

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

DEPT: Auditor-Controller *SPK*

BOARD AGENDA # **B-3*

Urgent Routine *pk*

AGENDA DATE April 26, 2011

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Adopt the Property Tax Administration Cost Recovery Plan

STAFF RECOMMENDATIONS:

1. Adopt the Property Tax Administration Cost Recovery Plan.
2. Approve the report determining the Property Tax Administration Costs for Fiscal Year 2009-2010 are \$7,365,484 and establishing the proportion of said costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2010-2011.
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 \$2,014,581 of revenues to the Property Tax Administration Departments of Assessor, Auditor-Controller, Tax Collector and Chief Executive Office. These departments have budgeted this revenue in their 2010-2011 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. 2011-241

On motion of Supervisor O'Brien, Seconded by Supervisor Withrow

and approved by the following vote,

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

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.

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 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 vehicle license fees (VLF) received by local agencies were changed dramatically. These revenues were partially eliminated and replaced by property tax revenue now administrated 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

DISCUSSION (continued):

required under Revenue & Taxation Code 95.3 to pay a larger share of the property tax administration cost. It should be noted that all counties in the State follow the SB 1096 Guidelines in calculating the Property Tax Administration Fee.

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 recognized that these additional ERAF transfers coupled with a higher recovery rate of property tax administration costs would severely compromise local agencies' budgets. To alleviate this inequity, the State 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 the Property Tax Administration Cost Recovery 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 Sales Tax revenue ("triple flip") and VLF swap (SB 1096) increase the overall cost of property tax administration.

From 2007 thru 2009, meetings and communications took 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.

There have been two court cases (City of Alhambra, et al, v. County of Los Angeles, Los Angeles County Auditor-Controller Wendy Watanabe, Case Number BS 116375 and City of Clovis, et al v. County of Fresno et al, case number 08CECG03585) with conflicting rulings. The trial court ruled in favor of Los Angeles County, in the City of Alhambra v. County of Los Angeles case. The Courts of Appeal was reversed and remanded back to the lower court. Instead, Los Angeles County took the case to the California Supreme Court and it will be decided there. The trial court in the Fresno case ruled in favor of the city and is awaiting the outcome of the California Supreme Court case.

The total calculated net property tax administration costs for Fiscal Year 2009-2010 is \$7,365,484. The distribution of those costs to each jurisdiction is also provided. Of this amount, \$3,491,457 relates to schools and by law these costs are not recoverable by the County.

DISCUSSION (continued):

PROPERTY TAX ADMINISTRATION COSTS SUMMARY

County General Fund	\$1,871,546
Schools (not recoverable)	3,491,457
Cities	1,225,153
Redevelopment Agencies	522,400
Special Districts	266,430
Credit for non-AB8 entities	<u>(11,502)</u>
TOTAL	\$7,365,484

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessor's Office	\$1,531,458
Auditor-Controller's Office	119,987
Tax Collector's Office	294,354
Chief Executive Office (Assessment Appeals Board)	<u>68,782</u>
TOTAL	\$2,014,581

These calculations are based on the attached Fiscal Year 2010-2011 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 \$587 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 by the Board of Supervisors and the affected agencies. A copy of the final report was mailed to all affected agencies on April 6, 2011. Refer to a sample copy of the letter, listed as Attachment A, sent to the affected agencies along with a list of these agencies. The accompanying letter requested that any affected agencies respond to the Clerk of the Board by April 19, 2011 to set a public hearing. No requests for removal from the consent calendar were received. 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 a review by the Auditor-Controller. The current staffing level in the Auditor-Controller's Office is sufficient to administer the Property Tax Administration Program for the affected local agencies.

CONTACT PERSON:

Todd Filgas, Manager II, Property Tax Division

Telephone: 525-6597



Attachment A

AUDITOR-CONTROLLER

Lauren Klein, CPA
Auditor-Controller

1010 10TH Street, Suite 5100, Modesto, CA 95354
PO Box 770, Modesto, CA 95353-0770
Phone: 209.525.6398 Fax: 209.525.7507

<Date>

SAMPLE

«Contact_Person_2»
«Agency_Affiliation»
«Address_1»
«Address_2»

**SUBJECT: CALCULATION OF PROPERTY TAX ADMINISTRATION COSTS AND
RECOVERY ALLOCATION METHODOLOGY**

We recently completed the calculation of the annual property tax administration cost to be collected in the fiscal year 2010/2011. The property tax administrative costs being recovered are for the fiscal year 2009/2010. This year's net property tax administrative costs of \$7,365,484 represent an increase of 2.7% over the 2008/2009 fiscal year costs. While the total gross costs decreased by \$85,612 over the prior year, this reduction in costs was not sufficient to cover the decrease of \$272,209 in offsetting supplemental property tax administrative revenue authorized under SB 813.

Approval and recovery of the Property Tax Administrative Cost Calculations will be on the consent calendar before the Stanislaus County Board of Supervisors on April 26, 2010 at 9:00 A.M. in the Board Chambers at 1010 Tenth Street, Modesto. Stanislaus County Ordinance Code Sect 4.44.010 Paragraph B makes provision for removal of this item from the consent calendar and the setting of a public hearing on this matter by request to the Clerk of the Board prior to April 19th by any affected taxing agency or revenue district.

The Auditor-Controller's Property Tax Division staff is available to meet with your representatives to answer questions regarding the preparation of the Property Tax Administration Cost Calculation. We would be happy to meet with your representatives individually or as a group to answer questions you may have regarding the cost and recovery allocation calculations. If you wish to meet, please contact Todd at (209) 525-6597 or Curtis Lee at (209) 525-6531, so we may plan accordingly.

Lauren Klein
Auditor-Controller

Agency
Hills Ferry Cemetery District
Knights Ferry Cemetery District
Grayson Community Service District
Westley Community Service District
Burbank-Paradise Fire Protection Districts
Ceres Fire Protection Districts
Denair Fire Protection Districts
Hughson Fire Protection Districts
Industrial Fire Protection Districts
Keyes Fire Protection Districts
Mountain View Fire Protection Districts
Oakdale Fire Protection Districts
Salida Fire Protection Districts
Stanislaus Consolidated Fire Protection Districts
Westport Fire Protection Districts
West Stanislaus Fire Protection Districts
Woodland Avenue Fire Protection Districts
East Side Mosquito Abatement District
Turlock Mosquito Abatement District
#2063 Reclamation District
#2091 Reclamation District
Empire Sanitary/Water District
East Stanislaus Resources Conservation
West Stanislaus Resources Conservation
Keyes Community Service District
Knights Ferry Community Service District
Patterson Cemetery District
Denair Community Services District
Turlock Fire Protection District
Patterson Hospital District
Westside Community Hospital District
Central California Irrigation District
Oakdale Irrigation District
Turlock Irrigation District
West Stanislaus Irrigation District
Waterford Community Service District
Ceres Redevelopment Agency
Modesto Redevelopment Agency
Oakdale Redevelopment Agency
Newman Redevelopment Agency
Turlock Redevelopment Agency
Riverbank Redevelopment Agency
Patterson Redevelopment Agency
Stan/Ceres Redevelopment Agency
Waterford Redevelopment Agency
Hughson Redevelopment Agency
Special Districts (Lighting)
Storm Dist #1 & #6
County Redevelopment Agency
City of Ceres
City of Hughson
City of Modesto / Highway Village CSD
City of Newman
City of Oakdale
City of Patterson
City of Riverbank
City of Turlock
City of Waterford



AUDITOR-CONTROLLER

Lauren Klein
Auditor-Controller

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Phone: 209.525.6398 Fax: 209.525.6487

DATE April 5, 2011

MEMO TO: Board of Supervisors

FROM: Lauren Klein, Auditor-Controller

A handwritten signature in cursive script that reads "Lauren Klein".

SUBJECT: **PROPERTY TAX ADMINISTRATION FEE**

In prior years an examination was performed of the Property Tax Administration Fee (PTAF) by auditors not affiliated with the Auditor-Controller Property Tax division who prepare the report. The examination was performed by the Internal Audit Division and was performed primarily to provide further assurance the report was prepared correctly. Due to current budget constraints I performed a review rather than an examination of the PTAF. While a review is lesser in scope than an examination some additional assurance is provided by the work performed. My review procedures consisted of:

- Compared the revenue and expenditures reported to the financial accounting system.
- Compared certain expenditures to the annual Cost Plan approved by the State of California
- Compared the current year revenues and expenditures to prior year to note unusual variances.
- Performed various analyses on salaries and benefits
- Recalculated totals to determine accuracy as well as cost distributions
- Overall review of data to determine any unusual activity



Stanislaus County
Property Tax Administration Fee
Cost Calculations

Final Report

For use in Fiscal Year 2010/2011

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 2009/2010 net cost for property tax administration equals \$7,365,484.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2010/2011 results in the calculations shown on the following pages:

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
CHART A
FISCAL YEAR 2009/2010**

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$4,843,224	\$829,607	\$345,557
SERVICES & SUPPLIES	\$652,556	\$337,291	\$40,889
OTHER CHARGES	\$192,882	\$120,209	
GENERAL & A-87 OVERHEAD	\$221,480	\$134,054	\$72,770
DEPARTMENTAL COST :	\$5,910,142	\$1,421,161	\$459,216
ASSESSMENT APPEALS BOARD		\$287,629	
TOTAL COST :		<u>\$8,078,147</u>	
TAX RELATED REVENUES :			
OTHER ASSESSMENTS		(\$26,661)	
OTHER REVENUES	(\$87,133)	(\$54,711)	
COLLECTION COST		(\$65,670)	
CHARGES FOR CURRENT SERVICES	(\$12,500)	(\$20)	(\$3,974)
ASSESSMENT & TAX COLLECTION FEES		(\$183,951)	
SB 813		(\$278,044)	
NET PROPERTY TAX ADMINISTRATIVE COST :		\$7,365,484	

Total revenue offsets :	(\$755,574)
General credits this page	(\$712,663)
Direct assessments from chart B	(\$42,911)

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2009/2010 COSTS
FISCAL YEAR 2010/2011 ALLOCATION PERCENTAGES

Code	Description	Net AB8	Unitary &	Sales Tax	VLF Swap	Adjusted Net	Admin. Cost	Admin Cost	Direct	Adjusted
		2010/2011	Operating	Triple Flip	W/ Growth	Revenue	Apportionment	Less		Administrative
		Allocation	Non-Unitary	W/ True-up	Adjustment		Factors	Offsets	Credit	Cost
		A+C	B	D	E	F	G	H	I	J
00010	COUNTY-GENERAL FUND	\$38,865,793.53	\$935,679.38	\$3,032,270.90	\$45,292,718.00	\$88,126,461.81	24.827087859%	\$1,828,635.17	\$42,910.80	\$0.00
00100	CO SUPT OF SCHOOLS	\$1,452,161.04	\$17,008.07			\$1,469,169.11	0.413896005%	\$30,485.44		
00500	COUNTY FIRE SERVICE	\$1,037,612.67	\$13,594.14			\$1,051,206.81	0.296147188%	\$21,812.67		\$21,812.67
06320	CITY OF CERES	\$1,816,422.95	\$33,678.83	\$1,150,033.67	\$2,744,956.00	\$5,745,091.45	1.618513751%	\$119,211.37	(\$1,947.00)	\$117,264.37
06321	CITY OF HUGHSON	\$201,828.01	\$3,554.92	\$96,211.00	\$413,952.00	\$715,545.93	0.201584419%	\$14,847.67	(\$900.60)	\$13,947.07
06322	CITY OF MODESTO	\$11,390,491.72	\$190,455.23	\$6,399,069.04	\$12,573,804.00	\$30,553,819.99	8.607657197%	\$633,995.61	(\$1,992.20)	\$632,003.41
06323	CITY OF NEWMAN	\$465,650.85	\$12,041.27	\$41,957.80	\$537,238.00	\$1,056,887.92	0.297747676%	\$21,930.56	(\$935.00)	\$20,995.56
06324	CITY OF OAKDALE	\$1,318,243.30	\$21,398.40	\$601,014.62	\$1,223,644.00	\$3,164,300.32	0.891450314%	\$65,659.63	(\$1,206.60)	\$64,453.03
06325	CITY OF PATTERSON	\$1,845,674.62	\$21,299.68	\$322,884.05	\$1,182,414.00	\$3,372,272.35	0.950040433%	\$69,975.08	(\$3,611.40)	\$66,363.68
06326	CITY OF RIVERBANK	\$1,203,704.32	\$19,126.90	\$655,330.51	\$1,419,883.00	\$3,298,044.73	0.929128943%	\$68,434.84	(\$838.40)	\$67,596.44
06327	CITY OF TURLOCK	\$3,930,492.92	\$56,460.50	\$2,315,782.28	\$4,641,347.00	\$10,944,082.70	3.083179525%	\$227,091.09	(\$2,004.60)	\$225,086.49
06328	CITY OF WATERFORD	\$243,850.89	\$4,353.01	\$77,546.35	\$529,394.00	\$855,144.25	0.240912217%	\$17,744.35	(\$301.20)	\$17,443.15
10000	HILLS FERRY CEMETERY	\$109,660.98	\$3,008.46			\$112,669.44	0.031741364%	\$2,337.91		\$2,337.91
10050	KNIGHTS FERRY CEMETERY	\$4,427.95	\$81.95			\$4,509.90	0.001270534%	\$93.58		\$93.58
10100	PATTERSON CEMETERY	\$102,764.66	\$3,023.74			\$105,788.40	0.029802828%	\$2,195.12		\$2,195.12
10150	COUNTY RDA AREA 1 - SALIDA	\$1,772,194.36	\$3,617.80			\$1,775,812.16	0.500283838%	\$36,848.33		\$36,848.33
10200	COUNTY RDA AREA 2 - EYEFIVE	\$127,759.93	\$340.66			\$128,100.59	0.036088645%	\$2,658.10		\$2,658.10
10250	COUNTY RDA AREA 4 - EMPIRE	\$63,624.90	\$576.43			\$64,201.33	0.018086872%	\$1,332.19		\$1,332.19
10300	COUNTY RDA AREA 5 - SEVENTH	\$50,759.93	\$116.86			\$50,876.79	0.014333068%	\$1,055.70		\$1,055.70
10350	COUNTY RDA AREA 6 - SHACKELFORD	\$124,943.33	\$1,085.69			\$126,029.02	0.035505040%	\$2,615.12		\$2,615.12
10400	COUNTY RDA AREA 7 - GRAYSON	\$39,933.30	\$214.84			\$40,148.14	0.011310580%	\$833.08		\$833.08
10450	COUNTY RDA AREA 8 - KEYES	\$604,280.96	\$1,458.11			\$605,739.07	0.170649505%	\$12,569.16		\$12,569.16
10500	COUNTY RDA AREA 9 - AIRPORT	\$1,506,799.15	\$1,737.63			\$1,508,536.78	0.424986711%	\$31,302.33		\$31,302.33
10550	COUNTY RDA AREA 10 - DENAIR	\$93,453.91	\$396.72			\$93,850.63	0.026439707%	\$1,947.41		\$1,947.41
10600	COUNTY RDA AREA 11 - HICKMAN	\$109,389.42	\$386.25			\$109,775.67	0.030926128%	\$2,277.86		\$2,277.86
10650	COUNTY RDA AREA 13 - VALLEY HOME	\$5,540.92	\$32.35			\$5,573.27	0.001570108%	\$115.65		\$115.65
10700	COUNTY RDA AREA 14 - BUTTE GLENN	\$177,474.59	\$1,526.92			\$179,001.51	0.050428511%	\$3,714.30		\$3,714.30
10750	COUNTY RDA AREA 15 - CROWS LANDING	\$38,441.41	\$79.29			\$38,520.70	0.010852096%	\$799.31		\$799.31
10800	COUNTY RDA AREA 16 - SHELL	\$11,379.65	\$33.66			\$11,413.31	0.003215371%	\$236.83		\$236.83
10850	COUNTY RDA AREA 17 - MONTEREY	\$21,060.25	\$59.25			\$21,119.50	0.005949810%	\$438.23		\$438.23
11650	DENAIR COMMUNITY SERVICES DISTRICT	\$52,168.89	\$716.31			\$52,885.20	0.014898880%	\$1,097.37		\$1,097.37
11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$4,734.74	\$132.42			\$4,867.16	0.001371183%	\$100.99	(\$423.40)	\$0.00
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$18,460.69	\$335.43			\$18,796.12	0.005295266%	\$390.02		\$390.02
11800	KEYES COMMUNITY SERVICES DISTRICT	\$1,133.81	\$218.25			\$1,352.06	0.000380905%	\$28.06	(\$302.20)	\$0.00
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$6,666.86	\$371.12			\$7,037.98	0.001982748%	\$146.04		\$146.04
12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$29,865.66	\$986.73			\$30,852.39	0.008691771%	\$640.19		\$640.19
12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$1,329.95	\$219.74			\$1,549.69	0.000436580%	\$32.16		\$32.16
12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	\$1,127.29	\$16.76			\$1,144.05	0.000322304%	\$23.74		\$23.74
12900	BURBANK-PARADISE FIRE	\$68,352.53	\$1,241.33			\$69,593.86	0.019606063%	\$1,444.08	(\$1,021.00)	\$423.08
12950	STAN CONSOL FIRE PRO DIST	\$2,404,633.18	\$31,947.31			\$2,436,580.49	0.686436249%	\$50,559.35	(\$3,359.00)	\$47,200.35
13000	CERES FIRE	\$25,412.55	\$692.53			\$26,105.08	0.007354354%	\$541.68	(\$232.60)	\$309.08
13050	DENAIR FIRE	\$119,038.63	\$1,211.38			\$120,250.01	0.033876972%	\$2,495.20	(\$573.80)	\$1,921.40
13150	HUGHSON FIRE	\$259,231.76	\$2,126.02			\$261,357.78	0.073630014%	\$5,423.21	(\$683.40)	\$4,739.81
13200	INDUSTRIAL FIRE	\$162,933.06	\$3,501.84			\$166,434.90	0.046888231%	\$3,453.55	(\$1,757.20)	\$1,696.35
13250	KEYES FIRE	\$117,675.80	\$1,231.36			\$118,907.16	0.033498660%	\$2,467.34	(\$524.80)	\$1,942.54
13400	MOUNTAIN VIEW FIRE	\$78,534.38	\$1,237.65			\$79,772.03	0.022473469%	\$1,655.28	(\$287.00)	\$1,368.28

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2009/2010 COSTS
FISCAL YEAR 2010/2011 ALLOCATION PERCENTAGES

Code	Description	Net AB8 2010/2011 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
13450	OAKDALE FIRE	\$413,010.48	\$7,207.14			\$420,217.62	0.118384190%	\$8,719.57	(\$1,118.80)	\$7,600.77
13550	SALIDA FIRE	\$595,121.06	\$4,036.54			\$599,157.60	0.168795366%	\$12,432.60	(\$1,376.40)	\$11,056.20
13600	TURLOCK FIRE	\$119,998.17	\$3,098.75			\$123,096.92	0.034679005%	\$2,554.28	(\$398.60)	\$2,155.68
13750	WESTPORT FIRE	\$63,330.37	\$630.19			\$63,960.56	0.018019043%	\$1,327.19	(\$299.60)	\$1,027.59
13800	WEST STANISLAUS FIRE	\$256,160.66	\$12,449.75			\$268,610.41	0.075673233%	\$5,573.70	(\$959.20)	\$4,614.50
13850	WOODLAND AVE FIRE	\$159,489.73	\$2,253.16			\$161,742.89	0.045566392%	\$3,356.19		\$3,356.19
13950	PATTERSON HOSPITAL DISTRICT	\$695,212.86	\$17,502.82			\$712,715.68	0.200787077%	\$14,788.94	(\$1,926.00)	\$12,862.94
14000	WESTSIDE HOSPITAL DISTRICT	\$79,228.71	\$1,965.75			\$81,194.46	0.022874195%	\$1,684.80	(\$851.00)	\$833.80
14050	AIRPORT NEIGHBORHOOD LIGHT	\$6,188.14	\$402.43			\$6,590.57	0.001856702%	\$136.76		\$136.76
14150	COUNTRY CLUB ESTATES LIGHTING	\$1,535.77	\$13.89			\$1,549.66	0.000436571%	\$32.16		\$32.16
14200	CROWS LANDING LIGHTING	\$1,465.00	\$151.07			\$1,616.07	0.000455282%	\$33.53		\$33.53
14300	DENAIR LIGHTING	\$4,356.36	\$70.77			\$4,427.13	0.001247216%	\$91.86		\$91.86
14350	EMPIRE LIGHTING	\$9,405.05	\$399.88			\$9,804.93	0.002762256%	\$203.45		\$203.45
14400	FAIRVIEW TRACT LIGHTING	\$3,958.30	\$54.53			\$4,012.83	0.001130498%	\$83.27		\$83.27
14800	MANCINI PARK LIGHTING	\$220.34	\$3.32			\$223.66	0.000063009%	\$4.64		\$4.64
14850	MONTEREY PARK LIGHTING	\$870.29	\$4.91			\$875.20	0.000246562%	\$18.16		\$18.16
15000	OLYMPIC TRACT LIGHTING	\$4,250.28	\$70.71			\$4,320.99	0.001217314%	\$89.66		\$89.66
15200	RICHLAND TRACT LIGHTING	\$2,504.06	\$31.72			\$2,535.78	0.000714382%	\$52.62		\$52.62
15350	SALIDA LIGHTING	\$9,135.51	\$501.59			\$9,637.10	0.002714975%	\$199.97		\$199.97
15600	SUNSET OAKS LIGHTING	\$6,083.00	\$116.19			\$6,199.19	0.001746444%	\$128.63		\$128.63
15650	SYLVAN VILLAGE NO 2 LIGHTING	\$1,906.16	\$20.98			\$1,927.14	0.000542916%	\$39.99		\$39.99
15700	TEMPO PARK LIGHTING	\$2,319.34	\$26.62			\$2,345.96	0.000660907%	\$48.68	(\$50.00)	\$0.00
15750	WATERFORD LIGHTING	\$17,529.96	\$484.44			\$18,014.40	0.005075037%	\$373.80	(\$266.40)	\$107.40
15950	EASTSIDE MOSQUITO ABATEMENT	\$1,701,838.17	\$19,992.27			\$1,721,830.44	0.485076045%	\$35,728.20		\$35,728.20
16000	TURLOCK MOSQUITO ABATEMENT	\$1,312,093.22	\$19,139.65			\$1,331,232.87	0.375036452%	\$27,623.25		\$27,623.25
16250	CENTRAL IRRIGATION DISTRICT	\$56,320.91	\$1,217.71			\$57,538.62	0.016209846%	\$1,193.93		\$1,193.93
16300	OAKDALE IRRIGATION DISTRICT	\$1,610,885.02	\$18,167.59			\$1,629,032.61	0.458932935%	\$33,802.63	(\$110.80)	\$33,691.83
16350	TURLOCK IRRIGATION DISTRICT	\$1,230,281.85	\$12,555.64			\$1,242,837.49	0.350133601%	\$25,789.03		\$25,789.03
16400	WEST STANISLAUS IRRIGATION DISTRICT	\$257,466.32	\$4,197.02			\$261,663.34	0.073716096%	\$5,429.55		\$5,429.55
16450	STORM DRAIN NO 1	\$594.23	\$50.77			\$645.00	0.000181710%	\$13.38		\$13.38
16700	STORM DRAIN NO 6	\$2,339.09	\$63.30			\$2,402.39	0.000676804%	\$49.85		\$49.85
16800	STORM DRAIN NO 8	\$39,971.84	\$148.08			\$40,119.92	0.011302630%	\$832.49		\$832.49
16900	STORM DRAIN NO 10	\$489.00	\$6.73			\$495.73	0.000139656%	\$10.29		\$10.29
16950	SHERWOOD FOREST DRAIN	\$1,569.06	\$24.43			\$1,593.49	0.000448920%	\$33.07		\$33.07
17050	EAST STANISLAUS RESOURCE CONSERVATION	\$2,501.86	\$15.70			\$2,517.56	0.000709250%	\$52.24		\$52.24
17100	RECLAMATION DISTRICT NO 2063	\$45,977.21	\$852.23			\$46,829.44	0.013192844%	\$971.72	(\$149.40)	\$822.32
17150	RECLAMATION DIST NO 2091	\$4,027.23	\$30.76			\$4,057.99	0.001143221%	\$84.20		\$84.20
17200	WEST STANISLAUS RESOURCE CONSERVATION	\$23,952.97	\$588.59			\$24,541.56	0.006913876%	\$509.24		\$509.24
17550	EMPIRE SANITARY	\$21,578.80	\$896.94			\$22,475.74	0.006331891%	\$466.37		\$466.37
17600	SALIDA SANITARY	\$26,915.88	\$3,209.61			\$30,125.49	0.008486988%	\$625.11	\$973.60	\$1,598.71
17700	CHATOM ELEM-GEN	\$1,696,541.44	\$25,635.31			\$1,722,176.75	0.485173609%	\$35,735.38		\$35,735.38
17750	ERAF	\$53,119,015.41	\$53,978.01	(\$14,692,100.22)	(\$70,559,350.00)	(\$32,078,456.80)	-9.037179629%	-\$665,632.01		-\$665,632.01
17800	EMPIRE ELEM-GEN	\$5,221,271.72	\$53,187.48			\$5,274,459.20	1.485926693%	\$109,445.69	(\$1,569.60)	\$84.20
17900	HART RANSOM-GEN	\$790,076.09	\$9,774.23			\$799,850.32	0.225334749%	\$16,596.99		\$16,596.99
18050	KEYES ELEM-GEN	\$975,834.76	\$29,550.32			\$1,005,385.08	0.283238237%	\$20,861.87		\$20,861.87
18200	MODESTO ELEM GEN	\$14,713,787.03	\$264,495.97			\$14,978,283.00	4.219699060%	\$310,801.26		\$310,801.26

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2009/2010 COSTS
FISCAL YEAR 2010/2011 ALLOCATION PERCENTAGES

Code	Description	Net AB8 2010/2011 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	\$297,071.55	\$7,453.28			\$304,524.83	0.085791084%	\$6,318.93		
18450	SALIDA ELEM-GEN	\$3,627,910.71	\$19,415.57			\$3,647,326.28	1.027528942%	\$75,682.48		
18500	SHILOH ELEM-GEN	\$224,762.81	\$9,714.09			\$234,476.90	0.066057101%	\$4,865.43		
18550	STANISLAUS ELEM-GEN	\$7,064,398.37	\$48,108.02			\$7,112,506.39	2.003743456%	\$147,585.40		
18600	SYLVAN ELEM-GEN	\$12,677,618.88	\$105,164.60			\$12,782,783.48	3.601180417%	\$265,244.36		
18850	MODESTO HIGH-GEN	\$34,209,885.79	\$345,666.90			\$34,555,552.69	9.735029924%	\$717,032.06		
19000	CERES UNIFIED-GEN	\$11,653,588.86	\$104,938.61			\$11,758,527.47	3.312625841%	\$243,990.92		
19050	DENAIR UNIFIED-GEN	\$3,982,673.04	\$26,097.83			\$4,008,770.87	1.129355526%	\$83,182.50		
19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$3,734,782.45	\$26,101.85			\$3,760,884.30	1.059520636%	\$78,038.82		
19150	HUGHSON(GRATTON) UNIFIED SCHOOL DISTRICT-GEN	\$133,371.56	\$791.63			\$134,163.19	0.037796608%	\$2,783.90		
19200	HUGHSON(HICKMAN) UNIFIED SCHOOL DISTRICT-GEN	\$292,183.60	\$2,415.19			\$294,598.79	0.082994709%	\$6,112.96		
19250	HUGHSON(LA GRANGE) UNIFIED SCHOOL DISTRICT-GEN	\$60,554.09	\$1,022.62			\$61,576.71	0.017347461%	\$1,277.72		
19300	HUGHSON(ROBERTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$176,246.29	\$6,897.79			\$183,144.08	0.051595560%	\$3,800.26		
19350	NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	\$3,864,986.45	\$111,335.03			\$3,976,323.48	1.120214410%	\$82,509.21		
19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$11,672,004.06	\$136,804.49			\$11,808,808.55	3.326791083%	\$245,034.26		
19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$205,414.89	\$4,793.07			\$210,207.96	0.059220028%	\$4,361.84		
19500	OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	\$378,074.74	\$15,712.92			\$393,787.66	0.110938311%	\$8,171.14		
19550	PATTERSON UNIFIED SCHOOL DISTRICT-GEN	\$6,566,791.07	\$151,269.27			\$6,718,060.34	1.892619661%	\$139,400.60		
19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	\$3,058,811.57	\$49,180.66			\$3,107,992.23	0.875587134%	\$64,491.23	(\$150.60)	
19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	\$20,712,578.77	\$188,322.07			\$20,900,900.84	5.888225747%	\$433,696.32	(\$254.60)	
19650	WATERFORD UNIFIED SCHOOL DISTRICT-GEN	\$2,274,138.70	\$42,746.67			\$2,316,885.37	0.652715603%	\$48,075.66		
19700	YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	\$25,969,930.74	\$285,878.82			\$26,255,809.56	7.396816772%	\$544,811.35		
19750	COUNTY SCHOOL SERVICE FUND	\$10,755,759.93	\$204,876.03			\$10,960,635.96	3.087842930%	\$227,434.57		
19800	SCHOOLS-EQUALIZATION AID	\$6,164,023.14	\$14,685.64			\$6,178,708.78	1.740672922%	\$128,208.98		
19850	SCHOOLS-TUITION	\$3,510,191.20	\$9,121.64			\$3,519,312.84	0.991464848%	\$73,026.18		
30000	CERES REDEVELOPMENT AGENCY	\$2,927,436.52	\$5,736.00			\$2,933,172.52	0.826336725%	\$60,863.70		\$60,863.70
30050	CERES AMENDED REDEVELOPMENT AGENCY	\$1,682,465.28	\$1,567.07			\$1,684,032.35	0.474427524%	\$34,943.88		\$34,943.88
30100	MODESTO REDEVELOPMENT AGENCY	\$455,101.82	\$5,941.27			\$461,043.09	0.129885588%	\$9,566.70		\$9,566.70
30300	MODESTO AMENDED REDEVELOPMENT AGENCY	\$4,764,489.44	\$9,121.94			\$4,773,611.38	1.344827271%	\$99,053.04		\$99,053.04
30400	OAKDALE REDEVELOPMENT AGENCY	\$2,794,197.26	\$13,913.69			\$2,808,110.95	0.791104236%	\$58,268.66		\$58,268.66
30500	OAKDALE AMENDED REDEVELOPMENT AGENCY	\$12,569.61	\$1,009.95			\$13,579.56	0.003825649%	\$281.76		\$281.76
30600	NEWMAN REDEVELOPMENT AGENCY	\$564,951.60	\$4,315.13			\$569,266.73	0.160374476%	\$11,812.36		\$11,812.36
30800	TURLOCK REDEVELOPMENT AGENCY	\$1,569,409.66	\$6,966.40			\$1,576,376.06	0.444098471%	\$32,710.00		\$32,710.00
30900	TURLOCK AMENDED REDEVELOPMENT AGENCY	\$3,776,863.25	\$5,736.09			\$3,782,599.34	1.065638223%	\$78,489.41		\$78,489.41
31000	RIVERBANK REDEVELOPMENT AGENCY	\$478,218.11	\$759.97			\$478,978.08	0.134938254%	\$9,938.86		\$9,938.86
31025	RIVERBANK RDA INVESTMENT AMENDMENT NO. 1	\$53,622.43	\$0.00			\$53,622.43	0.015106572%	\$1,112.67		\$1,112.67
31100	PATTERSON REDEVELOPMENT AGENCY	\$212,704.46	\$623.13			\$213,327.59	0.060098893%	\$4,426.57		\$4,426.57
31200	STAN/CERES REDEVELOPMENT AGENCY	\$547,145.94	\$2,099.30			\$549,245.24	0.154733999%	\$11,396.91		\$11,396.91
31300	WATERFORD REDEVELOPMENT AGENCY	\$102,854.09	\$581.19			\$103,435.28	0.029139906%	\$2,146.30		\$2,146.30
31400	HUGHSON REDEVELOPMENT	\$413,199.67	\$832.35			\$414,032.02	0.116641575%	\$8,591.22		\$8,591.22
31410	HUGHSON REDEV - 2007 ANNEX	\$2,631.34	\$2.39	\$0.00	\$0.00	\$2,633.73	0.000741977%	\$54.65	\$0.00	\$54.65
		\$351,021,320.62	\$3,939,608.77	\$0.00	\$0.00	\$354,960,929.39	100.000000000%	\$7,366,483.93	\$0.00	\$2,014,580.88

**STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART C
FISCAL YEAR 2009/2010**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$3,465,796		\$3,465,796	
BENEFITS	\$1,377,429		\$1,377,429	
TOTAL SALARIES & BENEFITS	\$4,843,224		\$4,843,224	
MAINTENANCE EQUIPMENT	\$188,272		\$188,272	
FINGERPRINTING	\$32		\$32	
OFFICE SUPPLIES	\$24,897		\$24,897	
CONTRACTS	\$99,000		\$99,000	
EXP. EQUIPMENT - TO \$5,000	\$0		\$0	
EXP. COMPUTER EQUIP- TO \$5,000	\$10,774		\$10,774	
POSTAGE	\$36,468		\$36,468	
RENTS & LEASES	\$4,850		\$4,850	
PUBLICATIONS AND LEGAL NOTICES	\$24,486		\$24,486	
EDUCATION AND TRAINING	\$1,384		\$1,384	
MISCELLANEOUS	\$3,488		\$3,488	
TRAVEL EXPENSES	\$4,709		\$4,709	
TOTAL SERVICES & SUPPLIES	\$398,360		\$398,360	
TELEPHONE	\$21,552		\$21,552	
INSURANCE	\$11,858		\$11,858	
PRINT/COPY/MAIL/MESSENGER	\$41,072		\$41,072	
SOFTWARE	\$14,723		\$14,723	
DATA PROCESSING	\$97,857		\$97,857	
FLEET SERVICES	\$4,877		\$4,877	
OTHER	\$865		\$865	
STORES-OFFICE SUPPLIES	\$77		\$77	
TOTAL OTHER CHARGES	\$192,882		\$192,882	
INTRAFUND CHARGES	\$115,932		\$115,932	
OPERATING TRANSFERS OUT	\$138,264		\$138,264	
A-87 OVERHEAD(ACTUAL 2009/10)	\$221,480		\$221,480	
TOTAL ASSESSOR	\$5,910,142		\$5,910,142	

**STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART D
FISCAL YEAR 2009/2010**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$715,608		\$684,961	\$30,647
BENEFITS	\$268,416		\$256,921	\$11,495
TOTAL SALARIES & BENEFITS	\$984,024		\$941,882	\$42,142
MAINTENANCE EQUIPMENT	\$1,017		\$1,017	
MEMBERSHIP	\$455		\$455	
OTHER	\$40,151		\$40,151	
OFFICE SUPPLIES	\$71,009		\$71,009	
PUBLICATIONS/LEGAL NOTICES	\$14,546		\$14,546	
POSTAGE	\$3,153		\$3,153	
CONTRACTS	\$3,516		\$3,516	
RENTS & LEASES	\$6,541		\$6,541	
EDUCATION & TRAINING	\$0		\$0	
CREDIT CARD PURCHASES	\$0		\$0	
TRAVEL EXPENSES	\$1,364		\$1,364	
TOTAL SERVICES & SUPPLIES	\$141,752		\$141,752	
TELEPHONE	\$4,396		\$4,396	
INSURANCE	\$17,605		\$17,605	
PRINT/COPY/MAIL/MESSENGER	\$55,294		\$55,294	
DATA PROCESSING	\$28,283		\$28,283	
PICKUP & DELIVERY	\$0		\$0	
STORES-OFFICE SUPPLIES	\$14,631		\$14,631	
TOTAL OTHER CHARGES	\$120,209		\$120,209	
INTRA FUND CHARGES	\$195,539		\$195,539	
INTRA FUND TRANSFERS	(\$140,000)		(\$140,000)	
OPERATING TRANSFERS OUT	\$27,725		\$27,725	
A-87 OVERHEAD(ACTUAL 2009/10)	\$140,052		\$134,054	\$5,998
TOTAL TAX COLLECTOR	\$1,469,301		\$1,421,161	\$48,140

**STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
CHART E
FISCAL YEAR 2009/2010**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$2,718,876	\$311,589	\$251,506	\$2,155,781
BENEFITS	\$1,044,103	\$119,656	\$94,050	\$830,397
TOTAL SALARIES & BENEFITS	\$3,762,980	\$431,245	\$345,557	\$2,986,178
WARRANT COST	\$3,700	\$0	\$0	\$3,700
CONTRACTS	\$5,350	\$0	\$0	\$5,350
OTHER SERVICES & SUPPLIES	\$85,277	\$10,009	\$8,020	\$67,248
DATA PROCESSING	\$72,204	\$6,936	\$5,558	\$59,710
OTHER CHARGES	\$62,746	\$7,364	\$5,901	\$49,481
UTILITIES	\$0			\$0
INTRAFUND CHARGES	\$0			\$0
TOTAL SERVICES & SUPPLIES	\$229,278	\$24,309	\$19,479	\$185,490
INTRAFUND CHARGES	(\$40,635)	\$18,525	\$14,844	(\$74,004)
INTRAFUND TRANSFERS	\$0	(\$4,768)	(\$3,821)	\$8,589
OPERATING TRANSFERS OUT	\$110,446	\$12,963	\$10,387	\$87,096
A-87 OVERHEAD(ACTUAL 09/10)	\$214,242	\$24,553	\$19,818	\$169,871
RE-ALLOCATE SUPPORT COST		(\$506,827)	\$52,952	\$453,875
TOTAL AUDITOR-CONTROLLER	\$4,276,310		\$459,216	\$3,817,094

STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES BY COST CENTER
CHART F
FISCAL YEAR 2009/2010

BOARD	a SALARY COST	b TOTAL SALARY	PERCENT (a/b)	OTHER DEPT. COST	COST	TOTAL APPEALS BOARD
ASSISTANT CLERK	\$234,447.20					
BOARD MEMBER (3) *	\$2,025.00					
TOTAL COST	\$236,472.20	\$399,829.43		\$91,889.71	(\$5,394.00)	
RATIO			59.14%			
APPEALS BOARD COST	\$236,472			\$54,347	(\$3,190)	\$287,629