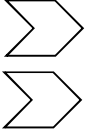


TREASURER - TAX COLLECTOR

Tina M. Vernon, Treasurer-Tax Collector



Treasurer - Tax Collector (10203) \$ 1,214,604

Total \$ 1,214,604





Treasurer-Tax Collector Summary

	<u>15/16</u> <u>Actual</u>	<u>16/17</u> <u>Adopted</u>	<u>16/17</u> <u>Estimated</u>	<u>17/18</u> <u>Proposed</u>	<u>17/18</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>																		
Revenues																								
Taxes	-	-	-	-	-	NA																		
Licenses, Permits & Franchises	-	-	-	-	-	NA																		
Fines, Forfeitures, & Penalties	8,632	8,000	8,000	7,000	7,000	-12.5%																		
Use of Money & Property	-	-	-	-	-	NA																		
Federal/State Intergovernmental	-	-	-	-	-	NA																		
Charges for Services	32,000	65,500	62,700	66,400	66,400	1.4%																		
Miscellaneous Revenues	7,478	12,000	10,500	9,600	9,600	-20.0%																		
Other Financing Sources	-	-	-	-	-	NA																		
General Fund Transfers	-	-	-	-	-	NA																		
General Fund Allocation	1,055,812	1,088,052	1,043,375	1,131,604	1,131,604	4.0%																		
Total Revenues	1,103,923	1,173,552	1,124,575	1,214,604	1,214,604	3%																		
Expenses																								
Salaries & Benefits	872,954	899,805	870,633	941,124	941,124	4.6%																		
Services & Supplies	165,279	215,764	201,843	211,490	211,490	-2.0%																		
Other Charges	66,205	57,983	52,099	61,990	61,990	6.9%																		
Overhead Cost Allocation (A87)	-	-	-	-	-	NA																		
Capital Assets	-	-	-	-	-	NA																		
Other Financing Uses	-	-	-	-	-	NA																		
Interfund Activity	(514)	-	-	-	-	NA																		
Contingency	-	-	-	-	-	NA																		
Total Expenses	1,103,923	1,173,552	1,124,575	1,214,604	1,214,604	3%																		
Fund Balance Added (Used)	-	-	-	-	-																			
Staffing:	8.00	8.00	8.00	8.00	8.00																			
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">June 30, 2017 Projected Fund Balance</th> <th style="text-align: center;">FY 17/18 Revenue</th> <th style="text-align: center;">FY 17/18 Expense</th> <th style="text-align: center;">FY 17/18 Net Change</th> <th style="text-align: center;">June 30, 2018 Projected Fund Balance</th> </tr> </thead> <tbody> <tr> <td>GENERAL FUND</td> <td style="text-align: center;">Fund # 0101</td> <td style="text-align: center;">*</td> <td style="text-align: center;">1,214,604</td> <td style="text-align: center;">1,214,604</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="2"></td> <td colspan="2" style="text-align: center;">1,214,604</td> <td style="text-align: center;">1,214,604</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>								June 30, 2017 Projected Fund Balance	FY 17/18 Revenue	FY 17/18 Expense	FY 17/18 Net Change	June 30, 2018 Projected Fund Balance	GENERAL FUND	Fund # 0101	*	1,214,604	1,214,604	-			1,214,604		1,214,604	-
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GENERAL FUND	Fund # 0101	*	1,214,604	1,214,604	-																			
		1,214,604		1,214,604	-																			

* See General Fund Balance and Reserves in Section 1 for the FY 2017-18 General Fund analysis.



Treasurer and Tax Collector

Mission Statement:

The mission of the Treasurer and Tax Collector Office is to fulfill the duties and responsibilities set forth by law while providing responsive, courteous, consistent and efficient service equitably to all tax payers.

Service Description:

The Treasurer and Tax Collector's office is divided into two distinct divisions. The Treasury Division is a State mandated function and is responsible for providing financial and investment services to all county departments, special districts and county schools. The Tax Division is responsible for the accurate and effective collection of the secured, unsecured and supplemental taxes levied in compliance with the California Revenue & Taxation codes and the collection of the Transient Occupancy Tax.

Major Accomplishments in 2016-17:

- Our fixed income portfolio continues to perform above statewide county averages at 1.49%, an increase of 20bps over 2015 average investment yields. This has been accomplished through the continued active management of the portfolio without adding additional risk, due to continued analysis, diversification and investment laddering.
- Through active management of the portfolio, we continue to take advantage of opportunities to secure a capital gain on investments, earning just over \$24K for 2015-2016 for pool participants.
- Continue to maintain a high collection rate of property related taxes with delinquency rates of 1.76% for secured and 2.4% unsecured for total receipts of all taxes at \$211 million for fiscal year 2015-16, an increase of \$11M over 2014-15.
- Actively monitoring 81 bankruptcy cases, of which 6 are active payment cases and 4 are newly filed claims.
- Actively monitored 152 Transient Occupancy Accounts and collected \$365,823 for 2015-2016.
- Collected \$102K in revenue on active unsecured delinquent accounts for 2015-2016 reducing the

outstanding amount of delinquent unsecured to \$263K.

- Continue to provide public education on tax laws in areas where most penalties are incurred.
- Through combined efforts by the County Association of County Treasurers and Tax Collector's and State legislator's we were successful in getting the Senior Property Tax postponement Program approved into law and have worked side by side with the State Controller's Office for a smooth roll out of the program in October 2016. To date, we have seven (7) seniors on the new program.
- Working in partnership with Placer County, the City of Nevada City, City of Grass Valley and the Town of Truckee, we were able to offer a countywide Property Assessed Clean Energy (PACE) program to Nevada County residents and business owners. To date, there are 13 approved projects totaling over \$1.27 million.
- Implemented a new electronic payment system, allowing for more up-to-date payment methods and more user-friendly interfaces.

Objectives & Performance Measures for 2017-18:

Objective:

To efficiently and effectively provide collection, custody, investment, and cash management services to the County Departments, schools, and special districts.

Performance Measures:

- Deposit 100% of checks received within 24-hours.
- Manage cash flow needs daily and align investment durations as needed to ensure that cash is available 100% of the time.
- Secure investments that are in compliance 100% of the time to avoid potentially costly premature selling of securities.

Objective:

Provide exemplary service to all County taxpayers, and businesses through education and assistance in regards to secured and unsecured property tax billing and the collection process.



Treasurer and Tax Collector

Performance Measures:

- Monitor and update the website daily for 24/7 timely and accurate information provided to the public.
- Respond to all taxpayer inquiries within 24-hours.
- Process 95% or more of daily incoming tax payments within 24-hours.
- Offer and promote payment plans to all taxpayers who qualify.
- Provide continued education on property tax laws through tax time press releases and mailers.
- Provide in-person tax payment services to Eastern County residents during peak tax times.
- Make site visits to the business communities for business owners to personally inquire about the tax process.

Objective:

Reduce the need for storage of records by researching and securing an affordable way to digitize tax records.

Performance Measures:

- Reduction in space needed for physical document storage.
- Reduce time required to provide public records requests and taxpayer inquiries.

Objective:

Improved relationships with Transient Occupancy Tax (TOT) operators through voluntary contractual agreements.

Performance Measures:

- Increase in TOT collections.
- Reduced staff time needed for researching Transient Occupancy Tax properties not registering or paying TOT tax.

Objective:

To successfully implement the new property tax system in order to better serve county taxpayers with a more efficient and effective property tax administration process.

Performance Measures:

- Provide staff with proper training to effectively use and understand the functions of the property tax system.
- Collaborate with Assessor, Auditor-Controller and Information Systems staff on the

functionality and performance of the new system to provide more efficiency.

- Fully utilize the advanced technology by eliminating current manual processes and expanding tax bill processing options to include remittance processing and electronic billing.

Service Budget Unit Code	- 10203
Office/Department	- Treasurer – Tax Collector
Major Service Area	- General Government/Finance





Treasurer/Tax Collector (10203)

	<u>15/16</u>	<u>16/17</u>	<u>16/17</u>	<u>17/18</u>	<u>17/18</u>	<u>% Change</u>
	<u>Actual</u>	<u>Adopted</u>	<u>Estimated</u>	<u>Proposed</u>	<u>Adopted</u>	<u>From Prior</u>
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Fund Balance Added (Used)	-	-	-	-	-	
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2017/18 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
GENERAL FUND	Fund # 0101	1,214,604	1,214,604		-	
		1,214,604	1,214,604		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



