Treasurer-Tax Collector-Public Administrator

Harry E. Hagen, CPA, CPFA, CPFO, CFIP, CGIP, ACPFIM
Treasurer-Tax Collector-Public Administrator

Administration & Support
Treasury
Tax & Collections
Public Support

FY 2020-21
BUDGET WORKSHOPS
Key Challenges & Emerging Issues

- Cannabis taxation, licensing, and banking
- Maintaining a high level of property tax collections
- Transient occupancy tax (TOT) collections
- New cashiering system
- Incompetent to stand trial (IST) investigations

**COVID-19 Impact:**
- Property tax payers encouraged to make payments via mail, phone, online or in the drop boxes located in the lobbies of the SB and SM Administration buildings
## Budget Summary

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating Budget</td>
<td>$7,974,600</td>
</tr>
<tr>
<td>Use of One-Time for Ongoing Operations</td>
<td>$283,000</td>
</tr>
<tr>
<td></td>
<td>3.5%</td>
</tr>
<tr>
<td>Capital Budget</td>
<td>$115,500</td>
</tr>
<tr>
<td>General Fund Contribution</td>
<td>$3,852,600</td>
</tr>
<tr>
<td>Full-Time Equivalents</td>
<td>44.0</td>
</tr>
<tr>
<td>Service Level Reductions</td>
<td>$0</td>
</tr>
<tr>
<td>Restoration Requests</td>
<td>$0</td>
</tr>
<tr>
<td>Expansion Requests</td>
<td>$289,700</td>
</tr>
</tbody>
</table>
Capital Projects

Detail

Cashiering system

$115,500

Upgrade the remittance and cashiering system which processes payments and deposits received by the TTCPA.
Source of Funds

- **Charges for Services**: $3.2 M, 37%
- **General Fund Contribution**: $3.9 M, 44%
- **Taxes**: $0.3 M, 3%
- **Use of Fund Balance**: $0.4 M, 5%
- **Other Financing Sources & Transfers**: $0.9 M, 10%
- **Intergovernmental Revenue**: $0.1 M, 1%
Use of Operating Funds
By Budget Program

- Treasury: $1.8 M, 23%
- Tax & Collections: $1.9 M, 24%
- Administration & Support: $2.0 M, 25%
- Public Support: $2.2 M, 28%
Staffing Summary

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Full-Time Equivalents</td>
<td>45.0</td>
<td>44.0</td>
<td>43.5</td>
<td>44.5</td>
<td>44.0</td>
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</table>
Operating Revenue & General Fund Contribution

- **2016-17**
  - Adopted: $3.6
- **2017-18**
  - Adopted: $3.5
- **2018-19**
  - Adopted: $3.5
- **2019-20**
  - Adopted: $3.8
- **2020-21**
  - Recommended: $3.9

- **Operating Revenue**
- **General Fund Contribution**

FY 2020-21 Budget Workshops
FY 2019-20
Anticipated Accomplishments

- Secured tax collection ratio of 99%
- Refund monies to deferred compensation participants
- Completed 50 court ordered IST investigations, served 148 LPS conservatees, 49 probate clients, and 247 representative payees

Renew ‘22
Departmental Initiative
FY 2020-21 Objectives

• Implementation of new cashiering/remittance processing system.

Renew '22
Departmental Initiative
RENEW ‘22 | Big Picture Goals

RE-DESIGN

- Continue to maintain and enhance the on-line property tax payment and research system
- Assess feasibility of an on-line TOT payment system
- Plan to participate in the County provided process improvement training when it becomes available

RE-BALANCE

- Continue to increase property tax, cannabis tax and TOT collections
RENEW ‘22 | Big Picture Goals

**RESPOND**
- Receive performance feedback through outreach by the TTCPA to community organizations

**RETAI N**
- Will sponsor managers interested in leadership development opportunities
- Engage employees to determine their interests and encourage training
- Allows for alternative schedules where appropriate
## Performance Measures

<table>
<thead>
<tr>
<th>Description</th>
<th>2017-18 Actual</th>
<th>2018-19 Actual</th>
<th>2019-20 Est. Actual</th>
<th>2020-21 Recommended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percent &amp; amount of annual secured taxes collected</td>
<td>98.8% $857 Million</td>
<td>99.0% $905 Million</td>
<td>99.0% $947 Million</td>
<td>99.0% $992 Million</td>
</tr>
<tr>
<td>Percent &amp; amount of annual unsecured taxes collected</td>
<td>96.3% $36 Million</td>
<td>96.9% $38 Million</td>
<td>96.9% $38 Million</td>
<td>97.0% $39 Million</td>
</tr>
<tr>
<td>Amount of TOT collected – non-vacation rental</td>
<td>$6,356,000</td>
<td>$8,470,283</td>
<td>$11,847,501</td>
<td>$11,900,000</td>
</tr>
<tr>
<td>Amount of TOT collected – vacation rental</td>
<td>$2,007,000</td>
<td>$1,688,150</td>
<td>$1,655,007</td>
<td>$1,670,000</td>
</tr>
<tr>
<td>Number of veterans benefit claims files</td>
<td>1,911</td>
<td>1,886</td>
<td>1,770</td>
<td>1,800</td>
</tr>
<tr>
<td>Number of Incompetent to Stand Trial investigations</td>
<td>41</td>
<td>51</td>
<td>50</td>
<td>50</td>
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</tbody>
</table>
Service Level Reductions

NONE
## Expansion Requests

<table>
<thead>
<tr>
<th>Description</th>
<th>FTE(s)</th>
<th>GFC Amount</th>
<th>Non-GFC Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Office Professional Expert position to lead the Treasury &amp; Property Tax operations in the TTC Santa Maria location.</td>
<td>1.0</td>
<td>$161,500 *</td>
<td>$</td>
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<tr>
<td>Financial Office Professional Senior position to augment the department's ongoing Cannabis tax collection efforts.</td>
<td>1.0</td>
<td></td>
<td>128,200 *</td>
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<tr>
<td><strong>Total</strong></td>
<td>2.0</td>
<td>$161,500</td>
<td>$128,200</td>
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</tbody>
</table>

* On-going Funding
Summary

• Cannabis

• High collection rate for secured and unsecured property taxes

• TOT

• New cashiering system

• Court mandated IST investigations

• COVID-19 Impacts