

TREASURER-TAX COLLECTOR

Mission

The Treasurer-Tax Collector's Department is responsible for administration of the treasury and for the collection of property taxes, which include secured, unsecured, and supplemental. The Treasurer-Tax Collector's Department is also responsible for the Transient Occupancy Tax program and the business license program.

Program Summaries

Treasurer

Positions: 3.83 FTE
Extra Help : \$36,680

Total Appropriations: \$500,000
Total Revenues: \$500,000
Net County Cost: \$0
Furlough Value: \$9,348

The Treasury is responsible for over one billion dollars deposited annually. The Treasury manages cash and anticipates the short term cash flow needs of the County, schools, and outside agencies. The Treasurer is also responsible for bond collection and administration.

Tax Collector

Positions: 14.17 FTE
Extra Help : \$55,020

Total Appropriations: \$2,126,478
Total Revenues: \$1,043,931
Net County Cost: \$1,082,547
Furlough Value: \$35,165

The Tax Collector is responsible for preparation and mailing of all property tax bills, as well as collecting and depositing all receipts. The department accounts for delinquent taxes and transfers delinquent amounts to the defaulted tax roll. Revenues associated with this activity include a portion of the 5% supplemental tax roll administration fee that is split among the property tax administration departments, and fees for delinquent tax penalties.

The Tax Collector administers the Transient Occupancy Tax (TOT) and the Business License Ordinance. The department receives a 10% administrative fee for collection, enforcement and auditing services related to the TOT, and business license fees for administration of the business license ordinance.

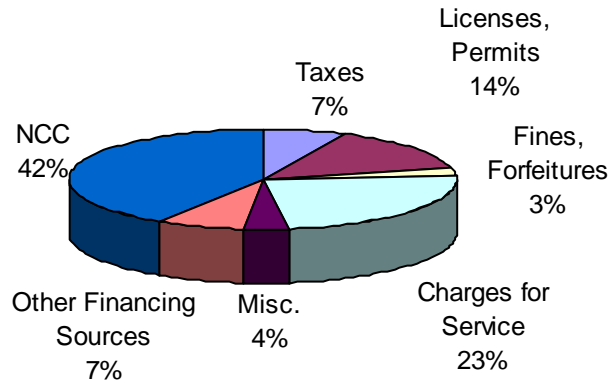
TREASURER / TAX COLLECTOR

Financial Charts

Source of Funds

Taxes (\$180,000): The department receives 10% of the total receipts from the Hotel/Motel Tax (approximately \$1,800,000) to cover costs of administration and enforcement.

License, Permits, Franchises (\$372,000): The bulk of this revenue (\$340,000) is derived from business license fees. The remainder of the revenue is derived from vacation home rental permit fees.



Fine, Forfeiture & Penalties (\$85,852): The department charges penalties for delinquent taxes. Delinquent property tax installments are subject to a 10% penalty. Taxes which remain unpaid at the end of the fiscal year (June 30) are also subject to a 1.5% per month penalty.

Charge for Services (\$616,438): The bulk of the revenue in this class (\$500,000) is generated in the Treasury section, and is reimbursement for staff time spent on cash management and investment activities. The department's share of the County's 5% supplemental tax roll administration fee is budgeted at \$100,500.

Miscellaneous (\$105,600): The bulk of these revenues are generated by tax sale fees which include excess proceeds refund fee, reimbursement for advertising and other costs of conducting the sales, returned check fees, alternative payment plan fees, and research fees.

Operating Transfers (\$184,041): A redemption fee to cover the department's costs for collecting delinquent taxes is collected in a special revenue fund and transferred to the department (\$60,000). The department also receives a share of the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance (\$120,541).

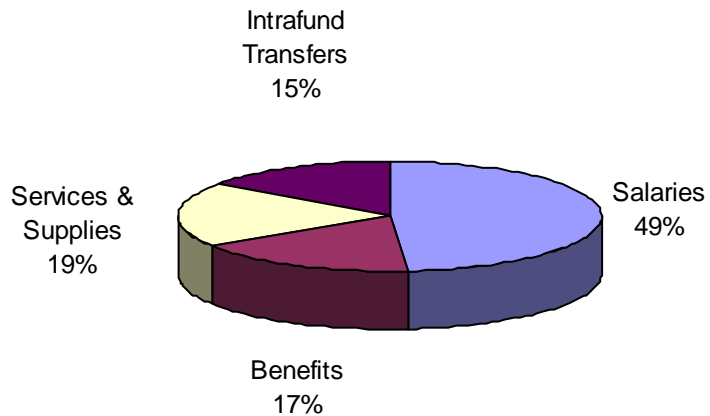
Net County Cost (\$1,082,446): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

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Use of Funds

Salaries & Benefits (\$1,725,854): Primarily comprised of general salaries and benefits (\$1,206,374), retirement (\$212,016), retiree health (\$14,256), workers' compensation (\$17,794) and health insurance (\$183,714). The budget includes \$91,700 for extra help, primarily to assist the department at peak workload times associated with large mailings for various property tax

notices, to assist with special, revenue-generating projects, and to provide mandated services when permanent staff is unavailable or fully utilized.



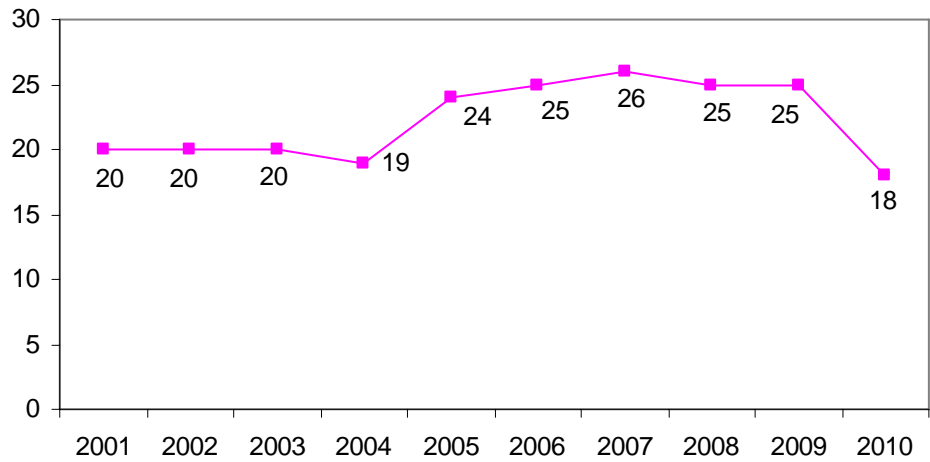
Services & Supplies (\$503,495): Primarily comprised of equipment rental and maintenance costs (\$57,677), software licenses (\$41,242), general liability insurance (\$42,146), professional & specialized services for banking services, armored car services, and deferred compensation plan consulting services (\$105,600), printing of tax bills and associated notices (\$70,300) and postage (\$130,000).

Intrafund Transfers (\$399,128): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$256,604), network support (\$43,385), Information Technologies programming services for departmental projects such as on-line payments and on-line business license applications (\$60,000), telephone (\$7,516), mail service (\$8,850) and printing (\$10,000).

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Staffing Trend

Staffing for the Treasurer-Tax Collector has remained fairly flat over the past ten years, with an increase allocation between 2004 and 2008. This reflects the period of time during which the Revenue Recovery function was housed in the department. The proposed staff allocation for FY 2009-10 is 18 which is a reduction of 2 FTE from FY 2000-01 levels. All staff are located on the West Slope.



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Chief Administrative Office Comments

The Proposed Budget for the Treasurer-Tax Collector reflects staffing changes made during FY 2008-09 and maintains all other ongoing adjustments identified at mid-year 2008-09. The Treasurer-Tax Collector's budget is recommended at a base level and fully funds all 18 FTEs.

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
DEPARTMENT: 04 TREASURER / TAX COLLECTOR

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
0171	TAX: HOTEL & MOTEL OCCUPANCY	186,758	186,758	180,000	180,000	-6,758
CLASS: 01	REV: TAXES	186,758	186,758	180,000	180,000	-6,758
0210	LICENSE: BUSINESS	340,000	340,000	340,000	340,000	0
0260	OTHER LICENSE & PERMITS	32,000	32,000	32,000	32,000	0
CLASS: 02	REV: LICENSE, PERMIT, &	372,000	372,000	372,000	372,000	0
0360	PENALTY & COST DELINQUENT TAXES	90,700	90,700	85,852	85,852	-4,848
CLASS: 03	REV: FINE, FORFEITURE & PENALTIES	90,700	90,700	85,852	85,852	-4,848
1300	ASSESSMENT & TAX COLLECTION FEES	115,286	115,286	100,500	100,500	-14,786
1321	INVESTMENT & CASH MANAGEMENT FEE	500,056	500,056	500,000	500,000	-56
1800	INTERFND REV: SERVICE BETWEEN FUND	37,332	37,332	15,938	15,938	-21,394
CLASS: 13	REV: CHARGE FOR SERVICES	652,674	652,674	616,438	616,438	-36,236
1940	MISC: REVENUE	106,151	106,151	105,600	105,600	-551
CLASS: 19	REV: MISCELLANEOUS	106,151	106,151	105,600	105,600	-551
2020	OPERATING TRANSFERS IN	168,342	168,342	184,141	184,041	15,699
CLASS: 20	REV: OTHER FINANCING SOURCES	168,342	168,342	184,141	184,041	15,699
TYPE: R SUBTOTAL		1,576,625	1,576,625	1,544,031	1,543,931	-32,694

TREASURER / TAX COLLECTOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 04 TREASURER / TAX COLLECTOR

		MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	1,217,256	1,186,666	1,161,802	1,117,289	-69,377
3001	TEMPORARY EMPLOYEES	91,700	91,700	91,700	91,700	0
3002	OVERTIME	10,500	10,500	10,500	10,500	0
3004	OTHER COMPENSATION	13,143	13,143	15,000	15,000	1,857
3020	RETIREMENT EMPLOYER SHARE	224,683	221,092	212,016	212,016	-9,076
3022	MEDI CARE EMPLOYER SHARE	14,188	13,928	14,395	14,395	467
3040	HEALTH INSURANCE EMPLOYER SHARE	163,425	160,238	183,714	183,714	23,476
3041	UNEMPLOYMENT INSURANCE EMPLOYER	3,530	3,396	8,598	8,598	5,202
3042	LONG TERM DISABILITY EMPLOYER SHARE	4,108	4,044	4,127	4,127	83
3043	DEFERRED COMPENSATION EMPLOYER	3,842	3,842	6,465	6,465	2,623
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	75,462	75,462	14,256	14,256	-61,206
3060	WORKERS' COMPENSATION EMPLOYER	17,794	17,794	17,794	17,794	0
3080	FLEXIBLE BENEFITS	33,000	33,000	30,000	30,000	-3,000
CLASS: 30	SALARY & EMPLOYEE BENEFITS	1,872,631	1,834,805	1,770,368	1,725,855	-108,950
4040	TELEPHONE COMPANY VENDOR PAYMENTS	600	600	200	200	-400
4041	COUNTY PASS THRU TELEPHONE CHARGES	416	416	1,000	1,000	584
4100	INSURANCE: PREMIUM	42,146	42,146	42,146	42,146	0
4140	MAINT: EQUIPMENT	25,865	25,865	26,144	26,144	279
4161	VEH MAINT: PARTS DIRECT CHARGE	0	0	160	160	160
4163	VEH MAINT: INVENTORY	0	0	100	100	100
4220	MEMBERSHIPS	2,165	2,165	2,465	2,465	300
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	300	300	300	300	0
4260	OFFICE EXPENSE	16,100	16,100	16,500	16,500	400
4261	POSTAGE	118,660	118,660	130,000	130,000	11,340
4262	SOFTWARE	2,500	0	500	500	500
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	700	700	2,830	2,830	2,130
4266	PRINTING / DUPLICATING SERVICES	69,426	69,426	70,300	70,300	874
4300	PROFESSIONAL & SPECIALIZED SERVICES	119,978	119,978	105,600	105,600	-14,378
4324	MEDICAL,DENTAL,LAB & AMBULANCE SRV	0	0	200	200	200
4400	PUBLICATION & LEGAL NOTICES	14,700	14,700	14,400	14,400	-300
4420	RENT & LEASE: EQUIPMENT	35,870	35,870	31,533	31,533	-4,337
4461	EQUIP: MINOR	1,900	1,800	900	900	-900
4462	EQUIP: COMPUTER	1,500	1,500	600	600	-900
4500	SPECIAL DEPT EXPENSE	900	900	900	900	0
4502	EDUCATIONAL MATERIALS	1,980	1,980	2,000	2,000	20
4503	STAFF DEVELOPMENT	5,500	4,000	2,700	2,700	-1,300
4529	SOFTWARE LICENSE	38,438	38,438	41,242	41,242	2,804
4600	TRANSPORTATION & TRAVEL	5,950	5,650	3,575	3,575	-2,075
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	700	700	700	700	0
4605	RENT & LEASE: VEHICLE	4,300	4,300	4,300	4,300	0
4606	FUEL PURCHASES	1,950	1,950	2,200	2,200	250

TREASURER / TAX COLLECTOR

Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND
 DEPARTMENT: 04 TREASURER / TAX COLLECTOR

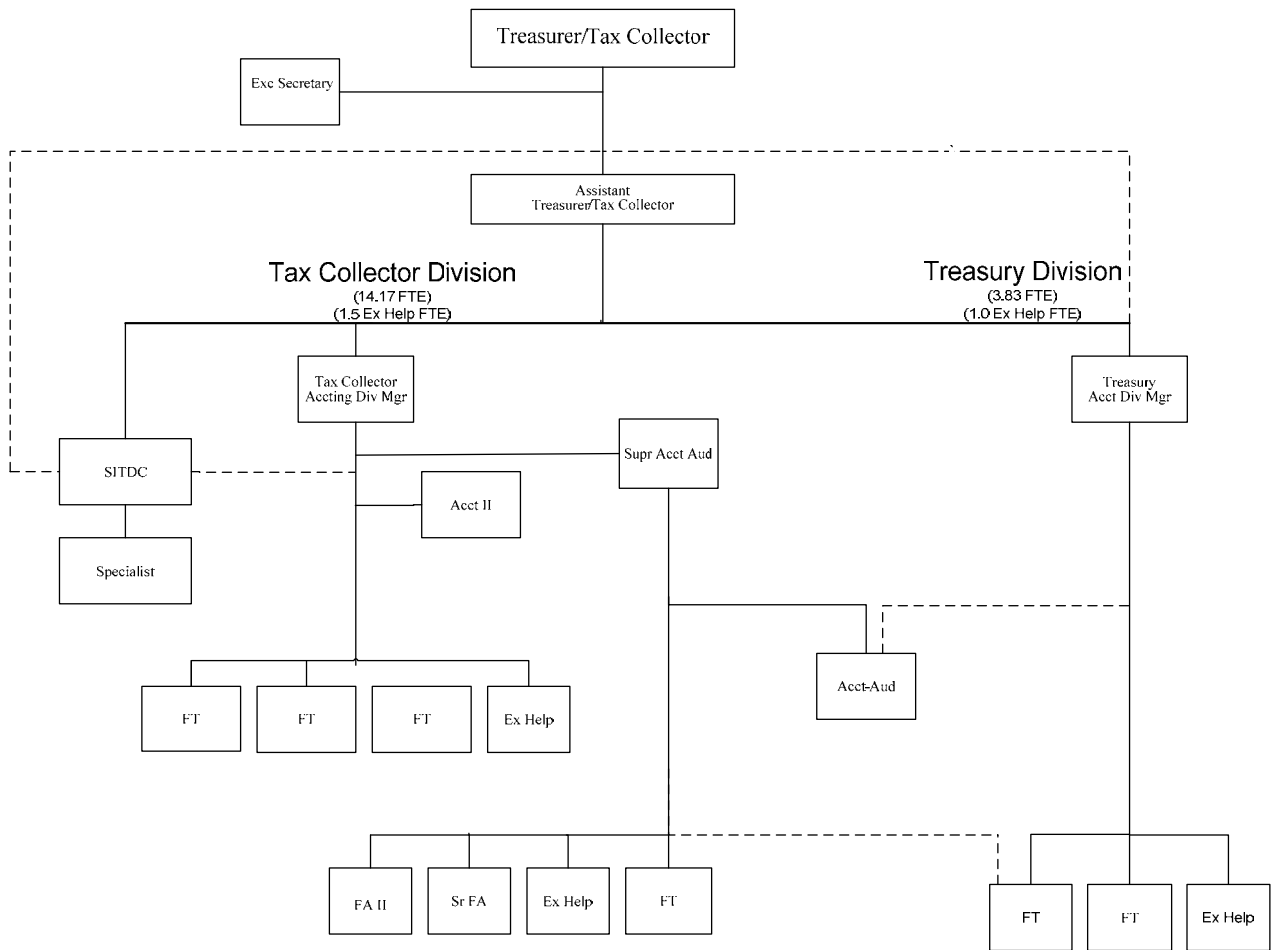
		CURRENT YR		CAO		
		MID-YEAR	APPROVED	DEPARTMENT	RECOMMENDED	
		PROJECTION	BUDGET	REQUEST	BUDGET	DIFFERENCE
CLASS: 40	SERVICE & SUPPLIES	512,544	508,144	503,495	503,495	-4,649
5300	INTRAFND: SERVICE BETWEEN FUND TYPES	400	400	0	0	-400
CLASS: 50	OTHER CHARGES	400	400	0	0	-400
7000	OPERATING TRANSFERS OUT	4,500	4,500	3,500	3,500	-1,000
CLASS: 70	OTHER FINANCING USES	4,500	4,500	3,500	3,500	-1,000
7200	INTRAFUND TRANSFERS: ONLY GENERAL	350	350	350	350	0
7220	INTRAFND: TELEPHONE EQUIPMENT &	7,516	7,516	7,516	7,516	0
7223	INTRAFND: MAIL SERVICE	9,025	9,025	10,000	8,850	-175
7224	INTRAFND: STORES SUPPORT	1,759	1,759	1,750	1,325	-434
7225	INTRAFND: CENTRAL DUPLICATING	10,691	10,691	10,000	10,000	-691
7227	INTRAFND: MAINFRAME SUPPORT	257,307	257,307	257,307	265,604	8,297
7229	INTRAFND: PC SUPPORT	4,050	4,050	1,500	1,500	-2,550
7231	INTRAFND: IS PROGRAMMING SUPPORT	61,000	61,000	60,000	60,000	-1,000
7232	INTRAFND: MAINT BLDG & IMPROVMENTS	598	598	598	598	0
7234	INTRAFND: NETWORK SUPPORT	39,672	39,672	39,672	43,385	3,713
CLASS: 72	INTRAFUND TRANSFERS	391,968	391,968	388,693	399,128	7,160
7350	INTRFND ABATEMENTS: GF ONLY	-500	-500	-500	-500	0
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	-5,000	-5,000	-5,000	-5,000	0
CLASS: 73	INTRAFUND ABATEMENT	-5,500	-5,500	-5,500	-5,500	0
TYPE: E SUBTOTAL		2,776,543	2,734,317	2,660,556	2,626,478	-107,839
FUND TYPE: 10 SUBTOTAL		1,199,918	1,157,692	1,116,525	1,082,547	-75,145
DEPARTMENT: 04 SUBTOTAL		1,199,918	1,157,692	1,116,525	1,082,547	-75,145

Personnel Allocation

Classification Title	2008-09 Adjusted Allocation	2009-10 Dept Request	2009-10 CAO Recm'd	Diff from Adjusted
Treasurer/Tax Collector	1.00	1.00	1.00	0.00
Accountant I/II	1.00	1.00	1.00	0.00
Accountant/Auditor	1.00	1.00	1.00	0.00
Accounting Division Manager	2.00	2.00	2.00	0.00
Assistant Treasurer/Tax Collector	1.00	1.00	1.00	0.00
Executive Secretary	1.00	1.00	1.00	0.00
Fiscal Assistant I/II	1.00	1.00	1.00	0.00
Fiscal Technician	6.00	6.00	6.00	0.00
Information Technology Departmental Specialist	1.00	1.00	1.00	0.00
Sr. Fiscal Assistant	1.00	1.00	1.00	0.00
Sr. Information Technology Department Coordinator	1.00	1.00	1.00	0.00
Supervising Accountant/Auditor	1.00	1.00	1.00	0.00
Department Total	18.00	18.00	18.00	0.00

TREASURER / TAX COLLECTOR

El Dorado County Treasurer-Tax Collector's Office
Fiscal Year 2009-2010



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TREASURER / TAX COLLECTOR

Ten Year History

	00/01 Actual	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual
Salaries	811,695	868,252	936,247	907,758	1,047,996
Benefits	171,924	194,328	226,175	323,657	432,749
Services & Supplies	242,841	320,521	299,436	341,226	405,034
Other Charges	330	900	446	432	1,000
Fixed Assets	9,023	11,282	38,726	-	-
Operating Transfers		-	-	-	3,561
Intrafund Transfers	486,814	509,573	466,756	396,500	337,361
Total Appropriations	1,722,627	1,904,856	1,967,786	1,969,573	2,227,701
Taxes	40,000	50,000	70,000	81,000	105,300
Licenses, Permits	188,819	198,399	223,715	278,914	328,097
Fines, Forfeitures	67,127	61,280	63,430	77,230	88,610
Charges for Service	539,150	584,433	652,354	743,299	771,606
Misc.	80,438	63,805	103,126	123,885	154,111
Other Financing Sources	-	-	-	-	156,380
Total Revenue	915,534	957,917	1,112,625	1,304,328	1,604,104
NCC	807,093	946,939	855,161	665,245	623,597
FTE's	20	20	20	19	24

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	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Projected	09/10 Budget
Salaries	1,154,251	1,520,355	1,634,310	1,302,009	1,279,002
Benefits	479,214	566,782	596,550	549,782	446,853
Services & Supplies	345,525	412,179	383,032	508,144	503,495
Other Charges	1,049	618	-	400	-
Fixed Assets	94,892	45,886	-	-	-
Operating Transfers	4,275	4,285	4,240	4,500	3,500
Intrafund Transfers	307,129	342,265	382,084	386,468	393,628
Total Appropriations	2,386,335	2,892,370	3,000,216	2,751,303	2,626,478
Taxes	137,000	157,750	182,186	186,758	180,000
Licenses, Permits	330,698	369,869	385,865	372,000	372,000
Fines, Forfeitures	84,970	85,680	77,659	90,700	85,852
Charges for Service	681,220	946,992	993,157	652,674	616,438
Misc.	134,439	102,278	102,067	106,151	105,600
Other Financing Sources	155,623	129,370	192,187	168,342	184,041
Total Revenue	1,523,950	1,791,939	1,933,121	1,576,625	1,543,931
NCC	862,385	1,100,431	1,067,095	1,174,678	1,082,547
FTE's	25	26	25	25	18

10 Year Variance		
	\$ Change	% Change
Salaries	467,307	58%
Benefits	274,929	160%
Services & Supplies	260,654	107%
Other Charges	(330)	-100%
Fixed Assets	(9,023)	-100%
Operating Transfers	3,500	N/A
Intrafund Transfers	(93,186)	-19%
Total Appropriations	903,851	52%
Taxes	140,000	350%
Licenses, Permits	183,181	97%
Fines, Forfeitures	18,725	28%
Charges for Service	77,288	14%
Misc.	25,162	31%
Other Financing Sources	184,041	N/A
Total Revenue	628,397	69%
NCC	275,454	34%
FTE's	(2)	-10%

Notes

Revenue Recovery function (5 FTE's) moved in FY 2004-05 and out in FY 2008-09.