

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.

Treasurer Tax Collector Financial Summary

	14/15 Actuals	15/16 Budget	16/17 Dept Requested	16/17 CAO Recommend	Change from Budget to Recommend	% Change
Taxes	234,618	279,297	290,950	295,631	16,334	6%
Licenses, Permits	379,423	508,750	494,015	494,015	(14,735)	-3%
Fines, Forfeitures	59,170	75,000	72,000	72,000	(3,000)	-4%
Charges for Service	726,152	743,147	895,103	761,044	17,897	2%
Misc.	197,909	187,550	190,480	190,480	2,930	2%
Other Financing Sources	230,766	213,100	293,240	293,240	80,140	38%
Total Revenue	1,828,038	2,006,844	2,235,788	2,106,410	1,524,352	76%
Salaries and Benefits	2,092,992	2,422,700	2,636,343	2,380,816	(41,884)	-2%
Services & Supplies	410,463	483,073	541,778	534,830	51,757	11%
Other Charges	-	-	-	-	-	0%
Fixed Assets	(4,073)	-	244,019	-	-	0%
Operating Transfers	2,669	3,600	3,600	3,600	-	0%
Intrafund Transfers	32,185	33,757	35,472	35,472	1,715	5%
Intrafund Abatements	(7,966)	(10,000)	(10,000)	(10,000)	-	0%
Total Appropriations	2,526,270	2,933,130	3,451,212	2,944,718	2,482,983	85%
NCC	698,232	926,286	1,215,424	838,308	(87,978)	-9%
FTE's	20	20	20	20	-	0%

Source of Funds

Taxes (\$295,631): The department receives a share of total receipts from the Transient Occupancy Tax to cover costs of administration and enforcement.

License, Permits, Franchises (\$494,015): The bulk of this revenue (\$431,000) is derived from business license fees. The remainder of the revenue is derived from vacation home rental permit fees.

Fine, Forfeiture & Penalties (\$72,000): The department charges penalties for delinquent taxes. Delinquent property tax installments are subject to penalties. The Treasurer/Tax Collector receives \$10 for late payments of second installments.

Charges for Services (\$761,044): The bulk of the revenue in this class (\$603,000) is generated in the Treasury section, and is primarily for reimbursement of costs related to cash management and investment activities, including staff time, bank charges and other related costs. 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 (\$94,000)..

Miscellaneous (\$190,480): The bulk of these revenues are generated by tax sale fees which include excess proceeds refund fees, reimbursement for advertising and other costs of conducting the sales, returned check fees, alternative payment plan fees, and research fees.

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Operating Transfers (\$293,240): 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 (\$209,640).

Net County Cost (\$838,308): 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 \$1,912,037.

Use of Funds

Salaries & Benefits (\$2,380,816): Primarily comprised of permanent salaries (\$1,605,112), retirement (\$361,322), health insurance (\$298,717) 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 (\$534,830): Primarily comprised of professional & specialized services for government banking, armored car services, internet auction services, and deferred compensation plan consulting (\$176,224), printing of tax bills and associated notices (\$84,800) and postage

(\$115,000), equipment maintenance (\$66,642), equipment rental (\$37,421) and training/travel (19,625).

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

Intrafund Transfers (\$35,472): 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 (\$14,804).

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

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Staffing Trend

Staffing for the Treasurer-Tax Collector has remained fairly flat over the past ten years, with an decrease in allocations between 2008 and 2009 at which time Revenue

Recovery was moved out of the department and into Child Support Services. The proposed staff allocation for FY 2016-17 is 20 FTEs. All staff is located on the West Slope.



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2016-17 Summary of Department Programs				
	Appropriations	Revenues	Net County Cost	Staffing
Tax Collector	2,341,718	1,503,410	838,308	16.4
Treasurer	603,000	603,000	-	3.6
<i>TOTAL</i>	<i>2,944,718</i>	<i>2,106,410</i>	<i>838,308</i>	<i>20.0</i>

Program Summaries

Tax Collector

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

Treasurer

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.

Chief Administrative Office Recommendation

The Recommended Budget represents an increase of \$99,566 or 5% in revenues and an increase of \$11,588 or less than 1% in appropriations when compared to the FY 2015-16 Adopted Budget. As a result, the Net County Cost has decreased \$87,978 or 9%. This represents a status quo budget.

The increase in revenues is primarily related to increases from timeshare assessment charges (\$76,140) and Transient Occupancy Tax (TOT) revenues (\$16,334).

Recommended expenditures remain flat in accordance with direction to maintain a status quo budget. It should be noted that the Treasurer/Tax Collector's requested budget included the following requests that warrant additional consideration but are not recommended at this time:

Supervising Accountant Auditor	\$79,871
Accountant I/II	\$66,575
Sr. Accountant (limited term)	\$64,044
Business License & TOT software	\$75,000
Security System improvements	\$24,000
Folder/Inserter equipment	\$10,960
Remittance Processing System (repl)	\$134,059

The request for new positions is related to the performance of additional audits of Transient Occupancy Taxes (TOT) that may result in increased revenues, and the development of streamlined banking and reconciliation processes for outside departments that may result in cost savings. The Chief Administrative Office has requested additional information from the department to better evaluate these requests.

The department also requested funding for a currently allocated limited term Sr. Accountant position related to the implementation of the FENIX system. This position has been vacant for some time and is recommended to be unfunded pending

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determination by the ERP Executive Steering Committee that there is a need to fill the position this fiscal year. The cost of the limited term position would be offset by revenue from the County ACO fund for FENIX system related costs.

New programs for business licenses and TOT processes are provided in the new FENIX system and Property Tax System, respectively. The Chief Administrative Office recommends the department work with Information Technologies to address these business needs and expedite the implementation of these programs to the extent possible with the new enterprise systems.

Pending Issues and Policy Considerations

The department has requested fixed assets to replace existing equipment that is aging and to provide improvements and enhancements over current equipment. In keeping with direction to maintain a status quo budget, these items are not included in

the Recommended Budget. However, the Chief Administrative Office acknowledges the need to replace aging equipment and has asked the department to explore lease/financing options for the Remittance Processing System which may help level out costs over multiple years, allow for more frequent technology refreshes (the current equipment is over 10 years old), and allow the lease/financing costs to be included and recovered through the department's cash management fees. The CAO has requested the department complete this research prior to the June 13 special budget meeting so that a recommendation regarding replacement of the equipment can be made at that time. If leasing is determined not to be feasible, additional appropriations to fixed assets in the amount of \$134,059 may be necessary.

Staffing Changes

The addition of 1.0 FTE Administrative Technician and deletion of 1.0 FTE Executive Secretary is recommended to true up the department's allocation.

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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 CURR YR CAO RECMD
TYPE: R REVENUE					
SUBOBJ SUBOBJ TITLE					
0171 TAX: HOTEL & MOTEL OCCUPANCY	279,297	279,297	290,950	295,631	16,334
CLASS: 01 REV: TAXES	279,297	279,297	290,950	295,631	16,334
0210 LICENSE: BUSINESS	409,000	436,000	431,000	431,000	-5,000
0260 OTHER LICENSE & PERMITS	41,450	72,750	63,015	63,015	-9,735
CLASS: 02 REV: LICENSE, PERMIT, &	450,450	508,750	494,015	494,015	-14,735
0360 PENALTY & COST DELINQUENT TAXES	75,000	75,000	72,000	72,000	-3,000
CLASS: 03 REV: FINE, FORFEITURE &	75,000	75,000	72,000	72,000	-3,000
1300 ASSESSMENT & TAX COLLECTION FEES	85,000	85,000	94,000	94,000	9,000
1321 INVESTMENT & CASH MANAGEMENT FEE	565,000	565,000	737,059	603,000	38,000
1800 INTERFND REV: SERVICE BETWEEN FUND	93,147	93,147	64,044	64,044	-29,103
CLASS: 13 REV: CHARGE FOR SERVICES	743,147	743,147	895,103	761,044	17,897
1940 MISC: REVENUE	187,550	187,550	190,480	190,480	2,930
CLASS: 19 REV: MISCELLANEOUS	187,550	187,550	190,480	190,480	2,930
2020 OPERATING TRANSFERS IN	213,100	213,100	293,240	293,240	80,140
CLASS: 20 REV: OTHER FINANCING SOURCES	213,100	213,100	293,240	293,240	80,140
TYPE: R SUBTOTAL	1,948,544	2,006,844	2,235,788	2,106,410	99,566

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	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
TYPE: E EXPENDITURE					
SUBOBJ SUBOBJ TITLE					
3000 PERMANENT EMPLOYEES / ELECTED	1,578,615	1,578,615	1,690,185	1,479,695	-98,920
3001 TEMPORARY EMPLOYEES	113,027	113,027	118,977	113,027	0
3002 OVERTIME	12,045	12,045	12,390	12,390	345
3004 OTHER COMPENSATION	9,147	9,147	39,087	0	-9,147
3020 RETIREMENT EMPLOYER SHARE	327,052	327,052	361,322	361,322	34,270
3022 MEDI CARE EMPLOYER SHARE	24,457	24,457	24,259	24,259	-198
3040 HEALTH INSURANCE EMPLOYER	273,519	273,519	298,717	298,717	25,198
3042 LONG TERM DISABILITY EMPLOYER	4,219	4,219	4,184	4,184	-35
3043 DEFERRED COMPENSATION EMPLOYER	11,090	11,090	11,763	11,763	673
3046 RETIREE HEALTH: DEFINED	20,544	20,544	21,044	21,044	500
3060 WORKERS' COMPENSATION EMPLOYER	12,985	12,985	18,415	18,415	5,430
3080 FLEXIBLE BENEFITS	36,000	36,000	36,000	36,000	0
CLASS: 30 SALARY & EMPLOYEE BENEFITS	2,422,700	2,422,700	2,636,343	2,380,816	-41,884
4040 TELEPHONE COMPANY VENDOR	100	100	80	80	-20
4041 COUNTY PASS THRU TELEPHONE CHARGES	380	380	700	700	320
4100 INSURANCE: PREMIUM	13,691	13,691	17,768	17,768	4,077
4140 MAINT: EQUIPMENT	20,372	20,372	21,067	21,067	695
4144 MAINT: COMPUTER	43,494	43,494	45,575	45,575	2,081
4220 MEMBERSHIPS	915	915	915	915	0
4221 MEMBERSHIPS: LEGISLATIVE ADVOCACY	500	500	500	500	0
4260 OFFICE EXPENSE	18,600	18,600	18,600	18,600	0
4261 POSTAGE	117,000	117,000	115,000	115,000	-2,000
4262 SOFTWARE	360	360	360	360	0
4263 SUBSCRIPTION / NEWSPAPER / JOURNALS	11,960	11,960	11,185	11,185	-775
4266 PRINTING / DUPLICATING SERVICES	55,100	55,100	48,200	48,200	-6,900
4267 ON-LINE SUBSCRIPTIONS	225	225	0	0	-225
4300 PROFESSIONAL & SPECIALIZED SERVICES	123,300	123,300	176,224	176,224	52,924
4400 PUBLICATION & LEGAL NOTICES	18,000	18,000	18,000	18,000	0
4420 RENT & LEASE: EQUIPMENT	33,300	33,300	37,421	37,421	4,121
4461 EQUIP: MINOR	1,935	1,935	2,558	2,558	623
4462 EQUIP: COMPUTER	5,341	5,341	7,700	752	-4,589
4500 SPECIAL DEPT EXPENSE	300	300	300	300	0
4502 EDUCATIONAL MATERIALS	2,900	2,900	2,900	2,900	0
4503 STAFF DEVELOPMENT	4,650	4,650	5,150	5,150	500
4540 STAFF DEVELOPMENT (NOT 1099)	500	500	0	0	-500
4600 TRANSPORTATION & TRAVEL	3,000	3,000	3,000	3,000	0
4602 MILEAGE: EMPLOYEE PRIVATE AUTO	450	450	450	450	0
4605 RENT & LEASE: VEHICLE	3,700	3,700	5,625	5,625	1,925
4606 FUEL PURCHASES	3,000	3,000	2,500	2,500	-500
CLASS: 40 SERVICE & SUPPLIES	483,073	483,073	541,778	534,830	51,757

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	MID-YEAR PROJECTION	CURRENT YR APPROVED BUDGET	DEPARTMENT REQUEST	CAO RECOMMENDED BUDGET	DIFFERENCE CURR YR CAO RECMD
6040 FIXED ASSET: EQUIPMENT	0	0	169,019	0	0
6042 FIXED ASSET: COMPUTER SYSTEM	0	0	75,000	0	0
CLASS: 60 FIXED ASSETS	0	0	244,019	0	0
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	200	200	200	200	0
7223 INTRAFND: MAIL SERVICE	13,270	13,270	14,804	14,804	1,534
7224 INTRAFND: STORES SUPPORT	287	287	468	468	181
7231 INTRAFND: IS PROGRAMMING SUPPORT	20,000	20,000	20,000	20,000	0
CLASS: 72 INTRAFUND TRANSFERS	33,757	33,757	35,472	35,472	1,715
7350 INTRFND ABATEMENTS: GF ONLY	-2,000	-2,000	-2,000	-2,000	0
7351 INTRFND ABATEMENTS: SOCIAL SERVICE	-6,000	-6,000	-6,000	-6,000	0
7367 INTRFND ABATEMENTS: CHILD SUPPORT	-2,000	-2,000	-2,000	-2,000	0
CLASS: 73 INTRAFUND ABATEMENT	-10,000	-10,000	-10,000	-10,000	0
TYPE: E SUBTOTAL	2,933,130	2,933,130	3,451,212	2,944,718	11,588
FUND TYPE: 10 SUBTOTAL	984,586	926,286	1,215,424	838,308	-87,978
DEPARTMENT: 04 SUBTOTAL	984,586	926,286	1,215,424	838,308	-87,978

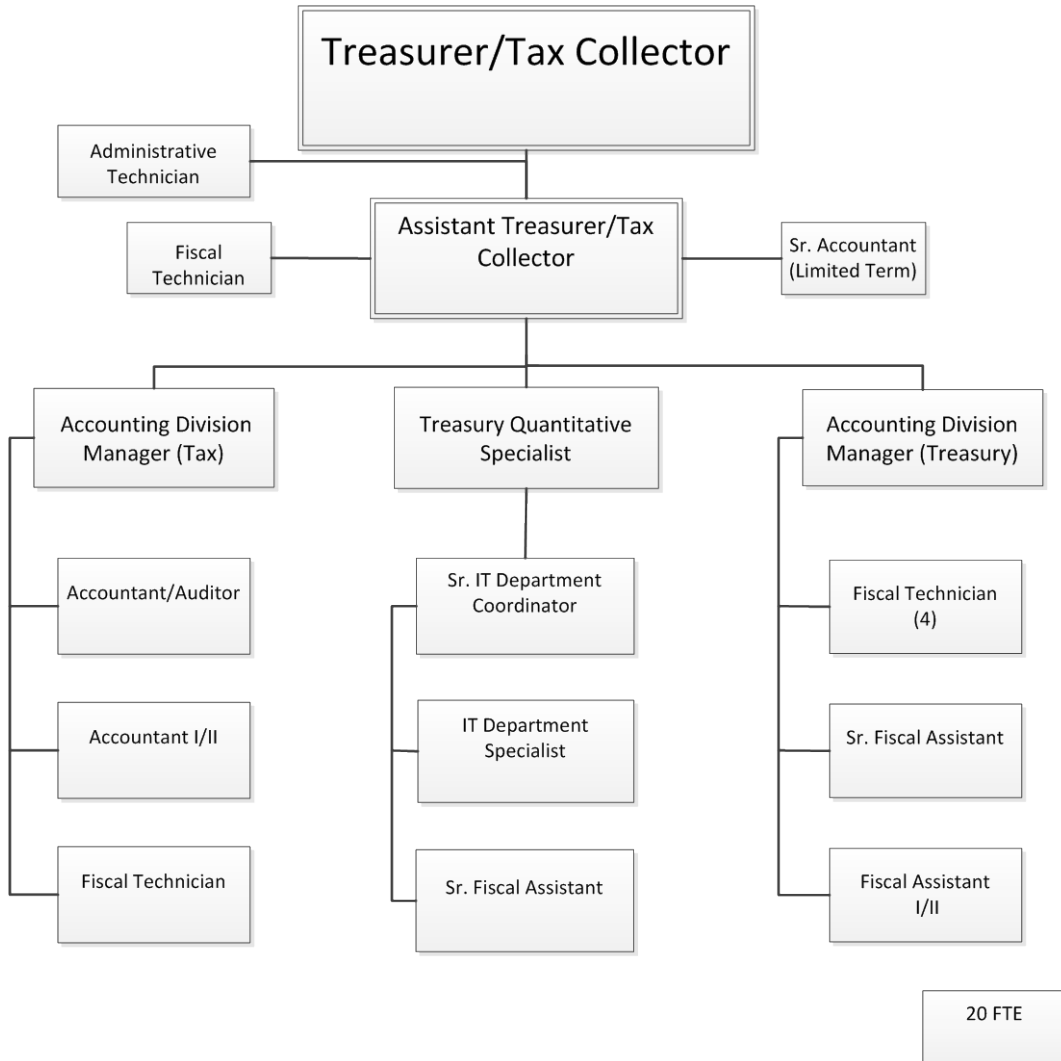
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Personnel Allocation

Classification Title	2015-16 Adjusted Allocation	2016-17 Dept Request	2016-17 CAO Recm'd	Diff from Adjusted
Treasurer/Tax Collector	1.00	1.00	1.00	-
Accountant I/II	1.00	2.00	1.00	-
Accountant/Auditor	1.00	1.00	1.00	-
Accounting Division Manager	2.00	2.00	2.00	-
Administrative Technician	-	1.00	1.00	1.00
Assistant Treasurer/Tax Collector	1.00	1.00	1.00	-
Executive Secretary	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	1.00	1.00	-
Sr. Fiscal Assistant	2.00	2.00	2.00	-
Sr. Information Technology Department Coordinator	1.00	1.00	1.00	-
Supervising Accountant Auditor	-	1.00	-	-
Treasury Quantitative Specialist	1.00	1.00	1.00	-
Department Total	20.00	22.00	20.00	-

* Limited term position for FENIX project. Unfunded in FY 2016-17.

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