

Mission Statement

The Treasurer-Tax Collector Department operates three divisions – Treasury, Tax, and Central Collections. While the activities of each division are unique, the primary purpose of the Department as a whole is collection and cash management of revenue owed to the County, cities, special districts, school districts, and the court system. The department is committed to providing excellent customer service and ensuring effective utilization of the public's tax dollars through a program of performance measurement and management.

Department Description and Key Issues

The Treasurer-Tax Collector Department has a broad internal and external customer base. It serves the general public, cities and town, special districts, school districts, the court system, and every department within the County. The following is a brief description of the three divisions within the Treasurer-Tax Collector Department:

Treasury Division - Provides banking and investment services to all County departments, as well as Butte County's school districts, special districts, and the Superior Court system. The combined deposits constitute a "pooled" investment portfolio, the purpose of which is to save operating expenses by consolidating banking activities, thereby achieving higher investment returns for the funds on deposit. Similar to a banking operation in the private sector, the Treasury processes daily deposits, maintains sufficient liquidity to meet cash flow needs, and invests the balance of the funds to ensure the safety of the principal while maximizing interest earnings for its depositors. On average, the Treasury manages a \$500 - \$550 million dollar investment portfolio and generates earnings on a pro-rata basis for all investment pool participants.

Tax Division - Responsible for billing and collecting taxes assessed on real and personal property in Butte County (land, structures, manufactured homes, boats, airplanes, and businesses). After the Assessor has valued the property and the Auditor has added direct charges and special assessments to each account, the Tax Division mails the bills and collects the payments. The division bills upwards of 110,000 property owners each year and processes approximately \$250 million in tax payments. The County retains between 16-20 percent of the property tax revenue collected and distributes the rest to the local entities - schools, cities and town, and special districts - that share this revenue source.

Central Collections Division - Serves as the collection agency for Butte County departments and the Superior Court system. Modeled after private enterprise collection efforts, while also adhering to compliance requirements for public entities, the program generates more than \$5 million annually. The primary focus of the collections effort is to recover delinquent fines and fees assessed by the court system and various Butte County departments. The division also pursues delinquent unsecured property taxes, serves as the central collection agency for various County programs, collects and distributes Victim Restitution payments, and collects the Community Development Block Grant (CDBG) loan payments. Approximately 25 percent of all revenue collected benefits the County's General Fund.

During fiscal year 2019-20, the Treasurer-Tax Collector Department will continue to maintain an investment strategy designed to maximize safety, liquidity, and yield; manage banking services to enhance operations and ensure the protection of County assets; expand delinquent court collection efforts; bill and collect taxes; streamline business practices to maximize efficient

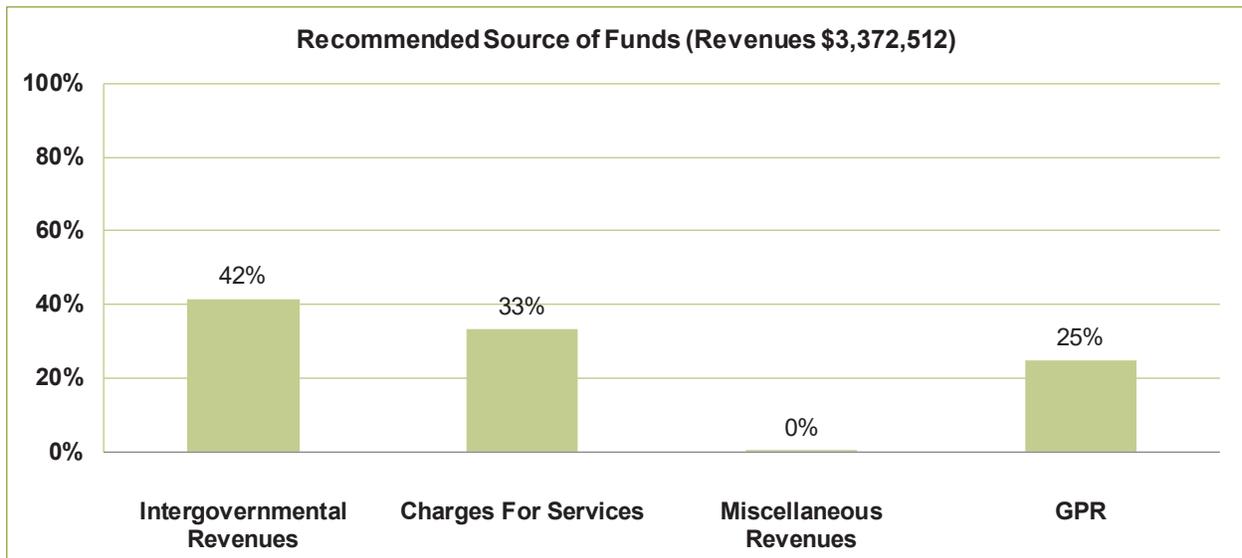
revenue generation; and provide consistently courteous and helpful service to Butte County's residents.

TREASURER-TAX COLLECTOR BUDGET

	2017-18 Actuals	2018-19 Adopted	2019-20 Requested	2019-20 Recommended
Intergovernmental Revenues	1,521,783	1,419,824	1,402,731	1,402,731
Charges For Services	1,094,023	1,088,734	1,119,317	1,119,317
Miscellaneous Revenues	11,529	9,400	10,400	10,400
Total Revenues	\$ 2,627,335	\$ 2,517,958	\$ 2,532,448	\$ 2,532,448
Salaries and Employee Benefits	1,952,372	2,162,164	2,242,776	2,242,776
Services and Supplies	950,065	1,060,115	1,043,761	1,043,761
Other Charges	8,798	12,356	12,356	12,356
Special Items	147,187	137,554	70,440	73,619
Total Expenditures	\$ 3,058,422	\$ 3,372,189	\$ 3,369,333	\$ 3,372,512
Net Costs/Use of Fund Balance	\$ 431,087	\$ 854,231	\$ 836,885	\$ 840,064

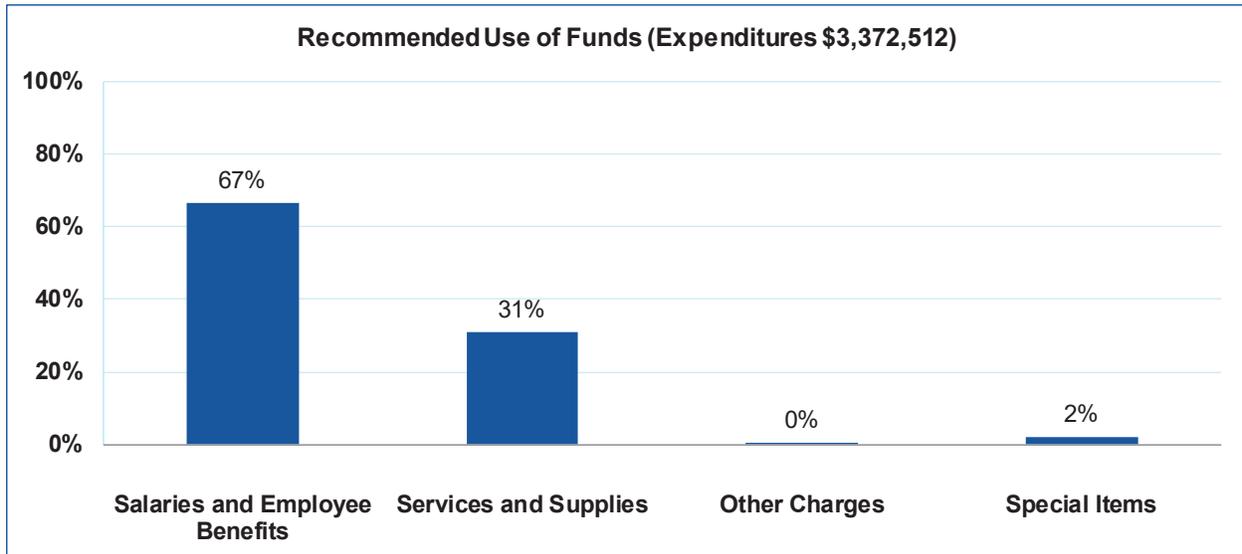
Source of Funds (Revenues)

- Intergovernmental revenues include the Treasurer-Tax Collector's share of restitution payments, funding from the Butte County Superior Court to administer a victim restitution disbursement and collection program, and revenues from internal service funds and the Neal Road Recycling and Waste Facility for Treasury services.
- Charges for services include fees charged to non-General Fund departments, fines and collections, tax collection fees, and Treasury fees.
- General purpose revenue (GPR) from the General Fund helps to support department operations and includes property tax administration and supplemental property tax administration revenue.



Use of Funds (Expenditures)

- Salaries and benefits is the largest expenditure category for the department.
- Services and supplies include contracts for services such as the department’s share of the County’s property tax system, financial system, collections system, and automated remittance processing system for property tax payments. Also included are office supplies, utilities, and training.
- Special items include both positive expenditures (transfers) and negative expenditures (reimbursements). The components of this category include:
 - Transfers for the department’s share of costs for support services provided by Administration, Auditor, County Counsel, General Services, Human Resources, and Information Systems.
 - Reimbursements to the Treasurer’s Office from General Fund departments for support services provided, which is reflected as a negative expenditure.



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Summary of Budget Request and Recommendations

Salaries & Employee Benefits

Requested

- The department budget request includes funding to maintain current staffing levels.
- The department budget request includes funding for extra-help hours to provide additional clerical support during the December and April peak property tax payment seasons and to the staff coordinating the 2020 tax auction.

Full Time Equivalent

Position Allocations

Total

2015-16	Adopted Positions	24.00
2016-17	Adopted Positions	24.00
2017-18	Adopted Positions	24.00
2018-19	Adopted Positions	24.00
2018-19	Current Positions *	24.00
2019-20	Recommended Positions	24.00

*As of 4/9/2019

Recommended

- The recommendation includes funding to maintain current staffing levels.
- The recommendation includes funding for the requested extra-help hours.

Services & Supplies

Requested

- The department budget request includes funding to maintain current service levels.

Recommended

- The recommendation includes funding to maintain current service levels.

Capital Assets

Requested

- The department budget request does not include any capital assets.

Recommended

- The recommendation does not include any capital assets.

BUTTE COUNTY
 FINANCING SOURCES AND USES BY BUDGET UNIT BY OBJECT
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2019-20

BUDGET UNIT: 070 - TREAS-TAX COLLECTOR
 FUNCTION: GENERAL GOVERNMENT
 ACTIVITY: FINANCE
 FUND: 0010 - GENERAL FUND

Detail by Revenue Category and Expenditure Object	2017-18 Actual	2018-19 Estimated	2019-20 Requested	2019-20 Recommended	2019-20 Adopted by Board of Supervisors
1	2	3	4	5	6
REVENUES					
450 INTERGOVERNMENTAL REVENUES	1,521,783	1,419,824	1,402,731	1,402,731	-
460 CHARGES FOR SERVICES	1,094,023	1,088,734	1,119,317	1,119,317	-
470 MISCELLANEOUS REVENUE	11,529	9,400	10,400	10,400	-
TOTAL REVENUES	\$2,627,335	\$2,517,958	\$2,532,448	\$2,532,448	-
EXPENDITURES/APPROP.					
510 SALARIES & EMPLOYEE BENE	1,952,372	2,162,164	2,242,776	2,242,776	-
520 SERVICES & SUPPLIES	950,065	1,060,115	1,043,761	1,043,761	-
550 OTHER CHARGES	8,798	12,356	12,356	12,356	-
590 SPECIAL ITEMS	147,187	137,554	70,440	73,619	-
TOTAL EXPENDITURES/APPROP.	\$3,058,422	\$3,372,189	\$3,369,333	\$3,372,512	-
NET COSTS/USE OF FUND BALANCE	\$431,087	\$854,231	\$836,885	\$840,064	-