

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: \$526,875
Total Revenues: \$526,875
Net County Cost: \$0

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: \$2,137,637
Total Revenues: \$1,063,020
Net County Cost: \$1,074,617

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 (\$160,000): The department receives 10% of the total receipts from the Transient Occupancy Tax (approximately \$1,600,000) to cover costs of administration and enforcement.

License, Permits, Franchises (\$370,000): The bulk of this revenue

(\$335,000) is derived from business license fees. The remainder of the revenue is derived from vacation home rental permit fees.

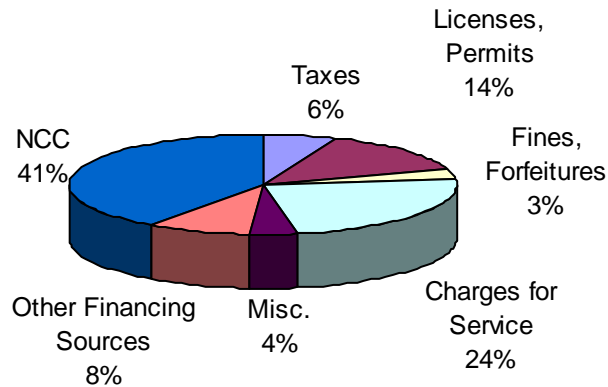
Fine, Forfeiture & Penalties (\$86,000): The department charges penalties for delinquent taxes. Delinquent property tax installments are subject to a 10% penalty. Taxes which remain unpaid at the end of the fiscal year (June 30) are also subject to a 1.5% per month penalty.

Charge for Services (\$641,375): The bulk of the revenue in this class (\$526,875) 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 \$50,000. The County's share of the State \$15 redemption fee for tax defaults is budgeted \$49,000.

Miscellaneous (\$106,900): 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 (\$225,620): A \$10 redemption fee to cover the department's costs for collecting delinquent taxes is collected in a special revenue fund and transferred to the department (\$95,000). The department also receives a share of the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance (\$127,020).

Net County Cost (\$1,074,617): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

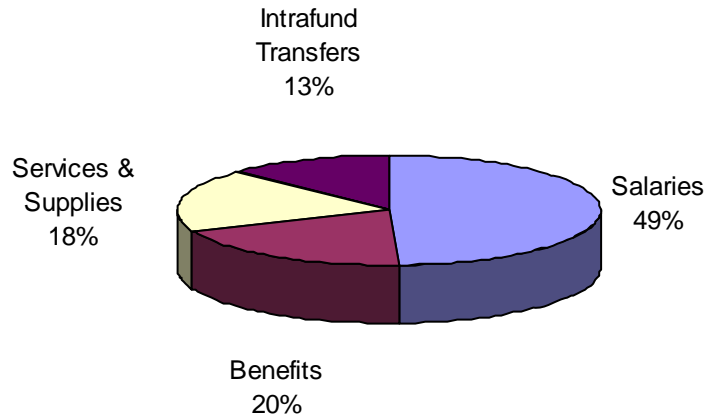


TREASURER-TAX COLLECTOR

It should be noted that charges to special districts to cover the County's cost for administering the property tax system generate revenue which posts in Department 15 as general discretionary revenue. The charges are derived from the costs of the Assessor, the Auditor-Controller, and Treasurer-Tax Collector Departments. This revenue is budgeted at \$2,250,859.

Use of Funds

Salaries & Benefits (\$1,834,910): Primarily comprised of general salaries and benefits (\$1,300,040), retirement (\$226,477), retiree health (\$18,027), workers' compensation (\$10,328) and health insurance (\$198,038). The budget includes \$82,000 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.

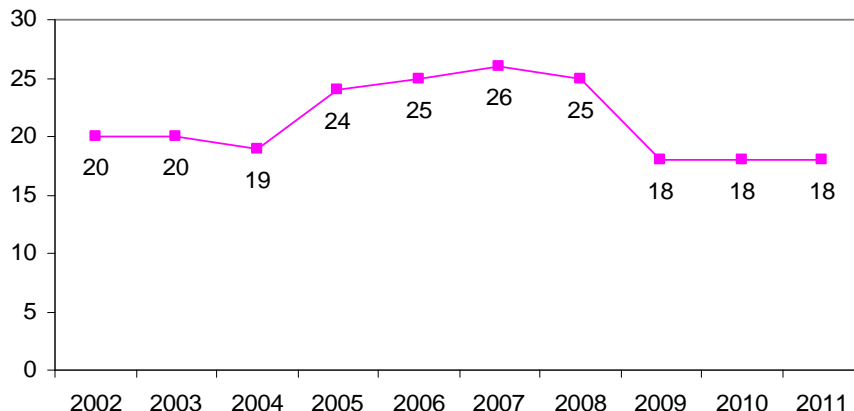


Services & Supplies (\$491,333): Primarily comprised of equipment rental and maintenance costs (\$58,000), software license & maintenance (\$42,351), general liability insurance (\$42,146), professional & specialized services for banking services, armored car services, and deferred compensation plan consulting services (\$116,700), printing of tax bills and associated notices (\$68,000) and postage (\$120,000).

Intrafund Transfers (\$342,219): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$214,897), network support (\$46,875), Information Technologies programming services for departmental projects such as on-line payments and on-line business license applications (\$50,000), telephone (\$9,000), mail service (\$9,364) and printing (\$9,000).

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



TREASURER-TAX COLLECTOR

time during which the Revenue Recovery function was housed in the department . The proposed staff allocation for FY 2010-11 is 18, reflecting no change from FY 2009-10.

Chief Administrative Office Comments

The Treasurer-Tax Collector's budget is recommended at a base level and fully funds all 18 current FTEs. The department requested the addition of one FTE Accounting Division Manager to assist with monitoring and evaluation of financial institutions and investment opportunities. The addition of a management position at this level does not appear to be warranted based on the department's request, and further analysis is required to determine whether an additional allocation is necessary at all. This position is not included in the Recommended Budget.

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: R REVENUE						
SUBOBJ	SUBOBJ TITLE					
0171	TAX: HOTEL & MOTEL OCCUPANCY	160,000	160,000	160,000	160,000	0
CLASS: 01	REV: TAXES	160,000	160,000	160,000	160,000	0
0210	LICENSE: BUSINESS	340,000	340,000	335,000	335,000	-5,000
0260	OTHER LICENSE & PERMITS	32,000	32,000	35,000	35,000	3,000
CLASS: 02	REV: LICENSE, PERMIT, &	372,000	372,000	370,000	370,000	-2,000
0360	PENALTY & COST DELINQUENT TAXES	85,852	85,852	86,000	86,000	148
CLASS: 03	REV: FINE, FORFEITURE & PENALTIES	85,852	85,852	86,000	86,000	148
1300	ASSESSMENT & TAX COLLECTION FEES	100,500	100,500	109,500	109,500	9,000
1301	ASSESSMENT FEE: TREASURER	0	0	5,000	5,000	5,000
1321	INVESTMENT & CASH MANAGEMENT FEE	500,000	500,000	526,875	526,875	26,875
1800	INTERFND REV: SERVICE BETWEEN FUND	15,938	15,938	0	0	-15,938
CLASS: 13	REV: CHARGE FOR SERVICES	616,438	616,438	641,375	641,375	24,937
1940	MISC: REVENUE	105,600	105,600	106,900	106,900	1,300
CLASS: 19	REV: MISCELLANEOUS	105,600	105,600	106,900	106,900	1,300
2020	OPERATING TRANSFERS IN	184,041	184,041	225,620	225,620	41,579
CLASS: 20	REV: OTHER FINANCING SOURCES	184,041	184,041	225,620	225,620	41,579
TYPE: R SUBTOTAL		1,523,931	1,523,931	1,589,895	1,589,895	65,964

TREASURER-TAX COLLECTOR

Financial Information by Fund Type

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

		MID-YEAR	CURRENT YR	DEPARTMENT	CAO	
		PROJECTION	APPROVED	REQUEST	RECOMMENDED	DIFFERENCE
			BUDGET		BUDGET	
TYPE: E EXPENDITURE						
SUBOBJ	SUBOBJ TITLE					
3000	PERMANENT EMPLOYEES / ELECTED	1,117,289	1,117,289	1,322,796	1,202,796	85,506
3001	TEMPORARY EMPLOYEES	82,437	82,437	82,437	82,437	0
3002	OVERTIME	10,500	10,500	10,815	10,815	315
3004	OTHER COMPENSATION	15,000	15,000	15,750	15,750	750
3020	RETIREMENT EMPLOYER SHARE	212,016	212,016	226,477	226,477	14,460
3022	MEDI CARE EMPLOYER SHARE	14,395	14,395	14,946	14,946	551
3040	HEALTH INSURANCE EMPLOYER SHARE	183,714	183,714	183,754	198,038	14,323
3041	UNEMPLOYMENT INSURANCE EMPLOYER	8,598	8,598	14,490	14,490	5,892
3042	LONG TERM DISABILITY EMPLOYER SHARE	4,127	4,127	4,274	4,274	147
3043	DEFERRED COMPENSATION EMPLOYER	6,465	6,465	6,533	6,533	68
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	14,256	14,256	14,256	18,027	3,771
3060	WORKERS' COMPENSATION EMPLOYER	17,794	17,794	9,154	10,328	-7,466
3080	FLEXIBLE BENEFITS	30,000	30,000	30,000	30,000	0
CLASS: 30	SALARY & EMPLOYEE BENEFITS	1,716,592	1,716,592	1,935,681	1,834,910	118,317
4040	TELEPHONE COMPANY VENDOR PAYMENTS	200	200	120	120	-80
4041	COUNTY PASS THRU TELEPHONE CHARGES	800	800	400	400	-400
4100	INSURANCE: PREMIUM	42,146	42,146	72,373	42,351	205
4140	MAINT: EQUIPMENT	25,144	25,144	26,925	26,925	1,781
4144	MAINT: COMPUTER	0	0	33,891	33,891	33,891
4161	VEH MAINT: PARTS DIRECT CHARGE	160	160	150	150	-10
4163	VEH MAINT: INVENTORY	100	100	0	0	-100
4220	MEMBERSHIPS	2,465	2,465	2,505	2,505	40
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	300	300	300	300	0
4260	OFFICE EXPENSE	14,000	14,000	14,000	14,000	0
4261	POSTAGE	120,000	120,000	122,300	120,300	300
4262	SOFTWARE	500	500	500	250	-250
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	2,830	2,830	3,366	3,366	536
4266	PRINTING / DUPLICATING SERVICES	67,800	67,800	69,100	67,600	-200
4300	PROFESSIONAL & SPECIALIZED SERVICES	94,200	94,200	118,700	116,700	22,500
4324	MEDICAL,DENTAL,LAB & AMBULANCE SRV	200	200	200	200	0
4400	PUBLICATION & LEGAL NOTICES	11,700	11,700	10,000	10,000	-1,700
4420	RENT & LEASE: EQUIPMENT	31,533	31,533	32,153	31,153	-380
4461	EQUIP: MINOR	900	900	530	530	-370
4462	EQUIP: COMPUTER	600	600	970	742	142
4500	SPECIAL DEPT EXPENSE	650	650	300	300	-350
4502	EDUCATIONAL MATERIALS	1,000	1,000	1,000	1,000	0
4503	STAFF DEVELOPMENT	1,700	1,700	1,700	1,700	0
4529	SOFTWARE LICENSE	41,242	41,242	8,900	8,900	-32,342
4600	TRANSPORTATION & TRAVEL	1,575	1,575	1,450	1,450	-125
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	700	700	700	700	0
4605	RENT & LEASE: VEHICLE	3,600	3,600	3,600	3,600	0

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Financial Information by Fund Type

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

	MID-YEAR PROJECTION	CURRENT YR		DEPARTMENT REQUEST	CAO		DIFFERENCE
		APPROVED BUDGET	DEPARTMENT RECOMMENDED		BUDGET	RECOMMENDED	
4606 FUEL PURCHASES	2,200	2,200	2,200	2,200	2,200		0
CLASS: 40 SERVICE & SUPPLIES	468,245	468,245	528,333	491,333			23,088
7000 OPERATING TRANSFERS OUT	3,500	3,500	3,600	3,600			100
CLASS: 70 OTHER FINANCING USES	3,500	3,500	3,600	3,600			100
7200 INTRAFUND TRANSFERS: ONLY GENERAL	350	350	350	350			0
7220 INTRAFND: TELEPHONE EQUIPMENT &	7,516	7,516	9,000	9,000			1,484
7223 INTRAFND: MAIL SERVICE	8,850	8,850	9,364	9,364			514
7224 INTRAFND: STORES SUPPORT	1,325	1,325	933	933			-392
7225 INTRAFND: CENTRAL DUPLICATING	10,000	10,000	9,500	9,500			-500
7227 INTRAFND: MAINFRAME SUPPORT	265,604	265,604	214,897	214,897			-50,707
7229 INTRAFND: PC SUPPORT	1,500	1,500	800	800			-700
7231 INTRAFND: IS PROGRAMMING SUPPORT	60,000	60,000	50,000	50,000			-10,000
7232 INTRAFND: MAINT BLDG & IMPROVMNTS	598	598	500	500			-98
7234 INTRAFND: NETWORK SUPPORT	43,385	43,385	46,875	46,875			3,490
CLASS: 72 INTRAFUND TRANSFERS	399,128	399,128	342,219	342,219			-56,909
7350 INTRFND ABATEMENTS: GF ONLY	-500	-500	-500	-500			0
7351 INTRFND ABATEMENTS: SOCIAL SERVICE	-5,000	-5,000	-5,000	-5,000			0
7353 INTRFND ABATEMENTS: COLLECTIONS	0	0	-2,050	-2,050			-2,050
CLASS: 73 INTRAFUND ABATEMENT	-5,500	-5,500	-7,550	-7,550			-2,050
TYPE: E SUBTOTAL	2,581,965	2,581,965	2,802,283	2,664,512			82,546
FUND TYPE: 10 SUBTOTAL	1,058,034	1,058,034	1,212,388	1,074,617			16,582
DEPARTMENT: 04 SUBTOTAL	1,058,034	1,058,034	1,212,388	1,074,617			16,582

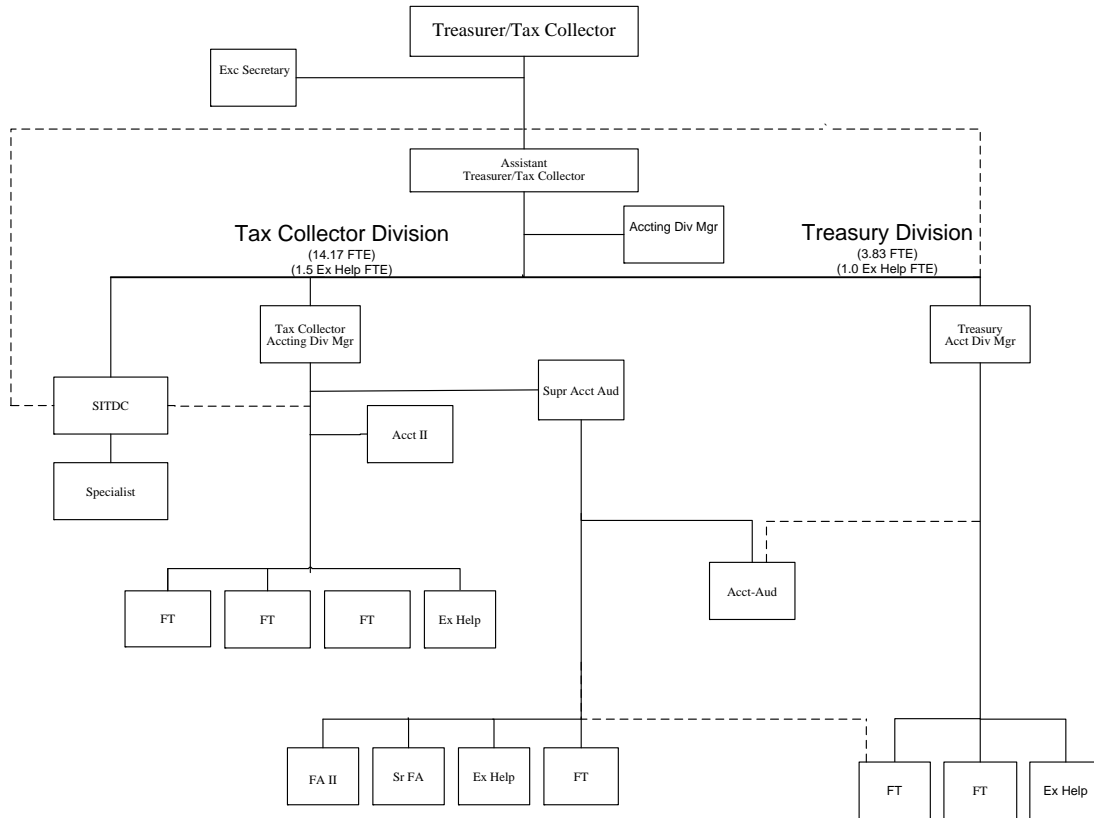
TREASURER-TAX COLLECTOR

Personnel Allocation

Classification Title	2009-10 Adjusted Allocation	2010-11 Dept Request	2010-11 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	3.00	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	19.00	18.00	0.00

TREASURER-TAX COLLECTOR

El Dorado County Treasurer-Tax Collector's Office
Fiscal Year 2010-2011



TREASURER-TAX COLLECTOR

Ten Year History

	01/02 Actual	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual
Taxes	50,000	70,000	81,000	105,300	137,000
Licenses, Permits	198,399	223,715	278,914	328,097	330,698
Fines, Forfeitures	61,280	63,430	77,230	88,610	84,970
Charges for Service	584,433	652,354	743,299	771,606	681,220
Misc.	63,805	103,126	123,885	154,111	134,439
Other Financing Sources	-	-	-	156,380	155,623
Total Revenue	957,917	1,112,625	1,304,328	1,604,104	1,523,950
Salaries	868,252	936,247	907,758	1,047,996	1,154,251
Benefits	194,328	226,175	323,657	432,749	479,214
Services & Supplies	320,521	299,436	341,226	405,034	345,525
Other Charges	900	446	432	1,000	1,049
Fixed Assets	11,282	38,726	-	-	94,892
Operating Transfers	-	-	-	3,561	4,275
Intrafund Transfers	509,573	466,756	396,500	337,361	307,129
Total Appropriations	1,904,856	1,967,786	1,969,573	2,227,701	2,386,335
NCC	946,939	855,161	665,245	623,597	862,385
FTE's	20	20	19	24	25

TREASURER-TAX COLLECTOR

Ten Year History

	06/07 Actual	07/08 Actual	08/09 Actual	9/10 Projected	10/11 Budget
Taxes	157,750	182,186	179,838	160,000	160,000
Licenses, Permits	369,869	385,865	359,193	366,875	370,000
Fines, Forfeitures	85,680	77,659	74,840	75,865	86,000
Charges for Service	946,992	993,157	636,461	608,547	641,375
Misc.	102,278	102,067	93,086	112,748	106,900
Other Financing Sources	129,370	192,187	180,934	178,446	225,620
Total Revenue	1,791,939	1,933,121	1,524,352	1,502,481	1,589,895
Salaries	1,520,355	1,634,310	1,231,268	1,217,712	1,311,798
Benefits	566,782	596,550	482,297	491,365	523,113
Services & Supplies	412,179	383,032	410,618	468,245	491,333
Other Charges	618	-	-	-	-
Fixed Assets	45,886	-	-	-	-
Operating Transfers	4,285	4,240	3,994	3,500	3,600
Intrafund Transfers	342,265	382,084	354,806	373,469	334,669
Total Appropriations	2,892,370	3,000,216	2,482,983	2,554,291	2,664,513
NCC	1,100,431	1,067,095	958,631	1,051,810	1,074,618
FTE's	26	25	18	18	18

10 Year Variance		
	\$ Change	% Change
Taxes	110,000	220%
Licenses, Permits	171,601	86%
Fines, Forfeitures	24,720	40%
Charges for Service	56,942	10%
Misc.	43,095	68%
Other Financing Sources	225,620	N/A
Total Revenue	631,978	66%
Salaries	443,546	51%
Benefits	328,785	169%
Services & Supplies	170,812	53%
Other Charges	(900)	-100%
Fixed Assets	(11,282)	-100%
Operating Transfers	3,600	N/A
Intrafund Transfers	(174,904)	-34%
Total Appropriations	759,657	40%
NCC	127,679	13%
FTE's	(2)	-10%

Notes

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