



# 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 26, 2019

8:30 AM

Board of Supervisors Chambers

---

- 12      [19-229](#)      Approve the FY2018/19 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)

**Approved**

**SOLANO COUNTY  
PROPERTY TAX ADMINISTRATION COST  
SUMMARY  
FOR USE IN FISCAL YEAR 2018-19**

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

**EXPENDITURES:**

SALARIES & BENEFITS	56,184	4,520,246	1,011,282	681,059
SERVICES AND SUPPLIES	3,194	1,267,761	730,286	300,685
COUNTY COUNSEL COSTS	32,235			
OTHER CHARGES		-		
OVERHEAD		551,672	233,505	81,013
<b>DEPARTMENTAL COSTS:</b>	<b>91,613</b>	<b>6,339,679</b>	<b>1,975,073</b>	<b>1,062,757</b>

**REVENUE OFFSETS:**

PENALTIES			76,570	
LICENSES, PERMITS				
OTHER GOVERNMENTAL AGENCIES				
STATE REIMB MANDATED COSTS				
PHOTO/MICROFICHE COPIES		1,670		
WORK RELEASE FEES				
ESTATE & PUBLIC ADMIN FEES				
RECORDING FEE				
AUTOMATION-MICROGRAPHICS				
ASSMT & TAX COLL FEES		73,640	40,658	834,125
AUDITING & ACCTG FEES				
LAND DIVISION FEE				
REDEMPTION FEES				19,250
OTHER PROF SERVICES			5,682	
CLERK'S FEES			64	
SB 813 COLL FEES		713,176	40,066	48,079
LEGAL FEES				
MEDICARE SERVICES				
OTHER CHARGES FOR SERVICES	3,345	245,655	71,654	282,946
OTHER REVENUE		176,984		
INTERFUND SERVICES				
INSURANCE PROCEEDS				
<b>TOTAL REVENUE OFFSETS:</b>	<b>3,345</b>	<b>1,211,125</b>	<b>234,694</b>	<b>1,184,400</b>
<b>NET COSTS:</b>	<b>88,268</b>	<b>5,128,554</b>	<b>1,740,379</b>	<b>(121,643)</b>

<b>TOTAL PROPERTY TAX ADMINISTRATION COST:</b>	<b>6,957,201</b>
--	------------------

Sources: Department reports on supporting costs  
IFAS Report (Monthly Status) ended June 30, 2018

Note: ACO expenditures and revenue offsets not included in 18/19 property tax admin fee calculation. Revenues greater than expenses for the year, no cost to recover

**SOLANO COUNTY  
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION  
FOR USE IN FISCAL YEAR 2018-19**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				<b>\$ 6,957,201</b>
<b>COUNTY</b>				
006/1701	ACO CAP OUTLAY	2,296,989	0.4151742%	28,885
047/9002	AVIATION	338,644	0.0612089%	4,258
004/6311	COUNTY FREE LIBRARY	6,840,614	1.2364215%	86,020
001/1101	GENERAL	86,898,411	15.7066398%	1,092,742
036/6150	LIB SPEC TAX ZONE 1	1,046,039	0.1890686%	13,154
037/6180	LIB SPEC TAX ZONE 2	42,566	0.0076937%	535
066/6166	LIB SPEC TAX ZONE 6	19,994	0.0036139%	251
067/6167	LIB SPEC TAX ZONE 7	442,289	0.0799425%	5,562
016/7001	RECREATION	576,401	0.1041828%	7,248
108/3017	SPECIAL ROAD	1,079,500	0.1951165%	13,575
<b>TOTAL COUNTY</b>		<b>99,581,447</b>	<b>17.9990623%</b>	<b>1,252,230</b>

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

046/9746	CO CONSOLIDATED SVC AREA	127,814	0.0231020%	1,607
<b>TOTAL DEPENDENT DISTRICTS</b>		<b>127,814</b>	<b>0.0231020%</b>	<b>1,607</b>

**SPECIAL DISTRICTS GOVERNED BY  
LOCAL BOARDS:**

**FIRE DISTRICTS**

127/9807	CORDELIA FIRE	300,800	0.0543687%	3,783
128/0128	DIXON FIRE	671,088	0.1212972%	8,439
134/9814	EAST VALLEJO FIRE	579,128	0.1046757%	7,283
130/9810	MONTEZUMA FIRE	675,772	0.1221439%	8,498
131/9810	RYER FIRE	100,712	0.0182034%	1,266
132/9812	SUISUN FIRE	335,455	0.0606325%	4,218
133/9813	VACAVILLE-ELMIRA FIRE	1,331,092	0.2405911%	16,738
<b>TOTAL FIRE DISTRICTS</b>		<b>3,994,047</b>	<b>0.7219126%</b>	<b>50,225</b>

**CEMETERY DISTRICTS**

180/9866	F-S CEMETERY	275,836	0.0498566%	3,469
177/9855	RIO VISTA CEMETERY	603,335	0.1090511%	7,587
178/9866	ROCKVILLE CEMETERY	691,473	0.1249818%	8,695
179/9857	SILVEYVILLE CEMETERY	519,756	0.0939444%	6,536
181/9859	VAC-ELMIRA CEMETERY	491,418	0.0888224%	6,180
182/0182	WINTERS JOINT CEMETERY	63,470	0.0114720%	798
<b>TOTAL CEMETERY DISTRICTS</b>		<b>2,645,288</b>	<b>0.4781283%</b>	<b>33,265</b>

**SOLANO COUNTY  
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION  
FOR USE IN FISCAL YEAR 2018-19**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				<b>\$ 6,957,201</b>
<b>ALL OTHER</b>				
048/0048	BAAQMD	711,481	0.1285982%	8,947
019/9821	COLLINSVILLE LEVEE	9,922	0.0017934%	125
024/9823	DIXON RESOURCE CONS	111,830	0.0202130%	1,406
426/9886	DIXON UNIF LIBRARY	416,469	0.0752756%	5,237
018/0018	GVRD	4,371,742	0.7901799%	54,974
009/0009	MAINE PRAIRIE	65,358	0.0118133%	822
007/0007	MOSQUITO ABATEMENT	2,159,192	0.3902678%	27,152
159/0159	NAPA JT RES CON	11	0.0000020%	0
201/8201	REC DIST 2098	5,746	0.0010386%	72
027/0027	SOL CO WATER CON DIS	7,840,095	1.4170748%	98,589
030/0030	ZONE OF BENEFIT 1	1,052,679	0.1902687%	13,237
032/0032	ZONE OF BENEFIT 2	80,922	0.0146264%	1,018
102/0102	SOLANO IRRIG DIST	664,451	0.1200976%	8,355
023/9822	SUISUN RESOURCE CONS	3,642	0.0006583%	46
025/9824	SOLANO RESOURCE CONS. DIST	170,650	0.0308445%	2,146
427/9887	VACA UNIF LIBRARY	2,228,805	0.4028501%	28,027
022/0022	VSFCD OPERATING	1,127,026	0.2037067%	14,172
049/0049	Y/S AIR QUALITY MGMT DIST	384,289	0.0694591%	4,832
TOTAL ALL OTHER		<b>21,404,310</b>	<b>3.8687679%</b>	<b>269,157</b>
TOTAL INDEPENDENT DISTRICTS		<b>28,043,645</b>	<b>5.0688088%</b>	<b>352,647</b>

**SCHOOLS:**

601/0601	BEN UNIF SCHL DIST M&O	14,773,136	2.6702022%	185,771
500/0500	CO SCH SERV FUND SUP	4,840,492	0.8749051%	60,869
998/0998	CO SCH SER FUND SUPP	559,251	0.1010830%	7,033
999/0999	CO SUP-BD OF EDUC	1,555,340	0.2811233%	19,558
614/0614	DAVIS JT UNIF ED	11,379	0.0020567%	143
607/0607	DAVIS UNI SCHL DIST M&O	128,793	0.0232790%	1,620
503/0503	DEVELOPMENT CENTER	1,023,051	0.1849136%	12,865
602/0602	DIX UNIF SCHL DIST M&O	8,130,671	1.4695956%	102,243
83/0083	E.R.A.F	104,573,609	18.9013814%	1,315,007
611/0611	F-S UNIF SCHL DIST M&O	29,153,866	5.2694781%	366,608
526/0526	LOS RIOS CC M&O	14,587	0.0026366%	183
610/0610	RIVER DELT JT UNI M&O	7,557,716	1.3660356%	95,038
613/0613	RIVER DELT UNI-ED	393,210	0.0710716%	4,945
528/0528	SAN JOAQUIN CC M&O	1,325,940	0.2396599%	16,674
527/0527	SOLANO COMM COL M&O	13,071,065	2.3625577%	164,368
606/0606	TRAVIS UNI SCHL DIST M&O	5,018,268	0.9070376%	63,104
608/0608	VACA UNI SCHL DIST M&O	22,366,592	4.0426977%	281,259
603/0603	VJO UNI SHCL DIST M&O	26,716,608	4.8289506%	335,960
612/0612	WINTERS JT UNIFIED ED	57,972	0.0104783%	729
609/0609	WINTERS UNI SCHL DIST M&O	641,175	0.1158906%	8,063
TOTAL SCHOOLS		<b>241,912,721</b>	<b>43.7250339%</b>	<b>3,042,040</b>

**SOLANO COUNTY  
PROPERTY TAX ADMINISTRATION FEE DISTRIBUTION  
FOR USE IN FISCAL YEAR 2018-19**

Fund #/ Acct Key	FUND	TOTAL AMOUNT APPORTIONED	ALLOCATION PERCENT	PROPERTY TAX ADMIN FEE DISTRIBUTION
				<b>\$ 6,957,201</b>
<b>CITIES</b>				
075/0075	BENICIA	15,559,895	2.8124066%	195,665
076/0076	DIXON	3,553,834	0.6423454%	44,689
077/0077	FAIRFIELD	14,306,362	2.5858341%	179,902
078/0078	RIO VISTA	1,701,467	0.3075353%	21,396
079/0079	SUISUN	837,332	0.1513454%	10,529
080/0080	VACAVILLE	14,695,406	2.6561527%	184,794
081/0081	VALLEJO	19,545,720	3.5328331%	245,786
<b>TOTAL CITIES</b>		<b>70,200,016</b>	<b>12.6884525%</b>	<b>882,761</b>
<b>REDEVELOPMENT AGENCIES:</b>				
090/0090	CORDELIA	17,990,144	3.2516672%	226,225
146/0146	DIXON	2,950,008	0.5332055%	37,096
095/0095	FAIRFIELD RGNL CTR	7,952,248	1.4373461%	99,999
149/0149	FAIRFIELD RGNL CTR-AMND <i>Note 1</i>	0	0.0000000%	-
097/0097	FFLD CENTER	4,576,630	0.8272128%	57,551
148/0148	N TEXAS ST CORRIDOR RDA	2,931,579	0.5298745%	36,864
092/0092	FLOSDEN	799,946	0.1445880%	10,059
098/0098	FLOSDEN ANNEX	126,115	0.0227949%	1,586
143/0143	FLOSDEN #3 M/W	1,084,251	0.1959753%	13,634
096/0096	HIGHWAY 12	14,525,313	2.6254089%	182,655
100/0100	I 505/80	29,685,580	5.3655839%	373,295
091/0091	MARINA VISTA	728,010	0.1315857%	9,155
088/0088	RIO VISTA	1,017,210	0.1838578%	12,791
129/0136	RIO VISTA-ARMY RSV CTR <i>Note 2</i>		0.0000000%	-
089/0089	SUISUN CITY	1,807,612	0.3267207%	22,731
147/0147	SUISUN CITY-AS AMMENDED	16,248,960	2.9369531%	204,330
141/0141	VACA PROJECT	9,261,237	1.6739422%	116,460
087/0087	VJO CENTRAL	855,835	0.1546897%	10,762
093/0093	WATERFRONT DEV PROJ	852,761	0.1541341%	10,723
<b>TOTAL REDEVELOPMENT</b>		<b>113,393,439</b>	<b>20.4955405%</b>	<b>1,425,916</b>
<b>TOTAL ALL JURISDICTIONS</b>		<b>553,259,082</b>	<b>100.00%</b>	<b>6,957,201</b>
<b>LESS: COUNTY'S GENERAL FUND/SCHOOLS COSTS SUBJECT TO RECOVERY</b>				<b>4,134,782</b>
				<b>2,822,419</b>

0

Source: FY 2018/19 Schedule of Admin Cost Factors

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