

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

DEPT: Auditor-Controller

BOARD AGENDA:4.B.1  
AGENDA DATE: May 1, 2018

**SUBJECT:**

Approval to Adopt the Property Tax Administration Cost Recovery Plan for Use in Fiscal Year 2017-2018

**BOARD ACTION AS FOLLOWS:**

**RESOLUTION NO. 2018-0191**

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

Ayes: Supervisors: Olsen, Chiesa, Withrow, Monteith, and Chairman DeMartini

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

- 1)  Approved as recommended
- 2)  Denied
- 3)  Approved as amended
- 4)  Other:

MOTION:

ATTEST:

  
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No.

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
AGENDA ITEM**

DEPT: Auditor-Controller

BOARD AGENDA:4.B.1  
AGENDA DATE: May 1, 2018

CONSENT:

CEO CONCURRENCE: YES

4/5 Vote Required: No

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**SUBJECT:**

Approval to Adopt the Property Tax Administration Cost Recovery Plan for Use in Fiscal Year 2017-2018

**STAFF RECOMMENDATION:**

1. Adopt the Property Tax Administration Cost Recovery Plan for use in Fiscal Year 2017-2018.
2. Approve the Final Report determining the Property Tax Administration Costs for Fiscal Year 2016-2017 are \$7,630,643 and establishing the proportion of recoverable costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2017-2018 are \$1,473,860.
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.

**DISCUSSION:**

With the passage of the State Budget for Fiscal Year 1990-1991, funding for Stanislaus programs was reduced. As compensation for reduced funding for local programs, the Legislature and the Governor granted counties authority under Senate Bill (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.

The total calculated net property tax administration costs for Fiscal Year 2016-2017 are \$7,630,643. A summary of the allocation of these costs is provided below. Of the total net costs, \$939,119 is allocated to the County and is not collectible revenue. The amount allocated to schools is \$5,217,664 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 70%, the impact to the County General Fund is significant. The remaining \$1,473,860 allocated among Special Districts, Cities, and Successor Agencies (former Redevelopment Agencies) is recoverable.

PROPERTY TAX ADMINISTRATION COSTS SUMMARY

Special Districts	\$287,387
Cities	\$475,474
Successor Agencies	\$710,999
County General Fund	\$939,119
<b>Schools (not recoverable)</b>	<b>\$5,217,664</b>
<b>TOTAL</b>	<b>\$7,630,643</b>

These calculations are based on the Stanislaus County Property Tax Administration Cost Recovery Calculations Final Report for Use in Fiscal Year 2017-2018 (see attached). The property tax administration costs are reduced by the non-recoverable School's portion and the County General Fund portion in order to derive the recoverable amount of \$1,473,860 that is apportioned to the tax administration departments as a ratio of the total.

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessment Appeals Board	\$21,681
Auditor-Controller's Office	\$89,539
Tax Collector's Office	\$213,663
Assessor's Office	\$1,148,977
<b>TOTAL</b>	<u>\$1,473,860</u>

**POLICY ISSUE:**

The Stanislaus County Code Section 4.44.010 requires the Auditor-Controller to submit a final report of Property Tax Administration costs for review by the Board of Supervisors and the affected agencies. A copy of the final report was mailed to all affected agencies on April 13, 2018. Please refer to the attachment "Letter to Affected Agencies, Listing of Affected Agencies Notified." A list of the agencies that received the letter is also included in this attachment. The accompanying letter requested that any affected agencies respond to the Clerk of the Board before April 30, 2018 to set a public hearing. No requests for removal from the consent calendar were received.

**FISCAL IMPACT:**

Adoption of the agenda item allows for the recovery of \$1,473,860 of the costs incurred in the 2016-2017 Fiscal Year. This revenue has been budgeted in Fiscal Year 2017-2018; no budget adjustments are required in connection with this plan.

**BOARD OF SUPERVISORS' PRIORITY:**

The recommended actions are consistent with the Board's priority of *Delivering Efficient Public Services and Community Infrastructure* by establishing a Property Tax Administration Cost Recovery Plan that provides for the proportionate distribution of costs attributable to other jurisdictions and the means to recover revenue for County departments as allowed by law.

**STAFFING IMPACT:**

Existing 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 current staffing level in the Auditor-Controller's Office is sufficient to administer the Property Tax Administration Cost Recovery Plan for the affected local agencies.

**CONTACT PERSON:**

Todd Filgas                                  Manager III                                  Telephone: 209-525-6597

**ATTACHMENT(S):**

1. Stanislaus County Property Tax Administration Cost Recovery Calculations Final Report for Use in Fiscal Year 2017-2018
2. Letter to Affected Agencies, Listing of Affected Agencies Notified



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

**Final Report**

**For use in Fiscal Year 2017-2018**

## METHODOLOGY

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

The services, activities and/or functions (including those administrative in nature) of each department were reviewed and defined as either “Property Tax” or “All Other”. The costs associated with those services, etc. that were property tax in nature were categorized as such. All other costs (including those allocated in the countywide cost allocation plan) were categorized as “All Other”.

- II. **COSTS DISTRIBUTED:** Using the procedures described above, the hours worked by each staff member in the four departments and the associated costs of providing their services were categorized as either “Property Tax” or “All Other”. For example, the costs associated with the services performed by some staff were 100% property tax in nature and were categorized as such. The costs of other staff were split between the two categories based upon the hours worked at each task - "Property Tax" vs. "All Other". This categorization provided an allocation base for salaries and benefits, services and supplies and overhead costs.

Certain specialized costs and other costs of the departments were analyzed separately and categorized in a specific manner.

- III. **NET COSTS CALCULATED:** Each department’s property tax related costs were reduced by the department’s property tax related revenues to derive that department’s net property tax administration cost.

## RESULTS

The total fiscal year 2016-2017 net cost for property tax administration equals \$7,630,643.

Of this net cost, \$1,473,860 will be distributed over eligible taxing entities based on the apportionment factors for fiscal year 2017-2018 as derived by the Auditor-Controller. The \$1,473,860 collected from eligible taxing entities will be distributed over the four County departments on a pro-rata basis. See calculations shown on the following pages.

**STANISLAUS COUNTY  
PROPERTY TAX ADMINISTRATIVE COST  
SUMMARY  
CHART A  
FISCAL YEAR 2016-2017**

	ASSESSOR	TAX COLLECTOR	AUDITOR-CONTROLLER	ASSESSMENT APPEALS BOARD	TOTAL
<b>DEPARTMENTAL PROPERTY TAX RELATED COSTS</b>					
SALARIES & BENEFITS	\$ 5,249,897	\$ 1,056,299	\$ 498,376	\$ 100,332	
SERVICES & SUPPLIES	\$ 521,120	\$ 159,145	\$ 2,475	\$ 5,387	
OTHER CHARGES	\$ 405,699	\$ 152,484	-	\$ 9,652	
OTHER FINANCING USES	-	-	-	-	
OTHER EQUITY TRANSFERS	-	-	-	-	
OTHER INTRA FUND TRANSFERS	\$ 105	\$ (38,913)	-	(48)	
OTHER INTRA FUND CHARGES	-	-	-	-	
APPROPRIATIONS FOR CONTINGENCIES	-	-	-	-	
GENERAL & A-87 OVERHEAD	\$ 293,697	\$ 94,936	\$ 23,643	\$ 13,202	
RE-ALLOCATE SUPPORTING COSTS			\$ 84,864		
DEPARTMENTAL COSTS	\$ 6,470,518	\$ 1,423,951	\$ 609,358	\$ 128,525	
TOTAL ADMINISTRATIVE COSTS					\$ 8,632,352
<b>DEPARTMENTAL PROPERTY TAX RELATED REVENUES</b>					
OTHER ASSESSMENTS	-	-	-	-	
OTHER REVENUES	\$ (40,341)	\$ (25,087)	-	-	
COLLECTION COST	-	\$ (114,590)	-	-	
CHARGES FOR CURRENT SERVICES	\$ (11,787)	-	\$ (109,179)	\$ (7,410)	
ASSESSMENT & TAX COLLECTION FEES	-	\$ (90,715)	-	-	
DEPARTMENTAL REVENUES	\$ (52,128)	\$ (230,392)	\$ (109,179)	\$ (7,410)	
TOTAL ADMINISTRATIVE REVENUES					\$ (399,109)
DEPARTMENTAL NET COSTS	\$ 6,418,390	\$ 1,193,559	\$ 500,179	\$ 121,115	
TOTAL ADMINISTRATIVE NET COSTS					\$ 8,233,243
<b>COUNTY-WIDE PROPERTY TAX RELATED REVENUES</b>					
SB 813 (SUPPLEMENTAL ADMIN FEE)					\$ (602,600)
TOTAL NET COSTS (ADMINISTRATIVE COSTS LESS ADMINISTRATIVE REVENUES)					\$ 7,630,643

DEPARTMENT'S PORTION OF RE-CAPTURED COSTS		
	Percentage of Net Admin Costs	Portion of Adjusted Admin
ASSESSOR	77.95700916%	\$ 1,148,976.93
TAX COLLECTOR	14.49682707%	\$ 213,662.89
AUDITOR-CONTROLLER	6.07511524%	\$ 89,538.67
ASSESSMENT APPEALS BOARD	1.47104853%	\$ 21,681.19
TOTALS	100.00000000%	\$ 1,473,859.68

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2016-2017 COSTS**  
**FISCAL YEAR 2017-2018 ALLOCATION PERCENTAGES**

FUND	CODE	DESCRIPTION	NET AB8 2017/2018 ALLOCATION A	UNITARY & OPERATING NON-UNITARY B	GROSS RDA TAX INCREMENT C	ADJUSTED NET REVENUE D (A+B+C)	ADMIN. COST APPORTIONMENT FACTORS G	ADMIN COST LESS REVENUE OFFSETS H	DIRECT CREDIT I	SCHOOLS & ERAF J	ADJUSTED ADMINISTRATIVE COST K (H+I+J)
100	00010	COUNTY-GENERAL FUND	\$ 60,708,848.13	\$ 1,383,353.61	\$ (3,837,449.61)	\$ 58,254,752.13	12.307209390%	\$ 939,119.12		\$ (939,119.12)	\$ -
8001	00100	CO SUPT OF SCHOOLS	\$ 1,944,767.79	\$ 24,670.64	\$ (39,643.12)	\$ 1,929,795.31	0.407698840%	\$ 31,110.04		\$ (31,110.04)	\$ -
1725	00500	COUNTY FIRE SERVICE	\$ 1,410,689.15	\$ 19,676.00	\$ (92,748.81)	\$ 1,337,616.34	0.282591960%	\$ 21,563.58			\$ 21,563.58
6313	06320	CITY OF CERES	\$ 2,417,582.13	\$ 48,036.13	\$ (265,086.57)	\$ 2,200,531.69	0.464896050%	\$ 35,474.56			\$ 35,474.56
6314	06321	CITY OF HUGHSON	\$ 298,479.99	\$ 5,190.02	\$ (19,233.09)	\$ 284,436.92	0.060091660%	\$ 4,585.38			\$ 4,585.38
6315	06322	CITY OF MODESTO	\$ 14,797,644.87	\$ 273,372.44	\$ (1,800.09)	\$ 15,069,217.22	3.183603140%	\$ 242,929.39			\$ 242,929.39
6316	06323	CITY OF NEWMAN	\$ 629,866.03	\$ 16,283.56	\$ -	\$ 646,149.59	0.136509000%	\$ 10,416.51			\$ 10,416.51
6317	06324	CITY OF OAKDALE	\$ 1,691,187.29	\$ 31,344.24	\$ (50,043.98)	\$ 1,672,487.55	0.353338630%	\$ 26,962.01			\$ 26,962.01
6318	06325	CITY OF PATTERSON	\$ 2,898,381.62	\$ 33,521.64	\$ -	\$ 2,931,903.26	0.619409510%	\$ 47,264.93			\$ 47,264.93
6319	06326	CITY OF RIVERBANK	\$ 1,367,318.37	\$ 27,825.02	\$ -	\$ 1,395,143.39	0.294745430%	\$ 22,490.97			\$ 22,490.97
6320	06327	CITY OF TURLOCK	\$ 5,330,480.40	\$ 84,042.55	\$ (437,647.61)	\$ 4,976,875.34	1.051441210%	\$ 80,231.73			\$ 80,231.73
6321	06328	CITY OF WATERFORD	\$ 311,372.38	\$ 6,150.93	\$ -	\$ 317,523.31	0.067081670%	\$ 5,118.76			\$ 5,118.76
7000	10000	HILLS FERRY CEMETERY	\$ 164,512.46	\$ 3,962.45	\$ (683.57)	\$ 167,791.34	0.035448490%	\$ 2,704.95			\$ 2,704.95
7010	10050	KNIGHTS FERRY CEMETERY	\$ 5,640.37	\$ 116.17	\$ -	\$ 5,756.54	0.001216160%	\$ 92.80			\$ 92.80
7021	10100	PATTERSON CEMETERY	\$ 173,798.23	\$ 4,089.80	\$ (620.37)	\$ 177,267.66	0.037450510%	\$ 2,857.71			\$ 2,857.71
2061	10150	COUNTY RDA AREA 1 - SALIDA	\$ 1,854,568.65	\$ 8,568.24	\$ 950,319.59	\$ 2,813,456.48	0.594385810%	\$ 45,355.46			\$ 45,355.46
2061	10200	COUNTY RDA AREA 2 - EYEFIVE	\$ 152,210.01	\$ 688.74	\$ 95,738.12	\$ 248,636.87	0.052528350%	\$ 4,008.25			\$ 4,008.25
2061	10250	COUNTY RDA AREA 4 - EMPIRE	\$ 166,899.59	\$ 722.46	\$ 217,273.15	\$ 384,895.20	0.081315010%	\$ 6,204.86			\$ 6,204.86
2061	10300	COUNTY RDA AREA 5 - SEVENTH	\$ 36,439.67	\$ 234.85	\$ 55,915.09	\$ 92,589.61	0.019560970%	\$ 1,492.63			\$ 1,492.63
2061	10350	COUNTY RDA AREA 6 - SHACKELFORD	\$ 241,661.98	\$ 1,485.80	\$ 277,531.38	\$ 520,679.16	0.110001450%	\$ 8,393.82			\$ 8,393.82
2061	10400	COUNTY RDA AREA 7 - GRAYSON	\$ 70,741.75	\$ 338.06	\$ 48,308.20	\$ 119,388.01	0.025222550%	\$ 1,924.64			\$ 1,924.64
2061	10450	COUNTY RDA AREA 8 - KEYES	\$ 917,968.97	\$ 3,590.29	\$ 78,988.06	\$ 1,000,547.32	0.211380960%	\$ 16,129.73			\$ 16,129.73
2061	10500	COUNTY RDA AREA 9 - AIRPORT	\$ 2,163,353.44	\$ 7,993.09	\$ 2,260,457.55	\$ 4,431,804.08	0.936286550%	\$ 71,444.68			\$ 71,444.68
2061	10550	COUNTY RDA AREA 10 - DENAIR	\$ 196,762.51	\$ 702.69	\$ 111,357.19	\$ 308,822.39	0.065243460%	\$ 4,978.50			\$ 4,978.50
2061	10600	COUNTY RDA AREA 11 - HICKMAN	\$ 146,668.72	\$ 728.04	\$ 73,044.07	\$ 220,440.83	0.046571510%	\$ 3,553.71			\$ 3,553.71
2061	10650	COUNTY RDA AREA 13 - VALLEY HOME	\$ 114.97	\$ 34.92	\$ -	\$ 149.89	0.000031670%	\$ 2.42			\$ 2.42
2061	10700	COUNTY RDA AREA 14 - BUTTE GLENN	\$ 394,818.49	\$ 2,121.96	\$ 505,833.59	\$ 902,774.04	0.190724860%	\$ 14,553.53			\$ 14,553.53
2061	10750	COUNTY RDA AREA 15 - CROWS LANDING	\$ 33,033.76	\$ 179.09	\$ 52,828.34	\$ 86,041.19	0.018177520%	\$ 1,387.06			\$ 1,387.06
2061	10800	COUNTY RDA AREA 16 - SHELL	\$ 4,927.35	\$ 56.76	\$ 2,022.15	\$ 7,006.26	0.001480180%	\$ 112.95			\$ 112.95
2061	10850	COUNTY RDA AREA 17 - MONTEREY	\$ 30,468.70	\$ 124.83	\$ 16,816.03	\$ 47,409.56	0.010016000%	\$ 764.29			\$ 764.29
6764	11650	DENAIR COMMUNITY SERVICES DISTRICT	\$ 72,801.47	\$ 1,032.06	\$ (6,319.92)	\$ 67,513.61	0.014263280%	\$ 1,088.38			\$ 1,088.38
7131	11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$ 5,626.94	\$ 175.67	\$ (2,581.93)	\$ 3,220.68	0.000680420%	\$ 51.92			\$ 51.92
6315	11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$ 29,286.21	\$ 461.26	\$ -	\$ 29,747.47	0.006284610%	\$ 479.56			\$ 479.56
7141	11800	KEYES COMMUNITY SERVICES DISTRICT	\$ 1,105.98	\$ 261.64	\$ (76.80)	\$ 1,290.82	0.000272710%	\$ 20.81			\$ 20.81
7161	11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$ 8,617.42	\$ 469.75	\$ -	\$ 9,087.17	0.001919800%	\$ 146.49			\$ 146.49
6321	12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$ 31,683.55	\$ 1,276.05	\$ -	\$ 32,959.60	0.006963220%	\$ 531.34			\$ 531.34
7181	12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$ 1,354.75	\$ 272.69	\$ (692.66)	\$ 934.78	0.000197490%	\$ 15.07			\$ 15.07
1805	12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	\$ 1,674.28	\$ 24.11	\$ (655.60)	\$ 1,042.79	0.000220310%	\$ 16.81			\$ 16.81
7190	12900	BURBANK-PARADISE FIRE	\$ 111,164.14	\$ 1,706.24	\$ -	\$ 112,870.38	0.023845600%	\$ 1,819.57			\$ 1,819.57
7271	12950	STAN CONSOL FIRE PRO DIST	\$ 2,842,698.28	\$ 47,184.74	\$ (134,529.19)	\$ 2,755,353.83	0.582110730%	\$ 44,418.79			\$ 44,418.79
7195	13000	CERES FIRE	\$ 30,538.92	\$ 909.42	\$ -	\$ 31,448.34	0.006643940%	\$ 506.98			\$ 506.98
7200	13050	DENAIR FIRE	\$ 165,115.61	\$ 1,771.13	\$ (1,927.85)	\$ 164,958.89	0.034850090%	\$ 2,659.29			\$ 2,659.29
7211	13150	HUGHSON FIRE	\$ 391,884.68	\$ 3,388.30	\$ (12,172.97)	\$ 383,100.01	0.080935750%	\$ 6,175.92			\$ 6,175.92
7221	13200	INDUSTRIAL FIRE	\$ 195,589.82	\$ 4,741.19	\$ (39,520.82)	\$ 160,810.19	0.033973620%	\$ 2,592.41			\$ 2,592.41
7231	13250	KEYES FIRE	\$ 162,156.44	\$ 1,794.76	\$ (340.93)	\$ 163,610.27	0.034565180%	\$ 2,637.55			\$ 2,637.55
7241	13400	MOUNTAIN VIEW FIRE	\$ 92,929.03	\$ 1,822.25	\$ -	\$ 94,751.28	0.020017660%	\$ 1,527.48			\$ 1,527.48
7251	13450	OAKDALE FIRE	\$ 600,041.30	\$ 10,335.37	\$ (66.21)	\$ 610,310.46	0.128937440%	\$ 9,838.76			\$ 9,838.76
7260	13550	SALIDA FIRE	\$ 737,727.47	\$ 6,359.33	\$ (9,713.80)	\$ 734,373.00	0.155147550%	\$ 11,838.76			\$ 11,838.76
7301	13600	TURLOCK FIRE	\$ 157,117.33	\$ 4,111.69	\$ (8,490.21)	\$ 152,738.81	0.032268410%	\$ 2,462.29			\$ 2,462.29
7321	13750	WESTPORT FIRE	\$ 74,892.59	\$ 942.52	\$ (135.42)	\$ 75,699.69	0.015992720%	\$ 1,220.35			\$ 1,220.35
7401	13800	WEST STANISLAUS FIRE	\$ 424,926.83	\$ 15,916.55	\$ (3,045.21)	\$ 437,798.17	0.092491570%	\$ 7,057.70			\$ 7,057.70
7500	13850	WOODLAND AVE FIRE	\$ 214,264.89	\$ 3,233.79	\$ -	\$ 217,498.68	0.045949930%	\$ 3,506.28			\$ 3,506.28
6765	13950	PATTERSON HOSPITAL DISTRICT	\$ 1,160,839.61	\$ 23,447.49	\$ (4,771.76)	\$ 1,179,515.34	0.249190700%	\$ 19,014.85			\$ 19,014.85
6766	14000	WESTSIDE HOSPITAL DISTRICT	\$ 115,936.49	\$ 2,606.81	\$ -	\$ 118,543.30	0.025044090%	\$ 1,911.03			\$ 1,911.03



**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2016-2017 COSTS**  
**FISCAL YEAR 2017-2018 ALLOCATION PERCENTAGES**

FUND	CODE	DESCRIPTION	NET AB8 2017/2018 ALLOCATION A	UNITARY & OPERATING NON-UNITARY B	GROSS RDA TAX INCREMENT C	ADJUSTED NET REVENUE D (A+B+C)	ADMIN. COST APPORTIONMENT FACTORS G	ADMIN COST LESS REVENUE OFFSETS H	DIRECT CREDIT I	SCHOOLS & ERAF J	ADJUSTED ADMINISTRATIVE COST K (H+I+J)
1850	14050	AIRPORT NEIGHBORHOOD LIGHT	\$ 9,627.17	\$ 516.35	\$ (4,475.23)	\$ 5,668.29	0.001197510%	\$ 91.38			\$ 91.38
1852	14150	COUNTRY CLUB ESTATES LIGHTING	\$ 1,996.24	\$ 24.77	\$ -	\$ 2,021.01	0.000426970%	\$ 32.58			\$ 32.58
1854	14200	CROWS LANDING LIGHTING	\$ 1,616.09	\$ 189.56	\$ (538.75)	\$ 1,266.90	0.000267650%	\$ 20.42			\$ 20.42
1856	14300	DENAIR LIGHTING	\$ 6,012.96	\$ 102.67	\$ (756.53)	\$ 5,359.10	0.001132190%	\$ 86.39			\$ 86.39
1857	14350	EMPIRE LIGHTING	\$ 13,804.87	\$ 534.41	\$ (3,678.42)	\$ 10,660.86	0.002252270%	\$ 171.86			\$ 171.86
1858	14400	FAIRVIEW TRACT LIGHTING	\$ 4,882.38	\$ 77.77	\$ (2,069.14)	\$ 2,891.01	0.000610770%	\$ 46.61			\$ 46.61
1863	14800	MANCINI PARK LIGHTING	\$ 334.52	\$ 5.04	\$ -	\$ 339.56	0.000071740%	\$ 5.47			\$ 5.47
1864	14850	MONTEREY PARK LIGHTING	\$ 1,033.74	\$ 8.55	\$ (418.78)	\$ 623.51	0.000131730%	\$ 10.05			\$ 10.05
1867	15000	OLYMPIC TRACT LIGHTING	\$ 5,386.99	\$ 98.36	\$ (2,097.85)	\$ 3,387.50	0.000715660%	\$ 54.61			\$ 54.61
1871	15200	RICHLAND TRACT LIGHTING	\$ 3,021.34	\$ 45.94	\$ (1,173.98)	\$ 1,893.30	0.000399990%	\$ 30.52			\$ 30.52
1872	15350	SALIDA LIGHTING	\$ 11,044.50	\$ 642.88	\$ (3,678.48)	\$ 8,008.90	0.001692000%	\$ 129.11			\$ 129.11
1873	15600	SUNSET OAKS LIGHTING	\$ 7,030.61	\$ 204.07	\$ -	\$ 7,234.68	0.001528440%	\$ 116.63			\$ 116.63
1874	15650	SYLVAN VILLAGE NO 2 LIGHTING	\$ 2,683.02	\$ 33.87	\$ -	\$ 2,716.89	0.000573980%	\$ 43.80			\$ 43.80
1875	15700	TEMPO PARK LIGHTING	\$ 3,870.16	\$ 40.11	\$ (1,334.14)	\$ 2,576.13	0.000544250%	\$ 41.53			\$ 41.53
6763	15750	WATERFORD LIGHTING	\$ 19,163.33	\$ 634.81	\$ -	\$ 19,798.14	0.004182660%	\$ 319.16			\$ 319.16
7535	15950	EASTSIDE MOSQUITO ABATEMENT	\$ 2,197,338.03	\$ 29,336.75	\$ (22,304.75)	\$ 2,204,370.03	0.465706960%	\$ 35,536.44			\$ 35,536.44
7540	16000	TURLOCK MOSQUITO ABATEMENT	\$ 1,854,207.39	\$ 27,697.00	\$ (77,482.15)	\$ 1,804,422.24	0.381211860%	\$ 29,088.92			\$ 29,088.92
6767	16250	CENTRAL IRRIGATION DISTRICT	\$ 82,686.77	\$ 1,652.45	\$ (310.94)	\$ 84,028.28	0.017752260%	\$ 1,354.61			\$ 1,354.61
6768	16300	OAKDALE IRRIGATION DISTRICT	\$ 2,130,728.10	\$ 26,481.01	\$ (22,116.83)	\$ 2,135,092.28	0.451070970%	\$ 34,419.62			\$ 34,419.62
6769	16350	TURLOCK IRRIGATION DISTRICT	\$ 1,651,819.57	\$ 18,692.49	\$ (45,492.79)	\$ 1,625,019.27	0.343310230%	\$ 26,196.78			\$ 26,196.78
6770	16400	WEST STANISLAUS IRRIGATION DISTRICT	\$ 436,970.98	\$ 5,966.61	\$ (2,410.68)	\$ 440,526.91	0.093068060%	\$ 7,101.69			\$ 7,101.69
1900	16450	STORM DRAIN NO 1	\$ 949.55	\$ 64.51	\$ -	\$ 1,014.06	0.000214240%	\$ 16.35			\$ 16.35
1905	16700	STORM DRAIN NO 6	\$ 3,719.65	\$ 86.81	\$ -	\$ 3,806.46	0.000804170%	\$ 61.36			\$ 61.36
1907	16800	STORM DRAIN NO 8	\$ 75,574.52	\$ 325.42	\$ -	\$ 75,899.94	0.016035030%	\$ 1,223.58			\$ 1,223.58
1909	16900	STORM DRAIN NO 10	\$ 582.43	\$ 10.27	\$ -	\$ 592.70	0.000125220%	\$ 9.56			\$ 9.56
6315	16950	SHERWOOD FOREST DRAIN	\$ 2,391.60	\$ 36.82	\$ -	\$ 2,428.42	0.000513040%	\$ 39.15			\$ 39.15
7565	17050	EAST STANISLAUS RESOURCE CONSERVATION	\$ 3,775.33	\$ 27.16	\$ -	\$ 3,802.49	0.000803340%	\$ 61.30			\$ 61.30
7550	17100	RECLAMATION DISTRICT NO 2063	\$ 51,538.19	\$ 1,170.89	\$ -	\$ 52,709.08	0.011135600%	\$ 849.72			\$ 849.72
7555	17150	RECLAMATION DIST NO 2091	\$ 4,053.27	\$ 49.22	\$ -	\$ 4,102.49	0.000866710%	\$ 66.14			\$ 66.14
7570	17200	WEST STANISLAUS RESOURCE CONSERVATION	\$ 39,645.91	\$ 765.87	\$ (8.47)	\$ 40,403.31	0.008535820%	\$ 651.34			\$ 651.34
6315	17550	EMPIRE SANITARY (CITY OF MODESTO)	\$ 31,598.54	\$ 1,197.64	\$ (8,735.79)	\$ 24,060.39	0.005083130%	\$ 387.88			\$ 387.88
7591	17600	SALIDA SANITARY	\$ 32,517.87	\$ 2,166.96	\$ (12,064.03)	\$ 22,620.80	0.004778990%	\$ 364.67			\$ 364.67
8999	17750	ERAF	\$ 70,330,885.35	\$ 50,209.42	\$ -	\$ 70,381,094.77	14.869085160%	\$ 1,134,606.81		\$ (1,134,606.81)	\$ -
8B01	17700	CHATOM ELEM-GEN	\$ 2,723,946.51	\$ 31,145.23	\$ (22,959.53)	\$ 2,732,132.21	0.577204810%	\$ 44,044.44		\$ (44,044.44)	\$ -
8D01	17800	EMPIRE ELEM-GEN	\$ 6,171,099.56	\$ 85,320.62	\$ (59,072.83)	\$ 6,197,347.35	1.309284630%	\$ 99,906.84		\$ (99,906.84)	\$ -
8E01	17850	GRATTON ELEM-GEN	\$ 197,090.37	\$ 1,192.23	\$ -	\$ 198,282.60	0.041890240%	\$ 3,196.49		\$ (3,196.49)	\$ -
8F01	17900	HART RANSOM-GEN	\$ 1,090,766.00	\$ 14,114.57	\$ -	\$ 1,104,880.57	0.233422960%	\$ 17,811.67		\$ (17,811.67)	\$ -
8G01	17950	HICKMAN ELEM-GEN	\$ 400,107.94	\$ 4,108.43	\$ -	\$ 404,216.37	0.085396900%	\$ 6,516.33		\$ (6,516.33)	\$ -
8I01	18050	KEYES ELEM-GEN	\$ 1,369,152.51	\$ 17,104.17	\$ (6,939.05)	\$ 1,379,317.63	0.291401990%	\$ 22,235.85		\$ (22,235.85)	\$ -
8221	18200	MODESTO ELEM GEN	\$ 18,520,863.09	\$ 383,417.51	\$ (977,072.43)	\$ 17,927,208.17	3.787397530%	\$ 289,002.78		\$ (289,002.78)	\$ -
8N01	18300	PARADISE ELEM-GEN	\$ 378,462.72	\$ 4,844.03	\$ -	\$ 383,306.75	0.080979430%	\$ 6,179.25		\$ (6,179.25)	\$ -
8Q01	18400	ROBERTS FERRY-GEN	\$ 477,043.12	\$ 3,796.37	\$ -	\$ 480,839.49	0.101584710%	\$ 7,751.57		\$ (7,751.57)	\$ -
8R01	18450	SALIDA ELEM-GEN	\$ 4,520,752.86	\$ 37,833.54	\$ (320,907.56)	\$ 4,237,678.84	0.895274620%	\$ 68,315.21		\$ (68,315.21)	\$ -
8S01	18500	SHILOH ELEM-GEN	\$ 304,694.88	\$ 2,672.85	\$ -	\$ 307,367.73	0.064936140%	\$ 4,955.05		\$ (4,955.05)	\$ -
8T01	18550	STANISLAUS ELEM-GEN	\$ 8,629,094.41	\$ 68,081.82	\$ -	\$ 8,697,176.23	1.837411800%	\$ 140,206.33		\$ (140,206.33)	\$ -
8U01	18600	SYLVAN ELEM-GEN	\$ 15,925,303.70	\$ 128,814.67	\$ -	\$ 16,054,118.37	3.391678600%	\$ 258,806.89		\$ (258,806.89)	\$ -
8220	18850	MODESTO HIGH-GEN	\$ 42,554,762.01	\$ 543,675.44	\$ (1,023,203.33)	\$ 42,075,234.12	8.889038190%	\$ 678,290.77		\$ (678,290.77)	\$ -
8A01	19000	CERES UNIFIED-GEN	\$ 14,857,217.93	\$ 171,670.60	\$ (1,203,388.36)	\$ 13,825,500.17	2.920848840%	\$ 222,879.55		\$ (222,879.55)	\$ -
8C01	19050	DENAIR UNIFIED-GEN	\$ 5,609,896.80	\$ 43,412.72	\$ (46,969.81)	\$ 5,606,339.71	1.184425200%	\$ 90,379.26		\$ (90,379.26)	\$ -
8H01	19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$ 5,573,892.66	\$ 48,253.43	\$ (153,573.09)	\$ 5,468,573.00	1.155319870%	\$ 88,158.33		\$ (88,158.33)	\$ -
8L01	19350	NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	\$ 5,723,066.87	\$ 136,222.20	\$ (355,886.75)	\$ 5,503,402.32	1.162678100%	\$ 88,719.82		\$ (88,719.82)	\$ -
8M01	19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$ 15,467,504.15	\$ 214,209.05	\$ (113,533.24)	\$ 15,568,179.96	3.289016660%	\$ 250,973.12		\$ (250,973.12)	\$ -
8J01	19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$ 345,707.54	\$ 6,263.55	\$ -	\$ 351,971.09	0.074359290%	\$ 5,674.09		\$ (5,674.09)	\$ -
8Y01	19500	OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	\$ 640,334.20	\$ 9,589.14	\$ -	\$ 649,923.34	0.137306270%	\$ 10,477.35		\$ (10,477.35)	\$ -

STANISLAUS COUNTY  
PROPERTY TAX ADMINISTRATION COST ALLOCATION  
CHART B  
FISCAL YEAR 2016-2017 COSTS  
FISCAL YEAR 2017-2018 ALLOCATION PERCENTAGES

FUND	CODE	DESCRIPTION	NET AB8 2017/2018 ALLOCATION A	UNITARY & OPERATING NON-UNITARY B	GROSS RDA TAX INCREMENT C	ADJUSTED NET REVENUE D (A+B+C)	ADMIN. COST APPORTIONMENT FACTORS G	ADMIN COST LESS REVENUE OFFSETS H	DIRECT CREDIT I	SCHOOLS & ERAF J	ADJUSTED ADMINISTRATIVE COST K (H+I+J)
8001	19550	PATTERSON UNIFIED SCHOOL DISTRICT-GEN	\$ 10,737,770.26	\$ 211,235.89	\$ (82,777.79)	\$ 10,866,228.36	2.295657310%	\$ 175,173.41		\$ (175,173.41)	\$ -
8P01	19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	\$ 3,293,836.10	\$ 44,455.82	\$ -	\$ 3,338,291.92	0.705265340%	\$ 53,816.28		\$ (53,816.28)	\$ -
8V01	19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	\$ 26,418,519.60	\$ 309,650.69	\$ (1,346,122.39)	\$ 25,382,047.90	5.362346700%	\$ 409,181.53		\$ (409,181.53)	\$ -
8Z01	19650	WATERFORD UNIFIED SCHOOL DISTRICT-GEN	\$ 3,094,732.35	\$ 23,551.59	\$ (101,596.33)	\$ 3,016,687.61	0.637321500%	\$ 48,631.73		\$ (48,631.73)	\$ -
8826	19700	YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	\$ 33,629,112.44	\$ 440,405.13	\$ (655,543.42)	\$ 33,413,974.15	7.059214250%	\$ 538,663.44		\$ (538,663.44)	\$ -
8001	19750	COUNTY SCHOOL SERVICE FUND	\$ 13,695,913.31	\$ 284,822.69	\$ (525,216.24)	\$ 13,455,519.76	2.842684810%	\$ 216,915.13		\$ (216,915.13)	\$ -
8001	19800	SCHOOLS-EQUALIZATION AID	\$ 8,093,793.92	\$ 38,344.37	\$ (25,752.52)	\$ 8,106,385.77	1.712598260%	\$ 130,682.26		\$ (130,682.26)	\$ -
8001	19850	SCHOOLS-TUITION	\$ 4,608,303.34	\$ 21,836.05	\$ (14,853.31)	\$ 4,615,286.08	0.975049930%	\$ 74,402.58		\$ (74,402.58)	\$ -
6751	30000	CERES REDEVELOPMENT AGENCY	\$ 3,389,468.40	\$ 15,569.77	\$ 1,661,206.13	\$ 5,066,244.30	1.070321770%	\$ 81,672.43			\$ 81,672.43
6752	30050	CERES AMENDED REDEVELOPMENT AGENCY	\$ 1,992,747.35	\$ 7,973.12	\$ 504,696.13	\$ 2,505,416.60	0.529307660%	\$ 40,389.58			\$ 40,389.58
6753	30100	MODESTO REDEVELOPMENT AGENCY	\$ 459,926.85	\$ 2,696.38	\$ 35,417.55	\$ 498,040.78	0.105218750%	\$ 8,028.87			\$ 8,028.87
6754	30300	MODESTO AMENDED REDEVELOPMENT AGENCY	\$ 4,915,228.17	\$ 23,986.20	\$ 700,324.60	\$ 5,639,538.97	1.191439060%	\$ 90,914.46			\$ 90,914.46
6756	30400	OAKDALE REDEVELOPMENT AGENCY	\$ 2,760,680.09	\$ 27,356.10	\$ 226,288.57	\$ 3,014,324.76	0.636822310%	\$ 48,593.64			\$ 48,593.64
6774	30500	OAKDALE AMENDED REDEVELOPMENT AGENCY	\$ 95,147.51	\$ 228.10	\$ 42,909.95	\$ 138,285.56	0.029214940%	\$ 2,229.29			\$ 2,229.29
6780	30525	OAKDALE AMENDMENT #5 REDEVELOPMENT AGENCY	\$ 227,201.30	\$ 89.33	\$ 53,551.52	\$ 280,842.15	0.059332210%	\$ 4,527.43			\$ 4,527.43
6755	30600	NEWMAN REDEVELOPMENT AGENCY	\$ 1,027,503.30	\$ 4,749.36	\$ 501,361.53	\$ 1,533,614.19	0.323999510%	\$ 24,723.25			\$ 24,723.25
6759	30800	TURLOCK REDEVELOPMENT AGENCY	\$ 2,342,776.98	\$ 9,677.16	\$ 1,993,932.99	\$ 4,346,387.13	0.918240910%	\$ 70,067.69			\$ 70,067.69
6760	30900	TURLOCK AMENDED REDEVELOPMENT AGENCY	\$ 4,692,201.60	\$ 20,603.59	\$ 1,091,990.82	\$ 5,804,796.01	1.226352140%	\$ 93,578.55			\$ 93,578.55
6777	31000	RIVERBANK REDEVELOPMENT AGENCY	\$ 1,559,726.26	\$ 3,254.04	\$ -	\$ 1,562,980.30	0.330203550%	\$ 25,196.65			\$ 25,196.65
6779	31025	RIVERBANK RDA INVESTMENT AMENDMENT NO. 1	\$ 60,813.06	\$ 179.83	\$ -	\$ 60,992.89	0.012885680%	\$ 983.26			\$ 983.26
6758	31200	STAN/CERES REDEVOPMENT AGENCY	\$ 939,716.02	\$ 4,028.95	\$ 191,132.45	\$ 1,134,877.42	0.239760250%	\$ 18,295.25			\$ 18,295.25
6762	31300	WATERFORD REDEVELOPMENT AGENCY	\$ 187,393.92	\$ 843.30	\$ 169,095.46	\$ 357,332.68	0.075492010%	\$ 5,760.53			\$ 5,760.53
6761	31400	HUGHSON REDEVELOPMENT	\$ 652,388.99	\$ 2,089.81	\$ 293,875.80	\$ 948,354.60	0.200354450%	\$ 15,288.33			\$ 15,288.33
6778	31410	HUGHSON REDEV - 2007 ANNEX	\$ 23,165.83	\$ 18.38	\$ 4,297.80	\$ 27,482.01	0.005806000%	\$ 443.04			\$ 443.04
		TOTALS:	\$ 467,592,499.54	\$ 5,745,934.11	\$ (0.00)	\$ 473,338,433.65	100.000000000%	\$ 7,630,643.00	\$ 0.00	\$ (6,156,783.32)	\$ 1,473,859.68

**STANISLAUS COUNTY  
ASSESSOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART C  
FISCAL YEAR 2016-2017**

DESCRIPTION	TOTAL COSTS
SALARIES & BENEFITS	\$ 5,249,897
SERVICES & SUPPLIES	\$ 521,120
OTHER CHARGES	\$ 405,699
OTHER FINANCING USES	\$ -
OTHER EQUITY TRANSFERS	\$ -
OTHER INTRAFUND TRANSFERS	\$ 105
OTHER INTRA FUND CHARGES	\$ -
APPROPRIATIONS FOR CONTINGENCIES	\$ -
A-87 OVERHEAD (ACTUAL 2014-2015)	\$ 293,697
<b>TOTAL ASSESSOR</b>	<b>\$ 6,470,518</b>

**STANISLAUS COUNTY  
TAX COLLECTOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART D  
FISCAL YEAR 2016-2017**

DESCRIPTION	TOTAL COSTS	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	\$ 1,119,579	\$ 1,056,299	\$ 63,280
SERVICES & SUPPLIES	\$ 159,145	\$ 159,145	
OTHER CHARGES	\$ 152,484	\$ 152,484	
OTHER FINANCING USES	\$ -	\$ -	
OTHER EQUITY TRANSFERS	\$ -	\$ -	
OTHER INTRA FUND TRANSFERS	\$ (38,913)	\$ (38,913)	
OTHER INTRA FUND CHARGES	\$ -	\$ -	
APPROPRIATIONS FOR CONTINGENCIES	\$ -	\$ -	
A-87 OVERHEAD (ACTUAL 2014-2015)	\$ 100,623	\$ 94,936	\$ 5,687
<b>TOTAL TAX COLLECTOR</b>	<b>\$ 1,492,918</b>	<b>\$ 1,423,951</b>	<b>\$ 68,967</b>

**STANISLAUS COUNTY  
AUDITOR-CONTROLLER  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART E  
FISCAL YEAR 2016-2017**

DESCRIPTION	TOTAL COSTS	SUPPORTING COSTS	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	\$ 4,010,348	\$ 520,140	\$ 498,376	\$ 2,991,832
SERVICES & SUPPLIES	\$ 151,557	\$ 24,189	\$ 2,475	\$ 124,893
OTHER CHARGES	\$ 287,087	\$ 25,305	\$ -	\$ 261,782
OTHER FINANCING USES	\$ -	\$ -	\$ -	\$ -
OTHER EQUITY TRANSFERS	\$ -	\$ -	\$ -	\$ -
OTHER INTRA FUND TRANSFERS	\$ 45	\$ 6	\$ -	\$ 39
OTHER INTRA FUND CHARGES	\$ -	\$ -	\$ -	\$ -
APPROPRIATIONS FOR CONTINGENCIES	\$ -	\$ -	\$ -	\$ -
A-87 OVERHEAD (ACTUAL 2014-2015)	\$ 190,250	\$ 24,675	\$ 23,643	\$ 141,932
RE-ALLOCATE SUPPORTING COST		\$ (594,315)	\$ 84,864	\$ 509,451
<b>TOTAL AUDITOR-CONTROLLER</b>	<b>\$ 4,639,287</b>	<b>\$ -</b>	<b>\$ 609,358</b>	<b>\$ 4,029,929</b>

**STANISLAUS COUNTY  
ASSESSMENT APPEALS BOARD  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART F  
FISCAL YEAR 2016-2017**

DESCRIPTION	(a) TOTAL COSTS	(b) AAB SALARY COSTS	(b ÷ a) AAB COSTS RATIO	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	\$ 479,600				
AAB ASSISTANT CLERK		\$ 98,457			
AAB BOARD MEMBER		\$ 1,875			
TOTAL SALARIES & BENEFITS	\$ 479,600	\$ 100,332	21%	\$ 100,332	\$ 379,268
SERVICES & SUPPLIES	\$ 25,752			\$ 5,387	\$ 20,365
OTHER CHARGES	\$ 46,137			\$ 9,652	\$ 36,485
OTHER FINANCING USES	\$ -			\$ -	\$ -
OTHER EQUITY TRANSFERS	\$ -			\$ -	\$ -
OTHER INTRA FUND TRANSFERS	\$ (229)			\$ (48)	\$ (181)
OTHER INTRA FUND CHARGES	\$ -			\$ -	\$ -
APPROPRIATIONS FOR CONTINGENCIES	\$ -			\$ -	\$ -
A-87 OVERHEAD (ACTUAL 2014-2015)	\$ 63,105			\$ 13,202	\$ 49,903
TOTAL ASSESSMENT APPEALS BOARD	\$ 614,365			\$ 128,525	\$ 485,840

Letter to Affected Agencies,  
Listing of Affected Agencies Notified



AUDITOR-CONTROLLER

Lauren Klein, CPA  
Auditor-Controller

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



April 13, 2018

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 Fee to be collected in Fiscal Year 2017-2018. The property tax administrative costs being recovered are from Fiscal Year 2016-2017. This year's net property tax administrative costs of \$7,630,643 represent an increase of 2.4% over the Fiscal Year 2015-2016 net property tax administrative costs. This increase in costs is due primarily to increases in salary and benefit related costs.

Approval of the Property Tax Administration Cost Recovery Plan is tentatively scheduled to be on the consent calendar before the Stanislaus County Board of Supervisors on May 1, 2018 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 30, 2018 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 Recovery calculations. 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  
Stanislaus County Auditor-Controller



The following agencies were notified of the Property Tax Administration Cost Recovery Calculations as shown in Attachment A:

County Fire Service  
City of Ceres  
City of Hughson  
City of Modesto  
City of Newman  
City of Oakdale  
City of Patterson  
City of Riverbank  
City of Turlock  
City of Waterford  
Hills Ferry Cemetery  
Knights Ferry Cemetery  
Patterson cemetery  
County Redevelopment Agency Area 1 - Salida  
County Redevelopment Agency Area 2 - Eyefive  
County Redevelopment Agency Area 4 - Empire  
County Redevelopment Agency Area 5 - Seventh  
County Redevelopment Agency Area 6 - Shackelford  
County Redevelopment Agency Area 7 - Grayson  
County Redevelopment Agency Area 8 - Keyes  
County Redevelopment Agency Area 9 - Airport  
County Redevelopment Agency Area 10 - Denair  
County Redevelopment Agency Area 11 - Hickman  
County Redevelopment Agency Area 13 - Valley Home  
County Redevelopment Agency Area 14 - Butte Glenn  
County Redevelopment Agency Area 15 - Crows Landing  
County Redevelopment Agency Area 16 - Shell  
County Redevelopment Agency Area 17 - Monterey  
Denair Community Services District  
Grayson Community Services District  
Highway Village Community Services District (City Of Modesto)  
Keyes Community Services District  
Knights Ferry Community Services District  
Waterford Community Services District  
Westley Community Services District  
County Service Area 1- Fairview Tract  
Burbank-Paradise Fire Protection District  
Stanislaus Consolidated Fire Protection District  
Ceres Fire Protection District  
Denair Fire Protection District  
Hughson Fire Protection District  
Industrial Fire Protection District  
Keyes Fire Protection District  
Mountain View Fire Protection District

Oakdale Fire Protection District  
Salida Fire Protection District  
Turlock Fire Protection District  
Westport Fire Protection District  
West Stanislaus Fire Protection District  
Woodland Ave Fire Protection District  
Patterson Hospital District  
Westside Hospital District  
Airport Neighborhood Light  
Country Club Estates Lighting  
Crows Landing Lighting  
Denair Lighting  
Empire Lighting  
Fairview Tract Lighting  
Mancini Park Lighting  
Monterey Park Lighting  
Olympic Tract Lighting  
Richland Tract Lighting  
Salida Lighting  
Sunset Oaks Lighting  
Sylvan Village No 2 Lighting  
Tempo Park Lighting  
Waterford Lighting  
Eastside Mosquito Abatement  
Turlock Mosquito Abatement  
Central Irrigation District  
Oakdale Irrigation District  
Turlock Irrigation District  
West Stanislaus Irrigation District  
Storm Drain No 1  
Storm Drain No 6  
Storm Drain No 8  
Storm Drain No 10  
Sherwood Forest Drain  
East Stanislaus Resource Conservation  
Reclamation District No 2063  
Reclamation District No 2091  
West Stanislaus Resource Conservation  
Empire Sanitary (City of Modesto)  
Salida Sanitary  
Ceres Redevelopment Agency  
Ceres Amended Redevelopment Agency  
Modesto Redevelopment Agency  
Modesto Amended Redevelopment Agency  
Oakdale Redevelopment Agency  
Oakdale Amended Redevelopment Agency  
Oakdale Amendment #5 Redevelopment Agency  
Newman Redevelopment Agency

Turlock Redevelopment Agency  
Turlock Amended Redevelopment Agency  
Riverbank Redevelopment Agency  
Riverbank Redevelopment Agency Investment Amendment No. 1  
Stan/Ceres Redevelopment Agency  
Waterford Redevelopment Agency  
Hughson Redevelopment Agency  
Hughson Redevelopment Agency - 2007 Annex