

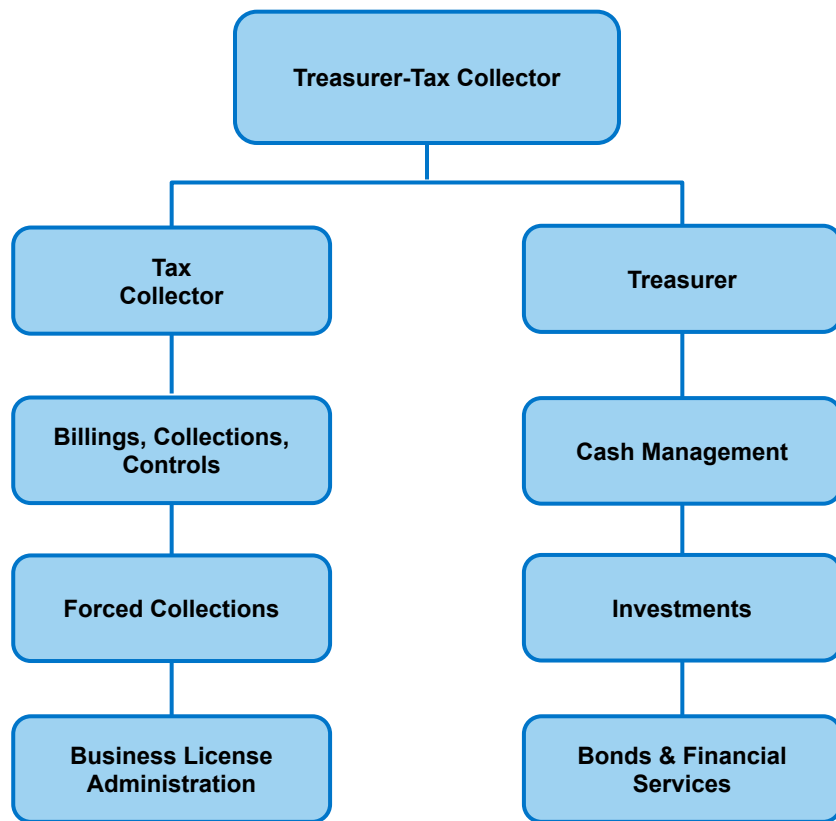
### Mission Statement

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.

### Treasurer-Tax Collector Cost Center Summary Fiscal Year 2021-22

Cost Center	FY 2019-20 Actuals	FY 2020-21 Adopted Budget	FY 2021-22 Recommended Budget	FY 2021-22 Adopted Budget	YOY % Change
<b>General Fund</b>					
Treasurer-Tax Collector	\$ 4,323,034	\$ 5,727,597	\$ 6,248,975	\$ 6,248,975	9.10%
<b>Placer mPower Fund</b>					
mPower	\$ 3,562,894	\$ 2,651,230	\$ 1,775,384	\$ 1,775,384	-33.04%
<b>Funded Positions</b>					
Treasurer-Tax Collector	31	30	31	31	
mPower	4	3	3	3	
<b>Total Funded Positions</b>	<b>35</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>3.03%</b>
<b>Total Allocated Positions</b>	<b>36</b>	<b>33</b>	<b>34</b>	<b>34</b>	<b>3.03%</b>

### Treasurer-Tax Collector



**Treasurer-Tax Collector – Cost Center 22001****Purpose:**

Provide banking, investment services, and safekeeping of all monies 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.

<b>Program Title</b>	<b>Program Description</b>	<b>Program Cost</b>
Tax Collection	To provide billing, collection, processing, accounting and reporting of all current property tax payments, including secured, unsecured, supplemental, and corrected tax bills. 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.	\$ 4,212,857
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.	\$ 73,000
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.	\$ 1,571,437
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, while meeting the cash flow needs of depositors, pursuant to investment policies and state laws.	\$ 391,681

**County of Placer**  
**Financing Sources and Uses by Budget Unit by Object**  
**Governmental Funds**  
**Fiscal Year 2021-22**

Budget Unit: General Fund

Function: Reporting General Function

Cost Center: CC22001 Treasurer-Tax Collector

Detail by Revenue Category and Expenditure Object	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Assessment and Tax Collection Fees	541,300	546,000	491,720	491,720
Supplemental Property Taxes - 5% Admin Fee	126,195	60,000	80,000	80,000
Planning - At Cost Projects Fees	-	1,000	1,000	1,000
Other Fees and Charges	2,270,660	2,115,000	2,115,500	2,115,500
Penalties and Costs on Delinquent Taxes	114,676	100,000	100,000	100,000
Business Licenses	163,836	130,000	130,000	130,000
Miscellaneous	2,677	3,000	3,000	3,000
Investment Income	12,248	-	-	-
Taxes - Tax Defaulted Land Sales	20,564	10,000	10,000	10,000
<b>Total Revenue</b>	<b>\$ 3,252,156</b>	<b>\$ 2,965,000</b>	<b>\$ 2,931,220</b>	<b>\$ 2,931,220</b>
<b>Expenditures / Appropriations</b>				
Communication Services Expense	47,221	11,545	11,000	11,000
Cost Allocation	(99,353)	-	-	-
Employee Group Insurance	270,637	332,681	370,740	370,740
Maintenance - Building	-	-	73,132	73,132
Procurement Card Purchase / Clearing Account	40	-	-	-
Returned Payments (Cash Sales Only)	3,827	-	-	-
Intrafund Transfers / Services Out	-	-	9,700	9,700
Maintenance - Janitorial	25,808	-	-	-
Insurance	50,875	34,254	55,652	55,652
Transfer Out A-87 Costs	188,825	284,057	484,993	484,993
Intra Fund Services	8,043	9,000	-	-
Campus Services - PCGC	13,576	-	-	-
Maintenance	39,063	45,730	45,620	45,620
Professional / Membership Dues	5,582	5,065	6,335	6,335
Misc Expense	187	100	100	100
Department Cash Shortage	1,374	2,500	2,500	2,500
Printing	32,841	58,589	73,229	73,229
Other Supplies	27,217	56,500	56,500	56,500
Postage	121,729	179,335	165,288	165,288
Professional and Special Services - Technical, Engineering and Environmental	41,512	58,968	-	-
Professional and Special Services - County	852	21,080	714	714
Professional and Special Services - Information Technology	247,435	261,746	251,946	251,946
Professional and Special Services - General	44,273	55,690	56,550	56,550
Rents and Leases - Buildings & Improvements	930	930	975	975
Other Postemployment Benefits (OPEB)	165,449	204,750	131,704	131,704
401 (k) Employer Match	3,657	7,501	7,501	7,501
Payroll Tax	147,777	195,962	207,861	207,861
Retirement	644,108	887,400	1,082,257	1,082,257

continued

Detail by Revenue Category and Expenditure Object	2019-20	2020-21	2021-22	2021-22
	Actuals	Adopted Budget	Recommended Budget	Adopted Budget
1	2	3	4	5
Cafeteria Plans (Non-PERS)	90,966	118,767	123,160	123,160
Salary Savings	-	(180,148)	(187,916)	(187,916)
Salaries and Wages	1,985,420	2,704,282	2,854,079	2,854,079
Overtime and Call Back	11,652	8,000	8,000	8,000
Extra Help	-	5,000	5,000	5,000
Employee Paid Sick Leave	28,852	-	-	-
Employee Benefits Systems	37,627	37,078	37,075	37,075
Advertising	43,326	51,000	51,050	51,050
Special Department Expense	41,365	207,855	207,616	207,616
PC Acquisition	6,858	5,000	5,000	5,000
Training / Education	-	3,000	-	-
Transportation and Travel	3,344	14,850	14,850	14,850
Utilities	33,037	29,474	26,576	26,576
Workers Comp Insurance	7,104	10,056	10,188	10,188
<b>Total Expenditures / Appropriations</b>	<b>\$ 4,323,034</b>	<b>\$ 5,727,597</b>	<b>\$ 6,248,975</b>	<b>\$ 6,248,975</b>
<b>Total</b>	<b>\$ (1,070,878)</b>	<b>\$ (2,762,597)</b>	<b>\$ (3,317,755)</b>	<b>\$ (3,317,755)</b>

**County of Placer**  
**Operation of Enterprise Fund**  
**Fiscal Year 2021-22**

**Budget Unit: mPOWER Fund**  
**Cost Center: CC22002 mPOWER**

Operating Detail	2019-20 Actuals	2020-21 Adopted Budget	2021-22 Recommended Budget	2021-22 Adopted Budget
1	2	3	4	5
<b>Revenue</b>				
Fair Market Value Adjustment	(11,326)	-	-	-
Investment Income	77,579	312,000	336,000	336,000
Assessment and Tax Collection Fees	67,700	65,000	37,500	37,500
Direct Charges	2,536,065	2,689,219	1,512,540	1,512,540
Recording Fees	7,763	5,000	7,000	7,000
Operating Transfers In	24,601	-	-	-
Other Fees and Charges	59,275	37,500	52,500	52,500
Interest Income - Loan Repayments	(166,506)	-	-	-
<b>Total Revenue</b>	<b>\$ 2,595,151</b>	<b>\$ 3,108,719</b>	<b>\$ 1,945,540</b>	<b>\$ 1,945,540</b>
<b>Expenditures / Appropriations</b>				
Interest on Bonds	3,047,376	-	1,134,405	1,134,405
Special Department Expense	8,119	5,000	7,000	7,000
Salaries and Wages	93,081	293,165	325,796	325,796
Salary Savings	-	(24,691)	(19,767)	(19,767)
Overtime and Call Back	66	-	-	-
Printing	104	-	140	140
Cafeteria Plans (Non-PERS)	3,337	13,650	14,707	14,707
Retirement	17,059	89,863	114,631	114,631
Payroll Tax	4,975	22,427	24,642	24,642
Other Postemployment Benefits (OPEB)	4,520	20,475	14,157	14,157
401 (k) Employer Match	816	750	750	750
Employee Group Insurance	5,227	35,200	44,509	44,509
Workers Comp Insurance	139	1,028	1,123	1,123
Insurance	9,896	1,673	5,126	5,126
Communication Services Expense	-	950	-	-
Postage	77	59	18	18
Professional and Special Services - General	122,393	80,675	106,250	106,250
Professional and Special Services - Information Technology	94,346	90,259	34,604	34,604
Rents and Leases - Buildings & Improvements	-	930	-	-
Employee Benefits Systems	7,412	3,666	3,646	3,646
Transportation and Travel	567	2,000	2,000	2,000
Bond Interest	-	2,022,681	-	-
Transfer Out A-87 Costs	143,385	(8,530)	(38,353)	(38,353)
<b>Total Expenditures / Appropriations</b>	<b>\$ 3,562,894</b>	<b>\$ 2,651,230</b>	<b>\$ 1,775,384</b>	<b>\$ 1,775,384</b>
<b>Total</b>	<b>\$ (967,743)</b>	<b>\$ 457,489</b>	<b>\$ 170,156</b>	<b>\$ 170,156</b>