



# Department Budget Request: Budget Priorities

Listed in order of priority, Amounts in \$Thousands

**\$32,641**  
Gross Approp

**\$966**  
Total IFT

**\$(471)**  
Total Revenue

**\$32,146**  
Total NCC

**4.0**  
Position Change

### Mission

The mission of the Treasurer and Tax Collector is to bill, collect, invest, borrow, safeguard and disburse monies and properties. We do this on behalf of the County, other government agencies and entities, and private individuals as specified by law. The Department also provides enforcement, consulting, estate administration, and public information services.

### Mandatory & Major Duties

- Administers and manages the County Treasury.
- Provides cash management services.
- Administers bank accounts for County departments, school districts and special districts.
- Bill and Collect Current and Delinquent Real Property Taxes and Personal (Unsecured) Property Taxes.
- Investigates and administers decedent estates.
- Provides trust accounting and property management services for Public Guardian clients.
- Administers the Business License Program for the County's Unincorporated Areas.
- Collect Delinquent Accounts Owed to County Departments.

### Department Strategic Plan Exists?

No Strategic Plan

### 2024-25 Budget (\$Thousands)

As of Supplemental Budget Phase

EXPENDITURES/APPROPRIATIONS	
Total Salaries & Employee Benefits	\$ 71,852
Total Services & Supplies	\$ 28,826
Other Charges	1,756
Cap Assets – Equip	100
Other Financing Uses	-
<b>TOTAL GROSS APPROP</b>	<b>\$ 102,534</b>
<b>Intrafund Transfers</b>	<b>11,461</b>
<b>TOTAL NET APPROP</b>	<b>\$ 91,073</b>
<b>Revenue</b>	<b>52,346</b>
<b>NET COUNTY COST<sup>1</sup></b>	<b>\$ 38,727</b>
<b>TOTAL BUDGETED POSITIONS</b>	<b>497</b>

#	Request Title/Short Descriptor	Fund Source	Gross Approp	less IFT	less Revenue	= NCC	Position Change	Board Priority	Directed By	Metrics Plan?
1	eTax System Development, Implementation and Transition	MC	31,110	-	-	31,110	-	-	Fund Req	N
2	Information Technology Support	NCC	345	-	-	345	2.0	-	Fund Req	N
3	Operational Support/Public Communications	NCC	206	-	87	119	-	-	Fund Req	-
4	Ministerial Adjustments	MC	176	966	(790)	-	-	-	n/a	N
*	Other Ministerial Changes	MC	(2,169)	-	88	(2,257)	(1.0)	-		N
<b>TOTAL</b>			<b>\$ 29,668</b>	<b>\$ 966</b>	<b>\$ (615)</b>	<b>\$ 29,317</b>	<b>1.0</b>			

LEGEND	Primary Use of Funding
	Service Delivery to the Public            Service Delivery to Other Departments            Administration
	<b>Funding Source</b> RO: Revenue Offset   NCC: Net County Cost Change   AFB: Available Fund Balance   DAFB: Department Available Fund Balance   CO: Carryover   Other - SBI: State Budget Impact

<sup>1</sup> Includes restricted and unrestricted locally generated revenues



#	Unmet Need	Approp	IFT	Revenue	NCC	Positions
<b>Tier 1: Critical Unmet Needs</b>						
1	Additional Tax Defaulted Property Auctions	\$ 1,300	\$ -	\$ -	\$ 1,300	-
2	Cannabis Business Tax (CBT)	\$ 703	\$ -	\$ -	\$ 703	3.0
<b>Tier 2: Priority Unmet Needs</b>						
3	Property Tax Mailing Cost	\$ 450	\$ -	\$ 144	\$ 306	-
4	Mail Sorter Replacement	\$ 520	\$ -	\$ -	\$ 520	-
<b>TOTAL UNMET NEEDS</b>		<b>\$ 2,973</b>	<b>\$ -</b>	<b>\$ 144</b>	<b>\$ 2,829</b>	<b>3.0</b>

**Tiering Definitions**

**TIER 1: Critical Unmet Needs**

Requests where, if unfunded in the upcoming budget year, a department would be prevented from meeting mandatory obligations imposed by settlement, contract, audit finding, new legislation, Board mandate, or imminently cause a health or safety risk.

*Detailed justification for critical unmet needs must be included in a department's budget requests submission.*

**TIER 2: Priority Unmet Needs**

Requests where, if unfunded in the upcoming budget year, a department would be prevented from establishing, maintaining or enhancing programs and services having a close nexus to the department's statutory obligation(s) and/or core mission.

*Detailed justification for priority unmet needs must be included in a department's budget requests submission.*

**TIER 3: Other Unmet Needs**

Requests that do not meet the criteria in either category above. Other Unmet Needs include requests that are not characterized by urgency but are included to establish a record of the request (whether submitted with or without justification) or to signal a current intent to submit the request in one of the two prior categories in a future budget phase. Requests in this category are not limited to requests funded by NCC.

*Documentation for these requests does not need to be included in a department's budget requests submission.*



Budget Challenge/Pressure	Source	Impact Summary
• <b>REPLACEMENT OF PROPERTY TAX SYSTEM</b>	External	The cost of replacing the County’s property tax system adds substantial budgetary pressures, requiring significant investment to develop and implement a reliable and streamlined tax collection system. Without this critical funding, the risks of system failures, inefficiencies, and service disruptions will continue to grow, impacting taxpayers and a vital revenue stream for the County.