

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

DEPT: Auditor-Controller *UK*

BOARD AGENDA # *\*B-2*

Urgent

Routine

AGENDA DATE April 24, 2012

CEO Concur 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 2010-2011 are \$7,411,713 and establishing the proportion of said costs attributable to incorporated cities and other jurisdictions in Fiscal Year 2011-2012.
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 \$2,018,254 of revenues to the Property Tax Administration Departments of Assessor, Auditor-Controller, Tax Collector and Chief Executive Office. These departments have budgeted this revenue in their 2011-2012 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. 2012-185

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

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1)  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 were changed dramatically. These revenues were partially eliminated and replaced by property tax revenue now administrated 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. It should be noted that all counties in the State follow the SB 1096 Guidelines in calculating the Property Tax Administration Fee.

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 recognized that these additional ERAF transfers coupled with a higher recovery rate of property tax administration costs would severely compromise local agencies' budgets. To alleviate this inequity, the State suspended the recovery of the 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 the Property Tax Administration Cost Recovery 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 Sales Tax revenue ("triple flip") and VLF swap (SB 1096) increase the overall cost of property tax administration.

From 2007 thru 2009, meetings and communications took 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, v. County of Los Angeles, Los Angeles County Auditor-Controller Wendy Watanabe, Case Number BS 116375 and City of Clovis, et al v. County of Fresno et al, case number 08CECG03585) with conflicting rulings. The trial court ruled in favor of Los Angeles County, in the City of Alhambra v. County of Los Angeles case. The Courts of Appeal was reversed and remanded back to the lower court. Instead, Los Angeles County took the case to the California Supreme Court and it will be decided there. The trial court in the Fresno case ruled in favor of the city and is awaiting the outcome of the California Supreme Court case.

The total calculated net property tax administration costs for Fiscal Year 2010-2011 is \$7,411,713. The distribution of those costs to each jurisdiction is also provided. Of this amount, \$3,494,441 relates to schools and by law these costs are not recoverable by the County.

**DISCUSSION (continued):**

**PROPERTY TAX ADMINISTRATION COSTS SUMMARY**

County General Fund	\$1,913,048
Schools (not recoverable)	3,494,441
Cities	1,251,465
Redevelopment Agencies	499,368
Special Districts	265,597
Credit for non-AB8 entities	<u>(12,206)</u>
<b>TOTAL</b>	<b>\$7,411,713</b>

**RECOVERY AMOUNTS TO BE ALLOCATED TO:**

Assessor's Office	\$1,530,397
Auditor-Controller's Office	137,577
Tax Collector's Office	275,172
Chief Executive Office (Assessment Appeals Board)	<u>75,108</u>
<b>TOTAL</b>	<b>\$2,018,254</b>

These calculations are based on the attached Fiscal Year 2011-2012 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 \$1,824 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 by the Board of Supervisors and the affected agencies. A copy of the final report was mailed to all affected agencies on April 6, 2012. Refer to a sample copy of the letter, listed as Attachment A, sent to the affected agencies along with a list of these agencies. The accompanying letter requested that any affected agencies respond to the Clerk of the Board by April 20, 2012 to set a public hearing. No requests for removal from the consent calendar were received. Adoption of this agenda item supports the Board of Supervisors' priority of Efficient Delivery of Public Services.

**STAFFING IMPACT:**

Staff in the offices of 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 a review by the Auditor-Controller. The current staffing level in the Auditor-Controller's Office is sufficient to administer the Property Tax Administration Program for the affected local agencies.

**CONTACT PERSON:**

Todd Filgas, Manager II, Property Tax Division

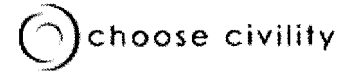
Telephone: 525-6597



**AUDITOR-CONTROLLER**

**Lauren Klein, CPA**  
Auditor-Controller

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



DATE April 6, 2012

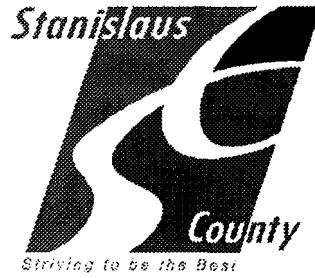
MEMO TO: Board of Supervisors

FROM: Lauren Klein, Auditor-Controller *LJK*

SUBJECT: **PROPERTY TAX ADMINISTRATION FEE**

In prior years an examination was performed of the Property Tax Administration Fee (PTAF) by auditors not affiliated with the Auditor-Controller Property Tax division who prepare the report. The examination was performed by the Internal Audit Division and was performed primarily to provide further assurance the report was prepared correctly. Due to current budget constraints I performed a review rather than an examination of the PTAF. While a review is lesser in scope than an examination some additional assurance is provided by the work performed. My review procedures consisted of:

- Compared the revenue and expenditures reported to the financial accounting system.
- Compared certain expenditures to the annual Cost Plan approved by the State of California
- Compared the current year revenues and expenditures to prior year to note unusual variances.
- Performed various analyses on salaries and benefits
- Recalculated totals to determine accuracy as well as cost distributions
- Overall review of data to determine any unusual activity



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

**Final Report**

**For use in Fiscal Year 2011/2012**

## **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 2010/2011 net cost for property tax administration equals \$7,411,713.

Distributing this cost over the Auditor-Controller's apportionment percentages for 2011/2012 results in the calculations shown on the following pages:



**STANISLAUS COUNTY  
PROPERTY TAX ADMINISTRATIVE COST  
SUMMARY  
CHART A  
FISCAL YEAR 2010/2011**

	ASSESSOR	TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$4,796,096	\$745,037	\$369,677
SERVICES & SUPPLIES	\$589,227	\$312,995	\$52,232
OTHER CHARGES	\$191,656	\$106,991	
GENERAL & A-87 OVERHEAD	\$311,466	\$106,401	\$96,773
DEPARTMENTAL COST :	\$5,888,444	\$1,271,424	\$518,682
ASSESSMENT APPEALS BOARD		\$307,773	
<b>TOTAL COST :</b>		<b>\$7,986,323</b>	
TAX RELATED REVENUES :			
OTHER ASSESSMENTS		(\$24,720)	
OTHER REVENUES	(\$112,930)	(\$40,519)	
COLLECTION COST		(\$57,180)	
CHARGES FOR CURRENT SERVICES	(\$8,015)	(\$2,040)	(\$207)
ASSESSMENT & TAX COLLECTION FEES		(\$134,663)	
SB 813		(\$194,337)	
<b>NET PROPERTY TAX ADMINISTRATIVE COST :</b>		<b>\$7,411,713</b>	

<b>Total revenue offsets :</b>	<b>(\$619,852)</b>
<b>General credits this page</b>	<b>(\$574,611)</b>
<b>Direct assessments from chart B</b>	<b>(\$45,241)</b>

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2010/2011 COSTS**  
**FISCAL YEAR 2011/2012 ALLOCATION PERCENTAGES**

Code	Description	Net ABB	Unitary &	Sales Tax	VLF Swap	Adjusted Net	Admin. Cost	Admin Cost	Direct	Adjusted
		2011/2012	Operating	Triple Flip	W/ Growth	Revenue	Apportionment	Less		Administrative
		Allocation	Non-Unitary	W/ True-up	Adjustment	F	Factors	Offsets	Credit	Cost
		A+C	B	D	E		G	H	I	J
00010	COUNTY-GENERAL FUND	\$38,063,391.33	\$994,152.44	\$4,209,716.28	\$44,238,899.00	\$87,506,159.05	25.200740667%	\$1,867,806.47	\$45,241.40	\$0.00
00100	CO SUPT OF SCHOOLS	\$1,425,762.34	\$18,022.38			\$1,443,784.72	0.415792953%	\$30,817.38		
00500	COUNTY FIRE SERVICE	\$1,011,997.39	\$14,338.13			\$1,026,335.52	0.295572512%	\$21,906.99		\$21,906.99
06320	CITY OF CERES	\$1,782,167.60	\$36,537.32	\$1,100,245.14	\$2,633,864.00	\$5,552,814.06	1.599144890%	\$118,524.02	(\$1,947.40)	\$116,576.62
06321	CITY OF HUGHSON	\$196,204.45	\$3,919.98	\$110,824.02	\$399,409.00	\$710,357.45	0.204574559%	\$15,162.48	(\$787.20)	\$14,375.28
06322	CITY OF MODESTO	\$11,256,184.86	\$205,691.53	\$6,522,611.98	\$12,349,211.00	\$30,333,699.37	8.735747284%	\$647,468.48	(\$2,410.20)	\$645,058.28
06323	CITY OF NEWMAN	\$472,743.18	\$12,760.87	\$130,846.76	\$545,162.00	\$1,161,512.81	0.334501976%	\$24,792.33	(\$936.20)	\$23,856.13
06324	CITY OF OAKDALE	\$1,261,658.58	\$23,039.33	\$693,129.57	\$1,183,145.00	\$3,160,972.48	0.910322754%	\$67,470.51	(\$1,209.00)	\$66,261.51
06325	CITY OF PATTERSON	\$1,744,959.81	\$23,175.35	\$360,537.73	\$1,189,343.00	\$3,318,015.89	0.955549402%	\$70,822.58	(\$3,599.80)	\$67,222.78
06326	CITY OF RIVERBANK	\$1,162,476.70	\$20,765.04	\$587,570.63	\$1,349,204.00	\$3,120,016.37	0.898527878%	\$66,596.30	(\$892.00)	\$65,704.30
06327	CITY OF TURLOCK	\$3,836,007.28	\$61,690.88	\$2,727,961.24	\$4,498,609.00	\$11,124,268.40	3.203657961%	\$237,445.92	(\$2,009.60)	\$235,436.32
06328	CITY OF WATERFORD	\$226,810.98	\$4,810.88	\$99,171.43	\$478,505.00	\$809,298.29	0.233068353%	\$17,274.36	(\$300.80)	\$16,973.56
10000	HILLS FERRY CEMETERY	\$109,149.01	\$3,120.26			\$112,269.27	0.032332224%	\$2,396.37		\$2,396.37
10050	KNIGHTS FERRY CEMETERY	\$4,052.16	\$85.71			\$4,137.87	0.001191658%	\$88.32		\$88.32
10100	PATTERSON CEMETERY	\$104,399.04	\$3,132.66			\$107,531.70	0.030967860%	\$2,295.25		\$2,295.25
10150	COUNTY RDA AREA 1 - SALIDA	\$1,623,124.32	\$4,540.34			\$1,627,664.66	0.468748205%	\$34,742.27		\$34,742.27
10200	COUNTY RDA AREA 2 - EYEFIVE	\$101,835.19	\$408.74			\$102,243.93	0.029445045%	\$2,182.38		\$2,182.38
10250	COUNTY RDA AREA 4 - EMPIRE	\$14,654.76	\$618.07			\$15,272.83	0.004398395%	\$326.00		\$326.00
10300	COUNTY RDA AREA 5 - SEVENTH	\$42,085.16	\$143.51			\$42,228.67	0.012161358%	\$901.36		\$901.36
10350	COUNTY RDA AREA 6 - SHACKELFORD	\$114,445.39	\$1,166.90			\$115,612.29	0.033294975%	\$2,467.73		\$2,467.73
10400	COUNTY RDA AREA 7 - GRAYSON	\$32,870.24	\$238.22			\$33,108.46	0.009534846%	\$706.70		\$706.70
10450	COUNTY RDA AREA 8 - KEYES	\$604,007.11	\$1,777.09			\$605,784.20	0.174458697%	\$12,930.38		\$12,930.38
10500	COUNTY RDA AREA 9 - AIRPORT	\$1,737,228.38	\$2,497.50			\$1,739,725.88	0.501020513%	\$37,134.20		\$37,134.20
10550	COUNTY RDA AREA 10 - DENAIR	\$88,636.39	\$449.30			\$89,085.69	0.025655627%	\$1,901.52		\$1,901.52
10600	COUNTY RDA AREA 11 - HICKMAN	\$93,052.73	\$446.39			\$93,499.12	0.026926643%	\$1,995.73		\$1,995.73
10650	COUNTY RDA AREA 13 - VALLEY HOME	\$8,004.54	\$35.64			\$8,040.18	0.002315477%	\$171.62		\$171.62
10700	COUNTY RDA AREA 14 - BUTTE GLENN	\$125,275.14	\$1,641.95			\$126,917.09	0.036550623%	\$2,709.03		\$2,709.03
10750	COUNTY RDA AREA 15 - CROWS LANDING	\$38,707.39	\$99.35			\$38,806.74	0.011175883%	\$828.32		\$828.32
10800	COUNTY RDA AREA 16 - SHELL	\$6,837.41	\$39.80			\$6,877.21	0.001980555%	\$146.79		\$146.79
10850	COUNTY RDA AREA 17 - MONTEREY	\$18,788.99	\$70.53			\$18,859.52	0.005431319%	\$402.55		\$402.55
11650	DENAIR COMMUNITY SERVICES DISTRICT	\$52,718.06	\$754.23			\$53,472.29	0.015399388%	\$1,141.36		\$1,141.36
11700	GRAYSON COMMUNITY SERVICES DISTRICT	\$5,818.83	\$137.34			\$5,956.17	0.001715307%	\$127.13	(\$467.20)	\$0.00
11750	HIGHWAY VILLAGE CSD (CITY OF MODESTO)	\$17,550.76	\$350.98			\$17,901.74	0.005155490%	\$382.11		\$382.11
11800	KEYES COMMUNITY SERVICES DISTRICT	\$1,075.81	\$223.14			\$1,298.95	0.000374082%	\$27.73	(\$304.80)	\$0.00
11850	KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	\$6,267.01	\$381.75			\$6,648.76	0.001914764%	\$141.92		\$141.92
12000	WATERFORD COMMUNITY SERVICES DISTRICT	\$28,634.21	\$1,020.80			\$29,655.01	0.008540293%	\$632.98		\$632.98
12050	WESTLEY COMMUNITY SERVICES DISTRICT	\$1,345.34	\$224.77			\$1,570.11	0.000452173%	\$33.51		\$33.51
12100	COUNTY SERVICE AREA 1- FAIRVIEW TRACT	\$1,069.85	\$17.64			\$1,087.49	0.000313184%	\$23.21		\$23.21
12900	BURBANK-PARADISE FIRE	\$66,118.08	\$1,298.89			\$67,416.97	0.019415291%	\$1,439.01	(\$1,034.20)	\$404.81
12950	STAN CONSOL FIRE PRO DIST	\$2,322,675.23	\$33,528.94			\$2,356,204.17	0.678558982%	\$50,292.84	(\$3,362.80)	\$46,930.04
13000	CERES FIRE	\$24,335.26	\$718.28			\$25,053.54	0.007215124%	\$534.76	(\$237.40)	\$297.36
13050	DENAIR FIRE	\$118,456.91	\$1,290.42			\$119,747.33	0.034485817%	\$2,555.99		\$2,555.99
13150	HUGHSON FIRE	\$258,224.57	\$2,289.03			\$260,513.60	0.075024841%	\$5,560.63	(\$694.00)	\$4,866.63
13200	INDUSTRIAL FIRE	\$162,410.93	\$3,640.35			\$166,051.28	0.047820808%	\$3,544.34	(\$1,763.00)	\$1,781.34
13250	KEYES FIRE	\$117,074.10	\$1,311.81			\$118,385.91	0.034093744%	\$2,526.93	(\$528.80)	\$1,998.13
13400	MOUNTAIN VIEW FIRE	\$79,679.51	\$1,300.10			\$80,979.61	0.023321172%	\$1,728.50	(\$292.60)	\$1,435.90

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2010/2011 COSTS**  
**FISCAL YEAR 2011/2012 ALLOCATION PERCENTAGES**

Code	Description	Net ABB	Unitary &	Sales Tax	VLF Swap	Adjusted Net	Admin. Cost	Admin Cost	Direct	Adjusted
		2011/2012	Operating	Triple Flip	W/ Growth	Revenue	Apportionment	Less		Administrative
		Allocation	Non-Unitary	W/ True-up	Adjustment	F	Factors	Offsets	Credit	Cost
		A+C	B	D	E		G	H	I	J
13450	OAKDALE FIRE	\$395,375.38	\$7,548.19			\$402,923.57	0.116037231%	\$8,600.35	(\$943.20)	\$7,657.15
13550	SALIDA FIRE	\$565,119.67	\$4,400.48			\$569,520.15	0.164015079%	\$12,156.33	(\$1,393.20)	\$10,763.13
13600	TURLOCK FIRE	\$117,975.64	\$3,215.06			\$121,190.70	0.034901491%	\$2,586.80	(\$404.00)	\$2,182.80
13750	WESTPORT FIRE	\$63,385.50	\$672.37			\$64,057.87	0.018447910%	\$1,367.31	(\$303.60)	\$1,063.71
13800	WEST STANISLAUS FIRE	\$257,946.68	\$12,817.20			\$270,763.88	0.077976801%	\$5,779.42	(\$964.20)	\$4,815.22
13850	WOODLAND AVE FIRE	\$158,579.82	\$2,374.25			\$160,954.07	0.046352872%	\$3,435.54		\$3,435.54
13950	PATTERSON HOSPITAL DISTRICT	\$704,302.05	\$18,180.06			\$722,482.11	0.208066318%	\$15,421.28	(\$1,932.20)	\$13,489.08
14000	WESTSIDE HOSPITAL DISTRICT	\$78,559.91	\$2,042.57			\$80,602.48	0.023212563%	\$1,720.45	(\$852.80)	\$867.65
14050	AIRPORT NEIGHBORHOOD LIGHT	\$4,592.21	\$409.87			\$5,002.08	0.001440540%	\$106.77	(\$102.80)	\$3.97
14150	COUNTRY CLUB ESTATES LIGHTING	\$1,420.55	\$14.91			\$1,435.46	0.000413396%	\$30.64	(\$26.80)	\$3.84
14200	CROWS LANDING LIGHTING	\$1,448.96	\$154.73			\$1,603.69	0.000461844%	\$34.23	(\$31.80)	\$2.43
14300	DENAIR LIGHTING	\$4,445.11	\$74.13			\$4,519.24	0.001301488%	\$96.46	(\$243.40)	\$0.00
14350	EMPIRE LIGHTING	\$10,324.95	\$408.88			\$10,733.83	0.003091216%	\$229.11	(\$193.80)	\$35.31
14400	FAIRVIEW TRACT LIGHTING	\$3,774.59	\$57.51			\$3,832.10	0.001103600%	\$81.80	(\$50.00)	\$31.80
14800	MANCINI PARK LIGHTING	\$226.57	\$3.50			\$230.07	0.000066257%	\$4.91	(\$39.80)	\$0.00
14850	MONTEREY PARK LIGHTING	\$873.05	\$5.42			\$878.47	0.000252989%	\$18.75	(\$15.20)	\$3.55
15000	OLYMPIC TRACT LIGHTING	\$4,307.68	\$74.17			\$4,381.85	0.001261921%	\$93.53	(\$65.60)	\$27.93
15200	RICHLAND TRACT LIGHTING	\$2,463.42	\$33.55			\$2,496.97	0.000719098%	\$53.30	(\$31.00)	\$22.30
15350	SALIDA LIGHTING	\$9,112.44	\$515.80			\$9,628.24	0.002772819%	\$205.51	(\$858.40)	\$0.00
15600	SUNSET OAKS LIGHTING	\$5,699.98	\$121.44			\$5,821.42	0.001676500%	\$124.26	(\$72.00)	\$52.26
15650	SYLVAN VILLAGE NO 2 LIGHTING	\$1,799.22	\$22.31			\$1,821.53	0.000524579%	\$38.88	(\$13.20)	\$25.68
15700	TEMPO PARK LIGHTING	\$2,275.60	\$28.26			\$2,303.86	0.000663484%	\$49.18	(\$65.80)	\$0.00
15750	WATERFORD LIGHTING	\$16,751.65	\$502.54			\$17,254.19	0.004969003%	\$368.29	(\$375.40)	\$0.00
15950	EASTSIDE MOSQUITO ABATEMENT	\$1,666,133.91	\$21,174.04			\$1,687,307.95	0.485924768%	\$36,015.35		\$36,015.35
16000	TURLOCK MOSQUITO ABATEMENT	\$1,297,266.14	\$20,142.17			\$1,317,408.31	0.379398039%	\$28,119.89		\$28,119.89
16250	CENTRAL IRRIGATION DISTRICT	\$54,847.68	\$1,267.28			\$56,114.96	0.016160446%	\$1,197.77		\$1,197.77
16300	OAKDALE IRRIGATION DISTRICT	\$1,548,087.42	\$19,292.64			\$1,567,380.06	0.451386952%	\$33,455.50	(\$134.20)	\$33,321.30
16350	TURLOCK IRRIGATION DISTRICT	\$1,204,464.27	\$13,387.53			\$1,217,851.80	0.350726940%	\$25,994.87		\$25,994.87
16400	WEST STANISLAUS IRRIGATION DISTRICT	\$274,808.27	\$4,404.37			\$279,212.64	0.080409944%	\$5,959.75		\$5,959.75
16450	STORM DRAIN NO 1	\$630.97	\$51.97			\$682.94	0.000196679%	\$14.58		\$14.58
16700	STORM DRAIN NO 6	\$2,355.42	\$65.69			\$2,421.11	0.000697251%	\$51.68		\$51.68
16800	STORM DRAIN NO 8	\$41,034.00	\$170.19			\$41,204.19	0.011866320%	\$879.50		\$879.50
16900	STORM DRAIN NO 10	\$491.26	\$7.10			\$498.36	0.000143522%	\$10.64		\$10.64
16950	SHERWOOD FOREST DRAIN	\$1,573.73	\$25.67			\$1,599.40	0.000460608%	\$34.14		\$34.14
17050	EAST STANISLAUS RESOURCE CONSERVATION	\$2,535.77	\$17.18			\$2,552.95	0.000735219%	\$54.49		\$54.49
17100	RECLAMATION DISTRICT NO 2063	\$45,397.94	\$891.36			\$46,289.30	0.013330772%	\$988.04	(\$154.80)	\$833.24
17150	RECLAMATION DIST NO 2091	\$4,055.84	\$33.31			\$4,089.15	0.001177627%	\$87.28		\$87.28
17200	WEST STANISLAUS RESOURCE CONSERVATION	\$24,050.72	\$611.67			\$24,662.39	0.007102477%	\$526.42		\$526.42
17550	EMPIRE SANITARY	\$23,646.63	\$917.70			\$24,564.33	0.007074237%	\$524.32		\$524.32
17600	SALIDA SANITARY	\$26,814.93	\$3,286.22			\$30,101.15	0.008668776%	\$642.50	(\$990.80)	\$0.00
17700	CHATOM ELEM-GEN	\$1,219,685.25	\$26,939.29			\$1,246,624.54	0.359013149%	\$26,609.02		\$26,609.02
17750	ERAF	\$52,080,536.36	\$45,978.84	(\$16,542,614.78)	(\$68,865,351.00)	(\$33,281,450.58)	-9.584664830%	-\$710,387.81		
17800	EMPIRE ELEM-GEN	\$4,984,024.66	\$56,310.21			\$5,040,334.87	1.451556934%	\$107,585.23		\$107,585.23
17900	HART RANSOM-GEN	\$776,090.08	\$10,340.51			\$786,430.59	0.226482725%	\$16,786.25		\$16,786.25
18050	KEYES ELEM-GEN	\$950,399.30	\$30,601.43			\$981,000.73	0.282516628%	\$20,939.32		\$20,939.32
18200	MODESTO ELEM GEN	\$14,340,540.74	\$276,289.33			\$14,616,830.07	4.209474487%	\$311,994.15		\$311,994.15

**STANISLAUS COUNTY**  
**PROPERTY TAX ADMINISTRATION COST ALLOCATION**  
**CHART B**  
**FISCAL YEAR 2010/2011 COSTS**  
**FISCAL YEAR 2011/2012 ALLOCATION PERCENTAGES**

Code	Description	Net AB8 2011/2012 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	\$288,277.01	\$7,744.92			\$296,021.93	0.085250821%	\$6,318.55		
18450	SALIDA ELEM-GEN	\$3,459,839.89	\$21,535.19			\$3,481,375.08	1.002594920%	\$74,309.45		
18500	SHILOH ELEM-GEN	\$227,460.31	\$10,016.27			\$237,476.58	0.068390451%	\$5,068.90		
18550	STANISLAUS ELEM-GEN	\$7,807,867.51	\$52,449.14			\$7,860,316.65	2.263678393%	\$167,777.34		
18600	SYLVAN ELEM-GEN	\$11,974,738.72	\$113,322.81			\$12,088,061.53	3.481219003%	\$258,017.95		
18850	MODESTO HIGH-GEN	\$33,583,198.15	\$368,181.42			\$33,951,379.57	9.777596470%	\$724,687.35		
19000	CERES UNIFIED-GEN	\$11,317,332.44	\$112,587.04			\$11,429,919.48	3.291681863%	\$243,970.00		
19050	DENAIR UNIFIED-GEN	\$3,980,428.76	\$28,493.01			\$4,008,921.77	1.154522139%	\$85,569.86		
19100	HUGHSON UNIFIED SCHOOL DISTRICT-GEN	\$3,751,957.03	\$28,364.85			\$3,780,321.88	1.088688069%	\$80,690.43		
19150	HUGHSON(GRATTON) UNIFIED SCHOOL DISTRICT-GEN	\$137,757.21	\$871.45			\$138,628.66	0.039923417%	\$2,959.01		
19200	HUGHSON(HICKMAN) UNIFIED SCHOOL DISTRICT-GEN	\$294,936.78	\$2,603.72			\$297,540.50	0.085688151%	\$6,350.96		
19250	HUGHSON(LA GRANGE) UNIFIED SCHOOL DISTRICT-GEN	\$79,758.70	\$1,072.12			\$80,830.82	0.023278322%	\$1,725.32		
19300	HUGHSON(ROBERTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$184,505.15	\$7,120.35			\$191,625.50	0.055185882%	\$4,090.22		
19350	NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	\$3,856,663.21	\$115,382.74			\$3,972,045.95	1.143902338%	\$84,782.75		
19400	OAKDALE UNIFIED SCHOOL DISTRICT-GEN	\$11,216,091.49	\$145,097.41			\$11,361,188.90	3.271888268%	\$242,502.95		
19450	OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	\$200,965.47	\$4,983.14			\$205,948.61	0.059310768%	\$4,395.94		
19500	OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	\$385,361.52	\$16,208.56			\$401,570.08	0.115647442%	\$8,571.46		
19550	PATTERSON UNIFIED SCHOOL DISTRICT-GEN	\$6,661,811.17	\$157,390.25			\$6,819,201.42	1.963849498%	\$145,554.88		
19600	RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	\$2,982,125.06	\$51,572.35			\$3,033,697.41	0.873669037%	\$64,753.84		
19625	TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	\$20,697,630.16	\$201,932.55			\$20,899,562.71	6.018827310%	\$446,098.18		
19650	WATERFORD UNIFIED SCHOOL DISTRICT-GEN	\$2,193,440.99	\$44,692.49			\$2,238,133.48	0.644556018%	\$47,772.64		
19700	YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	\$25,497,869.90	\$303,652.58			\$25,801,522.48	7.430533849%	\$550,729.81		
19750	COUNTY SCHOOL SERVICE FUND	\$10,573,928.63	\$213,965.16			\$10,787,893.79	3.106786045%	\$230,266.05		
19800	SCHOOLS-EQUALIZATION AID	\$6,045,364.57	\$17,843.48			\$6,063,208.05	1.746132333%	\$129,418.31		
19850	SCHOOLS-TUITION	\$3,442,614.59	\$10,935.09			\$3,453,549.68	0.994581534%	\$73,715.52		
30000	CERES REDEVELOPMENT AGENCY	\$2,603,490.25	\$7,253.81			\$2,610,744.06	0.751863466%	\$55,725.96		\$55,725.96
30050	CERES AMENDED REDEVELOPMENT AGENCY	\$1,663,118.44	\$2,405.87			\$1,665,524.31	0.479651337%	\$35,550.38		\$35,550.38
30100	MODESTO REDEVELOPMENT AGENCY	\$451,713.89	\$6,278.57			\$457,992.46	0.131896421%	\$9,775.78		\$9,775.78
30300	MODESTO AMENDED REDEVELOPMENT AGENCY	\$4,034,364.03	\$11,589.39			\$4,045,953.42	1.165186817%	\$86,360.30		\$86,360.30
30400	OAKDALE REDEVELOPMENT AGENCY	\$2,727,268.68	\$15,532.86			\$2,742,801.54	0.789894461%	\$58,544.71		\$58,544.71
30500	OAKDALE AMENDED REDEVELOPMENT AGENCY	\$19,828.78	\$1,036.01			\$20,864.79	0.006008813%	\$445.36		\$445.36
30525	OAKDALE AMENDMENT #5 REDVELOPMENT AGENCY	\$1,656.23	\$0.00			\$1,656.23	0.000476975%	\$35.35		\$35.35
30600	NEWMAN REDEVELOPMENT AGENCY	\$634,952.15	\$4,672.00			\$639,624.15	0.184204203%	\$13,652.69		\$13,652.69
30800	TURLOCK REDEVELOPMENT AGENCY	\$1,311,292.81	\$7,855.43			\$1,319,148.24	0.379899119%	\$28,157.03		\$28,157.03
30900	TURLOCK AMENDED REDEVELOPMENT AGENCY	\$3,626,530.95	\$7,662.44			\$3,634,193.39	1.046604789%	\$77,571.34		\$77,571.34
31000	RIVERBANK REDEVELOPMENT AGENCY	\$390,833.36	\$957.61			\$391,790.97	0.112831174%	\$8,362.72		\$8,362.72
31025	RIVERBANK RDA INVESTMENT AMENDMENT NO. 1	\$71,084.56	\$0.00			\$71,084.56	0.020471514%	\$1,517.29		\$1,517.29
31100	PATTERSON REDEVELOPMENT AGENCY	\$194,353.03	\$737.23			\$195,090.26	0.056183692%	\$4,164.17		\$4,164.17
31200	STAN/CERES REDEVELOPMENT AGENCY	\$516,000.76	\$2,403.20			\$518,403.96	0.149294220%	\$11,065.26		\$11,065.26
31300	WATERFORD REDEVELOPMENT AGENCY	\$50,576.50	\$641.79			\$51,218.29	0.014750263%	\$1,093.25		\$1,093.25
31400	HUGHSON REDEVELOPMENT	\$361,720.00	\$1,047.12			\$362,767.12	0.104472648%	\$7,743.21		\$7,743.21
31410	HUGHSON REDEV - 2007 ANNEX	\$2,661.45	\$3.68	\$0.00	\$0.00	\$2,665.13	0.000767526%	\$56.89	\$0.00	\$56.89
		<b>\$343,054,574.52</b>	<b>\$4,181,882.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$347,236,457.08</b>	<b>100.00000000%</b>	<b>\$7,411,712.59</b>	<b>\$0.00</b>	<b>\$2,018,253.78</b>

**STANISLAUS COUNTY  
ASSESSOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART C  
FISCAL YEAR 2010/2011**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
<b>SALARIES</b>	<b>\$3,386,125</b>		<b>\$3,386,125</b>	
<b>BENEFITS</b>	<b>\$1,409,971</b>		<b>\$1,409,971</b>	
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$4,796,096</b>		<b>\$4,796,096</b>	
<b>MAINTENANCE EQUIPMENT</b>	<b>\$188,177</b>		<b>\$188,177</b>	
<b>FINGERPRINTING</b>	<b>\$0</b>		<b>\$0</b>	
<b>OFFICE SUPPLIES</b>	<b>\$19,859</b>		<b>\$19,859</b>	
<b>CONTRACTS</b>	<b>\$99,000</b>		<b>\$99,000</b>	
<b>EXP. EQUIPMENT - TO \$5,000</b>	<b>\$0</b>		<b>\$0</b>	
<b>EXP. COMPUTER EQUIP- TO \$5,000</b>	<b>\$1,579</b>		<b>\$1,579</b>	
<b>POSTAGE</b>	<b>\$12,217</b>		<b>\$12,217</b>	
<b>RENTS &amp; LEASES</b>	<b>\$4,652</b>		<b>\$4,652</b>	
<b>PUBLICATIONS AND LEGAL NOTICES</b>	<b>\$5,882</b>		<b>\$5,882</b>	
<b>EDUCATION AND TRAINING</b>	<b>\$2,063</b>		<b>\$2,063</b>	
<b>MISCELLANEOUS</b>	<b>\$4,355</b>		<b>\$4,355</b>	
<b>TRAVEL EXPENSES</b>	<b>\$8,625</b>		<b>\$8,625</b>	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$346,409</b>		<b>\$346,409</b>	
<b>TELEPHONE</b>	<b>\$22,253</b>		<b>\$22,253</b>	
<b>INSURANCE</b>	<b>\$11,714</b>		<b>\$11,714</b>	
<b>PRINT/COPY/MAIL/MESSENGER</b>	<b>\$32,161</b>		<b>\$32,161</b>	
<b>SOFTWARE</b>	<b>\$21,461</b>		<b>\$21,461</b>	
<b>DATA PROCESSING</b>	<b>\$97,620</b>		<b>\$97,620</b>	
<b>FLEET SERVICES</b>	<b>\$5,370</b>		<b>\$5,370</b>	
<b>OTHER</b>	<b>\$1,077</b>		<b>\$1,077</b>	
<b>STORES-OFFICE SUPPLIES</b>	<b>\$0</b>		<b>\$0</b>	
<b>TOTAL OTHER CHARGES</b>	<b>\$191,656</b>		<b>\$191,656</b>	
<b>INTRAFUND CHARGES</b>	<b>\$107,112</b>		<b>\$107,112</b>	
<b>OPERATING TRANSFERS OUT</b>	<b>\$135,706</b>		<b>\$135,706</b>	
<b>A-87 OVERHEAD(ACTUAL 2010/11)</b>	<b>\$311,466</b>		<b>\$311,466</b>	
<b>TOTAL ASSESSOR</b>	<b>\$5,888,444</b>		<b>\$5,888,444</b>	

**STANISLAUS COUNTY  
TAX COLLECTOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
CHART D  
FISCAL YEAR 2010/2011**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
<b>SALARIES</b>	\$647,946		\$617,996	\$29,950
<b>BENEFITS</b>	\$267,789		\$255,411	\$12,378
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$915,734</b>		<b>\$873,406</b>	<b>\$42,328</b>
<b>MAINTENANCE EQUIPMENT</b>	\$746		\$746	
<b>MEMBERSHIP</b>	\$300		\$300	
<b>OTHER</b>	\$31,269		\$31,269	
<b>OFFICE SUPPLIES</b>	\$19,230		\$19,230	
<b>PUBLICATIONS/LEGAL NOTICES</b>	\$14,216		\$14,216	
<b>POSTAGE</b>	\$50,089		\$50,089	
<b>CONTRACTS</b>	\$9,019		\$9,019	
<b>RENTS &amp; LEASES</b>	\$4,592		\$4,592	
<b>EDUCATION &amp; TRAINING</b>	\$150		\$150	
<b>CREDIT CARD PURCHASES</b>	\$0		\$0	
<b>TRAVEL EXPENSES</b>	\$801		\$801	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$130,414</b>		<b>\$130,414</b>	
<b>TELEPHONE</b>	\$6,442		\$6,442	
<b>INSURANCE</b>	\$13,808		\$13,808	
<b>PRINT/COPY/MAIL/MESSENGER</b>	\$44,577		\$44,577	
<b>DATA PROCESSING</b>	\$28,485		\$28,485	
<b>PICKUP &amp; DELIVERY</b>	\$0		\$0	
<b>STORES-OFFICE SUPPLIES</b>	\$13,679		\$13,679	
<b>TOTAL OTHER CHARGES</b>	<b>\$106,991</b>		<b>\$106,991</b>	
<b>INTRA FUND CHARGES</b>	\$182,582		\$182,582	
<b>INTRA FUND TRANSFERS</b>	(\$154,956)		(\$154,956)	
<b>OPERATING TRANSFERS OUT</b>	\$26,586		\$26,586	
<b>A-87 OVERHEAD(ACTUAL 2010/11)</b>	\$111,558		\$106,401	\$5,157
<b>TOTAL TAX COLLECTOR</b>	<b>\$1,318,909</b>		<b>\$1,271,424</b>	<b>\$47,485</b>

**STANISLAUS COUNTY**  
**AUDITOR-CONTROLLER**  
**BREAKDOWN OF EXPENSES BY COST CENTER**  
**CHART E**  
**FISCAL YEAR 2010/2011**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
<b>SALARIES</b>	\$2,377,525	\$317,731	\$273,434	\$1,786,360
<b>BENEFITS</b>	\$1,011,147	\$135,129	\$96,243	\$779,775
<b>TOTAL SALARIES &amp; BENEFITS</b>	\$3,388,672	\$452,860	\$369,677	\$2,566,134
<b>WARRANT COST</b>	\$3,788	\$0	\$0	\$3,788
<b>CONTRACTS</b>	\$14,632	\$0	\$9,882	\$4,750
<b>OTHER SERVICES &amp; SUPPLIES</b>	\$63,742	\$8,660	\$7,069	\$48,013
<b>DATA PROCESSING</b>	\$75,884	\$9,159	\$7,478	\$59,247
<b>OTHER CHARGES</b>	\$56,723	\$7,706	\$6,291	\$42,726
<b>UTILITIES</b>	\$0	\$0	\$0	\$0
<b>OTHER SERVICE CHARGE</b>	\$0	(\$2,749)	\$0	\$2,749
<b>INTRAFUND CHARGES</b>	\$0	\$0	\$0	\$0
<b>TOTAL SERVICES &amp; SUPPLIES</b>	\$214,768	\$22,776	\$30,720	\$161,272
<b>INTRAFUND CHARGES</b>	\$72,513	\$9,851	\$8,042	\$54,620
<b>INTRAFUND TRANSFERS</b>	\$0	\$3,188	\$2,602	(\$5,790)
<b>OPERATING TRANSFERS OUT</b>	\$97,992	\$13,313	\$10,868	\$73,811
<b>A-87 OVERHEAD(ACTUAL 09/10)</b>	\$227,008	\$30,337	\$26,108	\$170,563
<b>RE-ALLOCATE SUPPORT COST</b>		(\$532,325)	\$70,665	\$461,660
<b>TOTAL AUDITOR-CONTROLLER</b>	\$4,000,953	\$0	\$518,682	\$3,482,271

**STANISLAUS COUNTY**  
**ASSESSMENT APPEALS BOARD**  
**BREAKDOWN OF EXPENSES BY COST CENTER**  
**CHART F**  
**FISCAL YEAR 2010/2011**

BOARD	a SALARY COST	b TOTAL SALARY	PERCENT (a/b)	OTHER DEPT. COST	COST	TOTAL APPEALS BOARD
ASSISTANT CLERK	\$253,477.12					
BOARD MEMBER (3) *	\$2,250.00					
TOTAL COST	\$255,727.12	\$376,889.52		\$68,947.58	\$7,757.00	
RATIO			67.85%			
APPEALS BOARD COST	\$255,727			\$46,782	\$5,263	\$307,773



<Date>

«Contact\_Person\_2»  
«Agency\_Affiliation»  
«Address\_1»  
«Address\_2»

**SUBJECT: CALCULATION OF PROPERTY TAX ADMINISTRATION COSTS AND RECOVERY ALLOCATION METHODOLOGY**

We recently completed the calculation of the annual property tax administration cost to be collected in fiscal year 2011/2012. The property tax administrative costs being recovered are for fiscal year 2010/2011. This year's net property tax administrative costs of \$7,411,713 represent an increase of .6% over the 2009/2010 fiscal year costs. While gross property tax administrative costs actually decreased by over 1.1%, offsetting revenue from supplemental administration fees decreased by more than 30% resulting in the increase in net property tax administrative costs.

Approval and recovery of the Property Tax Administrative Cost Calculations will be on the consent calendar before the Stanislaus County Board of Supervisors on April 24, 2012 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 20, 2012 by any affected taxing agency or revenue district.

The Auditor-Controller's Property Tax Division staff is available to meet with your representatives to answer questions regarding the preparation of the Property Tax Administration Cost Calculation. We would be happy to meet with your representatives individually or as a group to answer questions you may have regarding the cost and recovery allocation calculations. If you wish to meet, please contact Todd Filgas at (209) 525-6597 or Curtis Lee at (209) 525-6531, so we may plan accordingly.

Lauren Klein, CPA  
Auditor-Controller

Enclosure

Agency Affiliation
Hills Ferry Cemetery District
Knights Ferry Cemetery District
Grayson Community Service District
Westley Community Service District
Burbank-Paradise Fire Protection Districts
Ceres Fire Protection Districts
Denair Fire Protection Districts
Hughson Fire Protection Districts
Industrial Fire Protection Districts
Keyes Fire Protection Districts
Mountain View Fire Protection Districts
Oakdale Fire Protection Districts
Salida Fire Protection Districts
Stanislaus Consolidated Fire Protection Districts
Westport Fire Protection Districts
West Stanislaus Fire Protection Districts
Woodland Avenue Fire Protection Districts
East Side Mosquito Abatement District
Turlock Mosquito Abatement District
#2063 Reclamation District
#2091 Reclamation District
Empire Sanitary/Water District
East Stanislaus Resources Conservation
West Stanislaus Resources Conservation
Keyes Community Service District
Knights Ferry Community Service District
Patterson Cemetery District
Denair Community Services District
Turlock Fire Protection District
Patterson Hospital District
Westside Community Hospital District
Central California Irrigation District
Oakdale Irrigation District
Turlock Irrigation District
West Stanislaus Irrigation District
Waterford Community Service District
Ceres Redevelopment Successor Agency
Modesto Redevelopment Successor Agency
Oakdale Redevelopment Successor Agency
Newman Redevelopment Successor Agency
Turlock Redevelopment Successor Agency
Riverbank Redevelopment Successor Agency

