

Treasurer-Tax Collector
RECOMMENDED BUDGET • FY 2020 - 21

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

DEPT : 04 TREASURER/TAX COLLECTOR

Description	Prior Year Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	531,478	490,000	530,000	40,000
License, Pmt, Fran	555,806	435,300	495,000	59,700
Fines & Penalties	56,750	65,000	55,000	(10,000)
Service Charges	701,243	747,000	729,050	(17,950)
Miscellaneous Rev	97,447	150,000	120,000	(30,000)
Other Fin Sources	153,340	197,001	176,310	(20,691)
Total Revenue	2,096,064	2,084,301	2,105,360	21,059
Salaries & Benefits	2,299,298	2,475,939	2,475,685	(254)
Services & Supplies	426,505	517,313	632,048	114,735
Fixed Assets	36,078	5,247	13,618	8,371
Other Fin Uses	2,874	3,600	8,600	5,000
Intrafund Transfers	174,984	113,324	72,993	(40,331)
Intrafund Abatement	(16,717)	(22,900)	(28,050)	(5,150)
Total Appropriations	2,923,021	3,092,523	3,174,894	82,371
FUND 1000 GENERAL FUND TOTAL	826,957	1,008,222	1,069,534	61,312

MAJOR BUDGET CHANGES

Revenue

Licenses, Permits

\$59,700 Increase in License fee revenue based on anticipated increases to fees as approved by the Board of Supervisors in FY 2019-20.

Miscellaneous

(\$30,000) 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.

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Operating Transfers

(\$20,691) Decrease in projected revenue from assessment of timeshares.

Appropriations

Salaries and Benefits

\$41,163 Decreased Temporary Employees (Extra Help) expense and Health Insurance, offset by negotiated increases to Other Compensation and increased Permanent Employee salary expenses due to the addition of an Accountant I/II FTE. Costs for the deletion of a Fiscal Technician, to occur within the fiscal year, have been removed from the budget and offset the permanent employee and benefit cost increases.

(\$41,417) Decrease in Workers' Compensation premium charge to bring the program funding level to an acceptable confidence level, as provided by the Risk Management Division.

Services and Supplies

(\$9,265) General Liability insurance premium charge recommended at \$0 to bring the program funding level to an acceptable confidence level, as provided by the Risk Management Division.

\$125,640 Increase in Software costs due to the Host Compliance contract for Vacation Home Rental compliance efforts.

Fixed Assets

\$13,618 Increase due to a one-time purchase of a mail opener machine.

Intrafund Transfers

(\$58,001) Decrease primarily due to fewer anticipated charges for Information Technologies Department support.

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.

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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.

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
1000 - GENERAL FUND	\$ 3,174,894	\$ (2,105,360)	\$ 1,069,534	
0400000 - TR: ADMINISTRATION	\$ 760,422	\$ -	\$ 760,422	4.08
0410000 - TR: TAX COLLECTION	\$ 1,704,954	\$ (1,450,310)	\$ 254,644	12.29
0420000 - TR: TREASURY DIVISION	\$ 650,500	\$ (650,500)	\$ -	3.07
0430000 - TR: REVENUE RECOVERY	\$ 59,018	\$ (4,550)	\$ 54,468	0.56
1204 - COUNTYWIDE SR - TREAS/TAX	\$ 12,772	\$ (12,772)	\$ -	
0470300 - TR: CWSR - ASSESSMENT TRUST	\$ 5,527	\$ (5,527)	\$ -	
0470304 - TR: CWSR - CHNG DIFF TREASURER	\$ 45	\$ (45)	\$ -	
0470511 - TR: CWSR - CHNG DIFF TAX CLLCT	\$ 3,600	\$ (3,600)	\$ -	
0470512 - TR: CWSR - OVERAGE TAX COLLECT	\$ 3,600	\$ (3,600)	\$ -	
Grand Total	\$ 3,187,666	\$ (2,118,132)	\$ 1,069,534	20

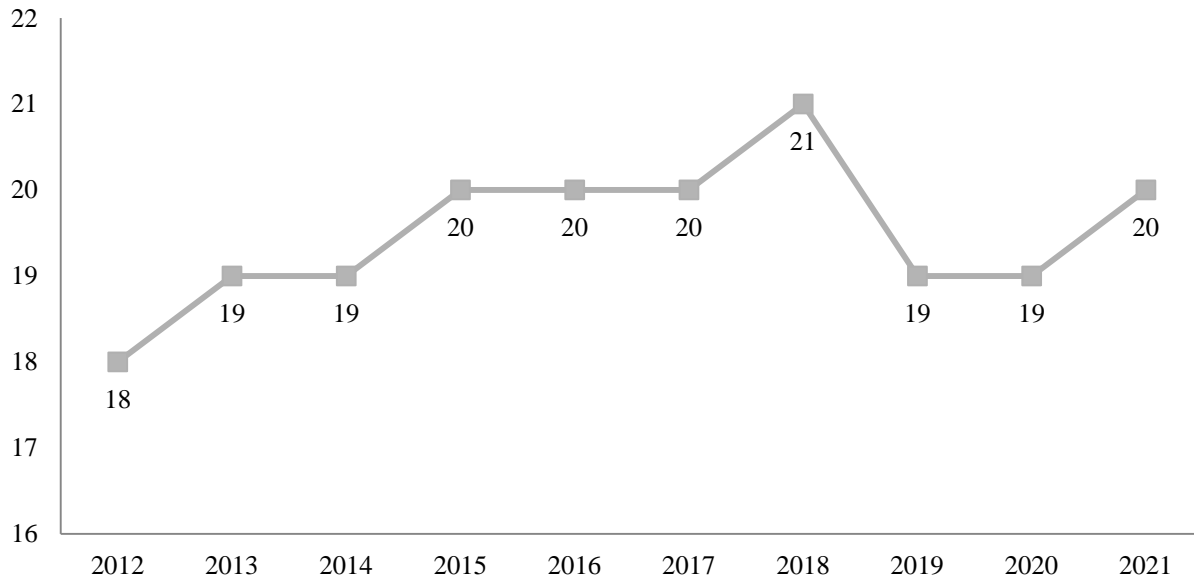
This Budget Summary by Program Table includes detail on Special Revenue Funds that are not included in the Department Budget Summary. These Special Revenue Funds are restricted or committed to expenditure for specified purposes, and are expended by the Department.

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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 2020-21 is 20 FTEs. Pending anticipated retirement of current staff, the Department will return to the Board to delete a Fiscal Technician position, thereby bringing the allocation back to nineteen FTEs.



RECOMMENDED BUDGET

This Budget is recommended at \$3,174,894, which is an increase of \$82,371 (2.7%) compared to the FY 2019-20 Adopted Budget. The General Fund provides 34% of the funding for this Department, and is increased by \$61,312 (6.1%) when compared to the FY 2019-20 Adopted Budget.

CAO Adjustments

The CAO recommends no adjustments.

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 in recognition of cost to manage the collection of these funds. The balance of the Department expense is funded with discretionary General Fund revenue.