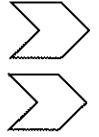


TREASURER - TAX COLLECTOR

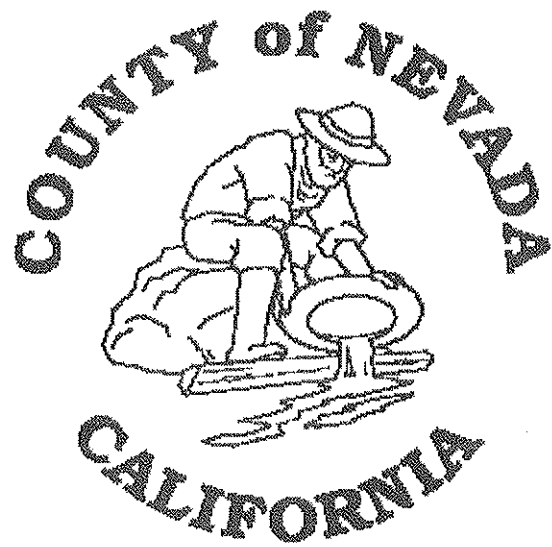
Tina M. Vernon, Treasurer-Tax Collector



Tax Collection & Treasury (10203) \$ 1,043,959

Total \$ 1,043,959





Treasurer-Tax Collector Summary

	<u>10/11</u> <u>Actual</u>	<u>11/12</u> <u>Adopted</u>	<u>11/12</u> <u>Estimated</u>	<u>12/13</u> <u>Proposed</u>	<u>12/13</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>																														
Revenues																																				
Taxes	-	-	-	-	-	NA																														
Licenses, Permits & Franchises	-	-	-	-	-	NA																														
Fines, Forfeitures, & Penalties	7,334	7,800	6,700	4,100	4,100	-47.4%																														
Use of Money & Property	-	-	-	-	-	NA																														
Federal/State Intergovernmental	-	-	-	-	-	NA																														
Charges for Services	37,718	43,200	44,360	62,300	62,300	44.2%																														
Miscellaneous Revenues	12,298	7,000	13,206	7,550	7,550	7.9%																														
Other Financing Sources	-	-	-	-	-	NA																														
General Fund Transfers	-	-	-	-	-	NA																														
General Fund Allocation	941,526	999,715	955,715	970,009	970,009	-3.0%																														
Total Revenues	998,876	1,057,715	1,019,981	1,043,959	1,043,959	-1%																														
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Salaries & Benefits	800,957	807,887	783,232	776,824	776,824	-3.8%																														
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Overhead Cost Allocation (A87)	-	-	-	-	-	NA																														
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Fund Balance Added (Used)	-	-	-	-	-																															
Staffing:	8.00	8.00	8.00	8.00	8.00																															
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">June 30, 2012</th> <th></th> <th></th> <th></th> <th style="text-align: center;">June 30, 2013</th> </tr> <tr> <th></th> <th style="text-align: center;">Projected</th> <th style="text-align: center;">FY 12/13</th> <th style="text-align: center;">FY 12/13</th> <th style="text-align: center;">FY 12/13</th> <th style="text-align: center;">Projected</th> </tr> <tr> <th></th> <th style="text-align: center;">Fund Balance</th> <th style="text-align: center;">Revenue</th> <th style="text-align: center;">Expense</th> <th style="text-align: center;">Net Change</th> <th style="text-align: center;">Fund Balance</th> </tr> </thead> <tbody> <tr> <td>General Fund</td> <td style="text-align: center;">Fund #0101</td> <td style="text-align: center;">*</td> <td style="text-align: right;">1,043,959</td> <td style="text-align: right;">1,043,959</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="2"></td> <td></td> <td style="text-align: right;"><u>1,043,959</u></td> <td style="text-align: right;"><u>1,043,959</u></td> <td style="text-align: center;"><u>-</u></td> </tr> </tbody> </table>								June 30, 2012				June 30, 2013		Projected	FY 12/13	FY 12/13	FY 12/13	Projected		Fund Balance	Revenue	Expense	Net Change	Fund Balance	General Fund	Fund #0101	*	1,043,959	1,043,959	-				<u>1,043,959</u>	<u>1,043,959</u>	<u>-</u>
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* See General Fund Balance and Reserves in Section 1 for the FY 2012-13 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 2011-12:

- Improved investment pool earnings without increased risk over the last fiscal year, due to increased diversification and investment laddering.
- Continued our very high collection rate of secured and unsecured taxes, over 95%.
- Redesigned property tax bills to emphasize important information, decreasing tax payment errors dramatically.
- Worked collaboratively with the Assessor, Auditor-Controller and Information Systems staff to develop and release a Request for Proposal for a new Property Tax System.
- Successfully cross trained staff to allow for proper coverage of duties.
- Actively pursued over 38 cases in Small Claims Court.
- Monitored 108 active bankruptcies, and filed three claims during FY 11/12, protecting \$202,243 of county dollars.
- Continue our aggressive collections of the Transient Occupancy Tax by upholding or increasing the approximately \$270,000 per year collected.
- Collected over \$200,000 in revenue on active unsecured delinquent accounts for 2011-12.

- Created a more in-depth penalty waiver process for tax payers which allow tax payers to present their case to the Treasurer & Tax Collector for review.
- Successfully relocated the office, while consolidating space and creating a more efficient work environment.
- Transferred County collections to the Dept of Child Support Services, County Collections Division to decrease duplication of service and to allow this office to more effectively pursue tax related collections.
- Performed a fee review and time study to align current fees with State statutes and current costs. The last fee review was 2004.
- Developed and designed a new website to create a more taxpayer friendly environment.

Objectives & Performance Measures for 2012-13:

Objective:

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

Performance Measures:

- Provide 100% of checks deposited within 24-hours of being received.
- Manage cash flow needs daily and align investments durations as needed so that cash is available 100% of the time.
- Secure investments that meet compliance 100% of the time.

Objective:

Provide all County taxpayers and governmental agencies timely and accurate information and assistance with regards to the secured and unsecured property tax billing and collection.

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 90% or more of daily tax payments that come in within 24-hours.



Treasurer-Tax Collector

- Educate and assist delinquent taxpayers in setting up payment plans.
- Educate new home owners on the process of new home ownership and property taxes through periodic press releases and mailers.

Objective:

Provide the County with premium banking services while providing efficiencies.

Performance Measures:

- Develop and release a banking Request for Proposal (RFP) to gather banking services information by September 2012.
- Contract with institutions that will provide premium service for reasonable costs and who will serve the needs of the Auditor-Controller and Treasurer & Tax collector's needs by July 1, 2013.

Objective:

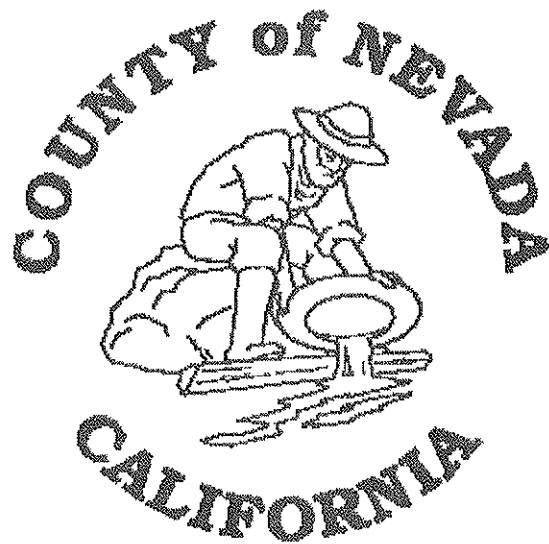
Actively pursue new, and clean up existing, legislation of the Revenue & Taxation codes that surround property tax collection and are outdated, cumbersome, and costly.

Performance Measures:

- Work with the California Association of County Treasurers & Tax Collector's Legislative committee to amend laws.
- Pass legislation that allows other means of timely payment besides a US postmark as so many taxpayers are using electronic means of paying.
- 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.

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





Treasurer-Tax Collector (10203)

	10/11 <u>Actual</u>	11/12 <u>Adopted</u>	11/12 <u>Estimated</u>	12/13 <u>Proposed</u>	12/13 <u>Adopted</u>	% Change From Prior <u>Adopted</u>
Revenues						
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Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	8.00	8.00	8.00	8.00	8.00	
2012/13 Fund Analysis:						
					Fund Balance Added (Used)	
General Fund	Fund #0101	Revenues 1,043,959	Expenses 1,043,959		-	
		1,043,959	1,043,959		-	

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



