



**ALAMEDA COUNTY
TREASURER – TAX COLLECTOR
FISCAL YEAR 2026-2027**

Budget Work Session

Henry C. Levy
Treasurer-Tax Collector
April 14, 2026

- Provide Alameda County departments and other depositing agencies with a safe, secure and convenient countywide central banking facility and treasury administration services, including the investment of non-active funds while awaiting their use for departmental operations;
- Provide timely and accurate real estate and personal property tax billing and collection services;
- Provide efficient business licensing services in Alameda County's unincorporated areas; and
- Provide comprehensive in-house administration of the County's deferred compensation programs.

Mandated Services

- Section 2602, et seq. of the California Revenue and Taxation Code requires the Treasurer-Tax Collector to bill, collect and process all real estate and personal property taxes.
- Section 2.58.070, Custody of Funds of the Alameda County Charter, requires the Treasurer to receive and secure revenues from all other sources.
- Chapter 3.04, Section 550 of the Alameda County Charter, requires the Tax Collector to administer the issuance and collection of business licenses in the unincorporated areas of the County.

Non-Mandated or Discretionary Services

- By annual ordinance, the Board of Supervisors delegates its authority to invest non-active funds in the County treasury to the County Treasurer. Government Code Section 53601, et seq. and the Treasurer's investment policy provides investment guidelines.
- By board resolution, the Board of Supervisors designated the County Treasurer as the Deferred Compensation Plan Officer in charge of the administration of the voluntary employee-contributory tax-deferred savings plans sponsored by the County:
 - The 457 (b) plan with after tax Roth feature for all county employees; and
 - The 401 (a) plan for certain qualified employee groups.

Safe & Livable Communities

- Engage with the Assessor's office to clean up the database with lot line adjustments and properties acquired by government and to collect delinquent property taxes
- Work with the director of CDA Housing to assist emerging and minority developers to acquire properties
- Working with the director of Health Department Environmental Services to remediate and market tax defaulted properties with toxic waste
- Marketing dozens of tax defaulted properties to non-profits, religious organizations and community organizations for low-income housing and job training

Thriving and Resilient Populations

- Work with ITD to migrate the old tax system from main-frame to a cloud-based infrastructure
- Hayward location to begin accepting all forms of tax payments
- Work with the director within Community Development Agency on coordinated effort to improve the Business License Tax collection process in the unincorporated areas of the County
- Analyze and report on causes of tax delinquency in the County and work with Social Services Agency to identify tax-payers in need of assistance
- Introduce demographic data to record keeper for highest level of plan analytics to increase participation in the Deferred Compensation plan

Prosperous & Vibrant Economy

- Proactive investment management; willing to carefully and thoughtfully swap low coupon bonds to generate additional income for the investment pool participants
- Begin the process to migrate Countywide Banking Services from US Bank to JP Morgan Chase Bank. The new bank will enable state-of-the-art banking services to all the County departments, Alameda County Office of Education, and Alameda Health Systems

Accessible & Integrated Infrastructure

- Enabled Deferred Compensation (DC) plan participant to get a loan from their assets
- Enabled DC plan participants to convert their contributions to ROTH (after-tax)
- Piloted a program to work with past employees to have their assets in the DC plan to remain with the County

Accessible & Integrated Infrastructure

- Educated taxpayers about monthly payment options. Easy Smart Pay
- Introduced a new tax collection payment system, Payment Express by Grant Street, to allow credit cards, virtual wallets (Venmo, Zelle, Apple pay, Google pay, etc.) as form of payments in-person, online, or on the phone
- Received approval for an Ethical Investment Policy to be added to the Treasurer's Investment Policy Statement
- Began the process of allowing hundreds of TAP and SAN employees to be included in the DC plan

- **My Team**

- **Vishal Thacker, Assistant Treasurer & Chief Investment Officer**
- **Elvia Quiroga, Chief Deputy Tax Collector**
- **Elna Escobal, Finance Manager**
- **Darnell Williams, Deferred Compensation Manager**

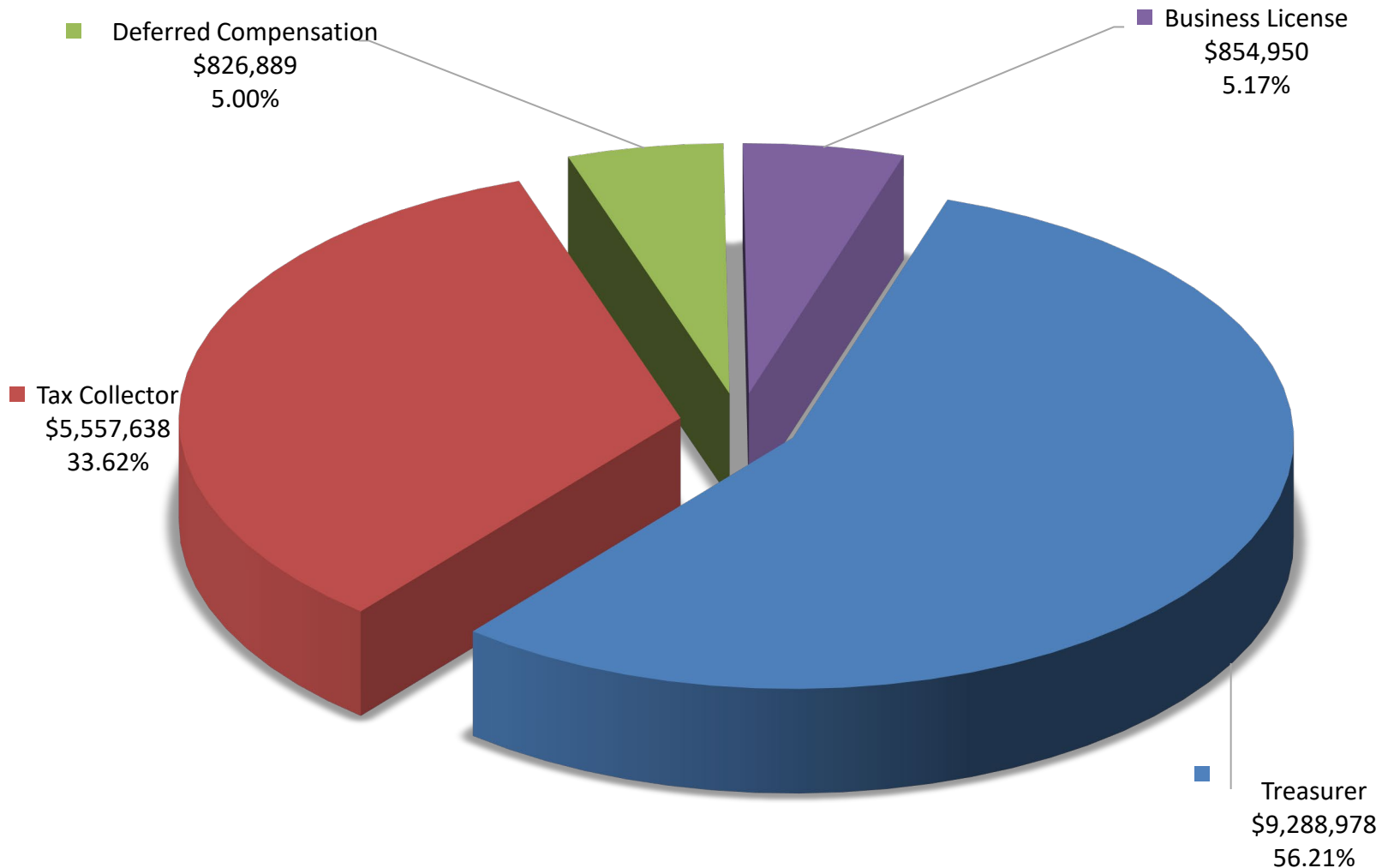
| TREASURER-TAX COLLECTOR | FY 2025-2026 | FY 2026-2027 | Change from 2025-2026 Budget | |
|-------------------------|-----------------|------------------------|------------------------------|---------|
| | Approved Budget | Preliminary MOE Budget | Amount | Percent |
| Appropriations | 16,148,987 | 16,488,455 | 339,468 | 2.10% |
| Revenue | 12,278,942 | 12,512,655 | 233,713 | 1.90% |
| Net County Cost | 3,870,045 | 3,975,800 | 105,755 | 2.73% |
| | | | | |
| FTE - Mgmt | 21.33 | 21.00 | -0.33 | -1.55% |
| FTE - Non Mgmt | 34.14 | 34.47 | 0.33 | 0.97% |
| Total FTE | 55.47 | 55.47 | 0.00 | 0.00% |

Major Components of Net County Cost Change

| Component | NCC Change |
|--|----------------|
| Salary and Employee Benefits ¹ | \$ 476,994 |
| Discretionary Services and Supplies ² | \$ 1,393,594 |
| Non-Discretionary Services and Supplies ³ | - \$ 1,531,120 |
| Revenue Accounts (increase) ⁴ | \$ 233,713 |
| Total NCC Change | \$ 105,755 |

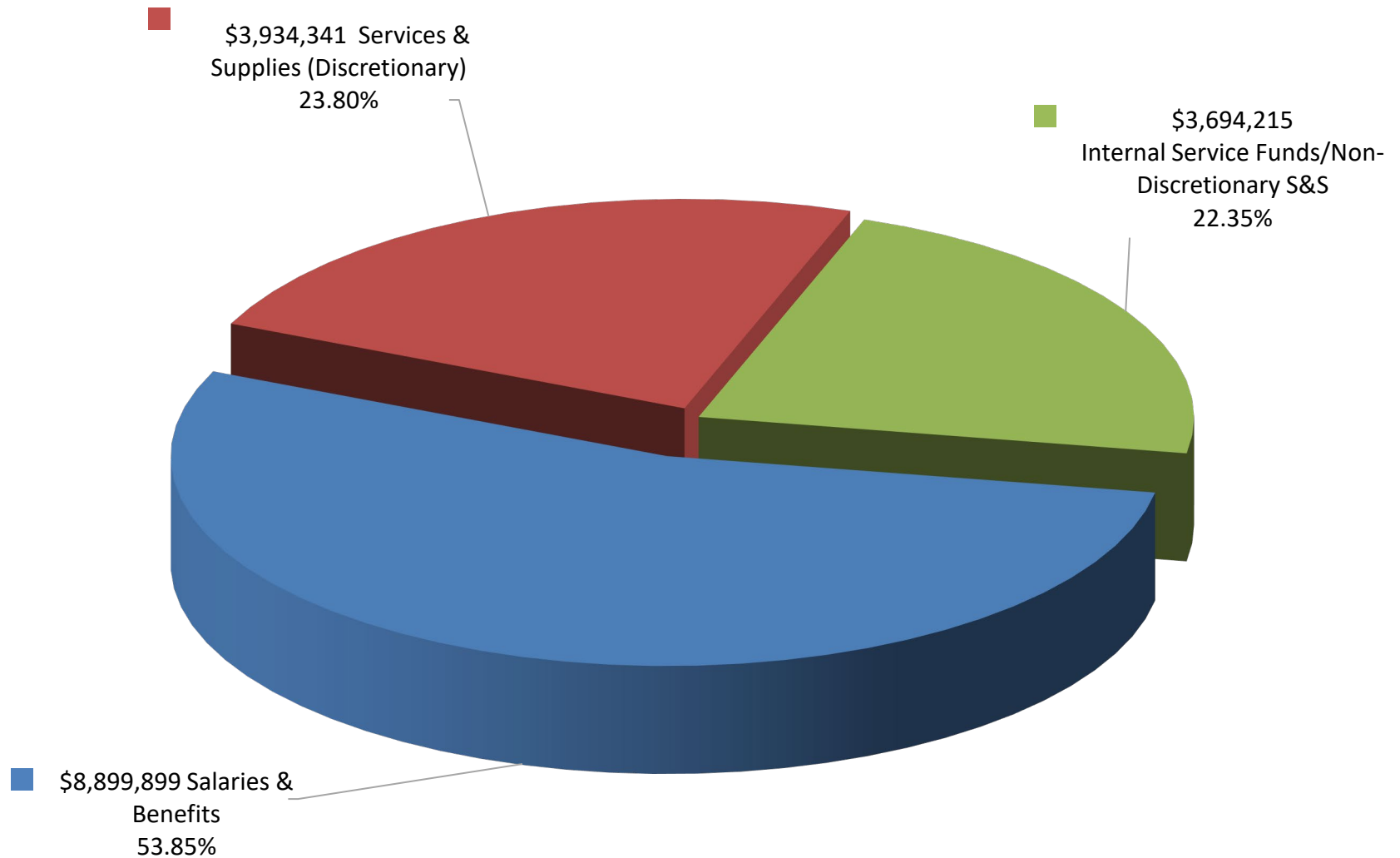
1. Increase in S&EB is due to the cost-of-living adjustments.
2. Increase is due to Change of Commercial bank charges offset by a decrease in County Counsel charges.
3. Net decrease in Non-DS&S related to decrease in ITD cost/Telephony and increase in BMD charges.
4. Net increase in revenues relates to the increase in Other Charges for Current Services and Property Tax Admin.

Appropriation by Departmental Function



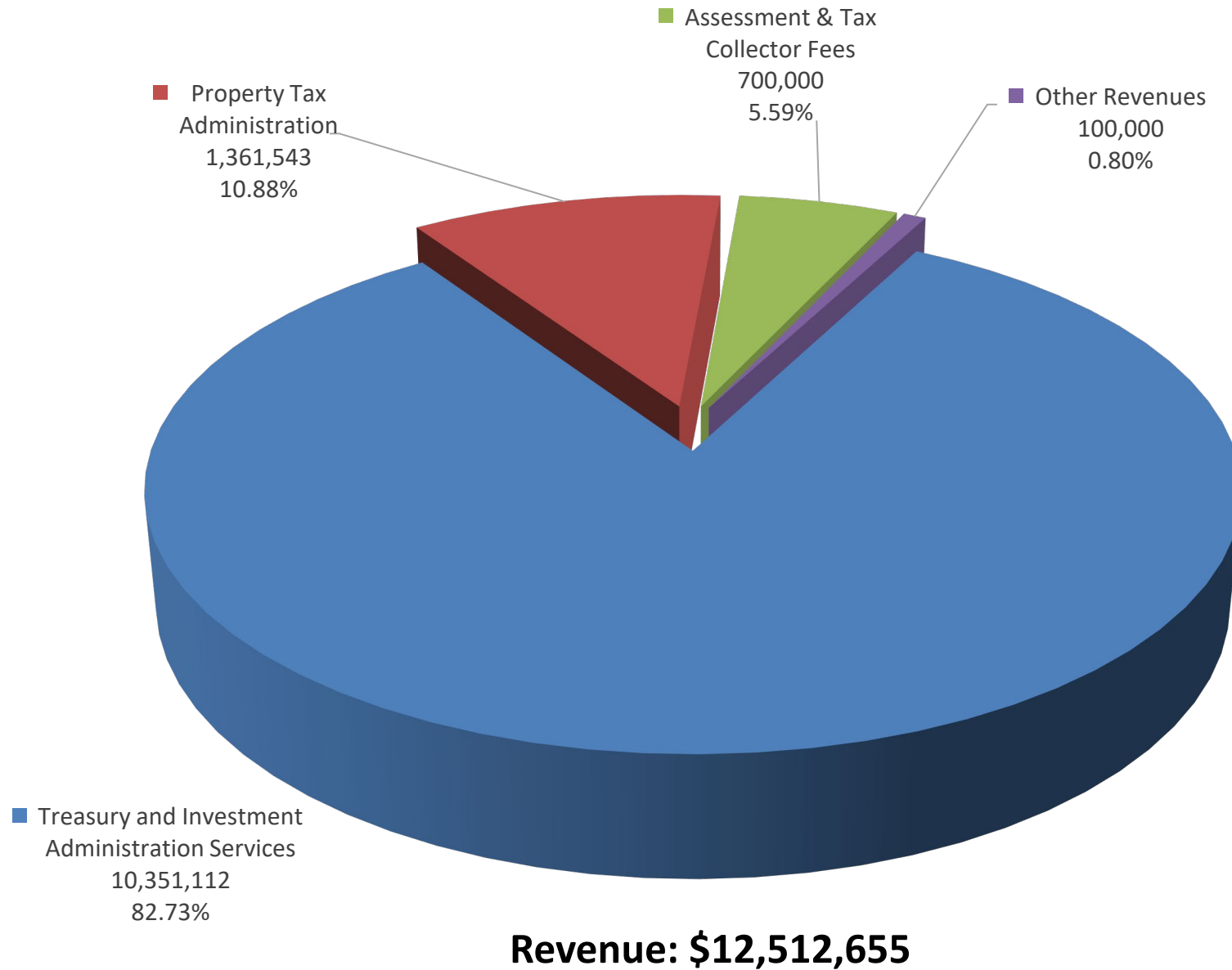
Appropriations: \$16,528,455

Appropriation by Major Objects



Appropriations: \$16,528,455

Total Revenue by Source



Questions?
