



**ALAMEDA COUNTY
TREASURER – TAX COLLECTOR
FISCAL YEAR 2023-2024**

Budget Work Session

Henry C. Levy
Treasurer-Tax Collector
April 11, 2023

- 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 or 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

- Providing easier pathway to non-profits to develop affordable housing through Chapter 8 of the tax-defaulted property process.

Thriving & Resilient Population

- Develop a Financial Wellness Plan for the participants of the Deferred Compensation Plan and eventually for all County employees.
- Work with the Auditor-Controller's office to include salary, gender, ethnicity, and job-classification information for DC plan participants to understand usage and financial wellness.
- Work with tax-payers experiencing financial hardships to pay for property taxes.
- Creating a new position in the department to focus on tax-delinquent properties, both for the hardship and abandonment cases.

Prosperous & Vibrant Economy

- Advocating the inclusion of TAP and ASN employees the opportunity to participate in the DC Plan.
- Working on a new ordinance to be included in the November 2024 elections to simplify the Alameda County Business License Tax Ordinance, and update to incorporate taxation of the Cannabis business.
- Incorporating data analysis to increase compliance with BLT, including collecting taxes on short-term rentals. Significant increased revenue is expected due to this work.
- Working on a potential public bank to serve East Bay residents.

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 with the plan's record keepers to automate and provide DIY solutions for updating and processing changes to their membership.
- Conduct research on Environmental, Social, and Governance (ESG) funds to provide additional options within the Deferred Compensation Plan.
- Begin reporting on the Investment Pool's ESG data as per the standards of UN PRI signatory requirements.

Fiscal Stewardship

- Using resources within the R&T Code 3691, we will continue to sell or attempt to sell any tax-defaulted properties in Alameda County.
- Continue to work with local financial institutions through our IMPACT Deposit Program to encourage them to invest in low-income housing projects and small businesses within the County.
- Assist in the coordination of our banking changes from Union to US Bank.

Innovation

- Work on upgrading the DC Plan Sponsor website to be accessible by mobile phone.
- Use of data in all areas to improve analysis of issues as well as better provision of services
- Continue to track the Tax System Modernization project plan and to provide strategic direction.

Accomplishments for FY 2022-2023

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 Treasurer-Tax Collector publishes a periodic blog on the department's websites on various topics.

Collaboration

- We worked with the California Association of County Treasurers and Tax-Collectors (CACTTC) to initiate the Property Tax Relief Program that took effect in May 2022, called Easy-Smart Pay, to allow for monthly payments.

Accomplishments for FY 2022-2023

Prosperous & Vibrant Economy

- Investment structure of the 457(b) and 401(a) DC plans was reorganized by streamlining investment options, enabling participants to maximize their personal asset growth.
- Completed a Recordkeeper RFP process which lowered the plan administrative costs by twenty-nine percent.
- Completed a DC Advisor RFP process to ensure that the County's DC Plan has plan structure and fund line up guidance.
- 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 our Tax & Accounting divisions, towards a goal of being fully digital.
- We updated the reporting on the Investment Pool for added clarity and simplicity to the pool participants, and hope to do more.

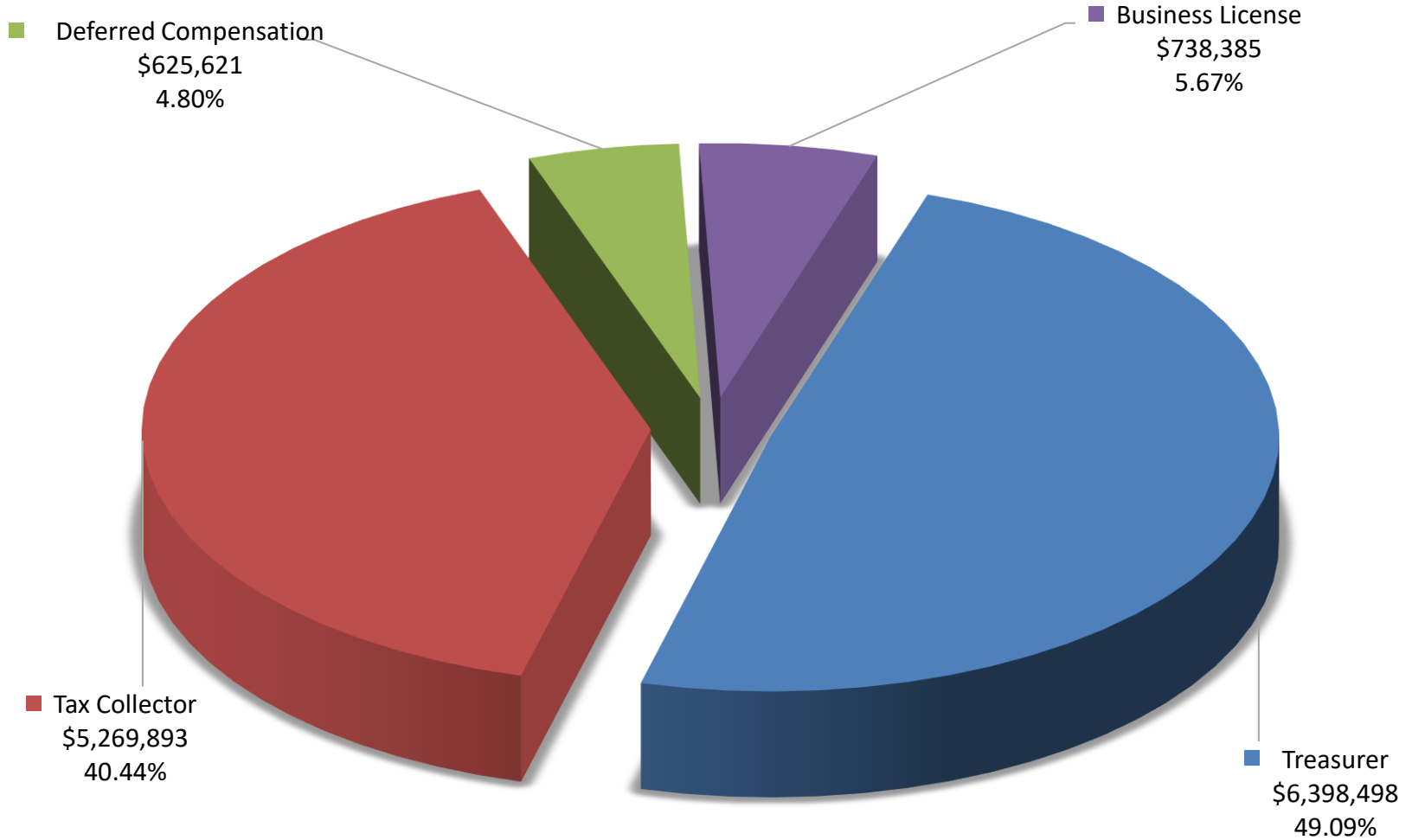
| TREASURER-TAX COLLECTOR | FY 2022-2023 | FY 2023-2024 | Change from 2022-2023 Budget | |
|-------------------------|-----------------|--------------|------------------------------|---------|
| | Approved Budget | MOE Budget | Amount | Percent |
| Appropriations | 12,694,670 | 13,032,397 | 337,727 | 2.66% |
| Revenue | 9,870,762 | 9,831,554 | -39,208 | -.40% |
| Net County Cost | 2,823,908 | 3,200,843 | 376,935 | 13.35% |
| | | | | |
| FTE - Mgmt | 20.33 | 21.33 | 1.00 | 4.92% |
| FTE - Non Mgmt | 34.14 | 34.14 | 0.00 | 0.00% |
| Total FTE | 54.47 | 55.47 | 1.00 | 1.84% |

Major Components of Net County Cost Change

| Component | NCC Change |
|--|------------|
| Salary and Employee Benefits ¹ | \$ 166,347 |
| Discretionary Services and Supplies ² | \$ 0 |
| Non-Discretionary Services and Supplies ³ | \$ 171,380 |
| Revenue Accounts (decrease) ⁴ | \$ 39,208 |
| Total NCC Change | \$ 376,935 |

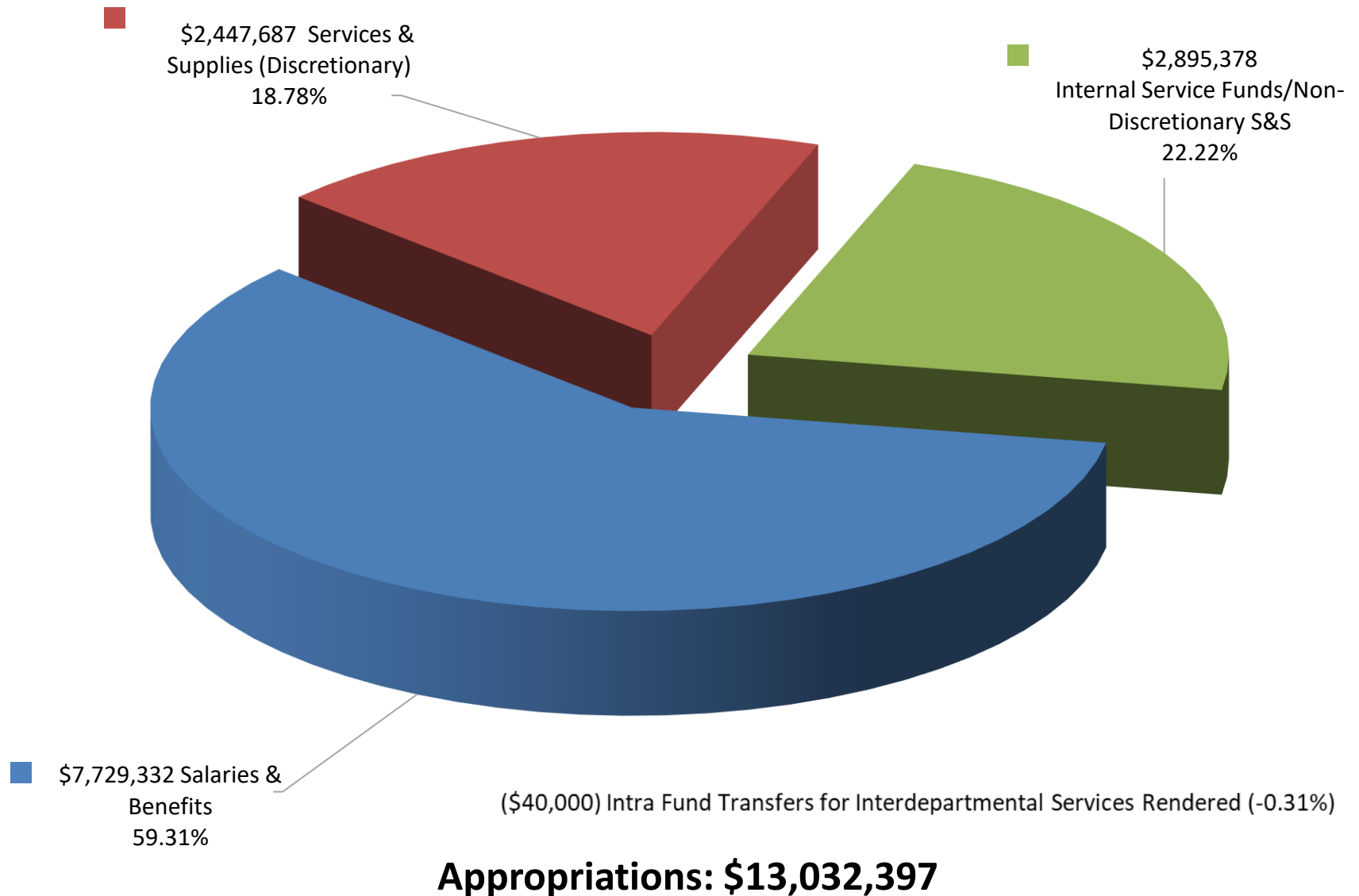
1. Increase in S&EB is due to the net effect of salary adjustments from step increases and cost of living adjustments.
2. No changes on DS&S.
3. Increase in Non-DS&S related to increase in ITD cost and other ISF funds.
4. Decrease in revenues relates to the decrease in Property Tax Admin.

Appropriation by Departmental Function

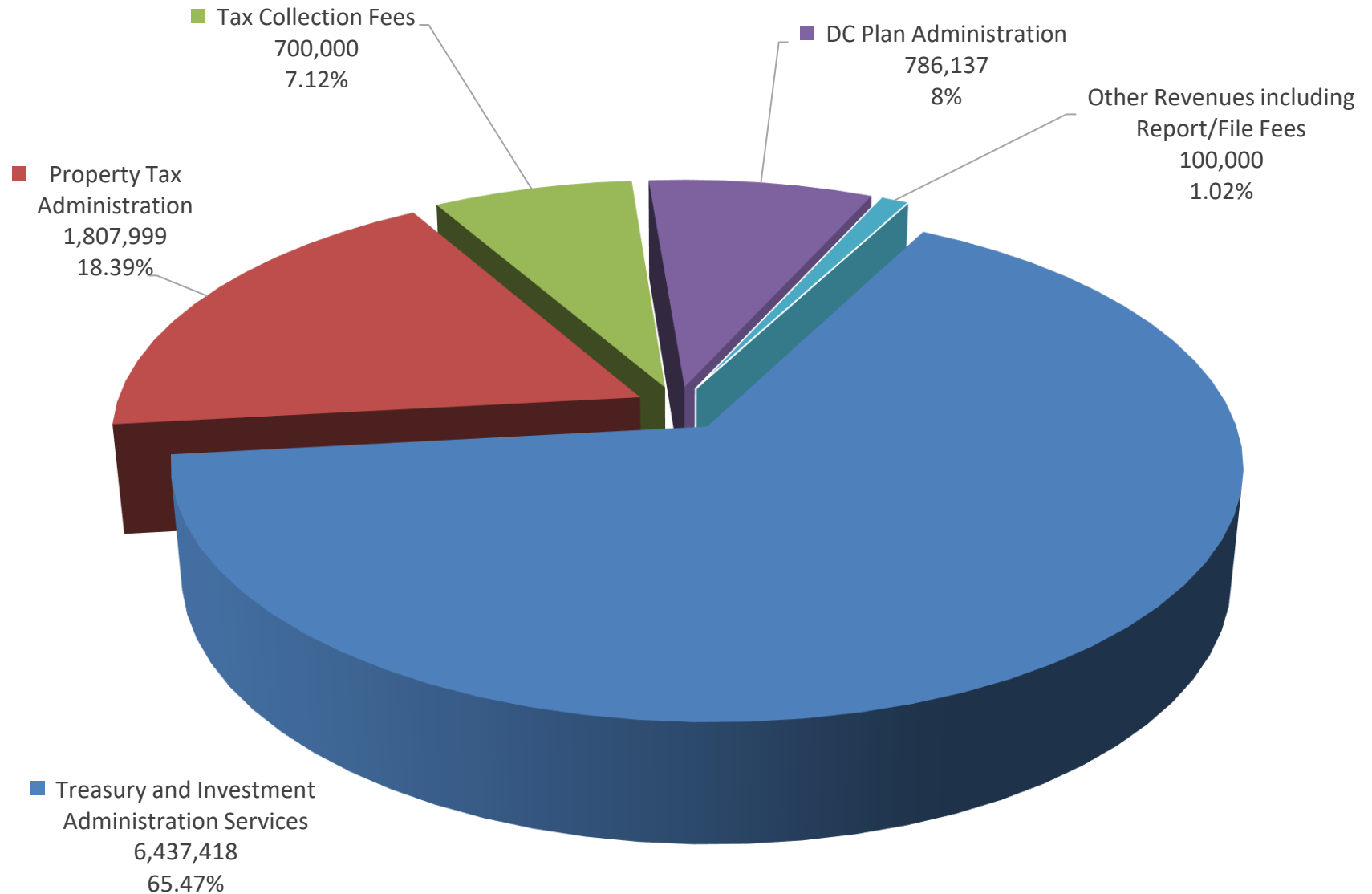


Appropriations: \$13,032,397

Appropriation by Major Objects



Total Revenue by Source



Revenue: \$9,831,554

Questions?
