

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

DEPT: Auditor-Controller

BOARD AGENDA # 9:20 A.M.

Urgent Routine

AGENDA DATE May 22, 2007

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 2005/2006 are \$5,891,079 and establishing the proportion of said costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2006/2007.
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 \$1,530,573 of revenues to the Property Tax Administration Departments.

BOARD ACTION AS FOLLOWS:

No. 2007-412

On motion of Supervisor Grover, Seconded by Supervisor Mayfield

and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

Approval to Adopt the Property Tax Administration Cost Recovery Plan

DISCUSSION:

With the passage of the State Budget for 1990/1991, funding for Stanislaus programs was cut. To partially make up these cuts and avoid significant reduction in health, criminal justice and social service programs, the Legislature and the Governor granted counties authority under SB2557 to recover the cost of property tax administration and jail booking fees from other jurisdictions.

During the 1991/1992 regular session of the State Legislature, a change was made to Revenue and Taxation Code Section 97 (f) to exempt school districts, community college districts, and county offices of education from property tax administration cost recovery.

During the 1992/1993 session of the State Legislature, various provisions of the Revenue and Taxation Code were changed to allow shifting a portion of the property tax revenue due to local government jurisdictions to the Schools Educational Revenue Augmentation Fund. Revenue and Taxation Code Section 97.5 (d) was then modified to allow the County to recover the property tax administration costs related to the shifted revenue.

The 1994/1995 session of the State Legislature repealed section 97 dealing with property tax administration cost recovery and replaced it with Revenue and Taxation Code Section 95.2, which continued the provisions of the repealed sections. The new section added the legislative intent that recognized that the County was bearing a disproportionate share of property tax administration and provided for collection from local agencies of the proportionate share of those costs.

Revenue and Taxation Code Section 95.3 has superseded section 95.2. The new section eliminates the authority of the County to charge the Educational Revenue Augmentation Fund for property tax administration costs. It also allows the Auditor-Controller to include the Assessments Appeals Board expenses in calculating costs. In addition, it provides for offsetting property tax allocations in the amount of the recovery costs as opposed to invoicing, as had been the practice in the past.

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

The legislature, recognizing the potential impact of the higher fee for cities, prohibited the imposition of the fee for the fiscal years 2004/2005 and 2005/2006. The legislature also recognized that as part of ERAF III and the associated Property Tax Administrative costs, that these costs would not be a charge against the taxing agencies, including cities. A reduction for ERAF III for affected taxing agencies has been included in the calculation of this report.

The guidelines used to develop this report were a culmination of a collaborative effort and are available on the California Local Government Finance Almanac WEB site sponsored by the League of Cities. In addition to an internal review of the report, the State Controller's Office also examines the Property Tax

Approval to Adopt the Property Tax Administration Cost Recovery Plan

DISCUSSION (Continued):

Administrative Cost studies to ensure compliance with established guidelines and state code as part of the normal three-year property tax audit cycle.

The total calculated net property tax administration costs for fiscal year 2005/2006 is \$5,891,079. The distribution of those costs to each jurisdiction is also provided. Of this amount, \$2,835,440 relates to schools and the costs by law are not recoverable by the County.

PROPERTY TAX ADMINISTRATION COSTS SUMMARY

County General Fund	\$1,528,616
Schools (not recoverable)	2,835,440
Cities	961,867
Redevelopment Agencies	413,132
Special Districts	152,024
TOTAL	\$5,891,079

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessor's Office	\$1,265,046
Auditor-Controller's Office	70,439
Tax Collector's Office	194,413
Assessment Appeals Board	675

POLICY ISSUES:

The Stanislaus County Code requires the Auditor-Controller to submit a final report of Property Tax Administration costs for the review of the Board of Supervisors and the affected agencies. A copy of the final report was mailed to all affected agencies on April 27, 2007. A meeting to review the cost calculation and the cost allocation methodology was held with the cities on May 3, 2007. Following this meeting a request was received by the County for this item to be presented at a public hearing.

Approval to Adopt the Property Tax Administration Cost Recovery Plan

STAFFING IMPACT:

Staff in the offices of County Counsel, Auditor-Controller, Treasurer-Tax Collector, Assessor, and Assessment Appeals Board has been involved in the development and accumulation of data required for this report. The staffing level in the Auditor-Controller's Office is sufficient to offset the Property Tax Administration costs of the affected local agencies.



AUDITOR-CONTROLLER

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Auditor - Controller

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ACCOUNTANT'S REPORT

Board of Supervisors
Stanislaus County

We have reviewed the accompanying Property Tax Administration Fee Cost Calculation for the year ending June 30, 2006. County of Stanislaus management is responsible for the Property Tax Administration Fee Cost Calculation.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the County of Stanislaus's Property Tax Administration Fee Cost Calculation. Accordingly, we do not express such an opinion.

As required by various statutes within the California Government Code, County Auditor-Controllers are mandated to perform certain accounting, auditing and financial reporting functions. These activities, in themselves, necessarily impair the accountant's independence. However, we believe adequate safeguards and divisions of responsibility exist to enable the reader of this report to rely on the information contained herein.

Based on our review, except for the effects, if any, of the impairment to accountant independence, nothing came to our attention that caused us to believe that the Property Tax Administration Fee Cost Calculation of the County of Stanislaus for the year ended June 30, 2006 is not presented, in all material respects, in conformity with Revenue and Taxation Code Section 95.3.

This report is intended solely for the information and use of the Board of Supervisors and management and is not intended to be and should not be used by anyone other than these specified parties.

Lauren Klein
Certified Public Accountant
Internal Audit Manager
County of Stanislaus

April 13, 2007



Stanislaus County
Property Tax Administration Fee
Cost Calculations

Final Report

For use in Fiscal Year 2006/2007

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 2005/2006 net cost for property tax administration equals \$5,891,079.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2006/2007 results in the calculations shown on the following pages:

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
CHART A
FISCAL YEAR 2005/2006**

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$4,504,987	\$710,419	\$251,256
SERVICES & SUPPLIES	\$689,996	\$176,603	\$21,356
OTHER CHARGES	\$269,601	\$275,071	\$0
GENERAL & A-87 OVERHEAD	\$387,695	\$147,070	\$91,039
DEPARTMENTAL COST :	\$5,852,279	\$1,309,163	\$363,651
ASSESSMENT APPEALS BOARD		\$3,036	
TOTAL COST :		<u>\$7,528,129</u>	
TAX RELATED REVENUES :			
OTHER REVENUES	(\$156,733)	(\$47,325)	
COLLECTION COST		(\$186,985)	
CHARGES FOR CURRENT SERVICES	(\$2,000)	(\$45)	(\$46,629)
ASSESSMENT & TAX COLLECTION FEES		(\$199,819)	
SB 813		(\$997,513)	
NET PROPERTY TAX ADMINISTRATIVE COST :		\$5,891,079	

Total revenue offsets :	(\$1,679,392)
General credits this page	(\$1,637,050)
Direct assessments from chart B	(\$42,342)

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2006/2007

Code	Description	Net AB8 2006/2007 Allocation A+C	Unitary & Operating Non-Unitary B	Sales Tax Triple Flip W/ True-up D	VLF Swap W/ Growth Adjustment E	Adjusted Net Property Tax Revenue F	Admin. Cost Apportionment Factors G	Admin Cost Less Offsets H	Direct Credit I	2004/2005 ERAF III ADJUSTMENT	Adjusted Administrative Cost J
00010	COUNTY-GENERAL FUND	42,202,572.86	781,293.31	5,974,121.34	50,412,778.46	99,370,765.97	25.229232320%	1,486,274.06			
00100	CO SUPT OF SCHOOLS	1,616,025.63	13,739.80			1,629,765.44	0.413780959%	24,376.16			
00500	COUNTY FIRE SERVICE	1,122,577.46	10,906.70			1,133,484.17	0.287780164%	16,953.36			16,953.36
06320	CITY OF CERES	2,209,644.55	24,468.76	1,276,010.07	3,299,479.22	6,809,602.60	1.728889219%	101,850.23	(2,505.70)	(5,936.17)	93,408.37
06321	CITY OF HUGHSON	230,075.56	2,242.38	139,518.57	483,119.88	854,956.39	0.217064781%	12,787.46	(329.00)	(641.66)	11,816.79
06322	CITY OF MODESTO	13,438,267.08	142,757.86	7,401,699.96	14,676,911.68	35,659,636.58	9.053621022%	533,355.98	(1,927.60)	(42,907.93)	488,520.45
06323	CITY OF NEWMAN	684,637.04	9,773.93	122,819.40	822,989.60	1,640,219.96	0.416435258%	24,532.53	(1,008.30)	(1,118.51)	22,405.72
06324	CITY OF OAKDALE	1,520,506.59	16,583.89	858,075.76	1,391,582.28	3,786,748.52	0.961417145%	56,637.85	(1,380.50)	(3,655.21)	51,602.14
06325	CITY OF PATTERSON	2,778,521.67	13,167.38	356,587.40	1,731,068.91	4,879,345.37	1.238816434%	72,979.66	(5,283.30)	(1,969.43)	65,726.92
06326	CITY OF RIVERBANK	1,399,892.22	13,505.54	487,041.65	1,730,572.53	3,631,011.93	0.921877202%	54,308.52	(973.00)	(2,539.43)	50,796.09
06327	CITY OF TURLOCK	3,991,268.42	41,356.35	2,913,699.44	4,888,524.28	11,834,848.49	3.004748321%	177,012.10	(2,589.10)	(11,377.37)	163,045.63
06328	CITY OF WATERFORD	295,168.88	2,645.06	92,714.88	656,006.12	1,046,534.93	0.265704634%	15,652.87	(240.20)	(867.96)	14,544.71
10000	HILLS FERRY CEMETERY	147,740.77	2,897.75			150,638.53	0.038245598%	2,253.08		(144.60)	2,108.48
10050	KNIGHTS FERRY CEMETERY	3,911.77	80.33			3,992.10	0.001013553%	59.71		(4.58)	55.13
10100	PATTERSON CEMETERY	133,595.55	2,947.65			136,543.20	0.034666938%	2,042.26		(106.15)	1,936.11
10150	COUNTY RDA AREA 1 - SALIDA	1,505,553.89	504.89			1,506,058.78	0.382373089%	22,525.90			22,525.90
10200	COUNTY RDA AREA 2 - EYEFIVE	119,125.63	98.98			119,224.61	0.030269921%	1,783.23			1,783.23
10250	COUNTY RDA AREA 4 - EMPIRE	254,515.81	71.68			254,587.49	0.064637189%	3,807.83			3,807.83
10300	COUNTY RDA AREA 5 - SEVENTH	53,746.86	8.33			53,755.19	0.013647898%	804.01			804.01
10350	COUNTY RDA AREA 6 - SHACKELFORD	496,588.78	136.37			496,725.15	0.126113491%	7,429.45			7,429.45
10400	COUNTY RDA AREA 7 - GRAYSON	99,120.08	26.18			99,146.26	0.025172234%	1,482.92			1,482.92
10450	COUNTY RDA AREA 8 - KEYES	588,524.88	238.61			588,763.49	0.149481094%	8,806.05			8,806.05
10500	COUNTY RDA AREA 9 - AIRPORT	565,751.72	508.02			566,259.74	0.143767620%	8,469.46			8,469.46
10550	COUNTY RDA AREA 10 - DENAIR	191,745.08	13.42			191,758.50	0.048685545%	2,868.10			2,868.10
10800	COUNTY RDA AREA 11 - HICKMAN	169,370.13	53.73			169,423.86	0.043015004%	2,534.05			2,534.05
10850	COUNTY RDA AREA 13 - VALLEY HOME	13,910.31	5.79			13,916.10	0.003533158%	208.14			208.14
10700	COUNTY RDA AREA 14 - BUTTE GLENN	692,111.46	177.97			692,289.43	0.175765284%	10,354.47			10,354.47
10750	COUNTY RDA AREA 15 - CROWS LANDING	34,045.82	9.31			34,055.13	0.008646253%	509.36			509.36
10800	COUNTY RDA AREA 16 - SHELL	10,859.57	13.27			10,872.84	0.002760503%	162.62			162.62
10850	COUNTY RDA AREA 17 - MONTEREY	25,830.78	2.18			25,832.96	0.006558728%	386.38			386.38
11650	DENAIR COMMUNITY SERVICES DISTRICT	55,246.90	579.51			55,826.41	0.014173760%	834.99		(795.81)	39.18
11700	GRAYSON COMMUNITY SERVICES DISTRICT	4,465.04	134.25			4,599.29	0.001167714%	68.79	(373.80)		0.00
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	34,085.23	292.27			34,377.50	0.008728101%	514.18			514.18
11800	KEYES COMMUNITY SERVICES DISTRICT	11,708.16	213.34			11,921.50	0.003026748%	178.31		(225.75)	0.00
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	6,408.64	389.44			6,798.08	0.001725965%	101.68		(66.10)	35.58
12000	WATERFORD COMMUNITY SERVICES DISTRICT	32,557.62	1,002.61			33,560.23	0.008520604%	501.96			501.96
12050	WESTLEY COMMUNITY SERVICES DISTRICT	1,205.13	236.14			1,441.27	0.000365923%	21.56		(23.45)	0.00
12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	1,083.68	15.89			1,099.57	0.000279171%	16.45		(1.54)	14.91
12900	BURBANK-PARADISE FIRE	125,011.70	1,084.97			126,096.67	0.032014669%	1,886.01	(1,563.00)		323.01
12950	STAN CONSOL FIRE PRO DIST	2,378,163.38	17,870.07			2,396,033.45	0.608328657%	35,837.12	(4,365.10)		31,472.02
13000	CERES FIRE	24,677.52	681.88			25,359.39	0.006438493%	379.30	(184.30)		195.00
13050	DENAIR FIRE	113,982.01	938.12			114,920.13	0.029177058%	1,718.84			1,718.84
13150	HUGHSON FIRE	262,781.28	1,525.42			264,306.70	0.067104797%	3,953.20	(939.80)		3,013.40
13200	INDUSTRIAL FIRE	178,281.48	2,898.96			181,180.44	0.045999881%	2,709.89	(2,484.40)		225.49
13250	KEYES FIRE	109,592.05	1,059.99			110,652.03	0.028093432%	1,655.01	(673.30)		981.71
13400	MOUNTAIN VIEW FIRE	69,906.44	1,192.08			71,098.52	0.018051195%	1,063.41	(340.60)		722.81

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2006/2007

13450 OAKDALE FIRE	415,562.85	6,857.93			422,420.79	0.107248365%	6,318.09	(1,466.00)		4,852.09
13550 SALIDA FIRE	619,913.14	2,903.33			622,816.46	0.158126800%	9,315.38	(1,935.40)		7,379.98
13600 TURLOCK FIRE	131,749.61	2,909.09			134,658.70	0.034188481%	2,014.07	(553.00)		1,461.07
13750 WESTPORT FIRE	57,416.44	513.62			57,930.06	0.014707857%	866.45	(359.50)		506.95
13800 WEST STANISLAUS FIRE	284,691.11	12,660.16			297,351.26	0.075494477%	4,447.44	(1,164.00)		3,283.44
13850 WOODLAND AVE FIRE	158,874.66	2,074.95			160,949.61	0.040863478%	2,407.30			2,407.30
13950 PATTERSON HOSPITAL DISTRICT	910,124.30	16,691.39			926,815.68	0.235309127%	13,862.25	(2,733.40)		11,128.85
14000 WESTSIDE HOSPITAL DISTRICT	106,339.32	1,881.05			108,220.37	0.027476056%	1,618.64	(1,214.60)		404.04
14050 AIRPORT NEIGHBORHOOD LIGHT	6,383.46	229.71			6,613.17	0.001679016%	98.91	(154.20)		0.00
14150 COUNTRY CLUB ESTATES LIGHTING	1,657.45	11.53			1,668.97	0.000423736%	24.96	(11.70)		13.26
14200 CROWS LANDING LIGHTING	1,382.16	157.58			1,539.74	0.000390925%	23.03			23.03
14300 DENAIR LIGHTING	4,469.42	59.24			4,528.66	0.001149781%	67.73	(315.00)		0.00
14350 EMPIRE LIGHTING	11,500.86	219.23			11,720.09	0.002975612%	175.30	(291.90)	(2.26)	0.00
14400 FAIRVIEW TRACT LIGHTING	3,827.55	51.04			3,878.59	0.000984735%	58.01	(75.00)	(5.77)	0.00
14800 MANCINI PARK LIGHTING	340.92	2.88			343.80	0.000087287%	5.14	(59.70)		0.00
14850 MONTEREY PARK LIGHTING	819.94	3.55			823.49	0.000209075%	12.32	(22.50)	(1.18)	0.00
15000 OLYMPIC TRACT LIGHTING	4,218.67	67.76			4,286.43	0.001088281%	64.11	(98.70)	(6.74)	0.00
15200 RICHLAND TRACT LIGHTING	2,545.46	29.10			2,574.56	0.000653655%	38.51	(46.50)	(3.71)	0.00
15350 SALIDA LIGHTING	9,172.00	514.38			9,686.38	0.002459275%	144.88	(1,281.30)		0.00
15600 SUNSET OAKS LIGHTING	6,229.54	112.91			6,342.45	0.001610283%	94.86	(102.00)	(8.51)	0.00
15650 SYLVAN VILLAGE NO 2 LIGHTING	2,299.07	17.92			2,316.99	0.000588261%	34.65	(19.80)	(2.90)	11.96
15700 TEMPO PARK LIGHTING	3,232.56	21.97			3,254.54	0.000826294%	48.68		(4.42)	44.26
15750 WATERFORD LIGHTING	17,910.28	486.71			18,396.99	0.004670810%	275.16	(836.60)		0.00
15950 EASTSIDE MOSQUITO ABATEMENT	1,896,523.98	15,720.46			1,912,244.44	0.485499521%	28,601.16			28,601.16
16000 TURLOCK MOSQUITO ABATEMENT	1,462,738.30	17,081.62			1,479,819.93	0.375711310%	22,133.45			22,133.45
16250 CENTRAL IRRIGATION DISTRICT	54,173.57	1,105.30			55,278.87	0.014034745%	826.80		(778.07)	48.73
16300 OAKDALE IRRIGATION DISTRICT	1,761,794.76	15,306.86			1,777,101.63	0.451188127%	26,579.85	(932.70)	(19,698.06)	5,949.09
16350 TURLOCK IRRIGATION DISTRICT	1,317,555.48	10,257.57			1,327,813.04	0.337118300%	19,859.91		(15,390.16)	4,469.75
16400 WEST STANISLAUS IRRIGATION DISTRICT	270,852.21	3,963.09			274,815.30	0.069772825%	4,110.37		(3,988.28)	122.09
16450 STORM DRAIN NO 1	590.52	47.84			638.37	0.000162075%	9.55		(0.99)	8.55
16700 STORM DRAIN NO 6	2,271.17	63.83			2,335.00	0.000592834%	34.92		(3.48)	31.44
16800 STORM DRAIN NO 8	55,285.19	35.81			55,321.00	0.014045441%	827.43		(15.67)	811.76
16900 STORM DRAIN NO 10	361.50	6.43			367.93	0.000093414%	5.50		(0.47)	5.04
16950 SHERWOOD FOREST DRAIN	1,711.23	22.89			1,734.12	0.000440275%	25.94			25.94
17050 EAST STANISLAUS RESOURCE CONSERVATION	2,189.38	10.54			2,199.92	0.000558538%	32.90		(2.95)	29.95
17100 RECLAMATION DISTRICT NO 2063	38,408.30	842.85			39,251.15	0.009965469%	587.07	(135.40)	(56.18)	395.49
17150 RECLAMATION DIST NO 2091	3,418.98	25.93			3,444.92	0.000874629%	51.53		(5.89)	45.63
17200 WEST STANISLAUS RESOURCE CONSERVATION	31,966.28	-4.56			31,961.72	0.008114757%	478.05		(24.14)	453.90
17550 EMPIRE SANITARY	26,443.06	527.37			26,970.43	0.006847518%	403.39		(289.03)	114.37
17600 SALIDA SANITARY	29,791.39	503.94			30,295.32	0.007691676%	453.12	(1,371.70)		0.00
17700 CHATOM ELEM-GEN	1,441,397.07	6,726.82			1,448,123.89	0.367664008%	21,659.38			
17750 ERAF	59,739,582.72	18,610.91	-19,622,288.47	-80,093,032.97	-39,957,127.81	-10.144710576%	-597,632.93			
17800 EMPIRE ELEM-GEN	5,564,105.96	57,830.12			5,621,936.08	1.427352705%	84,086.48			
17900 HART RANSOM-GEN	831,285.98	28,192.10			859,478.08	0.218212792%	12,855.09			
18050 KEYES ELEM-GEN	873,432.82	8,308.32			881,741.14	0.223865155%	13,188.07			
18200 MODESTO ELEM GEN	17,481,429.76	6,232.61			17,487,662.37	4.439940583%	261,560.42			
18300 PARADISE ELEM-GEN	267,217.94	243,932.18			511,150.12	0.129775845%	7,645.20			
18450 SALIDA ELEM-GEN	4,132,954.69	2,049.02			4,135,003.71	1.049835616%	61,846.65			
18500 SHILOH ELEM-GEN	203,835.04	17,270.39			221,105.43	0.056136433%	3,307.04			
18550 STANISLAUS ELEM-GEN	7,699,751.40	-477.37			7,699,274.03	1.954767797%	115,156.92			
18600 SYLVAN ELEM-GEN	14,387,844.16	25,592.20			14,413,436.36	3.659425696%	215,579.67			
18850 MODESTO HIGH-GEN	38,713,225.72	47,052.63			38,760,278.36	9.840842606%	579,731.83			

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2006/2007

19000 CERES UNIFIED-GEN	13,403,097.13	283,780.59		13,686,877.72	3.474959807%	204,712.63	
19050 DENAIR UNIFIED-GEN	3,613,583.73	96,524.32		3,710,108.05	0.941958906%	55,491.55	
19100 HUGHSON UNIFIED SCHOOL DISTRICT-GEN	3,727,562.18	17,986.08		3,745,548.26	0.950956817%	56,021.62	
19150 HUGHSON(GRATTON) UNIFIED SCHOOL DISTRICT-GEN	121,871.41	22,528.53		144,399.94	0.036661684%	2,159.77	
19200 HUGHSON(HICKMAN) UNIFIED SCHOOL DISTRICT-GEN	257,474.64	401.03		257,875.67	0.065472025%	3,857.01	
19250 HUGHSON(LA GRANGE) UNIFIED SCHOOL DISTRICT-GEN	46,836.56	2,348.67		49,185.23	0.012487632%	735.66	
19300 HUGHSON(ROBERTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	155,614.69	846.81		156,461.50	0.039723991%	2,340.17	
19350 NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	5,164,596.94	76.27		5,164,673.22	1.311258287%	77,247.26	
19400 OAKDALE UNIFIED SCHOOL DISTRICT-GEN	12,674,790.83	97,442.62		12,772,233.45	3.242740879%	191,032.43	
19450 OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	183,334.41	136,461.13		319,795.54	0.081192854%	4,783.14	
19500 OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	350,853.14	4,327.97		355,181.11	0.090176890%	5,312.39	
19550 PATTERSON UNIFIED SCHOOL DISTRICT-GEN	8,532,601.40	4,739.54		8,537,340.94	2.167544508%	127,691.76	
19600 RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	3,328,981.36	150,153.83		3,479,135.18	0.883317231%	52,036.92	
19625 TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	21,249,055.44	16,771.11		21,265,826.55	5.399178252%	318,069.87	
19650 WATERFORD UNIFIED SCHOOL DISTRICT-GEN	2,426,668.46	179,821.23		2,606,489.69	0.661761367%	38,984.89	
19700 YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	28,902,130.07	3,612.81		28,905,742.88	7.338875730%	432,338.98	
19750 COUNTY SCHOOL SERVICE FUND	11,826,276.72	249,980.29		12,076,257.01	3.066039501%	180,622.82	
19800 SCHOOLS-EQUALIZATION AID	6,946,362.81	194,623.87		7,140,986.68	1.813024286%	106,806.70	
19850 SCHOOLS-TUITION	3,955,667.00	14.94		3,955,681.95	1.004307633%	59,164.56	
30000 CERES REDEVELOPMENT AGENCY	2,959,368.03	-164.14		2,959,203.89	0.751311935%	44,260.38	44,260.38
30050 CERES AMENDED REDEVELOPMENT AGENCY	1,508,417.12	1,535.87		1,509,952.99	0.383361790%	22,584.15	22,584.15
30100 MODESTO REDEVELOPMENT AGENCY	281,889.07	50.94		281,940.01	0.071581718%	4,216.94	4,216.94
30300 MODESTO AMENDED REDEVELOPMENT AGENCY	4,710,074.88	-469.27		4,709,605.61	1.195721227%	70,440.88	70,440.88
30400 OAKDALE REDEVELOPMENT AGENCY	2,677,345.92	2,605.80		2,679,951.72	0.680412633%	40,083.65	40,083.65
30500 OAKDALE AMENDED REDEVELOPMENT AGENCY	85,615.06	12,942.11		98,557.17	0.025022668%	1,474.11	1,474.11
30600 NEWMAN REDEVELOPMENT AGENCY	883,736.57	-214.07		883,522.50	0.224317426%	13,214.72	13,214.72
30800 TURLOCK REDEVELOPMENT AGENCY	2,740,412.65	170.47		2,740,583.12	0.695806332%	40,990.50	40,990.50
30900 TURLOCK AMENDED REDEVELOPMENT AGENCY	4,020,051.09	-310.23		4,019,740.86	1.020571545%	60,122.68	60,122.68
31000 RIVERBANK REDEVELOPMENT AGENCY	1,046,695.85	1,709.12		1,048,404.97	0.266179418%	15,680.84	15,680.84
31100 PATTERSON REDEVELOPMENT AGENCY	290,729.33	0.03		290,729.36	0.073813244%	4,348.40	4,348.40
31200 STAN/CERES REDEVELOPMENT AGENCY	900,557.60	247.72		900,805.32	0.228705360%	13,473.21	13,473.21
31300 WATERFORD REDEVELOPMENT AGENCY	257,635.95	64.91		257,700.86	0.065427641%	3,854.39	3,854.39
31400 HUGHSON REDEVELOPMENT	418,271.47	-57.59		418,213.88	0.106180273%	6,255.16	6,255.16
	390,705,321.95	3,166,218.44	0.00	393,871,540.38	100.000000000%	5,891,079.20	(42,341.60) (112,670.52) 1,530,572.50

STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART C
FISCAL YEAR 2005/2006

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
PERMANENT SALARIES	\$3,313,884		\$3,313,884	\$0
BENEFITS	\$1,191,103		\$1,191,103	\$0
TOTAL SALARIES & BENEFITS	\$4,504,987		\$4,504,987	\$0
MAINTENANCE EQUIPMENT	\$1,025		\$1,025	\$0
FINGERPRINTING	\$64		\$64	\$0
OFFICE SUPPLIES	\$15,640		\$15,640	\$0
CONTRACTS	\$430,495		\$430,495	\$0
VITAL STATISTICS	\$0		\$0	\$0
EXP. EQUIPMENT - TO \$5,000	\$1,186		\$1,186	\$0
EXP. COMPUTER EQUIP- TO \$5,000	\$10,649		\$10,649	\$0
POSTAGE	\$9,918		\$9,918	\$0
PROFESSIONAL SERVICES	\$0		\$0	\$0
RENTS & LEASES	\$7,096		\$7,096	\$0
PUBLICATIONS AND LEGAL NOTICES	\$27,521		\$27,521	\$0
CREDIT CARD PURCHASES	\$0		\$0	\$0
EDUCATION AND TRAINING	\$3,502		\$3,502	\$0
MISCELLANEOUS	\$1,692		\$1,692	
TRAVEL EXPENSES	\$33,964		\$33,964	\$0
TOTAL SERVICES & SUPPLIES	\$542,751		\$542,751	\$0
TELEPHONE	\$19,789		\$19,789	\$0
INSURANCE	\$12,240		\$12,240	\$0
PRINT/COPY/MAIL/MESSENGER	\$50,620		\$50,620	\$0
SOFTWARE	\$8,878		\$8,878	\$0
DATA PROCESSING	\$113,953		\$113,953	\$0
CO GARAGE	\$8,637		\$8,637	\$0
OTHER	\$17,170		\$17,170	\$0
STORES-OFFICE SUPPLIES	\$5,103		\$5,103	\$0
TOTAL OTHER CHARGES	\$236,390		\$236,390	\$0
TOTAL FIXED ASSETS	\$0		\$0	\$0
OPERATING TRANSFERS OUT	\$116,311		\$116,311	\$0
UTILITIES	\$29,147		\$29,147	\$0
A-87 OVERHEAD(ACTUAL 2005/06)	\$387,695		\$387,695	\$0
INTERDEPARTMENTAL OH	\$33,191		\$33,191	\$0
TOTAL ASSESSOR	\$5,850,472		\$5,850,472	\$0

STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART D
FISCAL YEAR 2005/2006

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
PERMANENT SALARIES	\$572,702		\$556,346	\$16,356
BENEFITS	\$244,976		\$237,980	\$6,996
TOTAL SALARIES & BENEFITS	\$817,678		\$794,326	\$23,352
MAINTENANCE EQUIPMENT	\$533		\$533	\$0
MEMBERSHIP	\$695		\$695	\$0
OTHER	\$7,834		\$7,834	\$0
OFFICE SUPPLIES	\$66,642		\$66,642	\$0
PUBLICATIONS/LEGAL NOTICES	\$14,077		\$14,077	\$0
POSTAGE	\$16		\$16	\$0
LEGAL SERVICES	\$0		\$0	\$0
FINGERPRINTING	\$32		\$32	\$0
CONTRACTS	\$73,785		\$73,785	\$0
RENTS & LEASES	\$4,086		\$4,086	\$0
SPECIAL DEPARTMENTAL	\$0		\$0	\$0
EDUCATION & TRAINING	\$697		\$697	\$0
CREDIT CARD PURCHASES	\$0		\$0	\$0
TRAVEL EXPENSES	\$1,463		\$1,463	\$0
TOTAL SERVICES & SUPPLIES	\$169,861	\$0	\$169,861	\$0
TELEPHONE	\$5,873		\$5,873	\$0
INSURANCE	\$6,891		\$6,891	\$0
PRINT/COPY/MAIL/MESSENGER	\$66,631		\$66,631	\$0
DATA PROCESSING	\$22,382		\$22,382	\$0
COLLECTIONS	\$166,958		\$166,958	\$0
COUNTY GARAGE	\$145		\$145	\$0
PICKUP & DELIVERY	\$803		\$803	\$0
STORES-OFFICE SUPPLIES	\$5,388		\$5,388	\$0
TOTAL OTHER CHARGES	\$275,071	\$0	\$275,071	\$0
TOTAL FIXED ASSETS	\$0	\$0	\$0	\$0
Financing uses and Intrafund	(\$83,907)	\$0	(\$83,907)	\$0
UTILITIES	\$6,742		\$6,742	\$0
A-87 OVERHEAD(ACTUAL 2005/06)	\$151,394	\$0	\$147,070	\$4,324
RE-ALLOCATE SUPPORT COST	\$0	\$0	\$0	\$0
TOTAL TAX COLLECTOR	\$1,336,839	\$0	\$1,309,163	\$27,676

STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
CHART E
FISCAL YEAR 2005/2006

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
PERMANENT SALARIES	\$2,347,248	\$399,404	\$192,534	\$1,755,309
BENEFITS	\$871,489	\$148,291	\$58,722	\$664,476
TOTAL SALARIES & BENEFITS	\$3,218,737	\$547,695	\$251,256	\$2,419,785
WARRANT COST	\$6,738	\$0	\$0	\$6,738
CONTRACTS	\$59,298	\$0	\$0	\$59,298
OTHER SERVICES & SUPPLIES	\$109,593	\$18,648	\$8,555	\$82,390
DATA PROCESSING	\$66,805	\$6,732	\$0	\$60,073
OTHER CHARGES	\$46,305	\$7,879	\$3,615	\$34,811
UTILITIES	\$27,728	\$4,742	\$2,176	\$25,552
EQUITY TRANS OUT	(\$39,094)	\$15,281	\$7,010	(\$61,385)
TOTAL SERVICES & SUPPLIES	\$277,373	\$53,282	\$21,356	\$207,477
TOTAL FIXED ASSETS	\$0	\$0	\$0	\$0
A-87 OVERHEAD(ACTUAL 05/06)	\$320,052	\$54,460	\$26,252	\$239,340
RE-ALLOCATE SUPPORT COST		(\$655,437)	\$64,787	\$590,650
TOTAL AUDITOR-CONTROLLER	\$3,816,161	\$0	\$363,651	\$3,457,252

STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES BY COST CENTER
CHART F
FISCAL YEAR 2005/2006

BOARD	APPEALS BOARD HOURS	HOURLY RATE	a SALARY COST	b TOTAL SALARY	PERCENT (a/b)	OTHER DEPT. COST	A-87 COST	TOTAL APPEALS BOARD
ASSISTANT CLERK	6.75	56.43	\$380.93					
CLERK TO THE BOARD	0.00	21.58278	\$0.00					
BOARD MEMBER (3) *	19		\$1,050.00					
TOTAL COST			\$1,430.93	\$390,104.23		\$417,725.10	\$19,792.00	
RATIO					0.37%			
APPEALS BOARD COST			\$1,431			\$1,532	\$73	\$3,036



City of Riverbank

6707 Third Street • Riverbank, CA 95367-2396
Phone: (209) 869-7101 • Fax: (209) 869-7100

BOARD OF SUPERVISORS

2007 MAY 18 A 11:39

May 18, 2007

William O'Brien
Supervisor District One
Stanislaus County
1010 10th Street
Modesto, CA 95354

Dear Supervisor O'Brien:

The City of Riverbank is extremely concerned about the proposed change in the calculation of Property Tax Administration Fees. This item is scheduled to be heard under Public Hearings – “Consider Adoption of Property Tax Administration Cost” at your May 22, 2007, Supervisor meeting.

The City has grave concerns about the methodology used to calculate the new formula and requests this item be continued until the cities have had sufficient time to thoroughly review alternative approaches with County staff.

I appreciate your consideration of this request.

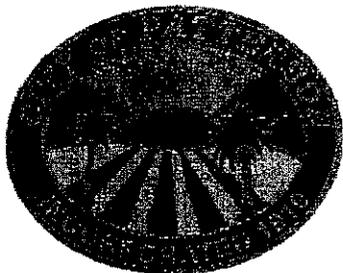
Sincerely,

A handwritten signature in black ink, appearing to read 'Richard P. Holmer', written over a horizontal line.

Richard P Holmer
City Manager
(209) 863-7122

RPH/pkh

cc: Mayor Crifasi and Council Members



City of Patterson Office of the Mayor

1 Plaza
P.O. Box 667
Patterson, California 95363
Phone (209) 895-8000 Fax (209) 895-8019

May 18, 2007

Richard W. Robinson
Chief Executive Officer
Stanislaus County
1010 10th Street, Suite 6800
Modesto, CA 95354

Dear Mr. Robinson:

I have reviewed the information provided to me regarding the increase in the Property Tax Administration Fee increase. For the City of Patterson this increase represents almost a 300% increase. This is a considerable impact to our General Fund.

In reviewing the information and the reason for the increase, it appears that the basis for increasing the fees may not be correctly applied. Based on the Revenue and Taxation Code Section 97.75 the County may only pass on the administration cost for the administration of the Triple Flip adjustment. It appears that the County is recalculating all costs, not only the cost of the triple flip.

Because this item has come up rather quickly, and because of the large increase, we feel it is important that we have more time to discuss the increase and verify the methodology in calculating the fee. We look forward to the opportunity to review the fees with County staff.

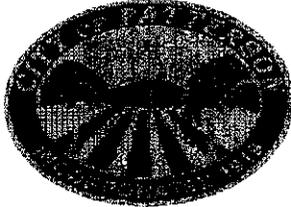
Based on this information, we respectfully request that the Board of Supervisors Table the agenda item on May 22, 2007 to allow more opportunity for discussion and review. We appreciate your consideration and look forward to meeting with you.

Sincerely,


Becky Campo
Mayor

2007 MAY 19 A 4: 04
BOARD OF SUPERVISORS

CC. Board of Supervisors
Stanislaus County Mayors

EMAIL / FAX TRANSMISSION

MARICELA L. VELA
OFFICE OF THE CITY CLERK
1 Plaza * P.O. Box 667
Patterson, California 95363
(209) 895-8014 * Fax: (209) 895-8019
Email: cityclerk@ci.patterson.ca.us

To: Christine Ferraro, Clerk
STAN. COUNTY BOARD OF
SUPERVISORS
Fax No. 525-4420 *OR 525-4410*

Date: May 18, 2007

STANISLAUS COUNTY
MAYORS:

Honorable Mayor John Fantazia
 Email: jgff@dclogic.net
 City of Newman - Fax No. 862-3199

Honorable Mayor Tom Crowder
 Email: hpaceo@aol.com
 City of Hughson - Fax No. 883-2638

Honorable Mayor Chris Crisfasi
 Email: chris@chriscrisfasi.com
 City of Riverbank - Fax No. 869-7100

Honorable Mayor Farrell Jackson
 City of Oakdale - Fax No. 847-6834

Honorable Mayor Anthony Cannella
 Email: anthony.cannella@ci.ceres.ca.us
 cc: cheidorn@ci.ceres.ca.us
 City of Ceres - Fax No. 538-5780

Honorable Mayor Jim Ridenour
 Email: jridenour@modestogov.com
 City of Modesto - Fax No. 571-5128

Honorable Mayor John Lazar
 City of Turlock - Fax No. 668-5668

Honorable Mayor Charles Turner
 Email: cturner@stancog.org
 City of Waterford - Fax No. 874-9656

From: Maricela Vela, City Clerk

Pages: 2 (including cover sheet)

Subject: Letter from Mayor Becky Campo - Re - Property Tax Administration Fee Increase.