



Solano County

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

Meeting Minutes - Action Only Board of Supervisors

Mitch Mashburn (Dist. 5), Chair
(707) 784-6130

Erin Hannigan (Dist. 1), Vice-Chair
(707) 553-5363

Monica Brown (Dist. 2)
(707) 784-3031

Wanda Williams (Dist. 3)
(707) 784-6136

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

Tuesday, March 26, 2024

9:00 AM

Board of Supervisors Chambers

- 7 [24-190](#) Approve the FY2023/24 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 - 2023/24 Property Tax Administration Fee Summary](#)
 [B - 2023/24 Property Tax Administration Fee Distribution](#)

Approved

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION COST
SUMMARY
FOR USE IN FISCAL YEAR 2023-24**

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

SALARIES & BENEFITS	56,592	6,204,399	1,321,741	1,003,078
SERVICES AND SUPPLIES	2,937	1,460,317	702,595	316,565
COUNTY COUNSEL COSTS	18,103			
OVERHEAD		585,462	193,473	78,711
DEPARTMENTAL COSTS:	77,632	8,250,178	2,217,809	1,398,354

REVENUE OFFSETS:

PENALTIES			178,660	
PHOTO/MICROFICHE COPIES		652		
ASSMT & TAX COLL FEES		16,900	41,494	960,539
REDEMPTION FEES				22,020
OTHER PROF SERVICES			4,985	
SB 813 COLL FEES		848,992	57,886	57,886
OTHER CHARGES FOR SERVICES	7,514	176,601	14,209	212,545
OTHER REVENUE (ARPA)		83,967	17,224	10,765
INTERFUND SERVICES		364,255	91,361	280,762
TOTAL REVENUE OFFSETS:	7,514	1,491,367	405,819	1,544,517
NET COSTS:	70,118	6,758,811	1,811,990	(146,163)

TOTAL PROPERTY TAX ADMINISTRATION COST: 8,494,756

Sources: Department reports on supporting costs
FE Report (Monthly Status) ended June 30, 2023

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2023-24**

Fund # Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 8,494,756
COUNTY				
006/1701	ACO CAP OUTLAY	3,006,298	0.4244451%	36,056
047/9002	AVIATION	443,205	0.0625740%	5,315
004/6311	COUNTY FREE LIBRARY	8,871,765	1.2525628%	106,402
001/1101	GENERAL	113,699,739	16.0527313%	1,363,640
036/6150	LIB SPEC TAX ZONE 1	1,448,707	0.2045361%	17,375
037/6180	LIB SPEC TAX ZONE 2	53,578	0.0075644%	643
066/6166	LIB SPEC TAX ZONE 6	24,715	0.0034894%	296
067/6167	LIB SPEC TAX ZONE 7	550,996	0.0777925%	6,608
016/7001	RECREATION	754,387	0.1065084%	9,048
108/3017	SPECIAL ROAD	1,274,172	0.1798944%	15,282
TOTAL COUNTY		130,127,562	18.3720984%	1,560,665

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

046/9746	CO CONSOLIDATED SVC AREA	183,924	0.0259674%	2,206
TOTAL DEPENDENT DISTRICTS		183,924	0.0259674%	2,206

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	383,345	0.0541227%	4,598
128/0128	DIXON FIRE	852,096	0.1203034%	10,219
134/9814	EAST VALLEJO FIRE	784,644	0.1107802%	9,410
130/9810	MONTEZUMA FIRE	752,869	0.1062940%	9,029
132/9812	SUISUN FIRE	455,395	0.0642951%	5,462
133/9813	VACAVILLE-ELMIRA FIRE	1,588,068	0.2242119%	19,046
TOTAL FIRE DISTRICTS		4,816,417	0.6800073%	57,764

CEMETERY DISTRICTS

177/9855	RIO VISTA CEMETERY	730,147	0.1030860%	8,757
179/9857	SILVEYVILLE CEMETERY	718,312	0.1014151%	8,615
196/9866	SOLANO CEMETERY	1,264,688	0.1785554%	15,168
181/9859	VAC-ELMIRA CEMETERY	635,047	0.0896593%	7,616
182/0182	WINTERS JOINT CEMETERY	72,154	0.0101871%	865
TOTAL CEMETERY DISTRICTS		3,420,348	0.4829028%	41,021

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\$ 8,494,756

ALL OTHER

048/0048	BAAQMD	902,621	0.1274368%	10,825
019/9821	COLLINSVILLE LEVEE	12,506	0.0017657%	150
024/9823	DIXON RESOURCE CONS	153,690	0.0216988%	1,843
426/9886	DIXON UNIF LIBRARY	577,053	0.0814714%	6,921
018/0018	GVRD	5,447,760	0.7691436%	65,337
009/0009	MAINE PRAIRIE	113,450	0.0160175%	1,361
007/0007	MOSQUITO ABATEMENT	2,805,784	0.3961355%	33,651
159/0159	NAPA JT RES CON	11	0.0000016%	-
201/8201	REC DIST 2098	4,444	0.0006274%	53
027/0027	SOL CO WATER CON DIS	10,154,297	1.4336374%	121,784
030/0030	ZONE OF BENEFIT 1	1,361,162	0.1921761%	16,325
032/0032	ZONE OF BENEFIT 2	110,569	0.0156107%	1,326
102/0102	SOLANO IRRIG DIST	803,518	0.1134449%	9,637
023/9822	SUISUN RESOURCE CONS	4,641	0.0006552%	56
025/9824	SOLANO RESOURCE CONS. DIST	228,263	0.0322274%	2,738
427/9887	VACA UNIF LIBRARY	2,886,154	0.4074825%	34,615
022/0022	VFWD	1,394,872	0.1969354%	16,729
049/0049	Y/S AIR QUALITY MGMT DIST	523,144	0.0738602%	6,274
TOTAL ALL OTHER		27,483,939	3.8803281%	329,625
TOTAL INDEPENDENT DISTRICTS		35,720,704	5.0432382%	428,410

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	18,417,427	2.6002699%	220,887
500/0500	CO SCH SERV FUND SUP	6,296,121	0.8889197%	75,512
998/0998	CO SCH SER FUND SUPP	724,215	0.1022485%	8,686
999/0999	CO SUP-BD OF EDUC	2,028,292	0.2863650%	24,326
614/0614	DAVIS JT UNIF ED	15,248	0.0021528%	183
607/0607	DAVIS UNI SCHL DIST M&O	172,362	0.0243350%	2,067
503/0503	DEVELOPMENT CENTER	1,330,664	0.1878702%	15,959
602/0602	DIX UNIF SCHL DIST M&O	11,423,721	1.6128614%	137,009
83/0083	E.R.A.F	133,120,974	18.7947241%	1,596,566
611/0611	F-S UNIF SCHL DIST M&O	38,039,907	5.3706755%	456,226
526/0526	LOS RIOS CC M&O	19,528	0.0027571%	234
610/0610	RIVER DELT JT UNI M&O	9,360,910	1.3216229%	112,269
613/0613	RIVER DELT UNI-ED	486,593	0.0686998%	5,836
528/0528	SAN JOAQUIN CC M&O	1,657,026	0.2339477%	19,873
527/0527	SOLANO COMM COL M&O	16,977,073	2.3969131%	203,612
606/0606	TRAVIS UNI SCHL DIST M&O	7,436,030	1.0498581%	89,183
608/0608	VACA UNI SCHL DIST M&O	28,804,847	4.0668209%	345,466
603/0603	VJO UNI SHCL DIST M&O	33,017,371	4.6615673%	395,989
612/0612	WINTERS JT UNIFIED ED	65,904	0.0093047%	790
609/0609	WINTERS UNI SCHL DIST M&O	728,939	0.1029155%	8,742
TOTAL SCHOOLS		310,123,152	43.7848291%	3,719,415

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				\$ 8,494,756
CITIES				
075/0075	BENICIA	19,405,930	2.7398320%	232,742
076/0076	DIXON	4,994,315	0.7051238%	59,899
077/0077	FAIRFIELD	19,352,241	2.7322519%	232,098
078/0078	RIO VISTA	2,718,135	0.3837607%	32,600
079/0079	SUISUN	1,058,444	0.1494367%	12,694
080/0080	VACAVILLE	19,302,411	2.7252166%	231,500
081/0081	VALLEJO	24,089,787	3.4011237%	288,917
TOTAL CITIES		90,921,263	12.8367454%	1,090,450
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	21,519,711	3.0382668%	258,093
146/0146	DIXON	4,027,623	0.5686412%	48,305
095/0095	FAIRFIELD RGNL CTR	9,650,480	1.3625059%	115,742
149/0149	FAIRFIELD RGNL CTR-AMND	10,645	0.0015029%	128
097/0097	FFLD CENTER	6,225,661	0.8789718%	74,667
148/0148	N TEXAS ST CORRIDOR RDA	3,642,999	0.5143379%	43,692
092/0092	FLOSDEN	1,065,622	0.1504502%	12,780
098/0098	FLOSDEN ANNEX	181,266	0.0255921%	2,174
143/0143	FLOSDEN #3 M/W	1,279,916	0.1807053%	15,350
096/0096	HIGHWAY 12	18,210,209	2.5710138%	218,401
100/0100	I 505/80	36,655,898	5.1752738%	439,627
091/0091	MARINA VISTA	583,095	0.0823244%	6,993
089/0089	SUISUN CITY	2,619,476	0.3698315%	31,416
147/0147	SUISUN CITY-AS AMMENDED	21,614,441	3.0516413%	259,229
141/0141	VACA PROJECT	11,616,940	1.6401411%	139,326
087/0087	VJO CENTRAL	1,329,035	0.1876402%	15,940
093/0093	WATERFRONT DEV PROJ	979,433	0.1382815%	11,747
TOTAL REDEVELOPMENT		141,212,450	19.9371216%	1,693,610
TOTAL ALL JURISDICTIONS		708,289,055	100.00%	8,494,756
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				5,083,055
				3,411,701

(0.00)

Source: FY 2023/24 Schedule of Admin Cost Factors