

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

DEPT: Auditor-Controller *JFK*

BOARD AGENDA # *B-16

Urgent Routine

AGENDA DATE April 29, 2014

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 2012-2013 are \$7,036,069 and establishing the proportion of said costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2013-2014.
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 \$1,146,385 of revenues to the Property Tax Administration Departments of Assessor, Auditor-Controller, Chief Executive Office and Tax Collector. These departments have budgeted this revenue in their 2013-2014 budgets.

BOARD ACTION AS FOLLOWS:

No. 2014-202

On motion of Supervisor Chiesa, Seconded by Supervisor Withrow
and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other: This Item was removed from the consent calendar for discussion and consideration.

MOTION:

Christine Ferraro

ATTEST:

CHRISTINE FERRARO TALLMAN, Clerk

File No.

DISCUSSION:

With the passage of the State Budget for Fiscal Year 1990-1991, funding for Stanislaus programs was reduced. To partially make up these reductions and avoid significant service losses in health, criminal justice and social service programs, the Legislature and the Governor granted counties authority under SB 2557 to recover the cost of property tax administration and jail booking fees from other jurisdictions.

During the Fiscal Year 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 Fiscal Year 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 (ERAF). 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 Fiscal Year 1994-1995 session of the State Legislature repealed section 97 related to the 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 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 Assessment 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. 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 to the local agencies. Previously local agencies received these revenues directly from the State. As a result of these changes, the county and cities receive a larger portion of funds generated from property taxes and consequently are required under Revenue & Taxation Code 95.3 to pay the cost of implementing these new duties imposed upon the Auditor Controller.

In Fiscal Year 2004-2005 and Fiscal Year 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 additional property tax administration fee for auditor services until the sunset of the additional transfer of taxes to the Educational Revenue Augmentation Fund (ERAF III) as of June 30, 2006.

The total calculated net property tax administration costs for Fiscal Year 2013-2014 is \$7,036,069. The distribution of those costs to each jurisdiction is also provided. Of this amount, \$5,051,195 relates to schools and by law these costs are not recoverable by the County. Each year the County must absorb the costs of the property tax administration not funded by the schools. As the schools portion of these costs represents approximately 72% of property tax revenue received by the taxing agencies the impact to the County general fund is significant.

PROPERTY TAX ADMINISTRATION COSTS SUMMARY

Cities	\$438,442
County General Fund	\$851,077
Redevelopment	\$464,251
Schools (not recoverable)	\$5,051,195
Special Districts	<u>\$231,104</u>
TOTAL	<u><u>\$7,036,069</u></u>

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessment Appeals Board	\$33,543
Assessor's Office	\$863,673
Auditor-Controller's Office	\$77,643
Tax Collector's Office	<u>\$171,526</u>
TOTAL	<u><u>\$1,146,385</u></u>

These calculations are based on the attached Fiscal Year 2013-2014 Stanislaus County Property Tax Administration Fee Cost Calculations Final Report, listed as Attachment A. 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 \$2,145 that results in not charging those agencies that have already paid more in their direct assessment fee than their property tax administration fee and also \$10,443 in direct assessment fees to agencies that do not receive AB8 property taxes.

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 17, 2014. Refer to sample copy of the letter, listed as Attachment B, and 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 before April 28, 2014 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 the Assessor, Auditor-Controller, Chief Executive Office, and the Treasurer-Tax Collector have 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 III, Property Tax Division

Telephone: (209) 525-6597

Attachment A



Stanislaus County
Property Tax Administration Fee
Cost Calculations

Final Report

For use in Fiscal Year 2013/2014

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 2012/2013 net cost for property tax administration equals \$7,036,069.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2013/2014 results in the calculations shown on the following pages:

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
CHART A
FISCAL YEAR 2012/2013**

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$4,503,782	\$712,896	\$376,995
SERVICES & SUPPLIES	\$577,839	\$428,816	\$53,364
OTHER CHARGES	\$158,670	\$88,155	
GENERAL & A-87 OVERHEAD	\$265,408	\$76,714	\$114,096
DEPARTMENTAL COST :	\$5,505,699	\$1,306,581	\$544,455
ASSESSMENT APPEALS BOARD		\$224,481	
TOTAL COST :		\$7,581,215	
TAX RELATED REVENUES :			
OTHER ASSESSMENTS		(\$13,600)	
OTHER REVENUES	(\$63,322)	(\$35,731)	
COLLECTION COST		(\$45,920)	
CHARGES FOR CURRENT SERVICES	(\$12,671)	\$0	(\$56,334)
ASSESSMENT & TAX COLLECTION FEES		(\$146,587)	
SB 813		(\$170,980)	
NET PROPERTY TAX ADMINISTRATIVE COST :		\$7,036,069	

Total revenue offsets :	(\$601,689)
General credits this page	(\$545,146)
Direct assessments from chart B	(\$56,543)

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2012/2013 COSTS
FISCAL YEAR 2013/2014 ALLOCATION PERCENTAGES

Code	Description	Net AB8	Unitary &	Sales Tax	VLF Swap	Adjusted Net	Admin. Cost	Admin Cost	Direct	Adjusted
		2013/2014	Operating	Triple Flip	W/ Growth	Revenue	Apportionment	Less		Credit
		Allocation	Non-Unitary	W/ True-up	Adjustment	F	G	Offsets	I	J
		A+C	B	Does Not Apply FY12/13						
AND THEREAFTER										
00010	COUNTY-GENERAL FUND	\$38,771,302.69	\$1,033,371.92			\$39,804,674.61	11.292302467%	\$794,534.23	\$56,543.00	\$0.00
00100	CO SUPT OF SCHOOLS	\$1,446,694.38	\$18,910.25			\$1,465,604.63	0.415781587%	\$29,254.68		
00500	COUNTY FIRE SERVICE	\$1,044,188.61	\$15,159.17			\$1,059,347.78	0.300529414%	\$21,145.46		\$21,145.46
06320	CITY OF CERES	\$1,811,954.29	\$37,817.93			\$1,849,772.22	0.524767194%	\$36,922.98	(\$1,948.60)	\$34,974.38
06321	CITY OF HUGHSON	\$211,317.27	\$4,088.80			\$215,406.07	0.061109167%	\$4,299.68	(\$788.20)	\$3,511.48
06322	CITY OF MODESTO	\$11,253,155.74	\$213,561.21			\$11,466,716.95	3.253025866%	\$228,885.15	(\$2,599.60)	\$226,285.55
06323	CITY OF NEWMAN	\$467,612.10	\$13,166.44			\$480,778.54	0.136393445%	\$9,596.74	(\$908.80)	\$8,687.94
06324	CITY OF OAKDALE	\$1,286,079.73	\$23,880.05			\$1,309,959.78	0.371626252%	\$26,147.88	(\$1,354.40)	\$24,793.48
06325	CITY OF PATTERSON	\$1,953,972.41	\$24,016.84			\$1,977,989.25	0.561141452%	\$39,482.30	(\$3,567.20)	\$35,915.10
06326	CITY OF RIVERBANK	\$1,175,115.85	\$21,626.71			\$1,196,742.36	0.339507277%	\$23,897.97	(\$891.40)	\$22,996.57
06327	CITY OF TURLOCK	\$3,892,336.88	\$64,037.75			\$3,956,374.63	1.122395282%	\$78,972.51	(\$2,038.80)	\$76,933.71
06328	CITY OF WATERFORD	\$227,659.66	\$4,990.56			\$232,650.22	0.068001209%	\$4,643.89	(\$299.60)	\$4,344.29
10000	HILLS FERRY CEMETERY	\$112,032.14	\$3,210.66			\$115,242.80	0.032693561%	\$2,300.34		\$2,300.34
10050	KNIGHTS FERRY CEMETERY	\$4,087.39	\$87.89			\$4,175.28	0.001184497%	\$83.34		\$83.34
10100	PATTERSON CEMETERY	\$112,918.86	\$3,220.76			\$116,139.62	0.032947982%	\$2,318.24		\$2,318.24
10150	COUNTY RDA AREA 1 - SALIDA	\$1,533,824.18	\$4,817.47			\$1,538,641.65	0.436501689%	\$30,712.56		\$30,712.56
10200	COUNTY RDA AREA 2 - EYEFIVE	\$104,342.70	\$429.66			\$104,772.36	0.029723172%	\$2,091.34		\$2,091.34
10250	COUNTY RDA AREA 4 - EMPIRE	\$15,352.04	\$640.80			\$15,992.84	0.004537055%	\$319.23		\$319.23
10300	COUNTY RDA AREA 5 - SEVENTH	\$43,431.85	\$152.21			\$43,584.06	0.012364487%	\$869.97		\$869.97
10350	COUNTY RDA AREA 6 - SHACKELFORD	\$123,281.70	\$1,210.59			\$124,492.29	0.035317575%	\$2,484.97		\$2,484.97
10400	COUNTY RDA AREA 7 - GRAYSON	\$40,462.88	\$248.29			\$40,711.17	0.011549469%	\$812.63		\$812.63
10450	COUNTY RDA AREA 8 - KEYES	\$640,495.49	\$1,880.80			\$642,376.29	0.182237575%	\$12,822.36		\$12,822.36
10500	COUNTY RDA AREA 9 - AIRPORT	\$2,161,866.57	\$2,694.12			\$2,164,560.69	0.614070439%	\$43,206.42		\$43,206.42
10550	COUNTY RDA AREA 10 - DENAIR	\$81,299.85	\$471.36			\$81,771.01	0.023197853%	\$1,632.22		\$1,632.22
10600	COUNTY RDA AREA 11 - HICKMAN	\$97,504.97	\$467.30			\$97,972.27	0.027794035%	\$1,955.61		\$1,955.61
10650	COUNTY RDA AREA 13 - VALLEY HOME	\$81.50	\$37.41			\$118.91	0.000033734%	\$2.37		\$2.37
10700	COUNTY RDA AREA 14 - BUTTE GLENN	\$207,285.80	\$1,701.32			\$208,987.12	0.059288156%	\$4,171.56		\$4,171.56
10750	COUNTY RDA AREA 15 - CROWS LANDING	\$31,877.14	\$105.26			\$31,982.40	0.009073179%	\$638.40		\$638.40
10800	COUNTY RDA AREA 16 - SHELL	\$6,754.94	\$41.49			\$6,796.43	0.001928099%	\$135.66		\$135.66
10850	COUNTY RDA AREA 17 - MONTEREY	\$19,504.07	\$74.28			\$19,578.35	0.005554238%	\$390.80		\$390.80
11650	DENAIR COMMUNITY SERVICES DISTRICT	\$49,309.61	\$798.36			\$50,107.97	0.014215274%	\$1,000.20		\$1,000.20
11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$4,156.43	\$140.67			\$4,297.10	0.001219057%	\$85.77	(\$466.20)	\$0.00
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$17,331.69	\$360.20			\$17,691.89	0.005019063%	\$353.14		\$353.14
11800	KEYES COMMUNITY SERVICES DISTRICT	\$958.94	\$227.95			\$1,186.89	0.000336712%	\$23.69	(\$307.00)	\$0.00
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$6,341.14	\$390.06			\$6,731.20	0.001909593%	\$134.36		\$134.36
12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$29,091.51	\$1,044.37			\$30,135.88	0.008549334%	\$601.54		\$601.54
12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$1,344.99	\$229.41			\$1,574.40	0.000446646%	\$31.43		\$31.43
12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	\$1,300.62	\$18.10			\$1,318.72	0.000374111%	\$26.32		\$26.32
12900	BURBANK-PARADISE FIRE	\$69,810.01	\$1,333.28			\$71,143.29	0.020182844%	\$1,420.08	(\$1,035.80)	\$384.28
12950	STAN CONSOL FIRE PRO DIST	\$2,393,751.59	\$37,931.44			\$2,431,683.03	0.669851143%	\$48,538.40	(\$3,145.60)	\$45,392.80
13000	CERES FIRE	\$24,326.72	\$740.03			\$25,066.75	0.007111258%	\$500.35	(\$236.80)	\$263.55
13050	DENAIR FIRE	\$119,896.98	\$1,366.68			\$121,263.66	0.034401636%	\$2,420.52		\$2,420.52
13150	HUGHSON FIRE	\$264,489.11	\$2,428.20			\$266,915.31	0.081395828%	\$5,727.07	(\$711.40)	\$5,015.67
13200	INDUSTRIAL FIRE	\$188,018.42	\$3,888.06			\$191,906.48	0.048768643%	\$3,431.40	(\$1,570.00)	\$1,861.40
13250	KEYES FIRE	\$124,913.15	\$1,361.16			\$126,274.31	0.035823122%	\$2,520.54	(\$528.80)	\$1,991.74
13400	MOUNTAIN VIEW FIRE	\$83,405.07	\$1,334.50			\$84,739.57	0.024040012%	\$1,691.47	(\$291.60)	\$1,399.87

STANISLAUS COUNTY
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CHART B
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Code	Description	Net AB8	Unitary &	Sales Tax	VLF Swap	Adjusted Net	Admin. Cost	Admin Cost	Direct	Adjusted
		2013/2014	Operating	Triple Flip	W/ Growth	Revenue	Apportionment	Less		Credit
		Allocation	Non-Unitary	W/ True-up	Adjustment	F	G	Offsets	I	Cost
		A+C	B	Does Not Apply FY12/13				H		J
13450	OAKDALE FIRE	\$401,300.69	\$7,763.72			\$409,064.41	0.116048657%	\$8,165.26	(\$968.40)	\$7,196.86
13550	SALIDA FIRE	\$541,657.95	\$4,589.48			\$546,247.43	0.154986502%	\$10,903.55	(\$1,395.00)	\$9,508.55
13600	TURLOCK FIRE	\$123,367.80	\$3,344.87			\$126,712.67	0.035947481%	\$2,529.29	(\$404.20)	\$2,125.09
13750	WESTPORT FIRE	\$59,205.37	\$706.06			\$59,911.43	0.016996446%	\$1,195.88	(\$293.00)	\$902.88
13800	WEST STANISLAUS FIRE	\$266,403.42	\$13,173.76			\$279,577.18	0.079314053%	\$5,580.59	(\$969.80)	\$4,610.79
13850	WOODLAND AVE FIRE	\$183,203.11	\$2,447.29			\$185,650.40	0.046993838%	\$3,306.52		\$3,306.52
13950	PATTERSON HOSPITAL DISTRICT	\$757,169.80	\$18,724.05			\$775,893.85	0.220115555%	\$15,487.48	(\$1,977.80)	\$13,509.68
14000	WESTSIDE HOSPITAL DISTRICT	\$80,404.06	\$2,100.36			\$82,504.42	0.023405916%	\$1,646.86	(\$851.80)	\$795.06
14050	AIRPORT NEIGHBORHOOD LIGHT	\$4,271.88	\$476.40			\$4,748.28	0.001347053%	\$94.78	(\$102.60)	\$0.00
14150	COUNTRY CLUB ESTATES LIGHTING	\$1,455.81	\$15.36			\$1,471.17	0.000417360%	\$29.37	(\$26.60)	\$2.77
14200	CROWS LANDING LIGHTING	\$1,465.62	\$159.04			\$1,624.66	0.000480904%	\$32.43	(\$32.60)	\$0.00
14300	DENAIR LIGHTING	\$4,606.51	\$78.44			\$4,684.95	0.001329087%	\$93.52	(\$269.00)	\$0.00
14350	EMPIRE LIGHTING	\$10,730.59	\$475.02			\$11,205.61	0.003178952%	\$223.67	(\$194.20)	\$29.47
14400	FAIRVIEW TRACT LIGHTING	\$3,753.55	\$59.07			\$3,812.62	0.001081613%	\$76.10	(\$50.00)	\$26.10
14800	MANCINI PARK LIGHTING	\$218.92	\$3.80			\$220.52	0.000062560%	\$4.40	(\$39.80)	\$0.00
14850	MONTEREY PARK LIGHTING	\$912.94	\$5.63			\$918.57	0.000260592%	\$18.34	(\$15.00)	\$3.34
15000	OLYMPIC TRACT LIGHTING	\$4,450.88	\$76.12			\$4,527.00	0.001284278%	\$90.36	(\$65.60)	\$24.76
15200	RICHLAND TRACT LIGHTING	\$2,639.19	\$34.48			\$2,673.67	0.000758501%	\$53.37	(\$31.00)	\$22.37
15350	SALIDA LIGHTING	\$8,986.23	\$530.34			\$9,516.57	0.002699783%	\$189.96	(\$951.40)	\$0.00
15600	SUNSET OAKS LIGHTING	\$5,713.02	\$124.48			\$5,837.50	0.001856057%	\$116.52	(\$72.00)	\$44.52
15650	SYLVAN VILLAGE NO 2 LIGHTING	\$1,689.13	\$22.95			\$1,712.08	0.000485705%	\$34.17	(\$13.20)	\$20.97
15700	TEMPO PARK LIGHTING	\$2,336.55	\$29.09			\$2,365.64	0.000671115%	\$47.22	(\$65.80)	\$0.00
15750	WATERFORD LIGHTING	\$17,025.89	\$514.44			\$17,540.33	0.004976067%	\$350.12	(\$375.40)	\$0.00
15950	EASTSIDE MOSQUITO ABATEMENT	\$1,669,259.41	\$22,350.11			\$1,691,609.52	0.479897563%	\$33,765.93		\$33,765.93
16000	TURLOCK MOSQUITO ABATEMENT	\$1,343,753.62	\$20,847.12			\$1,364,600.74	0.387127503%	\$27,238.56	(\$12,827.00)	\$14,411.56
16250	CENTRAL IRRIGATION DISTRICT	\$56,968.64	\$1,328.01			\$58,296.65	0.016538344%	\$1,163.65		\$1,163.65
16300	OAKDALE IRRIGATION DISTRICT	\$1,571,079.59	\$20,032.52			\$1,591,112.11	0.451387164%	\$31,759.91	(\$130.00)	\$31,629.91
16350	TURLOCK IRRIGATION DISTRICT	\$1,237,069.32	\$13,942.65			\$1,251,011.97	0.354903179%	\$24,971.23		\$24,971.23
16400	WEST STANISLAUS IRRIGATION DISTRICT	\$292,072.77	\$4,524.03			\$296,596.80	0.084142398%	\$5,920.32		\$5,920.32
16450	STORM DRAIN NO 1	\$678.29	\$54.88			\$733.17	0.000207995%	\$14.63		\$14.63
16700	STORM DRAIN NO 6	\$2,490.71	\$67.24			\$2,557.95	0.000725672%	\$51.06		\$51.06
16800	STORM DRAIN NO 8	\$46,374.80	\$178.60			\$46,553.40	0.013206888%	\$929.24		\$929.24
16900	STORM DRAIN NO 10	\$499.58	\$7.29			\$506.87	0.000143795%	\$10.12		\$10.12
16950	SHERWOOD FOREST DRAIN	\$1,630.98	\$26.35			\$1,657.33	0.000470173%	\$33.08		\$33.08
17050	EAST STANISLAUS RESOURCE CONSERVATION	\$2,774.10	\$18.30			\$2,792.40	0.000792184%	\$55.74		\$55.74
17100	RECLAMATION DISTRICT NO 2063	\$49,014.53	\$913.68			\$49,928.21	0.014164277%	\$998.61	(\$154.80)	\$843.81
17150	RECLAMATION DIST NO 2091	\$3,668.33	\$34.40			\$3,902.73	0.001107177%	\$77.90	(\$143.00)	\$0.00
17200	WEST STANISLAUS RESOURCE CONSERVATION	\$25,785.24	\$629.54			\$26,414.78	0.007493685%	\$527.26		\$527.26
17550	EMPIRE SANITARY	\$24,616.50	\$1,060.64			\$25,677.14	0.007284422%	\$512.64		\$512.64
17600	SALIDA SANITARY	\$26,833.45	\$3,362.86			\$29,996.31	0.008509739%	\$598.75	(\$990.80)	\$0.00
17700	CHATOM ELEM-GEN	\$1,873,289.35	\$27,999.76			\$1,901,289.11	0.539382168%	\$37,951.30		\$37,951.30
17750	ERAF	\$52,893,786.15	\$56,544.10	\$0.00	\$0.00	\$52,950,330.25	15.021631272%	\$1,056,932.39		\$1,056,932.39
17800	EMPIRE ELEM-GEN	\$5,214,788.40	\$85,221.95			\$5,280,010.35	1.497901301%	\$105,393.37		\$105,393.37
17900	HART RANSOM-GEN	\$834,330.33	\$10,767.27			\$845,097.60	0.239748165%	\$16,868.85		\$16,868.85
18050	KEYES ELEM-GEN	\$981,277.70	\$31,450.13			\$1,012,727.83	0.287303667%	\$20,214.89		\$20,214.89
18200	MODESTO ELEM GEN	\$14,662,625.49	\$292,452.17			\$14,955,277.66	4.242705674%	\$298,519.71		\$298,519.71

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2012/2013 COSTS
FISCAL YEAR 2013/2014 ALLOCATION PERCENTAGES

Code	Description	Net AB8 2013/2014 Allocation A+C	Unitary & Operating Non-Unitary B	Sales Tax Triple Flip W/ True-up Does Not Apply FY12/13	VLF Swap W/ Growth Adjustment	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	\$295,018.66	\$7,931.22			\$302,949.88	0.085944722%	\$6,047.13		
18450	SALIDA ELEM-GEN	\$3,338,984.84	\$22,504.31			\$3,361,489.15	0.953630512%	\$67,098.10		
18500	SHILOH ELEM-GEN	\$231,753.22	\$10,240.63			\$241,993.85	0.068651930%	\$4,830.40		
18650	STANISLAUS ELEM-GEN	\$6,888,059.22	\$54,496.19			\$6,942,555.41	1.089553485%	\$138,579.15		
18800	SYLVAN ELEM-GEN	\$12,379,621.23	\$117,428.97			\$12,497,050.20	3.545324065%	\$249,451.46		
18850	MODESTO HIGH-GEN	\$33,578,604.88	\$392,425.95			\$33,971,030.83	9.637339308%	\$678,089.87		
19000	CERES UNIFIED-GEN	\$11,733,631.57	\$116,771.67			\$11,850,403.24	3.361874932%	\$236,543.85		
19050	DENAIR UNIFIED-GEN	\$4,084,410.38	\$30,110.33			\$4,114,520.71	1.167260198%	\$82,129.24		
19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$4,124,893.75	\$30,169.62			\$4,155,063.37	1.178761862%	\$82,938.50		
19150	HUGHSON(GRATTON) UNIFIED SCHOOL DISTRICT-GEN	\$146,268.78	\$903.81			\$147,172.59	0.041751815%	\$2,937.69		
19200	HUGHSON(HICKMAN) UNIFIED SCHOOL DISTRICT-GEN	\$327,149.54	\$2,687.43			\$329,836.97	0.093572397%	\$6,583.82		
19250	HUGHSON(LA GRANGE) UNIFIED SCHOOL DISTRICT-GEN		\$1,101.54			\$1,101.54	0.000312499%	\$21.99		
19300	HUGHSON(ROBERTS FERRY) UNIFIED SCHOOL DISTRICT-GEI	\$281,950.26	\$7,281.90			\$289,232.16	0.082053102%	\$5,773.31		
19350	NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	\$3,975,202.80	\$118,655.69			\$4,093,858.49	1.161398473%	\$81,716.80		
19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$11,383,023.08	\$149,953.19			\$11,532,976.27	3.271823163%	\$230,207.75		
19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$213,068.32	\$5,175.61			\$218,243.93	0.061914247%	\$4,356.33		
19500	OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	\$394,959.61	\$16,575.09			\$411,534.70	0.116749461%	\$8,214.57		
19550	PATTERSON UNIFIED SCHOOL DISTRICT-GEN	\$7,215,607.95	\$162,159.35			\$7,377,767.30	2.093019996%	\$147,266.34		
19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	\$3,028,129.74	\$54,179.64			\$3,082,309.38	0.874429201%	\$61,525.44		
19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	\$20,424,899.00	\$209,765.89			\$20,634,664.89	5.853907349%	\$411,884.98		
19650	WATERFORD UNIFIED SCHOOL DISTRICT-GEN	\$2,260,638.57	\$45,834.58			\$2,306,473.15	0.654329993%	\$46,039.11		
19700	YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	\$25,873,440.06	\$319,157.08			\$26,192,597.14	7.430653113%	\$522,825.90		
19750	COUNTY SCHOOL SERVICE FUND	\$10,709,997.88	\$222,176.36			\$10,932,174.24	3.101379909%	\$218,215.24		
19800	SCHOOLS-EQUALIZATION AID	\$6,132,932.67	\$20,398.35			\$6,153,331.02	1.745656151%	\$122,825.58		
19850	SCHOOLS-TUITION	\$3,492,342.89	\$12,405.57			\$3,504,748.46	0.994272157%	\$69,957.68		
30000	CERES REDEVELOPMENT AGENCY	\$2,401,959.49	\$7,722.19			\$2,409,681.68	0.683609517%	\$48,099.24		\$48,099.24
30050	CERES AMENDED REDEVELOPMENT AGENCY	\$1,741,449.32	\$2,633.97			\$1,744,083.29	0.494783998%	\$34,813.35		\$34,813.35
30100	MODESTO REDEVELOPMENT AGENCY	\$460,758.43	\$6,452.01			\$467,210.44	0.132544272%	\$9,325.91		\$9,325.91
30300	MODESTO AMENDED REDEVELOPMENT AGENCY	\$3,872,588.40	\$12,310.24			\$3,884,898.64	1.102118053%	\$77,545.79		\$77,545.79
30400	OAKDALE REDEVELOPMENT AGENCY	\$2,654,624.99	\$16,141.86			\$2,670,766.85	0.757677519%	\$53,310.72		\$53,310.72
30500	OAKDALE AMENDED REDEVELOPMENT AGENCY	\$14,948.35	\$1,061.41			\$16,009.76	0.004541855%	\$319.57		\$319.57
30525	OAKDALE AMENDMENT #5 REDVELOPMENT AGENCY	\$5,117.50				\$5,117.50	0.001451798%	\$102.15		\$102.15
30600	NEWMAN REDEVELOPMENT AGENCY	\$702,217.47	\$4,840.41			\$707,057.88	0.200587281%	\$14,113.46		\$14,113.46
30800	TURLOCK REDEVELOPMENT AGENCY	\$1,102,319.95	\$8,220.58			\$1,110,540.53	0.315052433%	\$22,167.31		\$22,167.31
30900	TURLOCK AMENDED REDEVELOPMENT AGENCY	\$3,654,632.54	\$8,226.27			\$3,662,860.81	1.039127504%	\$73,113.73		\$73,113.73
31000	RIVERBANK REDEVELOPMENT AGENCY	\$397,482.77	\$1,029.83			\$398,512.60	0.113055184%	\$7,954.64		\$7,954.64
31025	RIVERBANK RDA INVESTMENT AMENDMENT NO. 1	\$66,584.20	\$23.83			\$66,608.03	0.018896223%	\$1,329.55		\$1,329.55
31100	PATTERSON REDEVELOPMENT AGENCY		\$780.83			\$780.83	0.000221516%	\$15.59		\$15.59
31200	STAN/CERES REDEVELOPMENT AGENCY	\$541,728.25	\$2,519.08			\$544,247.33	0.154399088%	\$10,863.63		\$10,863.63
31300	WATERFORD REDEVELOPMENT AGENCY	\$58,761.02	\$668.33			\$59,429.35	0.016859683%	\$1,186.26		\$1,186.26
31400	HUGHSON REDEVELOPMENT	\$383,999.68	\$1,112.06			\$385,111.74	0.109253456%	\$7,687.15		\$7,687.15
31410	HUGHSON REDEV - 2007 ANNEX	\$2,824.26	\$4.34	\$0.00	\$0.00	\$2,828.60	0.000802454%	\$56.46		\$56.46
		\$348,110,658.97	\$4,383,216.63	\$0.00	\$0.00	\$352,493,875.60	100.000000000%	\$7,036,069.31	\$0.00	\$1,146,385.12

STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART C
FISCAL YEAR 2012/2013

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN
SALARIES	\$3,103,779		\$3,103,779
BENEFITS	\$1,400,003		\$1,400,003
TOTAL SALARIES & BENEFITS	\$4,503,782		\$4,503,782
MAINTENANCE EQUIPMENT	\$281,859		\$281,859
FINGERPRINTING	\$32		\$32
OFFICE SUPPLIES	\$32,982		\$32,982
CONTRACTS	\$0		\$0
EXP. EQUIPMENT - TO \$5,000	\$9,829		\$9,829
EXP. COMPUTER EQUIP- TO \$5,000	\$25,702		\$25,702
POSTAGE	\$0		\$0
RENTS & LEASES	\$3,994		\$3,994
PUBLICATIONS AND LEGAL NOTICES	\$27,610		\$27,610
EDUCATION AND TRAINING	\$5,475		\$5,475
SOFTWARE	\$25,680		\$25,680
MISCELLANEOUS	\$2,487		\$2,487
TRAVEL EXPENSES	\$21,456		\$21,456
TOTAL SERVICES & SUPPLIES	\$437,106		\$437,106
TELEPHONE	\$18,501		\$18,501
INSURANCE	\$16,801		\$16,801
PRINT/COPY/MAIL/MESSENGER	\$29,446		\$29,446
DATA PROCESSING	\$85,835		\$85,835
FLEET SERVICES	\$7,126		\$7,126
OTHER	\$961		\$961
TOTAL OTHER CHARGES	\$158,670		\$158,670
INTRAFUND CHARGES	\$0		\$0
OPERATING TRANSFERS OUT	\$140,733		\$140,733
A-87 OVERHEAD (ACTUAL 2011/12)	\$265,408		\$265,408
TOTAL ASSESSOR	\$5,505,699		\$5,505,699

STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART D
FISCAL YEAR 2012/2013

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$638,676		\$606,272	\$32,404
BENEFITS	\$306,406		\$290,860	\$15,546
TOTAL SALARIES & BENEFITS	\$945,082		\$897,132	\$47,950
MAINTENANCE EQUIPMENT	\$0		\$0	
MEMBERSHIP	\$300		\$300	
OTHER	\$36,395		\$36,395	
OFFICE SUPPLIES	\$34,105		\$34,105	
PUBLICATIONS/LEGAL NOTICES	\$29,133		\$29,133	
POSTAGE	\$51,027		\$51,027	
CONTRACTS	\$35,617		\$35,617	
RENTS & LEASES	\$3,825		\$3,825	
EDUCATION & TRAINING	\$2,713		\$2,713	
CREDIT CARD PURCHASES	\$0		\$0	
TRAVEL EXPENSES	\$1,091		\$1,091	
TOTAL SERVICES & SUPPLIES	\$194,207		\$194,207	
TELEPHONE	\$5,782		\$5,782	
INSURANCE	\$12,640		\$12,640	
PRINT/COPY/MAIL/MESSENGER	\$44,128		\$44,128	
DATA PROCESSING	\$25,605		\$25,605	
PICKUP & DELIVERY	\$0		\$0	
TOTAL OTHER CHARGES	\$88,155		\$88,155	
INTRA FUND CHARGES	\$234,609		\$234,609	
INTRA FUND TRANSFERS	(\$215,000)		(\$215,000)	
OPERATING TRANSFERS OUT	\$30,764		\$30,764	
A-87 OVERHEAD (ACTUAL 2011/12)	\$80,814		\$76,714	\$4,100
TOTAL TAX COLLECTOR	\$1,358,631		\$1,306,581	\$52,050

STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
CHART E
FISCAL YEAR 2012/2013

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$2,002,150	\$306,453	\$273,076	\$1,422,621
BENEFITS	\$902,207	\$138,093	\$103,919	\$660,195
TOTAL SALARIES & BENEFITS	\$2,904,357	\$444,546	\$376,995	\$2,082,816
WARRANT COST	\$4,175	\$0	\$0	\$4,175
CONTRACTS	\$18,497	\$15,000	\$8,000	(\$4,503)
OTHER SERVICES & SUPPLIES	\$48,459	\$6,333	\$5,674	\$36,452
DATA PROCESSING	\$47,147	\$6,780	\$6,075	\$34,292
OTHER CHARGES	\$61,509	\$16,829	\$15,080	\$29,600
UTILITIES	\$0	\$0	\$0	\$0
OTHER SERVICE CHARGE	\$0	\$0	\$0	\$0
INTRAFUND CHARGES	\$0		\$0	\$0
TOTAL SERVICES & SUPPLIES	\$179,787	\$44,942	\$34,829	\$100,016
INTRAFUND CHARGES	(\$23,210)	\$3,432	\$3,075	(\$29,717)
INTRAFUND TRANSFERS	\$0	\$3,430	\$3,073	(\$6,503)
OPERATING TRANSFERS OUT	\$89,395	\$13,823	\$12,387	\$63,185
A-87 OVERHEAD (ACTUAL 2011/12)	\$198,321	\$30,355	\$27,049	\$140,916
RE-ALLOCATE SUPPORT COST		(\$540,528)	\$87,047	\$453,481
TOTAL AUDITOR-CONTROLLER	\$3,348,650		\$544,455	\$2,804,195

STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES BY COST CENTER
CHART F
FISCAL YEAR 2012/2013

BOARD	a SALARY COST	b TOTAL SALARY	PERCENT (a/b)	OTHER DEPT. COST	COST	TOTAL APPEALS BOARD
ASSISTANT CLERK	\$175,224.40					
BOARD MEMBER (3) *	\$2,250.00					
TOTAL COST	\$177,474.40	\$393,675.02		\$97,916.52	\$6,353.00	
RATIO			45.08%			
APPEALS BOARD COST	\$177,474			\$44,142	\$2,864	\$224,481

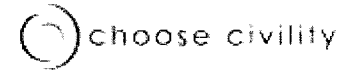
Attachment B



AUDITOR-CONTROLLER

Lauren Klein, CPA
Auditor-Controller

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PO Box 770, Modesto, CA 95353-0770
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April 17, 2014

Taxing Agencies of Stanislaus County

**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 fiscal year 2013/2014. The property tax administrative costs being recovered are for fiscal year 2012/2013. This year's net property tax administrative costs of \$7,036,069 represent a decrease of 2.55% over the 2012/2013 fiscal year net property tax administrative costs.

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 29, 2014 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 28, 2014 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 Filgas at (209) 525-6597, so we may plan accordingly.

Lauren Klein, CPA
Auditor-Controller

Enclosure