



Solano County

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

Meeting Minutes - Action Only Board of Supervisors

*Erin Hannigan (Dist. 1), Chairwoman
(707) 553-5363*

*Linda J. Seifert (Dist. 2), Vice-Chair
(707) 784-3031*

*James P. Spering (Dist. 3)
(707) 784-6136*

*John M. Vasquez (Dist. 4)
(707) 784-6129*

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

Tuesday, March 8, 2016

9:00 AM

Board of Supervisors Chambers

- 9 [16-195](#) Approve the FY2015/16 Property Tax Administration Fee 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 COST
SUMMARY
FOR USE IN FISCAL YEAR 2015-16**

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

SALARIES & BENEFITS	43,104	4,067,730	902,855	659,235
SERVICES AND SUPPLIES	3,323	1,479,886	837,713	181,468
COUNTY COUNSEL COSTS	20,351			
OTHER CHARGES		-		
OVERHEAD		302,783	181,974	176,138
DEPARTMENTAL COSTS:	66,778	5,850,399	1,922,542	1,016,841

REVENUE OFFSETS:

PENALTIES			76,960	
LICENSES, PERMITS				
OTHER GOVERNMENTAL AGENCIES				
STATE REIMB MANDATED COSTS				
PHOTO/MICROFICHE COPIES		3,038		
MEDIATION FEE				
ESTATE & PUBLIC ADMIN FEES				
RECORDING FEE				
AUTOMATION-MICROGRAPHICS				
ASSMT & TAX COLL FEES		67,883	58,335	479,108
AUDITING & ACCTG FEES				
LAND DIVISION FEE				
REDEMPTION FEES				20,720
OTHER PROF SERVICES			9,000	
CSMP SERVICES				
SB 813 COLL FEES		423,748	23,542	23,542
LEGAL FEES				
MEDICARE SERVICES				
OTHER CHARGES FOR SERVICES	17,914	238,244	63,362	205,160
OTHER REVENUE			15,170	559
INTERFUND SERVICES			862	
INSURANCE PROCEEDS		500		
TOTAL REVENUE OFFSETS:	17,914	733,413	247,231	729,089
NET COSTS:	48,864	5,116,986	1,675,311	287,752

TOTAL PROPERTY TAX ADMINISTRATION COST: 7,128,913

Sources: Department reports on supporting costs
IFAS Report (Monthly Status) ending June 30, 2015

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2015-16**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,128,913
COUNTY				
006/1701	ACO CAP OUTLAY	1,932,877	0.4154947%	29,620
047/9002	AVIATION	284,548	0.0611670%	4,361
004/6311	COUNTY FREE LIBRARY	5,816,519	1.2503293%	89,135
001/1101	GENERAL	73,270,446	15.7503463%	1,122,827
036/6150	LIB SPEC TAX ZONE 1	876,179	0.1883450%	13,427
037/6180	LIB SPEC TAX ZONE 2	39,852	0.0085667%	611
066/6166	LIB SPEC TAX ZONE 6	17,064	0.0036681%	262
067/6167	LIB SPEC TAX ZONE 7	363,691	0.0781797%	5,573
016/7001	RECREATION	485,061	0.1042696%	7,433
108/3017	SPECIAL ROAD	1,002,136	0.2154210%	15,357
TOTAL COUNTY		84,088,373	18.0757873%	1,288,606

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

046/9746	CO CONSOLIDATED SVC AREA	102,765	0.0220906%	1,575
TOTAL DEPENDENT DISTRICTS		102,765	0.0220906%	1,575

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	262,243	0.0563722%	4,019
128/0128	DIXON FIRE	588,214	0.1264435%	9,014
134/9814	EAST VALLEJO FIRE	471,122	0.1012732%	7,220
130/9810	MONTEZUMA FIRE	742,861	0.1596867%	11,384
131/9810	RYER FIRE	113,096	0.0243113%	1,733
132/9812	SUISUN FIRE	276,660	0.0594713%	4,240
133/9813	VACAVILLE-ELMIRA FIRE	1,165,567	0.2505524%	17,862
TOTAL FIRE DISTRICTS		3,619,763	0.7781107%	55,472

CEMETERY DISTRICTS

180/9866	F-S CEMETERY	235,639	0.0506534%	3,611
177/9855	RIO VISTA CEMETERY	531,906	0.1143395%	8,151
178/9866	ROCKVILLE CEMETERY	586,243	0.1260199%	8,984
179/9857	SILVEYVILLE CEMETERY	445,076	0.0956743%	6,821
181/9859	VAC-ELMIRA CEMETERY	399,474	0.0858717%	6,122
182/0182	WINTERS JOINT CEMETERY	56,918	0.0122352%	872
TOTAL CEMETERY DISTRICTS		2,255,256	0.4847939%	34,561

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				\$ 7,128,913
ALL OTHER				
048/0048	BAAQMD	603,189	0.1296626%	9,244
019/9821	COLLINSVILLE LEVEE	10,565	0.0022711%	162
024/9823	DIXON RESOURCE CONS	94,579	0.0203309%	1,449
426/9886	DIXON UNIF LIBRARY	373,087	0.0801995%	5,717
018/0018	GVRD	3,586,287	0.7709147%	54,958
009/0009	MAINE PRAIRIE	63,109	0.0135660%	967
007/0007	MOSQUITO ABATEMENT	1,819,607	0.3911460%	27,884
159/0159	NAPA JT RES CON	11	0.0000024%	0
201/8201	REC DIST 2098	5,324	0.0011445%	82
027/0027	SOL CO WATER CON DIS	6,591,526	1.4169262%	101,011
030/0030	ZONE OF BENEFIT 1	854,133	0.1836060%	13,089
032/0032	ZONE OF BENEFIT 2	70,710	0.0152000%	1,084
102/0102	SOLANO IRRIG DIST	586,488	0.1260725%	8,988
023/9822	SUISUN RESOURCE CONS	3,499	0.0007522%	54
025/9824	SOLANO RESOURCE CONS. DIST	138,463	0.0297643%	2,122
427/9887	VACA UNIF LIBRARY	1,777,905	0.3821816%	27,245
022/0022	VSFCD OPERATING	923,550	0.1985280%	14,153
049/0049	Y/S AIR QUALITY MGMT DIST	315,200	0.0677560%	4,830
TOTAL ALL OTHER		17,817,232	3.8300241%	273,039
TOTAL INDEPENDENT DISTRICTS		23,692,251	5.0929287%	363,072

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	12,497,437	2.6864714%	191,515
500/0500	CO SCH SERV FUND SUP	4,028,325	0.8659360%	61,731
998/0998	CO SCH SER FUND SUPP	470,239	0.1010834%	7,205
999/0999	CO SUP-BD OF EDUC	1,290,993	0.2775142%	19,784
614/0614	DAVIS JT UNIF ED	9,498	0.0020417%	146
607/0607	DAVIS UNI SCHL DIST M&O	107,624	0.0231351%	1,649
503/0503	DEVELOPMENT CENTER	851,396	0.1830176%	13,047
602/0602	DIX UNIF SCHL DIST M&O	6,962,282	1.4966246%	106,693
83/0083	E.R.A.F	87,654,742	18.8424203%	1,343,260
611/0611	F-S UNIF SCHL DIST M&O	24,721,351	5.3141459%	378,841
526/0526	LOS RIOS CC M&O	12,187	0.0026197%	187
610/0610	RIVER DELT JT UNI M&O	7,121,567	1.5308648%	109,134
613/0613	RIVER DELT UNI-ED	370,523	0.0796483%	5,678
528/0528	SAN JOAQUIN CC M&O	1,244,555	0.2675318%	19,072
527/0527	SOLANO COMM COL M&O	10,884,309	2.3397106%	166,796
606/0606	TRAVIS UNI SCHL DIST M&O	4,010,952	0.8622014%	61,466
608/0608	VACA UNI SCHL DIST M&O	18,100,088	3.8908273%	277,374
603/0603	VJO UNI SHCL DIST M&O	22,209,562	4.7742072%	340,349
612/0612	WINTERS JT UNIFIED ED	51,984	0.0111746%	797
609/0609	WINTERS UNI SCHL DIST M&O	574,935	0.1235891%	8,811
TOTAL SCHOOLS		203,174,549	43.6747650%	3,113,535

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CITIES				
075/0075	BENICIA	13,138,918	2.8243653%	201,346
076/0076	DIXON	3,027,361	0.6507669%	46,393
077/0077	FAIRFIELD	11,997,578	2.5790209%	183,856
078/0078	RIO VISTA	1,297,666	0.2789486%	19,886
079/0079	SUISUN	775,525	0.1667082%	11,884
080/0080	VACAVILLE	11,992,062	2.5778351%	183,772
081/0081	VALLEJO	16,286,669	3.5010115%	249,584
TOTAL CITIES		58,515,779	12.5786566%	896,721
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	13,638,007	2.9316504%	208,995
146/0146	DIXON	2,364,972	0.5083786%	36,242
095/0095	FAIRFIELD RGNL CTR	7,054,009	1.5163424%	108,099
149/0149	FAIRFIELD RGNL CTR-AMND <i>Note 1</i>	0	0.0000000%	0
097/0097	FFLD CENTER	3,574,381	0.7683554%	54,775
148/0148	N TEXAS ST CORRIDOR RDA	2,413,224	0.5187510%	36,981
092/0092	FLOSDEN	646,603	0.1389950%	9,909
098/0098	FLOSDEN ANNEX	115,150	0.0247528%	1,765
143/0143	FLOSDEN #3 M/W	884,731	0.1901833%	13,558
096/0096	HIGHWAY 12	11,475,371	2.4667663%	175,854
100/0100	I 505/80	28,418,151	6.1088167%	435,492
091/0091	MARINA VISTA	584,690	0.1256861%	8,960
088/0088	RIO VISTA	925,960	0.1990461%	14,190
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 2</i>		0.0000000%	0
089/0089	SUISUN CITY	1,493,092	0.3209577%	22,881
147/0147	SUISUN CITY-AS AMMENDED	12,782,983	2.7478529%	195,892
141/0141	VACA PROJECT	8,038,055	1.7278747%	123,179
087/0087	VJO CENTRAL	589,779	0.1267799%	9,038
093/0093	WATERFRONT DEV PROJ	626,077	0.1345827%	9,594
TOTAL REDEVELOPMENT		95,625,236	20.5557719%	1,465,404
TOTAL ALL JURISDICTIONS		465,198,953	100.00%	7,128,913
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				4,236,362
				2,892,551

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Source: FY 2015-16 Schedule of Admin Cost Factors

*Note 1 - Combined with Fund 095**Note 2 - Combined with Fund 088*