

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

Larry Baugh

DEPT: Auditor-Controller

BOARD AGENDA # *B-2

Urgent

Routine

AGENDA DATE May 18, 2010

CEO Concurs with Recommendation YES NO

4/5 Vote Required YES NO

(Information Attached)

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 2008-2009 are \$7,168,770 and establishing the proportion of said costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2009-2010.
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 \$1,946,656 of revenues to the Property Tax Administration Departments of Assessor, Auditor-Controller, Tax Collector and Clerk of the Board. These departments have budgeted this revenue in their 2009-2010 budgets. In future years as the tax administration departments reduce their expenses there will be a resulting decrease in revenue returned in the following year.

BOARD ACTION AS FOLLOWS:

No. 2010-293

On motion of Supervisor Chiesa, Seconded by Supervisor Monteith

and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No.

DISCUSSION:

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

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

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

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

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

SB1096 (Budget Act of 2004) dramatically altered State and local government funding. Beginning in Fiscal Year 2004-2005, the collection and distribution of certain sales tax and vehicle license fees (VLF) received by local agencies 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 are

DISCUSSION (continued):

required under Revenue & Taxation Code 95.3 to pay a larger share of the property tax administration cost.

In 2004-2005 and 2005-2006 the State (SB 1096) required additional transfers of property taxes for counties and cities to the Educational Revenue Augmentation Fund. This temporary additional transfer was known as ERAF III. The State, recognizing that these additional transfers coupled with recovery of property tax administration costs based upon the higher percentage caused by the replacement of VLF and Sales Tax revenue with property tax revenues would severely compromise local agencies' budgets, suspended the recovery of the property tax administration costs at the higher recovery percentages until the sunset of the additional transfer of taxes to the Educational Revenue Augmentation Fund (ERAF III).

Cities have taken a different view of the impact of replacing VLF and Sales Tax revenues with Property Tax revenues. They maintain that the application of SB 1096 (Revenue and Tax Code Sections 97.68, 97.70, and 97.75) did not intend for the replaced VLF and Sales Tax revenues to be counted as property taxes for the purpose of recovery allocation percentages of the Property Tax Administration Cost Calculation. The cities have interpreted these sections to limit the increase in recovery of costs only to the extent that the "marginal" expenses for the implementation of the "Triple Flip" (SB 1096) increase the overall cost of property tax administration.

Over the past several years, meetings and communications have taken place between the California State Association of Counties (CSAC), the League of California Cities, the State Controller's Office, and the County Counsels' Association, in an effort to resolve this difference of opinions. These conciliatory efforts have not provided a solution.

There have been two court cases (City of Alhambra et al vs. County of Los Angeles; Los Angeles County Auditor-Controller Wendy Watanabe, Case Number BS 116375 and City of Clovis, et al vs. County of Fresno et al, case number 08CECG03585) with conflicting rulings. The courts sided with Los Angeles County, in the City of Alhambra et al vs. County of Los Angeles case. In the City of Clovis, et al vs. County of Fresno, et al the courts sided with the City of Clovis et al. The County of Fresno is set to appeal the decision.

The total calculated net property tax administration costs for fiscal year 2008-2009 is \$7,168,770. The distribution of those costs to each jurisdiction is also provided. Of this amount, \$3,390,871 relates to schools and these costs by law are not recoverable by the County.

Approval to Adopt the Property Tax Administration Cost Recovery Plan
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DISCUSSION (continued):

PROPERTY TAX ADMINISTRATION COSTS SUMMARY

County General Fund	\$1,837,279
Schools (not recoverable)	3,394,553
Cities	1,158,195
Redevelopment Agencies	533,440
Special Districts	253,170
Credit for non-AB8 entities	<u>(7,867)</u>
TOTAL	\$7,168,770

RECOVERY AMOUNTS TO BE ALLOCATED TO:

Assessor's Office	\$1,544,125
Auditor-Controller's Office	94,643
Tax Collector's Office	276,413
Clerk of the Board (Assessment Appeals Board)	<u>31,475</u>
TOTAL	\$1,946,656

These calculations are based on the attached Fiscal Year 2009-2010 Stanislaus County Property Tax Administration Fee Cost Calculations Final Report. The property tax administration costs are reduced by the non-recoverable School's portion and the County General Fund costs to derive the recoverable amounts that are apportioned to the tax administration departments as a ratio of the total. There is an additional small difference of \$1,851 that results in not charging those agencies that have already paid more in their direct assessment fee than their property tax administration fee.

POLICY ISSUES:

The Stanislaus County Code Section 4.44.010 requires the Auditor-Controller to submit a final report of Property Tax Administration costs for the review of the Board of Supervisors and the affected agencies. A copy of the final report was mailed to all affected agencies on April 23, 2010. Adoption of this agenda item supports the Board of Supervisors priority of Efficient Delivery of Public Services.

STAFFING IMPACT:

Staff in the offices of County Counsel, Auditor-Controller, Treasurer-Tax Collector, Assessor, and Assessment Appeals Board has been involved in the development and accumulation of data required for this report. The report has also been subjected to an examination 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:

Curtis Lee, Accountant II, Property Tax Division

Telephone: 525-6531

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION
FEE COST CALCULATIONS**

For the Fiscal Year Ended June 30, 2009



AUDITOR-CONTROLLER

Larry D. Haugh
Auditor - Controller

1010 10th Street, Suite 5100, Modesto, CA 95354
P O Box 770, Modesto, CA 95353-0770
Phone: 209.525.6398 Fax: 209.525.6487

ACCOUNTANT'S REPORT

Board of Supervisors
Stanislaus County

We have reviewed the accompanying Property Tax Administration Fee Cost Calculation for the year ended June 30, 2009. County of Stanislaus management is responsible for the Property Tax Administration Fee Cost Calculation.

Our review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing. 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, 2009 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.

K-deep Dhaliwal
Internal Audit Manager
County of Stanislaus

April 22, 2010



April 22, 2010

AUDITOR-CONTROLLER

Larry D. Haugh
Auditor - Controller

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MEMO TO: Board of Supervisors

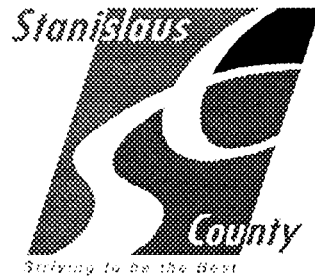
FROM: K-deep Dhaliwal, Internal Audit Manager

SUBJECT: PROPERTY TAX ADMINISTRATION FEE

The Internal Audit Division reviewed the Property Tax Administration Fee Cost Calculation which included examining on a test basis, evidence supporting the fee calculation as well as other procedures deemed necessary. Our procedures included but were not limited to the following:

- Compared the revenues and expenditures reported to the financial accounting system.
- Compared the current year revenues and expenditures to prior year to note unusual variances.
- Performed various analyses on salaries & benefits.
- For transactions selected, reviewed supporting documentation to determine existence and if the transaction appeared to be an appropriate property tax administration cost.
- Compared revenue offsets reported to the various code sections to determine completeness of reported offsets.
- Recalculated totals to determine accuracy as well as cost distributions.
- Scanned account detail.

If you have any questions, please contact K-deep Dhaliwal, Internal Audit Manager, at 525-6548.



Stanislaus County
Property Tax Administration Fee
Cost Calculations

Final Report

For use in Fiscal Year 2009/2010

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 2008/2009 net cost for property tax administration equals \$7,168,770.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2009/2010 results in the calculations shown on the following pages:

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
CHART A
FISCAL YEAR 2008/2009**

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$4,925,907	\$852,688	\$307,584
SERVICES & SUPPLIES	\$687,965	\$330,117	\$30,433
OTHER CHARGES	\$259,135	\$125,349	
GENERAL & A-87 OVERHEAD	\$349,586	\$90,402	\$59,634
DEPARTMENTAL COST :	\$6,222,592	\$1,398,556	\$397,651
ASSESSMENT APPEALS BOARD		\$144,960	
TOTAL COST :		<u>\$8,163,759</u>	
TAX RELATED REVENUES :			
OTHER ASSESSMENTS		(\$20,152)	
OTHER REVENUES	(\$86,714)	(\$39,577)	
COLLECTION COST		(\$72,610)	
CHARGES FOR CURRENT SERVICES	(\$13,000)	(\$13,700)	(\$22,367)
ASSESSMENT & TAX COLLECTION FEES		(\$176,615)	
SB 813		(\$550,253)	
NET PROPERTY TAX ADMINISTRATIVE COST :		\$7,168,770	

Total revenue offsets :	(\$1,040,450)
General credits this page	(\$994,988)
Direct assessments from chart B	(\$45,462)

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2008/2009 COSTS
FISCAL YEAR 2009/2010 ALLOCATION PERCENTAGES

Code	Description	Net AB8 2009/2010 Allocation A+C	Unitary & Operating Non-Unitary B	Sales Tax Triple Flip W/ True-up D	VLF Swap W/ Growth Adjustment E	Adjusted Net Revenue F	Admin. Cost Apportionment Factors G	Admin Cost Less Offsets H	Direct Credit I	Adjusted Administrative Cost J
00010	COUNTY-GENERAL FUND	\$40,846,190.41	\$970,138.39	\$3,762,404.69	\$47,512,155.00	\$93,090,888.49	24.994774119%	\$1,791,817.91	\$45,461.60	\$0.00
00100	CO SUPT OF SCHOOLS	\$1,516,945.76	\$17,583.78			\$1,534,529.54	0.412019047%	\$29,536.70		
00500	COUNTY FIRE SERVICE	\$1,085,502.86	\$13,976.79			\$1,099,479.65	0.295208757%	\$21,162.84		\$21,162.84
06320	CITY OF CERES	\$1,941,707.81	\$36,068.43	\$927,731.73	\$2,997,701.00	\$5,903,208.97	1.585003401%	\$113,625.25	(\$1,972.60)	\$111,652.65
06321	CITY OF HUGHSON	\$210,364.52	\$3,872.94	\$106,913.89	\$436,211.00	\$757,362.35	0.203350737%	\$14,577.75	(\$3,260.60)	\$11,317.15
06322	CITY OF MODESTO	\$11,938,093.30	\$202,152.47	\$5,612,338.19	\$13,178,081.00	\$30,930,664.96	8.304840535%	\$595,354.93	(\$886.80)	\$594,468.13
06323	CITY OF NEWMAN	\$505,971.47	\$12,557.01	\$76,476.39	\$597,977.00	\$1,192,981.87	0.320313974%	\$22,962.57	(\$977.20)	\$21,985.37
06324	CITY OF OAKDALE	\$1,391,203.43	\$22,616.30	\$534,705.92	\$1,286,171.00	\$3,234,696.65	0.868511553%	\$62,261.60	(\$1,200.20)	\$61,061.40
06325	CITY OF PATTERSON	\$1,908,945.20	\$23,239.44	\$304,233.45	\$1,283,369.00	\$3,519,787.09	0.945057940%	\$67,749.03	(\$3,467.40)	\$64,281.63
06326	CITY OF RIVERBANK	\$1,288,056.60	\$20,419.45	\$549,999.61	\$1,520,389.00	\$3,378,864.66	0.907220462%	\$65,036.55	(\$839.60)	\$64,196.95
06327	CITY OF TURLOCK	\$4,018,347.73	\$60,389.24	\$2,205,961.15	\$4,856,947.00	\$11,141,645.12	2.991516223%	\$214,454.92	(\$1,881.40)	\$212,573.52
06328	CITY OF WATERFORD	\$249,187.39	\$4,814.39	\$72,156.53	\$554,977.00	\$881,135.31	0.236583606%	\$16,960.13	(\$301.40)	\$16,658.73
10000	HILLS FERRY CEMETERY	\$123,353.73	\$3,029.82			\$126,383.55	0.033933807%	\$2,432.64		\$2,432.64
10050	KNIGHTS FERRY CEMETERY	\$4,735.99	\$82.89			\$4,818.88	0.001293864%	\$92.75		\$92.75
10100	PATTERSON CEMETERY	\$110,480.10	\$3,039.16			\$113,519.26	0.030479764%	\$2,185.02		\$2,185.02
10150	COUNTY RDA AREA 1 - SALIDA	\$1,889,236.18	\$4,598.17			\$1,893,834.35	0.508491890%	\$36,452.61		\$36,452.61
10200	COUNTY RDA AREA 2 - EYEFIVE	\$141,156.62	\$413.15			\$141,569.77	0.038011287%	\$2,724.94		\$2,724.94
10250	COUNTY RDA AREA 4 - EMPIRE	\$141,100.07	\$711.54			\$141,811.61	0.038076219%	\$2,729.60		\$2,729.60
10300	COUNTY RDA AREA 5 - SEVENTH	\$68,345.78	\$149.67			\$68,495.45	0.018390934%	\$1,318.40		\$1,318.40
10350	COUNTY RDA AREA 6 - SHACKELFORD	\$155,344.35	\$1,345.74			\$156,690.09	0.042071072%	\$3,015.98		\$3,015.98
10400	COUNTY RDA AREA 7 - GRAYSON	\$51,667.36	\$266.71			\$51,934.07	0.013944226%	\$999.63		\$999.63
10450	COUNTY RDA AREA 8 - KEYES	\$670,662.85	\$1,749.96			\$672,412.81	0.180541905%	\$12,942.63		\$12,942.63
10500	COUNTY RDA AREA 9 - AIRPORT	\$1,003,650.37	\$2,348.96			\$1,005,999.33	0.270109422%	\$19,363.52		\$19,363.52
10550	COUNTY RDA AREA 10 - DENAIR	\$129,400.93	\$496.83			\$129,897.76	0.034877369%	\$2,500.28		\$2,500.28
10600	COUNTY RDA AREA 11 - HICKMAN	\$113,478.75	\$479.60			\$113,958.35	0.030597659%	\$2,193.48		\$2,193.48
10650	COUNTY RDA AREA 13 - VALLEY HOME	\$9,400.40	\$38.93			\$9,439.33	0.002534448%	\$181.69		\$181.69
10700	COUNTY RDA AREA 14 - BUTTE GLENN	\$209,685.86	\$1,924.64			\$211,610.50	0.056817125%	\$4,073.09		\$4,073.09
10750	COUNTY RDA AREA 15 - CROWS LANDING	\$33,359.30	\$99.16			\$33,458.46	0.008983550%	\$644.01		\$644.01
10800	COUNTY RDA AREA 16 - SHELL	\$11,406.74	\$39.05			\$11,445.79	0.003073177%	\$220.31		\$220.31
10850	COUNTY RDA AREA 17 - MONTEREY	\$19,340.23	\$81.00			\$19,421.23	0.005214574%	\$373.82		\$373.82
11650	DENAIR COMMUNITY SERVICES DISTRICT	\$53,775.07	\$735.09			\$54,510.16	0.014635902%	\$1,049.21		\$1,049.21
11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$4,765.80	\$132.38			\$4,898.18	0.001315154%	\$94.28	(\$373.40)	\$0.00
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$19,567.88	\$346.69			\$19,914.57	0.005347034%	\$383.32		\$383.32
11800	KEYES COMMUNITY SERVICES DISTRICT	\$1,165.55	\$222.04			\$1,387.59	0.000372567%	\$26.71		\$26.71
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$6,537.57	\$367.49			\$6,905.06	0.001853999%	\$132.91		\$132.91
12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$29,801.66	\$985.12			\$30,786.78	0.008266208%	\$592.59		\$592.59
12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$1,326.81	\$216.15			\$1,542.96	0.000414281%	\$29.70		\$29.70
12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	\$1,131.11	\$17.03			\$1,148.14	0.000308273%	\$22.10		\$22.10
12900	BURBANK-PARADISE FIRE	\$75,212.75	\$1,286.33			\$76,499.08	0.020539896%	\$1,472.46	(\$1,021.80)	\$450.66
12950	STAN CONSOL FIRE PRO DIST	\$2,481,004.17	\$32,679.16			\$2,513,683.33	0.674920478%	\$48,383.50	(\$4,968.40)	\$43,415.10
13000	CERES FIRE	\$26,796.39	\$693.60			\$27,489.99	0.007381024%	\$529.13	(\$233.60)	\$295.53
13050	DENAIR FIRE	\$120,783.71	\$1,255.62			\$122,039.33	0.032767390%	\$2,349.02	(\$575.20)	\$1,773.82
13150	HUGHSON FIRE	\$278,396.83	\$2,241.34			\$280,638.17	0.075350957%	\$5,401.74	(\$681.40)	\$4,720.34
13200	INDUSTRIAL FIRE	\$166,459.21	\$3,530.91			\$169,990.12	0.045642112%	\$3,271.98	(\$1,708.80)	\$1,563.18
13250	KEYES FIRE	\$124,030.77	\$1,284.90			\$125,315.67	0.033647083%	\$2,412.08	(\$524.00)	\$1,888.08
13400	MOUNTAIN VIEW FIRE	\$77,751.45	\$1,254.85			\$79,006.30	0.021213083%	\$1,520.72	(\$287.40)	\$1,233.32

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2008/2009 COSTS
FISCAL YEAR 2009/2010 ALLOCATION PERCENTAGES

Code	Description	Net ABB	Unitary &	Sales Tax	VLF Swap	Adjusted Net	Admin. Cost	Admin Cost	Direct	Adjusted
		2009/2010	Operating	Triple Flip	W/ Growth	Revenue	Apportionment	Less		Administrative
		Allocation	Non-Unitary	W/ True-up	Adjustment	F	Factors	Offsets		Cost
	A+C	B	D	E		G	H	I	J	
13450	OAKDALE FIRE	\$411,755.53	\$7,310.11			\$419,065.64	0.112518541%	\$8,066.20	(\$916.80)	\$7,149.40
13550	SALIDA FIRE	\$624,619.59	\$4,311.72			\$628,931.31	0.168867184%	\$12,105.70	(\$1,378.60)	\$10,727.10
13600	TURLOCK FIRE	\$122,587.54	\$3,111.75			\$125,699.29	0.033750084%	\$2,419.47	(\$399.00)	\$2,020.47
13750	WESTPORT FIRE	\$63,806.32	\$652.57			\$64,458.89	0.017307123%	\$1,240.71	(\$299.80)	\$940.91
13800	WEST STANISLAUS FIRE	\$281,760.01	\$12,381.45			\$294,141.46	0.078976574%	\$5,661.65	(\$947.80)	\$4,713.85
13850	WOODLAND AVE FIRE	\$163,298.35	\$2,302.75			\$165,601.10	0.044463665%	\$3,187.50		\$3,187.50
13950	PATTERSON HOSPITAL DISTRICT	\$763,479.95	\$17,672.02			\$781,151.97	0.209738217%	\$15,035.65	(\$1,912.00)	\$13,123.65
14000	WESTSIDE HOSPITAL DISTRICT	\$85,060.16	\$1,982.61			\$87,042.77	0.023370864%	\$1,675.40	(\$891.80)	\$783.60
14050	AIRPORT NEIGHBORHOOD LIGHT	\$6,026.90	\$398.30			\$6,425.20	0.001725158%	\$123.67	(\$102.80)	\$20.87
14150	COUNTRY CLUB ESTATES LIGHTING	\$1,529.50	\$14.50			\$1,544.00	0.000414562%	\$29.72	(\$27.00)	\$2.72
14200	CROWS LANDING LIGHTING	\$1,497.04	\$148.92			\$1,645.96	0.000441938%	\$31.68		\$31.68
14300	DENAIR LIGHTING	\$4,488.25	\$72.07			\$4,560.32	0.001224440%	\$87.78	(\$243.20)	\$0.00
14350	EMPIRE LIGHTING	\$10,403.49	\$398.43			\$10,801.92	0.002900301%	\$207.92	(\$194.00)	\$13.92
14400	FAIRVIEW TRACT LIGHTING	\$3,970.11	\$55.58			\$4,025.69	0.001080891%	\$77.49	(\$50.00)	\$27.49
14800	MANCINI PARK LIGHTING	\$239.69	\$3.46			\$243.15	0.000065285%	\$4.68	(\$39.80)	\$0.00
14850	MONTEREY PARK LIGHTING	\$870.23	\$5.28			\$875.51	0.000235074%	\$16.85	(\$15.20)	\$1.65
15000	OLYMPIC TRACT LIGHTING	\$4,245.26	\$71.71			\$4,316.97	0.001159100%	\$83.09	(\$65.60)	\$17.49
15200	RICHLAND TRACT LIGHTING	\$2,533.64	\$32.48			\$2,566.12	0.000689001%	\$49.39	(\$31.00)	\$18.39
15350	SALIDA LIGHTING	\$9,363.01	\$496.93			\$9,859.94	0.002647379%	\$189.78	(\$858.60)	\$0.00
15600	SUNSET OAKS LIGHTING	\$5,691.85	\$117.14			\$5,808.99	0.001559707%	\$111.81	(\$68.60)	\$43.21
15650	SYLVAN VILLAGE NO 2 LIGHTING	\$1,898.11	\$21.79			\$1,919.90	0.000515492%	\$36.95	(\$13.20)	\$23.75
15700	TEMPO PARK LIGHTING	\$2,502.88	\$28.17			\$2,531.05	0.000679584%	\$48.72	(\$50.00)	\$0.00
15750	WATERFORD LIGHTING	\$17,440.63	\$485.47			\$17,926.10	0.004813133%	\$345.04	(\$696.60)	\$0.00
15950	EASTSIDE MOSQUITO ABATEMENT	\$1,773,645.13	\$20,660.18			\$1,794,305.31	0.481768481%	\$34,536.88		\$34,536.88
16000	TURLOCK MOSQUITO ABATEMENT	\$1,378,375.90	\$19,597.01			\$1,397,972.91	0.375353783%	\$26,908.25		\$26,908.25
16250	CENTRAL IRRIGATION DISTRICT	\$59,236.85	\$1,227.09			\$60,463.94	0.016234484%	\$1,163.81		\$1,163.81
16300	OAKDALE IRRIGATION DISTRICT	\$1,683,626.02	\$18,824.86			\$1,702,450.88	0.457105695%	\$32,768.86	(\$133.00)	\$32,635.86
16350	TURLOCK IRRIGATION DISTRICT	\$1,281,736.41	\$13,063.36			\$1,294,799.77	0.347651937%	\$24,922.37		\$24,922.37
16400	WEST STANISLAUS IRRIGATION DISTRICT	\$300,214.81	\$4,290.71			\$304,505.52	0.081759309%	\$5,861.14		\$5,861.14
16450	STORM DRAIN NO 1	\$612.96	\$50.17			\$663.13	0.000178051%	\$12.76		\$12.76
16700	STORM DRAIN NO 6	\$2,398.01	\$63.44			\$2,461.45	0.000660896%	\$47.38		\$47.38
16800	STORM DRAIN NO 8	\$43,605.34	\$175.65			\$43,780.99	0.011755136%	\$842.70		\$842.70
16900	STORM DRAIN NO 10	\$544.44	\$6.90			\$551.34	0.000148035%	\$10.61		\$10.61
16950	SHERWOOD FOREST DRAIN	\$1,488.86	\$24.88			\$1,513.74	0.000406437%	\$29.14		\$29.14
17050	EAST STANISLAUS RESOURCE CONSERVATION	\$2,435.78	\$16.66			\$2,452.44	0.000658477%	\$47.20		\$47.20
17100	RECLAMATION DISTRICT NO 2063	\$39,887.66	\$856.38			\$40,744.04	0.010939718%	\$784.24	(\$149.40)	\$634.84
17150	RECLAMATION DIST NO 2091	\$4,035.90	\$32.31			\$4,068.21	0.001092310%	\$78.31		\$78.31
17200	WEST STANISLAUS RESOURCE CONSERVATION	\$26,234.12	\$965.13			\$27,199.25	0.007302961%	\$523.53		\$523.53
17550	EMPIRE SANITARY	\$23,814.13	\$549.32			\$24,363.45	0.006541552%	\$468.95		\$468.95
17600	SALIDA SANITARY	\$27,484.37	\$4,368.71			\$31,853.08	0.008552508%	\$613.11	(\$973.00)	\$0.00
17700	CHATOM ELEM-GEN	\$1,616,797.41	\$65,772.43			\$1,682,569.84	0.451767663%	\$32,386.19		
17750	ERAF	\$55,489,227.37	\$29,729.80	(\$14,152,921.55)	(\$74,223,978.00)	(\$32,857,942.38)	-8.822311841%	-\$632,451.26		
17800	EMPIRE ELEM-GEN	\$5,378,537.80	\$33,574.71			\$5,412,112.51	1.453144684%	\$104,172.60	(\$1,572.20)	
17900	HART RANSOM-GEN	\$802,940.37	\$10,063.04			\$813,003.41	0.218290285%	\$15,648.73		
18050	KEYES ELEM-GEN	\$1,039,060.58	\$57,451.45			\$1,096,512.03	0.294411955%	\$21,105.72		
18200	MODESTO ELEM GEN	\$15,365,748.15	\$240,777.38			\$15,606,525.53	4.190330406%	\$300,395.16		

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2008/2009 COSTS
FISCAL YEAR 2009/2010 ALLOCATION PERCENTAGES

Code	Description	Net AB8 2009/2010 Allocation A+C	Unitary & Operating Non-Unitary B	Sales Tax Triple Flip W/ True-up D	VLF Swap W/ Growth Adjustment E	Adjusted Net Revenue F	Admin. Cost Apportionment Factors G	Admin Cost Less Offsets H	Direct Credit I	Adjusted Administrative Cost J
18300	PARADISE ELEM-GEN	\$301,656.46	\$8,121.95			\$309,778.41	0.083175072%	\$5,962.63		
18450	SALIDA ELEM-GEN	\$3,803,693.12	\$20,634.43			\$3,824,327.55	1.026826630%	\$73,610.84		
18500	SHILOH ELEM-GEN	\$223,287.30	\$10,562.43			\$233,849.73	0.062788327%	\$4,501.15		
18550	STANISLAUS ELEM-GEN	\$7,316,670.50	\$52,716.99			\$7,369,387.49	1.978670295%	\$141,846.33		
18600	SYLVAN ELEM-GEN	\$13,414,746.43	\$150,628.23			\$13,565,374.66	3.642284234%	\$261,106.98		
18850	MODESTO HIGH-GEN	\$35,730,386.25	\$321,232.00			\$36,051,618.25	9.679809371%	\$693,923.28		
19000	CERES UNIFIED-GEN	\$12,444,691.58	\$109,756.25			\$12,554,447.83	3.370851785%	\$241,648.62		
19050	DENAIR UNIFIED-GEN	\$4,012,693.19	\$28,432.13			\$4,041,125.32	1.085036528%	\$77,783.77		
19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$3,972,820.75	\$25,135.95			\$3,997,956.70	1.073445814%	\$76,952.86		
19150	HUGHSON(GRATTON) UNIFIED SCHOOL DISTRICT-GEN	\$140,868.40	\$859.45			\$141,727.85	0.038053731%	\$2,727.98		
19200	HUGHSON(HICKMAN) UNIFIED SCHOOL DISTRICT-GEN	\$295,552.66	\$2,517.42			\$298,070.08	0.080031402%	\$5,737.27		
19250	HUGHSON(LA GRANGE) UNIFIED SCHOOL DISTRICT-GEN	\$62,793.63	\$1,045.52			\$63,839.15	0.017140723%	\$1,228.78		
19300	HUGHSON(ROBERTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$171,898.17	\$8,668.00			\$180,566.17	0.048481766%	\$3,475.55		
19350	NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	\$4,338,448.24	\$112,978.25			\$4,451,426.49	1.195201823%	\$85,681.27		
19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$11,965,716.93	\$138,741.82			\$12,104,458.75	3.250030342%	\$232,987.20		
19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$215,712.03	\$4,613.15			\$220,325.18	0.059157004%	\$4,240.83		
19500	OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	\$400,615.75	\$18,662.84			\$419,278.59	0.112575718%	\$8,070.29		
19550	PATTERSON UNIFIED SCHOOL DISTRICT-GEN	\$7,059,206.85	\$153,945.29			\$7,213,152.14	1.936721320%	\$138,839.10		
19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	\$3,251,511.56	\$52,028.01			\$3,303,539.57	0.886995782%	\$63,586.69	(\$149.20)	
19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	\$21,261,975.87	\$191,043.95			\$21,453,019.82	5.760105991%	\$412,928.76	(\$254.60)	
19650	WATERFORD UNIFIED SCHOOL DISTRICT-GEN	\$2,336,011.35	\$64,740.98			\$2,400,752.33	0.644598663%	\$46,209.80		
19700	YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	\$27,128,116.45	\$284,019.25			\$27,412,135.70	7.360120320%	\$527,630.11		
19750	COUNTY SCHOOL SERVICE FUND	\$11,192,934.99	\$203,504.27			\$11,396,439.26	3.059928094%	\$219,359.21		
19800	SCHOOLS-EQUALIZATION AID	\$6,462,312.36	\$16,159.41			\$6,478,471.77	1.739460663%	\$124,697.94		
19850	SCHOOLS-TUITION	\$3,680,052.97	\$8,531.36			\$3,688,584.33	0.990379764%	\$70,998.05		
30000	CERES REDEVELOPMENT AGENCY	\$3,372,436.53	\$7,559.46			\$3,379,995.99	0.907524223%	\$65,058.33		\$65,058.33
30050	CERES AMENDED REDEVELOPMENT AGENCY	\$1,703,334.55	\$2,379.22			\$1,705,713.77	0.457981775%	\$32,831.66		\$32,831.66
30100	MODESTO REDEVELOPMENT AGENCY	\$487,257.30	\$6,245.87			\$493,503.17	0.132504914%	\$9,498.97		\$9,498.97
30300	MODESTO AMENDED REDEVELOPMENT AGENCY	\$5,375,974.92	\$11,519.96			\$5,387,494.88	1.446534885%	\$103,698.76		\$103,698.76
30400	OAKDALE REDEVELOPMENT AGENCY	\$2,823,626.81	\$15,133.61			\$2,838,760.42	0.762203226%	\$54,640.60		\$54,640.60
30500	OAKDALE AMENDED REDEVELOPMENT AGENCY	\$47,065.26	\$1,082.54			\$48,147.80	0.012927617%	\$926.75		\$926.75
30600	NEWMAN REDEVELOPMENT AGENCY	\$657,646.76	\$4,827.80			\$662,474.56	0.177873499%	\$12,751.34		\$12,751.34
30800	TURLOCK REDEVELOPMENT AGENCY	\$2,337,122.99	\$8,482.65			\$2,345,605.64	0.629791852%	\$45,148.33		\$45,148.33
30900	TURLOCK AMENDED REDEVELOPMENT AGENCY	\$4,068,350.27	\$7,667.05			\$4,076,017.32	1.094404983%	\$78,455.38		\$78,455.38
31000	RIVERBANK REDEVELOPMENT AGENCY	\$546,273.86	\$1,277.79			\$547,551.65	0.147016857%	\$10,539.30		\$10,539.30
31100	PATTERSON REDEVELOPMENT AGENCY	\$318,950.58	\$844.48			\$319,795.06	0.085864529%	\$6,155.43		\$6,155.43
31200	STAN/CERES REDEVELOPMENT AGENCY	\$628,794.67	\$2,551.57			\$631,346.24	0.169515588%	\$12,152.18		\$12,152.18
31300	WATERFORD REDEVELOPMENT AGENCY	\$166,637.69	\$759.12			\$167,396.81	0.044945811%	\$3,222.06		\$3,222.06
31400	HUGHSON REDEVELOPMENT	\$444,433.83	\$1,081.85			\$445,515.68	0.119620340%	\$8,575.31		\$8,575.31
31410	HUGHSON REDEV - 2007 ANNEX	\$2,640.83	\$20.01	\$0.00	\$0.00	\$2,660.84	0.000714432%	\$51.22	\$0.00	\$51.22
		\$368,350,505.93	\$4,090,901.40	\$0.00	\$0.00	\$372,441,407.33	100.000000000%	\$7,168,770.15	\$0.00	\$1,946,656.32

**STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART C
FISCAL YEAR 2008/2009**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$3,541,259		\$3,541,259	
BENEFITS	\$1,384,648		\$1,384,648	
TOTAL SALARIES & BENEFITS	\$4,925,907		\$4,925,907	
MAINTENANCE EQUIPMENT	\$187,501		\$187,501	
FINGERPRINTING	\$128		\$128	
OFFICE SUPPLIES	\$25,541		\$25,541	
CONTRACTS	\$101,805		\$101,805	
EXP. EQUIPMENT - TO \$5,000	\$1,729		\$1,729	
EXP. COMPUTER EQUIP- TO \$5,000	\$22,901		\$22,901	
POSTAGE	\$65,447		\$65,447	
RENTS & LEASES	\$9,774		\$9,774	
PUBLICATIONS AND LEGAL NOTICES	\$15,122		\$15,122	
EDUCATION AND TRAINING	\$1,587		\$1,587	
MISCELLANEOUS	\$696		\$696	
TRAVEL EXPENSES	\$25,011		\$25,011	
TOTAL SERVICES & SUPPLIES	\$457,242		\$457,242	
TELEPHONE	\$20,352		\$20,352	
INSURANCE	\$6,200		\$6,200	
PRINT/COPY/MAIL/MESSENGER	\$45,682		\$45,682	
SOFTWARE	\$14,472		\$14,472	
DATA PROCESSING	\$165,444		\$165,444	
FLEET SERVICES	\$6,060		\$6,060	
OTHER	\$821		\$821	
STORES-OFFICE SUPPLIES	\$105		\$105	
TOTAL OTHER CHARGES	\$259,135		\$259,135	
INTRAFUND CHARGES	\$118,656		\$118,656	
OPERATING TRANSFERS OUT	\$112,066		\$112,066	
A-87 OVERHEAD(ACTUAL 2007/08)	\$349,586		\$349,586	
TOTAL ASSESSOR	\$6,222,592		\$6,222,592	

**STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART D
FISCAL YEAR 2008/2009**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$691,551		\$662,535	\$29,016
BENEFITS	\$299,504		\$286,937	\$12,567
TOTAL SALARIES & BENEFITS	\$991,055		\$949,472	\$41,583
MAINTENANCE EQUIPMENT	\$534		\$534	
MEMBERSHIP	\$455		\$455	
OTHER	\$12,143		\$12,143	
OFFICE SUPPLIES	\$84,950		\$84,950	
PUBLICATIONS/LEGAL NOTICES	\$10,438		\$10,438	
POSTAGE	\$0		\$0	
CONTRACTS	\$5,952		\$5,952	
RENTS & LEASES	\$6,165		\$6,165	
EDUCATION & TRAINING	\$845		\$845	
CREDIT CARD PURCHASES	\$0		\$0	
TRAVEL EXPENSES	\$1,845		\$1,845	
TOTAL SERVICES & SUPPLIES	\$123,326		\$123,326	
TELEPHONE	\$3,525		\$3,525	
INSURANCE	\$11,129		\$11,129	
PRINT/COPY/MAIL/MESSENGER	\$61,936		\$61,936	
DATA PROCESSING	\$33,392		\$33,392	
PICKUP & DELIVERY	\$46		\$46	
STORES-OFFICE SUPPLIES	\$15,321		\$15,321	
TOTAL OTHER CHARGES	\$125,349		\$125,349	
INTRA FUND CHARGES	\$206,791		\$206,791	
INTRA FUND TRANSFERS	(\$120,000)		(\$120,000)	
OPERATING TRANSFERS OUT	\$23,216		\$23,216	
A-87 OVERHEAD(ACTUAL 2007/08)	\$94,361		\$90,402	\$3,959
TOTAL TAX COLLECTOR	\$1,444,098		\$1,398,556	\$45,542

STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
CHART E
FISCAL YEAR 2008/2009

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
SALARIES	\$2,801,640	\$299,939	\$219,727	\$2,281,974
BENEFITS	\$1,062,099	\$113,707	\$87,857	\$860,535
TOTAL SALARIES & BENEFITS	\$3,863,739	\$413,646	\$307,584	\$3,142,509
WARRANT COST	\$3,376	\$0	\$0	\$3,376
CONTRACTS	\$17,487	\$0	\$0	\$17,487
OTHER SERVICES & SUPPLIES	\$88,327	\$9,235	\$7,032	\$72,060
DATA PROCESSING	\$93,797	\$7,639	\$5,817	\$80,341
OTHER CHARGES	\$56,816	\$5,941	\$4,523	\$46,352
UTILITIES	\$0			\$0
INTRAFUND CHARGES	\$0			\$0
TOTAL SERVICES & SUPPLIES	\$259,802	\$22,815	\$17,372	\$219,615
INTRAFUND CHARGES	(\$168,166)	\$25,033	\$19,061	(\$212,260)
INTRAFUND TRANSFERS	\$0	(\$17,580)	(\$13,386)	\$30,966
OPERATING TRANSFERS OUT	\$92,334	\$0	\$7,386	\$84,948
A-87 OVERHEAD(ACTUAL 07/08)	\$235,049	\$25,164	\$18,434	\$191,451
RE-ALLOCATE SUPPORT COST		(\$469,078)	\$41,200	\$427,878
TOTAL AUDITOR-CONTROLLER	\$4,282,758		\$397,651	\$3,885,107

STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES BY COST CENTER
CHART F
FISCAL YEAR 2008/2009

BOARD	a SALARY COST	b TOTAL SALARY	PERCENT (a/b)	OTHER DEPT. COST	COST	TOTAL APPEALS BOARD
ASSISTANT CLERK	\$113,030.68					
BOARD MEMBER (3) *	\$1,500.00					
TOTAL COST	\$114,530.68	\$411,038.40		\$101,592.53	\$7,615.00	
RATIO			27.86%			
APPEALS BOARD COST	\$114,531			\$28,307	\$2,122	\$144,960