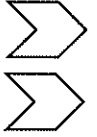


TREASURER - TAX COLLECTOR

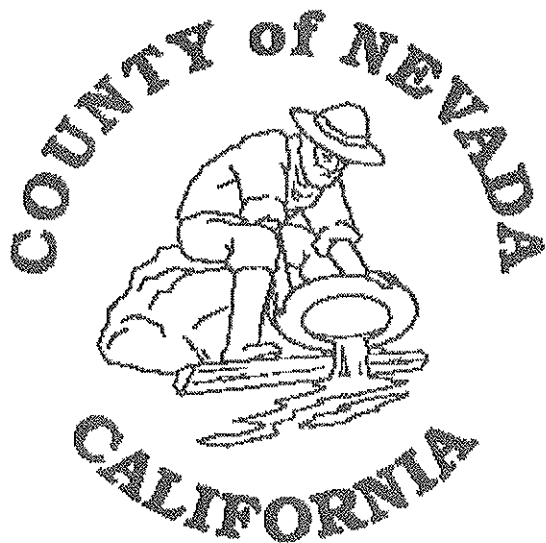
Tina M. Vernon, Treasurer-Tax Collector



Tax Collection & Treasury (10203) \$ 1,057,715

Total \$ 1,057,715





Treasurer-Tax Collector Summary

	<u>09/10</u> <u>Actual</u>	<u>10/11</u> <u>Adopted</u>	<u>10/11</u> <u>Estimated</u>	<u>11/12</u> <u>Proposed</u>	<u>11/12</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
Revenues						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	10,127	8,000	7,513	7,800	7,800	-2.5%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	96,987	44,800	37,855	43,200	43,200	-3.6%
Miscellaneous Revenues	8,431	9,500	9,995	7,000	7,000	-26.3%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	998,021	1,038,810	992,869	999,715	999,715	-3.8%
Total Revenues	1,113,566	1,101,110	1,048,232	1,057,715	1,057,715	-4%
Expenses						
Salaries & Benefits	902,357	841,543	795,562	807,887	807,887	-4.0%
Services & Supplies	211,209	259,567	252,670	249,828	249,828	-3.8%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,113,566	1,101,110	1,048,232	1,057,715	1,057,715	-4%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	8.50	8.50	8.00	8.00	8.00	
		June 30, 2011				June 30, 2012
		Projected	FY 11/12	FY 11/12	FY 11/12	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
General Fund	Fund #0101	*	1,057,715	1,057,715	-	*
			1,057,715	1,057,715	-	

* See General Fund Balance and Reserves in Section 1 for the FY 2011-12 General Fund analysis.



Treasurer and Tax Collector

Mission Statement:

The mission of the Treasurer and Tax Collector Office is to perform the duties and responsibilities of each function of the office in accordance with the law and to the highest standards possible while providing courteous, responsive and efficient customer service.

Service Description:

The office consists of three distinct functions: the Treasurer; Tax Collector; Collections. The Treasurer is the banker, investor and cash manager for the county, special districts and schools.

The Tax Collector is charged with the collection of all taxes levied by the County of Nevada.

Collection Division provides for the collection of various delinquent accounts of the offices and departments of Nevada County as well as the collections and distribution of Transient Occupancy Tax (TOT).

Major Accomplishments in 2010-11:

- The investment pool did not suffer any losses as a result of tumultuous market conditions over the past year.
- Continued our very high collection rate of secured and unsecured taxes, over 95%.
- Implemented a kiosk in the lobby to allow customers to access parcel information and to link this information to official payments for payment of property taxes. This frees up counter time for the Assessor's and Tax Collector's offices.
- Implemented Bid4Assets.com, an online property tax auction service to hold annual tax auctions and provide more detailed results to the public on tax auctions and excess proceeds.
- Implemented the "wand", a laser printer pen to track tape and tracer numbers for faster more efficient check processing.
- Partnered with the Elections Office to utilize the ballot drop as a tax payment drop box.
- Actively participated in the planning process for a new tax system.
- Successfully reorganized office to absorb higher workloads due to the elimination of two full time positions this fiscal year.

- Actively pursued over sixty-six (66) cases in Small Claims Court.
- Monitored 121 active bankruptcies, and filed 15 claims during FY 10/11, protecting the county's interest in these cases.
- Continue to maintain and maximize the collections of Transient Occupancy Tax revenues even with a down turned economy.
- In two days, staff posted 67 mobile homes for delinquent taxes owing and as a result, collected over \$120K in revenue for the county.
- Reduced website maintenance costs by changing the server that data was stored on from Rack space to Cloud.

Objectives & Performance Measures for 2011-12:

Objective:

Actively manage the Treasury portfolio for the County of Nevada pool participants by closely monitoring cash flow needs and investing idle pool funds.

Performance Measures:

- Invest on average 94% of treasury pool funds in accordance with the adopted Investment Policy.
- Uphold preservation of capital by maintaining no realized losses for the treasury pool.
- Monitor cash flow needs daily and align investments durations as needed.

Objective:

Provide timely information and assistance to all customers of the tax collection process by enhancing the tools available to staff and the public.

Performance Measures:

- Enhance the website, to provide more detailed information about the tax collection process.
- Reduce by 10% telephone calls and faxes from mortgage companies, tax services and title companies by actively promoting the tax website as a 24/7 source of information.
- Provide automated downloads of tax information to tax services for a fee.
- Research online tax bill capabilities and legal restrictions.
- Continue participation in the planning process for a new tax system.



Treasurer and Tax Collector

Objective:

Provide the County with premium banking services while providing efficiencies by developing a comprehensive request for proposal for banking services and contracting with qualifying institutions.

Performance Measures:

- Develop and release a banking Request for Proposal (RFP) to gather banking services information by September 2011.
- Contract with institutions that will provide premium service for reasonable costs and who will serve the needs of the Auditor-Controller and the Treasurer – Tax Collector by July 1, 2012.

Objective:

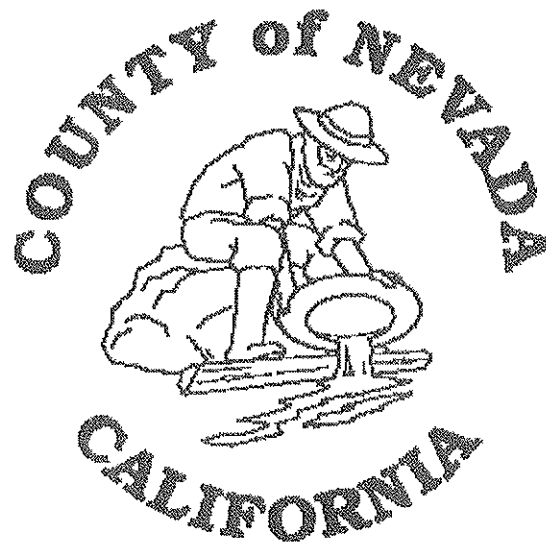
Reduce the outstanding debt collection accounts and enhance collection efforts by standardizing process, actively pursuing cases and utilizing outside agencies in hard to collect cases.

Performance Measures:

- Increase revenues collected on unsecured delinquent accounts by 5%.
- Identify and relinquish hard to collect cases to outside sources for collection.
- Work with Auditor’s Office to perform TOT audits with lodging facilities located in Nevada County unincorporated areas and complete fourteen (14) audits this fiscal year.
- Increase number of small claim actions by 5%.

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





Treasurer & Tax Collector (10203)

	<u>09/10</u> <u>Actual</u>	<u>10/11</u> <u>Adopted</u>	<u>10/11</u> <u>Estimated</u>	<u>11/12</u> <u>Proposed</u>	<u>11/12</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
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Licenses, Permits & Franchises	-	-	-	-	-	NA
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Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,113,566	1,101,110	1,048,232	1,057,715	1,057,715	-4%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	8.50	8.50	8.00	8.00	8.00	
2011/12 Fund Analysis:						
General Fund	Fund #0101	Revenues	Expenses	Fund Balance	Added (Used)	
		1,057,715	1,057,715	-		
		1,057,715	1,057,715	-		

Comments/Analysis of Differences:

Treasurer-Tax Collector restored to 1 FTE in FY 10/11. Treasury Manager position deleted in FY 10/11. Proposed in this budget is an Assistant Treasurer-Tax Collector position, after retirement of incumbent Tax Collector Manager on approximately 12/30/2011.

Public Hearing Comments:

Adopted as proposed.



