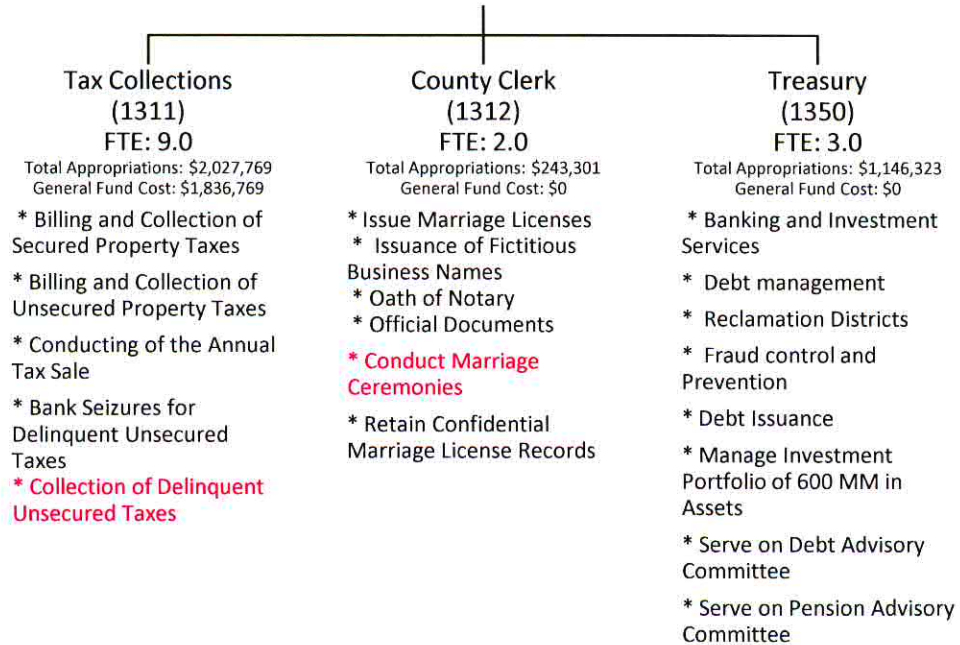


SOLANO COUNTY TREASURER – TAX COLLECTOR – COUNTY CLERK
FTE: 14.0 / Total Appropriations: \$3,414,679 / General Fund Cost: \$1,836,318

Administrative functions
 are included in the costs of
 the individual budget units
 for cost recovery purposes



**Treasurer/Tax Collector/County Clerk
COUNTY PROGRAMS
Mandated vs. Discretionary**

SERVICE LEVELS	Mandated	<u>Mandated / Mandated (MM)</u>	<u>Discretionary / Mandated (DM)</u>
		<p>Tax Collector</p> <ul style="list-style-type: none"> • Billing and collection of secured prop taxes • Annual tax sale of properties with delinquent taxes <p>County Clerk</p> <ul style="list-style-type: none"> • Issuance of marriage licenses, fictitious business names, process server registration, etc. <p>Treasury</p> <ul style="list-style-type: none"> • Banking and investment services 	
	Discretionary	<u>Mandated / Discretionary (MD)</u>	<u>Discretionary / Discretionary (DD)</u>
			<p>Tax Collector</p> <ul style="list-style-type: none"> • Collection of delinquent unsecured property tax <p>County Clerk</p> <ul style="list-style-type: none"> • Conduct of marriage ceremonies
		Mandated	Discretionary
		PROGRAMS	

**List of Mandated Programs
FY2010/11
Treasurer - Tax Collector - County Clerk**

Program Name	Budget Units	Program Description	Federal, State, or Local Regulation	Level of Service Mandated? (Yes/No)	Program Category (MM, DM, MD, DD)	FY 10/11 Requested Budget	General Fund Cost	# of FTEs	Impact (e.g., What will happen if County does not provide the service?)
Tax Collector	1311	<p>Billing and collection of both secured and unsecured taxes. Conducting of the annual tax sale. Bank seizures and other collections activities for delinquent unsecured taxes.</p> <p>NON MANDATED PORTION: Collections is a Non Mandated function. Collection efforts are estimated to cost \$100,000 annually including one FTE and overhead. Collections generates revenues of \$439,626.</p>	The procedures and requirements for the collection of property taxes are established by numerous sections of the California Revenue & Taxation Code as well as the Government Code.	Yes	MD	2,027,769	1,836,769	9.00	The County would not be in compliance with numerous State statutes and would risk losing its primary revenue source. In addition revenue streams for local schools and other special districts would be negatively impacted, resulting in significant liability to the County.
County Clerk	1312	<p>Provide County Clerk services as mandated by numerous sections of the Government Code, Business & Professions Code, and Civil Code. All services provided by the County Clerk are revenue offset.</p> <p>NON MANDATED PORTION: The conducting of marriage ceremonies is not mandated. However, this service generates \$16,240 in annual revenue, which offsets all costs associated with providing it.</p>	County Clerk services are mandated by numerous sections of the Business & Professions Code, Government Code, and Civil Code.	Yes	MD	243,301	-	2.00	The County would not be in compliance with numerous State statutes. Failure to provide mandated services would result in lost revenue and expose the County to a significant fiscal liability.
Treasury	1350	<p>The Treasury provides banking and investment services. Oversees debt management. Provides services to local Reclamation Districts. Acts as the front line County defense against fraud and other acts of fiscal malfeasance. Manages the County Pool totaling some 600MM in assets. Serves on the debt advisory and pension advisory committees</p>	Services are mandated by numerous sections of the California Government Code	Yes	MD	1,146,323	-	3.00	County would not be in compliance with relevant statutes and would be exposed to significant fiscal losses. In addition, the Auditor - Controller has raised concerns that the current staffing level does not allow for the optimal level of duty segregation. The department can function at current levels for the time being, but will need additional staffing in future years.
GRAND TOTAL						3,417,393	1,836,769		