

# 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: 3.17 FTE

Total Appropriations: \$488,455

Total Revenues: \$488,455

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: 13.83 FTE

Total Appropriations: \$2,125,345

Total Revenues: \$1,116,411

Net County Cost: \$1,008,934

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.

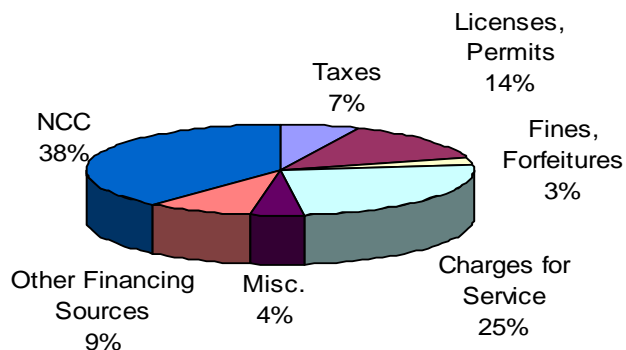
The Tax Collector administers the Transient Occupancy Tax (TOT) and the Business License Ordinance. The department receives a 10% administrative fee for collection, enforcement and auditing services related to the TOT, and business license fees for administration of the business license ordinance.

## Financial Charts

### Source of Funds

Taxes (\$173,000): The department receives a share of total receipts from the Transient Occupancy Tax to cover costs of administration and enforcement.

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



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

**Fine, Forfeiture & Penalties (\$66,500):** 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 (\$649,315):** The bulk of the revenue in this class (\$510,405) 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 \$35,000. The County's share of the State \$15 redemption fee for tax defaults is budgeted \$49,000.

**Miscellaneous (\$116,450):** 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.

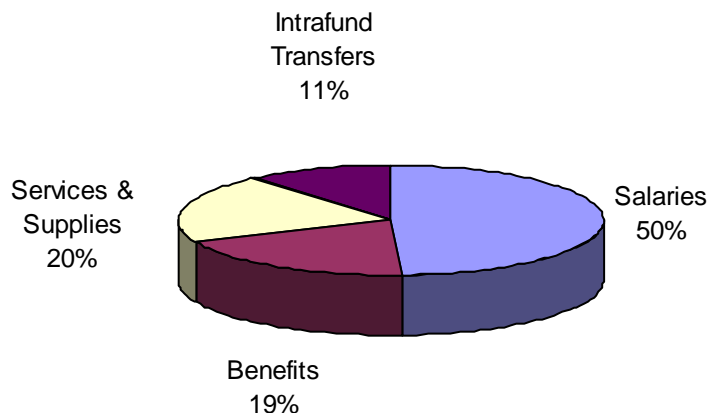
**Operating Transfers (\$229,600):** A \$10 redemption fee to cover the department's costs for collecting delinquent taxes is collected in a special revenue fund and transferred to the department (\$80,000). The department also receives a share of the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance (\$146,000).

**Net County Cost (\$1,008,934):** The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

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 approximately \$2,300,000.

### Use of Funds

**Salaries & Benefits (\$1,784,893):** Primarily comprised of general salaries and benefits (\$1,300,040), retirement (\$204,938), retiree health (\$18,027), workers' compensation (\$7,421) and health insurance (\$201,489). The budget includes \$88,987 for extra help, primarily to assist the department at peak workload times associated with large mailings for



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

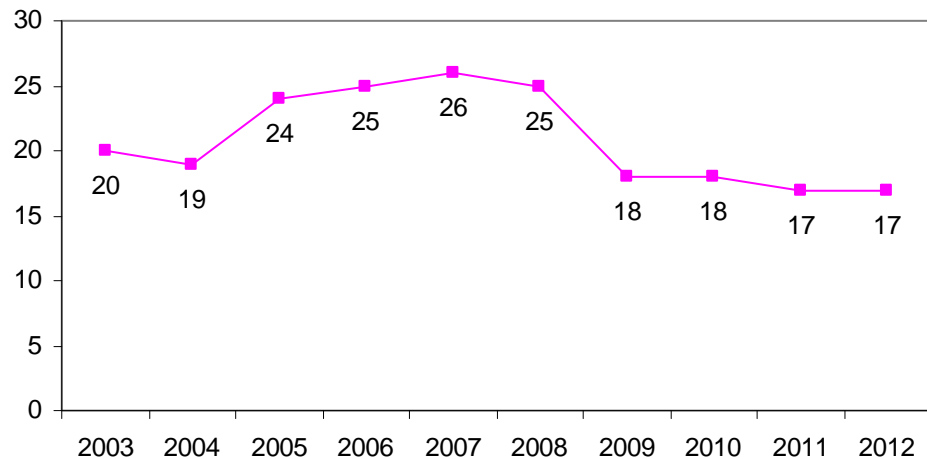
Services & Supplies (\$532,100): Primarily comprised of equipment rental and maintenance costs (\$61,845), software license & maintenance (\$35,291), general liability insurance (\$42,442) professional & specialized services for banking services, armored car services, and deferred compensation plan consulting services (\$141,100), printing of tax bills and associated notices (\$70,300) and postage (\$125,148).

Intrafund Transfers (\$316,218): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$208,597), network support (\$35,014), Information Technologies programming services for departmental projects such as on-line payments and on-line business license applications (\$50,000), telephone (\$8,000), and mail service (\$9,124).

Intrafund Abatements (\$23,011): The department receives reimbursement from departments to cover some banking fees.

### 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 2011-12 is 17.



### Chief Administrative Office Comments

The Recommended Budget represents an overall increase of \$14,971 or 9% in revenues and a decrease of \$45,748 or 2% in appropriations when compared to the FY 2010-11 approved budget. As a result, the Net County Cost has decreased \$60,719 or 6%.

The change in revenues is comprised of slight increases in all revenue characters, slightly offset by a reduction of \$19,500 in Fine, Forfeiture and Penalties. The change in appropriations is primarily related to decreases in salaries and benefits due to reductions resulting from the early retirement incentive (ERI). Intrafund transfers are reduced, due to lower charges from other departments and intrafund abatements are increased, due to anticipated payments from departments to cover banking fees. Overall salaries and benefits are declining, including a

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\$29,448 reduction in retirement due to the anticipated employee partial pick-up of retirement costs.

The Treasurer-Tax Collector's budget is recommended at a base level and fully funds all 17 allocated FTEs. The department requested the inclusion of additional revenues from County departments from charges on deposit permits. This fee has not been charged to departments routinely in the past, and the CAO has requested time to analyze the benefits and impacts of implementation of this fee in this manner.

# 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	
<b>TYPE: R REVENUE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
0171	TAX: HOTEL & MOTEL OCCUPANCY	160,000	160,000	173,000	173,000	13,000
<b>CLASS: 01</b>	<b>REV: TAXES</b>	160,000	160,000	173,000	173,000	13,000
0210	LICENSE: BUSINESS	335,000	335,000	335,000	335,000	0
0260	OTHER LICENSE & PERMITS	35,000	35,000	35,000	35,000	0
<b>CLASS: 02</b>	<b>REV: LICENSE, PERMIT, &amp; FRANCHISES</b>	370,000	370,000	370,000	370,000	0
0360	PENALTY & COST DELINQUENT TAXES	86,000	86,000	66,500	66,500	-19,500
<b>CLASS: 03</b>	<b>REV: FINE, FORFEITURE &amp; PENALTIES</b>	86,000	86,000	66,500	66,500	-19,500
1300	ASSESSMENT & TAX COLLECTION FEES	109,500	109,500	99,500	99,500	-10,000
1301	ASSESSMENT FEE: TREASURER	5,000	5,000	0	0	-5,000
1320	AUDIT & ACCOUNTING FEES	0	0	28,411	28,411	28,411
1321	INVESTMENT & CASH MANAGEMENT FEE	526,875	526,875	486,455	510,405	-16,470
1800	INTERFND REV: SERVICE BETWEEN FUND	0	0	11,000	11,000	11,000
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	641,375	641,375	625,366	649,316	7,941
1940	MISC: REVENUE	106,900	106,900	116,450	116,450	9,550
<b>CLASS: 19</b>	<b>REV: MISCELLANEOUS</b>	106,900	106,900	116,450	116,450	9,550
2020	OPERATING TRANSFERS IN	225,620	225,620	229,600	229,600	3,980
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	225,620	225,620	229,600	229,600	3,980
<b>TYPE: R SUBTOTAL</b>		1,589,895	1,589,895	1,580,916	1,604,866	14,971

# 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
<b>TYPE: E EXPENDITURE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
3000	PERMANENT EMPLOYEES / ELECTED	1,202,796	1,202,796	1,153,687	1,153,687	-49,109
3001	TEMPORARY EMPLOYEES	82,437	82,437	88,987	88,987	6,550
3002	OVERTIME	10,815	10,815	13,815	13,815	3,000
3004	OTHER COMPENSATION	15,750	15,750	25,750	25,750	10,000
3020	RETIREMENT EMPLOYER SHARE	226,477	226,477	234,386	204,938	-21,539
3022	MEDI CARE EMPLOYER SHARE	14,946	14,946	16,500	16,500	1,554
3040	HEALTH INSURANCE EMPLOYER SHARE	198,038	198,038	201,489	201,489	3,451
3041	UNEMPLOYMENT INSURANCE EMPLOYER	14,490	14,490	13,685	13,685	-805
3042	LONG TERM DISABILITY EMPLOYER SHARE	4,274	4,274	4,061	4,061	-213
3043	DEFERRED COMPENSATION EMPLOYER	6,533	6,533	6,533	6,533	0
3046	RETIREE HEALTH: DEFINED CONTRIBUTIONS	18,027	18,027	18,027	18,027	0
3060	WORKERS' COMPENSATION EMPLOYER	10,328	10,328	7,421	7,421	-2,907
3080	FLEXIBLE BENEFITS	30,000	30,000	30,000	30,000	0
<b>CLASS: 30</b>	<b>SALARY &amp; EMPLOYEE BENEFITS</b>	<b>1,834,910</b>	<b>1,834,910</b>	<b>1,814,341</b>	<b>1,784,893</b>	<b>-50,017</b>
4040	TELEPHONE COMPANY VENDOR PAYMENTS	120	120	120	120	0
4041	COUNTY PASS THRU TELEPHONE CHARGES	400	400	400	400	0
4100	INSURANCE: PREMIUM	42,351	42,351	42,442	42,442	91
4140	MAINT: EQUIPMENT	26,925	26,925	29,605	29,605	2,680
4144	MAINT: COMPUTER	33,891	33,891	35,291	35,291	1,400
4161	VEH MAINT: PARTS DIRECT CHARGE	150	150	150	150	0
4220	MEMBERSHIPS	2,505	2,505	2,505	2,505	0
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	300	300	300	300	0
4260	OFFICE EXPENSE	14,000	14,000	18,000	18,000	4,000
4261	POSTAGE	120,300	120,300	125,148	125,148	4,848
4262	SOFTWARE	250	250	1,500	1,500	1,250
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	3,366	3,366	3,249	3,249	-117
4266	PRINTING / DUPLICATING SERVICES	67,600	67,600	70,300	70,300	2,700
4300	PROFESSIONAL & SPECIALIZED SERVICES	116,700	116,700	141,100	141,100	24,400
4324	MEDICAL, DENTAL, LAB & AMBULANCE SRV	200	200	250	250	50
4400	PUBLICATION & LEGAL NOTICES	10,000	10,000	11,000	11,000	1,000
4420	RENT & LEASE: EQUIPMENT	31,153	31,153	32,240	32,240	1,087
4461	EQUIP: MINOR	530	530	1,000	1,000	470
4462	EQUIP: COMPUTER	742	742	1,500	1,500	758
4500	SPECIAL DEPT EXPENSE	300	300	300	300	0
4502	EDUCATIONAL MATERIALS	1,000	1,000	1,500	1,500	500
4503	STAFF DEVELOPMENT	1,700	1,700	3,950	3,950	2,250
4529	SOFTWARE LICENSE	3,936	3,936	1,500	1,500	-2,436
4600	TRANSPORTATION & TRAVEL	1,450	1,450	2,450	2,450	1,000
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	700	700	500	500	-200
4605	RENT & LEASE: VEHICLE	3,600	3,600	3,600	3,600	0
4606	FUEL PURCHASES	2,200	2,200	2,200	2,200	0

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## 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
<b>CLASS: 40</b>	<b>SERVICE &amp; SUPPLIES</b>	486,369	486,369	532,100	532,100	45,731
7000	OPERATING TRANSFERS OUT	3,600	3,600	3,600	3,600	0
<b>CLASS: 70</b>	<b>OTHER FINANCING USES</b>	3,600	3,600	3,600	3,600	0
7200	INTRAFUND TRANSFERS: ONLY GENERAL	350	350	350	350	0
7220	INTRAFND: TELEPHONE EQUIPMENT &	9,000	9,000	8,000	8,000	-1,000
7223	INTRAFND: MAIL SERVICE	9,364	9,364	9,124	9,124	-240
7224	INTRAFND: STORES SUPPORT	933	933	1,033	1,033	100
7225	INTRAFND: CENTRAL DUPLICATING	9,500	9,500	2,100	2,100	-7,400
7227	INTRAFND: MAINFRAME SUPPORT	214,897	214,897	208,597	208,597	-6,300
7229	INTRAFND: PC SUPPORT	800	800	1,500	1,500	700
7231	INTRAFND: IS PROGRAMMING SUPPORT	50,000	50,000	50,000	50,000	0
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	500	500	500	500	0
7234	INTRAFND: NETWORK SUPPORT	46,875	46,875	35,014	35,014	-11,861
<b>CLASS: 72</b>	<b>INTRAFUND TRANSFERS</b>	342,219	342,219	316,218	316,218	-26,001
7350	INTRFND ABATEMENTS: GF ONLY	-500	-500	-26,237	-4,109	-3,609
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	-5,000	-5,000	-15,684	-13,862	-8,862
7353	INTRFND ABATEMENTS: COLLECTIONS	-2,050	-2,050	0	0	2,050
7367	INTRFND ABATEMENTS: CHILD SUPPORT SRV	0	0	-5,040	-5,040	-5,040
<b>CLASS: 73</b>	<b>INTRAFUND ABATEMENT</b>	-7,550	-7,550	-46,961	-23,011	-15,461
<b>TYPE: E SUBTOTAL</b>		2,659,548	2,659,548	2,619,298	2,613,800	-45,748
<b>FUND TYPE: 10</b>	<b>SUBTOTAL</b>	1,069,653	1,069,653	1,038,382	1,008,934	-60,719
<b>DEPARTMENT: 04</b>	<b>SUBTOTAL</b>	1,069,653	1,069,653	1,038,382	1,008,934	-60,719

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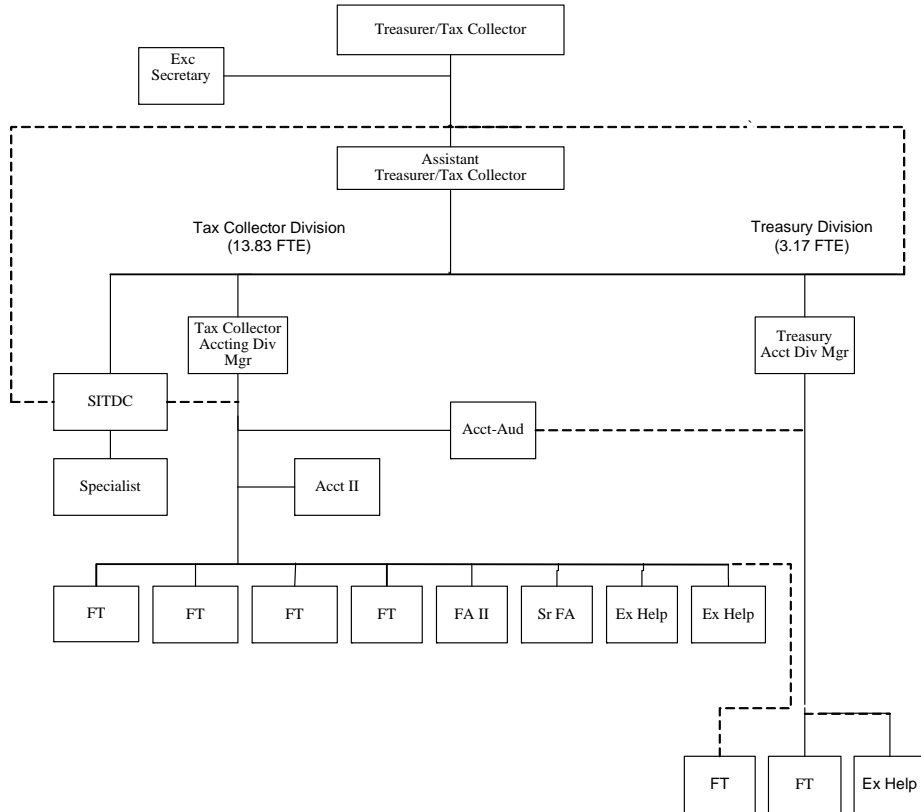
### Personnel Allocation

Classification Title	2010-11 Adjusted Allocation	2011-12 Dept Request	2011-12 CAO Recm'd	Diff from Adjusted
Treasurer/Tax Collector	1.00	1.00	1.00	-
Accountant I/II	1.00	1.00	1.00	-
Accountant/Auditor	1.00	1.00	1.00	-
Accounting Division Manager	2.00	2.00	2.00	-
Assistant Treasurer/Tax Collector	1.00	1.00	1.00	-
Executive Secretary	1.00	1.00	1.00	-
Fiscal Assistant I/II	1.00	1.00	1.00	-
Fiscal Technician	6.00	6.00	6.00	-
Information Technology Departmental Specialist	1.00	1.00	1.00	-
Sr. Fiscal Assistant	1.00	1.00	1.00	-
Sr. Information Technology Department Coordinator	1.00	1.00	1.00	-
<b>Department Total</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>-</b>



# TREASURER/TAX COLLECTOR

El Dorado County Treasurer-Tax Collector's Office  
Fiscal Year 2011-2012



## TREASURER/TAX COLLECTOR

### Ten Year History

	02/03 Actual	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual
Taxes	70,000	81,000	105,300	137,000	157,750
Licenses, Permits	223,715	278,914	328,097	330,698	369,869
Fines, Forfeitures	63,430	77,230	88,610	84,970	85,680
Charges for Service	652,354	743,299	771,606	681,220	946,992
Misc.	103,126	123,885	154,111	134,439	102,278
Other Financing Sources	-	-	156,380	155,623	129,370
<b>Total Revenue</b>	<b>1,112,625</b>	<b>1,304,328</b>	<b>1,604,104</b>	<b>1,523,950</b>	<b>1,791,939</b>
Salaries	936,247	907,758	1,047,996	1,154,251	1,520,355
Benefits	226,175	323,657	432,749	479,214	566,782
Services & Supplies	299,436	341,226	405,034	345,525	412,179
Other Charges	446	432	1,000	1,049	618
Fixed Assets	38,726	-	-	94,892	45,886
Operating Transfers	-	-	3,561	4,275	4,285
Intrafund Transfers	466,756	396,500	337,361	307,129	342,265
<b>Total Appropriations</b>	<b>1,967,786</b>	<b>1,969,573</b>	<b>2,227,701</b>	<b>2,386,335</b>	<b>2,892,370</b>
<b>NCC</b>	<b>855,161</b>	<b>665,245</b>	<b>623,597</b>	<b>862,385</b>	<b>1,100,431</b>
<b>FTE's</b>	<b>20</b>	<b>19</b>	<b>24</b>	<b>25</b>	<b>26</b>

## TREASURER/TAX COLLECTOR

### Ten Year History

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Projected	11/12 Budget
Taxes	182,186	179,838	173,103	160,000	173,000
Licenses, Permits	385,865	359,193	360,371	370,000	370,000
Fines, Forfeitures	77,659	74,840	68,350	86,000	66,500
Charges for Service	993,157	636,461	598,675	641,375	649,316
Misc.	102,067	93,086	113,210	106,900	116,450
Other Financing Sources	192,187	180,934	210,458	225,620	229,600
<b>Total Revenue</b>	<b>1,933,121</b>	<b>1,524,352</b>	<b>1,524,167</b>	<b>1,589,895</b>	<b>1,604,866</b>
Salaries	1,634,310	1,231,268	1,252,870	1,311,798	1,282,239
Benefits	596,550	482,297	464,369	523,112	502,654
Services & Supplies	383,032	410,618	466,634	486,369	532,100
Other Charges	-	-	84	-	-
Fixed Assets	-	-	-	-	-
Operating Transfers	4,240	3,994	3,694	3,600	3,600
Intrafund Transfers	382,084	354,806	387,595	334,669	293,207
<b>Total Appropriations</b>	<b>3,000,216</b>	<b>2,482,983</b>	<b>2,575,246</b>	<b>2,659,548</b>	<b>2,613,800</b>
<b>NCC</b>	<b>1,067,095</b>	<b>958,631</b>	<b>1,051,079</b>	<b>1,069,653</b>	<b>1,008,934</b>
<b>FTE's</b>	<b>25</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>

10 Year Variance		
	\$ Change	% Change
Taxes	103,000	147%
Licenses, Permits	146,285	65%
Fines, Forfeitures	3,070	5%
Charges for Service	(3,038)	0%
Misc.	13,324	13%
Other Financing Sources	229,600	N/A
<b>Total Revenue</b>	<b>492,241</b>	<b>44%</b>
Salaries	345,992	37%
Benefits	276,479	122%
Services & Supplies	232,664	78%
Other Charges	(446)	-100%
Fixed Assets	(38,726)	-100%
Operating Transfers	3,600	N/A
Intrafund Transfers	(173,549)	-37%
<b>Total Appropriations</b>	<b>646,014</b>	<b>33%</b>
<b>NCC</b>	<b>153,773</b>	<b>18%</b>
<b>FTE's</b>	<b>(3)</b>	<b>-15%</b>

#### Notes

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