

MAY 19, 2020

Fee Study

Treasurer-Tax Collector Fees

ClearSource Financial Consulting

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May 2020

COUNTY OF EL DORADO TREASURER-TAX COLLECTOR

Attn: Karen Coleman, Treasurer-Tax Collector
360 Fair Lane
Placerville, California 95667

Fee Study

Dear Ms. Coleman:

ClearSource Financial Consulting submits the following report describing the findings of our preparation Fee Study for the County of El Dorado Treasurer-Tax Collector.

Please refer to the Executive Summary for the key findings of the analysis, proposed changes to Treasurer-Tax Collector fees, and estimated impacts to County funds. The balance of the report and its appendices provide the necessary documentation to support those outcomes.

Thank you for the opportunity to serve the County on this topic. We are happy to continue discussion on this Fee Study as the need arises or consult with you on additional topics.

Sincerely,



TERRY MADSEN, PRESIDENT | CLEARSOURCE FINANCIAL CONSULTING

PHONE NUMBER: 831.288.0608
EMAIL ADDRESS: tmadsen@clearsourcefinancial.com

STUDY OVERVIEW

The County of El Dorado Treasurer has completed a **Fee Study**. California counties and cities regularly conduct these studies to justify fee amounts imposed and to optimize the overall portfolio of revenues available to fund services.

Industry practice and fiscal conditions in the state have led most counties and cities to link cost recovery for services of individual action, cause, or benefit to that same individual through user fee revenue, relieving the agency's general revenues as much as possible for use toward services of broader community benefit.

USER AND REGULATORY FEES

The County derives its annual revenue from a number of sources. These include, but are not limited to, property taxes, sales taxes, franchise fees, fines, rents, and user and regulatory fees. **User and regulatory fees are intended to cover all, or a portion of, the costs incurred by the County for providing fee-related services and activities that are not otherwise provided to those not paying the fee.**

California law provides guidance regarding the amounts the County may charge for fee-related services and activities. Specifically, in order to avoid being considered taxes, the **fees charged shall not exceed the estimated reasonable cost of providing the services**, activities, or materials for which fees are charged.

At its conclusion, this Fee Study proposes for Board of Supervisors review and consideration at public hearing **an updated schedule of Treasurer-Tax Collector fees**. The proposed fees are illustrated in **Appendix A** of this report. To view proposed fees against current fees and costs of service, refer to **Appendix B**.

COST RECOVERY POLICY AND PRACTICE

Recovering the costs of providing fee-related services directly influences the County's fiscal health and increases the Treasurer-Tax Collector's ability to meet the service level expectations of fee payers.

The services for which the County imposes a user or regulatory fee typically derive from an individual person or entity's action, request, or behavior. Therefore, except in cases where there is an overwhelming public benefit generated by the County's involvement in the individual action, **a fee for service ensures that the individual bears most, if not all, of the cost incurred by the County to provide that service**. When a fee targets "100% or full cost recovery," the individual is bearing the entirety of the cost. When a fee targets less than full cost recovery, another County revenue source – in most cases, the General Fund – subsidizes the individualized activity.

SCOPE OF STUDY

Key tasks expected by the County Treasurer-Tax Collector of this Fee Study included the following:

- Review eligible fee-related services to establish the reasonable relationship between current fees for service and the underlying costs of service.
- Calculate the full cost of service.
- Recommend fees to be charged for each service.
- Recommend cost recovery strategies and best practices in setting fees, while considering the complexities and demands of responsible programs or departments.
- Develop a thoroughly documented analysis to ensure compliance with Proposition 26, Proposition 218, and other statutes, as applicable.

FINDINGS AND PROPOSED ACTION

During the course of study, information and analysis was generated and is discussed substantively throughout this report and its technical appendices. However, summarized in the following table are outcomes and proposals of particular interest to County leaders and policymakers.

EXHIBIT 1 | CURRENT AND PROPOSED COST RECOVERY

TREASURER-TAX COLLECTOR	Fee Related Service Expenditures	Revenue from Current Fees	Current Cost Recovery	Revenue from Proposed Fees	Proposed Cost Recovery
Total	\$1,390,000	\$795,000	57%	\$1,225,000	88%

** See Appendix for current and proposed cost recovery by individual fee category.*

The proposed fee changes are estimated to generate total additional revenue of \$430,000.

Additional revenues expected from the proposed fee changes are intended to offset the cost of providing existing services associated with those fee-related functions. Additional fee revenue is not intended to fund new services.

Please continue to the following technical report and appendices for further discussion of this Fee Study.

REASON FOR STUDY

California counties and cities regularly conduct these studies to justify fee amounts imposed and to optimize the overall portfolio of revenues available to fund services.

Industry practice and fiscal conditions in the state have led most counties and cities to link cost recovery for services of individual action, cause, or benefit to that same individual through user fee revenue, relieving the agency's general revenues as much as possible for use toward services of broader community benefit.

PREVAILING GUIDANCE

The objectives of this study, the methodology used to complete the study, and the formulation of outcomes and recommendations for future consideration were significantly influenced by Article 13C of the California Constitution and Section 54985 of the California Government Code.

Article 13C states that the local government bears the burden of proving by a preponderance of the evidence that a levy, charge, or other exaction is not a tax, that the amount is no more than necessary to cover the reasonable costs of the governmental activity, and that the manner in which those costs are allocated to a payer bear a fair or reasonable relationship to the payer's burdens on, or benefits received from, the governmental activity. Additionally, Article 13C identifies the following as items that are not defined as taxes:

- A charge imposed for a specific benefit conferred or privilege granted directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.
- A charge imposed for a specific government service or product provided directly to the payer that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product.
- A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, enforcing agricultural marketing orders, and the administrative enforcement and adjudication thereof.
- A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
- A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
- A charge imposed as a condition of property development.
- Assessments and property-related fees imposed in accordance with the provisions of Article XIII D.

Section 54985 of the California Government Code includes the following, “Notwithstanding any other provision of law that prescribes an amount or otherwise limits the amount of a fee or charge that may be levied by a county, a county service area, or a county waterworks district governed by a county board of supervisors, a county board of supervisors shall have the authority to increase or decrease the fee or charge, that is otherwise authorized to be levied by another provision of law, in the amount reasonably necessary to recover the cost of providing any product or service or the cost of enforcing any regulation for which the fee or charge is levied. The fee or charge may reflect the average cost of providing any product or service or enforcing any regulation...”

The outcomes and recommendations of the study are intended to comply with applicable federal, state, and local laws including providing confirmation that the proposed fees (“charges”) recommended as a result of this study are not taxes as defined in Article 13C of the California Constitution and that the proposed fees are no more than necessary to cover the reasonable costs of the County’s activities and services addressed in the fees. Additionally, this report is intended to show that the manner in which the costs are allocated to a payer bear a fair and reasonable relationship to the payer’s burdens on, or benefits received from the activities and services provided by the County.

METHODOLOGY AND DATA SOURCES

This study calculated the estimated reasonable cost of providing various fee-related services performed by the Treasurer-Tax Collector’s Office. Generally, the estimated reasonable cost of providing the fee-related services and activities examined in this study can be calculated as the product of the composite fully-burdened hourly labor rate of the division responsible for providing services and the estimated labor time required to process a typical request for service.

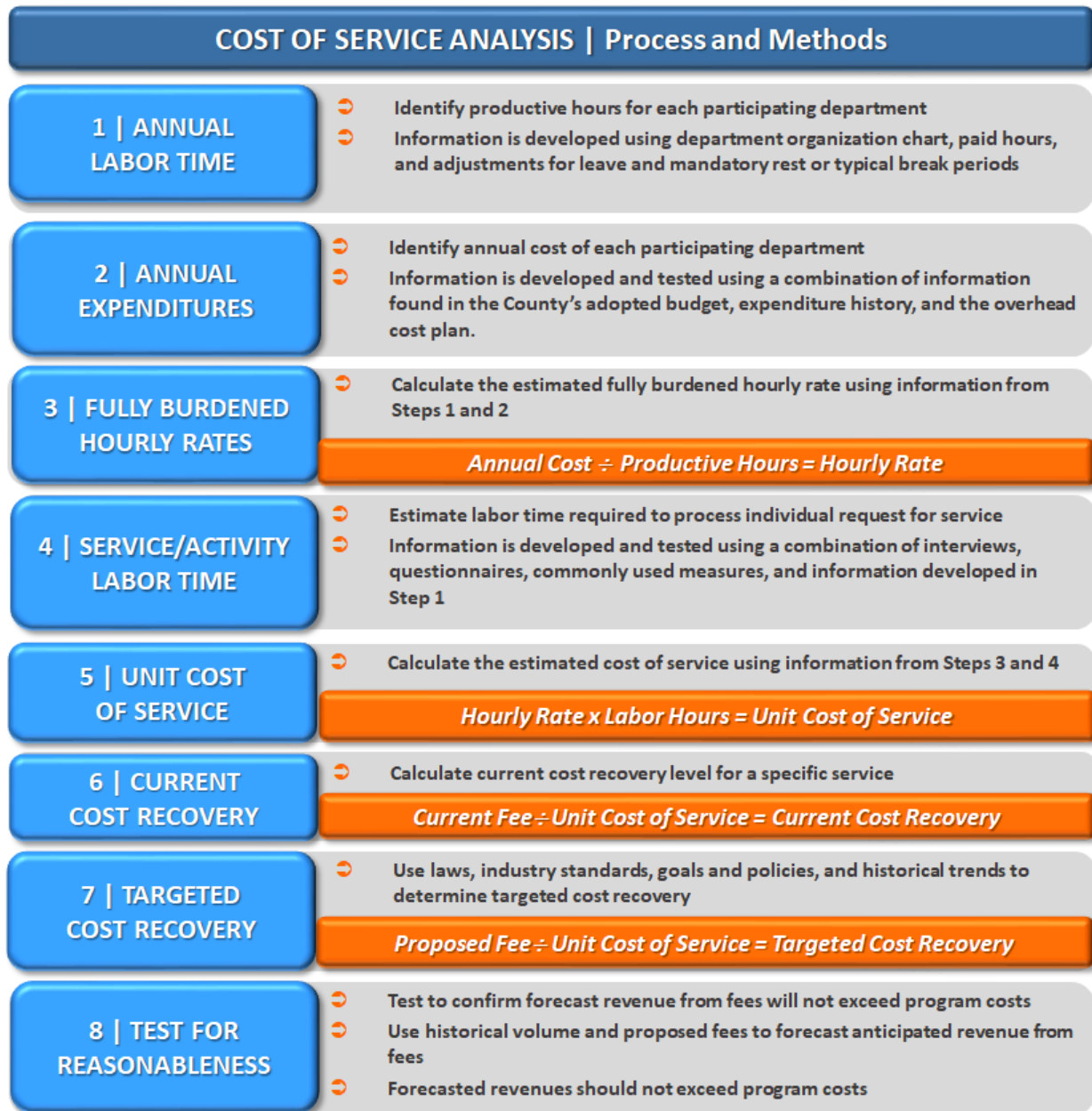
The composite fully-burdened hourly rates calculated in this study are based on the estimated annual productive hours for Treasurer-Tax Collector’s Office employees, and estimated labor, services and supplies, and countywide overhead expenditures, sourced as follows:

- Estimated productive hours were developed using the department’s current employee count as of FY 18/19 and annual paid hours reduced by annual leave and mandatory rest period/break assumptions.
- Labor expenditures for in-house personnel were based on budgeted salary and benefits expenditures.
- Services and supplies expenditures were based on budgeted expenditures with adjustments made to amortize the costs of one-time purchases and to reflect historical averages for on-going services and supplies expenses.
- Countywide overhead allocated to the Treasurer-Tax Collector is based on the countywide cost allocation plan (2 CFR Part 200 Cost Allocation Plan for Use in Fiscal Year 2018/2019)
- Estimated labor times and annual service volume was developed based on responses received from Treasurer-Tax Collector staff.

Once cost of service levels are identified, the County may use this information to inform targeted cost recovery from fees. Fees set at the cost of service target full cost recovery. Fees set at any amount less than the cost of service targets less than full cost recovery.

An illustration of the methods used in this analysis is shown below.

EXHIBIT 3 | STEPS IN ANALYZING COSTS OF SERVICE AND USER FEES



CONSIDERATIONS FOR IMPLEMENTATION

If the County decides to adopt or otherwise utilize outcomes generated through this study, it should:

- **Update Systems for Fee Outcomes** – Ensure that County staff incorporate updated fees into the Master Fee Schedule. Values should be included in all official fee schedules used throughout the County (e.g., departmental pamphlets, counter schedules, and online information). Additionally, ensure collections processes are updated, which may include coding in billing systems and training for personnel who handle fees directly with the public.
- **Actively Monitor the Use of Fees** – In order to recover accurate and eligible amounts expected, the County should be diligent about ensuring fees are applied in the correct amount and using the correct and intended basis.
- **Monitor Feedback and Volume Statistics** – Monitor service volume and applicant feedback to determine if fee modifications are resulting in any unanticipated changes in service frequency.
- **Annually Review and Adjust Fee Values** – In order to generally maintain pace with regional cost inflation and/or the County's salary cost inflation, the County should consider adjusting fees on an annual basis. A commonly used, reasonable inflation index is the annual change in the all-urban Consumer Price Index (CPI) for San Francisco-Oakland-Hayward.
- **Periodically Perform Cost of Service Analysis** – A fee study should be conducted every three to five years to ensure fee levels remain at or below legal limits and are consistent with evolving service practices and local conditions.

SERVICE PROFILE

The Treasurer-Tax Collector’s primary responsibilities include oversight of the County’s banking and investment activities, as well a variety of tax collection activities. In addition, the office processes business licenses and collects on delinquent accounts owed to other County Departments.

FULLY BURDENED HOURLY RATES

A fully burdened hourly rate is a value placed on time spent in a program area, designed to recover costs associated with direct services, as well as a share of indirect services necessary to support that provision of direct service. Fully burdened hourly rates include labor (salaries and benefits); recurring non-labor services, supplies, and materials; amortized costs of periodic purchases; and centralized agency support services. **On a composite basis for this function, a fully burdened rate for service is determined to be \$154 per hour.** This rate is applied to time estimates for categories of direct service for which a fee is imposed. A brief illustration of the basis for this rate is shown in the following exhibit.

EXHIBIT 4 | HOURLY RATE

TREASURER-TAX COLLECTOR	Total
Expenditure Basis for Hourly Rate	\$3,548,639
Productive Hours	22,995
Hourly Rate	\$154

SERVICE TIME

The underlying cost of fee-related services is nearly, if not entirely, driven by the amount of staff effort required to complete the service. Except in cases where significant, specialized materials and equipment are deployed, the proportionality of fees between different services is driven by that dynamic: Services with higher fees require greater time than services with lower fees.

Direct service providers in the department have been interviewed and conducted time studies to determine average and range of service times on each fee category under review in this study. Time estimates are inclusive of all effort anticipated on a typical occurrence of individual service, including intake, processing, reviews, etc. Refer to **Appendix C** to review service time assumptions by individual fee category.

COST RECOVERY

Cost Recovery and Targeted Fees

- Overall, the fees examined in this study recover approximately 57% of the costs of service. However, individual fee cost recovery levels vary between 5% and 100% of the full cost of service. Fees are proposed to increase to improve recovery of costs. However, some fees are limited to amounts authorized by the State of California.
- If the proposed fee changes are adopted overall cost recovery will increase to approximately 88% of the costs of service. However, individual fee cost recovery levels vary between 16% and 100% of the full cost of service.

Details regarding proposed fee changes are included in **Appendix C**. Summary information is provided on the following pages:

#	Fee	Current Fee	Proposed Fee	Proposed Change
1	Nonpayment of credit card draft fee	\$25	\$25	\$0
2	Returned check fee - Treasury fee to depositors to recover direct cost by bank and handling by staff	\$25	\$25	\$0
3	Nonacceptance of an electronic funds transfer fee	\$25	\$25	\$0
4	Tax Sale Preparation - parcels redeemed within 90 days of sale and unsold parcels remaining unsold	\$150	\$150	\$0
5	Cost of Conducting Sale - sold parcels	\$150	\$150	\$0
6	Application for separate valuation fee - Fee, per parcel, to separate current-year secured property tax bill or secured assessment	\$65	\$77	\$12
7	Personal contact fee - Fee added to the amount to redeem when an attempt is made to personally contact an assessee with power-to-sell property	\$100	\$154 per hour	\$54 per hour
8	Excess proceeds fee - Fee per party of interest to notify parties of interest of excess proceeds from sale of tax-defaulted property	\$10	\$38	\$28
9	Subsequent (second, etc.) tax clearance or certificate (TCC) or conditional tax clearance certificate (CTCC) on mobile home fee - Fee to prepare a subsequent (second, etc.,) tax clearance certificate or conditional tax clearance certificate (the first request for TCC or CTCC is issued without charge)	\$15	\$51	\$36
10	Reminder notice fee - Fee added to unpaid current-year unsecured bill after August month-end close to mail reminder notice	\$15	\$38	\$23
11	DMV Hold Fee - Fee added to delinquent unsecured property tax on vessels for Department of Motor Vehicles Notification	\$0	\$18	\$18
12	Certificate of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a certificate of lien	\$13	\$38	\$26

#	Fee	Current Fee	Proposed Fee	Proposed Change
13	Release of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a release of lien	\$15	\$38	\$23
14	Duplicate release of lien, document preparation- Fee to prepare, on request, a duplicate release of lien	\$15	\$38	\$23
15	Collection letter fee - Fee added to amount to redeem unsecured assessment when formal collection letter is prepared	\$15	\$51	\$36
16	Personal contact fee - Fee added to amount to redeem unsecured assessment when personal contact (telephone or face-to-face) is made	\$50	\$96 Annual, per assessment	\$46
17	Bankruptcy claim fee— Fee added to amount to redeem unsecured assessment for filing a proof of claim with U.S. Bankruptcy Court	\$54	\$154	\$100
18	Special handling fee - Fee collected from taxpayer prior to establishing a special payment plan to redeem unsecured assessment	\$50	\$154	\$104
19	Bulk transfer quotation of taxes due fee - Fee collected from title company to prepare, on request, a Quotation of unsecured taxes due	\$36	\$154	\$118
20	Installment payment plan initiation fee - Fee collected from taxpayer to start an installment payment plan	\$50	\$154	\$104
21	Installment payment plan annual maintenance fee -Fee added to each installment of an installment payment plan	\$25	\$38	\$13
22	Four-year payment plan initiation fee - Fee collected from taxpayer to start a four-year payment plan	\$50	\$154	\$104
23	Four-year payment plan annual maintenance fee -Fee added to each installment of a four-year payment plan	\$25	\$38	\$13
24	Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on certificates of merge, and boundary line adjustments	50.00 plus 5.00 per parcel	\$77 plus \$7 per parcel	\$27
25	Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on subdivision maps, parcel maps	50.00 plus 5.00 per parcel	\$154 plus \$7 per parcel	\$104
26	Tax Collector certification of no taxes due fee - Fee collected from requestor prior to signing certification of no taxes due on subdivision maps, parcel maps, certificates of merge, and boundary line adjustments	\$15	\$38	\$23
27	Property tax outstanding list - Fee for report of outstanding taxes by a range of Assessor's parcel numbers (APN)	\$30	\$38	\$8
28	Business license list fee - Fee for preparing a list of businesses meeting specified criteria such as by date issued, business type, or zip code	15.00 plus 1.00 per page over 15	\$38	\$23
29	Notice/Publication Reimbursement - Redeemed parcels	Actual Cost	Actual Cost	varies
30	Publication Notice Fee - sold parcels	Actual Cost	Actual Cost	varies
31	Advertising Cost of Sale	\$150	Actual Cost	varies

#	Fee	Current Fee	Proposed Fee	Proposed Change
32	Research fee - Fee per parcel, per tax year, to determine who paid the taxes	\$30	\$38 per 15 minute increment	\$30
33	Erroneous Payment Fee - Fee to process payment reversal received from taxpayer agents in wrong amount.	\$0	\$38 per 15 minute increment	
34	Identification of parties of interest	lesser of \$250 or title co amount	lesser of \$308 or title co amount	\$58
35	Replacement tax bill fee - Fee, per bill for creating a replacement tax bill for same owner and address as the original tax bill	\$2	\$10	\$8
36	Tax bill request fee - Fee, per parcel, for all requests for tax bills from banks, mortgage companies, and tax service agencies that are not submitted by electronic file in the format required by the County	\$2	\$10	\$8
37	Recording Fee - paid to Recorder	\$14	\$14	\$0
38	Business License: All businesses, except those listed below	\$42	\$51	\$9
39	Business License: Door to door soliciting and selling (itinerant businesses)	\$42	\$64	\$22
40	Business License: Fortunetelling, Carnivals, Secondhand Dealers, and Pawnbrokers	\$140	\$154	\$14

REVENUE IMPACTS OF PROPOSED ACTION

The fee changes are estimated to generate total additional revenue of \$430,000.

Additional revenues expected from the proposed fee changes are intended to offset the cost of providing existing services associated with those fee-related functions. Additional fee revenue is not intended to fund new services.

PROPOSED FEES

El Dorado County Treasurer-Tax Collector

Fee Description	Authority Code	Fee	Note
1 Nonpayment of credit card draft fee	R&T 2511.1(f), per GC 54985	\$25	
2 Returned check fee - Treasury fee to depositors to recover direct cost by bank and handling by staff	GC 6157	\$25	
3 Nonacceptance of an electronic funds transfer fee	R&T 2503.2(g) GC 54985	\$25	
4 Tax Sale Preparation - parcels redeemed within 90 days of sale and unsold parcels remaining unsold	R&T 4112(a)(3), GC 54985	\$150	
5 Cost of Conducting Sale - sold parcels	R&T 4672.1. GC 54985	\$150	
6 Application for separate valuation fee - Fee, per parcel, to separate current-year secured property tax bill or secured assessment	R&T 2821, 4151, per GC 54985	\$77	
7 Personal contact fee - Fee added to the amount to redeem when an attempt is made to personally contact an assessee with power-to-sell property	R&T 3704.7	\$154 per hour	
8 Excess proceeds fee - Fee per party of interest to notify parties of interest of excess proceeds from sale of tax-defaulted property	R&T 4674	\$38	
9 Subsequent (second, etc.) tax clearance or certificate (TCC) or conditional tax clearance certificate (CTCC) on mobile home fee - Fee to prepare a subsequent (second, etc.,) tax clearance certificate or conditional tax clearance certificate (the first request for TCC or CTCC is issued without charge)	R&T 5832	\$51	
10 Reminder notice fee - Fee added to unpaid current-year unsecured bill after August month-end close to mail reminder notice	R&T 2922	\$38	
11 DMV Hold Fee - Fee added to delinquent unsecured property tax on vessels for Department of Motor Vehicles Notification	R&T 3205, VC 9880	\$18	
12 Certificate of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a certificate of lien	R&T 2922	\$38	
13 Release of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a release of lien	R&T 2922	\$38	
14 Duplicate release of lien, document preparation- Fee to prepare, on request, a duplicate release of lien	R&T 2922	\$38	
15 Collection letter fee - Fee added to amount to redeem unsecured assessment when formal collection letter is prepared	R&T 2922	\$51	
16 Personal contact fee - Fee added to amount to redeem unsecured assessment when personal contact (telephone or face-to-face) is made	R&T 2922	\$96 Annual, per assessment	
17 Bankruptcy claim fee— Fee added to amount to redeem unsecured assessment for filing a proof of claim with U.S. Bankruptcy Court	R&T 2922	\$154	
18 Special handling fee - Fee collected from taxpayer prior to establishing a special payment plan to redeem unsecured assessment	R&T 2922	\$154	
19 Bulk transfer quotation of taxes due fee - Fee collected from title company to prepare, on request, a Quotation of unsecured taxes due	R&T 2922	\$154	
20 Installment payment plan initiation fee - Fee collected from taxpayer to start an installment payment plan	R&T 4217, per GC 54985, R&T 4837.5	\$154	

El Dorado County Treasurer-Tax Collector

Fee Description	Authority Code	Fee	Note
21 Installment payment plan annual maintenance fee -Fee added to each installment of an installment payment plan	R&T4217, per GC 54985	\$38	
22 Four-year payment plan initiation fee - Fee collected from taxpayer to start a four-year payment plan	R&T 4837.5	\$154	
23 Four-year payment plan annual maintenance fee -Fee added to each installment of a four-year payment plan	R&T 4837.5	\$38	
24 Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on certificates of merge, and boundary line adjustments	GC 66451.2	\$77 plus \$7 per parcel	
25 Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on subdivision maps, parcel maps	GC 66451.2	\$154 plus \$7 per parcel	
26 Tax Collector certification of no taxes due fee - Fee collected from requestor prior to signing certification of no taxes due on subdivision maps, parcel maps, certificates of merge, and boundary line adjustments	GC 66451.2	\$38	
27 Property tax outstanding list - Fee for report of outstanding taxes by a range of Assessor's parcel numbers (APN)	GC 66018	\$38	
28 Business license list fee - Fee for preparing a list of businesses meeting specified criteria such as by date issued, business type, or zip code	GC 66018	\$38	
29 Notice/Publication Reimbursement - Redeemed parcels	R&T 4112(b), GC 54985	Actual Cost	
30 Publication Notice Fee - sold parcels	R&T 4672.2, GC 54985	Actual Cost	
31 Advertising Cost of Sale	R&T 4673, 3719, GC 54985	Actual Cost	
32 Research fee - Fee per parcel, per tax year, to determine who paid the taxes	GC 66018	\$38 per 15 minute increment	
33 Erroneous Payment Fee - Fee to process payment reversal received from taxpayer agents in wrong amount.	GC 66018	\$38 per 15 minute increment	
34 Identification of parties of interest	R&T 4112(A)(1), Ord. 4980	lesser of \$308 or title co amount	
35 Replacement tax bill fee - Fee, per bill for creating a replacement tax bill for same owner and address as the original tax bill	R&T 162, per GC 54985	\$10	
36 Tax bill request fee - Fee, per parcel, for all requests for tax bills from banks, mortgage companies, and tax service agencies that are not submitted by electronic file in the format required by the County	GC 66018	\$10	
37 Recording Fee - paid to Recorder	R&T 4112(a)(3), GC 27361.3, 54985	\$14	
38 Business License: All businesses, except those listed below		\$51	
39 Business License: Door to door soliciting and selling (itinerant businesses)		\$64	
40 Business License: Fortunetelling, Carnivals, Secondhand Dealers, and Pawnbrokers		\$154	

ILLUSTRATION OF PREVAILING FEES, MAXIMUM FEES (FULL COST OF SERVICE), AND PROPOSED FEES

El Dorado County Treasurer-Tax Collector

Fee Description	Authority Code	Current Fee	Cost of Service (i.e. Maximum Fee)	Proposed Fee	Note
1 Nonpayment of credit card draft fee	R&T 2511.1(f), per GC 54985	\$25	\$116	\$25	
2 Returned check fee - Treasury fee to depositors to recover direct cost by bank and handling by staff	GC 6157	\$25	\$39	\$25	
3 Nonacceptance of an electronic funds transfer fee	R&T 2503.2(g) GC 54985	\$25	\$39	\$25	
4 Tax Sale Preparation - parcels redeemed within 90 days of sale and unsold parcels remaining unsold	R&T 4112(a)(3), GC 54985	\$150	\$924	\$150	
5 Cost of Conducting Sale - sold parcels	R&T 4672.1. GC 54985	\$150	\$231	\$150	
6 Application for separate valuation fee - Fee, per parcel, to separate current-year secured property tax bill or secured assessment	R&T 2821, 4151, per GC 54985	\$65	\$77	\$77	
7 Personal contact fee - Fee added to the amount to redeem when an attempt is made to personally contact an assessee with power-to-sell property	R&T 3704.7	\$100	\$154	\$154 per hour	
8 Excess proceeds fee - Fee per party of interest to notify parties of interest of excess proceeds from sale of tax-defaulted property	R&T 4674	\$10	\$39	\$38	
9 Subsequent (second, etc.) tax clearance or certificate (TCC) or conditional tax clearance certificate (CTCC) on mobile home fee - Fee to prepare a subsequent (second, etc.) tax clearance certificate or conditional tax clearance certificate (the first request for TCC or CTCC is issued without charge)	R&T 5832	\$15	\$51	\$51	
10 Reminder notice fee - Fee added to unpaid current-year unsecured bill after August month-end close to mail reminder notice	R&T 2922	\$15	\$39	\$38	
11 DMV Hold Fee - Fee added to delinquent unsecured property tax on vessels for Department of Motor Vehicles Notification	R&T 3205, VC 9880	\$0	\$39	\$18	
12 Certificate of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a certificate of lien	R&T 2922	\$13	\$39	\$38	
13 Release of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a release of lien	R&T 2922	\$15	\$39	\$38	
14 Duplicate release of lien, document preparation- Fee to prepare, on request, a duplicate release of lien	R&T 2922	\$15	\$39	\$38	
15 Collection letter fee - Fee added to amount to redeem unsecured assessment when formal collection letter is prepared	R&T 2922	\$15	\$51	\$51	
16 Personal contact fee - Fee added to amount to redeem unsecured assessment when personal contact (telephone or face-to-face) is made	R&T 2922	\$50	\$96	\$96 Annual, per assessment	
17 Bankruptcy claim fee— Fee added to amount to redeem unsecured assessment for filing a proof of claim with U.S. Bankruptcy Court	R&T 2922	\$54	\$154	\$154	
18 Special handling fee - Fee collected from taxpayer prior to establishing a special payment plan to redeem unsecured assessment	R&T 2922	\$50	\$154	\$154	

El Dorado County Treasurer-Tax Collector

Fee Description	Authority Code	Current Fee	Cost of Service (i.e. Maximum Fee)	Proposed Fee	Note
19 Bulk transfer quotation of taxes due fee - Fee collected from title company to prepare, on request, a Quotation of unsecured taxes due	R&T 2922	\$36	\$154	\$154	
20 Installment payment plan initiation fee - Fee collected from taxpayer to start an installment payment plan	R&T 4217, per GC 54985, R&T 4837.5	\$50	\$154	\$154	
21 Installment payment plan annual maintenance fee -Fee added to each installment of an installment payment plan	R&T4217, per GC 54985	\$25	\$39	\$38	
22 Four-year payment plan initiation fee - Fee collected from taxpayer to start a four-year payment plan	R&T 4837.5	\$50	\$154	\$154	
23 Four-year payment plan annual maintenance fee -Fee added to each installment of a four-year payment plan	R&T 4837.5	\$25	\$39	\$38	
24 Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on certificates of merge, and boundary line adjustments	GC 66451.2	50.00 plus 5.00 per parcel	\$77	\$77 plus \$7 per parcel	
25 Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on subdivision maps, parcel maps	GC 66451.2	50.00 plus 5.00 per parcel	\$154	\$154 plus \$7 per parcel	
26 Tax Collector certification of no taxes due fee - Fee collected from requestor prior to signing certification of no taxes due on subdivision maps, parcel maps, certificates of merge, and boundary line adjustments	GC 66451.2	\$15	\$39	\$38	
27 Property tax outstanding list - Fee for report of outstanding taxes by a range of Assessor's parcel numbers (APN)	GC 66018	\$30	\$39	\$38	
28 Business license list fee - Fee for preparing a list of businesses meeting specified criteria such as by date issued, business type, or zip code	GC 66018	15.00 plus 1.00 per page over 15	\$39	\$38	
29 Notice/Publication Reimbursement - Redeemed parcels	R&T 4112(b), GC 54985	Actual Cost	varies	Actual Cost	
30 Publication Notice Fee - sold parcels	R&T 4672.2, GC 54985	Actual Cost	varies	Actual Cost	
31 Advertising Cost of Sale	R&T 4673, 3719, GC 54985	\$150	varies	Actual Cost	
32 Research fee - Fee per parcel, per tax year, to determine who paid the taxes	GC 66018	\$30	\$154	\$38 per 15 minute increment	
33 Erroneous Payment Fee - Fee to process payment reversal received from taxpayer agents in wrong amount.	GC 66018	\$0	\$154	\$38 per 15 minute increment	
34 Identification of parties of interest	R&T 4112(A)(1), Ord. 4980	lesser of \$250 or title co amount	\$308	lesser of \$308 or title co amount	
35 Replacement tax bill fee - Fee, per bill for creating a replacement tax bill for same owner and address as the original tax bill	R&T 162, per GC 54985	\$2	\$39	\$10	
36 Tax bill request fee - Fee, per parcel, for all requests for tax bills from banks, mortgage companies, and tax service agencies that are not submitted by electronic file in the format required by the County	GC 66018	\$2	\$26	\$10	
37 Recording Fee - paid to Recorder	R&T 4112(a)(3), GC 27361.3, 54985	\$14		\$14	

El Dorado County Treasurer-Tax Collector

Fee Description	Authority Code	Current Fee	Cost of Service (i.e. Maximum Fee)	Proposed Fee	Note
38 Business License: All businesses, except those listed below		\$42	\$51	\$51	
39 Business License: Door to door soliciting and selling (itinerant businesses)		\$42	\$64	\$64	
40 Business License: Fortunetelling, Carnivals, Secondhand Dealers, and Pawnbrokers		\$140	\$154	\$154	

COST OF SERVICE ANALYSIS



User and Regulatory Fees

Fee-Related Cost of Service Analysis

Treasurer-Tax Collector

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
Allocation of Annual Labor Effort

Position	Treasurer / Tax Collector	Assistant Treasurer / Tax Collector	Accounting Division Mgr	Accounting Division Mgr	Treasury Quantitative Specialist	Sr. Dept Analyst	Admin Tech	Accountant / Auditor	Accountant I / II	Sr. Rev Recovery Officer	Fiscal Tech	Fiscal Tech	Fiscal Tech
Assumptions Regarding Labor Hours													
Total FTE (or FTE Equivalent/Contractor)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Annual Paid Hours Per FTE	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080
Less: Leave													
Holiday	112	112	112	112	112	112	112	112	112	112	112	112	112
Vacation	120	120	120	120	120	120	120	120	120	120	120	120	120
Sick	80	80	80	80	80	80	80	80	80	80	80	80	80
Other	16	16	16	16	16	16	16	16	16	16	16	16	16
Subtotal	328	328	328	328	328	328	328	328	328	328	328	328	328
Total Number of Available Work Days	219	219	219	219	219	219	219	219	219	219	219	219	219
Less: Mandatory Rest Period / Admin Per Day													
Annual Hours for Breaks / Admin	110	110	110	110	110	110	110	110	110	110	110	110	110
Est. Annual Leave / Break / Admin Hours Per FTE	438	438	438	438	438	438	438	438	438	438	438	438	438
Est. Productive Hours Per FTE	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643	1,643
Specific Employee Information													
Annual Salary & Benefits	\$ 229,874	\$ 177,916	\$ 171,014	\$ 160,036	\$ 176,702	\$ 130,168	\$ 88,460	\$ 119,702	\$ 78,462	\$ 77,169	\$ 80,645	\$ 87,380	\$ 77,534
Allocation of Retiree Health, WC Ins, OT, Extra Help	\$ 40,381	\$ 31,253	\$ 30,041	\$ 28,113	\$ 31,040	\$ 22,866	\$ 15,539	\$ 21,027	\$ 13,783	\$ 13,556	\$ 14,166	\$ 15,350	\$ 13,620
Total Salary & Employee Benefits	\$ 270,255	\$ 209,169	\$ 201,055	\$ 188,149	\$ 207,742	\$ 153,034	\$ 103,999	\$ 140,729	\$ 92,245	\$ 90,725	\$ 94,811	\$ 102,730	\$ 91,154
Salary and Wage Rate Per Paid Hour	\$ 111	\$ 86	\$ 82	\$ 77	\$ 85	\$ 63	\$ 43	\$ 58	\$ 38	\$ 37	\$ 39	\$ 42	\$ 37
All Other Sal & EE Benefits Costs Per Paid Hour	\$ 19	\$ 15	\$ 14	\$ 14	\$ 15	\$ 11	\$ 7	\$ 10	\$ 7	\$ 7	\$ 7	\$ 7	\$ 7
Total Labor Hourly Rate Per Paid Hour	\$ 130	\$ 101	\$ 97	\$ 90	\$ 100	\$ 74	\$ 50	\$ 68	\$ 44	\$ 44	\$ 46	\$ 49	\$ 44
Labor Rate Per Productive Hour	\$ 165	\$ 127	\$ 122	\$ 115	\$ 126	\$ 93	\$ 63	\$ 86	\$ 56	\$ 55	\$ 58	\$ 63	\$ 55

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
Allocation of Annual Labor Effort

Position	Fiscal Tech	Fiscal Tech	Fiscal Tech	Sr. Fiscal Asst.	Sr. Fiscal Asst.	Fiscal Asst I / II	Total	Note
Assumptions Regarding Labor Hours								
Total FTE (or FTE Equivalent/Contractor)	1.00	1.00	1.00	1.00	1.00	1.00	19.00	
Annual Paid Hours Per FTE	2,080	2,080	2,080	2,080	2,080	2,080	39,520	[a]
Less: Leave								
Holiday	112	112	112	112	112	112	2,128	[b]
Vacation	120	120	120	120	120	120	2,280	[b]
Sick	80	80	80	80	80	80	1,520	[b]
Other	16	16	16	16	16	16	304	[b]
Subtotal	328	328	328	328	328	328	6,232	
Total Number of Available Work Days	219	219	219	219	219	219	4,161	[c]
Less: Mandatory Rest Period / Admin Per Day								
Annual Hours for Breaks / Admin	110	110	110	110	110	110	2,081	[d]
Est. Annual Leave / Break / Admin Hours Per FTE	438	438	438	438	438	438	8,313	[e]
Est. Productive Hours Per FTE	1,643	1,643	1,643	1,643	1,643	1,643	31,208	[f]
Specific Employee Information								
Annual Salary & Benefits	\$ 83,208	\$ 67,277	\$ 79,091	\$ 77,221	\$ 74,701	\$ 70,250	\$ 2,106,810	[g]
Allocation of Retiree Health, WC Ins, OT, Extra Help	\$ 14,617	\$ 11,818	\$ 13,893	\$ 13,565	\$ 13,122	\$ 12,340	\$ 370,091	[h]
Total Salary & Employee Benefits	\$ 97,825	\$ 79,095	\$ 92,984	\$ 90,786	\$ 87,823	\$ 82,590	\$ 2,476,901	[g]
Salary and Wage Rate Per Paid Hour	\$ 40	\$ 32	\$ 38	\$ 37	\$ 36	\$ 34	\$ 53	
All Other Sal & EE Benefits Costs Per Paid Hour	\$ 7	\$ 6	\$ 7	\$ 7	\$ 6	\$ 6	\$ 9	
Total Labor Hourly Rate Per Paid Hour	\$ 47	\$ 38	\$ 45	\$ 44	\$ 42	\$ 40	\$ 63	
Labor Rate Per Productive Hour	\$ 60	\$ 48	\$ 57	\$ 55	\$ 53	\$ 50	\$ 79	

Notes:

- [a] Assumes 40 hours per week, 52 weeks per year ($40 * 52 = 2,080$).
- [b] Conservative estimate for purposes of this analysis. Actual amounts will vary by employee. Assumes 14 holidays, 15 vacation days, 10 sick days, 2 personal days.
- [c] Equals $(A - B) / C$ where A = Total Paid Hours; B = Leave Hours; C = 8 hours per work day.
- [d] Assumes .5 hours per day worked.
- [e] Equals leave hours plus mandatory rest period / estimated admin hours.
- [f] Equals total work hours less leave hours and mandatory rest period / estimated admin hours.
- [g] Ties to County FENIX budget system for FY 18/19.
- [h] Lump sum costs spread pro-rata amongst FTEs based on base salary and benefit totals by employee.

El Dorado County Treasurer-Tax Collector
User and Regulatory Fee Study
Fully-Burdened Hourly Rate Calculation

Labor Expenditures

Description	Dept Admin / Supervision	Direct Services	Total	Notes
Labor Related Expenditures	\$ 1,076,370	\$ 1,400,531	\$ 2,476,901	[a]
FTE	5.00	14.00	19.00	
Productive Hours Per FTE	1,643	1,643	1,643	
Total Productive Hours	8,213	22,995	31,208	

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
Fully-Burdened Hourly Rate Calculation

Recurring Non-Labor Expenditures

Description	FY 2018/19 Budget	Adjustment	Subtotal	Notes
40 - Services & Supplies	\$ 540,662	\$ -	\$ 540,662	
4040 - TELEPHONE VENDOR PAYMENTS	\$ 120	\$ -	\$ 120	
4041 - COUNTY PASS THRU TELPHONE CHRG	\$ 700	\$ -	\$ 700	
4100 - INSURANCE: PREMIUM	\$ 16,463	\$ -	\$ 16,463	
4140 - MAINT: EQUIPMENT	\$ 26,515	\$ -	\$ 26,515	
4144 - MAINT: COMPUTER SYS/SFTWR/LICN	\$ 60,928	\$ -	\$ 60,928	
4220 - MEMBERSHIPS	\$ 1,080	\$ -	\$ 1,080	
4221 - MEMBERSHIPS: LEGISLATIVE ADVCY	\$ 500	\$ -	\$ 500	
4260 - OFFICE EXPENSE	\$ 22,600	\$ -	\$ 22,600	
4261 - POSTAGE	\$ 116,750	\$ -	\$ 116,750	
4263 - SUBSCPN / NEWSPAPER / JOURNALS	\$ 12,385	\$ -	\$ 12,385	
4266 - PRINTING SERVICES	\$ 48,200	\$ -	\$ 48,200	
4300 - PROFESSIONAL & SPECIAL SRVS	\$ 159,124	\$ -	\$ 159,124	
4400 - PUBLICATION & LEGAL NOTICES	\$ 18,000	\$ -	\$ 18,000	
4420 - RENT & LEASE: EQUIPMENT	\$ 37,421	\$ -	\$ 37,421	
4461 - EQUIP: MINOR	\$ 2,558	\$ -	\$ 2,558	
4462 - EQUIP: COMPUTER	\$ 752	\$ -	\$ 752	
4500 - SPECIAL DEPT EXPENSE	\$ 300	\$ -	\$ 300	
4502 - EDUCATIONAL MATERIALS	\$ 2,900	\$ -	\$ 2,900	
4538 - SOFTWARE	\$ 360	\$ -	\$ 360	
4600 - TRANSPORTATION & TRAVEL	\$ 3,000	\$ -	\$ 3,000	
4602 - MILGE: EMPLOYEE PRIVATE AUTO	\$ 450	\$ -	\$ 450	
4605 - RENT & LEASE: VEHICLE	\$ 1,756	\$ -	\$ 1,756	
4606 - FUEL PURCHASES	\$ 2,650	\$ -	\$ 2,650	
4609 - STAFF DEVELOPMENT	\$ 5,150	\$ -	\$ 5,150	
60 - Fixed Assets	\$ 40,000	\$ (40,000)	\$ -	
6040 - FA: EQUIPMENT	\$ 40,000	\$ (40,000)	\$ -	
70 - Other Fin Uses	\$ 7,200	\$ -	\$ 7,200	
7000 - OPERATING TRANSFERS OUT	\$ 7,200	\$ -	\$ 7,200	
72 - Intrafund Transfers	\$ 44,123	\$ -	\$ 44,123	
7200 - INTRAFND: ONLY GENERAL FUND	\$ 200	\$ -	\$ 200	
7223 - INTRAFND: MAIL SERVICE	\$ 20,899	\$ -	\$ 20,899	
7224 - INTRAFND: STORES SUPPORT	\$ 524	\$ -	\$ 524	
7231 - INTRAFND: IT PROGRAM SUPPORT	\$ 20,000	\$ -	\$ 20,000	
7232 - INTRAFND: MAINT BLDG & IMPRV	\$ 2,500	\$ -	\$ 2,500	
73 - Intrafund Abatement	\$ (12,000)	\$ -	\$ (12,000)	
7350 - INTRAFND ABTMNT: GF ONLY	\$ (3,900)	\$ -	\$ (3,900)	
7351 - INTRAFND ABTMNT: SOC SRV	\$ (7,800)	\$ -	\$ (7,800)	
7353 - INTRAFND ABTMNT: COLLECTIONS	\$ (300)	\$ -	\$ (300)	
Total	\$ 619,985	\$ (40,000)	\$ 579,985	

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
Fully-Burdened Hourly Rate Calculation

Periodic Expenditures

Description	FY 2018/19 Budget	Adjustment	Subtotal	Amortization / Useful Life	Annualized Amount	Notes
60 - Fixed Assets	\$ 40,000	\$ -	\$ 40,000		\$ 5,000	
6040 - FA: EQUIPMENT	\$ 40,000	\$ -	\$ 40,000	8	\$ 5,000	
Total	\$ 40,000	\$ -	\$ 40,000		\$ 5,000	

Countywide Overhead

Description	Countywide Overhead Alloc	Adjustment	Subtotal	Notes
Countywide Overhead Allocation	\$ 486,753	\$ -	\$ 486,753	[c]
Total	\$ 486,753	\$ -	\$ 486,753	

Total Allocable Expenditures

Description	Amount	% of Total	Notes
Direct Labor	\$ 1,400,531	39%	
Recurring Non-Labor	\$ 579,985	16%	
Periodic Non-Labor	\$ 5,000	0%	
Departmental Administration and Supervision	\$ 1,076,370	30%	
Estimated Countywide Overhead	\$ 486,753	14%	
Total	\$ 3,548,639	100%	

Calculation of Fully-Burdened Hourly Rate

Description	Total	Hourly Rate	Notes
Direct Labor Expenditures	\$ 1,400,531	\$ 61	
Recurring Non-Labor Expenditures	\$ 579,985	\$ 25	
Periodic Non-Labor Expenditures	\$ 5,000	\$ 0	
Departmental Administration and Supervision	\$ 1,076,370	\$ 47	
Countywide Overhead Allocation	\$ 486,753	\$ 21	
Total	\$ 3,548,639	\$ 154	< Hourly Rate
Productive Hours		22,995	

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
 Calculation of Estimated Cost of Service

Fee Description		Authority (Code)	Est. Labor Time (minutes)		Hrly Rate	=	Cost of Service	Current Fee	Current Est. Cost Recovery	Targeted Cost Recovery	Proposed Fee
1	Nonpayment of credit card draft fee	R&T 2511.1(f), per GC 54985	45	x	\$154	=	\$116	\$25	22%	22%	\$25
2	Returned check fee - Treasury fee to depositors to recover direct cost by bank and handling by staff	GC 6157	15	x	\$154	=	\$39	\$25	65%	65%	\$25
3	Nonacceptance of an electronic funds transfer fee	R&T 2503.2(g) GC 54985	15	x	\$154	=	\$39	\$25	65%	65%	\$25
4	Tax Sale Preparation - parcels redeemed within 90 days of sale and unsold parcels remaining unsold	R&T 4112(a)(3), GC 54985	360	x	\$154	=	\$924	\$150	16%	16%	\$150
5	Cost of Conducting Sale - sold parcels	R&T 4672.1. GC 54985	90	x	\$154	=	\$231	\$150	65%	65%	\$150
6	Application for separate valuation fee - Fee, per parcel, to separate current-year secured property tax bill or secured assessment	R&T 2821, 4151, per GC 54985	30	x	\$154	=	\$77	\$65	84%	100%	\$77
7	Personal contact fee - Fee added to the amount to redeem when an attempt is made to personally contact an assessee with power-to-sell property	R&T 3704.7	60	x	\$154	=	\$154	\$100	65%	100%	\$154 per hour
8	Excess proceeds fee - Fee per party of interest to notify parties of interest of excess proceeds from sale of tax-defaulted property	R&T 4674	15	x	\$154	=	\$39	\$10	26%	99%	\$38
9	Subsequent (second, etc.) tax clearance or certificate (TCC) or conditional tax clearance certificate (CTCC) on mobile home fee - Fee to prepare a subsequent (second, etc.,) tax clearance certificate or conditional tax clearance certificate (the first request for TCC or CTCC is issued without charge)	R&T 5832	20	x	\$154	=	\$51	\$15	29%	100%	\$51
10	Reminder notice fee - Fee added to unpaid current-year unsecured bill after August month-end close to mail reminder notice	R&T 2922	15	x	\$154	=	\$39	\$15	39%	99%	\$38
11	DMV Hold Fee - Fee added to delinquent unsecured property tax on vessels for Department of Motor Vehicles Notification	R&T 3205, VC 9880	15	x	\$154	=	\$39		0%	47%	\$18
12	Certificate of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a certificate of lien	R&T 2922	15	x	\$154	=	\$39	\$12.5	32%	99%	\$38
13	Release of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a release of lien	R&T 2922	15	x	\$154	=	\$39	\$15	39%	99%	\$38

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
 Calculation of Estimated Cost of Service

Fee Description		Annual Volume	Revenue Analysis at Current Fee	Revenue Analysis at Full Cost Recovery	Revenue Analysis at Proposed Fee	Revenue Impact of Proposed Fee Change	Over / (Under) Recovery at Current Fee	Over / (Under) Recovery at Proposed Fee	Note
1	Nonpayment of credit card draft fee	5	\$125	\$578	\$125	\$0	(\$453)	(\$453)	
2	Returned check fee - Treasury fee to depositors to recover direct cost by bank and handling by staff	500	\$12,500	\$19,250	\$12,500	\$0	(\$6,750)	(\$6,750)	
3	Nonacceptance of an electronic funds transfer fee	40	\$1,000	\$1,540	\$1,000	\$0	(\$540)	(\$540)	
4	Tax Sale Preparation - parcels redeemed within 90 days of sale and unsold parcels remaining unsold	160	\$24,000	\$147,840	\$24,000	\$0	(\$123,840)	(\$123,840)	
5	Cost of Conducting Sale - sold parcels	59	\$8,850	\$13,629	\$8,850	\$0	(\$4,779)	(\$4,779)	
6	Application for separate valuation fee - Fee, per parcel, to separate current-year secured property tax bill or secured assessment	0	\$0	\$0	\$0	\$0	\$0	\$0	
7	Personal contact fee - Fee added to the amount to redeem when an attempt is made to personally contact an assessee with power-to-sell property	15		varies	varies	varies	varies	\$0	
8	Excess proceeds fee - Fee per party of interest to notify parties of interest of excess proceeds from sale of tax-defaulted property	27	\$270	\$1,040	\$1,026	\$756	(\$770)	(\$14)	
9	Subsequent (second, etc.) tax clearance or certificate (TCC) or conditional tax clearance certificate (CTCC) on mobile home fee - Fee to prepare a subsequent (second, etc.,) tax clearance certificate or conditional tax clearance certificate (the first request for TCC or CTCC is issued without charge)	15	\$225	\$770	\$770	\$545	(\$545)	\$0	
10	Reminder notice fee - Fee added to unpaid current-year unsecured bill after August month-end close to mail reminder notice	2,000	\$30,000	\$77,000	\$76,000	\$46,000	(\$47,000)	(\$1,000)	
11	DMV Hold Fee - Fee added to delinquent unsecured property tax on vessels for Department of Motor Vehicles Notification		\$0	\$0	\$0	\$0	\$0	\$0	
12	Certificate of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a certificate of lien	1,500	\$18,750	\$57,750	\$57,000	\$38,250	(\$39,000)	(\$750)	
13	Release of lien, document preparation fee - Fee added to amount to redeem unsecured assessment to prepare a release of lien	900	\$13,500	\$34,650	\$34,200	\$20,700	(\$21,150)	(\$450)	

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
 Calculation of Estimated Cost of Service

Fee Description		Authority (Code)	Est. Labor Time (minutes)		Hrly Rate	=	Cost of Service	Current Fee	Current Est. Cost Recovery	Targeted Cost Recovery	Proposed Fee
14	Duplicate release of lien, document preparation- Fee to prepare, on request, a duplicate release of lien	R&T 2922	15	x	\$154	=	\$39	\$15	39%	99%	\$38
15	Collection letter fee - Fee added to amount to redeem unsecured assessment when formal collection letter is prepared	R&T 2922	20	x	\$154	=	\$51	\$15	29%	99%	\$51
16	Personal contact fee - Fee added to amount to redeem unsecured assessment when personal contact (telephone or face-to-face) is made	R&T 2922	38	x	\$154	=	\$96	\$50	52%	100%	\$96 Annual, per assessment
17	Bankruptcy claim fee— Fee added to amount to redeem unsecured assessment for filing a proof of claim with U.S. Bankruptcy Court	R&T 2922	60	x	\$154	=	\$154	\$54	35%	100%	\$154
18	Special handling fee - Fee collected from taxpayer prior to establishing a special payment plan to redeem unsecured assessment	R&T 2922	60	x	\$154	=	\$154	\$50	32%	100%	\$154
19	Bulk transfer quotation of taxes due fee - Fee collected from title company to prepare, on request, a Quotation of unsecured taxes due	R&T 2922	60	x	\$154	=	\$154	\$36	23%	100%	\$154
20	Installment payment plan initiation fee - Fee collected from taxpayer to start an installment payment plan	R&T 4217, per GC 54985, R&T 4837.5	60	x	\$154	=	\$154	\$50	32%	100%	\$154
21	Installment payment plan annual maintenance fee -Fee added to each installment of an installment payment plan	R&T4217, per GC 54985	15	x	\$154	=	\$39	\$25	65%	99%	\$38
22	Four-year payment plan initiation fee - Fee collected from taxpayer to start a four-year payment plan	R&T 4837.5	60	x	\$154	=	\$154	\$50	32%	100%	\$154
23	Four-year payment plan annual maintenance fee -Fee added to each installment of a four-year payment plan	R&T 4837.5	15	x	\$154	=	\$39	\$25	65%	99%	\$38
24	Quotation of taxes due and/or estimate of taxes lien fee - Fee collected from requestor prior to preparing quotes and estimates on certificates of merge, and boundary line adjustments	GC 66451.2	30	x	\$154	=	\$77	50.00 plus 5.00 per parcel	65%	100%	\$77 plus \$7 per parcel
25	Quotation of taxes due and/or estimate of taxes lien fee - Fee collected from requestor prior to preparing quotes and estimates on subdivision maps, parcel maps	GC 66451.2	60	x	\$154	=	\$154	50.00 plus 5.00 per parcel	32%	100%	\$154 plus \$7 per parcel
26	Tax Collector certification of no taxes due fee - Fee collected from requestor prior to signing certification of no taxes due on subdivision maps, parcel maps, certificates of merge, and boundary line adjustments	GC 66451.2	15	x	\$154	=	\$39	\$15	39%	99%	\$38
27	Property tax outstanding list - Fee for report of outstanding taxes by a range of Assessor's parcel numbers (APN)	GC 66018	15	x	\$154	=	\$39	\$30	78%	99%	\$38

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
 Calculation of Estimated Cost of Service

Fee Description		Annual Volume	Revenue Analysis at Current Fee	Revenue Analysis at Full Cost Recovery	Revenue Analysis at Proposed Fee	Revenue Impact of Proposed Fee Change	Over / (Under) Recovery at Current Fee	Over / (Under) Recovery at Proposed Fee	Note
14	Duplicate release of lien, document preparation- Fee to prepare, on request, a duplicate release of lien	350	\$5,250	\$13,475	\$13,300	\$8,050	(\$8,225)	(\$175)	
15	Collection letter fee - Fee added to amount to redeem unsecured assessment when formal collection letter is prepared	1,400	\$21,000	\$71,867	\$71,400	\$50,400	(\$50,867)	(\$467)	
16	Personal contact fee - Fee added to amount to redeem unsecured assessment when personal contact (telephone or face-to-face) is made	1,400	\$70,000	\$134,750	\$134,400	\$64,400	(\$64,750)	(\$350)	
17	Bankruptcy claim fee— Fee added to amount to redeem unsecured assessment for filing a proof of claim with U.S. Bankruptcy Court	4	\$216	\$616	\$616	\$400	(\$400)	\$0	
18	Special handling fee - Fee collected from taxpayer prior to establishing a special payment plan to redeem unsecured assessment	400	\$20,000	\$61,600	\$61,600	\$41,600	(\$41,600)	\$0	
19	Bulk transfer quotation of taxes due fee - Fee collected from title company to prepare, on request, a Quotation of unsecured taxes due	50	\$1,800	\$7,700	\$7,700	\$5,900	(\$5,900)	\$0	
20	Installment payment plan initiation fee - Fee collected from taxpayer to start an installment payment plan	100	\$5,000	\$15,400	\$15,400	\$10,400	(\$10,400)	\$0	
21	Installment payment plan annual maintenance fee -Fee added to each installment of an installment payment plan	500	\$12,500	\$19,250	\$19,000	\$6,500	(\$6,750)	(\$250)	
22	Four-year payment plan initiation fee - Fee collected from taxpayer to start a four-year payment plan	20	\$1,000	\$3,080	\$3,080	\$2,080	(\$2,080)	\$0	
23	Four-year payment plan annual maintenance fee -Fee added to each installment of a four-year payment plan	20	\$500	\$770	\$760	\$260	(\$270)	(\$10)	
24	Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on certificates of merge, and boundary line adjustments								
25	Quotation of taxes due and/or estimate of taxes liened fee - Fee collected from requestor prior to preparing quotes and estimates on subdivision maps, parcel maps								
26	Tax Collector certification of no taxes due fee - Fee collected from requestor prior to signing certification of no taxes due on subdivision maps, parcel maps, certificates of merge, and boundary line adjustments	100	\$1,500	\$3,850	\$3,800	\$2,300	(\$2,350)	(\$50)	
27	Property tax outstanding list - Fee for report of outstanding taxes by a range of Assessor's parcel numbers (APN)	25	\$750	\$963	\$950	\$200	(\$213)	(\$13)	

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
 Calculation of Estimated Cost of Service

Fee Description		Authority (Code)	Est. Labor Time (minutes)		Hrly Rate	=	Cost of Service	Current Fee	Current Est. Cost Recovery	Targeted Cost Recovery	Proposed Fee
28	Business license list fee - Fee for preparing a list of businesses meeting specified criteria such as by date issued, business type, or zip code	GC 66018	15	x	\$154	=	\$39	15.00 plus 1.00 per page over 15	39%	99%	\$38
29	Notice/Publication Reimbursement - Redeemed parcels	R&T 4112(b), GC 54985	varies	x	\$154	=	varies	Actual Cost	100%	100%	Actual Cost
30	Publication Notice Fee - sold parcels	R&T 4672.2, GC 54985	varies	x	\$154	=	varies	Actual Cost	100%	100%	Actual Cost
31	Advertising Cost of Sale	R&T 4673, 3719, GC 54985	varies	x	\$154	=	varies	\$150	varies		Actual Cost
32	Research fee - Fee per parcel, per tax year, to determine who paid the taxes	GC 66018	60	x	\$154	=	\$154	\$30	19%	99%	\$38 per 15 minute increment
33	Erroneous Payment Fee - Fee to process payment reversal received from taxpayer agents in wrong amount.	GC 66018	60	x	\$154	=	\$154	\$0	0%	99%	\$38 per 15 minute increment
34	Identification of parties of interest	R&T 4112(A)(1), Ord. 4980	120	x	\$154	=	\$308	lesser of \$250 or title co amount	81%	100%	lesser of \$308 or title co amount
35	Replacement tax bill fee - Fee, per bill for creating a replacement tax bill for same owner and address as the original tax bill	R&T 162, per GC 54985	15	x	\$154	=	\$39	\$2	5%	26%	\$10
36	Tax bill request fee - Fee, per parcel, for all requests for tax bills from banks, mortgage companies, and tax service agencies that are not submitted by electronic file in the format required by the County	GC 66018	10	x	\$154	=	\$26	\$2	8%	39%	\$10
37	Recording Fee - paid to Recorder	R&T 4112(a)(3), GC 27361.3, 54985						\$14			\$14
38	Business License: All businesses, except those listed below		20	x	\$154	=	\$51	\$42	82%	100%	\$51
39	Business License: Door to door soliciting and selling (itinerant businesses)		25	x	\$154	=	\$64	\$42	65%	100%	\$64
40	Business License: Fortunetelling, Carnivals, Secondhand Dealers, and Pawnbrokers		60	x	\$154	=	\$154	\$140	91%	100%	\$154

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
Calculation of Estimated Cost of Service

Fee Description		Annual Volume	Revenue Analysis at Current Fee	Revenue Analysis at Full Cost Recovery	Revenue Analysis at Proposed Fee	Revenue Impact of Proposed Fee Change	Over / (Under) Recovery at Current Fee	Over / (Under) Recovery at Proposed Fee	Note
28	Business license list fee - Fee for preparing a list of businesses meeting specified criteria such as by date issued, business type, or zip code	5	\$75	\$193	\$190	\$115	(\$118)	(\$3)	
29	Notice/Publication Reimbursement - Redeemed parcels	1							
30	Publication Notice Fee - sold parcels	59							
31	Advertising Cost of Sale	59							
32	Research fee - Fee per parcel, per tax year, to determine who paid the taxes			varies	varies	varies	varies	\$0	
33	Erroneous Payment Fee - Fee to process payment reversal received from taxpayer agents in wrong amount.	30	\$0	\$4,620	\$1,140	\$1,140	(\$4,620)	(\$3,480)	
34	Identification of parties of interest	160	\$40,000	\$49,280	\$49,280	\$9,280	(\$9,280)	\$0	
35	Replacement tax bill fee - Fee, per bill for creating a replacement tax bill for same owner and address as the original tax bill	500	\$1,000	\$19,250	\$5,000	\$4,000	(\$18,250)	(\$14,250)	
36	Tax bill request fee - Fee, per parcel, for all requests for tax bills from banks, mortgage companies, and tax service agencies that are not submitted by electronic file in the format required by the County	500	\$1,000	\$12,833	\$5,000	\$4,000	(\$11,833)	(\$7,833)	
37	Recording Fee - paid to Recorder								
38	Business License: All businesses, except those listed below	12,000	\$504,000	\$616,000	\$616,000	\$112,000	(\$112,000)	\$0	
39	Business License: Door to door soliciting and selling (itinerant businesses)	1	\$42	\$64	\$64	\$22	(\$22)	\$0	
40	Business License: Fortunetelling, Carnivals, Secondhand Dealers, and Pawnbrokers	7	\$980	\$1,078	\$1,078	\$98	(\$98)	\$0	
Total			\$795,833	\$1,390,684	\$1,225,229	\$429,396	(\$594,851)	(\$165,455)	
Potential Increase >>>				\$594,851					
Proposed Increase >>>					\$429,396				

El Dorado County Treasurer-Tax Collector
 User and Regulatory Fee Study
Analysis of Modified Fee Structure for Referral Fee

Cost of Service

Fee Description		Est. Labor Time (minutes)		Hrly Rate	=	Cost of Service	Annual Volume	Total Cost
1	Revenue Recovery Departmental Referral	45	x	\$154	=	\$116	500	\$57,750

Statistical Information

Description	Annual Amount
2 Total Dollar Amount Referred for Collection	\$475,000
3 Total Dollar Amount Actually Collected	\$130,000

Cost Recovery Analysis

Description	Total Cost		Amount	=	Fee at Full Cost Recovery	Current Fee	Current Est. Cost Recovery
4 Fee as % of Total Dollar Amount Referred for Collection	\$57,750	/	\$475,000	=	12%	14% of amount referred for library; 14% of amount collected for all others	32%
5 Fee as % of Total Dollar Amount Actually Collected	\$57,750	/	\$130,000	=	44%	14% of amount referred for library; 14% of amount collected for all others	32%

Revenue Impact of Proposed Fee Change

Description	Fee Basis		Fee	=	Revenue
6 Revenue Using Current Fee Structure	\$130,000	*	14%	=	\$18,200
7 Fee as % of Total Dollar Amount Referred for Collection	\$475,000	*	12%	=	\$57,750
8 Revenue Impact					\$39,550

[a] Transition fee from percent of amount collected to percent of amount referred.