



Solano County

675 Texas Street
Fairfield, California 94533
www.solanocounty.com

Meeting Minutes - Action Only Board of Supervisors

Erin Hannigan (Dist. 1), Chairwoman
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John M. Vasquez (Dist. 4), Vice-Chair
(707) 784-6129

Linda J. Seifert (Dist. 2)
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James P. Spering (Dist. 3)
(707) 784-6136

Skip Thomson (Dist. 5)
(707) 784-6130

Tuesday, March 24, 2015

8:30 AM

Board of Supervisors Chambers

- 10 [15-0215](#) Approve the Property Tax Administration Fee for FY2014/15 to recover the cost to administer the property tax system from cities and local agencies in accordance with the Revenue and Taxation Code section 95.3(f)
- Approved**

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2014-15**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,242,632
COUNTY				
006/1701	ACO CAP OUTLAY	1,841,624	0.4155965%	30,100
047/9002	AVIATION	271,071	0.0611722%	4,430
004/6311	COUNTY FREE LIBRARY	5,520,722	1.2458530%	90,233
001/1101	GENERAL	69,859,686	15.7651304%	1,141,809
036/6150	LIB SPEC TAX ZONE 1	825,386	0.1862636%	13,490
037/6180	LIB SPEC TAX ZONE 2	40,125	0.0090550%	656
066/6166	LIB SPEC TAX ZONE 6	15,848	0.0035764%	259
067/6167	LIB SPEC TAX ZONE 7	340,506	0.0768415%	5,565
016/7001	RECREATION	462,164	0.1042959%	7,554
108/3017	SPECIAL ROAD	976,828	0.2204393%	15,966
TOTAL COUNTY		80,153,960	18.0882237%	1,310,062

**SPECIAL DISTRICTS GOVERNED BY
COUNTY BOARD OF SUPERVISORS:**

046/9746	CO CONSOLIDATED SVC AREA	94,283	0.0212767%	1,541
TOTAL DEPENDENT DISTRICTS		94,283	0.0212767%	1,541

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	252,769	0.0570420%	4,131
128/0128	DIXON FIRE	545,747	0.1231579%	8,920
134/9814	EAST VALLEJO FIRE	420,240	0.0948349%	6,869
130/9810	MONTEZUMA FIRE	789,564	0.1781797%	12,905
131/9810	RYER FIRE	112,047	0.0252855%	1,831
132/9812	SUISUN FIRE	262,819	0.0593100%	4,296
133/9813	VACAVILLE-ELMIRA FIRE	1,094,409	0.2469736%	17,887
TOTAL FIRE DISTRICTS		3,477,595	0.7847836%	56,839

CEMETERY DISTRICTS

180/9866	F-S CEMETERY	224,462	0.0506540%	3,669
177/9855	RIO VISTA CEMETERY	585,779	0.1321919%	9,574
178/9866	ROCKVILLE CEMETERY	551,670	0.1244945%	9,017
179/9857	SILVEYVILLE CEMETERY	420,745	0.0949489%	6,877
181/9859	VAC-ELMIRA CEMETERY	378,448	0.0854038%	6,185
182/0182	WINTERS JOINT CEMETERY	53,472	0.0120670%	874
TOTAL CEMETERY DISTRICTS		2,214,576	0.4997600%	36,196

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ALL OTHER				
048/0048	BAAQMD	575,225	0.1298102%	9,402
019/9821	COLLINSVILLE LEVEE	10,344	0.0023343%	169
024/9823	DIXON RESOURCE CONS	90,177	0.0203501%	1,474
426/9886	DIXON UNIF LIBRARY	352,364	0.0795175%	5,759
018/0018	GVRD	3,340,089	0.7537529%	54,592
009/0009	MAINE PRAIRIE	56,472	0.0127440%	923
007/0007	MOSQUITO ABATEMENT	1,733,565	0.3912110%	28,334
159/0159	NAPA JT RES CON	11	0.0000025%	0
201/8201	REC DIST 2098	5,132	0.0011581%	84
027/0027	SOL CO WATER CON DIS	6,271,576	1.4152971%	102,505
030/0030	ZONE OF BENEFIT 1	803,720	0.1813743%	13,136
032/0032	ZONE OF BENEFIT 2	66,754	0.0150643%	1,091
102/0102	SOLANO IRRIG DIST	568,885	0.1283794%	9,298
023/9822	SUISUN RESOURCE CONS	3,460	0.0007808%	57
025/9824	SOLANO RESOURCE CONS. DIST	128,325	0.0289589%	2,097
427/9887	VACA UNIF LIBRARY	1,681,096	0.3793704%	27,476
022/0022	VSFCD OPERATING	856,047	0.1931828%	13,992
049/0049	Y/S AIR QUALITY MGMT DIST	297,860	0.0672176%	4,868
TOTAL ALL OTHER		16,841,102	3.8005062%	275,257
TOTAL INDEPENDENT DISTRICTS		22,533,273	5.0850498%	368,292
SCHOOLS:				
601/0601	BEN UNIF SCHL DIST M&O	12,260,780	2.7668718%	200,394
500/0500	CO SCH SERV FUND SUP	3,813,569	0.8606024%	62,330
998/0998	CO SCH SER FUND SUPP	447,439	0.1009729%	7,313
999/0999	CO SUP-BD OF EDUC	1,221,095	0.2755627%	19,958
614/0614	DAVIS JT UNIF ED	7,690	0.0017354%	126
607/0607	DAVIS UNI SCHL DIST M&O	87,266	0.0196932%	1,426
503/0503	DEVELOPMENT CENTER	805,999	0.1818886%	13,174
602/0602	DIX UNIF SCHL DIST M&O	6,609,951	1.4916577%	108,035
83/0083	E.R.A.F	83,263,393	18.7899248%	1,360,885
611/0611	F-S UNIF SCHL DIST M&O	23,464,986	5.2953081%	383,520
526/0526	LOS RIOS CC M&O	9,878	0.0022292%	161
610/0610	RIVER DELT JT UNI M&O	7,161,201	1.6160575%	117,045
613/0613	RIVER DELT UNI-ED	372,583	0.0840803%	6,090
528/0528	SAN JOAQUIN CC M&O	1,251,698	0.2824688%	20,458
527/0527	SOLANO COMM COL M&O	10,302,221	2.3248867%	168,383
606/0606	TRAVIS UNI SCHL DIST M&O	3,700,127	0.8350021%	60,476
608/0608	VACA UNI SCHL DIST M&O	17,076,441	3.8536148%	279,103
603/0603	VJO UNI SHCL DIST M&O	20,737,076	4.6797048%	338,934
612/0612	WINTERS JT UNIFIED ED	48,838	0.0110212%	798
609/0609	WINTERS UNI SCHL DIST M&O	540,117	0.1218874%	8,828
TOTAL SCHOOLS		193,182,348	43.5951702%	3,157,437

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CITIES				
075/0075	BENICIA	12,880,444	2.9067104%	210,522
076/0076	DIXON	2,926,131	0.6603356%	47,826
077/0077	FAIRFIELD	11,357,430	2.5630142%	185,630
078/0078	RIO VISTA	1,190,787	0.2687231%	19,463
079/0079	SUISUN	753,379	0.1700139%	12,313
080/0080	VACAVILLE	11,358,552	2.5632674%	185,648
081/0081	VALLEJO	15,293,594	3.4512824%	249,964
TOTAL CITIES		55,760,317	12.5833469%	911,366
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	12,688,472	2.8633884%	207,385
146/0146	DIXON	2,324,827	0.5246402%	37,998
095/0095	FAIRFIELD RGNL CTR	6,643,112	1.4991411%	108,577
149/0149	FAIRFIELD RGNL CTR-AMND <i>Note 1</i>	0	0.0000000%	0
097/0097	FFLD CENTER	3,208,924	0.7241531%	52,448
148/0148	N TEXAS ST CORRIDOR RDA	2,224,296	0.5019535%	36,355
092/0092	FLOSDEN	600,036	0.1354092%	9,807
098/0098	FLOSDEN ANNEX	110,819	0.0250084%	1,811
143/0143	FLOSDEN #3 M/W	860,680	0.1942284%	14,067
096/0096	HIGHWAY 12	10,766,437	2.4296457%	175,970
100/0100	I 505/80	28,780,897	6.4949418%	470,405
091/0091	MARINA VISTA	448,143	0.1011318%	7,325
088/0088	RIO VISTA	841,736	0.1899533%	13,758
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 2</i>		0.0000000%	0
089/0089	SUISUN CITY	1,333,714	0.3009772%	21,799
147/0147	SUISUN CITY-AS AMMENDED	11,865,993	2.6777808%	193,942
141/0141	VACA PROJECT	7,538,078	1.7011067%	123,205
087/0087	VJO CENTRAL	556,915	0.1256782%	9,102
093/0093	WATERFRONT DEV PROJ	610,608	0.1377950%	9,980
TOTAL REDEVELOPMENT		91,403,687	20.6269327%	1,493,934
TOTAL ALL JURISDICTIONS		443,127,868	100.00%	7,242,632
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				4,299,246
				2,943,386

Source: FY 2014-15 Schedule of Admin Cost Factors

Note 1 - Combined with Fund 095

Note 2 - Combined with Fund 088

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION COST
SUMMARY
FOR USE IN FISCAL YEAR 2014-15**

ITEM/DESCRIPTION	COUNTY ASSESSMENT BOARD	ASSESSOR/ RECORDER	TAX COLLECTOR/ CLERK	AUDITOR- CONTROLLER
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EXPENDITURES:

SALARIES & BENEFITS	46,210	3,779,368	828,909	692,372
SERVICES AND SUPPLIES	3,944	1,694,974	895,197	223,132
COUNTY COUNSEL COSTS	29,254			
OTHER CHARGES		-		
OVERHEAD		271,223	157,850	184,855
DEPARTMENTAL COSTS:	79,408	5,745,565	1,881,956	1,100,359

REVENUE OFFSETS:

PENALTIES			81,750	
LICENSES, PERMITS				
OTHER GOVERNMENTAL AGENCIES				
STATE REIMB MANDATED COSTS				
PHOTO/MICROFICHE COPIES		8,958		
MEDIATION FEE				
ESTATE & PUBLIC ADMIN FEES				
RECORDING FEE				
AUTOMATION-MICROGRAPHICS				
ASSMT & TAX COLL FEES		70,638	60,901	461,446
AUDITING & ACCTG FEES				
LAND DIVISION FEE				
REDEMPTION FEES				22,110
OTHER PROF SERVICES			10,575	
CSMP SERVICES				
SB 813 COLL FEES		300,680	17,084	23,918
LEGAL FEES				
MEDICARE SERVICES				
OTHER CHARGES FOR SERVICES	21,061	172,205	81,636	230,600
OTHER REVENUE				292
INTERFUND SERVICES			802	
INSURANCE PROCEEDS				
TOTAL REVENUE OFFSETS:	21,061	552,481	252,748	738,366
NET COSTS:	58,347	5,193,084	1,629,208	361,993

TOTAL PROPERTY TAX ADMINISTRATION COST: 7,242,632