

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS

ACTION AGENDA SUMMARY

DEPT: Auditor-Controller

BOARD AGENDA # \*B-3

Urgent

Routine

AGENDA DATE April 28, 2009

CEO Concur with Recommendation YES  NO

4/5 Vote Required YES  NO

(Information Attached)

SUBJECT:

Approval to Adopt the Property Tax Administration Cost Recovery Plan - Auditor-Controller

STAFF RECOMMENDATIONS:

1. Adopt the Property Tax Administration Cost Recovery Plan.
2. Approve the report determining the Property Tax Administration Costs for Fiscal Year 2007/2008 are \$6,671,798 and establishing the proportion of said costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2008/2009.
3. Authorize the collection of said costs pursuant to the provisions of the Revenue and Taxation Code Sections 95.3 and 97.75, and Stanislaus County Ordinance Code Section 4.44.010.

FISCAL IMPACT:

Adoption of the report and authorizing recovery of Property Tax Administration fees will provide \$1,844,556 of revenues to the Property Tax Administration Departments of Assessor, Auditor-Controller, Tax Collector and Clerk of the Board. These departments have budgeted this revenue in their 2008-2009 budgets. In future years as the tax administration departments reduce their expenses there will be a resulting decrease in revenue returned in the following year.

BOARD ACTION AS FOLLOWS:

No. 2009-264

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

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

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 Adopt the Property Tax Administration Cost Recovery Plan - Auditor-Controller

### 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 administration 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.

Revenue and Taxation Code Section 95.3 has superseded 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 provides for offsetting property tax allocations in the amount of the recovery costs as opposed to invoicing, as had been the practice in the past. It also affirms that costs are to be allocated based on the proportionate share of property taxes allocated to taxing agencies.

SB1096 (Budget Act of 2004) dramatically altered State and local government funding. Beginning in Fiscal Year 2004/2005, the collection and distribution of certain sales tax and in lieu vehicle license fees received by local agencies was changed dramatically. These revenues were partially eliminated and replaced by property tax revenue now administered by the counties. To fund the distribution of these revenues, the law provided for the transfer of property taxes from the Educational Revenue Augmentation Fund (ERAF) to the local agencies. Previously local agencies received these revenues directly from the State. As a result of these changes, the County and cities began receiving a larger portion of funds generated from property taxes and consequently are required under Revenue & Taxation Code 95.3 to pay a larger share of the property tax administration cost.

Approval to Adopt the Property Tax Administration Cost Recovery Plan - Auditor-Controller

DISCUSSION (continued):

In 2004/2005 and 2005/2006 the State (SB 1096) required additional transfers of property taxes for counties and cities to the Educational Revenue Augmentation Fund. This temporary additional transfer was known as ERAF III. The State, recognizing that these additional transfers coupled with recovery of property tax administration costs based upon the higher percentage caused by the replacement of VLF and Sales Tax revenue with property tax revenues would severely compromise local agencies' budgets, suspended the recovery of the property tax administration costs at the higher recovery percentages until the sunset of the additional transfer of taxes to the Educational Revenue Augmentation Fund (ERAF III).

Cities have taken a different view of the impact of replacing VLF and Sales Tax revenues with Property Tax revenues. They maintain that the application of SB 1096 (Revenue and Tax Code Sections 97.68, 97.70, and 97.75) did not intend for the replaced VLF and Sales Tax revenues to be counted as property taxes for the purpose of recovery allocation percentages of the Property Tax Administration Cost Calculation. The cities have interpreted these sections to limit the increase in recovery of costs only to the extent that the "marginal" expenses for the implementation of the "Triple Flip" (SB 1096) increase the overall cost of property tax administration.

Over the last two years, meetings and communications have taken place between the California State Association of Counties (CSAC); the League of California Cities, the State Controller's Office, and the County Counsels' Association in an effort to resolve this difference of opinions. These conciliatory efforts have not provided a solution and a court case (City of Alhambra et al vs. County of Los Angeles; Los Angeles County Auditor-Controller Wendy Watanabe, Case Number BS 116375) is scheduled for a pre-trial hearing on May 8, 2009.

The total calculated net property tax administration costs for fiscal year 2007/2008 is \$6,662,719. The distribution of those costs to each jurisdiction is also provided. Of this amount, \$3,110,130 relates to schools and these costs by law are not recoverable by the County.

PROPERTY TAX ADMINISTRATION COSTS SUMMARY

County General Fund	\$1,713,738
Schools (not recoverable)	3,110,130
Cities	1,105,999
Redevelopment Agencies	503,589
Special Districts	229,263
TOTAL	\$6,662,719

Approval to Adopt the Property Tax Administration Cost Recovery Plan - Auditor-Controller

DISCUSSION (continued):

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessor's Office	\$1,437,801
Auditor-Controller's Office	91,570
Tax Collector's Office	287,181
Clerk of the Board (Assessment Appeals Board)	28,004
<b>TOTAL</b>	<b>\$1,844,556</b>

These calculations are based on the attached Fiscal Year 2008-2009 Stanislaus County Property Tax Administration Fee Cost Calculations Final Report. The property tax administration costs are reduced by the non-recoverable School's portion and the County General Fund costs to derive the recoverable amounts that are apportioned to the tax administration departments as a ratio of the total. There is an additional small difference of \$5,705.00 that results in not charging those agencies that have already paid more in their direct assessment fee than their property tax administration fee.

POLICY ISSUES:

The Stanislaus County Code Section 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 all affected agencies on March 31, 2009. Adoption of this agenda item supports the Board of Supervisors priority of Efficient delivery of public services.

STAFFING IMPACT:

Staff in the offices of County Counsel, Auditor-Controller, Treasurer-Tax Collector, Assessor, and Assessment Appeals Board has been involved in the development and accumulation of data required for this report. The report has also been subjected to an examination by the Internal Audit Division. The current staffing level in the Auditor-Controller's Office is sufficient to administer the Property Tax Administration Program for the affected local agencies.



AUDITOR-CONTROLLER

Larry D. Haugh  
Auditor - Controller

1010 10<sup>th</sup> Street, Suite 5100, Modesto, CA 95354  
P O 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, 2008. 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, 2008 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

March 24, 2009



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

**Final Report**

**For use in Fiscal Year 2008/2009**

## **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 2007/2008 net cost for property tax administration equals \$6,662,719.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2008/2009 results in the calculations shown on the following pages:

**STANISLAUS COUNTY  
PROPERTY TAX ADMINISTRATIVE COST  
SUMMARY  
CHART A  
FISCAL YEAR 2007/2008**

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$4,874,972	\$883,576	\$291,105
SERVICES & SUPPLIES	\$665,933	\$165,130	\$30,684
OTHER CHARGES	\$280,562	\$431,757	
GENERAL & A-87 OVERHEAD	\$455,168	\$109,168	\$77,553
DEPARTMENTAL COST :	\$6,276,635	\$1,589,632	\$399,342
ASSESSMENT APPEALS BOARD		\$119,694	
<b>TOTAL COST :</b>		<b><u>\$8,385,303</u></b>	
TAX RELATED REVENUES :			
OTHER REVENUES	(\$120,774)	(\$57,852)	
COLLECTION COST		(\$104,285)	
CHARGES FOR CURRENT SERVICES	(\$10,500)	(\$3,420)	(\$7,959)
ASSESSMENT & TAX COLLECTION FEES		(\$196,622)	
SB 813		(\$1,221,172)	
NET PROPERTY TAX ADMINISTRATIVE COST :		<b>\$6,662,719</b>	

<b>Total revenue offsets :</b>	<b>(\$1,767,978)</b>
<b>General credits this page</b>	<b>(\$1,722,584)</b>
<b>Direct assessments from chart B</b>	<b>(\$45,394)</b>



**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2007/2008 COSTS**  
**FISCAL YEAR 2008/2009 ALLOCATION PERCENTAGES**

Code	Description	Net ABB 2008/2009 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 Less Offsets H	Direct Credit I	Adjusted Administrative Cost J
00010	COUNTY-GENERAL FUND	\$43,896,356.17	\$945,505.03	\$4,728,116.22	\$51,554,401.00	\$101,124,378.42	25.039983048%	\$1,668,343.76	\$45,394.42	\$0.00
00100	CO SUPT OF SCHOOLS	\$1,642,526.18	\$17,164.87			\$1,659,691.05	0.410965550%	\$27,381.48		
00500	COUNTY FIRE SERVICE	\$1,173,111.57	\$13,719.71			\$1,186,831.28	0.293878051%	\$19,580.27		\$19,580.27
06320	CITY OF CERES	\$2,155,967.99	\$33,697.36	\$1,109,681.07	\$3,328,654.00	\$6,628,000.42	1.641196917%	\$109,348.34	(\$1,938.00)	\$107,410.34
06321	CITY OF HUGHSON	\$224,314.68	\$3,525.45	\$99,446.50	\$476,710.00	\$803,996.63	0.199082183%	\$13,264.29	(\$977.60)	\$12,286.69
06322	CITY OF MODESTO	\$13,247,032.70	\$191,012.58	\$6,357,900.61	\$14,524,030.00	\$34,319,975.89	8.498164616%	\$566,208.85	(\$1,677.00)	\$564,531.85
06323	CITY OF NEWMAN	\$602,323.61	\$12,186.33	\$123,149.30	\$726,774.00	\$1,464,433.24	0.362616652%	\$24,160.13	(\$938.20)	\$23,221.93
06324	CITY OF OAKDALE	\$1,527,807.56	\$21,499.73	\$791,152.75	\$1,421,158.00	\$3,761,618.04	0.931435658%	\$62,058.94	(\$1,253.40)	\$60,805.54
06325	CITY OF PATTERSON	\$2,522,270.89	\$21,247.94	\$358,098.83	\$1,595,616.00	\$4,497,233.66	1.113585630%	\$74,195.08	(\$5,296.60)	\$68,898.48
06326	CITY OF RIVERBANK	\$1,362,792.50	\$19,114.07	\$604,440.11	\$1,656,943.00	\$3,643,289.68	0.902135699%	\$60,106.77	(\$839.40)	\$59,267.37
06327	CITY OF TURLOCK	\$4,136,361.02	\$56,381.12	\$2,519,868.72	\$5,059,904.00	\$11,772,514.86	2.915059426%	\$194,222.22	(\$1,971.80)	\$192,250.42
06328	CITY OF WATERFORD	\$294,978.66	\$4,312.71	\$113,581.16	\$672,631.00	\$1,085,503.53	0.268787708%	\$17,908.57	(\$581.80)	\$17,326.77
10000	HILLS FERRY CEMETERY	\$142,755.52	\$3,079.40			\$145,834.92	0.0361111015%	\$2,405.98		\$2,405.98
10050	KNIGHTS FERRY CEMETERY	\$4,673.85	\$83.73			\$4,757.58	0.001178051%	\$78.49		\$78.49
10100	PATTERSON CEMETERY	\$131,872.06	\$3,098.22			\$134,970.28	0.033420758%	\$2,226.73		\$2,226.73
10150	COUNTY RDA AREA 1 - SALIDA	\$1,928,533.26	\$3,325.15			\$1,931,858.41	0.478358459%	\$31,871.68		\$31,871.68
10200	COUNTY RDA AREA 2 - EYEFIVE	\$145,014.19	\$321.11			\$145,335.30	0.035987301%	\$2,397.73		\$2,397.73
10250	COUNTY RDA AREA 4 - EMPIRE	\$244,721.51	\$556.91			\$245,278.42	0.060734786%	\$4,046.59		\$4,046.59
10300	COUNTY RDA AREA 5 - SEVENTH	\$65,413.63	\$106.14			\$65,519.77	0.016223723%	\$1,080.94		\$1,080.94
10350	COUNTY RDA AREA 6 - SHACKELFORD	\$447,613.64	\$1,065.34			\$448,678.98	0.111099957%	\$7,402.28		\$7,402.28
10400	COUNTY RDA AREA 7 - GRAYSON	\$93,288.30	\$207.54			\$93,495.84	0.023151037%	\$1,542.49		\$1,542.49
10450	COUNTY RDA AREA 8 - KEYES	\$606,268.30	\$1,366.23			\$607,634.53	0.150459845%	\$10,024.72		\$10,024.72
10500	COUNTY RDA AREA 9 - AIRPORT	\$1,153,510.98	\$1,565.93			\$1,155,076.91	0.286015170%	\$19,056.39		\$19,056.39
10550	COUNTY RDA AREA 10 - DENAIR	\$185,310.33	\$377.46			\$185,687.79	0.045979211%	\$3,063.47		\$3,063.47
10600	COUNTY RDA AREA 11 - HICKMAN	\$171,856.52	\$369.94			\$172,226.46	0.042645974%	\$2,841.38		\$2,841.38
10650	COUNTY RDA AREA 13 - VALLEY HOME	\$12,532.39	\$31.16			\$12,563.55	0.003110932%	\$207.27		\$207.27
10700	COUNTY RDA AREA 14 - BUTTE GLENN	\$675,282.89	\$1,495.87			\$676,778.76	0.167581042%	\$11,165.45		\$11,165.45
10750	COUNTY RDA AREA 15 - CROWS LANDING	\$38,286.63	\$74.31			\$38,360.94	0.009498771%	\$632.88		\$632.88
10800	COUNTY RDA AREA 16 - SHELL	\$11,183.19	\$32.35			\$11,215.54	0.002777144%	\$185.03		\$185.03
10850	COUNTY RDA AREA 17 - MONTEREY	\$37,782.21	\$55.56			\$37,837.77	0.009369226%	\$624.25		\$624.25
11650	DENAIR COMMUNITY SERVICES DISTRICT	\$59,079.12	\$723.38			\$59,802.50	0.014808037%	\$986.62		\$986.62
11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$4,683.72	\$135.92			\$4,819.64	0.001193418%	\$79.51	(\$373.60)	\$0.00
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$30,226.80	\$341.76			\$30,568.56	0.007569256%	\$504.32		\$504.32
11800	KEYES COMMUNITY SERVICES DISTRICT	\$12,184.53	\$224.54			\$12,409.07	0.003072679%	\$204.72		\$204.72
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$6,621.36	\$382.37			\$7,003.73	0.001734233%	\$115.55		\$115.55
12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$31,944.89	\$1,013.78			\$32,958.67	0.008161084%	\$543.75		\$543.75
12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$1,280.77	\$226.97			\$1,507.74	0.000373341%	\$24.87		\$24.87
12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	\$1,104.96	\$17.10			\$1,122.06	0.000277840%	\$18.51		\$18.51
12900	BURBANK-PARADISE FIRE	\$117,345.91	\$1,263.94			\$118,609.85	0.029369661%	\$1,956.82	(\$1,023.00)	\$933.82
12950	STAN CONSOL FIRE PRO DIST	\$2,496,253.92	\$31,712.48			\$2,527,966.40	0.625964152%	\$41,706.23	(\$3,131.40)	\$38,574.83
13000	CERES FIRE	\$26,849.74	\$709.30			\$27,559.04	0.006824050%	\$454.67	(\$233.80)	\$220.87
13050	DENAIR FIRE	\$124,274.69	\$1,217.64			\$125,492.33	0.031073870%	\$2,070.36	(\$574.60)	\$1,495.76
13150	HUGHSON FIRE	\$287,021.65	\$2,123.05			\$289,144.70	0.071596765%	\$4,770.29	(\$679.00)	\$4,091.29
13200	INDUSTRIAL FIRE	\$176,980.07	\$3,548.92			\$180,528.99	0.044701811%	\$2,978.36	(\$1,734.60)	\$1,243.76
13250	KEYES FIRE	\$139,291.09	\$1,242.87			\$140,533.96	0.034798413%	\$2,318.52	(\$507.60)	\$1,810.92
13400	MOUNTAIN VIEW FIRE	\$76,472.87	\$1,263.07			\$77,735.94	0.019248639%	\$1,282.48	(\$286.80)	\$995.68

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2007/2008 COSTS**  
**FISCAL YEAR 2008/2009 ALLOCATION PERCENTAGES**

Code	Description	Net ABB	Unitary &	Sales Tax	VLF Swap	Adjusted Net	Admin. Cost	Admin Cost	Direct	Adjusted
		2008/2009 Allocation A+C	Operating Non-Unitary B	Triple Flip W/ True-up D	W/ Growth Adjustment E	Revenue F	Apportionment Factors G	Less Offsets H	Credit I	Administrative Cost J
13450	OAKDALE FIRE	\$441,584.01	\$7,356.36			\$448,940.37	0.111164681%	\$7,406.59	(\$906.00)	\$6,500.59
13550	SALIDA FIRE	\$647,099.38	\$4,027.72			\$651,127.10	0.161229287%	\$10,742.25	(\$1,364.60)	\$9,377.65
13600	TURLOCK FIRE	\$132,843.28	\$3,165.25			\$136,008.53	0.033677846%	\$2,243.86	(\$399.20)	\$1,844.66
13750	WESTPORT FIRE	\$63,897.45	\$634.75			\$64,532.20	0.015979184%	\$1,064.65	(\$299.80)	\$764.85
13800	WEST STANISLAUS FIRE	\$313,598.13	\$12,795.41			\$326,393.54	0.080820162%	\$5,384.82	(\$941.80)	\$4,443.02
13850	WOODLAND AVE FIRE	\$170,622.45	\$2,292.05			\$172,914.50	0.042816344%	\$2,852.73		\$2,852.73
13950	PATTERSON HOSPITAL DISTRICT	\$906,218.17	\$17,900.68			\$924,118.85	0.228826328%	\$15,246.06	(\$1,923.00)	\$13,323.06
14000	WESTSIDE HOSPITAL DISTRICT	\$98,455.77	\$2,011.51			\$100,467.28	0.024877274%	\$1,657.50	(\$841.60)	\$815.90
14050	AIRPORT NEIGHBORHOOD LIGHT	\$6,717.15	\$401.79			\$7,118.94	0.001762762%	\$117.45	(\$103.00)	\$14.45
14150	COUNTRY CLUB ESTATES LIGHTING	\$1,605.28	\$14.02			\$1,619.30	0.000400965%	\$26.72	(\$7.80)	\$18.92
14200	CROWS LANDING LIGHTING	\$1,466.22	\$155.68			\$1,621.90	0.000401608%	\$26.76		\$26.76
14300	DENAIR LIGHTING	\$4,857.00	\$71.65			\$4,928.65	0.001220411%	\$81.31	(\$243.60)	\$0.00
14350	EMPIRE LIGHTING	\$11,469.04	\$398.39			\$11,867.43	0.002938563%	\$195.79	(\$195.00)	\$0.79
14400	FAIRVIEW TRACT LIGHTING	\$3,894.09	\$55.54			\$3,949.63	0.000977991%	\$65.16	(\$50.00)	\$15.16
14800	MANCINI PARK LIGHTING	\$341.37	\$3.38			\$344.75	0.000085366%	\$5.69	(\$39.80)	\$0.00
14850	MONTEREY PARK LIGHTING	\$861.41	\$4.88			\$866.29	0.000214508%	\$14.29	(\$15.20)	\$0.00
15000	OLYMPIC TRACT LIGHTING	\$4,331.05	\$72.20			\$4,403.25	0.001090314%	\$72.64	(\$65.60)	\$7.04
15200	RICHLAND TRACT LIGHTING	\$2,521.75	\$32.26			\$2,554.01	0.000632414%	\$42.14	(\$31.00)	\$11.14
15350	SALIDA LIGHTING	\$9,423.59	\$515.96			\$9,939.55	0.002461189%	\$163.98	(\$859.80)	\$0.00
15600	SUNSET OAKS LIGHTING	\$5,892.40	\$118.90			\$6,011.30	0.001488492%	\$99.17	(\$68.00)	\$31.17
15650	SYLVAN VILLAGE NO 2 LIGHTING	\$2,154.27	\$21.27			\$2,175.54	0.000538697%	\$35.89		\$35.89
15700	TEMPO PARK LIGHTING	\$3,553.74	\$26.90			\$3,580.64	0.000886623%	\$59.07	(\$50.00)	\$9.07
15750	WATERFORD LIGHTING	\$18,945.41	\$497.06			\$19,442.47	0.004814261%	\$320.76	(\$378.20)	\$0.00
15950	EASTSIDE MOSQUITO ABATEMENT	\$1,915,881.04	\$20,148.93			\$1,936,029.97	0.479391403%	\$31,940.50		\$31,940.50
16000	TURLOCK MOSQUITO ABATEMENT	\$1,501,338.61	\$19,447.47			\$1,520,786.08	0.376570498%	\$25,089.83		\$25,089.83
16250	CENTRAL IRRIGATION DISTRICT	\$60,715.90	\$1,239.67			\$61,955.57	0.015341171%	\$1,022.14		\$1,022.14
16300	OAKDALE IRRIGATION DISTRICT	\$1,829,528.19	\$18,368.48			\$1,847,896.67	0.457568216%	\$30,486.49	(\$373.80)	\$30,112.69
16350	TURLOCK IRRIGATION DISTRICT	\$1,366,868.37	\$12,663.29			\$1,379,531.66	0.341593687%	\$22,759.43		\$22,759.43
16400	WEST STANISLAUS IRRIGATION DISTRICT	\$318,997.81	\$4,273.38			\$323,271.19	0.080047020%	\$5,333.31		\$5,333.31
16450	STORM DRAIN NO 1	\$673.34	\$51.97			\$725.31	0.000179597%	\$11.97		\$11.97
16700	STORM DRAIN NO 6	\$2,505.16	\$64.94			\$2,570.10	0.000636398%	\$42.40		\$42.40
16800	STORM DRAIN NO 8	\$53,716.57	\$142.74			\$53,859.31	0.013336411%	\$888.57		\$888.57
16900	STORM DRAIN NO 10	\$557.15	\$6.84			\$563.99	0.000139652%	\$9.30		\$9.30
16950	SHERWOOD FOREST DRAIN	\$1,660.55	\$24.92			\$1,685.47	0.000417349%	\$27.81		\$27.81
17050	EAST STANISLAUS RESOURCE CONSERVATION	\$2,358.10	\$15.59			\$2,373.69	0.000587763%	\$39.16		\$39.16
17100	RECLAMATION DISTRICT NO 2063	\$38,588.48	\$872.75			\$39,461.23	0.009771220%	\$651.03	(\$149.40)	\$501.63
17150	RECLAMATION DIST NO 2091	\$3,964.75	\$30.94			\$3,995.69	0.000989395%	\$65.92		\$65.92
17200	WEST STANISLAUS RESOURCE CONSERVATION	\$31,148.15	\$601.94			\$31,750.09	0.007861822%	\$523.81		\$523.81
17550	EMPIRE SANITARY	\$26,368.63	\$894.71			\$27,263.34	0.006750832%	\$449.79		\$449.79
17600	SALIDA SANITARY	\$27,701.36	\$3,311.54			\$31,012.90	0.007679280%	\$511.65	(\$973.40)	\$0.00
17700	CHATOM ELEM-GEN	\$60,347,197.18	\$26,074.52			\$60,373,271.70	14.949369516%	\$996,034.52		
17750	ERAF	\$1,596,602.41	\$64,422.68	(\$16,805,435.27)	(\$81,016,821.00)	(\$96,161,231.18)	-23.811029905%	-\$1,586,462.07		
17800	EMPIRE ELEM-GEN	\$5,731,351.54	\$52,172.19			\$5,783,523.73	1.432091237%	\$95,416.22	(\$1,613.80)	
17900	HART RANSOM-GEN	\$873,378.96	\$9,896.88			\$883,275.84	0.218712959%	\$14,572.23		
18050	KEYES ELEM-GEN	\$1,253,107.04	\$30,287.95			\$1,283,394.99	0.317788740%	\$21,173.37		
18200	MODESTO ELEM GEN	\$17,307,785.05	\$267,992.01			\$17,575,777.06	4.352038218%	\$289,964.09		

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2007/2008 COSTS**  
**FISCAL YEAR 2008/2009 ALLOCATION PERCENTAGES**

Code	Description	Net ABB 2008/2009 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 Less Offsets H	Direct Credit I	Adjusted Administrative Cost J
18300	PARADISE ELEM-GEN	\$303,913.66	\$7,642.01			\$311,555.67	0.077146073%	\$5,140.03		
18450	SALIDA ELEM-GEN	\$4,082,523.84	\$19,191.97			\$4,101,715.81	1.015649204%	\$67,669.85		
18500	SHILOH ELEM-GEN	\$219,999.43	\$9,997.71			\$229,997.14	0.056950901%	\$3,794.48		
18550	STANISLAUS ELEM-GEN	\$7,768,841.82	\$48,078.29			\$7,816,920.11	1.935592091%	\$128,963.07		
18600	SYLVAN ELEM-GEN	\$14,361,677.66	\$105,644.03			\$14,467,321.69	3.582335888%	\$238,680.98		
18850	MODESTO HIGH-GEN	\$38,780,958.90	\$346,469.20			\$39,127,428.10	9.688565227%	\$645,521.90		
19000	CERES UNIFIED-GEN	\$13,482,239.52	\$105,576.42			\$13,587,815.94	3.364556462%	\$224,170.95		
19050	DENAIR UNIFIED-GEN	\$4,097,210.50	\$25,966.15			\$4,123,176.65	1.020963244%	\$68,023.91		
19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$4,100,384.29	\$25,930.14			\$4,126,314.43	1.021740207%	\$68,075.68		
19150	HUGHSON(GRATTON) UNIFIED SCHOOL DISTRICT-GEN	\$138,125.59	\$788.11			\$138,913.70	0.034397212%	\$2,291.79		
19200	HUGHSON(HICKMAN) UNIFIED SCHOOL DISTRICT-GEN	\$297,840.98	\$2,432.94			\$300,273.92	0.074352535%	\$4,953.90		
19250	HUGHSON(LA GRANGE) UNIFIED SCHOOL DISTRICT-GEN	\$67,199.92	\$1,043.51			\$68,243.43	0.016898144%	\$1,125.88		
19300	HUGHSON(ROBERTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$172,444.95	\$7,096.03			\$179,540.98	0.044457164%	\$2,962.06		
19350	NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	\$5,008,694.01	\$114,024.38			\$5,122,718.39	1.268465465%	\$84,514.29		
19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$13,030,474.51	\$138,621.80			\$13,169,096.31	3.260874910%	\$217,262.94		
19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$215,252.89	\$4,893.93			\$220,146.82	0.054511807%	\$3,631.97		
19500	OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	\$410,113.18	\$16,161.90			\$426,275.08	0.105552399%	\$7,032.66		
19550	PATTERSON UNIFIED SCHOOL DISTRICT-GEN	\$8,424,880.65	\$154,595.34			\$8,579,475.99	2.124412893%	\$141,543.67		
19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	\$3,446,960.09	\$49,856.78			\$3,496,816.87	0.865866733%	\$57,690.27	(\$149.00)	
19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	\$22,084,603.57	\$189,698.74			\$22,274,302.31	5.515466803%	\$367,480.07	(\$254.80)	
19650	WATERFORD UNIFIED SCHOOL DISTRICT-GEN	\$2,651,388.40	\$43,671.92			\$2,695,060.32	0.667339229%	\$44,462.94		
19700	YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	\$29,375,639.27	\$288,057.69			\$29,663,696.96	7.345196881%	\$489,389.84		
19750	COUNTY SCHOOL SERVICE FUND	\$12,019,180.46	\$208,746.86			\$12,227,927.32	3.027826698%	\$201,735.59		
19800	SCHOOLS-EQUALIZATION AID	\$7,054,811.71	\$13,384.26			\$7,068,195.97	1.750196243%	\$116,610.66		
19850	SCHOOLS-TUITION	\$4,017,459.51	\$8,406.47			\$4,025,865.98	0.996867594%	\$66,418.49		
30000	CERES REDEVELOPMENT AGENCY	\$3,688,803.27	\$5,169.00			\$3,693,972.27	0.914685504%	\$60,942.93		\$60,942.93
30050	CERES AMENDED REDEVELOPMENT AGENCY	\$1,693,598.86	\$1,248.65			\$1,694,847.51	0.419670841%	\$27,961.49		\$27,961.49
30100	MODESTO REDEVELOPMENT AGENCY	\$346,139.95	\$6,049.11			\$352,189.06	0.087207538%	\$5,810.39		\$5,810.39
30300	MODESTO AMENDED REDEVELOPMENT AGENCY	\$5,034,469.84	\$8,285.13			\$5,042,754.97	1.248665267%	\$83,195.06		\$83,195.06
30400	OAKDALE REDEVELOPMENT AGENCY	\$2,996,159.66	\$13,758.03			\$3,009,917.69	0.745302855%	\$49,657.44		\$49,657.44
30500	OAKDALE AMENDED REDEVELOPMENT AGENCY	\$81,878.39	\$1,031.39			\$82,909.78	0.020529763%	\$1,367.84		\$1,367.84
30600	NEWMAN REDEVELOPMENT AGENCY	\$847,552.31	\$4,303.48			\$851,855.79	0.210932862%	\$14,053.86		\$14,053.86
30800	TURLOCK REDEVELOPMENT AGENCY	\$2,811,450.75	\$6,654.80			\$2,818,105.55	0.697807159%	\$46,492.93		\$46,492.93
30900	TURLOCK AMENDED REDEVELOPMENT AGENCY	\$4,075,036.12	\$5,041.22			\$4,080,077.34	1.010291178%	\$67,312.86		\$67,312.86
31000	RIVERBANK REDEVELOPMENT AGENCY	\$952,918.00	\$633.50			\$953,551.50	0.236114316%	\$15,731.63		\$15,731.63
31100	PATTERSON REDEVELOPMENT AGENCY	\$358,649.06	\$571.44			\$359,220.50	0.088948633%	\$5,926.40		\$5,926.40
31200	STAN/CERES REDEVELOPMENT AGENCY	\$910,197.01	\$2,010.70			\$912,207.71	0.225876944%	\$15,049.55		\$15,049.55
31300	WATERFORD REDEVELOPMENT AGENCY	\$295,154.44	\$554.30			\$295,708.74	0.073222125%	\$4,878.58		\$4,878.58
31400	HUGHSON REDEVELOPMENT	\$522,013.61	\$757.35			\$522,770.96	0.129446294%	\$8,624.64		\$8,624.64
31410	HUGHSON REDEV - 2007 ANNEX	\$26,727.60	\$0.00	\$0.00	\$0.00	\$26,727.60	0.006618173%	\$440.95	\$0.00	\$440.95
		<b>\$399,871,273.96</b>	<b>\$3,980,350.96</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$403,851,624.92</b>	<b>100.000000000%</b>	<b>\$6,662,719.22</b>	<b>\$0.00</b>	<b>\$1,844,556.36</b>

**STANISLAUS COUNTY  
ASSESSOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART C  
FISCAL YEAR 2007/2008**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
<b>SALARIES</b>	\$3,538,992		\$3,538,992	
<b>BENEFITS</b>	\$1,335,980		\$1,335,980	
<b>TOTAL SALARIES &amp; BENEFITS</b>	\$4,874,972		\$4,874,972	
<b>MAINTENANCE EQUIPMENT</b>	\$178,279		\$178,279	
<b>FINGERPRINTING</b>	\$160		\$160	
<b>OFFICE SUPPLIES</b>	\$20,713		\$20,713	
<b>CONTRACTS</b>	\$215,983		\$215,983	
<b>EXP. EQUIPMENT - TO \$5,000</b>	\$6,663		\$6,663	
<b>EXP. COMPUTER EQUIP- TO \$5,000</b>	\$26,046		\$26,046	
<b>POSTAGE</b>	\$7,281		\$7,281	
<b>RENTS &amp; LEASES</b>	\$4,707		\$4,707	
<b>PUBLICATIONS AND LEGAL NOTICES</b>	\$17,765		\$17,765	
<b>EDUCATION AND TRAINING</b>	\$3,920		\$3,920	
<b>MISCELLANEOUS</b>	\$4,748		\$4,748	
<b>TRAVEL EXPENSES</b>	\$22,533		\$22,533	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	\$508,798		\$508,798	
<b>TELEPHONE</b>	\$21,780		\$21,780	
<b>INSURANCE</b>	\$10,265		\$10,265	
<b>PRINT/COPY/MAIL/MESSENGER</b>	\$49,894		\$49,894	
<b>SOFTWARE</b>	\$45,620		\$45,620	
<b>DATA PROCESSING</b>	\$138,504		\$138,504	
<b>FLEET SERVICES</b>	\$10,263		\$10,263	
<b>OTHER</b>	\$1,143		\$1,143	
<b>STORES-OFFICE SUPPLIES</b>	\$3,093		\$3,093	
<b>TOTAL OTHER CHARGES</b>	\$280,562		\$280,562	
<b>OPERATING TRANSFERS OUT</b>	\$122,857		\$122,857	
<b>UTILITIES</b>	\$34,278		\$34,278	
<b>A-87 OVERHEAD(ACTUAL 2007/08)</b>	\$455,168		\$455,168	
<b>TOTAL ASSESSOR</b>	\$6,276,635		\$6,276,635	

**STANISLAUS COUNTY  
TAX COLLECTOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART D  
FISCAL YEAR 2007/2008**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$697,524		\$679,530	\$17,994
BENEFITS	\$291,085		\$283,576	\$7,509
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$988,610</b>		<b>\$963,107</b>	<b>\$25,503</b>
MAINTENANCE EQUIPMENT	\$3,460		\$3,460	
MEMBERSHIP	\$455		\$455	
OTHER	\$16,289		\$16,289	
OFFICE SUPPLIES	\$76,580		\$76,580	
PUBLICATIONS/LEGAL NOTICES	\$7,946		\$7,946	
POSTAGE	\$16		\$16	
CONTRACTS	\$43,098		\$43,098	
RENTS & LEASES	\$6,483		\$6,483	
EDUCATION & TRAINING	\$2,452		\$2,452	
CREDIT CARD PURCHASES	\$0		\$0	
TRAVEL EXPENSES	\$423		\$423	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$157,201</b>		<b>\$157,201</b>	
TELEPHONE	\$4,336		\$4,336	
INSURANCE	\$8,365		\$8,365	
PRINT/COPY/MAIL/MESSENGER	\$62,378		\$62,378	
DATA PROCESSING	\$33,099		\$33,099	
COLLECTIONS	\$303,881		\$303,881	
PICKUP & DELIVERY	\$661		\$661	
STORES-OFFICE SUPPLIES	\$19,037		\$19,037	
<b>TOTAL OTHER CHARGES</b>	<b>\$431,757</b>		<b>\$431,757</b>	
FINANCING USES AND INTRAFUND	(\$79,531)		(\$79,531)	
UTILITIES	\$7,929		\$7,929	
A-87 OVERHEAD(ACTUAL 2007/08)	\$112,059		\$109,168	\$2,891
<b>TOTAL TAX COLLECTOR</b>	<b>\$1,618,025</b>		<b>\$1,589,632</b>	<b>\$28,394</b>

**STANISLAUS COUNTY**  
**AUDITOR-CONTROLLER**  
**BREAKDOWN OF EXPENSES BY COST CENTER**  
**CHART E**  
**FISCAL YEAR 2007/2008**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$2,757,793	\$378,622	\$215,063	\$2,164,109
BENEFITS	\$1,072,581	\$147,256	\$76,042	\$849,283
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$3,830,374</b>	<b>\$525,878</b>	<b>\$291,105</b>	<b>\$3,013,391</b>
WARRANT COST	\$8,207			\$8,207
CONTRACTS	\$26,075			\$26,075
OTHER SERVICES & SUPPLIES	\$152,090	\$20,880	\$11,559	\$119,651
DATA PROCESSING	\$89,626	\$9,457	\$5,235	\$74,934
OTHER CHARGES	\$54,490	\$7,482	\$4,141	\$42,867
UTILITIES	\$33,062	\$3,719	\$2,059	\$27,284
INTRAFUND CHARGES	(\$45,569)	\$13,889	\$7,690	(\$67,148)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$317,981</b>	<b>\$55,427</b>	<b>\$30,684</b>	<b>\$231,870</b>
A-87 OVERHEAD(ACTUAL 07/08)	\$276,645	\$37,981	\$21,574	\$217,090
RE-ALLOCATE SUPPORT COST		(\$619,286)	\$55,980	\$563,306
<b>TOTAL AUDITOR-CONTROLLER</b>	<b>\$4,425,000</b>		<b>\$399,342</b>	<b>\$4,025,658</b>

**STANISLAUS COUNTY**  
**AUDITOR-CONTROLLER**  
**BREAKDOWN OF EXPENSES BY COST CENTER**  
**CHART F**  
**FISCAL YEAR 2007/2008**

BOARD	a SALARY COST	b TOTAL SALARY	PERCENT (a/b)	OTHER DEPT. COST	COST	TOTAL APPEALS BOARD
ASSISTANT CLERK	\$89,450.40					
BOARD MEMBER (3) *	\$1,350.00					
TOTAL COST	\$90,800.40	\$450,765.73		\$123,166.61	\$20,272.00	
RATIO			20.14%			
APPEALS BOARD COST	\$90,800			\$24,810	\$4,084	\$119,694