

TREASURER/TAX COLLECTOR

Mission

The Treasurer-Tax Collector's Department administers the treasury and collection of property taxes, including secured, unsecured, and supplemental taxes. The Department is also responsible for the Transient Occupancy Tax program and the Business License Program.

Program Summaries

Treasurer

Positions: 3.6 FTE

Total Appropriations: \$590,000

Total Revenues: \$590,000

Net County Cost: \$0

The Department is responsible for accounting for over one billion dollars deposited annually to the treasury. Based on historical data and current events, the Treasury anticipates the short term cash flow needs of the County, schools, and other outside agencies. In addition, the Department is responsible for the accounting and internal controls over same.

Tax Collector

Positions: 15.4 FTE

Total Appropriations: \$2,291,501

Total Revenues: \$1,129,207

Net County Cost: \$1,162,294

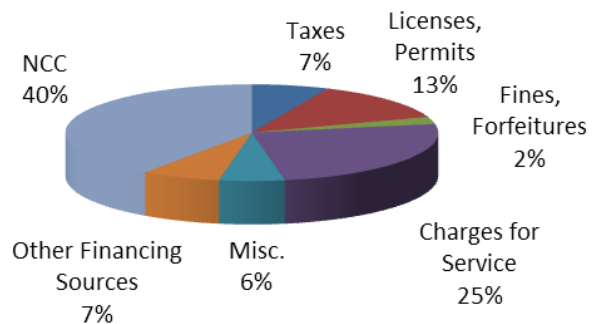
The Tax Collector is responsible for positive public relations of the office in the process of collecting, accounting and depositing all tax receipts. The Department accounts for defaulted taxes and transfers delinquent amounts to the defaulted tax roll. The revenues associated with tax collections are allocated to most general fund departments and normally amount to 23% to 25% of the Board of Supervisor's discretionary budget.

The Tax Collector administers the processes associated with Transient Occupancy Tax (TOT) and the Business License Ordinance.

Financial Charts

Source of Funds

Taxes (\$193,267): The department receives a share of total receipts from the Transient Occupancy Tax to cover costs of administration and enforcement.



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License, Permits, Franchises (\$375,000): 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 (\$70,000): 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 (\$720,990): The bulk of the revenue in this class (\$590,000) 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 and the County's share of the State \$15 redemption fee for tax defaults also post here.

Miscellaneous (\$162,850): 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.

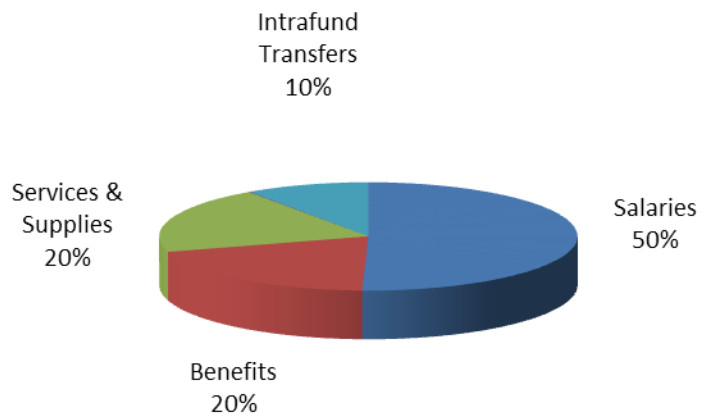
Operating Transfers (\$197,100): A \$10 redemption fee to cover the department's costs for collecting delinquent taxes is collected in a special revenue fund and transferred to the department (\$60,000). The department also receives a share of the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance (\$133,500).

Net County Cost (\$1,162,294): 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.

Use of Funds

Salaries & Benefits (\$2,013,935): Primarily comprised of permanent salaries (\$1,282,687), retirement (\$245,298), health insurance (\$233,042) and temporary help (\$113,721) to assist the department at peak workload times associated with large mailings for various property tax notices, with special, revenue-generating projects, and to provide mandated services when permanent staff is unavailable or fully utilized.



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Services & Supplies (\$569,951): Primarily comprised of professional & specialized services for banking, armored car services, and deferred compensation plan consulting (\$155,002), printing of tax bills and associated notices (\$84,350) and postage (\$138,000).

Fixed Assets (\$19,000) : Fixed asset purchase of Microform scanner and camera to replace antiquated microfilm imaging technology.

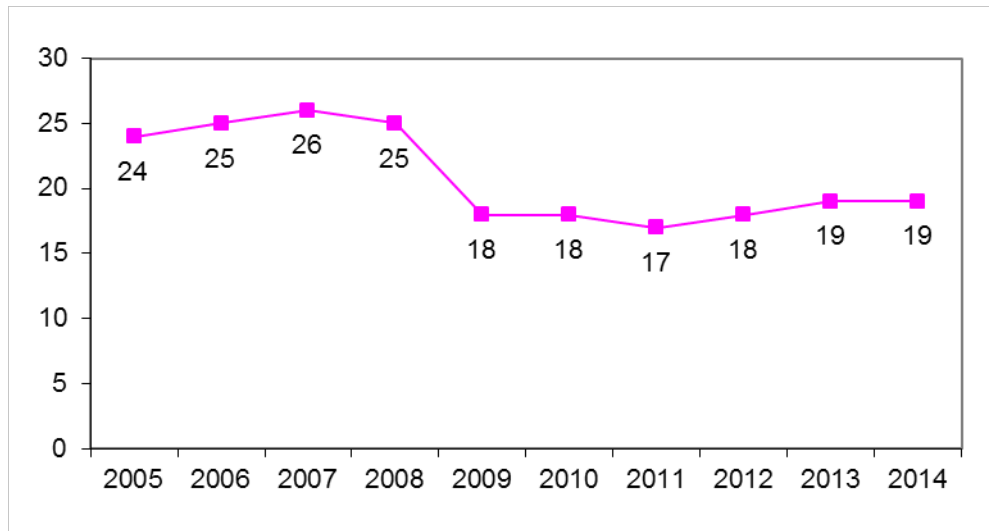
Other Financing Uses (\$3,600): Operating transfer out to a special revenue fund to cover overpayments.

Intrafund Transfers (\$289,015): 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 (\$20,000), telephone (\$8,000), and mail service (\$15,345).

Intrafund Abatements (-\$14,000): 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 in allocations 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 2013-14 is 19. All staff are located on the West Slope.



Chief Administrative Office Comments

The Recommended Budget represents an overall increase of \$132,810 or 8% in revenues and an increase of \$196,032 or 7% in appropriations when compared to the FY 2012-13 approved budget. As a result, the Net County Cost has increased \$63,222 or 5%.

The increase in revenues is related to three different areas; auctions for tax defaulted properties (\$48K), banking costs (\$20K) and time share sales (\$60K). The time share sales may be outsourced to a third party vendor to offer at an online auction. The increase in revenue of

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\$60K is partially offset with an increase in appropriations of \$35K in professional and specialized services. Other increases in appropriations are in the areas of extra help (\$54K) based on FY 2012-13 usage of extra help and increases in retirement (\$16K) and health insurance (\$20K). The department is requesting fixed asset appropriations of \$19K to purchase a Microform scanner and camera to replace the current microfilm imaging system.

The department requested the addition of a temporary Sr. Accountant to backfill senior staff currently working on implementation of the Enterprise Resource Planning (ERP) system. The Chief Administrative Office is not recommending including funding at this time. The ERP Executive Steering Committee will be working with the project manager on a county-wide budget for ERP implementation and any costs for additional staff will be included in that budget vs. department budgets.

The department has included funding of \$35,000 for an outside service that will assist, for a fee, an Internet Auction. This fee is offset with revenue from the auction sale. Before proceeding with the selection of an outside service, the Chief Administrative Office is recommending that the Treasurer Tax-Collector work with Information Technologies to make sure this is the most cost effective and viable option. If it is determined that this service can be done in house, adjustments to the Department's budget will be made at Addenda.

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					
0171 TAX: HOTEL & MOTEL OCCUPANCY	193,267	193,267	193,267	193,267	0
CLASS: 01 REV: TAXES	193,267	193,267	193,267	193,267	0
0210 LICENSE: BUSINESS	340,000	340,000	340,000	340,000	0
0260 OTHER LICENSE & PERMITS	35,000	35,000	35,000	35,000	0
CLASS: 02 REV: LICENSE, PERMIT, &	375,000	375,000	375,000	375,000	0
0360 PENALTY & COST DELINQUENT TAXES	69,500	69,500	70,000	70,000	500
CLASS: 03 REV: FINE, FORFEITURE & PENALTIES	69,500	69,500	70,000	70,000	500
1300 ASSESSMENT & TAX COLLECTION FEES	70,500	70,500	130,990	130,990	60,490
1321 INVESTMENT & CASH MANAGEMENT FEE	570,000	570,000	590,000	590,000	20,000
CLASS: 13 REV: CHARGE FOR SERVICES	640,500	640,500	720,990	720,990	80,490
1940 MISC: REVENUE	115,000	115,000	162,850	162,850	47,850
CLASS: 19 REV: MISCELLANEOUS	115,000	115,000	162,850	162,850	47,850
2020 OPERATING TRANSFERS IN	193,130	193,130	197,100	197,100	3,970
CLASS: 20 REV: OTHER FINANCING SOURCES	193,130	193,130	197,100	197,100	3,970
TYPE: R SUBTOTAL	1,586,397	1,586,397	1,719,207	1,719,207	132,810

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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					
3000 PERMANENT EMPLOYEES / ELECTED	1,270,912	1,270,912	1,282,687	1,282,687	11,775
3001 TEMPORARY EMPLOYEES	60,000	60,000	183,721	113,721	53,721
3002 OVERTIME	11,000	11,000	11,000	11,000	0
3004 OTHER COMPENSATION	30,793	30,793	37,323	37,323	6,530
3020 RETIREMENT EMPLOYER SHARE	229,657	229,657	245,298	245,298	15,641
3022 MEDI CARE EMPLOYER SHARE	18,203	18,203	18,373	18,373	170
3040 HEALTH INSURANCE EMPLOYER SHARE	213,177	213,177	233,042	233,042	19,865
3041 UNEMPLOYMENT INSURANCE EMPLOYER	15,295	15,295	2,660	2,660	-12,635
3042 LONG TERM DISABILITY EMPLOYER	4,517	4,517	4,563	4,563	46
3043 DEFERRED COMPENSATION EMPLOYER	8,911	8,911	9,253	9,253	342
3046 RETIREE HEALTH: DEFINED CONTRIBUTIONS	16,533	16,533	0	16,533	0
3060 WORKERS' COMPENSATION EMPLOYER	2,015	2,015	0	3,482	1,467
3080 FLEXIBLE BENEFITS	36,000	36,000	36,000	36,000	0
CLASS: 30 SALARY & EMPLOYEE BENEFITS	1,917,013	1,917,013	2,063,920	2,013,935	96,922
4040 TELEPHONE COMPANY VENDOR PAYMENTS	100	100	100	100	0
4041 COUNTY PASS THRU TELEPHONE CHARGES	380	380	380	380	0
4100 INSURANCE: PREMIUM	26,963	26,963	26,963	15,700	-11,263
4140 MAINT: EQUIPMENT	23,500	23,500	20,141	20,141	-3,359
4144 MAINT: COMPUTER	40,500	40,500	44,129	44,129	3,629
4161 VEH MAINT: PARTS DIRECT CHARGE	100	100	0	0	-100
4220 MEMBERSHIPS	2,125	2,125	2,415	2,415	290
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	300	300	300	300	0
4260 OFFICE EXPENSE	18,000	18,000	18,000	18,000	0
4261 POSTAGE	120,000	120,000	138,000	138,000	18,000
4262 SOFTWARE	2,500	2,500	3,550	3,550	1,050
4263 SUBSCRIPTION / NEWSPAPER / JOURNALS	10,179	10,179	7,044	7,044	-3,135
4266 PRINTING / DUPLICATING SERVICES	68,950	68,950	84,350	84,350	15,400
4267 ON-LINE SUBSCRIPTIONS	0	0	370	370	370
4300 PROFESSIONAL & SPECIALIZED SERVICES	120,555	120,555	155,002	155,002	34,447
4324 MEDICAL, DENTAL, LAB & AMBULANCE SRV	250	250	0	0	-250
4400 PUBLICATION & LEGAL NOTICES	10,000	10,000	14,500	14,500	4,500
4420 RENT & LEASE: EQUIPMENT	34,700	34,700	33,900	33,900	-800
4461 EQUIP: MINOR	1,700	1,700	2,720	2,720	1,020
4462 EQUIP: COMPUTER	1,500	1,500	8,700	8,700	7,200
4463 EQUIP: TELEPHONE & RADIO	0	0	200	200	200
4500 SPECIAL DEPT EXPENSE	300	300	300	300	0
4502 EDUCATIONAL MATERIALS	1,000	1,000	1,000	1,000	0
4503 STAFF DEVELOPMENT	3,950	3,950	4,350	4,350	400
4529 SOFTWARE LICENSE	1,500	1,500	6,300	6,300	4,800
4600 TRANSPORTATION & TRAVEL	2,500	2,500	2,500	2,500	0
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	200	200	200	200	0
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
CLASS: 40 SERVICE & SUPPLIES	497,552	497,552	581,214	569,951	72,399
6040 FIXED ASSET: EQUIPMENT	0	0	19,000	19,000	19,000
CLASS: 60 FIXED ASSETS	0	0	19,000	19,000	19,000
7000 OPERATING TRANSFERS OUT	3,600	3,600	3,600	3,600	0
CLASS: 70 OTHER FINANCING USES	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 APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE
7200	INTRAFUND TRANSFERS: ONLY GENERAL	200	200	250	250	50
7220	INTRAFND: TELEPHONE EQUIPMENT &	8,000	8,000	8,000	8,000	0
7223	INTRAFND: MAIL SERVICE	15,345	15,345	15,345	15,345	0
7224	INTRAFND: STORES SUPPORT	309	309	309	309	0
7225	INTRAFND: CENTRAL DUPLICATING	1,600	1,600	0	0	-1,600
7227	INTRAFND: MAINFRAME SUPPORT	208,597	208,597	208,597	208,597	0
7229	INTRAFND: PC SUPPORT	1,000	1,000	1,000	1,000	0
7231	INTRAFND: IS PROGRAMMING SUPPORT	20,000	20,000	20,000	20,000	0
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	250	250	500	500	250
7234	INTRAFND: NETWORK SUPPORT	35,014	35,014	35,014	35,014	0
CLASS: 72	INTRAFUND TRANSFERS	290,315	290,315	289,015	289,015	-1,300
7350	INTRFND ABATEMENTS: GF ONLY	-2,287	-2,287	-2,500	-2,500	-213
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	-15,684	-15,684	-9,000	-9,000	6,684
7367	INTRFND ABATEMENTS: CHILD SUPPORT SRV	-5,040	-5,040	-2,500	-2,500	2,540
CLASS: 73	INTRAFUND ABATEMENT	-23,011	-23,011	-14,000	-14,000	9,011
TYPE: E SUBTOTAL		2,685,469	2,685,469	2,942,749	2,881,501	196,032
FUND TYPE: 10	SUBTOTAL	1,099,072	1,099,072	1,223,542	1,162,294	63,222
DEPARTMENT: 04	SUBTOTAL	1,099,072	1,099,072	1,223,542	1,162,294	63,222

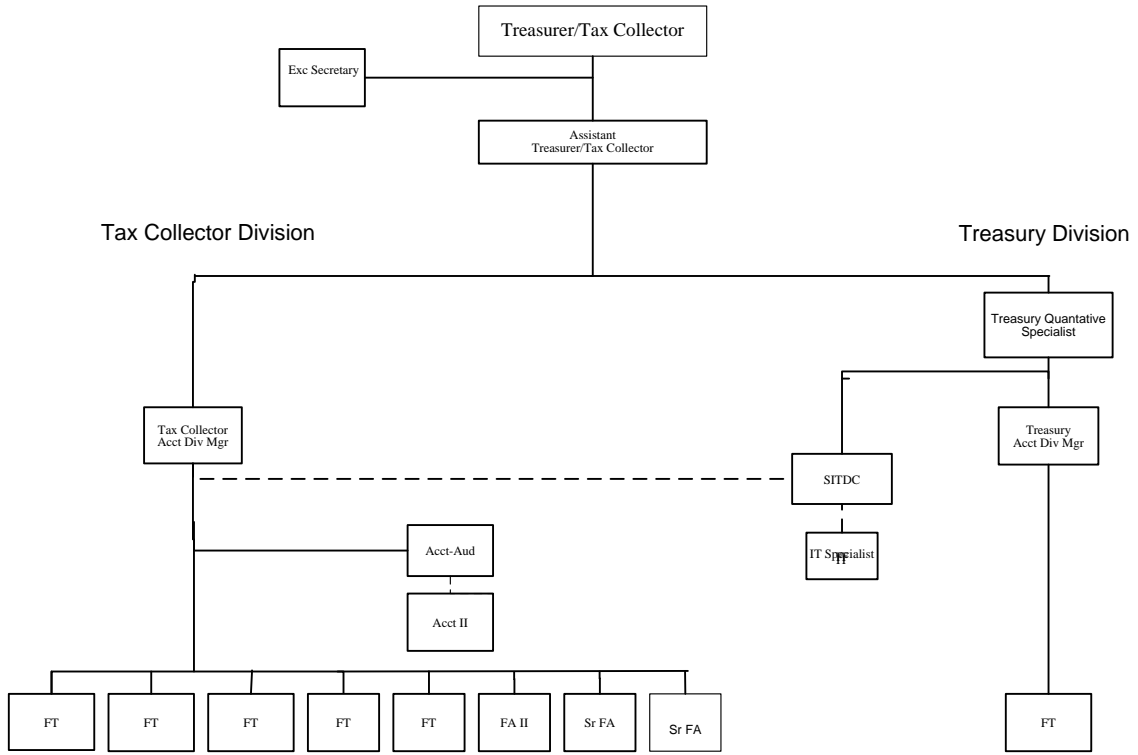
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Personnel Allocation

Classification Title	2012-13 Adjusted Allocation	2013-14 Dept Request	2013-14 CAO Recm'd	Diff from Adjusted
Treasurer/Tax Collector	1.00	1.00	1.00	-
Accountant VII	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 VII	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	2.00	2.00	2.00	-
Sr. Information Technology Department Coordinator	1.00	1.00	1.00	-
Treasury Quantitative Specialist	1.00	1.00	1.00	-
Department Total	19.00	19.00	19.00	-

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El Dorado County Treasurer-Tax Collector's Office
Fiscal Year 2013-2014 (Proposed)



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Ten Year History

	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual
Taxes	105,300	137,000	157,750	182,186	179,838
Licenses, Permits	328,097	330,698	369,869	385,865	359,193
Fines, Forfeitures	88,610	84,970	85,680	77,659	74,840
Charges for Service	771,606	681,220	946,992	993,157	636,461
Misc.	154,111	134,439	102,278	102,067	93,086
Other Financing Sources	156,380	155,623	129,370	192,187	180,934
Total Revenue	1,604,104	1,523,950	1,791,939	1,933,121	1,524,352
Salaries	1,047,996	1,154,251	1,520,355	1,634,310	1,231,268
Benefits	432,749	479,214	566,782	596,550	482,297
Services & Supplies	405,034	345,525	412,179	383,032	410,618
Other Charges	1,000	1,049	618	-	-
Fixed Assets	-	94,892	45,886	-	-
Operating Transfers	3,561	4,275	4,285	4,240	3,994
Intrafund Transfers	337,361	307,129	342,265	382,084	354,806
Total Appropriations	2,227,701	2,386,335	2,892,370	3,000,216	2,482,983
NCC	623,597	862,385	1,100,431	1,067,095	958,631
FTE's	24	25	26	25	18

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Ten Year History

	09/10 Actual	10/11 Actual	11/12 Actual	12/13 Projected	13/14 Budget
Taxes	173,103	181,259	193,267	193,267	193,267
Licenses, Permits	360,371	359,201	370,603	375,000	375,000
Fines, Forfeitures	68,350	69,270	71,980	69,500	70,000
Charges for Service	598,675	602,047	623,836	640,500	720,990
Misc.	113,210	111,178	111,386	115,000	162,850
Other Financing Sources	210,458	205,993	173,797	193,130	197,100
Total Revenue	1,524,167	1,528,948	1,544,869	1,586,397	1,719,207
Salaries	1,252,870	1,298,362	1,298,916	1,372,705	1,444,731
Benefits	464,369	497,106	484,301	544,308	569,204
Services & Supplies	466,634	433,959	423,283	497,552	569,951
Other Charges	84	-	-	-	-
Fixed Assets	-	5,233	27,019	-	19,000
Operating Transfers	3,694	3,072	3,198	3,600	3,600
Intrafund Transfers	387,595	294,885	286,697	267,304	275,015
Total Appropriations	2,575,246	2,532,617	2,523,414	2,685,469	2,881,501
NCC	1,051,079	1,003,669	978,545	1,099,072	1,162,294
FTE's	18	17	19	19	19

10 Year Variance		
	\$ Change	% Change
Taxes	87,967	84%
Licenses, Permits	46,903	14%
Fines, Forfeitures	(18,610)	-21%
Charges for Service	(50,616)	-7%
Misc.	8,739	6%
Other Financing Sources	40,720	26%
Total Revenue	115,103	7%
Salaries	396,735	38%
Benefits	136,455	32%
Services & Supplies	164,917	41%
Other Charges	(1,000)	-100%
Fixed Assets	19,000	N/A
Operating Transfers	39	1%
Intrafund Transfers	(62,346)	-18%
Total Appropriations	653,800	29%
NCC	538,697	86%
FTE's	(5)	-21%

Notes

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

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