Parking. Actual self-parking expenses are reimbursed; valet parking, while not usually approved, must be pre-approved and a written explanation is required for the extenuating circumstance.
4. Gratuities - other than for normal tips for taxis, bellboys, maids (for extended stays), baggage handling, and meals, gratuities are not authorized. If gratuities of an unusual amount or nature are required for a major meeting, convention, etc., they must be approved in advance and detailed on the individual travel expense report.
5. Travel expenses for a spouse are not reimbursable.
6. The Superintendent or designee shall in advance determine if any employee shall be reimbursed for expenses incurred in attending local civic organization functions to the extent that such expenses are incurred in the course of performing services for the school district.
7. Claims must be submitted within two weeks after completion of the trip. Unless all directions are adhered to and proper evidence presented, claims will be returned unreimbursed.

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AR 3350

Business and Non-Instructional Operations

Travel Expenses (continued)

8. Group travel (e.g. groups of 3 or more) shall be managed by the administrator leading the trip. Travel pre-approval forms are required for each LUSD employee participating on the trip, and the administrator shall coordinate event registration, transportation, hotel accommodations and shall be accountable for the pre-approved expenses.

Lompoc Unified School District
Approved: (4/87 6/87 12/99 4/07) 10/25/11

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**APPENDIX C
Travel Expenses**



Lompoc Unified School District
Address all invoices to the Accounting Department:
P.O. Box 8000
Lompoc, CA 93438-8000
(805) 742-3190 FAX (805) 737-1708

PURCHASE ORDER

NO. PO16-01224

VENDOR: #000066/1

**RECEIVED
OCT 15 2015
ACCOUNTING**

SHIP TO: Special Education

MARRIOTT HOTEL SERVICES INC
P.O. Box 403003
Atlanta, GA 30384-3003

PO Date	F O B	Ship Via	Tax Rate	Terms	Required by
10/14/2015			8.0000		
Requisition #	Requisition Date	Requisitioner	Site	Room	
# R16-01369	09/22/2015		SPED		
ITEM	QTY	UNIT	DESCRIPTION	UNIT COST	EXTENSION
1	1	EACH	HOTEL ACCOMODATIONS FOR STAFF ATTENDING THE NASP CONVENTION. SEE ATTACHED MAILING INSTRUCTIONS & EMAIL CONFIRMATIONS ██████████ CHECK IN 2/9/16, CHECK OUT 2/14/16; RESERVATION ID 2S3M8	\$ 1,214.15	\$ 1,214.15
2	1	EACH	██████████ CHECK IN 2/9/16, CHECK OUT 2/14/16; RESERVATION ID HQXP26	1,214.15	1,214.15
3	1	EACH	██████████ CHECK IN 2/9/16, CHECK OUT 2/14/16; RESERVATION ID WXVTS5	1,214.15	1,214.15
4	1	EACH	██████████; CHECK IN 2/9/16, CHECK OUT 2/14/16; RESERVATION ID XZ85JY	1,214.15	1,214.15
5	1	EACH	██████████ CHECK IN 2/9/16, CHECK OUT 2/14/16; RESERVATION ID Z57JX5	1,214.15	1,214.15
6	1	EACH	██████████ CHECK IN 2/8/16, CHECK OUT 2/14/16; RESERVATION ID N4XH84 PORTION BILLED TO ██████████ PREPAY WARRANT #	1,456.98	1,456.98

PAID

IMPORTANT REMINDERS:

1. Itemized invoices in duplicate.
2. Enclose packing list with ALL shipments.
3. No deviation in price or substitution in kind permitted.
4. All deliveries F.O.B. destination unless otherwise specified. If freight is to be charged, prepay and add to invoice.
5. THE LAW REQUIRES MATERIAL SAFETY DATA SHEETS FOR ALL TOXIC MATERIALS. PLEASE ENCLOSE WITH INVOICE.
6. This Purchase Order number must be printed on all invoices, packing lists, correspondence, and on all boxes, cartons or packages.
7. School districts are not subject to Federal Excise Tax. Exemption certificates furnished upon request.

Order Sub-Total	\$	7,527.73
Sales Tax		.00
Shipping		.00
Adjustment		.00
Order Total	\$	7,527.73

*PREPAY N₆ 10/22/15
SB 10-14-15*

ACCOUNT DISTRIBUTION	PERCENT	DOLLAR AMOUNT
01- 6500- 0- 5001- 2100- 5200- 000- 2200- BI LL	3. 23%	\$ 242. 83
01- 6512- 0- 5750- 3110- 5200- 000- 0000- 0000	96. 77%	\$ 7, 284. 90

NO. PO16-01224

Accounting
Page 1 of 1

APPENDIX D
BP4112.8/4312.8
Employment of Relatives

BP 4112.8/4312.8

Personnel

Employment Of Relatives

The Governing Board desires to maximize staff and community confidence in district hiring, promotion, and other employment decisions by promoting practices that are free of conflicts of interest or the appearance of impropriety. (cf. 4030 - Nondiscrimination in Employment) (cf. 9270 - Conflict of Interest)

The Board prohibits the appointment of any person to a position for which his/her relative maintains management, supervisory, evaluation, or promotion responsibilities and prohibits an employee from participating in any decision that singularly applies to any of his/her relatives. (cf. 4111/4311 - Recruitment and Selection) (cf. 4115 - Evaluation/Supervision) (cf. 4315 - Evaluation/Supervision)

For purposes of this policy, relative includes the individual's spouse, domestic partner, parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse or domestic partner.

In addition, the Superintendent or designee may determine, on a case-by-case basis, whether to appoint a person to a position in the same department or facility as an employee with whom he/she maintains a personal relationship when that relationship has the potential to create (1) an adverse impact on supervision, safety, security, or morale of other district employees or (2) a conflict of interest for the individuals involved which is greater because of the their relationship than it would be for another person. (cf. 4031 - Complaints Concerning Discrimination in Employment)

An employee shall notify his/her supervisor within 30 days of any change in his/her circumstances that may constitute a violation of this policy.



ACTIVITY REPORTS

DECIDUOUS OAK TREE PROTECTION

INTRODUCTION

The 2015-2016 Santa Barbara County Grand Jury has completed an investigation regarding Article IX of Chapter 35, of the Santa Barbara County Code titled "Deciduous Oak Tree Protection and Regeneration Ordinance" (Ordinance). Enacted in 2003, the Ordinance was intended to protect oak trees for their major role in prevention of soil erosion and stabilization, as well as their historic and aesthetic contribution to the quality of life in Santa Barbara County.

BACKGROUND

Santa Barbara County (County) has an agricultural and tourism-based economy. The explosion of the wine industry in the county has changed grazing and virgin land into grapevine cultivation. In 1997, a County vintner cleared a large tract of land including removal of stabilizing vegetation and ancient deciduous oak trees. This land was then planted as a vineyard. The following rainy season wreaked havoc on the vineyard, severely changing the topography. This event caught the attention of the agricultural community, the public, and the Board of Supervisors (BOS). In 2003, responding to a joint effort by landowners and the community, the BOS enacted an ordinance to prevent this from recurring. Some deciduous oak trees are exempt from the ordinance. The Ordinance states that, if a deciduous oak tree is removed, it must be replaced by oak saplings with a replacement ratio depending on the parcel size from which it was removed. The ratio is dependent on whether the parcel is agricultural or non-agricultural. The Ordinance further states that, after five years, ten saplings must have survived for every tree removed.¹

METHODOLOGY

The 2015-2016 Santa Barbara County Grand Jury (Jury) interviewed staff from various County departments and spoke with landowners and tree experts. Information reviewed included photos, documents, and the Ordinance.

¹ *Santa Barbara County Code §35-901 et seq.* Full text at <http://sbcountyplanning.org/PDF/A/Article%20IX.pdf>

DECIDUOUS OAK TREE PROTECTION

OBSERVATIONS

The County Ordinance enacted in 2003 provided for enforcement by the Planning and Development Department along with support by the County Agricultural Commissioner. Taking a leading role in the enforcement and preservation of the oaks, the County Agricultural Commissioner works with Planning and Development when oak tree protection is required. Working primarily with vintners to save and protect the Valley and Blue deciduous oak trees, these two departments also oversee and protect many of the larger and most historic trees.

The regrowth of newly planted and distributed oaks numbers in the thousands. This is achieved by a partnership with the non-profit Santa Barbara County Farm Bureau and local schools to educate students and plant trees throughout the county. In addition, much of the protection of large and stately oaks is provided by citizens who send in complaints when oaks are threatened.

CONCLUSION

The 2015-16 Santa Barbara County Grand Jury determined that the Ordinance has been effective. The citizens and agriculture industry have self-policed and are protecting our county's unique environment-saving oaks. No oak tree removal projects have required mitigation since 2005 and no deciduous oak tree removal projects have been carried out since 2009. The 2003 County of Santa Barbara Deciduous Oak Tree Protection and Regeneration Ordinance has been a success.²

Under *California Penal Code Section 933.05*, this report does not require a response.

² 2015 Oak Tree Protection and Regeneration Program Status Report submitted, by Agricultural Commissioner and Director of Planning and Development, to the Santa Barbara County Board of Supervisors on October 6, 2015

EMERGENCY OPERATIONS CENTER ACTIVATION

SUMMARY

Following the oil spill at Refugio State Beach in May 2015, questions were raised concerning the use and perceived “take over” of the County of Santa Barbara’s (County) Emergency Operations Center (EOC) by a non-governmental entity, Plains All American Pipeline. This is an Activity Report by the 2015-16 Santa Barbara County Civil Grand Jury (Jury) pertaining to the use of the EOC. The Jury found that the activation of the EOC during the oil spill was in compliance with federal, state, and local laws.

METHODOLOGY

Members of the Jury toured the EOC, reviewed documents and media reports, interviewed staff, and attended a public meeting of the County’s Disaster Council.

OBSERVATIONS

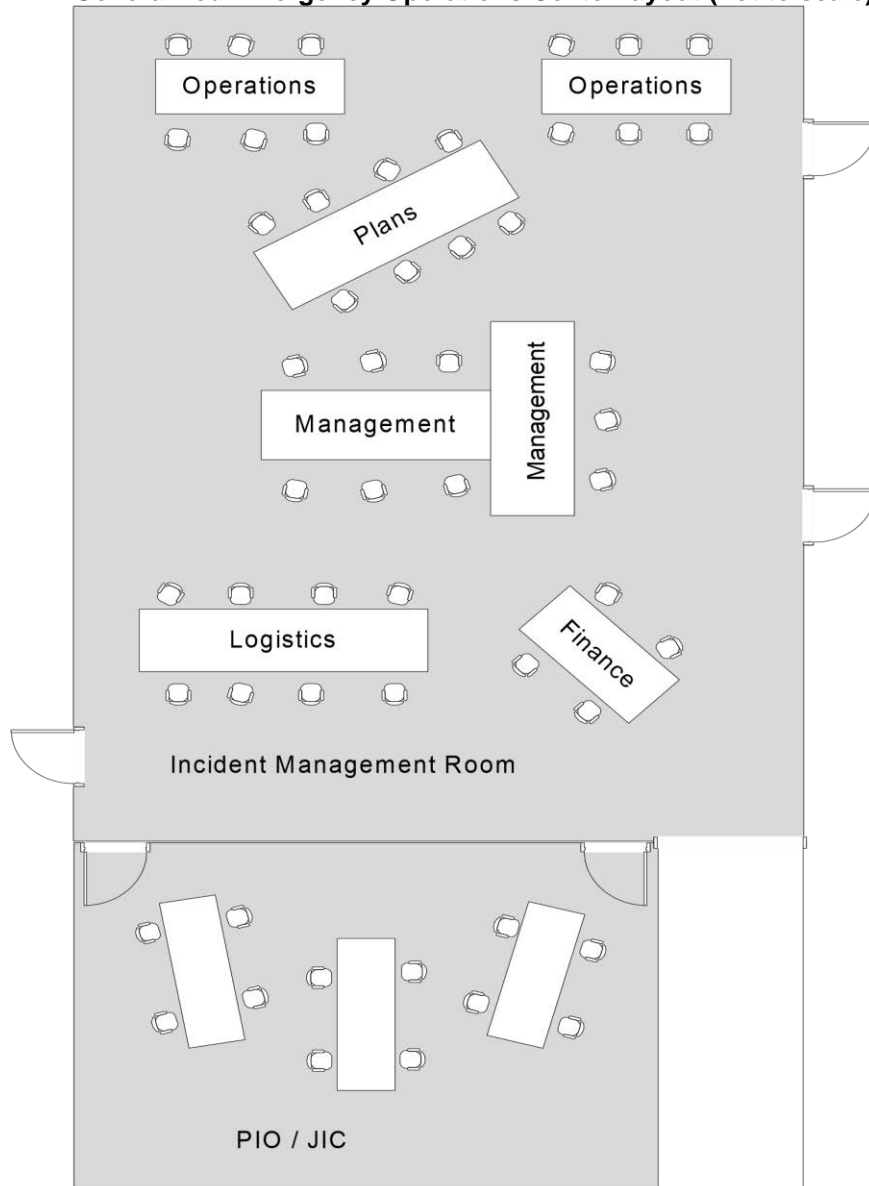
Keeping the public informed is a major function of the Office of Emergency Management (OEM) staff at the EOC, located at 4408 Cathedral Oaks Road in Santa Barbara. Emergency 911 calls can be connected to the EOC. Reverse 911 calling can be engaged and staff are in the process of implementing the use of Everbridge in the near future. Everbridge is a mass notification system that can notify people of emergencies by text or email. The EOC is currently monitoring software for an Earthquake Early Warning (EEW) system, which will provide vital seconds of advanced warning for those who receive the message on their computer or mobile phone to drop, cover, and hold. The EEW system is being designed to, in the future, stop trains, automatically open garage doors, elevator doors and the doors to fire stations. The national emergency announcement system equipment (seen and/or heard over radio and television) is also housed at the EOC. EOC staff conducted a Threat and Hazard Identification and Risk Assessment concerning the coastline and determined that installation of warning sirens at the beach (like there are in Hawaii and elsewhere) is not necessary. Staff also encourages the public, through press releases and other means, to be prepared for emergencies by maintaining kits in their homes, businesses, and cars. Lastly, the OEM updates its website, <http://countyofsb.org/ceo/oem/>, in near real time with wind, wave, and other advisories.

The EOC is a meeting facility and communications center where County staff and others can work together to manage major emergencies. Coordination of emergency efforts is the primary reason for the existence of the EOC. Types of major emergencies are listed on the EOC website where organizational structures are documented in the 254 page *Emergency Management Plan*. The Jury was informed that the plan is in the process of being updated. Policies and guidelines in the plan comply with federal, state, and county emergency protocols that have been

EMERGENCY OPERATIONS CENTER ACTIVATION

established to provide consistency in terminologies, job descriptions, communication paths, and legal requirements. Among other things, the guidelines enumerate the "seats at the table", or agencies involved, depending on the type of emergency. Personnel contact lists for government, media, and supporting private contract agencies are maintained at the EOC. When the EOC is activated, the logistics, operations, finance, fire, law enforcement, and public information functions each has a designated functional area in the EOC incident management room as indicated in the following diagram, obtained from the OEM's *Emergency Management Plan*.

SANTA BARBARA OPERATIONAL AREA EMERGENCY OPERATIONS CENTER DIAGRAM Generalized Emergency Operations Center layout (not to scale)



EMERGENCY OPERATIONS CENTER ACTIVATION

Since its construction in 2011, the EOC has been activated several times to offer support in response to community emergencies such as wildfires and drought emergency declarations. The EOC is also used for training exercises that simulate how County staff, other agencies and first responders will respond to various emergencies such as an earthquake, tsunami, wildfire, flooding, or pandemic influenza. For example, the EOC was activated on November 26, 2013, for an Offshore Platform Security Threat Awareness and Response (OPSTAR) exercise.

Although there are no national requirements for emergency training of elected officials, they are encouraged to participate in training exercises whenever available. In recognition of this fact, the OEM is planning to host two separate training sessions in 2016. Also, in conjunction with the State, OEM is preparing to conduct an oil spill workshop that will include training for elected officials as the response requirements are fundamentally different for that type of disaster. The Jury supports these efforts.

THE REFUGIO OIL SPILL

The most recent EOC activation, on May 21, 2015, was in response to the Plains All American Pipeline oil spill near Refugio State Beach. The activation raised questions about the role of government in the activation and use of the EOC facility. The Jury learned that in this case, the County EOC was acting as a “landlord” to the Unified Command that was formed in response to the oil spill. This operational method is typical of such incidents as mandated by federal, state, and local laws and conforms to the Santa Barbara County Operational Area Oil Spill Contingency Plan (OSCP) <http://countyofsb.org/ceo/asset.c/276> .

The OSCP, which is presently being updated, was prepared in accordance with *Title 14 of the California Code of Regulations (CCR)*. It identifies four participants in the Unified Command in the event of a marine oil spill. The participants are the Federal On-Scene Coordinator (FOSC), the State Incident Commander (SIC), the “Responsible Party” (RP), and the County of Santa Barbara, known as the Local On-Scene Coordinator (LOSC). This list of participants is per a written Memorandum of Understanding (MOU), found on page 43 of the OSCP, between the OEM and the State of California’s Office of Spill Prevention and Response (OSPR). The MOU follows *Title 14 of the CCR* and allows County input into the management of any oil spill within its boundaries.

In the case of the May 2015 oil spill, the RP was Plains All American Pipeline. The principal advantage to having the RP participate as part of the Unified Command is that they are, in most cases, liable for all damages and costs incurred as a result of an oil pollution incident. Having the financially responsible party in the room, “with a checkbook”, can expedite logistical activities and reduce response time. The presence of Plains All American Pipeline in the same room with the federal, state, and local on-scene coordinators is understandable and in compliance with federal, state, and local regulations and plans. In addition, it is also in compliance with the OSCP. Because the spill affected the ocean, the Coast Guard was the lead agency, and FOSC, and had 51% of the vote in the Unified Command. Therefore, the Coast Guard was, in effect, renting the EOC from the County during the incident. More information about the Refugio Oil Spill and clean up can be found at: <http://www.refugioresponse.com/go/doc/7258/2522638/>

CONCLUSION

The 2015 – 2016 Santa Barbara County Grand Jury found that the activation of the Emergency Operations Center on May 21, 2015, was done in compliance with the Santa Barbara County Operational Area Oil Spill Contingency Plan and applicable county, state, and federal laws.

Under *California Penal Code Section 933.05*, this report does not require a response.

WATER VALVE SAFETY

Status of Air Vacuum Air Release Valves on the South Coast Conduit

INTRODUCTION

The 2015-2016 Santa Barbara County Grand Jury (Jury) has completed an investigation of the United States Bureau of Reclamation's (USBR) water delivery system from Lake Cachuma through the Tecolote Tunnel into the South Coast Conduit (SCC) which delivers approximately 85 percent of the water to the South Coast. This 26 mile water delivery conduit has 26 air vacuum valves located between the intake valve at the Cater Water Treatment Plant and the Carpinteria Reservoir. The USBR owns the SCC which is contracted to be operated and maintained by the Cachuma Operations and Maintenance Board (COMB), a California Joint Powers Agency formed in 1956 pursuant to an agreement with the USBR. COMB is responsible for the distribution of water to the communities of the South Coast of Santa Barbara County through the Tecolote Tunnel and operation and maintenance of the SCC pipeline. COMB also operates and maintains the flow control valves, meters, and instrumentation¹.

BACKGROUND

Air vacuum air release (AVAR) and combination valves maintain the flow of water forward in the conduit. When AVAR valves are below the surface, existing pressure in the conduit prevents untreated water from entering the line. The USBR inspected the SCC in 2012 and found all 26 AVAR valves to be deficient and in need of replacement. The USBR issued a demand for a Corrective Action Plan (CAP) to COMB which required that repairs be completed. The USBR recommended repairs be completed in low water demand months to minimize the impact on users in case of a shut-down.

METHODOLOGY

The Jury interviewed area water department officials and staff, as well as certified drinking water quality specialists, and engineers. The Jury visited the Cater Water Treatment Plant and viewed satellite and street view images of the locations of the six air valve vaults that have not yet been repaired.

¹ <http://www.cachuma-board.org/aboutus/history.htm>

WATER VALVE SAFETY

OBSERVATIONS

The Jury found 20 of the 26 AVARs were replaced as recommended. The remaining AVARs, located in Montecito and Carpinteria, are on the project work agenda. The project is presently ahead of schedule with the last phase scheduled for completion in 2017-2018. The last six valves are in especially difficult areas to reach. Some are in vaults below ground and some are buried in the middle of Highway 192. The municipal water districts test the water quality weekly at many points along the conduit and at its end point in Carpinteria Reservoir. No contamination has been found. Replacement of the six remaining valves will require a section of the conduit to be shut down and the water drained. This will require coordination with CalTrans as the roadway may be closed for an unknown amount of time while the valves are moved and repairs made.

The Jury was informed that although the last six valve replacements are not scheduled to be completed until 2017-2018, work has not started for several reasons. The process of saving and diverting the water drained from the conduit requires substantial planning and agency cooperation. Drought conditions have added to the challenges of replacing the valves because current low groundwater levels may not be sufficient to meet customer needs during the shutdown. If the repairs are done before the drought ends, the work may result in water customers beyond the repair areas to be without water service while the conduit is shut down. Lastly, draining the conduit could result in extra concern for firefighters in obtaining the necessary water in the event of a fire.

CONCLUSION

The 2015-2016 Santa Barbara County Grand Jury found that 20 of the recommended 26 air vacuum air release valves on the South Coast Conduit have been replaced as recommended and ahead of schedule. Six of these air vacuum air release valves have not been replaced, but are on the project work agenda to be completed by 2017-2018. Although the project is currently ahead of schedule, the challenging valve locations as well as the current drought conditions make it an inopportune time to replace these valves. All the water quality specialists, engineers, and officers interviewed unanimously agreed there is no current threat of contamination because the constant high water pressure within the conduit prevents infiltrates from entering the conduit. All the experts agreed there will be contamination only if a breach of the conduit occurs due to an earthquake or other catastrophic event.

Under *California Penal Code Section 933.05* this report does not require a response.

CITY OF SANTA BARBARA HARBOR OPERATIONS Are Boat Owners' Property Taxes Slipping Away?

SUMMARY

The 2015-16 Santa Barbara County Grand Jury (Jury) received requests for investigation from citizens concerning certain operations of the Waterfront Department; specifically some questions concerning the harbor in the City of Santa Barbara. Complainants expressed concern with the fact that the department not only collects a slip transfer fee and monthly rent on slips; but property taxes are also collected from boat owners by the County of Santa Barbara, despite the fact that the slips are city property. Questions were also raised about the Department's policies concerning vessel operability and people living on their vessels. Lastly, a concern was raised about vessel registration numbers (CF numbers). The Jury found that, on these particular issues, the harbor is operating within applicable state and local regulations, as well as within harbor policy.

METHODOLOGY

Members of the Jury interviewed city and county staff and reviewed several documents and websites.

BACKGROUND

The Jury received requests to investigate operations at the harbor in Santa Barbara. The requests highlighted several areas, including:

- Payment of Property Taxes on Boat Slips
- Operability of Vessels
- Live-Aboard Permits
- Vessel Registration

OBSERVATIONS

The Waterfront Department (Department) of the City of Santa Barbara (City) is operated as an enterprise fund and includes three divisions: the Waterfront Business Management Division (Business), the Waterfront Facilities Management Division (Facilities), and the Waterfront Harbor Management Division (Harbor). As an enterprise department, all expenses incurred by the Department must be paid out of revenue brought in by the Department. No operating expenses are paid out of the general fund of the City, and all funds generated must be kept within the Department. For Fiscal Year 2015, the Department realized a net operating gain of \$252,178 between total department operating revenue of \$15,106,278 and total department operating

CITY OF SANTA BARBARA HARBOR OPERATIONS

expenses of \$14,854,100. According to staff, any net operating gains are put into the Department's capital fund each year. \$4,810,766 of the Department's operating revenue, or approximately 32%, was derived from slip fees and slip transfer fees.

The Jury noted in its review that one required project has a positive effect on the Department's budget every year. Twice a year, in the spring and fall, the Federal Channel at the entrance to the harbor must be dredged. Because the Harbor is designated as a "harbor of safe refuge", the Army Corps of Engineers (Corps) has performed this work at no cost to the City of Santa Barbara or its citizens. Historically, the Corps has allocated approximately \$2,500,000 per year for dredging the Federal Channel, including bathymetric surveys, biological surveys, permitting, and other dredging related activities. Department staff expects that the City would incur these expenses if it had to take over dredging the Federal Channel from the Corps.

The Jury also learned about another source of revenue for the Department, the revenue derived from cruise ships (\$5 per person including crew). Within the last few years, the number of cruise ships approved to dock at Santa Barbara increased from four or five per year to almost thirty. The Waterfront Director decides how many cruise ships will visit and includes the number in the Department's budget presentation to the City Council each spring. No cruise ship visits are approved during the busy summer season, May to September. Department staff stated that they have not received complaints about the cruise ships and encouraged any interested citizen to request the topic be added as an agenda item at City Council or Harbor Commission meetings.

In addition to the City Council of Santa Barbara, the Department is overseen by the Harbor Commission (Commission), which is a volunteer advisory board. The Commission consists of seven commissioners appointed by the city council. The Commission is responsible for making recommendations to the city council on all matters pertaining to the operation of vessels and watercraft within the Harbor and the Department including, but not limited to, rules and regulations, rates and fees, budgets, equipment, facilities, materials and supplies. In the rare case of a slip contract termination, the Commission has the final word.

Payment of Property Taxes on Boat Slips

In addition to transfer fees and monthly slip rents, amounts that can often add up to thousands of dollars¹, complainants questioned why the County of Santa Barbara can collect property taxes on the slips, as they are owned by the City of Santa Barbara. It is general knowledge that state and local governments are exempt from property taxation.² Why is it, then, that the City can rent out its property (the slip) and require the slip holder to pay property taxes?

The jury learned that when the boat owner rents a slip at the harbor, he or she obtains a private interest in government owned property. Because he or she has the exclusive right to that slip by renting it from the City, he or she must pay unsecured³ property taxes. This is in accordance with the regulations of the California State Board of Equalization, which define "taxable possessory interests" to include the right to "actual physical occupation" of publicly-owned

¹ Appendix A is the current City of Santa Barbara Waterfront Department Slip Fee Chart, based on City Council Resolution No. 15-055, June 24, 2015.

² <http://www.boe.ca.gov/lawguides/property/current/ptlg/ccp/XIII-3.html>

³ <https://www.countyofsb.org/ttcpapg/taxcoll/glossary.aspx>

property “pursuant to rights not granted to the general public,” “such as ... a permit to use a berth at a harbor” (California Code of Regulations, title 18, section 20). Each slip has a parcel number. Every January, Harbor staff sends the County Assessor’s office a list of slip numbers and the name(s) of the people who rent them. This information is used to generate tax bills (see Appendix B for sample tax statements).

Operability of Vessels

The Jury looked into questions raised concerning the operability of vessels in the Harbor. It was found that operability is regulated by Santa Barbara Municipal Code (SBMC) TITLE 17 Section 17.20.255 (B), titled “Moored Vessels Must be Operable”⁴. The Harbor enforces operability in several ways. When the vessel is put into the slip, and when/if it is sold, operability is proved. If a complaint is received from other vessel owners or the public, Harbor staff investigates and follows up to prove operability. In addition, “Marina 1” is currently undergoing renovation. (A marina, in this case, being the “finger” where smaller boats are docked in slips.) As it is renovated, all vessels are required to relocate to other areas of the harbor, thus proving their operability. Lastly, staff makes numerous visual observations of vessels daily.

Live-Aboard Permits

Complainants to the Jury expressed concerns with the perception that there are more people living on their vessels than are permitted by city regulations. SBMC TITLE 17, Chapter 17.18⁵ contains the rules for people living on their vessels (commonly known as “live-aboards”). Up to 113 permits may be issued by the Harbor at any given time. Per Department staff, 100 live-aboard permits were active at the writing of this report. Besides the applicant (who must be the current slip permittee), up to four other occupants may be added to the live-aboard permit. In addition to following up on any complaints, staff monitors live-aboards during the thousands of foot patrols they conduct in the harbor throughout the year. In fact, staff informed the Jury that they appreciate the live-aboard population because they are “the eyes and ears” of the harbor, and are often the first to observe and report fires and other safety issues.

Vessel Registration

The Jury learned that the Department of Motor Vehicles (DMV)⁶ of California requires that every vessel not documented by the U.S. Coast Guard be registered with the DMV. With a few exceptions, every sail powered vessel over eight feet in length and every motor driven vessel regardless of length, must be registered and have a CF (vessel registration) number provided by the DMV. This is the vessel equivalent of automobile registration. The CF number must be on the bow of the vessel and include a current registration sticker. It is the policy of Harbor staff, beginning in January, to go through the entire harbor once a year, and verify that all vessels are registered and are in the correct slip. Violators are given a phone call, a letter, and/or a posting on their vessel. Ultimately, tickets are issued if the CF stickers are not current.

⁴ <http://www.santabarbaraca.gov/civicax/filebank/blobdload.aspx?BlobID=12166>

⁵ Ibid.

⁶ <https://www.dmv.ca.gov/portal/dmv/detail/boatsinfo/boatreg>

CONCLUSION

The 2015-16 Santa Barbara County Grand Jury found that the collection of property taxes on boat slips at the City of Santa Barbara Harbor is being done in compliance with applicable state law. State law and internal policies are being followed concerning vessel registration. Lastly, it was found that city staff is following Santa Barbara Municipal Code TITLE 17, Harbor, and its internal policies concerning the operability of vessels and live-aboard permits.

Under *California Penal Code Section 933.05*, this report does not require a response.

CITY OF SANTA BARBARA HARBOR OPERATIONS

Appendix A



Effective: July 1, 2015

CITY OF SANTA BARBARA WATERFRONT DEPARTMENT SLIP FEE CHART

Slip Size (in feet)	Rate per Foot	Boat Length	Monthly Rent	Security Deposit	Transfer Fee	Total	NOTES:
20	8.43	20	\$ 168.60	\$ 337.20	\$ 4,000.00	\$ 4,505.80	Note 1: Transfer fees are \$200 per foot for 20' slips, \$350 per foot for 25' slips. All other slips @ \$400 per foot
20	8.43	21	\$ 177.03	\$ 354.06	\$ 4,200.00	\$ 4,731.09	
20	8.43	22	\$ 185.46	\$ 370.92	\$ 4,400.00	\$ 4,956.38	
25	8.83	25	\$ 220.75	\$ 441.50	\$ 8,750.00	\$ 9,412.25	Note 2: All side-ties with power and water are subject to the rates on the slip fee chart.
25	8.83	26	\$ 229.58	\$ 459.16	\$ 9,100.00	\$ 9,788.74	
25	8.83	27	\$ 238.41	\$ 476.82	\$ 9,450.00	\$ 10,165.23	Note 3: All side-ties without power and water are \$7.35 per foot per month (length of boat).
25	8.83	28	\$ 247.24	\$ 494.48	\$ 9,800.00	\$ 10,541.72	
28	9.05	28	\$ 253.40	\$ 506.80	\$ 11,200.00	\$ 11,960.20	Note 4: Fisherman's floats are \$4.90 per foot per month.
28	9.05	29	\$ 262.45	\$ 524.90	\$ 11,600.00	\$ 12,387.35	
28	9.05	30	\$ 271.50	\$ 543.00	\$ 12,000.00	\$ 12,814.50	Note 5: All rates are based on the SLIP size. If a boat is 28' in length, but is assigned to a 25' slip, it is to be assessed at the rate for a 25' slip with a 28'
28	9.05	31	\$ 280.55	\$ 561.10	\$ 12,400.00	\$ 13,241.65	
30	9.25	30	\$ 277.50	\$ 555.00	\$ 12,000.00	\$ 12,832.50	Live-aboard \$140.00 T/C Live-aboard 50%
30	9.25	31	\$ 286.75	\$ 573.50	\$ 12,400.00	\$ 13,260.25	
30	9.25	32	\$ 296.00	\$ 592.00	\$ 12,800.00	\$ 13,688.00	Note: All slips over 70' will need to be calculated individually when determining transfer fees and security deposits
30	9.25	33	\$ 305.25	\$ 610.50	\$ 13,200.00	\$ 14,115.75	
35	9.66	35	\$ 338.10	\$ 676.20	\$ 14,000.00	\$ 15,014.30	
35	9.66	36	\$ 347.76	\$ 695.52	\$ 14,400.00	\$ 15,443.28	
35	9.66	37	\$ 357.42	\$ 714.84	\$ 14,800.00	\$ 15,872.26	
35	9.66	38	\$ 367.08	\$ 734.16	\$ 15,200.00	\$ 16,301.24	
40	10.05	40	\$ 402.00	\$ 804.00	\$ 16,000.00	\$ 17,206.00	
40	10.05	41	\$ 412.05	\$ 824.10	\$ 16,400.00	\$ 17,636.15	
40	10.05	42	\$ 422.10	\$ 844.20	\$ 16,800.00	\$ 18,066.30	
40	10.05	43	\$ 432.15	\$ 864.30	\$ 17,200.00	\$ 18,496.45	
43	10.30	43	\$ 442.90	\$ 885.80	\$ 17,200.00	\$ 18,528.70	
43	10.30	44	\$ 453.20	\$ 906.40	\$ 17,600.00	\$ 18,959.60	
43	10.30	45	\$ 463.50	\$ 927.00	\$ 18,000.00	\$ 19,390.50	
43	10.30	46	\$ 473.80	\$ 947.60	\$ 18,400.00	\$ 19,821.40	
45	10.47	45	\$ 471.15	\$ 942.30	\$ 18,000.00	\$ 19,413.45	
45	10.47	46	\$ 481.62	\$ 963.24	\$ 18,400.00	\$ 19,844.86	
45	10.47	47	\$ 492.09	\$ 984.18	\$ 18,800.00	\$ 20,276.27	
45	10.47	48	\$ 502.56	\$ 1,005.12	\$ 19,200.00	\$ 20,707.68	
50	10.85	50	\$ 542.50	\$ 1,085.00	\$ 20,000.00	\$ 21,627.50	
50	10.85	51	\$ 553.35	\$ 1,106.70	\$ 20,400.00	\$ 22,060.05	
50	10.85	52	\$ 564.20	\$ 1,128.40	\$ 20,800.00	\$ 22,492.60	
50	10.85	53	\$ 575.05	\$ 1,150.10	\$ 21,200.00	\$ 22,925.15	
60	11.79	60	\$ 707.40	\$ 1,414.80	\$ 24,000.00	\$ 26,122.20	
60	11.79	61	\$ 719.19	\$ 1,438.38	\$ 24,400.00	\$ 26,557.57	
60	11.79	62	\$ 730.98	\$ 1,461.96	\$ 24,800.00	\$ 26,992.94	
60	11.79	63	\$ 742.77	\$ 1,485.54	\$ 25,200.00	\$ 27,428.31	
70	12.79	70	\$ 895.30	\$ 1,790.60	\$ 28,000.00	\$ 30,685.90	
80	13.87	80	\$ 1,109.60	\$ 2,219.20	\$ 32,000.00	\$ 35,328.80	
90	15.06	90	\$ 1,355.40	\$ 2,710.80	\$ 36,000.00	\$ 40,066.20	
100	16.33	100	\$ 1,633.00	\$ 3,266.00	\$ 40,000.00	\$ 44,899.00	

CITY OF SANTA BARBARA HARBOR OPERATIONS

Appendix B



HARRY E. HAGEN, CPA
 TREASURER-TAX COLLECTOR
 COUNTY OF SANTA BARBARA
 FEDERAL TAX ID# 95-6002833

P. O. BOX 579 SANTA
 BARBARA, CA 93102-0579
 (805)568-2920 SANTA BARBARA
 (805)346-8330 SANTA MARIA

**UNSECURED 2015-2016
 PROPERTY TAX STATEMENT**
 FOR FISCAL YEAR 07/01/2015 - 06/30/2016

BILL NUMBER 2015-5006629	ASSESSEE ON JANUARY 1ST LIEN DATE INTENTIONALLY OMITTED	Unsecured Property Number 0f28 -002-6
TAX RATE AREA NUMBER 002-042	TAX RATE PERCENT 1.04840	ASSESSED VALUE
AS THE OWNER ON JANUARY 1st, THIS IS YOUR RESPONSIBILITY. SALE OR DISPOSAL DOES NOT RELIEVE THIS OBLIGATION.		LAND/MINERAL RIGHTS 56,141 IMPROVEMENTS 6,237 PERSONAL PROPERTY 0 TRADE FIXTURES 0 GROSS TOTAL 62,378 HOME OWNERS EXEMPTION 0 OTHER EXEMPTION 0 NET TOTAL 62,378
MAIL TO 0280026 20155006629 UNSEC INTENTIONALLY OMITTED		TAX AMOUNTS BASIC PROPERTY TAX 653.98 SPECIAL DISTRICTS 0.00 FIXED CHARGES 0.00 TOTAL TAX 653.98 10% DELINQUENT PENALTY 0.00 COST 0.00 1.5% MONTHLY PENALTY 0.00 LESS APPLIED PAYMENTS 653.98 TOTAL TAXES DUE 0.00
DESCRIPTION OF PROPERTY C - Harbor Slip HARBOR 0-F-28 SANTA BARBARA CA		DELINQUENT PENALTIES ADDED IF NOT PAID BY 08/31/2015

TAX DISTRIBUTION BY AGENCY	AMOUNT	TAX DISTRIBUTION BY AGENCY	AMOUNT
BASIC PROPERTY TAXES:			
0000 Basic 1% (Prop 13/AB8) Taxes 568-2124	\$623.78		
8251 SB Unifed High Bond 2000 963-4338	\$8.10		
8252 SB Unifed Elem Bond 1995 963-4338	\$1.14		
8254 SB Unifed High Bond 2010 963-4338	\$4.35		
8255 SB Unifed Elem Bond 1998 963-4338	\$6.84		
8256 SB Unifed Elem Bond 2010 963-4338	\$4.47		
9621 SBCC Bond 2008 965-0581	\$5.30		
TOTAL BASIC PROPERTY TAXES:	\$653.98		
TOTAL TAXES	\$653.98		
ALL DELINQUENT BILLS ARE SUBJECT TO A \$50.00 COLLECTION FEE IN ADDITION TO LATE PENALTIES.			

**2015-2016
 UNSECURED PROPERTY TAX
 STATEMENT**

WHEN PAYING, DETACH THIS STUB
 RETURN THIS STUB WITH YOUR REMITTANCE

INTENTIONALLY OMITTED

INSTALLMENT PAID

PAYMENT STUB NUMBER 2015-2015-5006629-1
PROPERTY NUMBER 0f280026-026-6

TOTAL TAX	653.98
10% DELINQUENT PENALTY	0.00
COST	0.00
1.5% MONTHLY PENALTY	0.00
FEES	0.00
LESS APPLIED PAYMENTS	653.98
TOTAL TAXES DUE	0.00

PAY ONLINE: WWW.SBTAXES.ORG

MAKE PAYMENT TO:
HARRY E. HAGEN
TREASURER-TAX COLLECTOR
 COUNTY OF SANTA BARBARA
 P.O. BOX 579
 SANTA BARBARA, CA 93102-0579

DELINQUENT PENALTIES ADDED IF NOT PAID BY 08/31/2015

CHECK THIS BOX FOR ADDRESS CHANGES ON REVERSE



0101201500002015500662982015083100000000000000000000115394

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