



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

Cassandra R. James (Dist. 1)
(707) 784-3261

Monica Brown (Dist. 2), Vice Chair
(707) 784-3031

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

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

Tuesday, March 25, 2025

9:00 AM

Board of Supervisors Chambers

12 [25-175](#)

Approve the FY2024/25 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 - 2024/25 Property Tax Administration Fee Summary](#)
 [B - 2024/25 Property Tax Administration Fee Distribution](#)

Approved

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION COST
SUMMARY
FOR USE IN FISCAL YEAR 2024-25**

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

SALARIES & BENEFITS	89,094	6,478,136	1,388,396	989,035
SERVICES AND SUPPLIES	3,342	1,728,263	724,564	348,266
COUNTY COUNSEL COSTS	20,355			
OVERHEAD		582,737	319,776	79,622
DEPARTMENTAL COSTS:	112,791	8,789,136	2,432,736	1,416,923

REVENUE OFFSETS:

PENALTIES			92,424	
PHOTO/MICROFICHE COPIES		773		
ASSMT & TAX COLL FEES		15,456	60,653	1,129,996
REDEMPTION FEES				25,970
OTHER PROF SERVICES			4,849	
SB 813 COLL FEES		713,061	40,060	48,072
OTHER CHARGES FOR SERVICES	863	122,752	14,086	237,935
MISC REVENUE			521	880
INTERFUND SERVICES		250,047		40,650
TOTAL REVENUE OFFSETS:	863	1,102,089	212,593	1,483,503
NET COSTS:	111,928	7,687,047	2,220,143	(66,580)

TOTAL PROPERTY TAX ADMINISTRATION COST:	9,952,538
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Sources: Department reports on supporting costs
FE Report (Monthly Status) ended June 30, 2024

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2024-25**

Fund #/ Acct Key		TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
FUND				
COUNTY				\$ 9,952,538
006/1701	ACO CAP OUTLAY	3,175,220	0.4218642%	41,986
047/9002	AVIATION	467,782	0.0621502%	6,186
004/6311	COUNTY FREE LIBRARY	9,330,381	1.2396475%	123,376
001/1101	GENERAL	120,126,250	15.9601415%	1,588,439
036/6150	LIB SPEC TAX ZONE 1	1,521,112	0.2020971%	20,114
037/6180	LIB SPEC TAX ZONE 2	56,434	0.0074979%	746
066/6166	LIB SPEC TAX ZONE 6	25,864	0.0034363%	342
067/6167	LIB SPEC TAX ZONE 7	574,338	0.0763074%	7,595
016/7001	RECREATION	796,772	0.1058602%	10,536
108/3017	SPECIAL ROAD	1,336,651	0.1775893%	17,675
TOTAL COUNTY		137,410,804	18.2565915%	1,816,995

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

046/9746	CO CONSOLIDATED SVC AREA	198,557	0.0263806%	2,626
TOTAL DEPENDENT DISTRICTS		198,557	0.0263806%	2,626

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	397,540	0.0528177%	5,257
128/0128	DIXON FIRE	873,517	0.1160567%	11,551
134/9814	EAST VALLEJO FIRE	848,436	0.1127244%	11,219
130/9810	MONTEZUMA FIRE	786,058	0.1044368%	10,394
132/9812	SUISUN FIRE	495,563	0.0658412%	6,553
133/9813	VACAVILLE-ELMIRA FIRE	1,671,712	0.2221060%	22,105
TOTAL FIRE DISTRICTS		5,072,826	0.6739827%	67,079

CEMETERY DISTRICTS

177/9855	RIO VISTA CEMETERY	770,157	0.1023241%	10,184
179/9857	SILVEYVILLE CEMETERY	787,253	0.1045955%	10,410
196/9866	SOLANO CEMETERY	1,326,879	0.1762910%	17,545
181/9859	VAC-ELMIRA CEMETERY	678,456	0.0901406%	8,971
182/0182	WINTERS JOINT CEMETERY	77,077	0.0102406%	1,019
TOTAL CEMETERY DISTRICTS		3,639,822	0.4835918%	48,129

**SOLANO COUNTY
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				\$ 9,952,538

ALL OTHER

048/0048	BAAQMD	949,188	0.1261104%	12,551
019/9821	COLLINSVILLE LEVEE	16,320	0.0021683%	216
024/9823	DIXON RESOURCE CONS	167,592	0.0222665%	2,216
426/9886	DIXON UNIF LIBRARY	634,056	0.0842416%	8,384
018/0018	GVRD	5,728,487	0.7610948%	75,748
009/0009	MAINE PRAIRIE	98,369	0.0130694%	1,301
007/0007	MOSQUITO ABATEMENT	2,964,971	0.3939302%	39,206
159/0159	NAPA JT RES CON	11	0.0000015%	-
201/8201	REC DIST 2098	4,401	0.0005847%	58
027/0027	SOL CO WATER CON DIS	10,746,752	1.4278285%	142,105
030/0030	ZONE OF BENEFIT 1	1,449,213	0.1925445%	19,163
032/0032	ZONE OF BENEFIT 2	118,279	0.0157147%	1,564
102/0102	SOLANO IRRIG DIST	898,759	0.1194104%	11,884
023/9822	SUISUN RESOURCE CONS	4,836	0.0006425%	64
025/9824	SOLANO RESOURCE CONS. DIST	247,003	0.0328172%	3,266
427/9887	VACA UNIF LIBRARY	3,084,502	0.4098113%	40,787
022/0022	VFWD	1,470,106	0.1953203%	19,439
049/0049	Y/S AIR QUALITY MGMT DIST	560,992	0.0745342%	7,418
TOTAL ALL OTHER		29,143,837	3.8720909%	385,370
TOTAL INDEPENDENT DISTRICTS		37,856,485	5.0296655%	500,578

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	19,112,190	2.5392723%	252,722
500/0500	CO SCH SERV FUND SUP	6,673,795	0.8866897%	88,248
998/0998	CO SCH SER FUND SUPP	765,322	0.1016818%	10,120
999/0999	CO SUP-BD OF EDUC	2,145,757	0.2850883%	28,374
614/0614	DAVIS JT UNIF ED	15,888	0.0021109%	210
607/0607	DAVIS UNI SCHL DIST M&O	179,574	0.0238585%	2,375
503/0503	DEVELOPMENT CENTER	1,407,046	0.1869421%	18,605
602/0602	DIX UNIF SCHL DIST M&O	12,591,576	1.6729344%	166,499
83/0083	E.R.A.F	141,038,941	18.7386309%	1,864,968
611/0611	F-S UNIF SCHL DIST M&O	39,926,241	5.3046562%	527,948
526/0526	LOS RIOS CC M&O	20,346	0.0027032%	269
610/0610	RIVER DELT JT UNI M&O	9,826,789	1.3056009%	129,940
613/0613	RIVER DELT UNI-ED	510,803	0.0678660%	6,754
528/0528	SAN JOAQUIN CC M&O	1,749,202	0.2324014%	23,130
527/0527	SOLANO COMM COL M&O	17,971,211	2.3876802%	237,635
606/0606	TRAVIS UNI SCHL DIST M&O	7,978,674	1.0600578%	105,503
608/0608	VACA UNI SCHL DIST M&O	30,749,220	4.0853844%	406,599
603/0603	VJO UNI SHCL DIST M&O	34,728,583	4.6140881%	459,219
612/0612	WINTERS JT UNIFIED ED	70,403	0.0093538%	931
609/0609	WINTERS UNI SCHL DIST M&O	778,706	0.1034600%	10,297
TOTAL SCHOOLS		328,240,267	43.6104607%	4,340,346

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					\$ 9,952,538
CITIES					
075/0075	BENICIA		20,155,767	2.6779234%	266,521
076/0076	DIXON		5,578,706	0.7411947%	73,768
077/0077	FAIRFIELD		20,216,370	2.6859752%	267,323
078/0078	RIO VISTA		2,887,344	0.3836166%	38,180
079/0079	SUISUN		1,115,713	0.1482352%	14,753
080/0080	VACAVILLE		20,503,714	2.7241521%	271,122
081/0081	VALLEJO		25,251,503	3.3549500%	333,903
TOTAL CITIES			95,709,117	12.7160471%	1,265,570
REDEVELOPMENT AGENCIES:					
090/0090	CORDELIA		26,058,736	3.4622001%	344,577
146/0146	DIXON		4,298,060	0.5710463%	56,834
095/0095	FAIRFIELD RGNL CTR		9,867,258	1.3109777%	130,476
149/0149	FAIRFIELD RGNL CTR-AMND		12,954	0.0017211%	171
097/0097	FFLD CENTER		6,618,366	0.8793254%	87,515
148/0148	N TEXAS ST CORRIDOR RDA		3,812,413	0.5065225%	50,412
092/0092	FLOSDEN		1,103,225	0.1465760%	14,588
098/0098	FLOSDEN ANNEX		185,719	0.0246749%	2,456
143/0143	FLOSDEN #3 M/W		1,228,679	0.1632440%	16,247
096/0096	HIGHWAY 12		19,067,179	2.5332921%	252,127
100/0100	I 505/80		40,563,896	5.3893759%	536,380
091/0091	MARINA VISTA		487,889	0.0648216%	6,451
089/0089	SUISUN CITY		2,819,862	0.3746508%	37,287
147/0147	SUISUN CITY-AS AMMENDED		22,689,105	3.0145062%	300,020
141/0141	VACA PROJECT		12,030,465	1.5983844%	159,080
087/0087	VJO CENTRAL		1,492,103	0.1982429%	19,730
093/0093	WATERFRONT DEV PROJ		912,927	0.1212928%	12,072
TOTAL REDEVELOPMENT			153,248,836	20.3608546%	2,026,423
TOTAL ALL JURISDICTIONS			752,664,066	100.00%	9,952,538
LESS: COUNTY'S GENERAL FUND/SCHOOLS					5,928,785
COSTS SUBJECT TO RECOVERY					4,023,753

Source: FY 2024/25 Schedule of Admin Cost Factors