

# TREASURER/TAX COLLECTOR

## Mission

The Treasurer-Tax Collector's Department is responsible for administration of the treasury and for the collection of property taxes, which include secured, unsecured, and supplemental. The Treasurer-Tax Collector's Department is also responsible for the Transient Occupancy Tax program and the business license program.

## Program Summaries

**Treasurer**  
**Positions: 3.82 FTE**

**Total Appropriations: \$570,000**  
**Total Revenues: \$570,000**  
**Net County Cost: \$0**

The Treasury is responsible for over one billion dollars deposited annually. The Treasury manages cash and anticipates the short term cash flow needs of the County, schools, and outside agencies. The Treasurer is also responsible for bond collection and administration.

**Tax Collector**  
**Positions: 14.18 FTE**

**Total Appropriations: \$2,115,469**  
**Total Revenues: \$1,004,389**  
**Net County Cost: \$1,111,080**

The Tax Collector is responsible for preparation and mailing of all property tax bills, as well as collecting and depositing all receipts. The department accounts for delinquent taxes and transfers delinquent amounts to the defaulted tax roll. Revenues associated with this activity include a portion of the 5% supplemental tax roll administration fee that is split among the property tax administration departments, and fees for delinquent tax penalties.

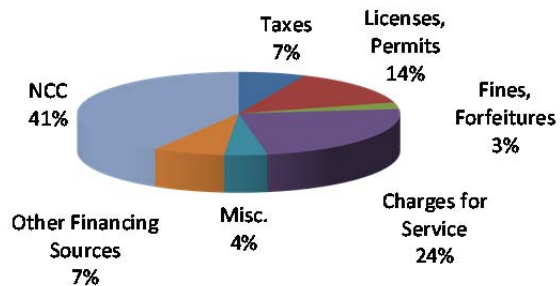
The Tax Collector administers the Transient Occupancy Tax (TOT) and the Business License Ordinance. The department receives a 10% administrative fee for collection, enforcement and auditing services related to the TOT, and business license fees for administration of the business license ordinance.

## Financial Charts

### Source of Funds

Taxes (\$181,259): The department receives a share of total receipts from the Transient Occupancy Tax to cover costs of administration and enforcement.

License, Permits, Franchises (\$375,000): 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.



## TREASURER/TAX COLLECTOR

Fine, Forfeiture & Penalties (\$69,500): 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 (\$640,500): The bulk of the revenue in this class (\$570,000) 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 (\$115,000): 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.

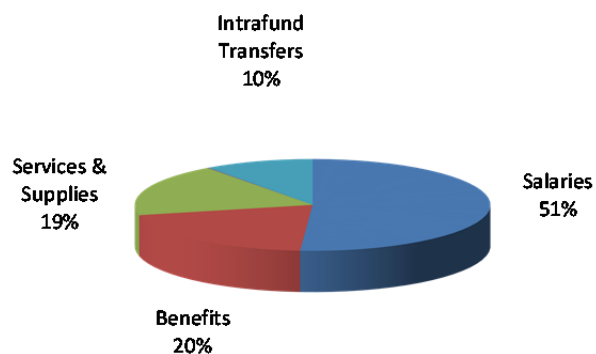
Operating Transfers (\$193,130): A \$10 redemption fee to cover the department's costs for collecting delinquent taxes is collected in a special revenue fund and transferred to the department (\$62,000). The department also receives a share of the fees charged for the separate assessment of timeshare projects, as provided by County Ordinance (\$127,530).

Net County Cost (\$1,111,080): 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

Salaries & Benefits (\$1,917,013): Primarily comprised of general salaries and benefits (\$1,300,040), retirement (\$229,657), retiree health (\$16,533), workers' compensation (\$2,015) and health insurance (\$213,177). The budget includes \$60,000 for extra help, primarily to assist the department at peak workload times associated with large mailings for various property tax notices, to assist with special, revenue-generating projects, and to provide mandated services when permanent staff is unavailable or fully utilized.



Services & Supplies (\$497,552): Primarily comprised of equipment rental and maintenance costs (\$68,200), software license & maintenance (\$43,000), general liability insurance (\$26,963) professional & specialized services for banking services, armored car services, and deferred

## TREASURER/TAX COLLECTOR

compensation plan consulting services (\$120,555), printing of tax bills and associated notices (\$68,950) and postage (\$120,000).

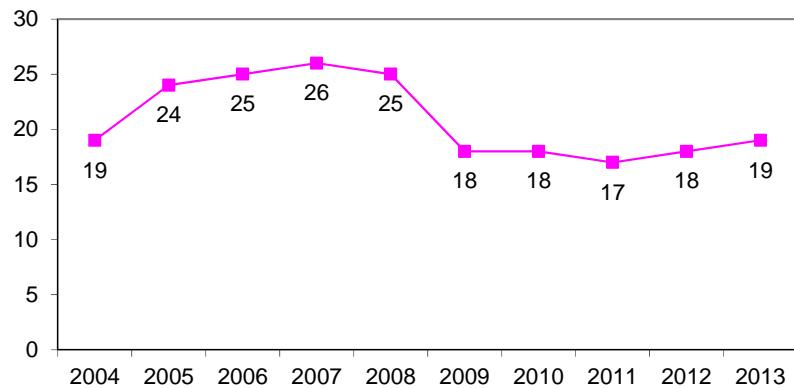
Other Financing Uses (\$3,600): Operating transfer out to a special revenue fund to cover overpayments.

Intrafund Transfers (\$290,315): Intrafund transfers consist of charges from other departments for services such as mainframe support (\$208,597), network support (\$35,014), Information Technologies programming services for departmental projects such as on-line payments and on-line business license applications (\$20,000), telephone (\$8,000), and mail service (\$15,345).

Intrafund Abatements (-\$23,011): The department receives reimbursement from departments to cover some banking fees.

### Staffing Trend

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 2012-13 is 19.



### Chief Administrative Office Comments

The Recommended Budget represents an overall decrease of \$148,379 or 9% in revenues and a decrease of \$71,974 or 3% in appropriations when compared to the FY 2011-12 approved budget. As a result, the Net County Cost has increased \$76,405 or 7%.

The main reductions in revenues are in charges for services (\$118,450). \$50,000 of this is due to the redirection of the Treasury Quantitative Specialist to the county-wide credit card implementation program which is not eligible for reimbursement from the Treasury pool. Operating transfers in are reduced due to a decrease in secured abstracts and more mortgage companies requiring impound accounts, driving down revenue from collecting delinquent taxes. Appropriations in every class are declining, except for salaries and benefits, which is increasing by \$22,477. This reflects a reduction in extra help and an increase in permanent employee salary due to the addition of one FTE Sr. Fiscal Assistant. After reviewing the department's use of extra help, it was determined that the addition of one FTE was appropriate to meet the department's routine workload needs.

The department requested an increase in its share of the Transient Occupancy Tax, from 10% to 13%, as well as an additional FTE to enforce the tax and the business license ordinance. We have not recommended the change in revenue or the additional position at this time, feeling that the increase in revenues and the question of additional enforcement are policy issues for the Board to consider in the context of the whole budget.

# TREASURER/TAX COLLECTOR

## Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND  
 DEPARTMENT: 04 TREASURER / TAX COLLECTOR

		CURRENT YR		DEPARTMENT	CAO	
		MID-YEAR	APPROVED	REQUEST	RECOMMENDED	DIFFERENCE
		PROJECTION	BUDGET		BUDGET	
<b>TYPE: R REVENUE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
0171	TAX: HOTEL & MOTEL OCCUPANCY	181,259	181,259	181,259	181,259	0
<b>CLASS: 01</b>	<b>REV: TAXES</b>	181,259	181,259	181,259	181,259	0
0210	LICENSE: BUSINESS	335,000	335,000	340,000	340,000	5,000
0260	OTHER LICENSE & PERMITS	35,000	35,000	35,000	35,000	0
<b>CLASS: 02</b>	<b>REV: LICENSE, PERMIT, &amp;</b>	370,000	370,000	375,000	375,000	5,000
0360	PENALTY & COST DELINQUENT TAXES	66,500	66,500	69,500	69,500	3,000
<b>CLASS: 03</b>	<b>REV: FINE, FORFEITURE &amp;</b>	66,500	66,500	69,500	69,500	3,000
1300	ASSESSMENT & TAX COLLECTION FEES	99,500	99,500	70,500	70,500	-29,000
1320	AUDIT & ACCOUNTING FEES	28,411	28,411	0	0	-28,411
1321	INVESTMENT & CASH MANAGEMENT FEE	620,048	620,048	570,000	570,000	-50,048
1800	INTERFND REV: SERVICE BETWEEN FUND	11,000	11,000	0	0	-11,000
<b>CLASS: 13</b>	<b>REV: CHARGE FOR SERVICES</b>	758,959	758,959	640,500	640,500	-118,459
1940	MISC: REVENUE	116,450	116,450	115,000	115,000	-1,450
<b>CLASS: 19</b>	<b>REV: MISCELLANEOUS</b>	116,450	116,450	115,000	115,000	-1,450
2020	OPERATING TRANSFERS IN	229,600	229,600	193,130	193,130	-36,470
<b>CLASS: 20</b>	<b>REV: OTHER FINANCING SOURCES</b>	229,600	229,600	193,130	193,130	-36,470
<b>TYPE: R SUBTOTAL</b>		1,722,768	1,722,768	1,574,389	1,574,389	-148,379

# TREASURER/TAX COLLECTOR

## Financial Information by Fund Type

FUND TYPE: 10 GENERAL FUND  
 DEPARTMENT: 04 TREASURER / TAX COLLECTOR

		CURRENT YR		DEPARTMENT	CAO	
		MID-YEAR	APPROVED	REQUEST	RECOMMENDED	DIFFERENCE
		PROJECTION	BUDGET		BUDGET	
<b>TYPE: E EXPENDITURE</b>						
<b>SUBOBJ</b>	<b>SUBOBJ TITLE</b>					
3000	PERMANENT EMPLOYEES / ELECTED	1,227,036	1,227,036	1,270,912	1,270,912	43,876
3001	TEMPORARY EMPLOYEES	88,987	88,987	60,000	60,000	-28,987
3002	OVERTIME	13,815	13,815	11,000	11,000	-2,815
3004	OTHER COMPENSATION	25,750	25,750	30,793	30,793	5,043
3020	RETIREMENT EMPLOYER SHARE	220,606	220,606	229,657	229,657	9,051
3022	MEDI CARE EMPLOYER SHARE	17,563	17,563	18,203	18,203	640
3040	HEALTH INSURANCE EMPLOYER	215,117	215,117	213,177	213,177	-1,940
3041	UNEMPLOYMENT INSURANCE EMPLOYER	14,356	14,356	15,295	15,295	939
3042	LONG TERM DISABILITY EMPLOYER	4,325	4,325	4,517	4,517	192
3043	DEFERRED COMPENSATION EMPLOYER	6,533	6,533	8,911	8,911	2,378
3046	RETIREE HEALTH: DEFINED	18,027	18,027	18,027	16,533	-1,494
3060	WORKERS' COMPENSATION EMPLOYER	7,421	7,421	7,421	2,015	-5,406
3080	FLEXIBLE BENEFITS	35,000	35,000	36,000	36,000	1,000
<b>CLASS: 30</b>	<b>SALARY &amp; EMPLOYEE BENEFITS</b>	<b>1,894,536</b>	<b>1,894,536</b>	<b>1,923,913</b>	<b>1,917,013</b>	<b>22,477</b>
4040	TELEPHONE COMPANY VENDOR	120	120	100	100	-20
4041	COUNTY PASS THRU TELEPHONE CHARGES	400	400	380	380	-20
4100	INSURANCE: PREMIUM	42,442	42,442	42,442	26,963	-15,479
4140	MAINT: EQUIPMENT	29,605	29,605	23,500	23,500	-6,105
4144	MAINT: COMPUTER	35,291	35,291	40,500	40,500	5,209
4161	VEH MAINT: PARTS DIRECT CHARGE	150	150	100	100	-50
4220	MEMBERSHIPS	2,505	2,505	2,245	2,125	-380
4221	MEMBERSHIPS: LEGISLATIVE ADVOCACY	300	300	300	300	0
4260	OFFICE EXPENSE	18,000	18,000	18,000	18,000	0
4261	POSTAGE	125,148	125,148	120,000	120,000	-5,148
4262	SOFTWARE	1,500	1,500	2,500	2,500	1,000
4263	SUBSCRIPTION / NEWSPAPER / JOURNALS	3,249	3,249	10,179	10,179	6,930
4266	PRINTING / DUPLICATING SERVICES	70,300	70,300	68,950	68,950	-1,350
4300	PROFESSIONAL & SPECIALIZED SERVICES	141,100	141,100	120,555	120,555	-20,545
4324	MEDICAL,DENTAL,LAB & AMBULANCE SRV	250	250	250	250	0
4400	PUBLICATION & LEGAL NOTICES	11,000	11,000	10,000	10,000	-1,000
4420	RENT & LEASE: EQUIPMENT	32,240	32,240	34,700	34,700	2,460
4461	EQUIP: MINOR	1,000	1,000	1,700	1,700	700
4462	EQUIP: COMPUTER	1,500	1,500	1,500	1,500	0
4500	SPECIAL DEPT EXPENSE	300	300	300	300	0
4502	EDUCATIONAL MATERIALS	1,500	1,500	1,000	1,000	-500
4503	STAFF DEVELOPMENT	3,950	3,950	3,950	3,950	0
4529	SOFTWARE LICENSE	1,500	1,500	1,500	1,500	0
4600	TRANSPORTATION & TRAVEL	2,450	2,450	2,500	2,500	50
4602	MILEAGE: EMPLOYEE PRIVATE AUTO	500	500	200	200	-300
4605	RENT & LEASE: VEHICLE	3,600	3,600	3,600	3,600	0
4606	FUEL PURCHASES	2,200	2,200	2,200	2,200	0

# TREASURER/TAX COLLECTOR

## Financial Information by Fund Type

**FUND TYPE:** 10 GENERAL FUND  
**DEPARTMENT:** 04 TREASURER / TAX COLLECTOR

		CURRENT YR		DEPARTMENT REQUEST	CAO RECOMMENDED	
		MID-YEAR PROJECTION	APPROVED BUDGET		BUDGET	DIFFERENCE
<b>CLASS: 40</b>	<b>SERVICE &amp; SUPPLIES</b>	532,100	532,100	513,151	497,552	-34,548
6040	FIXED ASSET: EQUIPMENT	8,400	8,400	0	0	-8,400
6042	FIXED ASSET: COMPUTER SYSTEM	25,600	25,600	0	0	-25,600
<b>CLASS: 60</b>	<b>FIXED ASSETS</b>	34,000	34,000	0	0	-34,000
7000	OPERATING TRANSFERS OUT	3,600	3,600	3,600	3,600	0
<b>CLASS: 70</b>	<b>OTHER FINANCING USES</b>	3,600	3,600	3,600	3,600	0
7200	INTRAFUND TRANSFERS: ONLY GENERAL	350	350	200	200	-150
7220	INTRAFND: TELEPHONE EQUIPMENT &	8,000	8,000	8,000	8,000	0
7223	INTRAFND: MAIL SERVICE	9,124	9,124	9,200	15,345	6,221
7224	INTRAFND: STORES SUPPORT	1,033	1,033	1,000	309	-724
7225	INTRAFND: CENTRAL DUPLICATING	2,100	2,100	1,600	1,600	-500
7227	INTRAFND: MAINFRAME SUPPORT	208,597	208,597	208,597	208,597	0
7229	INTRAFND: PC SUPPORT	1,500	1,500	1,000	1,000	-500
7231	INTRAFND: IS PROGRAMMING SUPPORT	50,000	50,000	20,000	20,000	-30,000
7232	INTRAFND: MAINT BLDG & IMPROVMNTS	500	500	250	250	-250
7234	INTRAFND: NETWORK SUPPORT	35,014	35,014	35,014	35,014	0
<b>CLASS: 72</b>	<b>INTRAFUND TRANSFERS</b>	316,218	316,218	284,861	290,315	-25,903
7350	INTRFND ABATEMENTS: GF ONLY	-4,109	-4,109	-2,287	-2,287	1,822
7351	INTRFND ABATEMENTS: SOCIAL SERVICE	-13,862	-13,862	-15,684	-15,684	-1,822
7367	INTRFND ABATEMENTS: CHILD SUPPORT	-5,040	-5,040	-5,040	-5,040	0
<b>CLASS: 73</b>	<b>INTRAFUND ABATEMENT</b>	-23,011	-23,011	-23,011	-23,011	0
<b>TYPE: E SUBTOTAL</b>		2,757,443	2,757,443	2,702,514	2,685,469	-71,974
<b>FUND TYPE: 10</b>	<b>SUBTOTAL</b>	1,034,675	1,034,675	1,128,125	1,111,080	76,405
<b>DEPARTMENT: 04</b>	<b>SUBTOTAL</b>	1,034,675	1,034,675	1,128,125	1,111,080	76,405

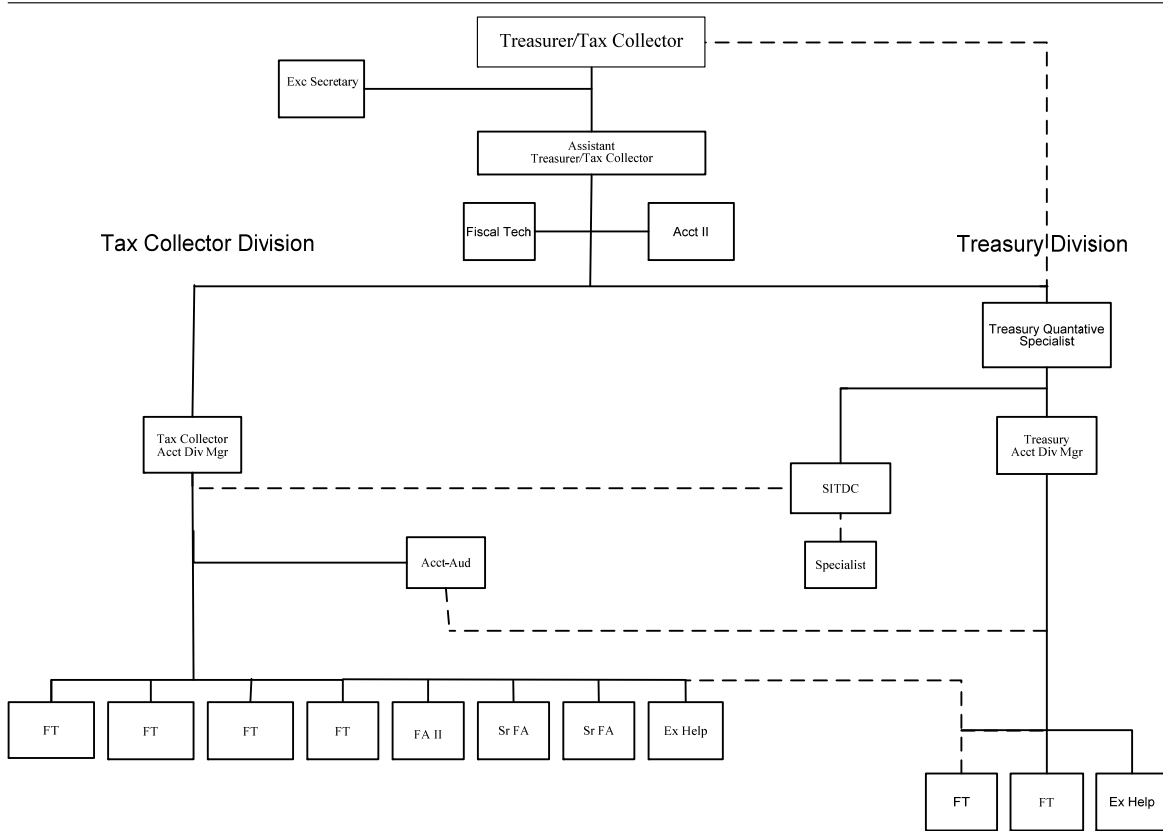
## TREASURER/TAX COLLECTOR

### Personnel Allocation

Classification Title	2011-12 Adjusted Allocation	2012-13 Dept Request	2012-13 CAO Recm'd	Diff from Adjusted
Treasurer/Tax Collector	1.00	1.00	1.00	-
Accountant VII	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 VII	1.00	1.00	1.00	-
Fiscal Technician	6.00	7.00	6.00	-
Information Technology Departmental Specialist	1.00	1.00	1.00	-
Sr. Fiscal Assistant	1.00	2.00	2.00	1.00
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>18.00</b>	<b>20.00</b>	<b>19.00</b>	<b>1.00</b>

# TREASURER/TAX COLLECTOR

El Dorado County Treasurer-Tax Collector's Office  
Fiscal Year 2012-2013 (Proposed)





*Page intentionally blank*

## TREASURER/TAX COLLECTOR

### Ten Year History

	03/04 Actual	04/05 Actual	05/06 Actual	06/07 Actual	07/08 Actual
Taxes	81,000	105,300	137,000	157,750	182,186
Licenses, Permits	278,914	328,097	330,698	369,869	385,865
Fines, Forfeitures	77,230	88,610	84,970	85,680	77,659
Charges for Service	743,299	771,606	681,220	946,992	993,157
Misc.	123,885	154,111	134,439	102,278	102,067
Other Financing Sources	-	156,380	155,623	129,370	192,187
<b>Total Revenue</b>	<b>1,304,328</b>	<b>1,604,104</b>	<b>1,523,950</b>	<b>1,791,939</b>	<b>1,933,121</b>
Salaries	907,758	1,047,996	1,154,251	1,520,355	1,634,310
Benefits	323,657	432,749	479,214	566,782	596,550
Services & Supplies	341,226	405,034	345,525	412,179	383,032
Other Charges	432	1,000	1,049	618	-
Fixed Assets	-	-	94,892	45,886	-
Operating Transfers	-	3,561	4,275	4,285	4,240
Intrafund Transfers	396,500	337,361	307,129	342,265	382,084
<b>Total Appropriations</b>	<b>1,969,573</b>	<b>2,227,701</b>	<b>2,386,335</b>	<b>2,892,370</b>	<b>3,000,216</b>
<b>NCC</b>	<b>665,245</b>	<b>623,597</b>	<b>862,385</b>	<b>1,100,431</b>	<b>1,067,095</b>
<b>FTE's</b>	<b>19</b>	<b>24</b>	<b>25</b>	<b>26</b>	<b>25</b>

## TREASURER/TAX COLLECTOR

### Ten Year History

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Projected	12/13 Budget
Taxes	179,838	173,103	181,259	181,259	181,259
Licenses, Permits	359,193	360,371	359,201	370,000	375,000
Fines, Forfeitures	74,840	68,350	69,270	66,500	69,500
Charges for Service	636,461	598,675	602,047	758,959	640,500
Misc.	93,086	113,210	111,178	116,450	115,000
Other Financing Sources	180,934	210,458	205,993	229,600	193,130
<b>Total Revenue</b>	<b>1,524,352</b>	<b>1,524,167</b>	<b>1,528,948</b>	<b>1,722,768</b>	<b>1,574,389</b>
Salaries	1,231,268	1,252,870	1,298,362	1,355,588	1,372,705
Benefits	482,297	464,369	497,106	538,948	544,308
Services & Supplies	410,618	466,634	433,959	532,100	497,552
Other Charges	-	84	-	-	-
Fixed Assets	-	-	5,233	34,000	-
Operating Transfers	3,994	3,694	3,072	3,600	3,600
Intrafund Transfers	354,806	387,595	294,885	293,207	267,304
<b>Total Appropriations</b>	<b>2,482,983</b>	<b>2,575,246</b>	<b>2,532,617</b>	<b>2,757,443</b>	<b>2,685,469</b>
<b>NCC</b>	<b>958,631</b>	<b>1,051,079</b>	<b>1,003,669</b>	<b>1,034,675</b>	<b>1,111,080</b>
<b>FTE's</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>18</b>	<b>19</b>

10 Year Variance		
	\$ Change	% Change
Taxes	100,259	124%
Licenses, Permits	96,086	34%
Fines, Forfeitures	(7,730)	-10%
Charges for Service	(102,799)	-14%
Misc.	(8,885)	-7%
Other Financing Sources	193,130	N/A
<b>Total Revenue</b>	<b>270,061</b>	<b>21%</b>
Salaries	464,947	51%
Benefits	220,651	68%
Services & Supplies	156,326	46%
Other Charges	(432)	-100%
Fixed Assets	-	N/A
Operating Transfers	3,600	N/A
Intrafund Transfers	(129,196)	-33%
<b>Total Appropriations</b>	<b>715,896</b>	<b>36%</b>
<b>NCC</b>	<b>445,835</b>	<b>67%</b>
<b>FTE's</b>	<b>-</b>	<b>0%</b>

#### Notes

Revenue Recovery function (5 FTE's) moved in FY 2004-05 and out in FY 2008-09.

*Page intentionally blank*