

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
ACTION AGENDA SUMMARY

DEPT: Larry Hays  
AUDITOR-CONTROLLER

BOARD AGENDA # 9:35 a.m.

Urgent \_\_\_\_\_ Routine \_\_\_\_\_

AGENDA DATE June 12, 2001

CEO Concurs with Recommendation YES  NO \_\_\_\_\_  
(Information Attached)

4/5 Vote Required YES \_\_\_\_\_ NO \_\_\_\_\_

SUBJECT:

APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN

STAFF  
RECOMMEN-  
DATIONS:

1. CONDUCT A PUBLIC HEARING TO RECEIVE COMMENTS ON THE REPORT FROM DAVID M. GRIFFITH AND ASSOCIATES REGARDING PROPERTY TAX ADMINISTRATIVE COSTS FOR FISCAL YEAR 1999-2000.
2. ADOPT A RESOLUTION DETERMINING THAT THE PROPERTY TAX ADMINISTRATIVE COSTS OF THE COUNTY FOR FISCAL YEAR 1999/2000 ARE \$6,452,180, ESTABLISHING THE PROPORTION OF SAID COSTS ATTRIBUTABLE TO INCORPORATED CITIES AND OTHER JURISDICTIONS AND AUTHORIZING THE COLLECTION OF SAID COSTS PURSUANT TO THE PROVISIONS OF REVENUE AND TAXATION CODE SECTION 95.3 AND STANISLAUS COUNTY ORDINANCE CS-4.44.10.

FISCAL  
IMPACT:

The 2000/2001 Final Budget includes general fund revenue estimates for property tax administrative costs. These estimates total over \$660,000, if these revenue sources do not materialize, there will be a corresponding revenue shortfall in the general fund.

BOARD ACTION AS FOLLOWS:

No. 2001-448

On motion of Supervisor Simon \_\_\_\_\_, Seconded by Supervisor Blom \_\_\_\_\_  
 and approved by the following vote,  
 Ayes: Supervisors: Mayfield, Blom, Simon, Caruso, and Chair Paul \_\_\_\_\_  
 Noes: Supervisors: None \_\_\_\_\_  
 Excused or Absent: Supervisors: None \_\_\_\_\_  
 Abstaining: Supervisor: None \_\_\_\_\_

- 1)  Approved as recommended
- 2) \_\_\_\_\_ Denied
- 3) \_\_\_\_\_ Approved as amended

MOTION:

Christine Ferraro  
By: Deputy

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

## APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN

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**DISCUSSION:** With the passage of the State Budget for 1990/1991, funding for Stanislaus programs was cut. To partially make up these cuts and avoid significant reduction in health, criminal justice and social service programs, the Legislature and the Governor granted counties authority under SB2557 to recover the cost of property tax administration and jail booking fees from other jurisdictions.

During the 1991/1992 regular session of the State Legislature, a change was made to Revenue and Taxation Code Section 97 (f) to exempt school districts, community college districts, and county offices of education from property tax administration cost recovery.

During the 1992/1993 session of the State Legislature, various provisions of the Revenue and Taxation Code were changed to allow shifting a portion of the property tax revenue due to local government jurisdictions to the Schools Educational Revenue Augmentation Fund. Revenue and Taxation Code Section 97.5 (d) was then modified to allow the County to recover the property tax administrative costs related to the shifted revenue.

The 1994/1995 session of the State Legislature repealed section 97 dealing with property tax administration cost recovery and replaced it with Revenue and Taxation Code Section 95.2, which continued the provisions of the repealed sections. The new section added the legislative intent that recognized that the County was bearing a disproportionate share of property tax administration and provided for collection from local agencies of the proportionate share of those costs.

Finally, Revenue and Taxation Code Section 95.3 has superceded section 95.2. The new section eliminates the authority of the County to charge the Educational Revenue Augmentation Fund for property tax administration costs. It also allows the Auditor-Controller to include the Assessments Appeals Board expenses in calculating costs. In addition, it provided for offsetting property tax allocations in the amount of the recovery costs as opposed to invoicing, as had been the practice in the past.

DMG-Maximus has been retained to compute the property tax administrative costs for fiscal year 1999/2000 and schedule out the distribution of those costs to the appropriate jurisdictions. The total cost per the DMG-Maximus study is \$6,452,180 (see attachment A).

APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN  
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DISCUSSION,        The distribution of those costs to each jurisdiction is also provided  
Continued:        in the same attachment. Of this amount \$4,782,816 relates to  
                         schools and the costs by law are not recoverable by the County.

PROPERTY TAX ADMINISTRATIVE COSTS SUMMARY

|                           |             |
|---------------------------|-------------|
| County General Fund       | \$ 770,081  |
| Schools (not recoverable) | \$4,782,816 |
| Cities                    | \$ 408,119  |
| Redevelopment Agencies    | \$ 254,282  |
| Special Districts         | \$ 236,882  |
| TOTAL                     | \$6,452,180 |

RECOVERY AMOUNTS TO BE ALLOCATED TO:

|                             |            |
|-----------------------------|------------|
| Assessor's Office           | \$ 730,882 |
| Auditor-Controller's Office | \$ 36,110  |
| Tax Collector's Office      | \$ 132,041 |
| Assessment Appeals Board    | \$ 250     |

POLICY            The Stanislaus County Code requires the Auditor-Controller to  
ISSUES:        submit a final report of Property Tax Administration costs for the  
                         review of the Board of Supervisors and the affected agencies. The  
                         final report is to be placed on the consent calendar for acceptance by  
                         the Board of Supervisors. Any jurisdiction wishing to challenge the  
                         apportionment of costs must request that the item be removed from  
                         consent and placed on the Board of Supervisors agenda for Public  
                         Hearing.

STAFFING        Staff of the offices of County Counsel, Auditor-Controller,  
IMPACT:        Treasurer-Tax Collector, and Assessor have been involved in the  
                         development and accumulation of data required for these reports.

APPROVAL OF PROPERTY TAX ADMINISTRATIVE COST RECOVERY PLAN  
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Staffing levels in the Auditor-Controller's Office are sufficient to offset the Property Tax Administration costs of the affected local agencies.

William D. Ross  
Diane C. De Felice  
Robert D. Pontelle

Carol B. Sherman  
Lisabeth D. Rothman  
Of Counsel

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File No: 371/3; 178/5; 389/3; 147/5

June 4, 2001

**VIA TELECOPIER & U.S. MAIL**

Fax: (209) 544-6226

The Honorable Pat Paul, Chairman  
and Members of the Board of Supervisors  
Stanislaus County  
1100 "H" Street  
Box 3404  
Modesto, California 95353

BOARD OF SUPERVISORS  
2001 JUN - 1 P 2:01

Re: Consent Item No. B.1., June 5, 2001 Meeting of the County Board of Supervisors; Acceptance and Approval of Property Tax Administration Cost Study for FY 1999/2000

Dear Chairman Paul and Members of the Board of Supervisors:

This office represents the Oakdale Rural Fire Protection District, the Salida Fire Protection District, the Stanislaus Consolidated Fire Protection District and the West Stanislaus Fire Protection District. This communication responds to a May 25, 2001 communication of Mr. Ray Rasmussen of the County Auditor-Controller's office with respect to an action proposed by that office for your Board concerning the determination of a Property Tax Administration Fee and its allocation among the above-referenced fire protection districts and others for fiscal year 1999/2000.

The issue of whether the provisions of Revenue and Taxation Code section 95.3 versus Government Code section 29142(a) and Health and Safety Code section 13899 are applicable to the determination of this cost for fire protection districts has been the subject of several communications to both the Auditor-Controller's office and the County Counsel's office and is currently the subject of litigation for two of the referenced fire districts entitled, *West Stanislaus Fire Protection District v. Stanislaus County et al.*, Stanislaus County Superior Court Case No. 288129 and *Stanislaus Consolidated Fire Protection District v. Stanislaus County, et al.*, Stanislaus County Superior Court Case No. 288128.

The Honorable Pat Paul, Chairman  
and Members of the Board of Supervisors  
Stanislaus County  
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The Stanislaus Consolidated Fire Protection District and the West Stanislaus Fire Protection District disagree with each and every contention advanced in the May 25, 2001 communication of Mr. Rasmussen as is more fully set forth in the petitions of each of the litigation matters referenced above.

With respect to those districts we would note that the matter has been assigned to another branch of government for resolution, the judicial branch.


Should your Board decide to accept the argument of the districts concerning the method of calculation, then those two districts respectfully request that the procedures embodied in Code of Civil Procedures section 664.6 be followed.

With respect to Oakdale Rural and the Salida Fire Protection Districts, both of those districts maintain that the calculation should not be made under the provisions of Revenue and Taxation Code section 95.3, but consistent with the provisions of Government Code section 29142(b), that is, limited to one quarter of one percent of the applicable revenues of the respective districts.

All of the districts disagree that the matter is to be adjudicated under the provisions of Stanislaus County Code section 4.44.10(b), as the provision conflicts with the provisions of Government Code section 29142(b) and there is no statutory authorization for a county, general law or charter, to qualify a mandatory and ministerial right to a calculation consistent with applicable law, Government Code section 29142(b).

In summary, the districts referenced in this communication submit that the Property Tax Administration Fee is presently incorrectly calculated and imposed by the County Auditor-Controller and should be corrected to be consistent with the provisions of Government Code section 29142(b).

Very truly yours,



William D. Ross

WDR:smv

cc: Ray Rasmussen, Property Tax and Assessments Officer  
of the Auditor-Controller, Larry D. Haugh

The Honorable Pat Paul, Chairman  
and Members of the Board of Supervisors  
Stanislaus County  
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William L. Houk, District Chief  
Oakdale Rural Fire Protection District

John A. Brubaker, District Chief  
Salida Fire Protection District

Lyn Rambo, Interim District Chief  
Stanislaus Consolidated Fire Protection District

Richard Gaiser, District Chief  
West Stanislaus Fire Protection District

E. Vernon Seeley, Esq.  
Assistant County Counsel (via telecopier)

**Stanislaus County**

**Property Tax Administration Fee**

**Cost Calculations**

**Final Report**

**Fiscal Year ending June 30, 2001**



**STANISLAUS COUNTY  
PROPERTY TAX ADMINISTRATIVE COST  
SUMMARY  
FISCAL YEAR 1999/2000**

**CHART A**

|   | ASSESSOR    | TAX<br>COLLECTOR          | AUDITOR-<br>CONTROLLER |
|---|-------------|---------------------------|------------------------|
| SALARIES & BENEFITS                       | \$3,990,903 | \$522,692                 | \$181,847              |
| SERVICES & SUPPLIES                       | \$694,334   | \$97,740                  | \$10,076               |
| OTHER CHARGES                             | \$633,568   | \$305,119                 | \$20,751               |
| GENERAL &<br>A-87 OVERHEAD                | \$195,425   | \$70,649                  | \$59,763               |
| DEPARTMENTAL COST :                       | \$5,514,230 | \$996,200                 | \$272,437              |
| ASSESSMENT APPEALS BOARD                  |             | \$1,883                   |                        |
| <b>TOTAL COST :</b>                       |             | <b><u>\$6,784,750</u></b> |                        |
| TAX RELATED REVENUES :                    |             |                           |                        |
| OTHER REVENUES                            | (\$20,902)  | (\$8,072)                 | (\$3,550)              |
| COLLECTION COST                           |             | (\$90,928)                |                        |
| CHARGES FOR CURRENT SERVICES              | (\$8,500)   |                           | (\$7,216)              |
| ASSESSMENT & TAX COLLECTION FEES          |             | (\$48,346)                |                        |
| SB 813                                    |             | (\$145,056)               |                        |
| NET PROPERTY TAX<br>ADMINISTRATIVE COST : |             | <b>\$6,452,180</b>        |                        |

|  |                    |
|--|--------------------|
| <b>Total revenue offsets :</b>         | <b>(\$357,991)</b> |
| <b>General credits this page</b>       | <b>(\$332,570)</b> |
| <b>Direct assessments from chart B</b> | <b>(\$25,421)</b>  |

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2000/2001**

| FUND                       | AUDITOR'S<br>APPORTIONMENT<br>2000/2001 | ALLOCATION<br>PERCENT | ADMIN COST<br>DISTRI-<br>-BUTION | DIRECT<br>ASSESS-<br>-MENT<br>FEES | NET<br>ADMIN COST<br>DISTRI-<br>-BUTION |
|----------------------------|---|-----------------------|----------------------------------|------------------------------------|---|
| GENERAL                    | 24,182,831                              | 11.54122%             | \$744,660                        | \$25,421                           | \$770,081                               |
| CO SUPT OF SCHOOLS         | 893,177                                 | 0.42627%              | \$27,504                         |                                    | \$27,504                                |
| COUNTY FIRE                | 609,998                                 | 0.29112%              | \$18,784                         |                                    | \$18,784                                |
| CERES, CITY OF             | 1,178,041                               | 0.56222%              | \$36,275                         | (\$1,092)                          | \$35,183                                |
| HUGHSON, CITY OF           | 93,536                                  | 0.04464%              | \$2,880                          | (\$116)                            | \$2,764                                 |
| MODESTO, CITY OF           | 7,576,428                               | 3.61584%              | \$233,300                        | (\$1,339)                          | \$231,961                               |
| NEWMAN, CITY OF            | 301,556                                 | 0.14392%              | \$9,286                          | (\$331)                            | \$8,955                                 |
| OAKDALE, CITY OF           | 776,621                                 | 0.37064%              | \$23,914                         | (\$1,059)                          | \$22,855                                |
| PATTERSON, CITY OF         | 432,547                                 | 0.20643%              | \$13,319                         | (\$1,008)                          | \$12,311                                |
| RIVERBANK, CITY OF         | 683,680                                 | 0.32628%              | \$21,052                         | (\$305)                            | \$20,748                                |
| TURLOCK, CITY OF           | 2,275,248                               | 1.08586%              | \$70,062                         | (\$1,069)                          | \$68,992                                |
| WATERFORD, CITY OF         | 149,145                                 | 0.07118%              | \$4,593                          | (\$244)                            | \$4,349                                 |
| HILLS FERRY CEMETERY       | 67,915                                  | 0.03241%              | \$2,091                          |                                    | \$2,091                                 |
| KNIGHTS FERRY CEMETERY     | 2,163                                   | 0.00103%              | \$67                             |                                    | \$67                                    |
| PATTERSON CEMETERY         | 50,830                                  | 0.02426%              | \$1,565                          |                                    | \$1,565                                 |
| COUNTY CRA PROJ # 1 702001 | 314,955                                 | 0.15031%              | \$9,698                          |                                    | \$9,698                                 |
| COUNTY CRA PROJ # 1 702002 | 95,930                                  | 0.04578%              | \$2,954                          |                                    | \$2,954                                 |
| COUNTY CRA PROJ # 1 702004 | 68,434                                  | 0.03266%              | \$2,107                          |                                    | \$2,107                                 |
| COUNTY CRA PROJ # 1 702005 | 12,967                                  | 0.00619%              | \$399                            |                                    | \$399                                   |
| COUNTY CRA PROJ # 1 702006 | 124,805                                 | 0.05956%              | \$3,843                          |                                    | \$3,843                                 |
| COUNTY CRA PROJ # 1 702007 | 26,223                                  | 0.01252%              | \$807                            |                                    | \$807                                   |
| COUNTY CRA PROJ # 1 702008 | 169,405                                 | 0.08085%              | \$5,216                          |                                    | \$5,216                                 |
| COUNTY CRA PROJ # 1 702009 | 591,795                                 | 0.28243%              | \$18,223                         |                                    | \$18,223                                |
| COUNTY CRA PROJ # 1 702010 | 35,981                                  | 0.01717%              | \$1,108                          |                                    | \$1,108                                 |
| COUNTY CRA PROJ # 1 702011 | 37,804                                  | 0.01804%              | \$1,164                          |                                    | \$1,164                                 |
| COUNTY CRA PROJ # 1 702013 | 5,348                                   | 0.00255%              | \$165                            |                                    | \$165                                   |
| COUNTY CRA PROJ # 1 702014 | 162,613                                 | 0.07761%              | \$5,007                          |                                    | \$5,007                                 |
| COUNTY CRA PROJ # 1 702015 | 8,383                                   | 0.00400%              | \$258                            |                                    | \$258                                   |
| COUNTY CRA PROJ # 1 702016 | 11,862                                  | 0.00566%              | \$365                            |                                    | \$365                                   |
| COUNTY CRA PROJ # 1 702017 | 3,727                                   | 0.00178%              | \$115                            |                                    | \$115                                   |
| CERES RDA                  | 1,078,267                               | 0.51460%              | \$33,203                         |                                    | \$33,203                                |
| MODESTO R.D.A.             | 220,260                                 | 0.10512%              | \$6,782                          |                                    | \$6,782                                 |
| MODESTO CRA - AMENDED      | 1,656,860                               | 0.79073%              | \$51,020                         |                                    | \$51,020                                |
| OAKDALE R.D.A.             | 1,577,734                               | 0.75297%              | \$48,583                         |                                    | \$48,583                                |
| NEWMAN RDA                 | 495,167                                 | 0.23632%              | \$15,248                         |                                    | \$15,248                                |
| TURLOCK RDA                | 273,824                                 | 0.13068%              | \$8,432                          |                                    | \$8,432                                 |
| TURLOCK CRA - AMENDED      | 971,580                                 | 0.46368%              | \$29,918                         |                                    | \$29,918                                |
| PATTERSON REDEV AGEN       | 34,357                                  | 0.01640%              | \$1,058                          |                                    | \$1,058                                 |
| STAN/CERES RDA             | 226,846                                 | 0.10826%              | \$6,985                          |                                    | \$6,985                                 |
| WATERFORD RDA              | 52,692                                  | 0.02515%              | \$1,623                          |                                    | \$1,623                                 |
| DENAIR COMM SERVICES       | 36,069                                  | 0.01721%              | \$1,111                          |                                    | \$1,111                                 |
| GRAYSON COMM SERVICES      | 3,914                                   | 0.00187%              | \$121                            | (\$288)                            | (\$167)                                 |
| CITY OF MODESTO-HVCS       | 16,290                                  | 0.00777%              | \$502                            |                                    | \$502                                   |

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2000/2001**

| FUND                        | AUDITOR'S<br>APPORTIONMENT<br>2000/2001 | ALLOCATION<br>PERCENT | ADMIN COST<br>DISTRI-<br>-BUTION | DIRECT<br>ASSESS-<br>-MENT<br>FEES | NET<br>ADMIN COST<br>DISTRI-<br>-BUTION |
|-----------------------------|---|-----------------------|----------------------------------|------------------------------------|---|
| KEYES C.S. - SEWER          | 10,719                                  | 0.00512%              | \$330                            |                                    | \$330                                   |
| KNIGHTS FERRY CSD           | 3,678                                   | 0.00176%              | \$113                            |                                    | \$113                                   |
| WATERFORD CSD               | 27,080                                  | 0.01292%              | \$834                            |                                    | \$834                                   |
| WESTLEY CSD                 | 1,506                                   | 0.00072%              | \$46                             |                                    | \$46                                    |
| COUNTY SERVICE AREA         | 923                                     | 0.00044%              | \$28                             | (\$1)                              | \$27                                    |
| BURBANK-PARADISE FIRE       | 67,246                                  | 0.03209%              | \$2,071                          | (\$996)                            | \$1,075                                 |
| STAN CONSOL FIRE PRO        | 1,502,347                               | 0.71699%              | \$46,262                         | (\$3,548)                          | \$42,714                                |
| CERES FIRE                  | 20,343                                  | 0.00971%              | \$626                            | (\$232)                            | \$394                                   |
| DENAIR FIRE                 | 63,265                                  | 0.03019%              | \$1,948                          |                                    | \$1,948                                 |
| EMPIRE FIRE                 | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| HUGHSON FIRE                | 124,708                                 | 0.05952%              | \$3,840                          | (\$530)                            | \$3,310                                 |
| INDUSTRIAL FIRE             | 146,896                                 | 0.07011%              | \$4,523                          | (\$1,734)                          | \$2,790                                 |
| KEYES FIRE                  | 72,269                                  | 0.03449%              | \$2,225                          | (\$432)                            | \$1,794                                 |
| McHENRY-DRY CREEK FIRE      | 59                                      | 0.00003%              | \$2                              |                                    | \$2                                     |
| MOUNTAIN VIEW FIRE          | 50,733                                  | 0.02421%              | \$1,562                          | (\$277)                            | \$1,285                                 |
| OAKDALE FIRE                | 219,418                                 | 0.10472%              | \$6,757                          | (\$687)                            | \$6,069                                 |
| RIVERBANK FIRE              | 2                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| SALIDA FIRE                 | 369,689                                 | 0.17643%              | \$11,384                         | (\$1,269)                          | \$10,115                                |
| TURLOCK FIRE                | 84,174                                  | 0.04017%              | \$2,592                          | (\$442)                            | \$2,150                                 |
| VALLEY HOME FIRE            | 38,613                                  | 0.01843%              | \$1,189                          |                                    | \$1,189                                 |
| WATERFORD-HICKMAN FIRE      | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| WESTPORT FIRE               | 50,155                                  | 0.02394%              | \$1,544                          | (\$285)                            | \$1,259                                 |
| WEST STANISLAUS FIRE        | 186,264                                 | 0.08889%              | \$5,736                          | (\$700)                            | \$5,035                                 |
| WOODLAND AVE FIRE           | 117,309                                 | 0.05599%              | \$3,612                          |                                    | \$3,612                                 |
| PATTERSON HOSP-GEN          | 361,950                                 | 0.17274%              | \$11,146                         | (\$1,245)                          | \$9,900                                 |
| WEST SIDE COMM HOSP         | 45,844                                  | 0.02188%              | \$1,412                          | (\$855)                            | \$557                                   |
| AIRPORT N LIGHTING          | 7,052                                   | 0.00337%              | \$217                            | (\$106)                            | \$111                                   |
| COUNTRY CLUB ESTATES        | 883                                     | 0.00042%              | \$27                             | (\$34)                             | (\$7)                                   |
| CROWS LAND LIGHTING         | 1,470                                   | 0.00070%              | \$45                             | (\$32)                             | \$13                                    |
| DENAIR LIGHTING             | 2,967                                   | 0.00142%              | \$91                             | (\$156)                            | (\$64)                                  |
| EMPIRE LIGHTING             | 8,478                                   | 0.00405%              | \$261                            | (\$194)                            | \$67                                    |
| FAIRVIEW TRACT LIGHTING     | 3,311                                   | 0.00158%              | \$102                            | (\$50)                             | \$52                                    |
| MANCINI PARK LIGHTING       | 202                                     | 0.00010%              | \$6                              | (\$16)                             | (\$10)                                  |
| MONTEREY PARK LIGHTING      | 689                                     | 0.00033%              | \$21                             | (\$12)                             | \$9                                     |
| OLYMPIC TRACT LIGHTING      | 3,925                                   | 0.00187%              | \$121                            | (\$66)                             | \$55                                    |
| RICHLAND TRACT LIGHTING     | 2,119                                   | 0.00101%              | \$65                             | (\$31)                             | \$34                                    |
| SALIDA LIGHTING             | 7,733                                   | 0.00369%              | \$238                            | (\$774)                            | (\$535)                                 |
| SHERWOOD FOREST             | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| SUNSET OAKS LIGHTING        | 4,046                                   | 0.00193%              | \$125                            | (\$60)                             | \$65                                    |
| SYLVAN VILLAGE # 2          | 1,404                                   | 0.00067%              | \$43                             | (\$13)                             | \$30                                    |
| TEMPO PARK LIGHTING         | 2,131                                   | 0.00102%              | \$66                             | (\$50)                             | \$16                                    |
| WATERFORD LIGHTING          | 14,302                                  | 0.00683%              | \$440                            | (\$471)                            | (\$30)                                  |
| EASTSIDE MOSQUITO ABATEMENT | 1,088,591                               | 0.51953%              | \$33,521                         | (\$159)                            | \$33,362                                |

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2000/2001**

| FUND                       | AUDITOR'S<br>APPORTIONMENT<br>2000/2001 | ALLOCATION<br>PERCENT | ADMIN COST<br>DISTRI-<br>-BUTION | DIRECT<br>ASSESS-<br>-MENT<br>FEES | NET<br>ADMIN COST<br>DISTRI-<br>-BUTION |
|----------------------------|---|-----------------------|----------------------------------|------------------------------------|---|
| TURLOCK MOSQUITO ABATEMENT | 757,472                                 | 0.36150%              | \$23,325                         |                                    | \$23,325                                |
| CENTRAL IRRIGATION         | 39,270                                  | 0.01874%              | \$1,209                          |                                    | \$1,209                                 |
| OAKDALE IRRIGATION         | 904,226                                 | 0.43154%              | \$27,844                         |                                    | \$27,844                                |
| TURLOCK IRRIGATION         | 731,474                                 | 0.34909%              | \$22,524                         |                                    | \$22,524                                |
| W.S. IRRIGATION            | 213,692                                 | 0.10198%              | \$6,580                          |                                    | \$6,580                                 |
| STORM DRAIN # 1            | 492                                     | 0.00023%              | \$15                             |                                    | \$15                                    |
| STORM DRAIN # 6            | 1,796                                   | 0.00086%              | \$55                             |                                    | \$55                                    |
| STORM DRAIN # 8            | 5,780                                   | 0.00276%              | \$178                            |                                    | \$178                                   |
| STORM DRAIN # 10           | 229                                     | 0.00011%              | \$7                              |                                    | \$7                                     |
| SHERWOOD FOREST DRAIN      | 1,137                                   | 0.00054%              | \$35                             |                                    | \$35                                    |
| EAST STANISLAUS RESO       | 1,453                                   | 0.00069%              | \$45                             |                                    | \$45                                    |
| RECL DIST # 2063           | 25,515                                  | 0.01218%              | \$786                            | (\$293)                            | \$493                                   |
| RECL DIST # 2091           | 2,966                                   | 0.00142%              | \$91                             |                                    | \$91                                    |
| WEST STANISLAUS RESO       | 10,601                                  | 0.00506%              | \$326                            |                                    | \$326                                   |
| PATTERSON SOIL             | 955                                     | 0.00046%              | \$29                             |                                    | \$29                                    |
| EMPIRE SANITARY            | 19,481                                  | 0.00930%              | \$600                            |                                    | \$600                                   |
| SALIDA SANITARY            | 24,926                                  | 0.01190%              | \$768                            | (\$913)                            | (\$145)                                 |
| CHATOM ELEM-GEN            | 1,058,119                               | 0.50499%              | \$32,583                         |                                    | \$32,583                                |
| EMPIRE ELEM                | 4,047,593                               | 1.93171%              | \$124,637                        | (\$1,579)                          | \$123,058                               |
| GRATTON ELEM               | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| HART RANSOM ELEM           | 612,312                                 | 0.29222%              | \$18,855                         |                                    | \$18,855                                |
| HICKMAN ELEM               | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| HUGHSON ELEM               | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| KEYES ELEM                 | 481,835                                 | 0.22996%              | \$14,837                         |                                    | \$14,837                                |
| KNIGHTS FERRY ELEM         | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| LA GRANGE ELEM             | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| MODESTO ELEM               | 11,713,206                              | 5.59011%              | \$360,684                        |                                    | \$360,684                               |
| OAKDALE ELEM               | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| PARADISE ELEM              | 182,356                                 | 0.08703%              | \$5,615                          |                                    | \$5,615                                 |
| RIVERBANK ELEM             | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| ROBERTS FERRY ELEM         | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| SALIDA ELEM                | 2,388,696                               | 1.14000%              | \$73,555                         |                                    | \$73,555                                |
| SHILOH ELEM                | 153,560                                 | 0.07329%              | \$4,729                          |                                    | \$4,729                                 |
| STANISLAUS ELEM            | 3,956,673                               | 1.88832%              | \$121,838                        |                                    | \$121,838                               |
| SYLVAN ELEM                | 6,103,858                               | 2.91306%              | \$187,956                        |                                    | \$187,956                               |
| TURLOCK ELEM               | 5,407,226                               | 2.58059%              | \$166,504                        |                                    | \$166,504                               |
| VALLEY HOME ELEM           | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| WATERFORD ELEM             | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| HUGHSON HIGH               | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| MODESTO HIGH               | 22,253,774                              | 10.62058%             | \$685,259                        |                                    | \$685,259                               |
| OAKDALE HIGH               | -                                       | 0.00000%              | \$0                              |                                    | \$0                                     |
| TURLOCK HIGH               | 6,516,060                               | 3.10978%              | \$200,649                        | (\$330)                            | \$200,319                               |
| CERES UNIFIED              | 7,394,635                               | 3.52908%              | \$227,702                        |                                    | \$227,702                               |

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2000/2001**

| <b>FUND</b>                   | <b>AUDITOR'S<br/>APPORTIONMENT<br/>2000/2001</b> | <b>ALLOCATION<br/>PERCENT</b> | <b>ADMIN COST<br/>DISTRI-<br/>-BUTION</b> | <b>DIRECT<br/>ASSESS-<br/>-MENT<br/>FEES</b> | <b>NET<br/>ADMIN COST<br/>DISTRI-<br/>-BUTION</b> |
|-------------------------------|--|-------------------------------|---|--|---|
| DENAIR UNIFIED                | 1,654,476  | 0.78960%                      | \$50,946                                  |  | \$50,946  |
| HUGHSON UNIFIED               | 1,848,300  | 0.88210%                      | \$56,915                                  |  | \$56,915  |
| HUGHSON (GRATTON) UNIFIED     | 75,403   | 0.03599%                      | \$2,322                                   |  | \$2,322   |
| HUGHSON (HICKMAN) UNIFIED     | 174,026  | 0.08305%                      | \$5,359                                   |  | \$5,359   |
| HUGHSON (LA GRANGE) UNIFIED   | 31,593   | 0.01508%                      | \$973                                     |  | \$973   |
| HUGHSON (ROBERTS FERRY)       | 101,054  | 0.04823%                      | \$3,112                                   |  | \$3,112   |
| NEW-CROWS UNIF                | 2,350,932  | 1.12198%                      | \$72,392                                  |  | \$72,392  |
| OAKDALE UNIFIED               | 6,510,467  | 3.10711%                      | \$200,476                                 |  | \$200,476   |
| OAKDALE (KNIGHTS FERRY)       | 109,281  | 0.05215%                      | \$3,365                                   |  | \$3,365   |
| OAKDALE (VALLEY HOME)         | 233,555  | 0.11146%                      | \$7,192                                   |  | \$7,192   |
| PATTERSON UNIFIED             | 3,186,752  | 1.52087%                      | \$98,129                                  |  | \$98,129  |
| RIVERBANK UNIFIED             | 2,243,144  | 1.07054%                      | \$69,073                                  |  | \$69,073  |
| WATERFORD UNIFIED             | 1,324,829  | 0.63227%                      | \$40,795                                  |  | \$40,795  |
| YCCD - GEN                    | 15,980,028                                       | 7.62644%                      | \$492,072                                 |  | \$492,072   |
| COUNTY SCHOOL SERVICE         | 6,993,770  | 3.33777%                      | \$215,359                                 |  | \$215,359   |
| SCHOOLS EQUALIZATION          | 3,576,002  | 1.70664%                      | \$110,116                                 |  | \$110,116   |
| SCHOOLS TUITION               | 2,036,368  | 0.97185%                      | \$62,706                                  |  | \$62,706  |
| SPECIAL DISTRICT AUGMENTATION | -  | 0.00000%                      | \$0                                       |  | \$0   |
| EDUC REV AUGMENTATION         | 33,790,853                                       | 16.12663%                     | \$1,040,519                               |  | \$1,040,519                                       |
| TOTAL                         | 209,534,497                                      | 100.00000%                    | \$6,452,180                               | (\$0)  | \$6,452,180                                       |

**STANISLAUS COUNTY  
ASSESSOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
FISCAL YEAR 1999/2000**

**CHART C**

| DESCRIPTION                          | TOTAL COSTS        | SUPPORTING COST | PROP TAX ADMIN     | ALL OTHER       |
|--------------------------------------|--------------------|-----------------|--------------------|-----------------|
| PERMANENT SALARIES                   | \$3,451,705        |                 | \$3,451,705        | \$0             |
| BENEFITS                             | \$539,198          |                 | \$539,198          | \$0             |
| <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$3,990,903</b> |                 | <b>\$3,525,125</b> | <b>\$0</b>      |
| MAINTENANCE EQUIPMENT                | \$1,714            |                 | \$1,714            | \$0             |
| CLINIC SUPPLIES                      | \$0                |                 | \$0                | \$0             |
| FINGERPRINTING                       | \$301              |                 | \$301              | \$0             |
| SPECIAL DEPARTMENTAL                 | \$0                |                 | \$0                | \$0             |
| OFFICE SUPPLIES                      | \$30,276           |                 | \$30,276           | \$0             |
| CONTRACTS                            | \$252,586          |                 | \$252,586          | \$0             |
| POSTAGE                              | \$1,953            |                 | \$1,953            | \$0             |
| EXP. EQUIPMENT - TO \$5,000          | \$616              |                 | \$616              | \$0             |
| RENTS & LEASES                       | \$7,831            |                 | \$7,831            | \$0             |
| PUBLICATIONS AND LEGAL NOTICES       | \$1,744            |                 | \$1,744            | \$0             |
| CREDIT CARD PURCHASES                | \$17,618           |                 | \$17,618           | \$0             |
| PRE-PLACEMENT DRUG TEST              | \$160              |                 | \$160              | \$0             |
| EDUCATION AND TRAINING               | \$9,642            |                 | \$9,642            | \$0             |
| TRAVEL EXPENSES                      | \$50,323           |                 | \$50,323           | \$0             |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>\$374,764</b>   |                 | <b>\$374,764</b>   | <b>\$0</b>      |
| TELEPHONE                            | \$76,401           |                 | \$76,401           | \$0             |
| INSURANCE                            | \$12,359           |                 | \$12,359           | \$0             |
| PRINT/COPY/MAIL/MESSENGER            | \$16,493           |                 | \$16,493           | \$0             |
| AERIAL PHOTOS                        | \$0                |                 | \$0                | \$0             |
| SOFTWARE                             | \$0                |                 | \$0                | \$0             |
| DATA PROCESSING                      | \$507,275          |                 | \$507,275          | \$0             |
| CO GARAGE                            | \$8,604            |                 | \$8,604            | \$0             |
| MEDICAL EXAMS                        | \$80               |                 | \$80               | \$0             |
| OTHER                                | \$933              |                 | \$933              | \$0             |
| STORES-OFFICE SUPPLIES               | \$11,423           |                 | \$11,423           | \$0             |
| <b>TOTAL OTHER CHARGES</b>           | <b>\$633,568</b>   |                 | <b>\$633,568</b>   | <b>\$0</b>      |
| <b>TOTAL FIXED ASSETS</b>            | <b>\$19,068</b>    |                 | <b>\$0</b>         | <b>\$19,068</b> |
| TRANSFERS                            | \$291,306          |                 | \$291,306          | \$0             |
| UTILITIES                            | \$28,264           |                 | \$28,264           | \$0             |
| A-87 OVERHEAD(ACTUAL 97/98)          | \$195,425          |                 | \$195,425          | \$0             |
| RE-ALLOCATE SUPPORT COST             |                    |                 |                    |                 |
| <b>TOTAL ASSESSOR</b>                | <b>\$5,533,298</b> |                 | <b>\$5,514,230</b> | <b>\$19,068</b> |

**STANISLAUS COUNTY  
TAX COLLECTOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
FISCAL YEAR 1999/2000**

**CHART D**

| DESCRIPTION                          | TOTAL COSTS        | SUPPORTING COST | PROP TAX ADMIN   | ALL OTHER       |
|--------------------------------------|--------------------|-----------------|------------------|-----------------|
| PERMANENT SALARIES                   | \$406,287          |                 | \$406,287        | \$0             |
| BENEFITS                             | \$116,405          |                 | \$116,405        | \$0             |
| <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$522,692</b>   |                 | <b>\$522,692</b> | <b>\$0</b>      |
| MAINTENANCE EQUIPMENT                | \$786              |                 | \$786            | \$0             |
| MEMBERSHIP                           | \$100              |                 | \$100            | \$0             |
| SAFETY INCENTIVE PROGRAM             | \$124              |                 | \$124            | \$0             |
| OFFICE SUPPLIES                      | \$10,856           |                 | \$10,856         | \$0             |
| PUBLICATIONS/LEGAL NOTICES           | \$19,045           |                 | \$19,045         | \$0             |
| POSTAGE                              | \$752              |                 | \$752            | \$0             |
| LEGAL SERVICES                       | \$10,505           |                 | \$10,505         | \$0             |
| FINGERPRINTING                       | \$0                |                 | \$0              | \$0             |
| TITLE SEARCH                         | \$3,555            |                 | \$3,555          | \$0             |
| ENVIRONMENTAL CONSULTING             | \$50               |                 | \$50             | \$0             |
| CONTRACTS                            | \$35,256           |                 | \$35,256         | \$0             |
| RENTS & LEASES                       | \$2,343            |                 | \$2,343          | \$0             |
| SPECIAL DEPARTMENTAL                 | \$100              |                 | \$100            | \$0             |
| EDUCATION & TRAINING                 | \$910              |                 | \$910            | \$0             |
| PURCHASING AGENT REVOLVING           | \$0                |                 | \$0              | \$0             |
| TRAVEL EXPENSES                      | \$2,847            |                 | \$2,847          | \$0             |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>\$87,229</b>    | <b>\$0</b>      | <b>\$87,229</b>  | <b>\$0</b>      |
| TELEPHONE                            | \$6,999            |                 | \$6,999          | \$0             |
| INSURANCE                            | \$5,421            |                 | \$5,421          | \$0             |
| PRINT/COPY/MAIL/MESSENGER            | \$85,460           |                 | \$85,460         | \$0             |
| DATA PROCESSING                      | \$202,340          |                 | \$202,340        | \$0             |
| COLLECTIONS                          | \$0                |                 | \$0              | \$0             |
| ADMIN SERVICES                       | \$0                |                 | \$0              | \$0             |
| PICKUP & DELIVERY                    | \$123              |                 | \$123            | \$0             |
| STORES-OFFICE SUPPLIES               | \$4,776            |                 | \$4,776          | \$0             |
| <b>TOTAL OTHER CHARGES</b>           | <b>\$305,119</b>   | <b>\$0</b>      | <b>\$305,119</b> | <b>\$0</b>      |
| <b>TOTAL FIXED ASSETS</b>            | <b>\$0</b>         | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>      |
| TRANSFERS                            | \$27,085           | \$0             | \$0              | \$27,085        |
| UTILITIES                            | \$10,511           |                 | \$10,511         | \$0             |
| A-87 OVERHEAD(ACTUAL 97/98)          | \$70,649           | \$0             | \$70,649         | \$0             |
| RE-ALLOCATE SUPPORT COST             |                    | \$0             | \$0              | \$0             |
| <b>TOTAL TAX COLLECTOR</b>           | <b>\$1,023,285</b> | <b>\$0</b>      | <b>\$996,200</b> | <b>\$27,085</b> |

STANISLAUS COUNTY  
AUDITOR-CONTROLLER  
BREAKDOWN OF EXPENSES BY COST CENTER  
FISCAL YEAR 1999/2000

CHART E

| DESCRIPTION                          | TOTAL COSTS        | SUPPORTING COST  | PROP TAX ADMIN   | ALL OTHER          |
|--------------------------------------|--------------------|------------------|------------------|--------------------|
| PERMANENT SALARIES                   | \$1,792,952        | \$339,775        | \$145,705        | \$1,307,472        |
| BENEFITS                             | \$444,745          | \$84,282         | \$36,142         | \$324,321          |
| <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>\$2,237,697</b> | <b>\$424,057</b> | <b>\$181,847</b> | <b>\$1,631,793</b> |
| MAINTENANCE EQUIPMENT                | \$2,054            | \$176            | \$75             | \$1,803            |
| MEMBERSHIP                           | \$1,870            | \$160            | \$69             | \$1,642            |
| TQM EMPLOYEE RECOGNITION             | \$95               | \$8              | \$3              | \$83               |
| MISCELLANEOUS EXPENSE                | \$1,715            | \$147            | \$63             | \$1,505            |
| USE TAX                              | \$0                | \$0              | \$0              | \$0                |
| OVER/SHORT FUND                      | \$0                | \$0              | \$0              | \$0                |
| OFFICE SUPPLIES                      | \$18,834           | \$1,610          | \$690            | \$16,533           |
| OFFICE EQUIPMENT - NON ASSET         | \$1,925            | \$165            | \$71             | \$1,690            |
| WARRANT COST                         | \$4,142            | \$354            | \$152            | \$3,636            |
| POSTAGE                              | \$431              | \$37             | \$16             | \$378              |
| OFFICE EQUIPMENT UNDER \$1000        | \$21,509           | \$1,839          | \$789            | \$18,881           |
| PROFESSIONAL SERVICES                | \$825              | \$71             | \$30             | \$724              |
| MICROFILMING                         | \$287              | \$25             | \$11             | \$252              |
| FINGERPRINTING                       | \$64               | \$5              | \$2              | \$56               |
| CONTRACTS                            | \$146,844          | \$12,555         | \$5,383          | \$128,905          |
| PUBLICATIONS AND LEGAL NOTICES       | \$4,232            | \$362            | \$155            | \$3,715            |
| RENTS & LEASES                       | \$4,038            | \$345            | \$148            | \$3,545            |
| SPECIAL AUDITS                       | \$0                | \$0              | \$0              | \$0                |
| EDUCATION & TRAINING                 | \$34,364           | \$2,938          | \$1,260          | \$30,166           |
| CREDIT CARD PURCHASES                | (\$2,710)          | (\$232)          | (\$99)           | (\$2,379)          |
| PRE-PLACEMENT DRUG TEST              | \$40               | \$3              | \$1              | \$35               |
| TRAVEL EXPENSES                      | \$34,289           | \$2,932          | \$1,257          | \$30,100           |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>\$274,848</b>   | <b>\$23,500</b>  | <b>\$10,076</b>  | <b>\$241,272</b>   |
| GOVT COPY, DRUGS & ENG.              | \$0                | \$0              | \$0              | \$0                |
| TELEPHONE                            | \$33,023           | \$0              | \$0              | \$33,023           |
| INSURANCE                            | \$11,472           | \$0              | \$0              | \$11,472           |
| PRINT/COPY/MAIL/MESSENGER            | \$27,363           | \$17,345         | \$7,437          | \$2,581            |
| DATA PROCESSING                      | \$183,510          | \$32,030         | \$13,314         | \$138,166          |
| CO GARAGE                            | \$552              | \$0              | \$0              | \$552              |
| ADMIN SERVICES                       | \$0                | \$0              | \$0              | \$0                |
| PICKUP & DELIVERY                    | \$231              | \$0              | \$0              | \$231              |
| STORES-OFFICE SUPPLIES               | \$7,027            | \$0              | \$0              | \$7,027            |
| <b>TOTAL OTHER CHARGES</b>           | <b>\$263,178</b>   | <b>\$49,375</b>  | <b>\$20,751</b>  | <b>\$193,052</b>   |
| <b>TOTAL FIXED ASSETS</b>            | <b>\$14,125</b>    | <b>\$0</b>       | <b>\$0</b>       | <b>\$14,125</b>    |
| TRANSFERS                            | \$118,127          | \$2,966          | \$0              | \$115,161          |
| UTILITIES                            | \$0                | \$0              | \$0              | \$0                |
| A-87 OVERHEAD(ACTUAL 97/98)          | \$96,146           | \$18,220         | \$7,813          | \$70,112           |
| RE-ALLOCATE SUPPORT COST             |                    | (\$518,118)      | \$51,950         | \$466,168          |
| <b>TOTAL AUDITOR-CONTROLLER</b>      | <b>\$3,004,121</b> | <b>\$0</b>       | <b>\$272,437</b> | <b>\$2,731,684</b> |



**STANISLAUS COUNTY**  
**ASSESSMENT APPEALS BOARD**  
**BREAKDOWN OF EXPENSES**  
**FISCAL YEAR 1999/2000**

CHART F

| BOARD              | Appeals Board Hours | Hourly Rate | a<br>Salary Cost | b<br>Total Salary | Percent<br>(a/b) | Other Dept'l Cost | A-87 Cost   | Total Appeals Board |
|--------------------|---------------------|-------------|------------------|-------------------|------------------|-------------------|-------------|---------------------|
| Assistant Clerk    | 4.00                | 15.458333   | \$61.83          |                   |                  |                   |             |                     |
| Clerk to the Board | 0.00                | 21.582778   | \$0.00           |                   |                  |                   |             |                     |
| Board Member(3) *  | 40.00               |             | \$975.00         |                   |                  |                   |             |                     |
| Total cost         |                     |             | \$1,036.83       | \$628,090.00      |                  | \$464,127.00      | \$48,498.00 |                     |
| Ratio              |                     |             |                  |                   | 0.17%            |                   |             |                     |
| Appeals Board Cost |                     |             | \$1,037          |                   |                  | \$766             | \$80        | \$1,883             |