



Solano County

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

Meeting Minutes - Action Only Board of Supervisors

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

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

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

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

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

Tuesday, March 13, 2018

9:00 AM

Board of Supervisors Chambers

- 8 [18-164](#) Approve the FY2017/18 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 2017-18**

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

SALARIES & BENEFITS	53,687	4,352,541	962,144	659,395
SERVICES AND SUPPLIES	3,157	1,663,688	726,561	306,921
COUNTY COUNSEL COSTS	26,310			
OVERHEAD		355,726	173,250	66,846
DEPARTMENTAL COSTS:	83,154	6,371,955	1,861,955	1,033,162

REVENUE OFFSETS:

PENALTIES			80,210	
PHOTO/MICROFICHE COPIES		3,612		
WORK RELEASE FEES			165	
ASSMT & TAX COLL FEES		88,763	66,109	518,489
REDEMPTION FEES				19,700
OTHER PROF SERVICES			9,870	
SB 813 COLL FEES		615,881	35,396	56,633
OTHER CHARGES FOR SERVICES	4,200	238,942	60,347	270,278
OTHER REVENUE		32,372		
INTERFUND SERVICES			3,531	
TOTAL REVENUE OFFSETS:	4,200	979,570	255,628	865,100
NET COSTS:	78,954	5,392,385	1,606,327	168,062

TOTAL PROPERTY TAX ADMINISTRATION COST:

7,245,728

Sources: Department reports on supporting costs
IFAS Report (Monthly Status) ended June 30, 2017

**SOLANO COUNTY
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION
FOR USE IN FISCAL YEAR 2017-18**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				\$ 7,245,728
COUNTY				
006/1701	ACO CAP OUTLAY	2,195,570	0.4171684%	30,227
047/9002	AVIATION	323,326	0.0614334%	4,451
004/6311	COUNTY FREE LIBRARY	6,531,445	1.2410045%	89,920
001/1101	GENERAL	83,209,079	15.8101069%	1,145,557
036/6150	LIB SPEC TAX ZONE 1	998,222	0.1896668%	13,743
037/6180	LIB SPEC TAX ZONE 2	41,950	0.0079707%	578
066/6166	LIB SPEC TAX ZONE 6	19,041	0.0036179%	262
067/6167	LIB SPEC TAX ZONE 7	415,778	0.0789997%	5,724
016/7001	RECREATION	550,960	0.1046849%	7,585
108/3017	SPECIAL ROAD	1,061,297	0.2016513%	14,611
TOTAL COUNTY		95,346,668	18.1163046%	1,312,658

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

046/9746	CO CONSOLIDATED SVC AREA	117,786	0.0223799%	1,622
TOTAL DEPENDENT DISTRICTS		117,786	0.0223799%	1,622

**SPECIAL DISTRICTS GOVERNED BY
LOCAL BOARDS:**

FIRE DISTRICTS

127/9807	CORDELIA FIRE	289,321	0.0549723%	3,983
128/0128	DIXON FIRE	647,970	0.1231173%	8,921
134/9814	EAST VALLEJO FIRE	535,811	0.1018066%	7,377
130/9810	MONTEZUMA FIRE	709,555	0.1348187%	9,768
131/9810	RYER FIRE	111,867	0.0212552%	1,540
132/9812	SUISUN FIRE	307,453	0.0584175%	4,233
133/9813	VACAVILLE-ELMIRA FIRE	1,278,400	0.2429019%	17,600
TOTAL FIRE DISTRICTS		3,880,377	0.7372894%	53,422

CEMETERY DISTRICTS

180/9866	F-S CEMETERY	264,304	0.0502190%	3,639
177/9855	RIO VISTA CEMETERY	601,048	0.1142019%	8,275
178/9866	ROCKVILLE CEMETERY	657,351	0.1248997%	9,050
179/9857	SILVEYVILLE CEMETERY	496,728	0.0943806%	6,838
181/9859	VAC-ELMIRA CEMETERY	462,924	0.0879577%	6,373
182/0182	WINTERS JOINT CEMETERY	61,297	0.0116467%	844
TOTAL CEMETERY DISTRICTS		2,543,652	0.4833056%	35,019

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				\$ 7,245,728
ALL OTHER				
048/0048	BAAQMD	682,116	0.1296052%	9,391
019/9821	COLLINSVILLE LEVEE	10,228	0.0019434%	141
024/9823	DIXON RESOURCE CONS	106,746	0.0202822%	1,470
426/9886	DIXON UNIF LIBRARY	399,853	0.0759739%	5,505
018/0018	GVRD	4,107,088	0.7803656%	56,543
009/0009	MAINE PRAIRIE	65,768	0.0124962%	905
007/0007	MOSQUITO ABATEMENT	2,063,448	0.3920646%	28,408
159/0159	NAPA JT RES CON	11	0.0000021%	0
201/8201	REC DIST 2098	5,267	0.0010008%	73
027/0027	SOL CO WATER CON DIS	7,484,503	1.4220899%	103,041
030/0030	ZONE OF BENEFIT 1	991,125	0.1883183%	13,645
032/0032	ZONE OF BENEFIT 2	78,595	0.0149334%	1,082
102/0102	SOLANO IRRIG DIST	642,410	0.1220609%	8,844
023/9822	SUISUN RESOURCE CONS	3,665	0.0006964%	50
025/9824	SOLANO RESOURCE CONS. DIST	161,208	0.0306303%	2,219
427/9887	VACA UNIF LIBRARY	2,093,273	0.3977315%	28,819
022/0022	VSFCD OPERATING	1,057,227	0.2008780%	14,555
049/0049	Y/S AIR QUALITY MGMT DIST	363,257	0.0690205%	5,001
TOTAL ALL OTHER		20,315,788	3.8600930%	279,692
TOTAL INDEPENDENT DISTRICTS		26,739,817	5.0806880%	368,133

SCHOOLS:

601/0601	BEN UNIF SCHL DIST M&O	14,459,973	2.7474612%	199,074
500/0500	CO SCH SERV FUND SUP	4,608,089	0.8755581%	63,440
998/0998	CO SCH SER FUND SUPP	533,908	0.1014450%	7,350
999/0999	CO SUP-BD OF EDUC	1,479,629	0.2811363%	20,370
614/0614	DAVIS JT UNIF ED	10,353	0.0019671%	142
607/0607	DAVIS UNI SCHL DIST M&O	117,253	0.0222786%	1,614
503/0503	DEVELOPMENT CENTER	973,930	0.1850512%	13,408
602/0602	DIX UNIF SCHL DIST M&O	7,778,383	1.4779285%	107,087
83/0083	E.R.A.F	99,505,209	18.9064464%	1,369,910
611/0611	F-S UNIF SCHL DIST M&O	27,820,638	5.2860489%	383,013
526/0526	LOS RIOS CC M&O	13,278	0.0025229%	183
610/0610	RIVER DELT JT UNI M&O	7,460,337	1.4174983%	102,708
613/0613	RIVER DELT UNI-ED	388,146	0.0737495%	5,344
528/0528	SAN JOAQUIN CC M&O	1,309,985	0.2489032%	18,035
527/0527	SOLANO COMM COL M&O	12,442,807	2.3641904%	171,303
606/0606	TRAVIS UNI SCHL DIST M&O	4,770,125	0.9063457%	65,671
608/0608	VACA UNI SCHL DIST M&O	21,018,720	3.9936533%	289,369
603/0603	VJO UNI SHCL DIST M&O	25,192,757	4.7867395%	346,834
612/0612	WINTERS JT UNIFIED ED	55,985	0.0106374%	771
609/0609	WINTERS UNI SCHL DIST M&O	619,203	0.1176514%	8,525
TOTAL SCHOOLS		230,558,708	43.8072128%	3,174,151

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				\$ 7,245,728
CITIES				
075/0075	BENICIA	15,231,086	2.8939763%	209,690
076/0076	DIXON	3,380,031	0.6422214%	46,533
077/0077	FAIRFIELD	13,658,321	2.5951437%	188,037
078/0078	RIO VISTA	1,559,289	0.2962721%	21,467
079/0079	SUISUN	814,811	0.1548178%	11,218
080/0080	VACAVILLE	13,818,081	2.6254988%	190,236
081/0081	VALLEJO	18,428,837	3.5015636%	253,714
TOTAL CITIES		66,890,456	12.7094937%	920,895
REDEVELOPMENT AGENCIES:				
090/0090	CORDELIA	16,337,995	3.1042940%	224,929
146/0146	DIXON	2,774,655	0.5271972%	38,199
095/0095	FAIRFIELD RGNL CTR	7,623,716	1.4485410%	104,957
149/0149	FAIRFIELD RGNL CTR-AMND <i>Note 1</i>	0	0.0000000%	0
097/0097	FFLD CENTER	3,986,116	0.7573803%	54,878
148/0148	N TEXAS ST CORRIDOR RDA	2,765,347	0.5254286%	38,071
092/0092	FLOSDEN	738,707	0.1403577%	10,170
098/0098	FLOSDEN ANNEX	123,904	0.0235423%	1,706
143/0143	FLOSDEN #3 M/W	1,055,083	0.2004706%	14,526
096/0096	HIGHWAY 12	13,084,743	2.4861612%	180,140
100/0100	I 505/80	29,485,576	5.6023948%	405,934
091/0091	MARINA VISTA	694,348	0.1319293%	9,559
088/0088	RIO VISTA	998,194	0.1896614%	13,742
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 2</i>		0.0000000%	0
089/0089	SUISUN CITY	1,683,394	0.3198526%	23,176
147/0147	SUISUN CITY-AS AMMENDED	15,116,605	2.8722243%	208,114
141/0141	VACA PROJECT	8,778,025	1.6678650%	120,849
087/0087	VJO CENTRAL	737,452	0.1401193%	10,153
093/0093	WATERFRONT DEV PROJ	665,780	0.1265013%	9,166
TOTAL REDEVELOPMENT		106,649,640	20.2639211%	1,468,269
TOTAL ALL JURISDICTIONS		526,303,075	100.00%	7,245,728
LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY				4,319,708
				2,926,020

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Source: FY 2017/18 Schedule of Admin Cost Factors

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