

Treasurer-Tax Collector
RECOMMENDED BUDGET • FY 2019 - 20

MISSION

The Treasurer-Tax Collector Department's mission is to effectively manage the financial resources of El Dorado County within our purview, through efficient collections, daily banking, safe and sound investments and exceptional public service.

DEPARTMENT BUDGET SUMMARY

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	411,540	400,000	490,000	90,000
License, Pmt, Fran	488,852	498,315	435,300	(63,015)
Fines & Penalties	55,730	72,000	65,000	(7,000)
Service Charges	877,169	742,000	747,000	5,000
Miscellaneous Rev	171,395	190,480	150,000	(40,480)
Other Fin Sources	245,971	222,700	197,001	(25,699)
Total Revenue	2,250,657	2,125,495	2,084,301	(41,194)
Salaries & Benefits	2,459,474	2,438,654	2,475,939	37,285
Services & Supplies	458,089	526,202	517,313	(8,889)
Fixed Assets	0	40,000	5,247	(34,753)
Other Fin Uses	2,584	3,600	3,600	0
Intrafund Transfers	38,513	44,123	113,324	69,201
Intrafund Abatement	(13,158)	(11,700)	(22,900)	(11,200)
Total Appropriations	2,945,501	3,040,879	3,092,523	51,644
FUND 1000 TREASURER-TAX COLL TOTAL	694,844	915,384	1,008,222	92,838

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Service Charges	8,358	14,150	5,950	(8,200)
Miscellaneous Rev	6,671	8,700	3,500	(5,200)
Total Revenue	15,028	22,850	9,450	(13,400)
Salaries & Benefits	58,648	38,247	39,210	963
Services & Supplies	6,340	10,860	5,457	(5,403)
Intrafund Abatement	(9,980)	(300)	(2,950)	(2,650)
Total Appropriations	55,007	48,807	41,717	(7,090)
FUND 1000 REVENUE RECOVERY TOTAL	39,979	25,957	32,267	6,310

MAJOR BUDGET CHANGES

Revenue

Taxes

\$90,000 Increase in Transient Occupancy Tax (Hotel/Motel Tax) revenue based on recent trend.

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Licenses, Permits

(\$63,015) Decrease in Vacation Home Rental (VHR) Permit fee revenue due to transfer of function to Planning and Building Department.

Miscellaneous

(\$40,480) Decrease reflecting a downward trend in actual receipts. Revenues from tax sale fees, lien filing fees, returned check fees, and payment plan processing fees have generally declined as the economy has improved.

Operating Transfers

(\$25,699) Decrease in projected revenue from assessment of timeshares.

Appropriations

Salaries and Benefits

\$37,285 Increased CalPERS retirement costs and the County's share of cost for health insurance benefits, offset partially by a reduction in Temporary Employees expense (Extra-Help).

Fixed Assets

(\$34,753) Decrease due to a one-time purchase in FY 2018-19 of a folder-inserter machine.

Intrafund Transfers

\$58,001 Increase primarily due to the transfer of 2.0 FTE IT professionals to the Information Technologies Department. The IT department will charge the Treasurer-Tax Collector for support provided directly to the department.

PROGRAM SUMMARIES

Treasurer

This Division receives and accounts for over one billion dollars in annual deposits and is responsible for the internal controls safeguarding those deposits. Additionally, the Division projects daily liquidity requirements for the County, schools, and outside agencies through analysis of current and historical data to ensure sufficient funds are available for cash flow needs. Funds in surplus of daily cash flow needs are prudently invested in accordance with the County Investment Policy in interest-earning instruments until needed.

Tax Collector

This Division's priorities are to manage the processing, collecting, depositing and accounting of tax receipts while providing exceptional customer service to the public. Other priorities include accounting for defaulted taxes and transfers of delinquent amounts to the defaulted tax rolls. The Tax Collector Division administers both the Transient Occupancy Tax (TOT) and the Business License Ordinances. Finally, the Tax Collector Division conducts the Annual Public Auction Tax Sale.

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Revenue Recovery

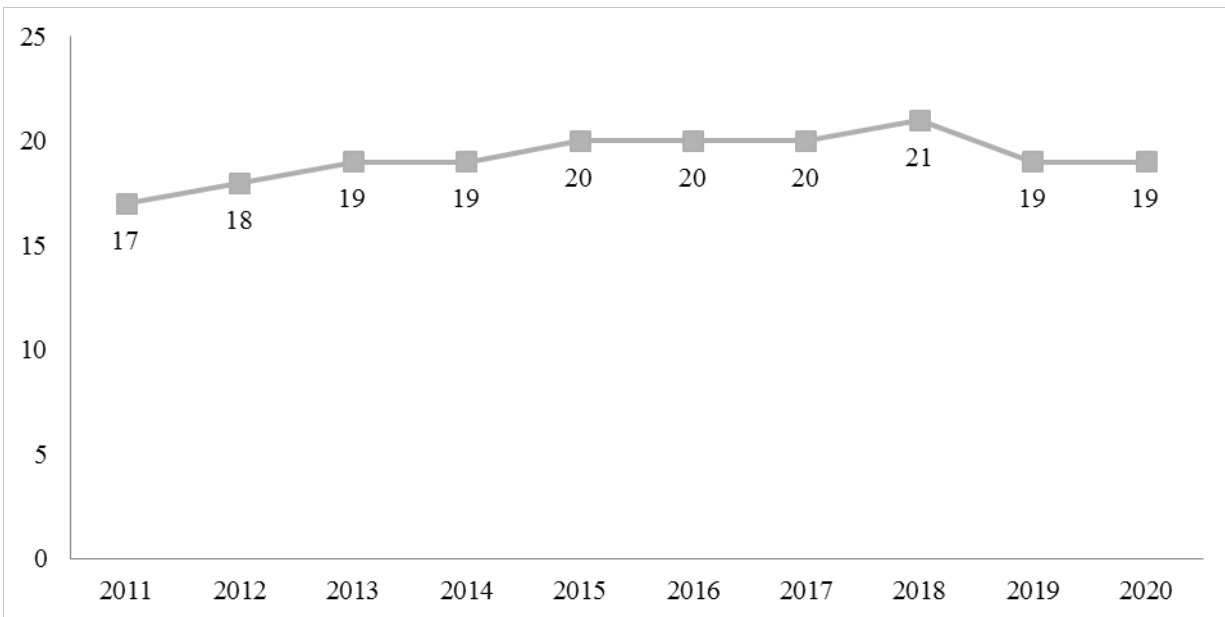
The Revenue Recovery Division is responsible for the enforcement of Board Policy B-4 Collections – Recovery of Public Funds. This Division works to collect debts owed to some County Departments. This function transferred to the Treasurer-Tax Collector’s Office effective in FY 2017-18.

BUDGET SUMMARY BY PROGRAM

	Appropriations	Revenues	Net County Cost	Staffing
Treasurer-Tax Collector	\$ 3,092,523	\$ 2,084,301	\$ 1,008,222	18.5
Revenue Recovery	\$ 41,717	\$ 9,450	\$ 32,267	0.5
Total	\$ 3,134,240	\$ 2,093,751	\$ 1,040,489	19

STAFFING TREND

Staffing for the Treasurer-Tax Collector’s Office has remained fairly flat over the last ten years. The recommended staff allocation for FY 2019-20 is 19 FTEs.



RECOMMENDED BUDGET

This Budget is recommended at \$3,134,240, which is an increase of \$44,544 (1.4%) compared to the FY 2018-19 Adopted Budget. The General Fund provides 33% of the funding for this Department, and is increased by \$99,148 (10.5%) when compared to the FY 2018-19 Adopted Budget.

CAO Adjustments

The CAO recommends no adjustments.

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Sources & Uses of Funds

The Treasurer-Tax Collector is funded through a variety of sources. Charges for services include fees for cash management and investment services that are paid by outside agencies that bank in the treasury, as well as a portion of the 5% administration fee for the supplemental tax roll. Revenues are also generated through the sale of business licenses. The Department receives a share of the fees charged for the separate assessment of time shares. Finally, the Department receives a portion of the General Fund Transient Occupancy Tax. The balance of the Department expense is funded with discretionary General Fund revenue.

PERSONNEL ALLOCATION

Classification Title	2018-19 Adjusted Allocation	2019-20 Dept Request	2019-20 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-T/TC	2.00	2.00	2.00	-
Administrative Technician	1.00	1.00	1.00	-
Assistant Treasurer/Tax Collector	1.00	1.00	1.00	-
Fiscal Technician	6.00	6.00	6.00	-
Revenue Recovery Officer I/II	1.00	1.00	1.00	-
Sr. Department Analyst	1.00	1.00	1.00	-
Sr. Fiscal Assistant	2.00	2.00	2.00	-
Sr. Revenue Recovery Officer	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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ORGANIZATIONAL CHART

