

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

Larry Waugh

DEPT: Auditor-Controller

BOARD AGENDA # *B-1

Urgent

Routine

abt

AGENDA DATE May 6, 2008

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Set Public Hearing on May 20, 2008 at 6:35 P.M. to Adopt the Property Tax Administration Cost Recovery Plan for Fiscal Year 2007-2008

STAFF RECOMMENDATIONS:

Set a Public Hearing to be held on May 20, 2008 at 6:35 P.M. to Adopt the Property Tax Administration Cost Recovery Plan for Fiscal Year 2007-2008.

FISCAL IMPACT:

The costs associated with scheduling a public hearing are nominal.

BOARD ACTION AS FOLLOWS:

No. 2008-315

On motion of Supervisor Monteith, Seconded by Supervisor Grover
and approved by the following vote,

Ayes: Supervisors: O'Brien, Grover, Monteith, DeMartini and Chairman Mayfield

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approval to Set Public Hearing on May 20, 2008 at 6:35 P.M. to Adopt the Property Tax Administration Cost Recovery Plan for Fiscal Year 2007-2008

DISCUSSION:

The Stanislaus County Assessor, Treasurer-Tax Collector, Assessment Appeals Board, and Auditor-Controller incur property tax administrative costs. Pursuant to provisions of state law, certain costs associated with the aforementioned activity can be recovered by Stanislaus County. The amount of recoverable costs in the current year (2007-2008) are based on the prior year's (2006-2007) actual expenses. This cost recovery will generate revenue for the departments providing the services, which will lower the overall cost to the County general fund.

The Stanislaus County Code (4.44.010) requires the Auditor-Controller to submit a final report of Property Tax Administration costs for the review of the Board of Supervisors and the affected agencies. A copy of the final report was mailed to affected agencies on April 29, 2008.

POLICY ISSUES:

The Board of Supervisors must review the report and determine the costs and benefits associated with approving these fees.

STAFFING IMPACT:

Staff from the offices of Auditor-Controller, Treasurer-Tax Collector, Assessor, County Counsel, and Board of Supervisors have been involved in the preparation of this agenda item.

NOTICE OF PUBLIC HEARING
PROPERTY TAX ADMINISTRATIVE COSTS

NOTICE IS HEREBY GIVEN that on May 20, at the hour of 6:35 p.m., the Stanislaus County Board of Supervisors will meet in their Chambers at 1010 10th Street, Modesto, California, for the following purposes:

1. CONDUCT A PUBLIC HEARING TO RECEIVE COMMENTS ON THE REPORT REGARDING PROPERTY TAX ADMINISTRATIVE COSTS FOR FISCAL YEAR 2007-08;
2. ADOPT A RESOLUTION DETERMINING THE PROPERTY TAX ADMINISTRATIVE COSTS OF THE COUNTY FOR FISCAL YEAR 2007-08, ESTABLISHING THE PROPORTION OF SAID COSTS ATTRIBUTABLE TO INCORPORATED CITIES AND OTHER JURISDICTIONS AND AUTHORIZING THE COLLECTION OF SAID COSTS PURSUANT TO PROVISIONS OF STATE LAW AND STANISLAUS COUNTY ORDINANCE CS-430.

NOTICE IS FURTHER GIVEN that at the said time and place, any interested party may appear and give testimony either for or against the said proposal.

BY ORDER OF THE BOARD OF SUPERVISORS

DATED: 5-6-08

ATTEST: *Elizabeth A. King*
ELIZABETH A. KING, ASSISTANT CLERK
to the Board of Supervisors
of the County of Stanislaus



AUDITOR-CONTROLLER

Larry D. Haugh
Auditor - Controller

1010 10TH Street, Suite 5100, Modesto, CA 95354
PO Box 770, Modesto, CA 95353-0770
Phone: 209 525 6398 Fax: 209 525 6487

ACCOUNTANT'S REPORT

Board of Supervisors
Stanislaus County

We have reviewed the accompanying Property Tax Administration Fee Cost Calculation for the year ended June 30, 2007. County of Stanislaus management is responsible for the Property Tax Administration Fee Cost Calculation.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the County of Stanislaus's Property Tax Administration Fee Cost Calculation. Accordingly, we do not express such an opinion.

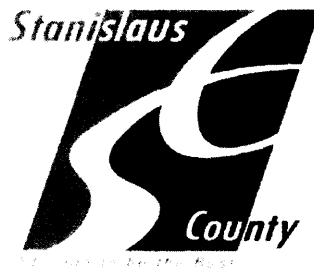
As required by various statutes within the California Government Code, County Auditor-Controllers are mandated to perform certain accounting, auditing and financial reporting functions. These activities, in themselves, necessarily impair the accountant's independence. However, we believe adequate safeguards and divisions of responsibility exist to enable the reader of this report to rely on the information contained herein.

Based on our review, except for the effects, if any, of the impairment to accountant independence, nothing came to our attention that caused us to believe that the Property Tax Administration Fee Cost Calculation of the County of Stanislaus for the year ended June 30, 2007 is not presented, in all material respects, in conformity with Revenue and Taxation Code Section 95.3.

This report is intended solely for the information and use of the Board of Supervisors and management and is not intended to be and should not be used by anyone other than these specified parties.

Lauren Klein
Certified Public Accountant
Internal Audit Manager
County of Stanislaus

April 17, 2008



**Stanislaus County
Property Tax Administration Fee
Cost Calculations**

Final Report

For use in Fiscal Year 2007/2008

METHODOLOGY

- I. **PROCESS DEFINED:** Four departments were reviewed for property tax administration costs -- Auditor-Controller, Tax Collector, Assessor, and the Clerk of the Board.

Each department was reviewed and property tax related activities and/or functions were defined. All services that were property tax related were grouped into a "Property Tax" function. Other services (including those allocated in the countywide cost allocation plan) were classified as "All Other". Any function that was administrative in nature was so classified.

- II. **COSTS DISTRIBUTED:** Using the procedures described above, each staff member was categorized in terms of assignments and responsibilities.

This distribution provided an allocation base for salary, benefits, services and supplies, and overhead costs. Certain specialized costs were analyzed separately and spread in a specific manner.

RESULTS

The total 2006/2007 net cost for property tax administration equals \$6,291,129.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2007/2008 results in the calculations shown on the following pages:

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
CHART A
FISCAL YEAR 2006/2007**

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$4,611,795	\$820,999	\$279,775
SERVICES & SUPPLIES	\$659,306	\$164,644	\$25,499
OTHER CHARGES	\$299,897	\$332,289	
GENERAL & A-87 OVERHEAD	\$466,487	\$122,409	\$112,013
DEPARTMENTAL COST :	\$6,037,485	\$1,440,341	\$417,287
ASSESSMENT APPEALS BOARD		\$105,689	
TOTAL COST :		\$8,000,802	
TAX RELATED REVENUES :			
OTHER REVENUES	(\$155,659)	(\$49,586)	
COLLECTION COST		(\$87,460)	
CHARGES FOR CURRENT SERVICES		(\$3,455)	(\$14,456)
ASSESSMENT & TAX COLLECTION FEES		(\$163,517)	
SB 813		(\$1,235,540)	
NET PROPERTY TAX ADMINISTRATIVE COST :		\$6,291,129	

Total revenue offsets :	(\$1,754,198)
General credits this page	\$1,709,673
Direct assessments from chart B	(\$44,525)

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2007/2008**

Code	Description	Net AB8 2006/2007 Allocation A+C	Unitary & Operating Non-Unitary B	Sales Tax Triple Flip W/ True-up D	VLF Swap W/ Growth Adjustment E	Adjusted Net Revenue F	Admin. Cost Apportionment Factors G	Admin Cost Losses Offsets H	Direct Credit I	Adjusted Administrative Cost J
00010	COUNTY-GENERAL FUND	\$46,560,547.54	\$903,154.77	\$55,357,938.00	\$5,027,966.87	\$107,849,607.18	24.9028965660%	\$1,566,673.32	\$44,525.35	\$0.00
00100	CO SUPT OF SCHOOLS	1,766,608.53	15,865.64			1,784,474.17	0.412042073%	25,922.10		
00500	COUNTY FIRE SERVICE	1,246,958.83	12,370.70			1,259,329.53	0.290784118%	18,293.60	(1,960.40)	18,293.60
06320	CITY OF CERES	2,462,336.49	31,932.43	3,766,180.00	1,331,553.74	7,582,002.66	1.750714100%	110,139.68	(1,418.60)	108,179.28
06321	CITY OF HUGHSON	250,961.79	3,217.73	533,052.00	106,062.69	893,294.21	0.206285131%	12,976.41	(2,263.20)	11,557.81
06322	CITY OF MODESTO	14,483,285.50	180,621.17	15,811,099.00	6,557,120.61	37,032,126.28	8.550862949%	537,945.81	(872.60)	535,682.61
06323	CITY OF NEWMAN	738,534.49	11,786.14	906,586.00	138,605.22	1,795,511.85	0.414590716%	26,082.44	(1,220.20)	25,209.84
06324	CITY OF OAKDALE	1,680,045.76	20,493.20	1,545,249.00	749,318.71	3,995,106.67	0.922485773%	58,034.77	(3,480.40)	56,814.57
06325	CITY OF PATTERSON	3,444,399.45	19,344.44	2,080,455.00	343,865.85	5,888,064.74	1.359577201%	85,532.75	(816.80)	82,052.35
06326	CITY OF RIVERBANK	1,501,812.66	17,750.56	1,910,290.00	675,705.04	4,105,558.26	0.947989477%	59,639.24	(1,904.40)	58,822.44
06327	CITY OF TURLOCK	4,349,845.91	53,367.67	5,374,166.00	2,725,933.40	12,503,312.98	2.887063922%	181,628.91	(302.00)	179,724.51
06328	CITY OF WATERFORD	337,864.89	3,949.24	771,874.00	104,147.17	1,217,835.30	0.281202940%	17,690.84		17,388.84
10000	HILLS FERRY CEMETERY	167,103.63	3,075.84			170,179.47	0.039295106%	2,472.11		2,472.11
10050	KNIGHTS FERRY CEMETERY	4,298.08	85.01			4,383.09	0.001012072%	63.67		63.67
10100	PATTERSON CEMETERY	166,840.95	3,105.45			159,946.40	0.036932249%	2,323.46		2,323.46
10150	COUNTY RDA AREA 1 - SALIDA	1,764,655.10	2,605.44			1,767,260.54	0.408067378%	25,672.04		25,672.04
10200	COUNTY RDA AREA 2 - EYEFIVE	143,584.27	264.59			143,848.86	0.033215265%	2,089.62		2,089.62
10250	COUNTY RDA AREA 4 - EMPIRE	315,065.86	426.94			315,492.80	0.072848523%	4,582.99		4,582.99
10300	COUNTY RDA AREA 5 - SEVENTH	56,825.56	83.41			55,908.97	0.012909600%	812.16		812.16
10350	COUNTY RDA AREA 6 - SHACKELFORD	576,204.31	829.52			577,033.83	0.133239371%	8,382.26		8,382.26
10400	COUNTY RDA AREA 7 - GRAYSON	106,116.51	164.56			106,281.07	0.024540715%	1,543.89		1,543.89
10450	COUNTY RDA AREA 8 - KEYES	748,204.23	1,059.32			749,263.55	0.173007887%	10,884.15		10,884.15
10500	COUNTY RDA AREA 9 - AIRPORT	691,959.86	1,294.23			693,254.09	0.160075084%	10,070.53		10,070.53
10550	COUNTY RDA AREA 10 - DENAIR	229,907.17	281.46			230,188.63	0.053151456%	3,343.83		3,343.83
10600	COUNTY RDA AREA 11 - HICKMAN	195,907.10	290.07			196,197.17	0.045302695%	2,850.05		2,850.05
10650	COUNTY RDA AREA 13 - VALLEY HOME	14,928.12	25.19			14,953.31	0.003452778%	217.22		217.22
10700	COUNTY RDA AREA 14 - BUTTE GLENN	851,640.44	1,144.16			852,784.60	0.196911303%	12,387.94		12,387.94
10750	COUNTY RDA AREA 15 - CROWS LANDING	42,315.36	56.83			42,372.19	0.009783905%	615.52		615.52
10800	COUNTY RDA AREA 16 - SHELL	11,015.03	28.32			11,043.35	0.002549953%	160.42		160.42
10850	COUNTY RDA AREA 17 - MONTEREY	40,326.39	36.29			40,364.68	0.009320363%	586.36		586.36
11650	DENAIR COMMUNITY SERVICES DISTRICT	61,318.26	651.06			61,969.32	0.014308958%	900.20	(374.40)	900.20
11700	GRAYSON COMMUNITY SERVICES DISTRICT	4,582.14	139.16			4,721.30	0.001090168%	68.58		68.58
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	38,100.83	327.05			38,437.98	0.008875457%	558.37		558.37
11800	KEYES COMMUNITY SERVICES DISTRICT	12,024.63	22.61			12,252.24	0.002829090%	177.98		177.98
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	6,475.65	394.58			6,870.23	0.001586363%	99.80		99.80
12000	WATERFORD COMMUNITY SERVICES DISTRICT	33,441.17	1,036.29			34,479.46	0.007961442%	500.86		500.86
12050	WESTLEY COMMUNITY SERVICES DISTRICT	1,219.94	235.48			1,455.42	0.000336063%	21.14		21.14
12100	COUNTY SERVICE AREA 1 - FAIRVIEW TRACT	1,112.52	17.25			1,129.77	0.000260669%	16.41		16.41
12900	BURBANK-PARADISE FIRE	135,523.43	1,249.13			136,772.56	0.031581320%	1,988.82	(1,023.40)	963.42
12950	STAN CONSOL FIRE PRO DIST	2,571,050.22	21,020.21			2,592,070.43	0.598519211%	37,653.62	(3,793.80)	33,859.82
13000	CERES FIRE	28,385.64	709.68			29,095.32	0.006718224%	422.65	(234.00)	188.65
13050	DENAIR FIRE	128,844.42	1,088.30			129,932.72	0.030001973%	1,887.46	(571.00)	1,316.46
13150	HUGHSON FIRE	284,798.08	1,877.92			286,676.00	0.066194610%	4,164.39	(675.40)	3,488.99
13200	INDUSTRIAL FIRE	179,640.86	3,119.76			182,760.62	0.042200143%	2,654.87	(1,715.80)	939.07
13250	KEYES FIRE	122,224.75	1,202.83			123,427.58	0.028499911%	1,792.97	(508.80)	1,284.17

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B**

FISCAL YEAR 2007/2008

13400 MOUNTAIN VIEW FIRE	73,675.78	1,278.12	74,953.90	0.017307150%	1,088.82	(260.20)	828.62
13450 OAKDALE FIRE	443,930.36	7,371.58	451,301.94	0.104207384%	6,555.82	(911.00)	5,644.82
13550 SALIDA FIRE	674,348.58	3,748.82	678,097.40	0.158575344%	9,850.36	(1,365.00)	8,485.36
13600 TURLOCK FIRE	135,845.26	3,064.69	138,909.95	0.0322074852%	2,017.87	(407.40)	1,610.47
13750 WESTPORT FIRE	61,787.54	588.86	62,376.40	0.014402956%	906.11	(299.40)	606.71
13800 WEST STANISLAUS FIRE	325,796.14	12,933.67	338,728.81	0.078213809%	4,920.53	(973.60)	3,946.93
13850 WOODLAND AVE FIRE	169,557.27	2,276.71	171,833.98	0.039677140%	2,496.14		2,496.14
13950 PATTERSON HOSPITAL DISTRICT	1,069,041.54	17,799.86	1,086,841.40	0.250955934%	15,787.96	(1,918.40)	13,869.56
14000 WESTSIDE HOSPITAL DISTRICT	117,451.97	2,011.25	119,463.22	0.027584524%	1,735.38	(873.00)	862.38
14050 AIRPORT NEIGHBORHOOD LIGHT	6,704.56	236.39	6,940.95	0.001602692%	100.83	(102.80)	0.00
14150 COUNTRY CLUB ESTATES LIGHTING	1,608.64	13.72	1,622.36	0.000374609%	23.57		23.57
14200 CROWS LANDING LIGHTING	1,710.53	157.97	1,868.50	0.000431445%	27.14		27.14
14300 DENAIR LIGHTING	4,996.12	64.90	5,061.02	0.001168609%	73.52	(241.20)	0.00
14350 EMPIRE LIGHTING	12,282.96	233.16	12,516.12	0.002890021%	181.81	(195.00)	0.00
14400 FAIRVIEW TRACT LIGHTING	3,919.48	55.88	3,975.36	0.000917925%	57.75	(50.00)	7.75
14800 MANCINI PARK LIGHTING	385.15	3.33	388.48	0.000089700%	5.64	(39.80)	0.00
14850 MONTEREY PARK LIGHTING	847.66	4.67	852.33	0.000196807%	12.38	(15.60)	0.00
15000 OLYMPIC TRACT LIGHTING	4,347.58	73.00	4,420.58	0.001020730%	64.22	(65.60)	0.00
15200 RICHLAND TRACT LIGHTING	2,487.49	32.36	2,519.85	0.000581842%	36.60	(31.00)	5.60
15350 SALIDA LIGHTING	9,379.43	522.13	9,901.56	0.002286309%	143.83	(859.40)	0.00
15600 SUNSET OAKS LIGHTING	6,536.37	120.51	6,656.88	0.001537100%	96.70	(68.00)	28.70
15650 SYLVAN VILLAGE NO 2 LIGHTING	2,389.85	20.97	2,410.82	0.00056668%	35.02		35.02
15700 TEMPO PARK LIGHTING	3,500.91	26.28	3,527.19	0.000814443%	51.24		51.24
15750 WATERFORD LIGHTING	20,792.24	506.95	21,299.19	0.004918066%	309.40	(378.20)	0.00
15950 EASTSIDE MOSQUITO ABATEMENT	2,053,077.23	18,220.01	2,071,297.24	0.478270843%	30,088.62		30,088.62
16000 TURLOCK MOSQUITO ABATEMENT	1,628,569.81	18,959.09	1,647,528.90	0.380420874%	23,932.77		23,932.77
16250 CENTRAL IRRIGATION DISTRICT	59,809.78	1,170.16	60,979.94	0.014080507%	885.82		885.82
16300 OAKDALE IRRIGATION DISTRICT	1,932,698.82	17,620.07	1,950,318.89	0.450336269%	28,331.24	(131.40)	28,199.84
16350 TURLOCK IRRIGATION DISTRICT	1,451,053.38	11,999.19	1,463,052.57	0.337824566%	21,252.98		21,252.98
16400 WEST STANISLAUS IRRIGATION DISTRICT	293,613.88	4,302.88	297,916.76	0.068790146%	4,327.68		4,327.68
16450 STORM DRAIN NO 1	642.06	48.20	690.26	0.000159384%	10.03		10.03
16700 STORM DRAIN NO 6	2,421.97	66.38	2,488.35	0.000574569%	36.15		36.15
16800 STORM DRAIN NO 8	72,816.23	112.76	72,928.99	0.016839588%	1,059.40		1,059.40
16800 STORM DRAIN NO 10	482.18	6.88	489.06	0.000112927%	7.10		7.10
16950 SHERWOOD FOREST DRAIN	1,789.00	25.06	1,814.06	0.000418874%	26.35		26.35
17050 EAST STANISLAUS RESOURCE CONSERVATION	2,384.27	13.49	2,397.76	0.000553652%	34.83		34.83
17100 RECLAMATION DISTRICT NO 2083	40,329.81	888.26	41,218.07	0.009517414%	598.75	(148.60)	450.15
17150 RECLAMATION DIST NO 2091	3,559.19	30.45	3,589.64	0.000828862%	52.14		52.14
17200 WEST STANISLAUS RESOURCE CONSERVATION	37,303.03	40.19	37,343.22	0.008622696%	542.46		542.46
17550 EMPIRE SANITARY	28,235.64	540.66	28,776.30	0.006644560%	418.02		418.02
17800 SALIDA SANITARY	30,152.42	3,405.14	33,557.56	0.007748571%	487.47	(973.80)	0.00
17700 CHATOM ELEM-GEN	1,529,960.75	25,212.04	1,555,172.79	0.359098486%	22,591.16		22,591.16
17750 ERAF	65,111,396.56	35,100.85	-40,660,670.89	-9.388708107%	-590,655.73	(1,568.40)	
17800 EMPIRE ELEM-GEN	5,978,479.37	29,077.10	6,007,556.47	1.387169310%	87,268.55		87,268.55
17900 HART RANSOM-GEN	892,603.85	9,448.04	902,051.89	0.208287313%	13,103.62		13,103.62
18050 KEYES ELEM-GEN	1,014,800.20	30,619.21	1,045,419.41	0.241391435%	15,186.25		15,186.25
18200 MODESTO ELEM GEN	18,706,440.63	241,904.36	18,948,344.99	4.375247047%	275,252.43		275,252.43
18300 PARADISE ELEM-GEN	289,130.47	7,808.82	296,939.29	0.068564445%	4,313.48		4,313.48
18450 SALIDA ELEM-GEN	4,404,903.92	17,385.43	4,422,289.35	1.021123925%	64,240.22		64,240.22
18500 SHILOH ELEM-GEN	213,676.79	10,295.51	223,972.30	0.051716081%	3,253.53		3,253.53
18550 STANISLAUS ELEM-GEN	8,219,162.68	45,522.40	8,264,685.08	1.908348144%	120,056.64		120,056.64

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B**

FISCAL YEAR 2007/2008

18600 SYLVAN ELEM-GEN	15,875,801.75	100,777.77	15,976,579.52	3.689054764%	232,083.19
18850 MODESTO HIGH-GEN	41,991,571.24	299,731.14	42,091,302.38	9.719046519%	611,437.74
19000 CERES UNIFIED-GEN	14,937,117.19	100,627.85	15,037,744.84	3.472274161%	218,445.24
19050 DENAIR UNIFIED-GEN	4,303,525.25	23,022.05	4,326,547.30	0.999016711%	62,849.43
19100 HUGHSON UNIFIED SCHOOL DISTRICT-GEN	4,059,182.02	22,477.17	4,081,659.19	0.942471088%	59,292.07
19150 HUGHSON(GRATTON) UNIFIED SCHOOL DISTRICT-GEN	129,417.06	757.16	130,174.22	0.030057737%	1,890.97
19200 HUGHSON(HICKMAN) UNIFIED SCHOOL DISTRICT-GEN	288,574.68	2,391.03	290,965.71	0.067185122%	4,226.70
19250 HUGHSON(LA GRANGE) UNIFIED SCHOOL DISTRICT-GEN	60,576.36	1,056.08	61,632.44	0.014231172%	895.30
19300 HUGHSON(ROBERTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	170,502.14	7,298.28	177,800.42	0.041054813%	2,582.81
19350 NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	5,839,907.75	114,209.15	5,954,116.90	1.374828904%	86,492.26
19400 OAKDALE UNIFIED SCHOOL DISTRICT-GEN	13,774,040.77	135,374.04	13,909,414.81	3.211738339%	202,054.60
19450 OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	199,378.66	4,776.05	204,154.71	0.047140122%	2,965.65
19500 OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	381,542.37	16,625.83	398,168.20	0.091938596%	5,783.98
19550 PATTERSON UNIFIED SCHOOL DISTRICT-GEN	10,015,524.44	153,331.20	10,168,855.64	2.348028581%	147,717.50
19600 RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	3,558,317.92	46,323.05	3,604,640.97	0.832325713%	52,362.68
19625 TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	23,062,181.82	181,444.59	23,243,626.41	5.367044344%	337,647.68
19650 WATERFORD UNIFIED SCHOOL DISTRICT-GEN	2,911,750.15	44,016.30	2,955,766.45	0.682498046%	42,936.83
19700 YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	31,630,302.11	264,065.83	31,894,367.94	7.364534433%	463,312.35
19750 COUNTY SCHOOL SERVICE FUND	12,850,789.07	202,427.34	13,053,216.41	3.014038776%	189,617.06
19800 SCHOOLS-EQUALIZATION AID	7,644,905.08	5,549.67	7,650,454.75	1.766519955%	111,134.05
19850 SCHOOLS-TUITION	4,353,472.58	3,976.18	4,357,448.76	1.006151979%	63,298.32
30050 CERES AMENDED REDEVELOPMENT AGENCY	3,611,765.49	3,630.29	3,615,395.78	0.834809041%	52,518.91
30100 MODESTO REDEVELOPMENT AGENCY	1,766,618.89	444.68	1,767,063.57	0.408021897%	25,669.18
30300 MODESTO AMENDED REDEVELOPMENT AGENCY	350,285.44	6,122.45	356,407.89	0.082295977%	5,177.35
30400 OAKDALE REDEVELOPMENT AGENCY	4,743,204.58	6,324.45	4,749,529.03	1.0966584849%	68,993.86
30500 OAKDALE AMENDED REDEVELOPMENT AGENCY	2,845,335.02	12,934.42	2,858,269.44	0.659985605%	41,520.55
30600 NEWMAN REDEVELOPMENT AGENCY	100,953.92	1,023.95	101,977.87	0.023547089%	1,481.38
30800 TURLOCK REDEVELOPMENT AGENCY	982,204.26	4,001.29	986,205.55	0.227718723%	14,326.08
30900 RIVERBANK REDEVELOPMENT AGENCY	3,323,826.84	5,314.90	3,329,141.74	0.768711862%	48,360.65
31000 PATTERSON REDEVELOPMENT AGENCY	4,317,700.20	3,156.10	4,320,856.30	0.997702637%	62,766.76
31100 PATTERSON REDEVELOPMENT AGENCY	1,362,967.50	0.00	1,362,967.50	0.314714532%	19,799.10
31200 STAN/CERES REDEVELOPMENT AGENCY	388,368.16	406.60	388,774.75	0.089769612%	5,647.52
31300 WATERFORD REDEVELOPMENT AGENCY	1,213,514.99	1,504.71	1,215,019.70	0.280552806%	17,649.94
31400 HUGHSON REDEVELOPMENT	314,333.62	424.58	314,758.20	0.072678901%	4,572.32
	537,392.30	527.94	537,920.24	0.124207890%	7,814.08
	\$429,399,510.28	\$3,681,062.96	\$433,080,573.24	100.000000000%	\$6,291,128.90
		\$0.00	\$0.00	Direct Credit to non AB8 entities	\$9,112.35
					\$0.00
					\$1,753,251.42

STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART C
FISCAL YEAR 2006/2007

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$3,332,895		\$3,332,895	
BENEFITS	\$1,278,900		\$1,278,900	
TOTAL SALARIES & BENEFITS	\$4,611,795		\$4,611,795	
MAINTENANCE EQUIPMENT	\$174,697		\$174,697	
FINGERPRINTING	\$160		\$160	
OFFICE SUPPLIES	\$18,030		\$18,030	
CONTRACTS	\$184,251		\$184,251	
EXP. EQUIPMENT - TO \$5,000	\$5,106		\$5,106	
EXP. COMPUTER EQUIP- TO \$5,000	\$30,923		\$30,923	
POSTAGE	\$9,134		\$9,134	
RENTS & LEASES	\$4,728		\$4,728	
PUBLICATIONS AND LEGAL NOTICES	\$13,448		\$13,448	
EDUCATION AND TRAINING	\$4,511		\$4,511	
MISCELLANEOUS	\$15,448		\$15,448	
TRAVEL EXPENSES	\$31,853		\$31,853	
TOTAL SERVICES & SUPPLIES	\$492,289		\$492,289	
TELEPHONE	\$19,929		\$19,929	
INSURANCE	\$10,310		\$10,310	
PRINT/COPY/MAIL/MESSENGER	\$52,158		\$52,158	
SOFTWARE	\$35,453		\$35,453	
DATA PROCESSING	\$168,061		\$168,061	
FLEET SERVICES	\$9,450		\$9,450	
OTHER	\$946		\$946	
STORES-OFFICE SUPPLIES	\$3,590		\$3,590	
TOTAL OTHER CHARGES	\$299,897		\$299,897	
OPERATING TRANSFERS OUT	\$136,115		\$136,115	
UTILITIES	\$30,902		\$30,902	
A-87 OVERHEAD(ACTUAL 2006/07)	\$466,487		\$466,487	
TOTAL ASSESSOR	\$6,037,485		\$6,037,485	

STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART D
FISCAL YEAR 2006/2007

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$617,420		\$600,425	\$16,995
BENEFITS	\$308,726		\$300,228	\$8,498
TOTAL SALARIES & BENEFITS	\$926,146		\$900,653	\$25,493
MAINTENANCE EQUIPMENT	\$452		\$452	
MEMBERSHIP	\$495		\$495	
OTHER	\$13,349		\$13,349	
OFFICE SUPPLIES	\$74,965		\$74,965	
PUBLICATIONS/LEGAL NOTICES	\$11,847		\$11,847	
POSTAGE	\$77		\$77	
CONTRACTS	\$47,046		\$47,046	
RENTS & LEASES	\$4,345		\$4,345	
EDUCATION & TRAINING	\$3,700		\$3,700	
CREDIT CARD PURCHASES	\$403		\$403	
TRAVEL EXPENSES	\$817		\$817	
TOTAL SERVICES & SUPPLIES	\$157,496		\$157,496	
TELEPHONE	\$5,286		\$5,286	
INSURANCE	\$7,770		\$7,770	
PRINT/COPY/MAIL/MESSENGER	\$68,871		\$68,871	
DATA PROCESSING	\$25,328		\$25,328	
COLLECTIONS	\$212,356		\$212,356	
PICKUP & DELIVERY	\$621		\$621	
STORES-OFFICE SUPPLIES	\$12,057		\$12,057	
TOTAL OTHER CHARGES	\$332,289		\$332,289	
FINANCING USES AND INTRAFUND	(\$79,654)		(\$79,654)	
UTILITIES	\$7,148		\$7,148	
A-87 OVERHEAD(ACTUAL 2006/07)	\$125,874		\$122,409	\$3,465
TOTAL TAX COLLECTOR	\$1,469,299		\$1,440,341	\$28,958

STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
CHART E
FISCAL YEAR 2006/2007

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$2,542,500	\$469,456	\$211,429	\$1,861,615
BENEFITS	\$1,094,708	\$202,131	\$68,346	\$824,231
TOTAL SALARIES & BENEFITS	\$3,637,208	\$671,587	\$279,775	\$2,685,846
WARRANT COST	\$1,462			\$1,462
CONTRACTS	\$79,525			\$79,525
OTHER SERVICES & SUPPLIES	\$99,863	\$18,458	\$7,690	\$73,715
DATA PROCESSING	\$100,450	\$11,629		\$88,821
OTHER CHARGES	\$51,019	\$9,420	\$3,924	\$37,675
UTILITIES	\$28,864	\$13,063	\$5,442	\$10,359
INTRAFUND CHARGES	(\$20,064)	\$20,266	\$8,443	(\$48,773)
TOTAL SERVICES & SUPPLIES	\$341,119	\$72,836	\$25,499	\$242,784
A-87 OVERHEAD(ACTUAL 06/07)	\$353,852	\$65,336	\$29,426	\$259,090
RE-ALLOCATE SUPPORT COST		(\$809,759)	\$82,587	\$727,172
TOTAL AUDITOR-CONTROLLER	\$4,332,179		\$417,287	\$3,914,892

STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES BY COST CENTER
CHART F
FISCAL YEAR 2006/2007

BOARD	a SALARY COST	b TOTAL SALARY	PERCENT (a/b)	OTHER DEPT. COST	COST	TOTAL APPEALS BOARD
ASSISTANT CLERK	\$83,803.20					
BOARD MEMBER (3) *	\$1,125.00					
TOTAL COST	\$84,928.20	\$417,458.52		\$79,759.47	\$22,291.00	
RATIO			20.34%			
APPEALS BOARD COST	\$84,928			\$16,226	\$4,535	\$105,689

**DECLARATION OF PUBLICATION
(C.C.P. S2015.5)**

**COUNTY OF STANISLAUS
STATE OF CALIFORNIA**

I am a citizen of the United States and a resident Of the County aforesaid; I am over the age of Eighteen years, and not a party to or interested In the above entitle matter. I am a printer and Principal clerk of the publisher of **THE MODESTO BEE**, printed in the City of **MODESTO**, County of **STANISLAUS**, State of California, daily, for which said newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of **STANISLAUS**, State of California, Under the date of **February 25, 1951, Action No. 46453**; that the notice of which the annexed is a printed copy, has been published in each issue there of on the following dates, to wit:

MAY 10, 2008

I certify (or declare) under penalty of perjury That the foregoing is true and correct and that This declaration was executed at **MODESTO, California** on

MAY 10, 2008


(Signature)

NOTICE OF PUBLIC HEARING
NOTICE IS HEREBY GIVEN that on May 20, at the hour of 6:35 p.m., or as soon thereafter as the matter may be heard, the Stanislaus County Board of Supervisors will meet in the Basement Chambers at 1010 10th Street, Modesto, California, for the following purposes:

1. Conduct a public hearing to receive comments on the report regarding property tax administrative costs for fiscal year 2007-08;
2. Adopt a resolution determining the property tax administrative costs of the County for fiscal year 2007-08, establishing the proportion of said costs attributable to incorporated cities and other jurisdictions and authorizing the collection of said costs pursuant to provisions of State law and Stanislaus County Ordinance CS-430.

NOTICE IS FURTHER GIVEN that at the said time and place, any interested party, may appear and give testimony either for or against the said proposal. For further information, call Roy Rasmussen in the Stanislaus County Auditor- Controller's Office at (209) 525-6597.

BY ORDER OF THE BOARD OF SUPERVISORS
DATED: May 6, 2008

ATTEST: CHRISTINE FERRARO TALLMAN,
Clerk of the Board of Supervisors of the County of Stanislaus, State of California.

BY: Elizabeth A. King, Assistant Clerk of the Board
MAY 10, 2008