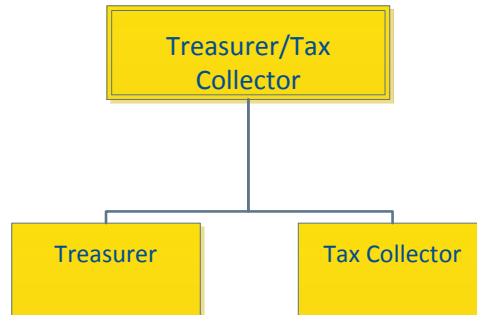




# Treasurer—Tax Collector

## Organizational Chart



### Mission Statement

The Treasurer – Tax Collector and staff ensure adequate accountability in the County government by collecting amounts owed to the County, making wise investments, protecting County financial resources, maintaining reliable financial records and producing useful financial reports for County decision makers. They provide excellent customer service to County residents, property owners and businesses.

### Goals

Multi-APN taxpayers (phase 1)  
Go Green – electronic delivery of tax bills

Promote legislation affecting Transient Occupancy Tax

Increase compliance with County Ordinances using State electronic reports

Automate portion of reconciliation for online credit card payments

Staff development

### ***Department Overview***

The Treasurer – Tax Collector’s Department oversees two primary functions:

The Treasury function is responsible for treasury management and investment management.

The Tax Collector functions primary responsibility is to collect all secured, unsecured and supplemental property taxes. In addition, this function administers the business license program and the Transient Occupancy Tax (TOT) program for the County.

<b>2015-16 Summary of Department Programs</b>				
	Appropriation	Revenue	Net County Cost	Staffing
Treasurer	\$565,000	\$565,000	\$0	3.60
Tax Collector	\$2,368,130	\$1,438,031	\$930,099	16.40
<i>TOTAL</i>	<i>\$2,933,130</i>	<i>\$2,003,031</i>	<i>\$930,099</i>	<i>20.00</i>

### Recommended Budget Highlights for Treasurer-Tax Collector

The Recommended Budget represents an overall increase of \$175,197 or 9.6% in revenues and a decrease of \$20,362 or 0.7% in appropriations when compared to the FY 2014-15 approved budget. As a result, the Net County Cost has decreased \$195,559 or 17%.

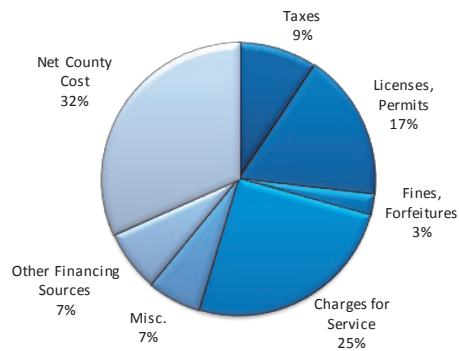
The increase in revenues is primarily related to a proposed increase in fees that have not been adjusted in many years. Proposed fee increases include e-check return fee, Vacation Home Rental violation hearing fee, Vacation Home Rental registration fee, Vacation Home Rental renewal fee, and a minimal increase to the Business License fee. Anticipated revenue from these increases is projected to be approximately \$130,000 annually.

The department requested the addition of a Sr. Accountant to look at ways to increase revenue collection in areas such as transient occupancy Tax (TOT), Vacation Home Rental compliance and delinquent tax collections. 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.

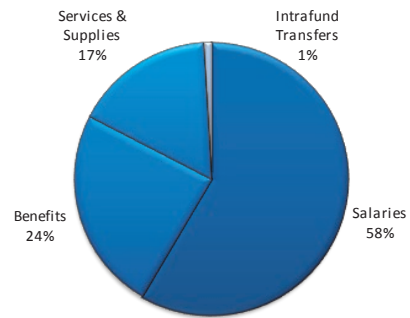
The Treasurer – Tax Collector met the net county cost reduction primarily through the proposed increase in fees as noted above. In addition several line items in services and supplies and costs associated with IT programming have been reduced.

	12/13	13/14	14/15	15/16	15/16
	Actual	Actual	Projected	Dept Req	CAO Rec
Taxes	218,622	285,777	240,484	310,484	275,484
Licenses, Permits	365,546	383,410	376,000	385,000	508,750
Fines, Forfeitures	60,890	59,790	68,000	75,000	75,000
Charges for Service	727,964	673,494	776,750	743,147	743,147
Misc.	168,650	175,683	162,500	181,250	187,550
Other Financing Sources	200,543	200,767	204,100	213,100	213,100
<b>Total Revenue</b>	<b>1,742,215</b>	<b>1,778,921</b>	<b>1,827,834</b>	<b>1,907,981</b>	<b>2,003,031</b>
Salaries	1,332,953	1,383,051	1,536,514	1,826,669	1,712,834
Benefits	503,629	530,332	662,318	776,594	709,866
Services & Supplies	390,064	418,854	679,490	477,073	483,073
Fixed Assets	-	6,814	-	-	-
Operating Transfers	3,189	2,738	3,600	3,600	3,600
Intrafund Transfers	19,849	54,626	71,570	23,757	23,757
<b>Total Appropriations</b>	<b>2,249,684</b>	<b>2,396,415</b>	<b>2,953,492</b>	<b>3,107,693</b>	<b>2,933,130</b>
<b>NCC</b>	<b>507,469</b>	<b>617,494</b>	<b>1,125,658</b>	<b>1,199,712</b>	<b>930,099</b>
<b>FTE's</b>	<b>19</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>20</b>

## Source of Funds



## Use of Funds



### Source of Funds—Treasurer—Tax Collector

**Taxes (\$275,484):** The department receives a share of total receipts from the Transient Occupancy Tax to cover costs of administration and enforcement.

**License, Permits, Franchises (\$508,750):** 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 (\$75,000):** 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 (\$743,147):** 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 (\$187,550):** 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 (\$213,100):** 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 (\$76,000). 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 (\$930,099):** 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—Treasurer—Tax Collector

**Salaries & Benefits (\$2,422,700):** Primarily comprised of permanent salaries (\$1,578,615), retirement (\$327,052), health insurance (\$273,519) and temporary help (\$113,027) 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.

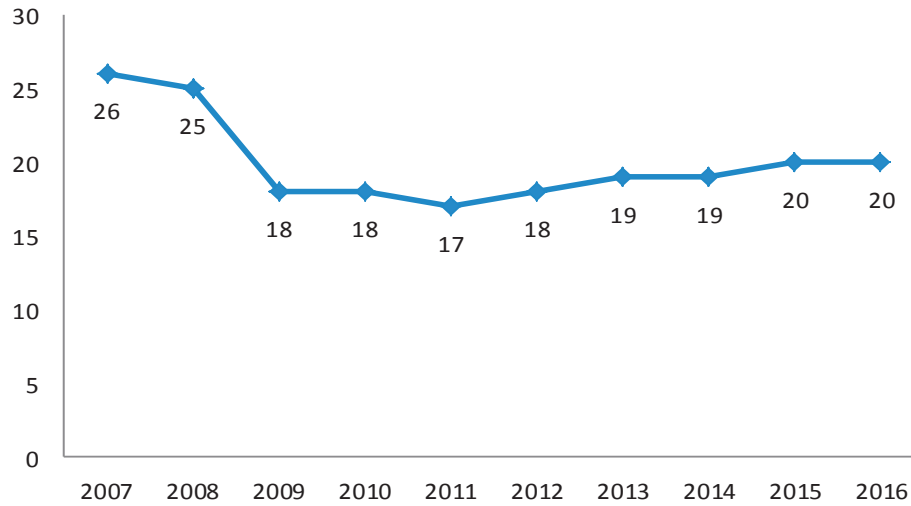
**Services & Supplies (\$483,073):** Primarily comprised of professional & specialized services for government banking, armored car services, internet auction services, and deferred compensation plan consulting (\$123,300), printing of tax bills and associated notices (\$55,100) and postage (\$117,000).

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

**Intrafund Transfers (\$33,757):** 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 (\$20,000), and mail service (\$13,270).

**Intrafund Abatements (-\$10,000):** The department receives reimbursement from departments to cover some banking fees.

### Staffing Trend for Treasurer-Tax Collector



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 2015-16 is 20 and includes 1.0 FTE Sr. Accountant (Limited Term) for support related to the implementation of the FENIX system. All staff are located on the West Slope.

Classification Title	2014-15 Adjusted Allocation	2015-16 Dept Request	2015-16 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. Accountant *	1.00	2.00	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	-
<b>Department Total</b>	<b>20.00</b>	<b>21.00</b>	<b>20.00</b>	<b>-</b>

\* Limited term position for FENIX project.

## ***Treasurer Program***

### **Program Summary:**

The Treasurer 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.

### **Program Accomplishments:**

- ◆ Implemented the “Good Neighbor Program” to encourage visitors to be courteous to neighbors and facilitate communication between South Lake Tahoe residents and vacation home rental owners.
- ◆ Provided business accounting support for FENIX project

## ***Tax Collector Program***

### **Program Summary:**

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.

### **Program Accomplishments:**

- ◆ Lobbied the state legislature to modify existing legislation to provide tax collectors better tools to increase collection of outstanding taxes
- ◆ Streamlined tax bill printing processes
- ◆ Installed an automated taxpayer important information screen in the lobby.

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **04 Treasurer-Tax Collector**  
 Function **General Government**  
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5

**Taxes**

0171 Hotel and Motel Occupancy Tax	\$ 285,777	\$ 240,484	\$ 310,484	\$ 275,484
<b>Total Taxes</b>	<b>\$ 285,777</b>	<b>\$ 240,484</b>	<b>\$ 310,484</b>	<b>\$ 275,484</b>

**Licenses, Permits and Franchises**

0210 Business Licenses	\$ 346,900	\$ 340,000	\$ 340,000	\$ 436,000
0260 Other License and Permits	36,510	36,000	45,000	72,750
<b>Total Licenses, Permits and Franchises</b>	<b>\$ 383,410</b>	<b>\$ 376,000</b>	<b>\$ 385,000</b>	<b>\$ 508,750</b>

**Fines, Forfeitures and Penalties**

0360 Penalties and Costs on Delinquent Taxes	\$ 59,790	\$ 68,000	\$ 75,000	\$ 75,000
<b>Total Fines, Forfeitures and Penalties</b>	<b>\$ 59,790</b>	<b>\$ 68,000</b>	<b>\$ 75,000</b>	<b>\$ 75,000</b>

**Revenue from Use of Money and Property**

0400 Interest	\$ 620	\$ -	\$ -	\$ -
<b>Total Revenue from Use of Money and Property</b>	<b>\$ 620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Charges for Services**

1300 Assessment and Tax Collection Fees	\$ 128,508	\$ 146,750	\$ 85,000	\$ 85,000
1321 Investment and Cash Management Fee	544,985	565,000	565,000	565,000
1800 Interfund Revenue	-	65,000	93,147	93,147
<b>Total Charges for Services</b>	<b>\$ 673,493</b>	<b>\$ 776,750</b>	<b>\$ 743,147</b>	<b>\$ 743,147</b>

**Miscellaneous Revenues**

1940 Miscellaneous Revenue	\$ 175,063	\$ 162,500	\$ 181,250	\$ 187,550
<b>Total Miscellaneous Revenues</b>	<b>\$ 175,063</b>	<b>\$ 162,500</b>	<b>\$ 181,250</b>	<b>\$ 187,550</b>

**Other Financing Sources**

2020 Operating Transfers In	\$ 200,767	\$ 204,100	\$ 213,100	\$ 213,100
<b>Total Other Financing Sources</b>	<b>\$ 200,767</b>	<b>\$ 204,100</b>	<b>\$ 213,100</b>	<b>\$ 213,100</b>

<b>Total Revenue</b>	<b>\$ 1,778,921</b>	<b>\$ 1,827,834</b>	<b>\$ 1,907,981</b>	<b>\$ 2,003,031</b>
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**Salaries and Employee Benefits**

3000 Permanent Employees / Elected Officials	\$ 1,276,436	\$ 1,367,307	\$ 1,692,450	\$ 1,578,615
3001 Temporary Employees	82,410	113,944	113,027	113,027
3002 Overtime	5,210	11,000	12,045	12,045
3004 Other Compensation	18,995	44,263	9,147	9,147
3020 Employer Share - Employee Retirement	241,170	278,702	352,002	327,052
3022 Employer Share - Medi Care	19,741	20,307	27,921	24,457
3040 Employer Share - Health Insurance	228,068	285,003	311,235	273,519
3041 Employer Share - Unemployment Insurance	1,729	-	-	-
3042 Employer Share - Long Term Disab Insurance	2,157	3,425	4,817	4,219
3043 Employer Share - Deferred Compensation	10,037	9,318	11,090	11,090
3046 Retiree Health - Defined Contributions	16,533	18,561	20,544	20,544
3060 Employer Share - Workers' Compensation	3,482	11,002	12,985	12,985
3080 Flexible Benefits	7,417	36,000	36,000	36,000
<b>Total Salaries and Employee Benefits</b>	<b>\$ 1,913,384</b>	<b>\$ 2,198,832</b>	<b>\$ 2,603,263</b>	<b>\$ 2,422,700</b>

**Services and Supplies**

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **04 Treasurer-Tax Collector**  
 Function **General Government**  
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2013-14	2014-15	2015-16	2015-16
	Actual	Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	Department Requested	CAO Recommended
1	2	3	4	5
4040 Telephone Company Vendor Payments	\$ 69	\$ 100	\$ 100	\$ 100
4041 Cnty Pass thru Telephone Chrges to Depts	530	380	380	380
4100 Insurance - Premium	15,700	29,104	13,691	13,691
4140 Maintenance - Equipment	14,756	21,355	20,372	20,372
4144 Maintenance - Computer System Supplies	35,828	44,299	43,494	43,494
4220 Memberships	399	915	915	915
4221 Memberships - Legislative Advocacy	500	500	500	500
4260 Office Expense	16,719	18,600	18,600	18,600
4261 Postage	86,253	153,070	117,000	117,000
4262 Software	600	5,181	360	360
4263 Subscription / Newspaper / Journals	7,983	11,929	11,960	11,960
4266 Printing / Duplicating	48,742	90,100	55,100	55,100
4267 On-Line Subscriptions	264	775	225	225
4300 Professional and Specialized Services	122,047	209,050	115,300	123,300
4400 Publication and Legal Notices	17,587	16,600	18,000	18,000
4420 Rents and Leases - Equipment	32,623	33,300	33,300	33,300
4460 Small Tools and Instruments	75	-	-	-
4461 Minor Equipment	1,655	2,200	1,935	1,935
4462 Minor Computer Equipment	4,619	15,432	7,341	5,341
4463 Minor Telephone and Radio Equipment	-	200	-	-
4500 Special Departmental Expense	217	300	300	300
4502 Educational Materials	876	2,900	2,900	2,900
4503 Staff Development	2,668	4,350	4,650	4,650
4529 Software License	-	6,500	-	-
4540 Staff Development	49	1,800	500	500
4600 Transportation and Travel	761	3,000	3,000	3,000
4602 Employee - Private Auto Mileage	321	450	450	450
4605 Vehicle - Rent or Lease	3,825	4,500	3,700	3,700
4606 Fuel Purchases	2,577	2,600	3,000	3,000
4608 Hotel Accommodations	608	-	-	-
<b>Total Services and Supplies</b>	<b>\$ 418,854</b>	<b>\$ 679,490</b>	<b>\$ 477,073</b>	<b>\$ 483,073</b>
<b>Fixed Assets</b>				
6040 Fixed Assets - Equipment	\$ 6,814	\$ -	\$ -	\$ -
<b>Total Fixed Assets</b>	<b>\$ 6,814</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Financing Uses</b>				
7000 Operating Transfers Out	\$ 2,738	\$ 3,600	\$ 3,600	\$ 3,600
<b>Total Other Financing Uses</b>	<b>\$ 2,738</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>	<b>\$ 3,600</b>
<b>Intrafund Transfers</b>				
7200 Intrafund Transfers	\$ 110	\$ 250	\$ 200	\$ 200
7223 Intrafund: Mail Service	16,333	15,749	13,270	13,270
7224 Intrafund: Stores Support	146	346	287	287
7231 Intrafund: IS Programming Support	45,208	67,725	20,000	20,000
7232 Intrafund: Maint Bldg & Improvmnts	-	500	-	-
<b>Total Intrafund Transfers</b>	<b>\$ 61,797</b>	<b>\$ 84,570</b>	<b>\$ 33,757</b>	<b>\$ 33,757</b>

**Intrafund Abatement**

El Dorado County  
 Detail of Financing Sources and Financing Uses  
 Governmental Funds  
 Fiscal Year 2015-16

Budget Unit **04 Treasurer-Tax Collector**  
 Function **General Government**  
 Activity **Finance**

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Actual <input type="checkbox"/> Estimated <input checked="" type="checkbox"/>	2015-16 Department Requested	2015-16 CAO Recommended
1	2	3	4	5
7350 Infrnd Abatemnt: Only General Fund	\$ (1,688)	\$ (2,000)	\$ (2,000)	\$ (2,000)
7351 Infrnd Abatemnt: Social Services	(5,367)	(9,000)	(6,000)	(6,000)
7367 Infrnd Abatemnt: Child Support Services	(116)	(2,000)	(2,000)	(2,000)
Total Intrafund Abatement	\$ (7,171)	\$ (13,000)	\$ (10,000)	\$ (10,000)
<b>Total Expenditures/Appropriations</b>	<b>\$ 2,396,415</b>	<b>\$ 2,953,492</b>	<b>\$ 3,107,693</b>	<b>\$ 2,933,130</b>
<b>Net Cost</b>	<b>\$ (617,494)</b>	<b>\$ (1,125,658)</b>	<b>\$ (1,199,712)</b>	<b>\$ (930,099)</b>