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**Commission on
State Mandates**

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21 July 2022

Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Subject: Additional Document re: Joint Test Claim 21-TC-02

Dear Commissioners:

Claimants Turlock Irrigation District and Modesto Irrigation District submit the attached additional document for the record, which may be relied on at tomorrow's hearing. This document, the "Stanislaus County Property Tax Administration Cost Recovery Calculations Final Report For Use in Fiscal Year 2021-2022", corroborates the other evidence Claimants have submitted on the property tax revenue TID receives.

Sincerely,

BRISCOE IVESTER & BAZEL LLP

/s/ Peter Prows

Peter Prows
Claimants' Representative

ATTACHMENT 1

Stanislaus County
Property Tax Administration Cost Recovery Calculations
Final Report
For Use in Fiscal Year 2021-2022



Stanislaus County
Property Tax Administration Cost
Recovery Calculations

Final Report

For Use in Fiscal Year 2021-2022

METHODOLOGY

- I. **PROCESS DEFINED:** Four County departments were reviewed for property tax administration costs – Assessor, Auditor-Controller, Tax Collector and the Clerk of the Board.

The services, activities and/or functions (including those administrative in nature) of each department were reviewed and defined as either “Property Tax” or “All Other”. The costs associated with those services, etc. that were property tax in nature were categorized as such. All other costs (including those allocated in the countywide cost allocation plan) were categorized as “All Other”.

- II. **COSTS DISTRIBUTED:** Using the procedures described above, the hours worked by each staff member in the four departments and the associated costs of providing their services were categorized as either “Property Tax” or “All Other”. For example, the costs associated with the services performed by some staff were 100% property tax in nature and were categorized as such. The costs of other staff were split between the two categories based upon the hours worked at each task - "Property Tax" vs. "All Other". This categorization provided an allocation base for salaries and benefits, services and supplies and overhead costs.

Certain specialized costs and other costs of the departments were analyzed separately and categorized in a specific manner.

- III. **NET COSTS CALCULATED:** Each department’s property tax related costs were reduced by the department’s property tax related revenues to derive that department’s net property tax administration cost.

RESULTS

The total fiscal year 2020-2021 net cost for property tax administration equals \$8,440,904.

Of this net cost, \$1,713,914 will be distributed over eligible taxing entities based on the apportionment factors for fiscal year 2021-2022 as derived by the Auditor-Controller. The \$1,713,914 collected from eligible taxing entities will be distributed over the four County departments on a pro-rata basis. See calculations shown on the following pages.

**STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATIVE COST
SUMMARY
CHART A
FISCAL YEAR 2020-2021**

	ASSESSOR	TAX COLLECTOR	AUDITOR-CONTROLLER	ASSESSMENT APPEALS BOARD	TOTAL
DEPARTMENTAL PROPERTY TAX RELATED COSTS					
SALARIES & BENEFITS	\$ 5,840,275	\$ 1,342,432	\$ 581,305	\$ 130,978	
SERVICES & SUPPLIES	476,636	128,013	1,770	14,720	
OTHER CHARGES	537,094	171,265	-	11,748	
OTHER INTRA FUND TRANSFERS	137	(153,664)	-	-	
GENERAL & A-87 OVERHEAD	232,827	46,149	27,205	37,029	
RE-ALLOCATE SUPPORTING COSTS			131,148		
DEPARTMENTAL COSTS	\$ 7,086,969	\$ 1,534,195	\$ 741,428	\$ 194,475	
TOTAL ADMINISTRATIVE COSTS					\$ 9,557,067
DEPARTMENTAL PROPERTY TAX RELATED REVENUES					
OTHER REVENUES	\$ (8,757.00)	\$ (27,411.00)	\$ -	\$ -	
COLLECTION COST	-	(119,010)	-	-	
CHARGES FOR CURRENT SERVICES	(19,294)	-	(142,345)	(8,070)	
ASSESSMENT & TAX COLLECTION FEES	-	(87,870)	-	-	
DEPARTMENTAL REVENUES	\$ (28,051)	\$ (234,291)	\$ (142,345)	\$ (8,070)	
TOTAL ADMINISTRATIVE REVENUES					\$ (412,757)
DEPARTMENTAL NET COSTS	\$ 7,058,918	\$ 1,299,904	\$ 599,083	\$ 186,405	
TOTAL ADMINISTRATIVE NET COSTS					\$ 9,144,310
COUNTY-WIDE PROPERTY TAX RELATED REVENUES					
SB 813 (SUPPLEMENTAL ADMIN FEE)					\$ (703,406)
TOTAL NET COSTS (ADMINISTRATIVE COSTS LESS ADMINISTRATIVE REVENUES)					\$ 8,440,904

DEPARTMENT'S PORTION OF RE-CAPTURED COSTS		
	Percentage of Net Admin Costs	Portion of Adjusted Admin
ASSESSOR	77.19%	\$ 1,323,050
TAX COLLECTOR	14.22%	243,640
AUDITOR-CONTROLLER	6.55%	112,286
ASSESSMENT APPEALS BOARD	2.04%	34,938
TOTALS	100.00%	\$ 1,713,914

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2020-2021 COSTS
FISCAL YEAR 2021-2022 ALLOCATION PERCENTAGES

DESCRIPTION	NET AB8 2021/2022 ALLOCATION A	UNITARY & OPERATING NON-UNITARY B	GROSS RDA TAX INCREMENT C	ADJUSTED NET REVENUE D (A + B + C)	ADMIN. COST APPORTIONMENT FACTORS E	ADMIN COST LESS REVENUE OFFSETS F	SCHOOLS & GRAF G	ADJUSTED ADMINISTRATIVE COST H (E + F + G)
COUNTY-GENERAL FUND	\$ 75,032,646.87	\$ 1,534,258.00	\$ (5,795,703.20)	\$ 70,771,201.67	12.15%	\$ 1,025,149.80	\$ (1,025,149.80)	\$ -
CO SUPT OF SCHOOLS	2,377,338.76	27,338.00	(56,747.85)	2,347,928.91	0.40%	34,010.71	(34,010.71)	-
COUNTY FIRE SERVICE	1,736,978.02	21,764.00	(133,955.27)	1,624,786.75	0.28%	23,535.70		23,535.70
CITY OF CERES	2,848,496.79	52,395.00	(324,895.03)	2,575,996.76	0.44%	37,314.37		37,314.37
CITY OF HUGHSON	353,862.39	5,693.00	(24,638.48)	334,916.91	0.06%	4,851.41		4,851.41
CITY OF MODESTO	18,089,380.54	299,436.00	(75,314.41)	18,313,502.13	3.14%	265,278.57		265,278.57
CITY OF NEWMAN	784,551.72	17,528.00	-	802,079.72	0.14%	11,618.45		11,618.45
CITY OF OAKDALE	2,063,247.27	34,531.00	(22,803.90)	2,074,974.37	0.36%	30,056.85		30,056.85
CITY OF PATTERSON	3,729,228.58	38,688.00	-	3,767,916.58	0.65%	54,579.81		54,579.81
CITY OF RIVERBANK	1,530,953.71	30,404.00	-	1,561,357.71	0.27%	22,616.91		22,616.91
CITY OF TURLOCK	6,440,972.87	93,106.00	(578,655.70)	5,955,423.17	1.02%	86,266.74		86,266.74
CITY OF WATERFORD	371,967.55	6,696.00	-	378,663.55	0.06%	5,485.10		5,485.10
HILLS FERRY CEMETERY	211,017.21	4,229.00	(816.66)	214,429.55	0.04%	3,106.10		3,106.10
KNIGHTS FERRY CEMETERY	7,124.99	127.00	-	7,251.99	0.00%	105.05		105.05
PATTERSON CEMETERY	221,855.24	4,412.00	(844.42)	225,422.82	0.04%	3,265.34		3,265.34
COUNTY RDA AREA 1 - SALIDA	2,477,980.16	10,826.00	1,234,238.64	3,723,044.80	0.64%	53,929.83		53,929.83
COUNTY RDA AREA 2 - EYEFIVE	181,821.70	868.00	125,315.47	308,005.17	0.05%	4,461.58		4,461.58
COUNTY RDA AREA 4 - EMPIRE	282,971.90	951.00	290,663.65	574,586.55	0.10%	8,323.12		8,323.12
COUNTY RDA AREA 5 - SEVENTH	51,310.17	287.00	62,012.06	113,609.23	0.02%	1,645.68		1,645.68
COUNTY RDA AREA 6 - SHACKELFORD	433,390.66	1,848.00	386,159.82	821,398.48	0.14%	11,898.29		11,898.29
COUNTY RDA AREA 7 - GRAYSON	107,063.68	430.00	64,630.61	172,124.29	0.03%	2,493.29		2,493.29
COUNTY RDA AREA 8 - KEYES	1,207,286.99	4,717.00	101,225.61	1,313,229.60	0.23%	19,022.67		19,022.67
COUNTY RDA AREA 9 - AIRPORT	3,603,218.85	10,987.00	3,237,311.92	6,851,517.77	1.18%	99,247.04		99,247.04
COUNTY RDA AREA 10 - DENAIR	379,964.30	954.00	142,432.86	523,351.16	0.09%	7,580.96		7,580.96
COUNTY RDA AREA 11 - HICKMAN	210,479.84	913.00	95,918.29	307,311.13	0.05%	4,451.53		4,451.53
COUNTY RDA AREA 13 - VALLEY HOME	114.98	36.00	-	150.98	0.00%	2.19		2.19
COUNTY RDA AREA 14 - BUTTE GLENN	724,259.84	2,688.00	659,167.78	1,386,115.62	0.24%	20,078.45		20,078.45
COUNTY RDA AREA 15 - CROWS LANDING	68,445.57	224.00	65,470.29	134,139.86	0.02%	1,943.07		1,943.07
COUNTY RDA AREA 16 - SHELL	5,282.67	63.00	2,199.89	7,545.56	0.00%	109.30		109.30
COUNTY RDA AREA 17 - MONTEREY	48,407.24	165.00	24,090.08	72,662.32	0.01%	1,052.54		1,052.54
DENAIR COMMUNITY SERVICES DISTRICT	87,351.53	1,141.00	(7,524.67)	80,967.86	0.01%	1,172.85		1,172.85
GRAYSON COMMUNITY SERVICES DISTRICT	6,171.33	186.00	(3,067.72)	3,289.61	0.00%	47.65		47.65
HIGHWAY VILLAGE CSD (CITY OF MODESTO)	37,880.41	508.00	-	38,388.41	0.01%	556.07		556.07
KEYES COMMUNITY SERVICES DISTRICT	1,211.79	268.00	(86.40)	1,393.39	0.00%	20.18		20.18
KNIGHTS FERRY COMMUNITY SERVICES DISTRICT	10,095.81	488.00	-	10,583.81	0.00%	153.31		153.31
WATERFORD COMMUNITY SERVICES DISTRICT	33,683.49	1,334.00	-	35,017.49	0.01%	507.24		507.24
WESTLEY COMMUNITY SERVICES DISTRICT	1,472.98	280.00	(810.89)	942.09	0.00%	13.65		13.65
COUNTY SERVICE AREA 1- FAIRVIEW TRACT	1,794.86	26.00	(776.17)	1,044.69	0.00%	15.13		15.13
BURBANK-PARADISE FIRE	147,735.59	1,882.00	-	149,617.59	0.03%	2,167.27		2,167.27
STAN CONSOL FIRE PRO DIST	3,313,360.87	52,105.00	(175,866.83)	3,189,599.04	0.55%	46,202.65		46,202.65
CERES FIRE	35,613.05	961.00	-	36,574.05	0.01%	529.79		529.79
DENAIR FIRE	204,550.87	1,968.00	(2,295.35)	204,223.52	0.04%	2,958.26		2,958.26
HUGHSON FIRE	473,749.74	3,881.00	(17,316.05)	460,314.69	0.08%	6,667.85		6,667.85
INDUSTRIAL FIRE	215,524.13	5,064.00	(45,816.21)	174,771.92	0.03%	2,531.64		2,531.64
KEYES FIRE	209,980.71	1,991.00	(441.80)	211,529.91	0.04%	3,064.10		3,064.10
MOUNTAIN VIEW FIRE	117,759.59	2,000.00	-	119,759.59	0.02%	1,734.77		1,734.77
OAKDALE FIRE	761,859.95	11,430.00	(120.52)	773,169.43	0.13%	11,199.68		11,199.68
SALIDA FIRE	883,093.42	7,270.00	(11,799.66)	878,563.76	0.15%	12,726.36		12,726.36
TURLOCK FIRE	189,057.21	4,370.00	(11,406.36)	182,020.85	0.03%	2,636.65		2,636.65
WESTPORT FIRE	96,753.09	1,047.00	(3,984.14)	93,815.95	0.02%	1,358.96		1,358.96
WEST STANISLAUS FIRE	540,912.10	16,700.00	(3,928.72)	553,683.38	0.10%	8,020.33		8,020.33

STANISLAUS COUNTY
PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2020-2021 COSTS
FISCAL YEAR 2021-2022 ALLOCATION PERCENTAGES

DESCRIPTION	NET AB8 2021/2022 ALLOCATION A	UNITARY & OPERATING NON-UNITARY B	GROSS RDA TAX INCREMENT C	ADJUSTED NET REVENUE D (A + B + C)	ADMIN. COST APPORTIONMENT FACTORS E	ADMIN COST LESS REVENUE OFFSETS F	SCHOOLS & ERAF G	ADJUSTED ADMINISTRATIVE COST H (E + F + G)
WOODLAND AVE FIRE	258,252.26	3,551.00	-	261,803.26	0.04%	3,792.33		3,792.33
PATTERSON HOSPITAL DISTRICT	1,482,590.60	25,234.00	(6,156.26)	1,501,668.34	0.26%	21,752.28		21,752.28
WESTSIDE HOSPITAL DISTRICT	148,812.89	2,789.00	-	151,601.89	0.03%	2,196.02		2,196.02
AIRPORT NEIGHBORHOOD LIGHT	10,653.33	543.00	(5,501.39)	5,694.94	0.00%	82.49		82.49
COUNTRY CLUB ESTATES LIGHTING	2,207.38	29.00	-	2,236.38	0.00%	32.39		32.39
CROWS LANDING LIGHTING	1,766.99	196.00	(643.64)	1,319.35	0.00%	19.11		19.11
DENAIR LIGHTING	7,125.90	113.00	(900.74)	6,338.16	0.00%	91.81		91.81
EMPIRE LIGHTING	15,891.78	570.00	(4,526.16)	11,935.62	0.00%	172.89		172.89
FAIRVIEW TRACT LIGHTING	5,262.91	85.00	(2,449.69)	2,898.22	0.00%	41.98		41.98
MANCINI PARK LIGHTING	387.72	6.00	-	393.72	0.00%	5.70		5.70
MONTEREY PARK LIGHTING	1,110.40	10.00	(495.46)	624.94	0.00%	9.05		9.05
OLYMPIC TRACT LIGHTING	5,906.67	106.00	(2,617.52)	3,395.15	0.00%	49.18		49.18
RICHLAND TRACT LIGHTING	3,266.01	50.00	(1,418.65)	1,897.36	0.00%	27.48		27.48
SALIDA LIGHTING	12,236.10	670.00	(4,379.69)	8,526.41	0.00%	123.51		123.51
SUNSET OAKS LIGHTING	8,238.75	236.00	-	8,474.75	0.00%	122.76		122.76
SYLVAN VILLAGE NO 2 LIGHTING	3,460.21	40.00	-	3,500.21	0.00%	50.70		50.70
TEMPO PARK LIGHTING	4,668.84	46.00	(2,132.80)	2,582.04	0.00%	37.40		37.40
WATERFORD LIGHTING	20,892.75	667.00	-	21,559.75	0.00%	312.30		312.30
EASTSIDE MOSQUITO ABATEMENT	2,664,903.87	32,594.00	(31,841.53)	2,665,656.34	0.46%	38,613.12		38,613.12
TURLOCK MOSQUITO ABATEMENT	2,289,050.14	30,641.00	(106,376.61)	2,213,314.53	0.38%	32,060.77		32,060.77
CENTRAL IRRIGATION DISTRICT	108,233.40	1,781.00	(370.21)	109,644.19	0.02%	1,588.24		1,588.24
OAKDALE IRRIGATION DISTRICT	2,730,911.64	29,396.00	(48,730.83)	2,711,576.81	0.47%	39,278.30		39,278.30
TURLOCK IRRIGATION DISTRICT	2,013,816.23	20,899.00	(61,703.97)	1,973,011.26	0.34%	28,579.87		28,579.87
WEST STANISLAUS IRRIGATION DISTRICT	584,621.19	6,576.00	(2,828.75)	588,368.44	0.10%	8,522.76		8,522.76
STORM DRAIN NO 1	1,618.97	68.00	-	1,686.97	0.00%	24.44		24.44
STORM DRAIN NO 6	5,121.86	94.00	-	5,215.86	0.00%	75.55		75.55
STORM DRAIN NO 8	93,471.38	426.00	-	93,897.38	0.02%	1,360.14		1,360.14
STORM DRAIN NO 10	875.55	11.00	-	886.55	0.00%	12.84		12.84
SHERWOOD FOREST DRAIN	2,958.39	42.00	-	3,000.39	0.00%	43.46		43.46
EAST STANISLAUS RESOURCE CONSERVATION	4,624.10	32.00	-	4,656.10	0.00%	67.45		67.45
RECLAMATION DISTRICT NO 2063	74,589.75	1,258.00	-	75,847.75	0.01%	1,098.69		1,098.69
RECLAMATION DIST NO 2091	4,623.98	55.00	-	4,678.98	0.00%	67.78		67.78
WEST STANISLAUS RESOURCE CONSERVATION	51,049.69	833.00	(10.27)	51,872.42	0.01%	751.39		751.39
EMPIRE SANITARY (CITY OF MODESTO)	36,403.13	1,279.00	(10,749.08)	26,933.05	0.00%	390.14		390.14
SALIDA SANITARY	37,016.82	2,259.00	(14,363.75)	24,912.07	0.00%	360.86		360.86
ERAF	85,469,807.71	63,292.00	-	85,533,099.71	14.68%	1,238,981.92	(1,238,981.92)	-
CHATOM ELEM-GEN	3,587,379.74	34,895.00	(29,664.27)	3,592,610.47	0.62%	52,040.43	(52,040.43)	-
EMPIRE ELEM-GEN	7,403,889.11	94,332.00	(82,071.68)	7,416,149.43	1.27%	107,425.96	(107,425.96)	-
GRATTON ELEM-GEN	233,450.42	1,432.00	-	234,882.42	0.04%	3,402.37	(3,402.37)	-
HART RANSOM-GEN	1,304,636.33	15,600.00	-	1,320,236.33	0.23%	19,124.16	(19,124.16)	-
HICKMAN ELEM-GEN	476,087.19	4,638.00	-	480,725.19	0.08%	6,963.50	(6,963.50)	-
KEYES ELEM-GEN	1,819,350.16	19,050.00	(8,283.26)	1,830,116.90	0.31%	26,509.99	(26,509.99)	-
MODESTO ELEM GEN	22,126,549.06	411,804.00	(1,401,181.52)	21,137,171.54	3.63%	306,180.57	(306,180.57)	-
PARADISE ELEM-GEN	445,946.94	5,355.00	-	451,301.94	0.08%	6,537.29	(6,537.29)	-
ROBERTS FERRY-GEN	623,051.87	4,408.00	-	627,459.87	0.11%	9,089.01	(9,089.01)	-
SALIDA ELEM-GEN	5,563,546.59	43,522.00	(420,551.69)	5,186,516.90	0.89%	75,128.82	(75,128.82)	-
SHILOH ELEM-GEN	383,858.21	3,067.00	-	386,925.21	0.07%	5,604.77	(5,604.77)	-
STANISLAUS ELEM-GEN	10,297,566.15	78,965.00	-	10,376,531.15	1.78%	150,308.30	(150,308.30)	-
SYLVAN ELEM-GEN	19,472,095.75	149,068.00	-	19,621,163.75	3.37%	284,220.58	(284,220.58)	-
MODESTO HIGH-GEN	51,368,036.88	602,149.00	(1,430,043.32)	50,540,142.56	8.67%	732,094.63	(732,094.63)	-
CERES UNIFIED-GEN	18,220,731.76	191,567.00	(1,671,778.56)	16,740,520.20	2.87%	242,493.28	(242,493.28)	-

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PROPERTY TAX ADMINISTRATION COST ALLOCATION
CHART B
FISCAL YEAR 2020-2021 COSTS
FISCAL YEAR 2021-2022 ALLOCATION PERCENTAGES

DESCRIPTION	NET AB8 2021/2022 ALLOCATION A	UNITARY & OPERATING NON-UNITARY B	GROSS RDA TAX INCREMENT C	ADJUSTED NET REVENUE D (A + B + C)	ADMIN. COST APPORTIONMENT FACTORS E	ADMIN COST LESS REVENUE OFFSETS F	SCHOOLS & ERAF G	ADJUSTED ADMINISTRATIVE COST H (E + F + G)
DENAIR UNIFIED-GEN	6,955,982.87	50,514.00	(55,923.51)	6,950,573.36	1.19%	100,681.90	(100,681.90)	-
HUGHSON UNIFIED SCHOOL DISTRICT-GEN	6,805,767.55	55,406.00	(218,523.69)	6,642,649.86	1.14%	96,221.50	(96,221.50)	-
NEWMAN-CROWS LANDING UNIFIED SCHOOL DISTRICT-GEN	7,323,002.63	145,457.00	(433,176.31)	7,035,283.32	1.21%	101,908.96	(101,908.96)	-
OAKDALE UNIFIED SCHOOL DISTRICT-GEN	19,299,221.25	235,772.00	(244,194.17)	19,290,799.08	3.31%	279,435.11	(279,435.11)	-
OAKDALE(KNIGHTS FERRY) UNIFIED SCHOOL DISTRICT-GEN	473,155.88	6,800.00	-	479,955.88	0.08%	6,952.36	(6,952.36)	-
OAKDALE(VALLEY HOME) UNIFIED SCHOOL DISTRICT-GEN	868,667.98	10,526.00	-	879,193.98	0.15%	12,735.48	(12,735.48)	-
PATTERSON UNIFIED SCHOOL DISTRICT-GEN	13,694,064.93	227,584.00	(109,017.02)	13,812,631.91	2.37%	200,081.62	(200,081.62)	-
RIVERBANK UNIFIED SCHOOL DISTRICT-GEN	3,977,024.47	49,161.00	-	4,026,185.47	0.69%	58,320.94	(58,320.94)	-
TURLOCK JT(SB1537) UNIFIED SCHOOL DIST - GEN	32,048,949.81	345,061.00	(1,824,217.35)	30,569,793.46	5.25%	442,815.96	(442,815.96)	-
WATERFORD UNIFIED SCHOOL DISTRICT-GEN	3,767,414.96	27,431.00	(142,856.42)	3,651,989.54	0.63%	52,900.56	(52,900.56)	-
YOSEMITE COMMUNITY COLLEGE DISTRICT-GEN	41,097,843.53	486,813.00	(936,237.92)	40,648,418.61	6.98%	588,808.96	(588,808.96)	-
COUNTY SCHOOL SERVICE FUND	16,625,999.08	305,716.00	(751,961.86)	16,179,753.22	2.78%	234,370.34	(234,370.34)	-
SCHOOLS-EQUALIZATION AID	9,952,521.00	48,230.00	(37,016.74)	9,963,734.26	1.71%	144,328.76	(144,328.76)	-
SCHOOLS-TUITION	5,665,958.58	27,466.00	(21,410.38)	5,672,014.20	0.97%	82,161.45	(82,161.45)	-
CERES REDEVELOPMENT AGENCY	4,330,456.77	19,750.00	2,472,441.72	6,822,648.49	1.17%	98,828.85		98,828.85
CERES AMENDED REDEVELOPMENT AGENCY	2,445,983.02	10,334.00	731,556.98	3,187,874.00	0.55%	46,177.66		46,177.66
MODESTO REDEVELOPMENT AGENCY	629,400.69	3,325.00	33,169.84	665,895.53	0.11%	9,645.77		9,645.77
MODESTO AMENDED REDEVELOPMENT AGENCY	5,852,946.34	29,761.00	835,586.48	6,718,293.82	1.15%	97,317.23		97,317.23
OAKDALE REDEVELOPMENT AGENCY	3,449,531.34	30,881.00	531,302.14	4,011,714.48	0.69%	58,111.32		58,111.32
OAKDALE AMENDED REDEVELOPMENT AGENCY	147,174.27	353.00	68,979.72	216,506.99	0.04%	3,136.19		3,136.19
OAKDALE AMENDMENT #5 REDEVELOPMENT AGENCY	496,722.21	440.00	94,531.71	591,693.92	0.10%	8,570.93		8,570.93
NEWMAN REDEVELOPMENT AGENCY	1,233,827.35	6,001.00	622,893.98	1,862,722.33	0.32%	26,982.29		26,982.29
TURLOCK REDEVELOPMENT AGENCY	3,743,769.44	12,846.00	3,085,906.33	6,842,521.77	1.17%	99,116.73		99,116.73
TURLOCK AMENDED REDEVELOPMENT AGENCY	5,784,968.79	26,237.00	1,534,972.17	7,346,177.96	1.26%	106,412.39		106,412.39
RIVERBANK REDEVELOPMENT AGENCY	2,447,038.89	4,844.00	-	2,451,882.89	0.42%	35,516.53		35,516.53
RIVERBANK RDA INVESTMENT AMENDMENT NO. 1	39,550.55	230.00	-	39,780.55	0.01%	576.24		576.24
STAN/CERES BEDEVILMENT AGENCY	1,503,058.37	5,236.00	249,101.43	1,757,395.80	0.30%	25,456.60		25,456.60
WATERFORD REDEVELOPMENT AGENCY	369,789.37	1,115.00	250,342.70	621,247.07	0.11%	8,999.02		8,999.02
HUGHSON REDEVELOPMENT	795,681.78	2,848.00	399,359.48	1,197,889.26	0.21%	17,351.92		17,351.92
HUGHSON REDEV - 2007 ANNEX	64,400.63	48.00	24,941.43	89,390.06	0.02%	1,294.85		1,294.85
TOTALS:	\$ 576,333,713.36	\$ 6,383,977.00	\$ (0.00)	\$ 582,717,690.36	100.00%	\$ 8,440,904.02	\$ (6,726,989.99)	\$ 1,713,914.03

**STANISLAUS COUNTY
ASSESSOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART C
FISCAL YEAR 2020-2021**

DESCRIPTION	TOTAL COSTS
SALARIES & BENEFITS	\$ 5,840,275
SERVICES & SUPPLIES	476,636
OTHER CHARGES	537,094
OTHER INTRAFUND TRANSFERS	137
A-87 OVERHEAD (ACTUAL 2019-2020)	232,827
TOTAL ASSESSOR	\$ 7,086,969

**STANISLAUS COUNTY
TAX COLLECTOR
BREAKDOWN OF EXPENSES BY COST CENTER
CHART D
FISCAL YEAR 2020-2021**

DESCRIPTION	TOTAL COSTS	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	\$ 1,404,993	\$ 1,342,432	\$ 62,561
SERVICES & SUPPLIES	128,013	128,013	
OTHER CHARGES	171,265	171,265	
OTHER INTRA FUND TRANSFERS	(153,664)	(153,664)	
A-87 OVERHEAD (ACTUAL 2019-2020)	48,300	46,149	2,151
TOTAL TAX COLLECTOR	\$ 1,598,907	\$ 1,534,195	\$ 64,712

**STANISLAUS COUNTY
AUDITOR-CONTROLLER
BREAKDOWN OF EXPENSES BY COST CENTER
CHART E
FISCAL YEAR 2020-2021**

DESCRIPTION	TOTAL COSTS	SUPPORTING COSTS	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	\$ 4,302,161	\$ 703,736	\$ 581,305	\$ 3,017,120
SERVICES & SUPPLIES	161,996	35,074	1,770	125,152
OTHER CHARGES	319,415	40,087	-	279,328
OTHER INTRA FUND TRANSFERS	15	10	-	5
A-87 OVERHEAD (ACTUAL 2019-2020)	201,343	32,935	27,205	141,203
RE-ALLOCATE SUPPORTING COST		(811,842)	131,148	680,694
TOTAL AUDITOR-CONTROLLER	\$ 4,984,930	\$ -	\$ 741,428	\$ 4,243,502

**STANISLAUS COUNTY
ASSESSMENT APPEALS BOARD
BREAKDOWN OF EXPENSES BY COST CENTER
CHART F
FISCAL YEAR 2020-2021**

DESCRIPTION	(a) TOTAL COSTS	(b) AAB SALARY COSTS	(b ÷ a) AAB COSTS RATIO	PROP TAX ADMIN	ALL OTHER
SALARIES & BENEFITS	\$ 592,800				
AAB ASSISTANT CLERK		128,803			
AAB BOARD MEMBER		2,175			
TOTAL SALARIES & BENEFITS	\$ 592,800	\$ 130,978	22%	\$ 130,978	\$ 461,822
SERVICES & SUPPLIES	66,622			14,720	51,902
OTHER CHARGES	53,171			11,748	41,423
OTHER INTRA FUND TRANSFERS	-			-	-
A-87 OVERHEAD (ACTUAL 2019-2020)	167,593			37,029	130,564
TOTAL ASSESSMENT APPEALS BOARD	\$ 880,186			\$ 194,475	\$ 685,711

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On July 22, 2022, I served the:

- **Current Mailing List dated July 19, 2022**
- **Claimant's Late Comments filed July 21, 2022**

Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District – Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, 21-TC-02

Water Quality Certification for Federal Permit or License, Turlock Irrigation District and Modesto Irrigation District Don Pedro Hydroelectric Project and La Grange Hydroelectric Project, Federal Energy Regulatory Commission Project Nos. 2299 and 14581, Condition 12, Riparian, Spawning, and Floodplain Management, Adopted by the State Water Resources Control Board on January 15, 2021
Turlock Irrigation District and Modesto Irrigation District, Claimants

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on July 22, 2022 at Sacramento, California.



Lorenzo Duran
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814
(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 7/19/22

Claim Number: 21-TC-02

Matter: Floodplain Restoration Condition (no. 12) of Water Quality Certification for Turlock Irrigation District and Modesto Irrigation District - Don Pedro Hydroelectric Project and La Grange Hydroelectric Project

Claimants: Modesto Irrigation District
Turlock Irrigation District

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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