

# Treasurer-Tax Collector

## RECOMMENDED BUDGET • FY 2022-23

### 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**

**FUND : 1000 GENERAL FUND**

Description	FY 2020-21 Actual	Current Year Adopted	CAO Recommended	Difference from Adopted
Taxes	656,363	0	0	0
License, Pmt, Fran	581,403	550,000	529,600	(20,400)
Fines & Penalties	57,910	56,000	56,000	0
Service Charges	748,508	863,776	845,265	(18,511)
Miscellaneous Rev	180,125	150,000	256,000	106,000
Other Fin Sources	159,528	179,664	163,788	(15,876)
<b>Total Revenue</b>	<b>2,383,836</b>	<b>1,799,440</b>	<b>1,850,653</b>	<b>51,213</b>
Salaries & Benefits	2,373,310	2,640,335	2,852,120	211,785
Services & Supplies	505,374	640,074	715,890	75,816
Fixed Assets	0	38,618	10,500	(28,118)
Other Fin Uses	2,445	5,000	5,000	0
Intrafund Transfers	17,492	26,532	18,019	(8,513)
Intrafund Abatement	(26,917)	(401,050)	(474,300)	(73,250)
<b>Total Appropriations</b>	<b>2,871,704</b>	<b>2,949,509</b>	<b>3,127,229</b>	<b>177,720</b>
<b>FUND 1000 GENERAL FUND TOTAL</b>	<b>487,868</b>	<b>1,150,069</b>	<b>1,276,576</b>	<b>126,507</b>

### MAJOR BUDGET CHANGES

#### Revenue

#### *Licenses, Permits, and Franchise Fees*

(\$20,400)    Reduced licensing fee revenue in the Tax Collection Division due to the expected loss of businesses, likely related to COVID-19 and a decrease in Vacation Home Rental business licenses due to the cap on the number of permits issued and anti-clustering provisions.

#### *Service Charges*

(\$35,294)    Decrease to Assessment and Tax Collection in fees in the Tax Collection Division.

\$16,783    Increase to Investment & Cash Management Fee revenue in the Treasury Division based on projected cost of bank services contract and treasury staff costs, and removed Revenue Recovery collections fee due to immateriality (\$50).

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## *Miscellaneous Revenues*

\$106,000 Increase in Miscellaneous Revenue, primarily due to cost recovery of Tax Sale fees (\$77,000), and prior year actuals projecting an upward trend in lien filing fees, returned check fees, and payment plan processing fees (\$17,000) in the Tax Collection Division and an increase in Revenue Recovery Division revenue (\$12,000).

## *Other Financing Sources*

(\$15,876) Decrease in Operating Transfers due to a reduction in Timeshare collection revenue allocated to the Tax Collection Division.

## Appropriations

### *Salaries and Benefits*

\$117,941 Increase in Permanent Employee Salary costs due to the addition of a 0.5 Fiscal Tech I/II position and Board-approved salary increases.

\$19,790 Increased extra help (\$16,790) and overtime costs (\$3,000) based on workload and a number of pending retirements and health-related absences that may leave the Department temporarily short-staffed.

\$33,240 Increase to retirement costs due to salary increases, the additional FTE as noted above, and planned retirement payout costs in the Department.

\$40,814 Increase in Workers' Compensation charges due to a resumption of premium charges following the FY 2021-22 rate holiday.

### *Services and Supplies*

\$66,700 Increase in software costs in the Tax Collection Division due to an increase of 14% for the Host Compliance software cost and for Transient Occupancy Tax Collection Compliance, a contract that is utilized by multiple departments, and smaller increases to other software costs (\$46,350); and the addition of a new investment software (\$20,350) in the Treasury Division.

\$9,116 Several small changes to various Services and Supplies line items.

### *Fixed Assets*

(\$13,618) Decrease in equipment in the Tax Collection Division following the one-time purchase of an envelope sorter/opener in FY 2021-22.

\$10,500 Increase in equipment for the purchase of a computerized whiteboard (smartboard) for use in the staff development and training room.

(\$25,000) Decrease in equipment software in the Tax Collection Division due to a one-time purchase of a Megabyte Tax Sale Module in FY 2021-22.

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### *Intrafund Transfers*

(\$8,513)      Decrease in Intrafund transfers due to reduced charges from Mail (\$4,455), Stores (\$358) and Facilities (\$3,700).

### *Intrafund Abatement*

(\$73,250)      Decrease in General Fund Intrafund Abatement in the Tax Collection Division due to additional Transient Occupancy Tax being allocated to the Department to offset increased tax collection expenses. Shown as a negative appropriation.

## PROGRAM SUMMARIES

### *Treasury Division*

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 Collection Division*

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 and the Business License Ordinances. Finally, the Tax Collector Division conducts the Annual Public Auction Tax Sale.

### *Revenue Recovery Division*

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.

## BUDGET SUMMARY BY PROGRAM

	<b>Appropriations</b>	<b>Revenues</b>	<b>Net County Cost</b>	<b>Staffing</b>
0400000 - TR: ADMINISTRATION	\$ 956,051	\$ -	\$ 956,051	6.08
0410000 - TR: TAX COLLECTION	\$ 1,321,475	\$ (1,080,388)	\$ 241,087	9.44
0420000 - TR: TREASURY DIVISION	\$ 750,315	\$ (750,315)	\$ -	3.07
0430000 - TR: REVENUE RECOVERY	\$ 99,388	\$ (19,950)	\$ 79,438	1.91
<b>Grand Total</b>	<b>\$ 3,127,229</b>	<b>\$ (1,850,653)</b>	<b>\$ 1,276,576</b>	<b>20.5</b>

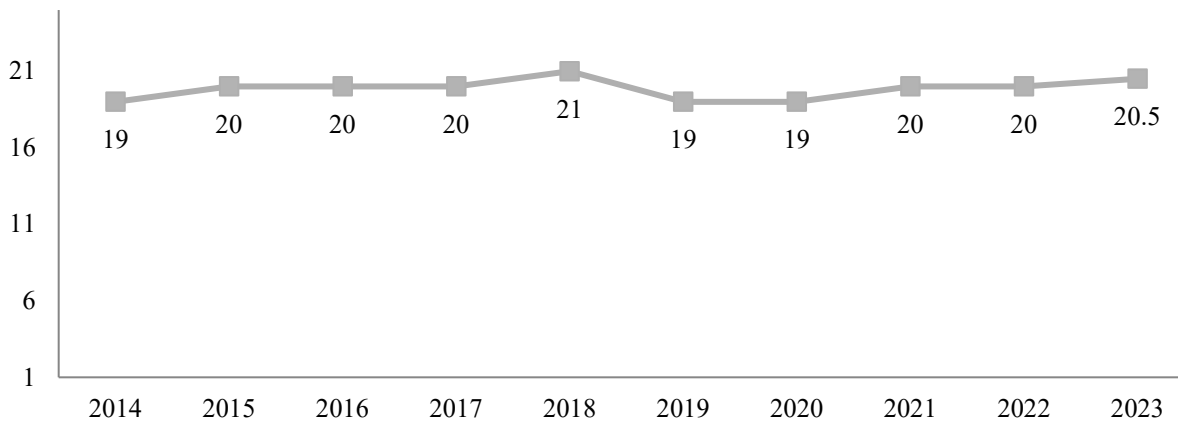
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### STAFFING TREND

Staffing for the Treasurer-Tax Collector Department has remained fairly flat over the last 10 years. In FY 2020-21, one (1.0 FTE) Accountant I/II was added to the allocation, with the understanding that upon the retirement of an employee, a Fiscal Technician allocation (1.0 FTE) was to be deleted, which then occurred in FY 2021-22. An Administrative Analyst I/II was also added due to new systems and increased complexity in the Treasury and Tax Collection programs for a total of 20.0 FTEs. For FY 2022-23, a 0.5 FTE Fiscal Technician is proposed to be added in order to provide continuity in the office due to several pending retirements. The total for FY 2022-23 is 20.5 FTEs.



### RECOMMENDED BUDGET

This Budget is recommended at \$3,127,229, which is an increase of \$177,720 (6.0%) compared to the FY 2021-22 Adopted Budget. Revenue is recommended at \$1,850,653, an increase of \$51,213 (3%) compared to FY 2021-22. The General Fund provides 41% of the funding for this Department, and is increased by \$126,507 (11%) when compared to the FY 2021-22 Adopted Budget.

### Sources & Uses of Funds

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The Treasurer-Tax Collector Department is funded through a variety of sources. Charges for services include fees for cash management and investment services, which 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 timeshares. Finally, the Department receives a portion of the General Fund Transient Occupancy Tax in recognition of costs to manage the collection of these funds. The balance of the Department expense is funded with discretionary General Fund revenue.