



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

Monica Brown (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 24, 2020

8:30 AM

Board of Supervisors Chambers

- 12 [20-231](#) Approve the FY2019/20 Property Tax Administration Fee to recover the cost to administer property taxes from cities and local agencies in accordance with the Revenue and Taxation Code Section 95.3(f)

Attachments: [A - Property Tax Admin Cost Summary](#)
 [B - Property Tax Admin Fee Distribution](#)

Approved

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION COST
SUMMARY
FOR USE IN FISCAL YEAR 2019-20**

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

SALARIES & BENEFITS	68,394	4,837,625	1,123,446	681,485
SERVICES AND SUPPLIES	3,568	1,508,281	694,773	350,018
COUNTY COUNSEL COSTS	35,235			
OTHER CHARGES		-		
OVERHEAD		639,767	203,805	78,660
DEPARTMENTAL COSTS:	107,197	6,985,673	2,022,024	1,110,163

REVENUE OFFSETS:

PENALTIES			121,490	
LICENSES, PERMITS				
OTHER GOVERNMENTAL AGENCIES				
STATE REIMB MANDATED COSTS				
PHOTO/MICROFICHE COPIES		1,525		
WORK RELEASE FEES				
ESTATE & PUBLIC ADMIN FEES				
RECORDING FEE				
AUTOMATION-MICROGRAPHICS				
ASSMT & TAX COLL FEES		91,744	110,576	877,173
AUDITING & ACCTG FEES				
LAND DIVISION FEE				
REDEMPTION FEES				20,510
OTHER PROF SERVICES			14,583	
CLERK'S FEES			(64)	
SB 813 COLL FEES		1,015,485	70,033	81,706
LEGAL FEES				
MEDICARE SERVICES				
OTHER CHARGES FOR SERVICES	3,695	329,235	52,688	285,762
OTHER REVENUE		4,488	4,270	484
INTERFUND SERVICES				
INSURANCE PROCEEDS				
TOTAL REVENUE OFFSETS:	3,695	1,442,477	373,576	1,265,635
NET COSTS:	103,502	5,543,196	1,648,448	(155,472)

TOTAL PROPERTY TAX ADMINISTRATION COST: 7,139,674

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2019-20**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,139,674
COUNTY				
006/1701	ACO CAP OUTLAY	2,429,646	0.4156927%	29,679
047/9002	AVIATION	358,202	0.0612855%	4,376
004/6311	COUNTY FREE LIBRARY	7,199,869	1.2318392%	87,949
001/1101	GENERAL	91,857,277	15.7160351%	1,122,074
036/6150	LIB SPEC TAX ZONE 1	1,114,090	0.1906118%	13,609
037/6180	LIB SPEC TAX ZONE 2	42,549	0.0072798%	520
066/6166	LIB SPEC TAX ZONE 6	20,165	0.0034501%	246
067/6167	LIB SPEC TAX ZONE 7	471,763	0.0807148%	5,763
016/7001	RECREATION	609,688	0.1043127%	7,448
108/3017	SPECIAL ROAD	1,088,087	0.1861629%	13,291
TOTAL COUNTY		105,191,336	17.9973844%	1,284,955

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

046/9746	CO CONSOLIDATED SVC AREA	137,313	0.0234931%	1,677
TOTAL DEPENDENT DISTRICTS		137,313	0.0234931%	1,677

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	315,636	0.0540028%	3,856
128/0128	DIXON FIRE	703,756	0.1204069%	8,597
134/9814	EAST VALLEJO FIRE	595,416	0.1018709%	7,273
130/9810	MONTEZUMA FIRE	712,448	0.1218941%	8,703
132/9812	SUISUN FIRE	366,601	0.0627225%	4,478
133/9813	VACAVILLE-ELMIRA FIRE	1,407,497	0.2408113%	17,193
TOTAL FIRE DISTRICTS		4,101,354	0.7017084%	50,100

CEMETERY DISTRICTS

177/9855	RIO VISTA CEMETERY	597,798	0.1022784%	7,302
179/9857	SILVEYVILLE CEMETERY	559,755	0.0957695%	6,838
196/9866	SOLANO CEMETERY	1,030,642	0.1763345%	12,590
181/9859	VAC-ELMIRA CEMETERY	524,030	0.0896573%	6,401
182/0182	WINTERS JOINT CEMETERY	66,337	0.0113497%	810
TOTAL CEMETERY DISTRICTS		2,778,562	0.4753894%	33,941

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				\$ 7,139,674
ALL OTHER				
048/0048	BAAQMD	749,102	0.1281653%	9,150
019/9821	COLLINSVILLE LEVEE	10,407	0.0017806%	127
024/9823	DIXON RESOURCE CONS	120,243	0.0205726%	1,469
426/9886	DIXON UNIF LIBRARY	445,556	0.0762310%	5,443
018/0018	GVRD	4,630,764	0.7922862%	56,567
009/0009	MAINE PRAIRIE	70,870	0.0121253%	866
007/0007	MOSQUITO ABATEMENT	2,282,785	0.3905660%	27,885
159/0159	NAPA JT RES CON	11	0.0000019%	0
201/8201	REC DIST 2098	6,072	0.0010389%	74
027/0027	SOL CO WATER CON DIS	8,292,958	1.4188579%	101,302
030/0030	ZONE OF BENEFIT 1	1,122,319	0.1920197%	13,709
032/0032	ZONE OF BENEFIT 2	87,912	0.0150410%	1,074
102/0102	SOLANO IRRIG DIST	703,340	0.1203358%	8,592
023/9822	SUISUN RESOURCE CONS	3,764	0.0006440%	46
025/9824	SOLANO RESOURCE CONS. DIST	181,663	0.0310811%	2,219
427/9887	VACA UNIF LIBRARY	2,384,689	0.4080010%	29,130
022/0022	VFWD	1,194,177	0.2043140%	14,587
049/0049	Y/S AIR QUALITY MGMT DIST	411,063	0.0703296%	5,021
TOTAL ALL OTHER		22,697,695	3.8833915%	277,261
TOTAL INDEPENDENT DISTRICTS		29,577,611	5.0604894%	361,302

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	15,554,617	2.6612688%	190,006
500/0500	CO SCH SERV FUND SUP	5,142,729	0.8798792%	62,821
998/0998	CO SCH SER FUND SUPP	591,521	0.1012045%	7,226
999/0999	CO SUP-BD OF EDUC	1,653,664	0.2829285%	20,200
614/0614	DAVIS JT UNIF ED	12,003	0.0020536%	147
607/0607	DAVIS UNI SCHL DIST M&O	135,823	0.0232382%	1,659
503/0503	DEVELOPMENT CENTER	1,086,913	0.1859620%	13,277
602/0602	DIX UNIF SCHL DIST M&O	8,733,160	1.4941728%	106,679
83/0083	E.R.A.F	110,773,931	18.9525212%	1,353,148
611/0611	F-S UNIF SCHL DIST M&O	31,109,494	5.3225821%	380,015
526/0526	LOS RIOS CC M&O	15,383	0.0026319%	188
610/0610	RIVER DELT JT UNI M&O	7,563,861	1.2941153%	92,396
613/0613	RIVER DELT UNI-ED	393,532	0.0673301%	4,807
528/0528	SAN JOAQUIN CC M&O	1,327,533	0.2271301%	16,216
527/0527	SOLANO COMM COL M&O	13,887,058	2.3759630%	169,636
606/0606	TRAVIS UNI SCHL DIST M&O	5,294,474	0.9058416%	64,674
608/0608	VACA UNI SCHL DIST M&O	23,910,667	4.0909212%	292,079
603/0603	VJO UNI SHCL DIST M&O	28,230,949	4.8300864%	344,852
612/0612	WINTERS JT UNIFIED ED	60,591	0.0103666%	740
609/0609	WINTERS UNI SCHL DIST M&O	670,153	0.1146577%	8,186
TOTAL SCHOOLS		256,148,056	43.8248549%	3,128,952

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CITIES				
075/0075	BENICIA	16,391,482	2.8044496%	200,229
076/0076	DIXON	3,819,595	0.6535017%	46,658
077/0077	FAIRFIELD	15,281,467	2.6145351%	186,669
078/0078	RIO VISTA	1,876,956	0.3211320%	22,928
079/0079	SUISUN	863,152	0.1476783%	10,544
080/0080	VACAVILLE	15,682,801	2.6832001%	191,572
081/0081	VALLEJO	20,718,555	3.5447767%	253,085
TOTAL CITIES		74,634,008	12.7692735%	911,685
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	18,836,929	3.2228458%	230,101
146/0146	DIXON	3,131,979	0.5358562%	38,258
095/0095	FAIRFIELD RGNL CTR	8,077,407	1.3819788%	98,669
149/0149	FAIRFIELD RGNL CTR-AMND <i>Note 1</i>	0	0.0000000%	-
097/0097	FFLD CENTER	4,919,301	0.8416525%	60,091
148/0148	N TEXAS ST CORRIDOR RDA	3,182,290	0.5444640%	38,873
092/0092	FLOSDEN	831,676	0.1422930%	10,159
098/0098	FLOSDEN ANNEX	128,439	0.0219749%	1,569
143/0143	FLOSDEN #3 M/W	1,130,793	0.1934695%	13,813
096/0096	HIGHWAY 12	15,478,187	2.6481923%	189,072
100/0100	I 505/80	30,601,318	5.2356373%	373,808
091/0091	MARINA VISTA	754,095	0.1290195%	9,212
088/0088	RIO VISTA	1,152,740	0.1972245%	14,081
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 2</i>		0.0000000%	-
089/0089	SUISUN CITY	1,912,845	0.3272723%	23,366
147/0147	SUISUN CITY-AS AMMENDED	16,980,288	2.9051896%	207,421
141/0141	VACA PROJECT	9,849,971	1.6852502%	120,321
087/0087	VJO CENTRAL	1,021,957	0.1748486%	12,484
093/0093	WATERFRONT DEV PROJ	802,703	0.1373360%	9,805
TOTAL REDEVELOPMENT		118,792,918	20.3245048%	1,451,103
TOTAL ALL JURISDICTIONS		584,481,242	100.00%	7,139,674
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				4,251,026
				2,888,648

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Source: FY 2019/20 Schedule of Admin Cost Factors

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