

## Treasurer – Tax Collector

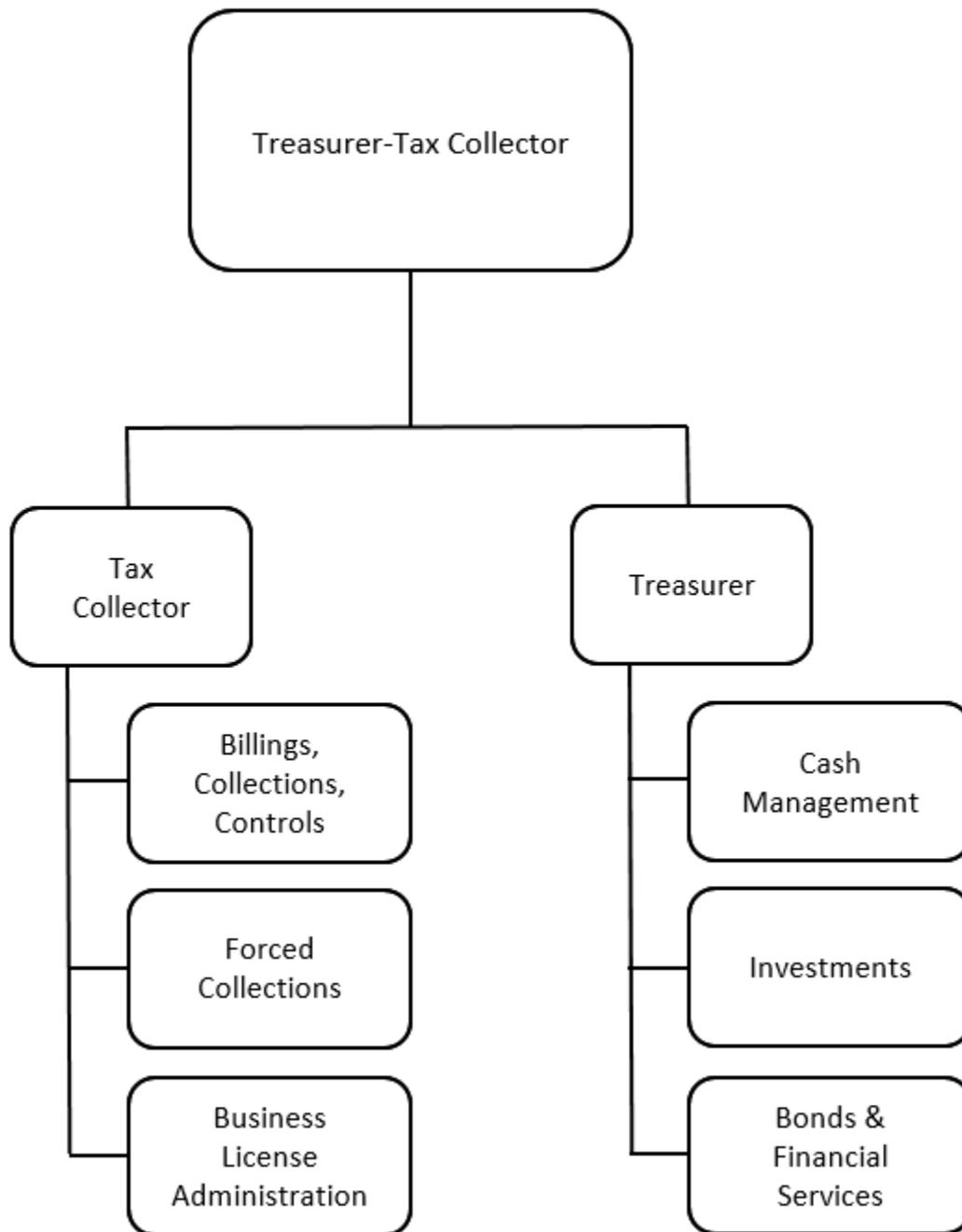
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### Mission Statement:

To develop and maintain the highest level of public trust in the management and administration of the public's money related to the duties and services of the Treasurer-Tax Collector's Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

<b>Treasurer-Tax Collector COST CENTER SUMMARY Fiscal Year 2020-21</b>					
<b>Cost Center</b>	<b>FY 2017-18 Actuals</b>	<b>FY 2018-19 Actuals</b>	<b>FY 19-20 Final Budget</b>	<b>FY 20-21 Final Budget</b>	<b>YOY % Change</b>
<b>General Fund</b>					
Treasurer-Tax Collector	\$ 4,818,917	\$ 4,603,622	\$ 5,728,248	\$ 5,727,597	-0.01%
<b>Placer mPower Fund</b>					
mPower	\$ 4,320,389	\$ 600,675	\$ 3,311,904	\$ 2,651,230	-19.95%
<b>Funded Positions</b>					
Treasurer-Tax Collector	29	30	30	30	
mPower	14	6	3	3	
<b>Total Funded Positions</b>	<b>43</b>	<b>36</b>	<b>33</b>	<b>33</b>	<b>0.00%</b>
<b>Total Allocated Positions</b>	<b>46</b>	<b>36</b>	<b>33</b>	<b>33</b>	<b>0.00%</b>

# Treasurer-Tax Collector



## Treasurer – Tax Collector

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### Treasurer-Tax Collector – Cost Center 22001

#### Purpose:

Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts in a manner that maintains the highest level of public trust. The Treasurer also assists the County, school districts, and certain special districts with the issuance and selling of bonds, provides various debt-management and administration services, as well as other financial advisory and consulting services.

To provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County and to provide for the issuance of business licenses and snow chain licenses in the unincorporated area of the County consistent with the highest level of responsiveness and accountability to taxpayers of Placer County.

#### Major Budget Adjustments and Initiatives:

- None.

Program Title	Program Description	Program Cost
Tax Collection	To provide billing, collection, processing, accounting and reporting of all current property tax payments, including secured, unsecured, supplemental, and corrected tax bills on behalf of 90 different local government agencies. To assist taxpayers with the payment process through direct communication over the phone and at tax counter during regular business hours, as well as through electronic mediums 24/7.	\$3,922,709
Bond Administration	To provide financial advisory, administrative and management services related to debt and financing needs of the County, school districts and certain special districts. As a member of the County's Finance Committee and the Bond Screening Committee and Treasurer for schools and special districts, analyze financial needs, make recommendations on financing alternatives, develop and review financial proposals and lead the debt-issuance process, including document review and sale of bonds based upon Board approval.	\$66,139
Treasury Cash Flow	To monitor, analyze and manage cash flows and timely deposit of money into the Treasury, apportion investment earnings, and to identify funds available for investment by providing centralized banking, independent cash accounting, reporting, safekeeping, and the disbursement of moneys belonging to the County, school districts, and certain special districts in order to ensure availability and accountability of funds.	\$1,298,088
Investments	To generate investment income on money on deposit in the Treasury that is not required for immediate use in a manner that ensures the preservation of capital first, while meeting the cash flow needs of depositors, pursuant to investment policies and state laws.	\$440,661

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2020 - 21**

**Budget Unit:** General Fund  
**Function:** General Function  
**Cost Center:** CC22001 Treasurer-Tax Collector

Detail by Revenue Category and Expenditure Object	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 -21 Recommended	2020 -21 Adopted by Supervisors
1	2	3	4	5
<b>Revenue</b>				
Assessment and Tax Collection Fees	\$455,371	\$658,000	\$546,000	\$546,000
Supplemental Property Taxes - 5% Admin Fee	\$120,800	\$60,000	\$60,000	\$60,000
Planning - At Cost Projects Fees			\$1,000	\$1,000
Other Fees and Charges	\$2,163,904	\$1,901,500	\$2,115,000	\$2,115,000
Penalties and Costs on Delinquent Taxes	\$112,425	\$100,000	\$100,000	\$100,000
Business Licenses	\$159,593	\$150,000	\$130,000	\$130,000
Miscellaneous	\$1,544	\$3,000	\$3,000	\$3,000
Investment Income	\$19,815			
Operating Transfers In	\$108,711			
Taxes - Tax Defaulted Land Sales	\$15,531	\$10,000	\$10,000	\$10,000
<b>Total Revenue</b>	<b>\$3,157,694</b>	<b>\$2,882,500</b>	<b>\$2,965,000</b>	<b>\$2,965,000</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	\$45,394	\$54,999	\$11,545	\$11,545
Cost Allocation	(\$101,501)			
Employee Group Insurance	\$280,796	\$356,024	\$332,681	\$332,681
Retired Employee Group Insurance	\$136,993			
Maintenance - Janitorial	\$25,080	\$25,692		
Insurance	\$45,321	\$49,987	\$34,254	\$34,254
Transfer Out A-87 Costs	\$166,634	\$188,825	\$284,057	\$284,057
Intra Fund Services		\$8,500	\$9,000	\$9,000
Maintenance	\$51,835	\$36,840	\$45,730	\$45,730
Campus Services - PCGC	\$14,655	\$13,576		
Professional / Membership Dues	\$5,971	\$4,750	\$5,065	\$5,065
Misc Expense	(\$699)		\$100	\$100
Department Cash Shortage	\$1,474	\$2,500	\$2,500	\$2,500
Printing	\$38,250	\$55,650	\$58,589	\$58,589
Other Supplies	\$31,747	\$51,000	\$56,500	\$56,500
Postage	\$114,979	\$159,335	\$179,335	\$179,335
Professional and Special Services - General	\$55,925	\$60,615	\$55,690	\$55,690
Professional and Special Services - Technical, Engineering and Environmental	\$41,260	\$41,326	\$58,968	\$58,968

Professional and Special Services - County	\$1,969	\$852	\$21,080	\$21,080
Professional and Special Services - Information Technology	\$174,994	\$240,527	\$261,746	\$261,746
Training / Education			\$3,000	\$3,000
Rents and Leases - Buildings & Improvements	\$930	\$930	\$930	\$930
Retirement	\$667,724	\$891,841	\$887,400	\$887,400
Payroll Tax	\$165,663	\$197,074	\$195,962	\$195,962
Other Postemployment Benefits (OPEB)	\$136,575	\$204,750	\$204,750	\$204,750
401 (k) Employer Match	\$4,225	\$7,500	\$7,501	\$7,501
Salaries and Wages	\$2,213,812	\$2,743,984	\$2,704,282	\$2,704,282
Salary Savings		(\$180,875)	(\$180,148)	(\$180,148)
Employee Paid Sick Leave	\$12,924			
Extra Help		\$5,000	\$5,000	\$5,000
Overtime and Call Back	\$6,713	\$8,000	\$8,000	\$8,000
Sick Leave Payoff	\$2,000			
Cafeteria Plans (Non-PERS)	\$89,775	\$117,522	\$118,767	\$118,767
Employee Benefits Systems	\$44,473	\$37,627	\$37,078	\$37,078
PC Acquisition		\$5,000	\$5,000	\$5,000
Advertising	\$27,463	\$61,000	\$51,000	\$51,000
Special Department Expense	\$45,891	\$221,115	\$207,855	\$207,855
Transportation and Travel	\$14,364	\$13,900	\$14,850	\$14,850
Utilities	\$32,148	\$32,890	\$29,474	\$29,474
Workers Comp Insurance	\$7,865	\$9,990	\$10,056	\$10,056
<b>Total Expenditures / Appropriations</b>	<b>\$4,603,622</b>	<b>\$5,728,248</b>	<b>\$5,727,597</b>	<b>\$5,727,597</b>
<b>Total</b>	<b>(\$1,445,927)</b>	<b>(\$2,845,748)</b>	<b>(\$2,762,597)</b>	<b>(\$2,762,597)</b>

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2020 - 21**  
**Cost Center: CC22002 mPOWER**

Operating Detail	2018 - 19 Actual	2019 - 20 Adopted Budget	2020 - 21 Recommended	2020 - 21 Adopted by the Board of Supervisors
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	\$4,188,706	\$3,352,853	\$2,796,719	\$2,796,719
Revenue from Use of Money & Property	\$91,306			
<b>Total Operating Revenues</b>	<b>\$4,280,011</b>	<b>\$3,352,853</b>	<b>\$2,796,719</b>	<b>\$2,796,719</b>
<b>Operating Expenses</b>				
Communications		\$9,104	\$950	\$950
Employee Group Insurance	\$8,733	\$33,846	\$35,200	\$35,200
Insurance	\$8,628	\$9,896	\$1,673	\$1,673
Interest on Bonds	\$39,224	\$2,407,050	\$2,022,681	\$2,022,681
Interest on Notes & Warrants	\$83,862			
Interfund Expenditure	\$152,231	\$143,385	(\$8,530)	(\$8,530)
Misc Expense	\$106			
Office Expense	\$284	\$300	\$59	\$59
Professional & Special Services	\$211,661	\$221,702	\$170,934	\$170,934
Rents & Leases	\$77	\$930	\$930	\$930
Retirement	\$40,140	\$130,043	\$133,515	\$133,515
Salaries & Wages	\$168,384	\$294,196	\$282,124	\$282,124
Special Department Expense	\$9,816	\$58,412	\$8,666	\$8,666
Transportation & Travel	\$596	\$2,000	\$2,000	\$2,000
Workers Comp Insurance	\$244	\$1,040	\$1,028	\$1,028
<b>Total Operating Expenses</b>	<b>\$723,986</b>	<b>\$3,311,904</b>	<b>\$2,651,230</b>	<b>\$2,651,230</b>
<b>Operating Income (Loss)</b>	<b>\$3,556,026</b>	<b>\$40,949</b>	<b>\$145,489</b>	<b>\$145,489</b>
<b>Non-Operating Revenue (Expenses)</b>				
Non-Operating Revenue (Ledger Group)	\$206,244	\$60,000	\$312,000	\$312,000
<b>Total Non-Operating Revenue (Expenses)</b>	<b>\$206,244</b>	<b>\$60,000</b>	<b>\$312,000</b>	<b>\$312,000</b>
<b>Income Before Capital Contribution and Transfers</b>	<b>\$3,762,269</b>	<b>\$100,949</b>	<b>\$457,489</b>	<b>\$457,489</b>
<b>Net Asset Changes</b>	<b>\$3,762,269</b>	<b>\$100,949</b>	<b>\$457,489</b>	<b>\$457,489</b>
Net Assets - Beginning Balance	\$61,458,260	\$65,220,529	\$65,321,478	\$65,321,478
Net Assets - Ending Balance	\$65,220,529	\$65,321,478	\$65,778,967	\$65,778,967