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# Fee Study Treasurer-Tax Collector Fees

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## REPORTING

- 1 TRANSMITTAL
- 2 EXECUTIVE SUMMARY | Overall Findings
- 4 PROJECT ORIENTATION | Scope, Guidance, Methods
- 8 OUTCOMES | Findings

## APPENDICES

- A PROPOSED FEES | Fees for Implementation
- B WORKING FEE SCHEDULE | Comparing Fees against Costs of Service
- C COST OF SERVICE ANALYSIS | Quantitative Analysis Supporting Fees

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.

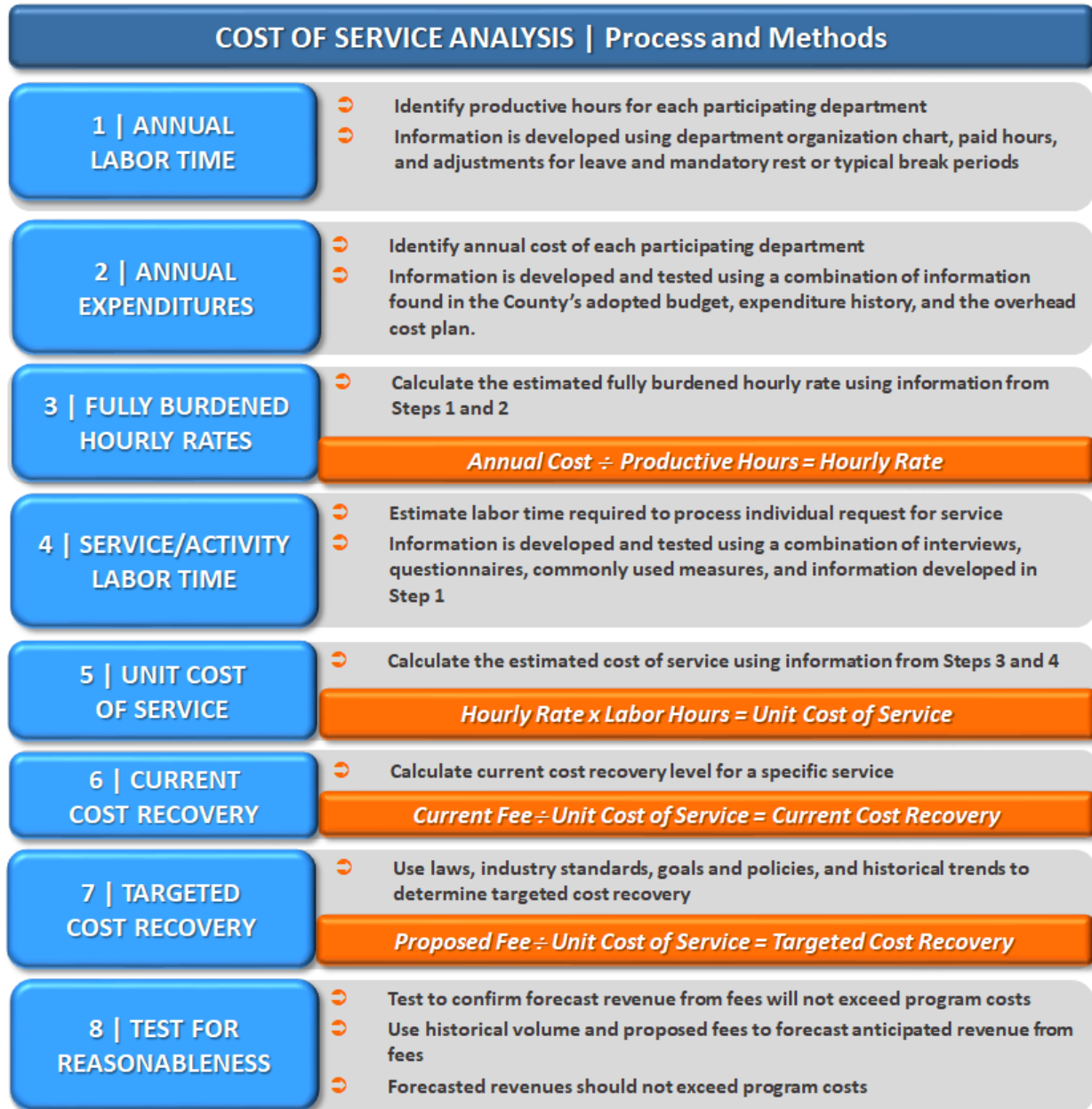
The composite fully-burdened hourly rates calculated in this study are based on the estimated annual productive hours for Treasurer-Tax Collector’s Office employees, and estimated labor, services and supplies, and countywide overhead expenditures, sourced as follows:

- 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<br>(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<br>(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<br>(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 /<br>Tax Collector | Assistant<br>Treasurer /<br>Tax Collector | Accounting<br>Division Mgr | Accounting<br>Division Mgr | Treasury<br>Quantitative<br>Specialist | Sr. Dept<br>Analyst | Admin Tech   | Accountant /<br>Auditor | Accountant I /<br>II | Sr. Rev<br>Recovery<br>Officer | Fiscal Tech  | Fiscal Tech  | Fiscal Tech  |
|--|------------------------------|---|----------------------------|----------------------------|--|---------------------|--------------|-------------------------|----------------------|--------------------------------|--------------|--------------|--------------|
| <b>Assumptions Regarding Labor Hours</b>             |                              |   |                            |                            |  |                     |              |                         |                      |                                |              |              |              |
| 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          |
| <b>Est. Productive Hours Per FTE</b>                 | <b>1,643</b>                 | <b>1,643</b>                              | <b>1,643</b>               | <b>1,643</b>               | <b>1,643</b>                           | <b>1,643</b>        | <b>1,643</b> | <b>1,643</b>            | <b>1,643</b>         | <b>1,643</b>                   | <b>1,643</b> | <b>1,643</b> | <b>1,643</b> |
| <b>Specific Employee Information</b>                 |                              |   |                            |                            |  |                     |              |                         |                      |                                |              |              |              |
| 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         |
| <b>Total Labor Hourly Rate Per Paid Hour</b>         | <b>\$ 130</b>                | <b>\$ 101</b>                             | <b>\$ 97</b>               | <b>\$ 90</b>               | <b>\$ 100</b>                          | <b>\$ 74</b>        | <b>\$ 50</b> | <b>\$ 68</b>            | <b>\$ 44</b>         | <b>\$ 44</b>                   | <b>\$ 46</b> | <b>\$ 49</b> | <b>\$ 44</b> |
| <b>Labor Rate Per Productive Hour</b>                | <b>\$ 165</b>                | <b>\$ 127</b>                             | <b>\$ 122</b>              | <b>\$ 115</b>              | <b>\$ 126</b>                          | <b>\$ 93</b>        | <b>\$ 63</b> | <b>\$ 86</b>            | <b>\$ 56</b>         | <b>\$ 55</b>                   | <b>\$ 58</b> | <b>\$ 63</b> | <b>\$ 55</b> |



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       |
|--|--------------|--------------|--------------|------------------|------------------|--------------------|---------------|------------|
| <b>Assumptions Regarding Labor Hours</b>             |              |              |              |                  |                  |                    |               |            |
| 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]        |
| <b>Est. Productive Hours Per FTE</b>                 | <b>1,643</b> | <b>1,643</b> | <b>1,643</b> | <b>1,643</b>     | <b>1,643</b>     | <b>1,643</b>       | <b>31,208</b> | <b>[f]</b> |
| <b>Specific Employee Information</b>                 |              |              |              |                  |                  |                    |               |            |
| 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          |            |
| <b>Total Labor Hourly Rate Per Paid Hour</b>         | <b>\$ 47</b> | <b>\$ 38</b> | <b>\$ 45</b> | <b>\$ 44</b>     | <b>\$ 42</b>     | <b>\$ 40</b>       | <b>\$ 63</b>  |            |
| <b>Labor Rate Per Productive Hour</b>                | <b>\$ 60</b> | <b>\$ 48</b> | <b>\$ 57</b> | <b>\$ 55</b>     | <b>\$ 53</b>     | <b>\$ 50</b>       | <b>\$ 79</b>  |            |

Notes:

- [a] Assumes 40 hours per week, 52 weeks per year ( $40 \times 52 = 2,080$ ).
- [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 /<br>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<br>Budget | Adjustment         | Subtotal           | Notes |
|---------------------------------------|----------------------|--------------------|--------------------|-------|
| <b>40 - Services &amp; Supplies</b>   | <b>\$ 540,662</b>    | <b>\$ -</b>        | <b>\$ 540,662</b>  |       |
| 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           |       |
| <b>60 - Fixed Assets</b>              | <b>\$ 40,000</b>     | <b>\$ (40,000)</b> | <b>\$ -</b>        |       |
| 6040 - FA: EQUIPMENT                  | \$ 40,000            | \$ (40,000)        | \$ -               |       |
| <b>70 - Other Fin Uses</b>            | <b>\$ 7,200</b>      | <b>\$ -</b>        | <b>\$ 7,200</b>    |       |
| 7000 - OPERATING TRANSFERS OUT        | \$ 7,200             | \$ -               | \$ 7,200           |       |
| <b>72 - Intrafund Transfers</b>       | <b>\$ 44,123</b>     | <b>\$ -</b>        | <b>\$ 44,123</b>   |       |
| 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           |       |
| <b>73 - Intrafund Abatement</b>       | <b>\$ (12,000)</b>   | <b>\$ -</b>        | <b>\$ (12,000)</b> |       |
| 7350 - INTRAFND ABTMNT: GF ONLY       | \$ (3,900)           | \$ -               | \$ (3,900)         |       |
| 7351 - INTRAFND ABTMNT: SOC SRV       | \$ (7,800)           | \$ -               | \$ (7,800)         |       |
| 7353 - INTRAFND ABTMNT: COLLECTIONS   | \$ (300)             | \$ -               | \$ (300)           |       |
| <b>Total</b>                          | <b>\$ 619,985</b>    | <b>\$ (40,000)</b> | <b>\$ 579,985</b>  |       |

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 |
|--------------------------|-------------------|------------|-----------|----------------------------|-------------------|-------|
| <b>60 - Fixed Assets</b> | \$ 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                                     |      |
| <b>Total</b>                          |  |               | <b>\$795,833</b>                | <b>\$1,390,684</b>                     | <b>\$1,225,229</b>               | <b>\$429,396</b>                      | <b>(\$594,851)</b>                     | <b>(\$165,455)</b>                      |      |
| Potential Increase >>>                |  |               |                                 | \$594,851                              |                                  |                                       |  |   |      |
| <b>Proposed Increase &gt;&gt;&gt;</b> |  |               |                                 |  | <b>\$429,396</b>                 |                                       |  |   |      |

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                        | \$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.