



**ALAMEDA COUNTY
TREASURER – TAX COLLECTOR
FISCAL YEAR 2022-2023**

Budget Work Session

Henry C. Levy
Treasurer-Tax Collector
April 12, 2022

- Provide Alameda County departments and other depositing agencies with a safe, secure and convenient countywide central banking facility and treasury administration services, including the investment of 'idle' funds while awaiting their use for departmental operations;
- Provide timely and accurate real estate and personal property tax billing and collection services;
- Provide efficient business licensing services in Alameda County's unincorporated areas; and
- Provide comprehensive in-house administration of the County's deferred compensation programs.

Mandated Services

- Section 2602, et seq. of the California Revenue and Taxation Code requires the Treasurer-Tax Collector to bill, collect and process all real estate and personal property taxes.
- Section 2.58.070, Custody of Funds of the Alameda County Charter, requires the Treasurer to receive and secure revenues from all other sources.
- Chapter 3.04, Section 550 of the Alameda County Charter, requires the Tax Collector to administer the issuance and collection of business licenses in the unincorporated areas of the County.

Non-Mandated Services (Discretionary Services)

- By annual ordinance, the Board of Supervisors delegates its authority to invest "idle" funds in the County treasury to the County Treasurer. Government Code Section 53601, et seq. and the Treasurer's investment policy provides investment guidelines.
- By board resolution, the Board of Supervisors designated the County Treasurer as the Deferred Compensation Plan Officer in charge of the administration of the voluntary employee-contributory tax-deferred savings plans sponsored by the County:
 - a. The 457 (b) plan with after tax Roth feature for all county employees; and
 - b. The 401 (a) plan for certain qualified employee groups.

Eliminate Homelessness

- Continue to work with local financial institutions through our IMPACT deposit program to encourage them to invest in low-income housing projects within Alameda County.

Thriving & Resilient Population

- Develop a Financial Wellness Plan for the participants of the Deferred Compensation Plan and eventually for all County employees.

Prosperous & Vibrant Economy

- Continue our efforts to simplify the Alameda County Business License Tax Ordinance and include an update to incorporate taxation of the Cannabis business.
- Continue the use of Treasurer's influence by working with local financial institutions to explore opportunities to provide financial services for housing, small business and non-profit organizations in Alameda County.

Collaboration

- Our efforts to assist taxpayers affected by the pandemic will continue as we collaborate with the Social Services Agency, Community Development Agency, and the Assessor's Office.

Sustainability

- Working towards developing an automated system to enroll and service participants of the Deferred Compensation Plan to reduce the need for printed documents which would help reduce our carbon footprint and eventually lead to lowered costs.
- Conduct research on Environmental, Social, and Governance (ESG) funds to provide additional options within the Deferred Compensation Plan.

Fiscal Stewardship

- Using resources within the Revenue & Tax Code 3691, we will continue to sell or attempt to sell any tax-defaulted properties in Alameda County.

Innovation

- Continue to improve the investment pool reports to include data on environmental, social, and governance risks associated with the holdings.
- Continue to track the Tax System Modernization project plan to lead its strategic direction of developing an in-house solution from the County's ITD.

Accomplishments for FY 2021-2022

Accessible Infrastructure

- We included information in the secured and unsecured tax bill envelopes to encourage online bill payments.
- We refreshed the design for property tax bills for clarity and better accessibility. The **AMOUNT DUE** was highlighted.

Collaboration

We worked with the California Association of County Treasurers and Tax-Collectors (CACTTC) to initiate the Property Tax Relief Program that will take effect in May 2022.

Accomplishments for FY 2021-2022

Prosperous & Vibrant Economy

- Increased business license tax collection in unincorporated areas by identifying and enrolling unregistered businesses. Also, actively audited business accounts to determine correct reporting of business revenues that are subject to business license taxes.

Innovation

- Eliminated 100% of the paper reports within the tax-collection unit and progressed towards being fully digital.
- We updated the reporting on the Investment Pool for added clarity and simplicity to the pool participants.

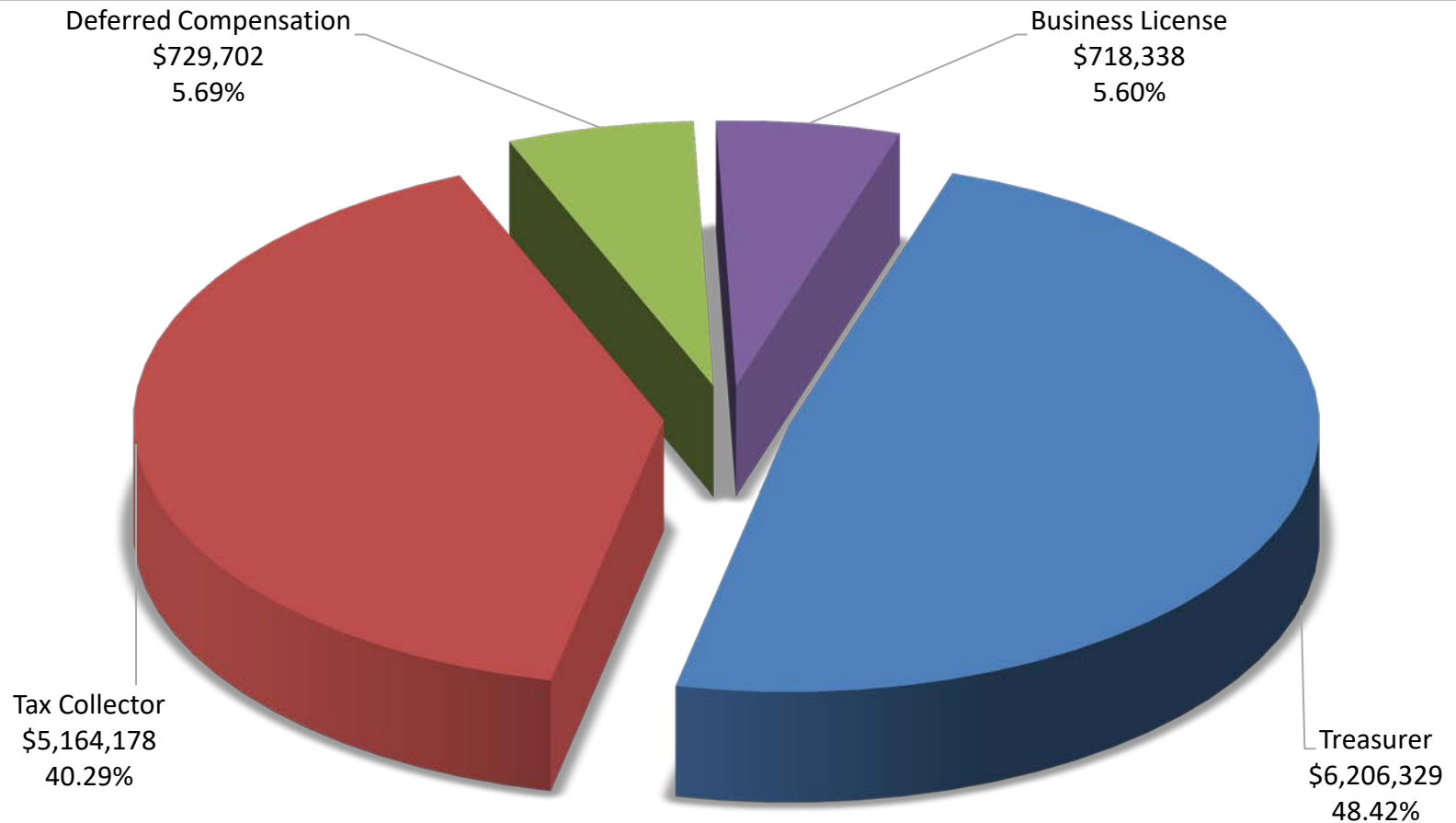
TREASURER-TAX COLLECTOR	FY 2021-2022	FY 2022-2023	Change from 2021-2022 Budget	
	Approved Budget	MOE Budget	Amount	Percent
Appropriations	12,787,415	12,818,547	31,132	0.24%
Revenue	10,075,008	9,870,762	-204,246	-2.03%
Net County Cost	2,712,407	2,947,785	235,378	8.68%
FTE - Mgmt	20.33	20.33	0.00	0.00%
FTE - Non Mgmt	34.14	34.14	0.00	0.00%
Total FTE	54.47	54.47	0.00	0.00%

Major Components of Net County Cost Change

Component	NCC Change
Salary and Employee Benefits ¹	\$ 88,417
Discretionary Services and Supplies ²	- \$ 214
Non-Discretionary Services and Supplies ³	- \$ 57,071
Revenue Accounts (decrease) ⁴	\$ 204,246
Total NCC Change	\$ 235,378

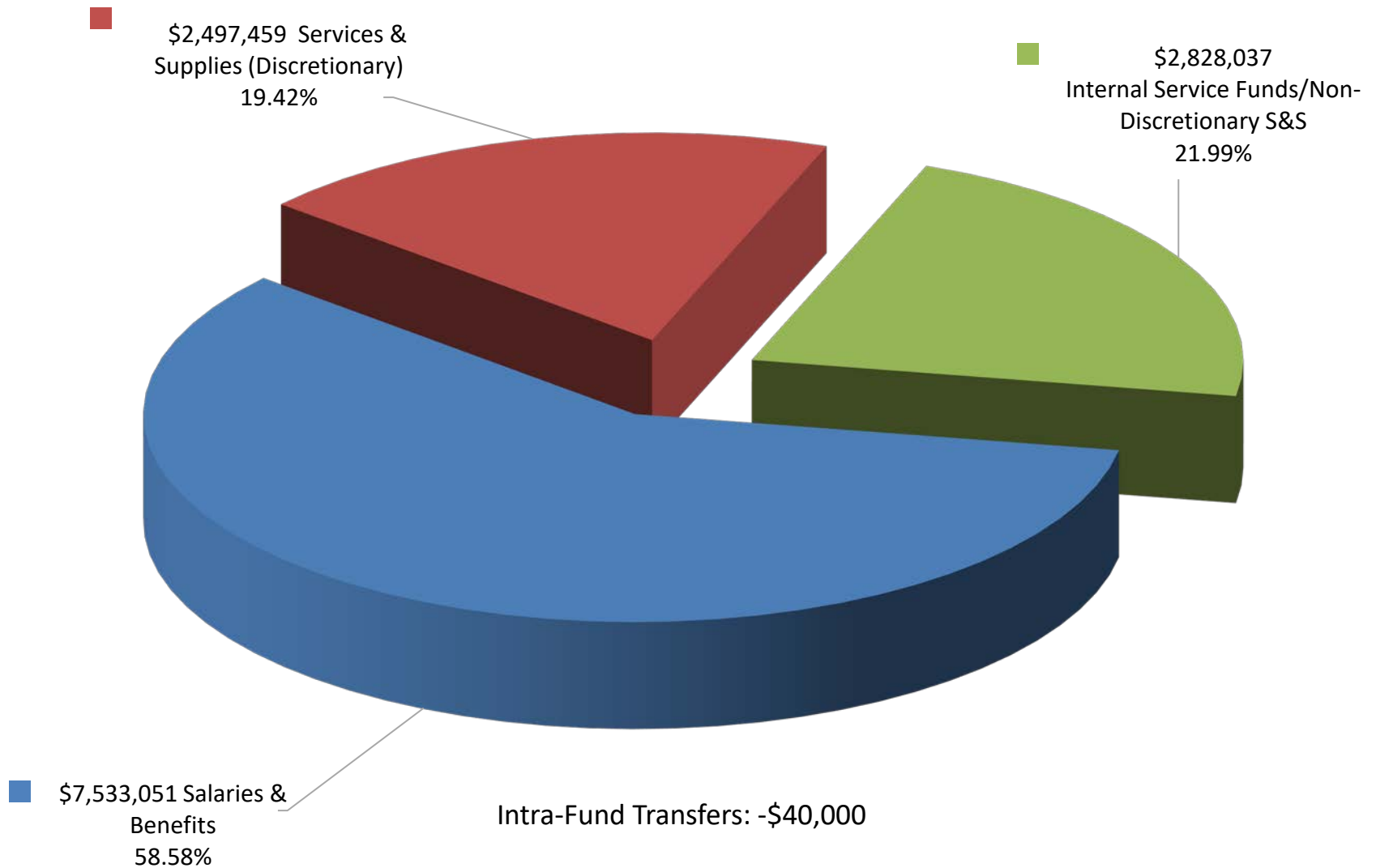
1. Increase in S&EB is due to the net effect of salary adjustments from step increases and cost of living adjustments.
2. Decrease in DS&S related to an ITD adjustment.
3. Decrease in Non-DS&S related to decreased ITD costs and other ISF funds.
4. Decrease in revenues relates to the decrease in Charges for Current Services.

Appropriation by Departmental Function



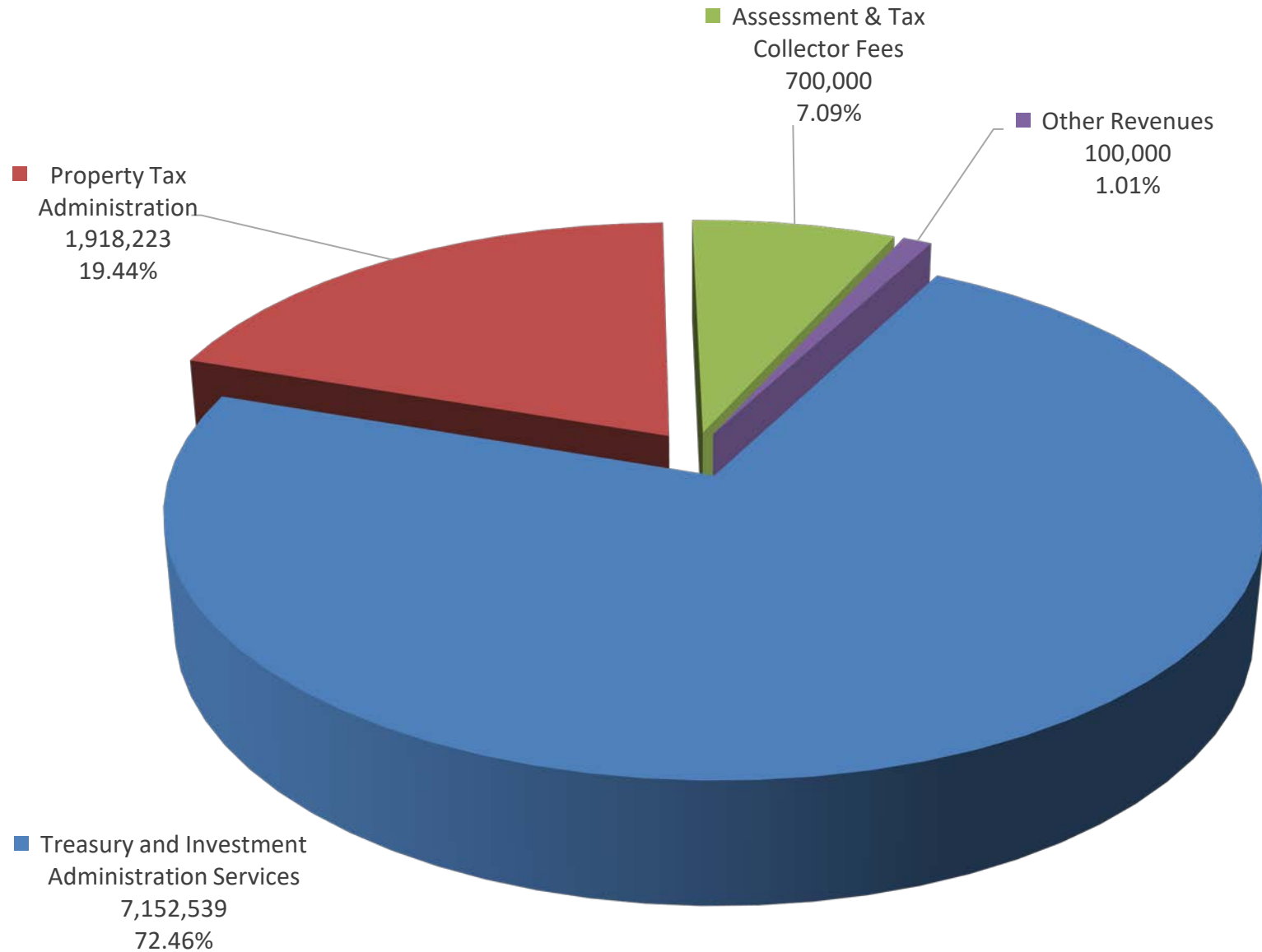
Appropriations: \$12,818,547

Appropriation by Major Objects



Appropriations: \$12,818,547

Total Revenue by Source



Revenue: \$9,870,762

Questions?
