

Mission Statement

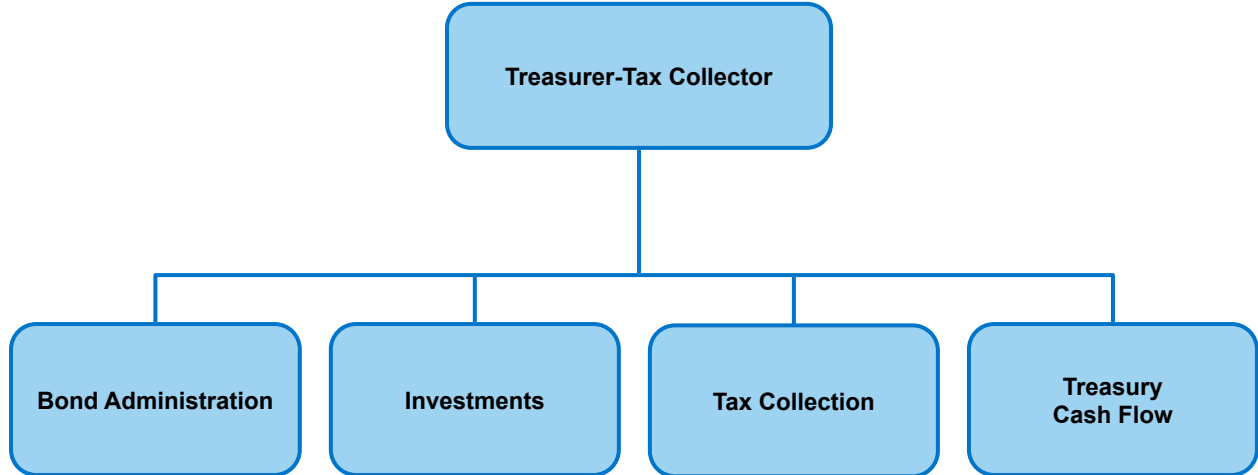
To develop and maintain the highest level of public trust in the management and administration of the public's money related to the duties and services of the Treasurer-Tax Collector's Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

Treasurer-Tax Collector Cost Center Summary Fiscal Year 2022-23

Cost Center	FY 2020-21 Actuals	FY 2021-22 Adopted Budget	FY 2022-23 Recommended Budget	FY 2022-23 Adopted Budget	YOY % Change
General Fund					
Treasurer-Tax Collector	\$ 4,914,490	\$ 6,248,975	\$ 6,117,698	\$ 6,117,698	-2.10%
Placer mPower Fund					
mPower	\$ 4,347,092	\$ 1,775,384	\$ 1,381,744	\$ 1,381,744	-22.17%
Funded Positions					
Treasurer-Tax Collector	30	31	31	31	
mPower	3	3	3	3	
Total Funded Positions	33	34	34	34	0.00%
Total Allocated Positions	33	34	34	34	0.00%

Treasurer-Tax Collector

Jenine Windeshausen, 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 sale and 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. 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.	\$ 3,970,390
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.	\$ 77,368
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.	\$ 1,679,789
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.	\$ 390,151

County of Placer
Cost Center Budget Detail
Governmental Funds
Fiscal Year 2022-23

Fund: General Fund
Cost Center: CC22001 Treasurer-Tax Collector

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Taxes - Tax Defaulted Land Sales	-	10,000	15,000	15,000
Business Licenses	169,885	130,000	140,000	140,000
Penalties and Costs on Delinquent Taxes	103,295	100,000	100,000	100,000
Investment Income	162	-	-	-
Assessment and Tax Collection Fees	525,304	491,720	562,000	562,000
Supplemental Property Taxes - 5% Admin Fee	225,720	80,000	150,000	150,000
Planning - At Cost Projects Fees	-	1,000	-	-
Other Fees and Charges	2,563,849	2,115,500	2,495,500	2,495,500
Miscellaneous	1,764	3,000	3,000	3,000
Operating Transfers In	2,818	-	-	-
Total Revenue	\$ 3,592,798	\$ 2,931,220	\$ 3,465,500	\$ 3,465,500
Expenditures / Appropriations				
Salaries and Wages	2,174,690	2,854,079	2,838,238	2,838,238
Salary Savings	-	(187,916)	(189,734)	(189,734)
Employee Paid Sick Leave	69,799	-	-	-
Extra Help	-	5,000	5,000	5,000
Overtime and Call Back	7,966	8,000	8,000	8,000
Cafeteria Plans (Non-PERS)	93,189	123,160	121,613	121,613
Retirement	742,038	1,082,257	1,107,832	1,107,832
Payroll Tax	157,970	207,861	207,431	207,431
Other Postemployment Benefits (OPEB)	151,742	131,704	95,077	95,077
401 (k) Employer Match	5,124	7,501	7,501	7,501
Employee Group Insurance	301,089	370,740	413,252	413,252
Workers Comp Insurance	7,422	10,188	12,826	12,826
Communication Services Expense	4,484	11,000	11,000	11,000
Insurance	34,253	55,652	76,131	76,131
Parts	97	-	-	-
Maintenance	54,294	45,620	49,147	49,147
Maintenance - Building	58,968	73,132	81,195	81,195
Professional / Membership Dues	6,515	6,335	6,085	6,085
Misc Expense	-	100	100	100
Department Cash Shortage	1,735	2,500	2,500	2,500
Printing	54,331	73,229	75,713	75,713
Other Supplies	36,705	56,500	60,101	60,101
Postage	135,740	165,288	186,862	186,862
Procurement Card Purchase / Clearing Account	78	-	-	-
Professional and Special Services - General	35,406	56,550	80,215	80,215
Professional and Special Services - County	646	714	16,987	16,987
Professional and Special Services - Information Technology	265,981	251,946	233,186	233,186
Rents and Leases - Buildings & Improvements	720	975	1,000	1,000
Employee Benefits Systems	30,354	37,075	37,814	37,814

continued

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
PC Acquisition	8,920	5,000	5,000	5,000
Advertising	26,187	51,050	51,040	51,040
Special Department Expense	143,800	207,616	204,765	204,765
Training / Education	1,750	-	4,700	4,700
Transportation and Travel	1,491	14,850	14,700	14,700
Utilities	29,473	26,576	26,456	26,456
Transfer Out A-87 Costs	284,057	484,993	256,965	256,965
Returned Payments (Cash Sales Only)	18,508	-	-	-
Intrafund Transfers / Services Out	21,130	9,700	9,000	9,000
Cost Allocation	(52,160)	-	-	-
Total Expenditures / Appropriations	\$ 4,914,490	\$ 6,248,975	\$ 6,117,698	\$ 6,117,698
Total	\$ (1,321,693)	\$ (3,317,755)	\$ (2,652,198)	\$ (2,652,198)

County of Placer
Cost Center Budget Detail
Proprietary Funds
Fiscal Year 2022-23

Fund: mPOWER Fund
Cost Center: CC22002 mPOWER

Ledger Account	2020-21 Actuals	2021-22 Adopted Budget	2022-23 Recommended Budget	2022-23 Adopted Budget
1	2	3	4	5
Revenue				
Investment Income	(223,181)	336,000	3,600	3,600
Assessment and Tax Collection Fees	48,700	37,500	27,750	27,750
Direct Charges	1,664,734	1,512,540	1,034,049	1,034,049
Recording Fees	6,800	7,000	3,600	3,600
Other Fees and Charges	49,950	52,500	27,000	27,000
Miscellaneous	0	-	-	-
Total Revenue	\$ 1,547,003	\$ 1,945,540	\$ 1,095,999	\$ 1,095,999
Expenditures / Appropriations				
Salaries and Wages	114,932	325,796	273,695	273,695
Salary Savings	-	(19,767)	(17,682)	(17,682)
Overtime and Call Back	862	-	-	-
Sick Leave Payoff	2,000	-	-	-
Cafeteria Plans (Non-PERS)	4,405	14,707	13,147	13,147
Retirement	25,474	114,631	99,692	99,692
Payroll Tax	6,958	24,642	20,938	20,938
Other Postemployment Benefits (OPEB)	5,580	14,157	9,201	9,201
401 (k) Employer Match	10	750	750	750
Employee Group Insurance	9,117	44,509	22,930	22,930
Workers Comp Insurance	220	1,123	1,122	1,122
Communication Services Expense	47	-	-	-
Insurance	1,673	5,126	7,101	7,101
Misc Expense	75	-	-	-
Printing	-	140	21	21
Postage	85	18	9	9
Professional and Special Services - General	105,615	106,250	86,975	86,975
Professional and Special Services - County	-	-	7	7
Professional and Special Services - Information Technology	90,265	34,604	28,130	28,130
Short-Term Rents and Leases - Buildings & Improvements	-	-	1,000	1,000
Employee Benefits Systems	2,993	3,646	3,599	3,599
Special Department Expense	7,627	7,000	3,600	3,600
Transportation and Travel	-	2,000	2,000	2,000
Interest on Other Long Term Debt	334,588	-	-	-
Interest	3,643,097	1,134,405	775,536	775,536
Transfer Out A-87 Costs	(8,530)	(38,353)	49,973	49,973
Total Expenditures / Appropriations	\$ 4,347,092	\$ 1,775,384	\$ 1,381,744	\$ 1,381,744
Total	\$ (2,800,088)	\$ 170,156	\$ (285,745)	\$ (285,745)