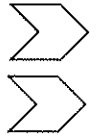


TREASURER - TAX COLLECTOR

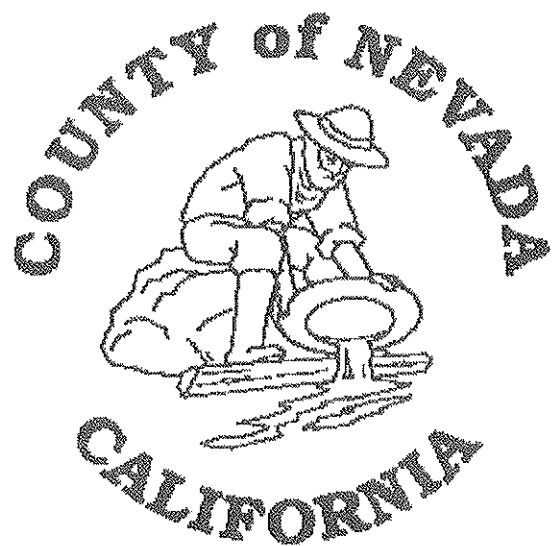
Tina M. Vernon, Treasurer-Tax Collector



Treasurer - Tax Collector (10203) \$ 1,028,949

Total \$ 1,028,949





Treasurer-Tax Collector Summary

	<u>11/12</u> <u>Actual</u>	<u>12/13</u> <u>Adopted</u>	<u>12/13</u> <u>Estimated</u>	<u>13/14</u> <u>Proposed</u>	<u>13/14</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	17,271	4,100	4,600	4,400	4,400	7.3%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	44,468	62,300	68,850	69,850	69,850	12.1%
Miscellaneous Revenues	19,514	7,550	12,302	13,000	13,000	72.2%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	916,165	970,009	930,818	941,699	941,699	-2.9%
Total Revenues	997,418	1,043,959	1,016,570	1,028,949	1,028,949	-1%
Expenses						
Salaries & Benefits	789,976	776,824	773,659	757,950	757,950	-2.4%
Services & Supplies	207,442	267,135	242,911	270,999	270,999	1.4%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	997,418	1,043,959	1,016,570	1,028,949	1,028,949	-1%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	8.00	8.00	8.00	8.00	8.00	

		June 30, 2013 Projected Fund Balance	FY 13/14 Revenue	FY 13/14 Expense	FY 13/14 Net Change	June 30, 2014 Projected Fund Balance
General Fund	Fund # 0101	*	1,028,949	1,028,949	-	*
		1,028,949		1,028,949	-	

* See General Fund Balance and Reserves in Section 1 for the FY 2013-14 General Fund analysis.



Treasurer-Tax Collector

Mission Statement:

The mission of the Treasurer and Tax Collector Office is to fulfill the duties and responsibilities set forth by law while providing responsive, courteous, consistent and efficient service equitably to all tax payers.

Service Description:

The Treasurer and Tax Collector's office is divided into two distinct divisions. The Treasury Division is a State mandated function and is responsible for providing financial and investment services to all county departments, special districts and county schools. The Tax Division is responsible for the accurate and effective collection of the secured, unsecured and supplemental taxes levied in compliance with the California Revenue & Taxation codes and the collection of the Transient Occupancy Tax.

Major Accomplishments in 2012-13:

- The investment pool earnings are improved again over last fiscal year, without increased risk, due to continued analysis, diversification and investment laddering.
- Through active management of the portfolio, we had a \$95,000 capital gain for the Treasury Pool in addition to interest earnings.
- Continued our very high collection rate of secured, unsecured, supplemental and public utility taxes, over 93% on average, with receipts totaling \$187 million for fiscal year 2011-12. Fiscal year 2012-13 receipts are estimated to decrease to \$179 million due to a drop in assessed property values.
- In collaboration with the Assessor, Auditor-Controller and Information Systems staff a successful contract was signed for implementation of a new Property Tax System.
- Actively monitored 109 active bankruptcy cases, and filed five additional claims during FY 12/13, protecting an additional \$38,172 of taxpayer dollars.
- Actively monitored 128 Transient Occupancy Accounts and collected just over \$254K for 2012.

- Collected \$268,000 in revenue on active unsecured delinquent accounts for 2011-12 with a projected increase of 4% for 2012-13 to \$280,000.
- Provided public education on "New Home Owner Responsibilities", "Unsecured taxes", and "What happens when taxes become delinquent". This outreach has decreased the number of taxpayer issues that require staff time for research and follow-up.
- Released a Request for Proposal for Banking Services in order to consolidate banking services and to achieve more effective and cost efficient services.
- Worked with the Auditor-Controller and various departments to secure a successful contract with Official Payments to provide credit card payment services in more county departments and offices, both online and over-the-counter to our citizens.

Objectives & Performance Measures for 2013-14:

Objective:

To efficiently and effectively provide collection, custody, investment, and cash management services to the County Departments, schools, and special districts.

Performance Measures:

- Deposit 100% of checks received within 24-hours.
- Manage cash flow needs daily and align investments durations as needed so that cash is available 100% of the time.
- Secure investments that are in compliance 100% of the time to avoid potentially costly premature selling of securities.

Objective:

Provide exemplary service to all County taxpayers, and businesses through education of and assistance with the secured and unsecured property tax billing and collection process.



Treasurer-Tax Collector

Performance Measures:

- Promote the use of the new and improved website for 24/7 information and assistance to all taxpayers who contact the office by phone.
- Respond to all taxpayers within 24-hours of inquiry.
- Process 95% or more of daily tax payments that come in within 24-hours.
- Offer and promote payment plans to all taxpayers who qualify.
- Educate new home owners on the process of new home ownership and property taxes through tax time press releases and mailers.
- Hold quarterly public meetings in the business communities for business owners to actively inquire about the tax process.

Objective:

Increase unsecured collections and decrease delinquencies through proactive collection actions such as telephone and personal contact, posting and seizures coupled with taxpayer and business education on the unsecured tax processes.

Performance Measures:

- Contact 100% of delinquent taxpayers, not on payment plans by phone prior to posting of unsecured property.
- Actively post and seize assets for hard to collect accounts on an as needed but timely basis.
- Supply business property statement forms to 100% of delinquent business owners via personal contact.

Objective:

Through involvement in the California Association of County Treasurers & Tax Collectors, actively pursue new, and clean up existing legislation of Revenue & Taxation codes that surround property tax collection and are outdated, cumbersome, and costly.

Performance Measures:

- Pass legislation that allows other means of timely payment besides a US postmark as so many taxpayers are using electronic means of payment.
- Pass legislation that allows for internet publication to decrease costs of publications.
- Pass clean-up legislation that allows the County to align the interest paid on refunds to the pool

rate. Currently the law states pool rate or 3% whichever is greater.

- Pass legislation that amends the Senior Property Tax Postponement Program in order to provide a reasonable program that counties can support and one that allows seniors to be provided affordable assistance with property tax payments.

Objective:

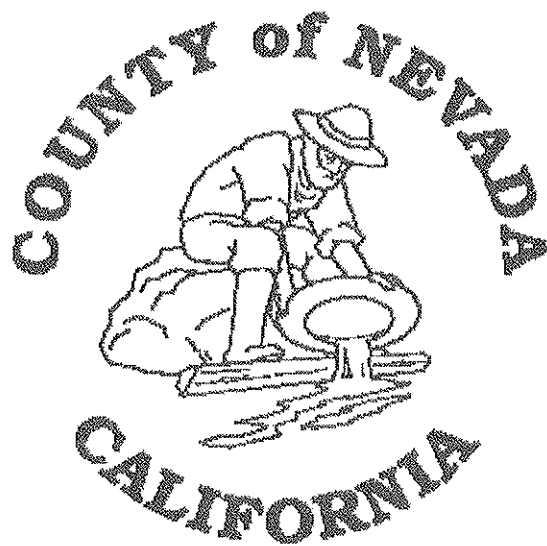
To successfully implement the new property tax system in order to better serve the County taxpayers with a more efficient and effective property tax administration process.

Performance Measures:

- Provide staff with proper training to effectively use and understand the functions of the property tax system
- Actively contribute during the implementation period to ensure that data conversion is complete and accurate.
- Collaborate with Assessor, Auditor-Controller and Information Systems staff on the functionality and performance of the new system to achieve efficiencies.
- Fully utilize the advanced technology by eliminating current manual processes and expanding tax bill processing options to include remittance processing and electronic billing.

Service Budget Unit Code	- 10203
Office/Department	- Treasurer – Tax Collector
Major Service Area	- General Government/Finance





Treasurer-Tax Collector (10203)

	11/12 <u>Actual</u>	12/13 <u>Adopted</u>	12/13 <u>Estimated</u>	13/14 <u>Proposed</u>	13/14 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	17,271	4,100	4,600	4,400	4,400	7.3%
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Contingency	-	-	-	-	-	NA
Total Expenses	997,418	1,043,959	1,016,570	1,028,949	1,028,949	-1%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	8.00	8.00	8.00	8.00	8.00	
2013/14 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
General Fund	Fund #0101	1,028,949	1,028,949		-	
		1,028,949	1,028,949		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



