

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

DEPT: Auditor-Controller *SPK*

BOARD AGENDA # *B-2

Urgent

Routine

AGENDA DATE April 28, 2015

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 2013-2014 are \$7,043,258 and establishing the proportion of said costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2014-2015.
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 \$1,143,898 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 2014-2015 budgets.

BOARD ACTION AS FOLLOWS:

No. 2015-178

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

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

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:

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 SB2557 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 2014-2015 is \$7,043,258. The distribution of those costs to each jurisdiction is also provided. The County's allocated portion of administration costs is \$871,655. Of the remaining amount, \$5,041,314 relates to schools and by law these costs are not recoverable by the County as discussed above. 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

Special Districts	\$231,574
Cities	442,552
Redevelopment	456,163
County General Fund (not recoverable)	871,655
Schools (not recoverable)	<u>5,041,314</u>
TOTAL	<u><u>\$7,043,258</u></u>

These calculations are based on the attached Fiscal Year 2014-2015 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 difference of \$1,237 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 \$12,372 in direct assessment fees to agencies that do not receive AB8 property taxes.

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessment Appeals Board	\$20,525
Auditor-Controller's Office	80,403
Tax Collector's Office	170,377
Assessor's Office	<u>872,593</u>
TOTAL	<u><u>\$1,143,898</u></u>

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, 2015. Refer to the 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, 2015 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 Assessment Appeals Board, Assessor, Auditor-Controller, 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 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.

CONTACT PERSON:

Todd Filgas, Manager III, Property Tax Division

Telephone: 525-6597

Attachment A



Stanislaus County
Property Tax Administration Fee
Cost Calculations

Final Report

For use in Fiscal Year 2014/2015

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 2013/2014 net cost for property tax administration equals **\$7,043,258**.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2014/2015 results in the calculations shown on the following pages:

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
CHART A
FISCAL YEAR 2013/2014

	ASSESSOR	TAX COLLECTOR	AUDITOR-CONTROLLER	ASSESSMENT APPEALS BOARD	TOTAL
TAX RELATED EXPENSES					
SALARIES & BENEFITS	\$4,570,717	\$917,018	\$424,471	\$121,077	
SERVICES & SUPPLIES	\$421,949	\$176,327	\$1,578	\$6,441	
OTHER CHARGES	\$261,434	\$116,013	\$0	\$8,768	
OTHER FINANCING USES	\$144,560	\$30,539	\$14,602	\$4,333	
OTHER EQUITY TRANSFERS	\$0	\$0	\$0	\$0	
OTHER INTRA FUND TRANSFERS	\$419	(\$25,725)	\$0	(\$101)	
OTHER INTRA FUND CHARGES	\$0	\$0	\$0	\$0	
APPROPRIATIONS FOR CONTINGENCIES	\$0	\$0	\$0	\$0	
GENERAL & A-87 OVERHEAD	\$234,146	\$84,681	\$26,266	\$1,673	
RE-ALLOCATE SUPPORTING COSTS			\$85,576		
DEPARTMENTAL COSTS:	\$5,633,225	\$1,298,853	\$552,493	\$142,191	
ADMINISTRATIVE COSTS:					\$7,626,762
TAX RELATED REVENUES					
OTHER ASSESSMENTS	\$0	\$0	\$0	-	
OTHER REVENUES	(\$63,894)	(\$39,082)	\$0	-	
COLLECTION COST	\$0	(\$49,400)	\$0	-	
CHARGES FOR CURRENT SERVICES	(\$10,766)	\$0	(\$40,312)	(\$11,440)	
ASSESSMENT & TAX COLLECTION FEES	\$0	(\$125,038)	\$0	-	
DEPARTMENTAL REVENUES:	(\$74,660)	(\$213,520)	(\$40,312)	(\$11,440)	
ADMINISTRATIVE REVENUES:					(\$339,932)
NET DEPARTMENTAL COSTS:	\$5,558,565	\$1,085,333	\$512,181	\$130,751	
	-	-	-	-	
COUNTY-WIDE REVENUES					
SB 813 (SUPPLEMENTAL ADMIN FEE)					(\$243,572)
NET ADMINISTRATIVE COSTS:					\$7,043,258

Total revenue offsets :	(\$640,287)
General Revenues This Page	(\$583,504)
Direct Credits from Chart B	(\$56,783)

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2013/2014 COSTS
FISCAL YEAR 2014/2015 ALLOCATION PERCENTAGES

Fund	Code	Description	Net AB8 2014/2015 Allocation A	Unitary & Operating Non-Unitary B	Adjusted Net Revenue (A + B)	Admin. Cost Apportionment Factors C	Admin Cost Less Offsets D	Direct Credit E	Adjusted Administrative Cost (D + E)
100	00010	COUNTY-GENERAL FUND	\$44,344,137.81	\$1,185,322.92	\$45,529,460.73	11.569525818%	\$814,871.53	\$56,783.00	\$0.00
8001	00100	CO SUPT OF SCHOOLS	\$1,618,357.35	\$21,249.41	\$1,639,606.76	0.416641718%	\$29,345.15		
1725	00500	COUNTY FIRE SERVICE	\$1,172,848.73	\$17,067.86	\$1,189,916.59	0.302370607%	\$21,296.74		\$21,296.74
6313	06320	CITY OF CERES	\$2,091,709.47	\$41,726.20	\$2,133,435.67	0.542128957%	\$38,183.54	(\$1,948.60)	\$36,234.94
6314	06321	CITY OF HUGHSON	\$287,797.13	\$4,473.37	\$292,270.50	0.074269080%	\$5,230.96	(\$788.20)	\$4,442.76
6315	06322	CITY OF MODESTO	\$12,493,383.09	\$237,442.80	\$12,730,825.89	3.235039828%	\$227,852.19	(\$2,679.60)	\$225,172.59
6316	06323	CITY OF NEWMAN	\$518,098.57	\$14,452.30	\$532,550.87	0.135326904%	\$9,531.42	(\$908.80)	\$8,622.62
6317	06324	CITY OF OAKDALE	\$1,450,007.77	\$26,909.25	\$1,476,917.02	0.375300505%	\$26,433.38	(\$1,354.40)	\$25,078.98
6318	06325	CITY OF PATTERSON	\$2,402,060.21	\$27,038.02	\$2,429,098.23	0.617259995%	\$43,475.21	(\$3,567.20)	\$39,908.01
6319	06326	CITY OF RIVERBANK	\$1,273,509.10	\$24,065.47	\$1,297,574.57	0.329727660%	\$23,223.57	(\$891.40)	\$22,332.17
6320	06327	CITY OF TURLOCK	\$4,303,280.23	\$71,961.06	\$4,375,241.29	1.111795885%	\$78,306.65	(\$2,038.80)	\$76,267.85
6321	06328	CITY OF WATERFORD	\$262,325.42	\$5,378.94	\$267,704.36	0.068026558%	\$4,791.29	(\$299.60)	\$4,491.69
7000	10000	HILLS FERRY CEMETERY	\$126,863.09	\$3,564.44	\$130,427.53	0.033143039%	\$2,334.35		\$2,334.35
7010	10050	KNIGHTS FERRY CEMETERY	\$4,607.96	\$100.79	\$4,708.75	0.001196545%	\$84.28		\$84.28
7021	10100	PATTERSON CEMETERY	\$135,635.31	\$3,618.80	\$139,254.11	0.035385967%	\$2,492.32		\$2,492.32
2061	10150	COUNTY RDA AREA 1 - SALIDA	\$1,641,322.10	\$6,001.45	\$1,647,323.55	0.418602637%	\$29,483.26		\$29,483.26
2061	10200	COUNTY RDA AREA 2 - EYEFIVE	\$103,155.70	\$507.76	\$103,663.46	0.026342000%	\$1,855.33		\$1,855.33
2061	10250	COUNTY RDA AREA 4 - EMPIRE	\$59,760.13	\$562.71	\$60,322.84	0.015328683%	\$1,079.64		\$1,079.64
2061	10300	COUNTY RDA AREA 5 - SEVENTH	\$33,840.64	\$179.75	\$34,020.39	0.008644947%	\$608.89		\$608.89
2061	10350	COUNTY RDA AREA 6 - SHACKELFORD	\$302,684.10	\$1,153.06	\$303,837.16	0.077208291%	\$5,437.98		\$5,437.98
2061	10400	COUNTY RDA AREA 7 - GRAYSON	\$47,578.50	\$252.66	\$47,831.16	0.012154412%	\$856.07		\$856.07
2061	10450	COUNTY RDA AREA 8 - KEYES	\$748,662.81	\$2,370.84	\$751,033.65	0.190845731%	\$13,441.76		\$13,441.76
2061	10500	COUNTY RDA AREA 9 - AIRPORT	\$2,081,214.81	\$4,768.47	\$2,085,983.28	0.530070794%	\$37,334.25		\$37,334.25
2061	10550	COUNTY RDA AREA 10 - DENAIR	\$110,619.23	\$488.91	\$111,108.14	0.028233774%	\$1,988.58		\$1,988.58
2061	10600	COUNTY RDA AREA 11 - HICKMAN	\$130,983.52	\$511.06	\$131,494.58	0.033414188%	\$2,353.45		\$2,353.45
2061	10650	COUNTY RDA AREA 13 - VALLEY HOME	\$81.50	\$33.16	\$114.66	0.000029136%	\$2.05		\$2.05
2061	10700	COUNTY RDA AREA 14 - BUTTE GLENN	\$256,901.99	\$1,634.59	\$258,536.58	0.065696927%	\$4,627.20		\$4,627.20
2061	10750	COUNTY RDA AREA 15 - CROWS LANDING	\$30,095.08	\$131.27	\$30,226.35	0.007680841%	\$540.98		\$540.98
2061	10800	COUNTY RDA AREA 16 - SHELL	\$6,861.96	\$46.18	\$6,908.14	0.001755433%	\$123.64		\$123.64
2061	10850	COUNTY RDA AREA 17 - MONTEREY	\$25,144.81	\$85.76	\$25,230.57	0.006411359%	\$451.57		\$451.57
6764	11650	DENAIR COMMUNITY SERVICES DISTRICT	\$56,271.58	\$898.75	\$57,170.33	0.014527596%	\$1,023.22		\$1,023.22
7131	11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$4,299.42	\$158.12	\$4,457.54	0.001132709%	\$79.78	(\$466.20)	\$0.00
6315	11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$22,695.10	\$397.83	\$23,092.93	0.005868161%	\$413.31		\$413.31
7141	11800	KEYES COMMUNITY SERVICES DISTRICT	\$967.20	\$245.41	\$1,212.61	0.000308137%	\$21.70	(\$307.00)	\$0.00
7161	11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$6,932.56	\$433.28	\$7,365.84	0.001871739%	\$131.83		\$131.83
6321	12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$30,243.64	\$1,162.95	\$31,406.59	0.007980752%	\$562.10		\$562.10
7181	12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$1,380.61	\$254.49	\$1,635.10	0.000415496%	\$29.26		\$29.26
1805	12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	\$1,439.50	\$20.76	\$1,460.26	0.000371068%	\$26.14		\$26.14
7190	12900	BURBANK-PARADISE FIRE	\$80,489.73	\$1,477.73	\$81,967.46	0.020828812%	\$1,467.03	(\$1,035.80)	\$431.23
7271	12950	STAN CONSOL FIRE PRO DIST	\$2,575,157.96	\$42,322.58	\$2,617,480.54	0.665129965%	\$46,846.82	(\$3,185.60)	\$43,661.22
7195	13000	CERES FIRE	\$25,438.08	\$825.54	\$26,263.62	0.006673868%	\$470.06	(\$236.80)	\$233.26
7200	13050	DENAIR FIRE	\$135,225.91	\$1,529.70	\$136,755.61	0.034751072%	\$2,447.61		\$2,447.61

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2013/2014 COSTS
FISCAL YEAR 2014/2015 ALLOCATION PERCENTAGES

Fund	Code	Description	Net AB8 2014/2015 Allocation A	Unitary & Operating Non-Unitary B	Adjusted Net Revenue (A + B)	Admin. Cost Apportionment Factors C	Admin Cost Less Offsets D	Direct Credit E	Adjusted Administrative Cost (D + E)
7211	13150	HUGHSON FIRE	\$346,756.70	\$2,779.78	\$349,536.48	0.088820979%	\$6,255.89	(\$711.40)	\$5,544.49
7221	13200	INDUSTRIAL FIRE	\$170,898.39	\$4,314.09	\$175,212.48	0.044523376%	\$3,135.90	(\$1,570.00)	\$1,565.90
7231	13250	KEYES FIRE	\$139,506.43	\$1,538.65	\$141,045.08	0.035841072%	\$2,524.38	(\$528.80)	\$1,995.58
7241	13400	MOUNTAIN VIEW FIRE	\$88,468.21	\$1,555.95	\$90,024.16	0.022876108%	\$1,611.22	(\$291.60)	\$1,319.62
7251	13450	OAKDALE FIRE	\$445,603.75	\$8,897.74	\$454,501.49	0.115493720%	\$8,134.52	(\$968.40)	\$7,166.12
7260	13550	SALIDA FIRE	\$605,706.99	\$5,209.64	\$610,916.63	0.155240488%	\$10,933.99	(\$1,395.00)	\$9,538.99
7301	13600	TURLOCK FIRE	\$130,692.21	\$3,723.64	\$134,415.85	0.034156513%	\$2,405.73	(\$404.20)	\$2,001.53
7321	13750	WESTPORT FIRE	\$64,824.69	\$806.13	\$65,630.82	0.016677497%	\$1,174.64	(\$293.00)	\$881.64
7401	13800	WEST STANISLAUS FIRE	\$299,984.92	\$14,610.57	\$314,595.49	0.079942098%	\$5,630.53	(\$969.80)	\$4,660.73
7500	13850	WOODLAND AVE FIRE	\$179,549.38	\$2,787.15	\$182,336.53	0.046333675%	\$3,263.40		\$3,263.40
6765	13950	PATTERSON HOSPITAL DISTRICT	\$901,022.95	\$20,856.56	\$921,879.51	0.234259502%	\$16,499.50	(\$1,977.80)	\$14,521.70
6766	14000	WESTSIDE HOSPITAL DISTRICT	\$91,138.26	\$2,333.80	\$93,472.06	0.023752256%	\$1,672.93	(\$851.80)	\$821.13
1850	14050	AIRPORT NEIGHBORHOOD LIGHT	\$6,367.78	\$509.28	\$6,877.06	0.001747535%	\$123.08		\$123.08
1852	14150	COUNTRY CLUB ESTATES LIGHTING	\$1,503.64	\$19.21	\$1,522.85	0.000386972%	\$27.26		\$27.26
1854	14200	CROWS LANDING LIGHTING	\$1,589.06	\$176.49	\$1,765.55	0.000448646%	\$31.60		\$31.60
1856	14300	DENAIR LIGHTING	\$5,144.27	\$89.37	\$5,233.64	0.001329923%	\$93.67		\$93.67
1857	14350	EMPIRE LIGHTING	\$11,502.62	\$514.61	\$12,017.23	0.003053707%	\$215.08		\$215.08
1858	14400	FAIRVIEW TRACT LIGHTING	\$4,189.82	\$67.19	\$4,257.01	0.001081752%	\$76.19		\$76.19
1863	14800	MANCINI PARK LIGHTING	\$261.34	\$4.17	\$265.51	0.000067469%	\$4.75		\$4.75
1864	14850	MONTEREY PARK LIGHTING	\$940.20	\$6.73	\$946.93	0.000240625%	\$16.95		\$16.95
1867	15000	OLYMPIC TRACT LIGHTING	\$48.62	\$86.46	\$135.08	0.000034324%	\$2.42		\$2.42
1871	15200	RICHLAND TRACT LIGHTING	\$2,721.03	\$39.47	\$2,760.50	0.000701473%	\$49.41		\$49.41
1872	15350	SALIDA LIGHTING	\$9,470.01	\$591.19	\$10,061.20	0.002556660%	\$180.07		\$180.07
1873	15600	SUNSET OAKS LIGHTING	\$5,958.67	\$160.65	\$6,119.32	0.001554985%	\$109.52		\$109.52
1874	15650	SYLVAN VILLAGE NO 2 LIGHTING	\$1,996.31	\$27.15	\$2,023.46	0.000514184%	\$36.22		\$36.22
1875	15700	TEMPO PARK LIGHTING	\$2,837.90	\$33.17	\$2,871.07	0.000729569%	\$51.39		\$51.39
6763	15750	WATERFORD LIGHTING	\$17,990.94	\$574.41	\$18,565.35	0.004717655%	\$332.28	(\$375.40)	\$0.00
7535	15950	EASTSIDE MOSQUITO ABATEMENT	\$1,851,052.80	\$25,229.83	\$1,876,282.63	0.476783603%	\$33,581.10		\$33,581.10
7540	16000	TURLOCK MOSQUITO ABATEMENT	\$1,526,814.00	\$23,731.83	\$1,550,545.83	0.394010379%	\$27,751.17	(\$12,827.00)	\$14,924.17
6767	16250	CENTRAL IRRIGATION DISTRICT	\$65,899.90	\$1,482.00	\$67,381.90	0.017122466%	\$1,205.98		\$1,205.98
6768	16300	OAKDALE IRRIGATION DISTRICT	\$1,754,108.55	\$22,604.75	\$1,776,713.30	0.451481965%	\$31,799.04	(\$250.00)	\$31,549.04
6769	16350	TURLOCK IRRIGATION DISTRICT	\$1,393,120.00	\$15,806.70	\$1,408,926.70	0.358023433%	\$25,216.51		\$25,216.51
6770	16400	WEST STANISLAUS IRRIGATION DISTRICT	\$340,253.59	\$5,134.21	\$345,387.80	0.087766756%	\$6,181.64		\$6,181.64
1900	16450	STORM DRAIN NO 1	\$745.50	\$60.54	\$806.04	0.000204823%	\$14.43		\$14.43
1905	16700	STORM DRAIN NO 6	\$2,870.10	\$76.48	\$2,946.58	0.000748758%	\$52.74		\$52.74
1907	16800	STORM DRAIN NO 8	\$58,786.44	\$216.68	\$59,003.12	0.014993327%	\$1,056.02		\$1,056.02
1909	16900	STORM DRAIN NO 10	\$584.30	\$8.60	\$592.90	0.000150663%	\$10.61		\$10.61
6315	16950	SHERWOOD FOREST DRAIN	\$1,882.89	\$30.74	\$1,913.63	0.000486275%	\$34.25		\$34.25
7565	17050	EAST STANISLAUS RESOURCE CONSERVATION	\$3,059.89	\$21.58	\$3,081.47	0.000783035%	\$55.15		\$55.15
7550	17100	RECLAMATION DISTRICT NO 2063	\$51,536.40	\$1,036.55	\$52,572.95	0.013359352%	\$940.93	(\$154.80)	\$786.13
7555	17150	RECLAMATION DIST NO 2091	\$3,982.79	\$40.66	\$4,023.45	0.001022401%	\$72.01	(\$143.00)	\$0.00
7570	17200	WEST STANISLAUS RESOURCE CONSERVATION	\$30,567.11	\$673.20	\$31,240.31	0.007938500%	\$559.13		\$559.13

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2013/2014 COSTS
FISCAL YEAR 2014/2015 ALLOCATION PERCENTAGES

Fund	Code	Description	Net ABB 2014/2015 Allocation A	Unitary & Operating Non-Unitary B	Adjusted Net Revenue (A + B)	Admin. Cost Apportionment Factors C	Admin Cost Less Offsets D	Direct Credit E	Adjusted Administrative Cost (D + E)
7585	17550	EMPIRE SANITARY	\$26,361.70	\$1,148.04	\$27,509.74	0.006990522%	\$492.36		\$492.36
7591	17600	SALIDA SANITARY	\$28,080.77	\$1,990.92	\$30,071.69	0.007641540%	\$538.21	(\$990.80)	\$0.00
8B01	17700	CHATOM ELEM-GEN	\$2,106,789.92	\$26,570.02	\$2,133,359.94	0.542109713%	\$38,182.18		
8999	17750	ERAF	\$58,971,324.07	\$43,191.98	\$59,014,516.05	14.996223460%	\$1,056,222.67		
8D01	17800	EMPIRE ELEM-GEN	\$5,638,210.36	\$77,290.52	\$5,715,500.88	1.452370266%	\$102,294.18		
8E01	17850	GRATTON ELEM-GEN	\$159,549.51	\$906.11	\$160,455.62	0.040773499%	\$2,871.78		
8F01	17900	HART RANSOM-GEN	\$935,924.98	\$12,132.25	\$948,057.23	0.240911542%	\$16,968.02		
8G01	17950	HICKMAN ELEM-GEN	\$350,251.99	\$3,403.44	\$353,655.43	0.089867650%	\$6,329.61		
8I01	18050	KEYES ELEM-GEN	\$1,110,601.77	\$14,706.62	\$1,125,308.39	0.285952969%	\$20,140.40		
8221	18200	MODESTO ELEM GEN	\$15,950,484.31	\$345,327.62	\$16,295,811.93	4.140941136%	\$291,657.16		
8N01	18300	PARADISE ELEM-GEN	\$320,155.45	\$4,126.34	\$324,281.79	0.082403492%	\$5,803.89		
8Q01	18400	ROBERTS FERRY-GEN	\$325,575.80	\$3,106.18	\$328,681.98	0.083521627%	\$5,882.64		
8R01	18450	SALIDA ELEM-GEN	\$3,759,418.26	\$30,584.66	\$3,790,002.92	0.963080518%	\$67,832.24		
8S01	18500	SHILOH ELEM-GEN	\$254,806.49	\$2,165.98	\$256,972.47	0.065299469%	\$4,599.21		
8T01	18550	STANISLAUS ELEM-GEN	\$7,546,888.98	\$54,152.61	\$7,601,041.59	1.931506447%	\$136,040.98		
8U01	18600	SYLVAN ELEM-GEN	\$13,862,738.31	\$103,270.95	\$13,966,009.26	3.548913212%	\$249,959.11		
8220	18850	MODESTO HIGH-GEN	\$36,988,039.88	\$470,742.02	\$37,458,781.90	9.518679496%	\$670,425.13		
8A01	19000	CERES UNIFIED-GEN	\$13,175,694.07	\$144,586.07	\$13,320,280.14	3.384826495%	\$238,402.06		
8C01	19050	DENAIR UNIFIED-GEN	\$4,634,910.27	\$34,911.94	\$4,669,822.21	1.186652066%	\$83,578.96		
8H01	19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$4,961,188.99	\$39,416.64	\$5,000,605.63	1.270707692%	\$89,499.22		
8L01	19350	NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	\$4,479,509.28	\$122,473.45	\$4,601,982.73	1.169413324%	\$82,364.79		
8M01	19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$12,726,495.83	\$184,780.40	\$12,911,276.23	3.280894201%	\$231,081.84		
8J01	19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$247,198.69	\$5,592.33	\$252,791.02	0.064236918%	\$4,524.37		
8Y01	19500	OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	\$448,661.45	\$8,391.18	\$457,052.63	0.116141991%	\$8,180.18		
8O01	19550	PATTERSON UNIFIED SCHOOL DISTRICT-GEN	\$8,620,742.89	\$187,312.54	\$8,808,055.43	2.238221650%	\$157,643.72		
8P01	19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	\$3,209,834.05	\$38,363.60	\$3,248,197.65	0.825401970%	\$58,135.19		
8V01	19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	\$22,354,195.27	\$262,492.05	\$22,616,687.32	5.747143579%	\$404,786.14		
8Z01	19650	WATERFORD UNIFIED SCHOOL DISTRICT-GEN	\$2,558,369.50	\$18,720.15	\$2,577,089.65	0.654866207%	\$46,123.92		
8826	19700	YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	\$28,801,957.76	\$380,083.37	\$29,182,041.13	7.415470618%	\$522,290.71		
8001	19750	COUNITY SCHOOL SERVICE FUND	\$11,811,543.68	\$254,117.65	\$12,065,661.33	3.066014357%	\$215,947.29		
8001	19800	SCHOOLS-EQUALIZATION AID	\$6,886,009.23	\$27,751.58	\$6,913,760.81	1.756861006%	\$123,740.25		
8001	19850	SCHOOLS-TUITION	\$3,921,094.60	\$15,803.88	\$3,936,898.48	1.000408260%	\$70,461.33		
6751	30000	CERES REDEVELOPMENT AGENCY	\$2,674,408.40	\$11,031.66	\$2,685,440.06	0.682399212%	\$48,063.14		\$48,063.14
6752	30050	CERES AMENDED REDEVELOPMENT AGENCY	\$1,826,497.42	\$5,294.47	\$1,831,791.89	0.465478027%	\$32,784.82		\$32,784.82
6753	30100	MODESTO REDEVELOPMENT AGENCY	\$466,109.52	\$1,964.49	\$468,074.01	0.118942642%	\$8,377.44		\$8,377.44
6754	30300	MODESTO AMENDED REDEVELOPMENT AGENCY	\$3,901,453.27	\$17,312.43	\$3,918,765.70	0.995800526%	\$70,136.80		\$70,136.80
6756	30400	OAKDALE REDEVELOPMENT AGENCY	\$2,758,321.55	\$22,174.27	\$2,780,495.82	0.706553903%	\$49,764.41		\$49,764.41
6774	30500	OAKDALE AMENDED REDEVELOPMENT AGENCY	\$31,723.59	\$149.98	\$31,873.57	0.008099417%	\$570.46		\$570.46
6780	30525	OAKDALE AMENDMENT #5 REDVELOPMENT AGENCY	\$11,956.16	\$3.55	\$11,959.71	0.003039091%	\$214.05		\$214.05
6755	30600	NEWMAN REDEVELOPMENT AGENCY	\$887,345.86	\$3,218.30	\$890,564.16	0.226301935%	\$15,939.03		\$15,939.03
6759	30800	TURLOCK REDEVELOPMENT AGENCY	\$1,393,644.66	\$6,994.83	\$1,400,639.49	0.355917564%	\$25,068.19		\$25,068.19
6760	30900	TURLOCK AMENDED REDEVELOPMENT AGENCY	\$3,896,004.18	\$14,081.77	\$3,910,085.95	0.993594908%	\$69,981.45		\$69,981.45

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2013/2014 COSTS
FISCAL YEAR 2014/2015 ALLOCATION PERCENTAGES

Fund	Code	Description	Net AB8 2014/2015 Allocation A	Unitary & Operating Non-Unitary B	Adjusted Net Revenue (A + B)	Admin. Cost Apportionment Factors C	Admin Cost Less Offsets D	Direct Credit E	Adjusted Administrative Cost (D + E)
6777	31000	RIVERBANK REDEVELOPMENT AGENCY	\$632,159.10	\$2,129.08	\$634,288.18	0.161179451%	\$11,352.28		\$11,352.28
6779	31025	RIVERBANK RDA INVESTMENT AMENDMENT NO. 1	\$55,783.18	\$90.35	\$55,873.53	0.014198065%	\$1,000.01		\$1,000.01
6757	31100	PATTERSON REDEVELOPMENT AGENCY	\$0.00	\$743.84	\$743.84	0.000189018%	\$13.31		\$13.31
6758	31200	STAN/CERES REDEVELOPMENT AGENCY	\$726,311.70	\$2,779.06	\$729,090.76	0.185269806%	\$13,049.03		\$13,049.03
6762	31300	WATERFORD REDEVELOPMENT AGENCY	\$91,030.17	\$632.96	\$91,663.13	0.023292588%	\$1,640.56		\$1,640.56
6761	31400	HUGHSON REDEVELOPMENT	\$440,248.27	\$1,361.86	\$441,610.13	0.112217885%	\$7,903.79		\$7,903.79
6778	31410	HUGHSON REDEV - 2007 ANNEX	\$6,694.22	\$7.50	\$6,701.72	0.001702979%	\$119.95		\$119.95
		DIRECT CREDIT TO NON AB8 ENTITIES						(\$12,372.20)	
			\$388,598,308.11	\$4,930,877.49	\$393,529,185.60	100.000000000%	\$7,043,257.77	\$0.00	\$1,143,899.52

STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART C
FISCAL YEAR 2013/2014

DESCRIPTION	TOTAL COSTS
SALARIES & BENEFITS	4,570,717
SERVICES & SUPPLIES	421,949
OTHER CHARGES	261,434
OTHER FINANCING USES	144,560
OTHER EQUITY TRANSFERS	-
OTHER INTRAFUND TRANSFERS	419
OTHER INTRA FUND CHARGES	-
APPROPRIATIONS FOR CONTINGENCIES	-
A-87 OVERHEAD (ACTUAL 2012/13)	234,146
TOTAL ASSESSOR	5,633,225

STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART D
FISCAL YEAR 2013/2014

DESCRIPTION	TOTAL COSTS	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	967,151	917,018	50,134
SERVICES & SUPPLIES	176,327	176,327	
OTHER CHARGES	116,013	116,013	
OTHER FINANCING USES	30,539	30,539	
OTHER EQUITY TRANSFERS	-	-	
OTHER INTRA FUND TRANSFERS	(25,725)	(25,725)	
OTHER INTRA FUND CHARGES	-	-	
APPROPRIATIONS FOR CONTINGENCIES	-	-	
A-87 OVERHEAD (ACTUAL 2012/13)	89,311	84,681	4,630
TOTAL TAX COLLECTOR	1,353,616	1,298,853	54,763

STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
CHART E
FISCAL YEAR 2013/2014

DESCRIPTION	TOTAL COSTS	SUPPORTING COSTS	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	3,259,834	470,000	424,471	2,365,363
SERVICES & SUPPLIES	84,440	27,970	1,578	54,892
OTHER CHARGES	216,029	20,887	-	195,142
OTHER FINANCING USES	103,147	14,476	14,602	74,068
OTHER EQUITY TRANSFERS	-	-	-	-
OTHER INTRA FUND TRANSFERS	120	(3,729)	-	3,849
OTHER INTRA FUND CHARGES	-	3,758	-	(3,758)
APPROPRIATIONS FOR CONTINGENCIES	-	-	-	-
A-87 OVERHEAD (ACTUAL 2012/13)	201,719	29,084	26,266	146,369
RE-ALLOCATE SUPPORTING COST		(562,446)	85,576	476,870
TOTAL AUDITOR-CONTROLLER	3,865,289	-	552,493	3,312,796

STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES BY COST CENTER
CHART F
FISCAL YEAR 2013/2014

	(a) TOTAL COSTS	(b) AAB SALARY COSTS	(b/a) AAB COSTS RATIO	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	411,906				
AAB ASSISTANT CLERK		118,977			
AAB BOARD MEMBER		2,100			
TOTAL SALARIES & BENEFITS	411,906	121,077	29.39%	121,077	290,829
SERVICES & SUPPLIES	21,914			6,441	15,473
OTHER CHARGES	29,828			8,768	21,060
OTHER FINANCING USES	14,740			4,333	10,407
OTHER EQUITY TRANSFERS	-			-	-
OTHER INTRA FUND TRANSFERS	(344)			(101)	(243)
OTHER INTRA FUND CHARGES	-			-	-
APPROPRIATIONS FOR CONTINGENCIES	-			-	-
A-87 OVERHEAD (ACTUAL 2012/13)	5,692			1,673	4,019
TOTAL ASSESSMENT APPEALS BOARD	483,737			142,191	341,546

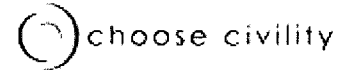
Attachment B



AUDITOR-CONTROLLER

Lauren Klein, CPA
Auditor-Controller

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April 17, 2015

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 2014/2015. The property tax administrative costs being recovered are for fiscal year 2013/2014. This year's net property tax administrative costs of \$7,043,258 represent an increase of 0.1% over the 2013/2014 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 28, 2015 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 27, 2015 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