

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: \$565,000

Total Revenues: \$565,000

Net County Cost: \$0

The Department is responsible for investing 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

Extra Help: \$113,944

Total Appropriations: \$2,398,772

Total Revenues: \$1,262,834

County Cost: \$1,135,938

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.

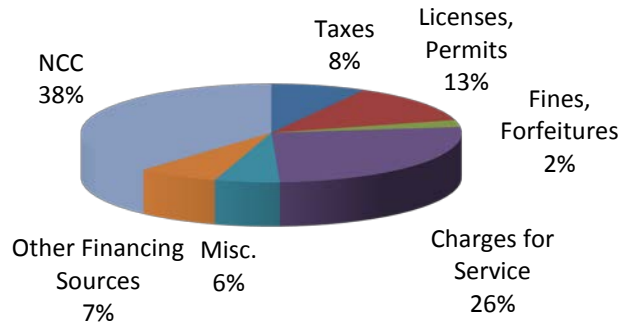
The Tax Collector administers the processes associated with Transient Occupancy Tax (TOT) and the Business License Ordinance.

TREASURER/TAX COLLECTOR

Financial Charts

Source of Funds

Taxes (\$240,484): The department receives a share of total receipts from the Transient Occupancy Tax to cover costs of administration and enforcement.



License, Permits, Franchises (\$376,000): 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 (\$68,000): 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 (\$776,750): The bulk of the revenue in this class (\$565,000) 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 (\$162,500): 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 (\$204,100): 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 (\$135,500).

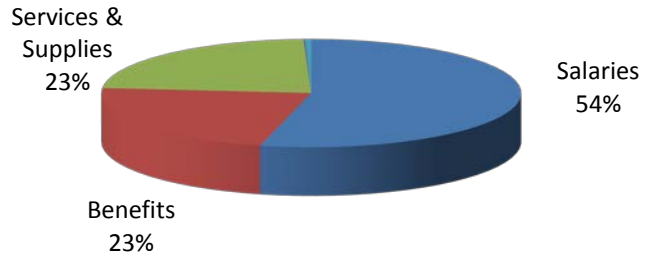
Net County Cost (\$1,135,938): The department is primarily funded with discretionary General Fund tax dollars. These revenues are collected in Department 15 – General Fund Other Operations.

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.

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Use of Funds

Salaries & Benefits (\$2,266,837): Primarily comprised of permanent salaries (\$1,435,312), retirement (\$278,702), health insurance (\$285,003) and temporary help (\$113,944) 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.



Services & Supplies (\$679,490): Primarily comprised of professional & specialized services for government banking, armored car services, internet auction services, and deferred compensation plan consulting (\$209,050), printing of tax bills and associated notices (\$90,100) and postage (\$153,070).

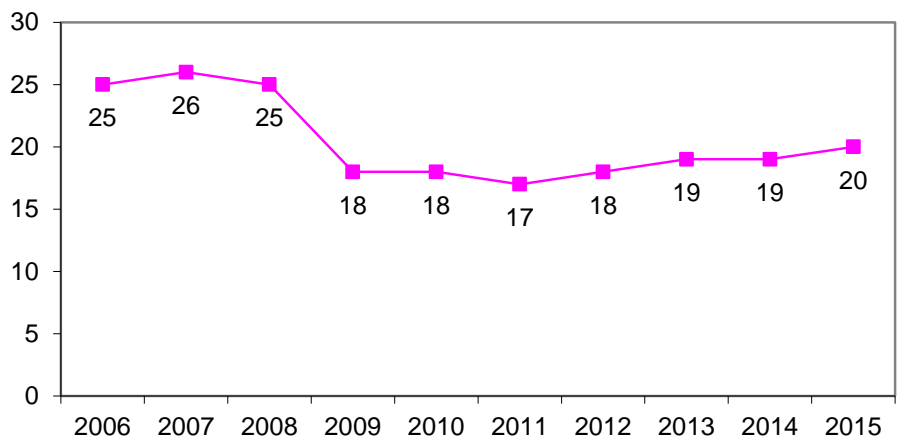
Other Financing Uses (\$3,600): Operating transfer to cover overpayments.

Intrafund Transfers (\$26,845): Intrafund transfers consist of charges from other departments for services such as Information Technologies programming services for departmental projects such as on-line payments and on-line business license applications (\$10,000), and mail service (\$15,749).

Intrafund Abatements (-\$13,000): 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 2014-15 is 20 and includes the addition of 1.0 FTE Sr.



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Accountant (Limited Term) for support related to the implementation of the FENIX system. All staff are located on the West Slope.

Chief Administrative Office Comments

The Recommended Budget represents an overall increase of \$83,272 or 5% in revenues and an increase of \$52,271 or 2% in appropriations when compared to the FY 2013-14 approved budget. As a result, the Net County Cost has decreased \$31,001 or 3%.

The increase in revenues is primarily related to Interfund revenue from the County ACO fund to offset increased appropriations for a limited term Sr. Accountant position that will be assisting with the Enterprise Resource Planning (ERP) system implementation efforts (\$65,000). This position was approved by the ERP Executive Steering Committee. Other revenue increases include an increase in anticipated Transient Occupancy Tax revenues (\$21,862).

The department also requested the addition of a Sr. Accountant to assist with development and implementation of an enhanced collection program for delinquent unsecured taxes. Although the enhanced collection efforts may result in additional revenues to the County, the Chief Administrative Office is not recommending this position at this time. In keeping with the County's Strategic Investment Plan, the Chief Administrative Office recommends the department first work with Information Technologies to identify ways to enhance collection efforts through improved use of technology, including potential solutions through the ERP, before any additional staffing is considered.

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	218,622	218,622	240,484	240,484	21,862
CLASS: 01 REV: TAXES	218,622	218,622	240,484	240,484	21,862
0210 LICENSE: BUSINESS	340,000	340,000	340,000	340,000	0
0260 OTHER LICENSE & PERMITS	35,000	35,000	36,000	36,000	1,000
CLASS: 02 REV: LICENSE, PERMIT, &	375,000	375,000	376,000	376,000	1,000
0360 PENALTY & COST DELINQUENT TAXES	70,000	70,000	68,000	68,000	-2,000
CLASS: 03 REV: FINE, FORFEITURE &	70,000	70,000	68,000	68,000	-2,000
1300 ASSESSMENT & TAX COLLECTION FEES	130,990	130,990	146,750	146,750	15,760
1321 INVESTMENT & CASH MANAGEMENT FEE	590,000	590,000	565,000	565,000	-25,000
1800 INTERFND REV: SERVICE BETWEEN FUND	0	0	0	65,000	65,000
CLASS: 13 REV: CHARGE FOR SERVICES	720,990	720,990	711,750	776,750	55,760
1940 MISC: REVENUE	162,850	162,850	162,500	162,500	-350
CLASS: 19 REV: MISCELLANEOUS	162,850	162,850	162,500	162,500	-350
2020 OPERATING TRANSFERS IN	197,100	197,100	202,100	204,100	7,000
CLASS: 20 REV: OTHER FINANCING SOURCES	197,100	197,100	202,100	204,100	7,000
TYPE: R SUBTOTAL	1,744,562	1,744,562	1,760,834	1,827,834	83,272

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	1,282,687	1,282,687	1,428,421	1,435,312	152,625
3001	TEMPORARY EMPLOYEES	113,721	113,721	113,944	113,944	223
3002	OVERTIME	11,000	11,000	11,000	11,000	0
3004	OTHER COMPENSATION	37,323	37,323	44,263	44,263	6,940
3020	RETIREMENT EMPLOYER SHARE	245,298	245,298	290,410	278,702	33,404
3022	MEDI CARE EMPLOYER SHARE	18,373	18,373	21,129	20,307	1,934
3040	HEALTH INSURANCE EMPLOYER	233,042	233,042	293,704	285,003	51,961
3041	UNEMPLOYMENT INSURANCE EMPLOYER	2,660	2,660	0	0	-2,660
3042	LONG TERM DISABILITY EMPLOYER	4,563	4,563	3,567	3,425	-1,138
3043	DEFERRED COMPENSATION EMPLOYER	9,253	9,253	9,318	9,318	65
3046	RETIREE HEALTH: DEFINED	16,533	16,533	18,561	18,561	2,028
3060	WORKERS' COMPENSATION EMPLOYER	3,482	3,482	11,002	11,002	7,520
3080	FLEXIBLE BENEFITS	36,000	36,000	43,600	36,000	0
CLASS: 30	SALARY & EMPLOYEE BENEFITS	2,013,935	2,013,935	2,288,919	2,266,837	252,902
4040	TELEPHONE COMPANY VENDOR	100	100	100	100	0
4041	COUNTY PASS THRU TELEPHONE CHARGES	380	380	380	380	0
4100	INSURANCE: PREMIUM	15,700	15,700	29,104	29,104	13,404
4140	MAINT: EQUIPMENT	20,141	20,141	21,355	21,355	1,214
4144	MAINT: COMPUTER	44,129	44,129	44,299	44,299	170
4220	MEMBERSHIPS	2,415	2,415	1,055	915	-1,500
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	300	300	500	500	200
4260	OFFICE EXPENSE	18,000	18,000	18,600	18,600	600
4261	POSTAGE	138,000	138,000	153,070	153,070	15,070
4262	SOFTWARE	3,550	3,550	12,181	5,181	1,631
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	7,044	7,044	11,929	11,929	4,885
4266	PRINTING / DUPLICATING SERVICES	84,350	84,350	90,100	90,100	5,750
4267	ON-LINE SUBSCRIPTIONS	370	370	775	775	405
4300	PROFESSIONAL & SPECIALIZED SERVICES	185,002	185,002	209,050	209,050	24,048
4400	PUBLICATION & LEGAL NOTICES	14,500	14,500	16,600	16,600	2,100
4420	RENT & LEASE: EQUIPMENT	33,900	33,900	33,300	33,300	-600
4461	EQUIP: MINOR	2,720	2,720	2,200	2,200	-520
4462	EQUIP: COMPUTER	8,700	8,700	15,432	15,432	6,732
4463	EQUIP: TELEPHONE & RADIO	200	200	200	200	0
4500	SPECIAL DEPT EXPENSE	300	300	300	300	0
4502	EDUCATIONAL MATERIALS	1,000	1,000	2,900	2,900	1,900
4503	STAFF DEVELOPMENT	4,350	4,350	4,350	4,350	0
4529	SOFTWARE LICENSE	6,300	6,300	6,500	6,500	200
4540	STAFF DEVELOPMENT (NOT 1099)	0	0	1,800	1,800	1,800
4600	TRANSPORTATION & TRAVEL	2,500	2,500	3,000	3,000	500
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	200	200	450	450	250
4605	RENT & LEASE: VEHICLE	3,600	3,600	4,500	4,500	900

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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 TITLE					
4606 FUEL PURCHASES	2,200	2,200	2,600	2,600	400
CLASS: 40 SERVICE & SUPPLIES	599,951	599,951	686,630	679,490	79,539
6040 FIXED ASSET: EQUIPMENT	19,000	19,000	0	0	-19,000
CLASS: 60 FIXED ASSETS	19,000	19,000	0	0	-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
7200 INTRAFUND TRANSFERS: ONLY GENERAL	250	250	250	250	0
7220 INTRAFND: TELEPHONE EQUIPMENT &	8,000	8,000	8,000	0	-8,000
7223 INTRAFND: MAIL SERVICE	15,345	15,345	15,749	15,749	404
7224 INTRAFND: STORES SUPPORT	309	309	346	346	37
7227 INTRAFND: MAINFRAME SUPPORT	208,597	208,597	0	0	-208,597
7229 INTRAFND: PC SUPPORT	1,000	1,000	1,000	0	-1,000
7231 INTRAFND: IS PROGRAMMING SUPPORT	20,000	20,000	35,000	10,000	-10,000
7232 INTRAFND: MAINT BLDG & IMPROVMNTS	500	500	500	500	0
7234 INTRAFND: NETWORK SUPPORT	35,014	35,014	0	0	-35,014
CLASS: 72 INTRAFUND TRANSFERS	289,015	289,015	60,845	26,845	-262,170
7350 INTRFND ABATEMENTS: GF ONLY	-2,500	-2,500	-2,000	-2,000	500
7351 INTRFND ABATEMENTS: SOCIAL SERVICE	-9,000	-9,000	-9,000	-9,000	0
7367 INTRFND ABATEMENTS: CHILD SUPPORT	-2,500	-2,500	-2,000	-2,000	500
CLASS: 73 INTRAFUND ABATEMENT	-14,000	-14,000	-13,000	-13,000	1,000
TYPE: E SUBTOTAL	2,911,501	2,911,501	3,026,994	2,963,772	52,271
FUND TYPE: 10 SUBTOTAL	1,166,939	1,166,939	1,266,160	1,135,938	-31,001
DEPARTMENT: 04 SUBTOTAL	1,166,939	1,166,939	1,266,160	1,135,938	-31,001

TREASURER/TAX COLLECTOR

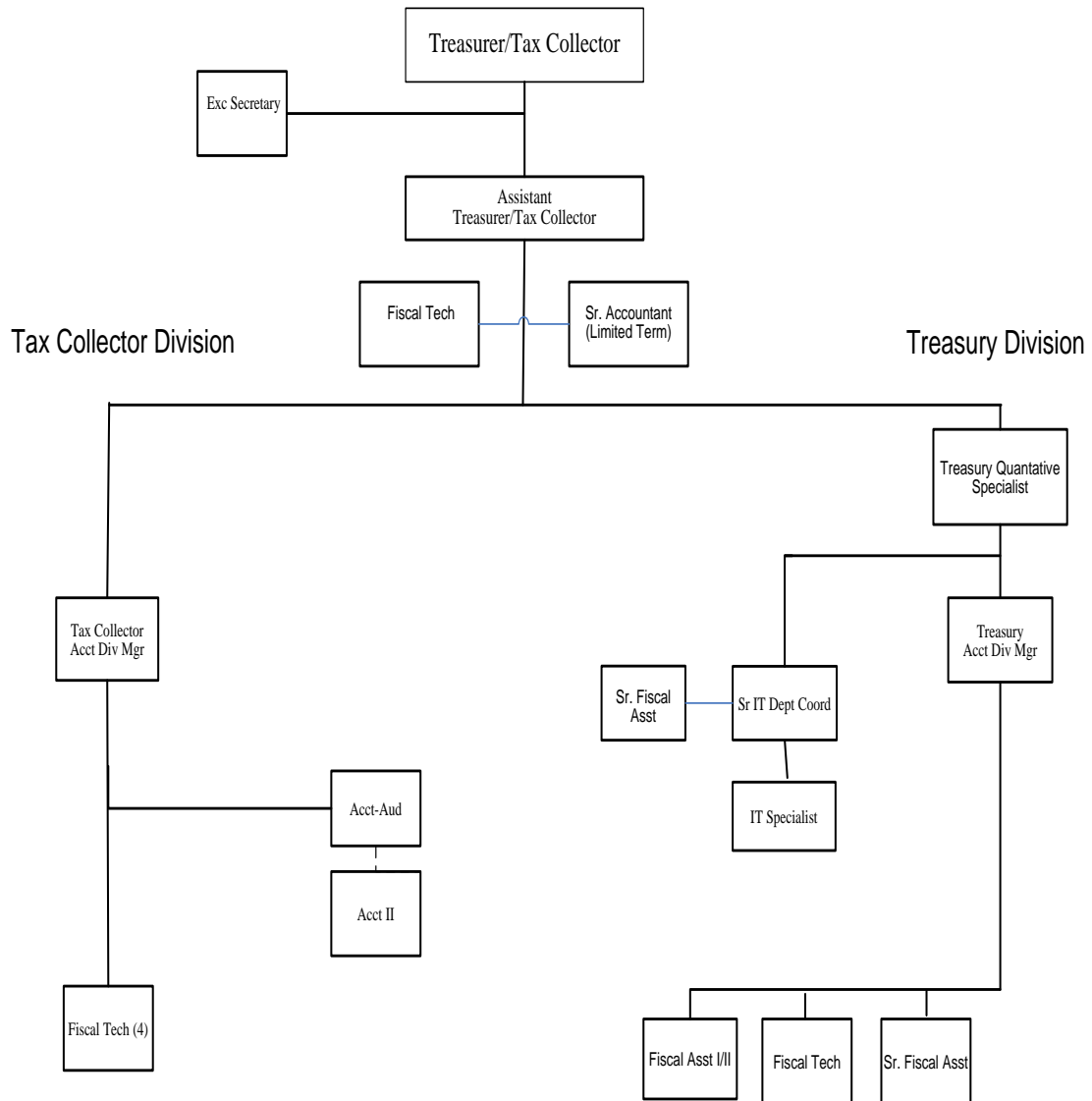
Personnel Allocation

Classification Title	2013-14 Adjusted Allocation	2014-15 Dept Request	2014-15 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. Accountant *	-	-	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	20.00	1.00

* Limited term position for FENIX project.

TREASURER/TAX COLLECTOR

El Dorado County Treasurer-Tax Collector's Office
Fiscal Year 2014-2015 (Proposed)



TREASURER/TAX COLLECTOR

Ten Year History

	05/06 Actual	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Actual
Taxes	137,000	157,750	182,186	179,838	173,103
Licenses, Permits	330,698	369,869	385,865	359,193	360,371
Fines, Forfeitures	84,970	85,680	77,659	74,840	68,350
Charges for Service	681,220	946,992	993,157	636,461	598,675
Misc.	134,439	102,278	102,067	93,086	113,210
Other Financing Sources	155,623	129,370	192,187	180,934	210,458
Total Revenue	1,523,950	1,791,939	1,933,121	1,524,352	1,524,167
Salaries	1,154,251	1,520,355	1,634,310	1,231,268	1,252,870
Benefits	479,214	566,782	596,550	482,297	464,369
Services & Supplies	345,525	412,179	383,032	410,618	466,634
Other Charges	1,049	618	-	-	84
Fixed Assets	94,892	45,886	-	-	-
Operating Transfers	4,275	4,285	4,240	3,994	3,694
Intrafund Transfers	307,129	342,265	382,084	354,806	387,595
Total Appropriations	2,386,335	2,892,370	3,000,216	2,482,983	2,575,246
NCC	862,385	1,100,431	1,067,095	958,631	1,051,079
FTE's	25	26	25	18	18

TREASURER/TAX COLLECTOR

Ten Year History

	10/11 Actual	11/12 Actual	12/13 Actual	13/14 Projected	14/15 Budget
Taxes	181,259	193,267	218,622	218,622	240,484
Licenses, Permits	359,201	370,603	365,546	375,000	376,000
Fines, Forfeitures	69,270	71,980	60,890	70,000	68,000
Charges for Service	602,047	623,836	727,964	720,990	776,750
Misc.	111,178	111,386	168,650	162,850	162,500
Other Financing Sources	205,993	173,797	200,543	197,100	204,100
Total Revenue	1,528,948	1,544,869	1,742,215	1,744,562	1,827,834
Salaries	1,298,362	1,298,916	1,332,953	1,444,731	1,597,628
Benefits	497,106	484,301	503,629	569,204	669,209
Services & Supplies	433,959	423,283	390,064	599,951	679,490
Other Charges	-	-	-	-	-
Fixed Assets	5,233	27,019	-	19,000	-
Operating Transfers	3,072	3,198	3,189	3,600	3,600
Intrafund Transfers	294,885	286,697	19,849	275,015	13,845
Total Appropriations	2,532,617	2,523,414	2,249,684	2,911,501	2,963,772
NCC	1,003,669	978,545	507,469	1,166,939	1,135,938
FTE's	17	19	19	19	20

10 Year Variance		
	\$ Change	% Change
Taxes	103,484	76%
Licenses, Permits	45,302	14%
Fines, Forfeitures	(16,970)	-20%
Charges for Service	95,530	14%
Misc.	28,061	21%
Other Financing Sources	48,477	31%
Total Revenue	303,884	20%
Salaries	443,377	38%
Benefits	189,995	40%
Services & Supplies	333,965	97%
Other Charges	(1,049)	-100%
Fixed Assets	(94,892)	-100%
Operating Transfers	(675)	-16%
Intrafund Transfers	(293,284)	-95%
Total Appropriations	577,437	24%
NCC	273,553	32%
FTE's	(5)	-20%

Notes

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

Limited Term Sr. Accountant added in FY 2014-15 for implementation of FENIX

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