

TREASURER - TAX COLLECTOR

Marcia L. Salter, Treasurer-Tax Collector



Tax Collection & Treasury (10203) \$ 1,101,110

Total \$ 1,101,110





Treasurer-Tax Collector Summary

	<u>08/09</u> <u>Actual</u>	<u>09/10</u> <u>Adopted</u>	<u>09/10</u> <u>Estimated</u>	<u>10/11</u> <u>Proposed</u>	<u>10/11</u> <u>Adopted</u>	<u>% Change</u> <u>From Prior</u> <u>Adopted</u>
<i>Revenues</i>						
Taxes	-	-	-	-	-	NA
Licenses, Permits & Franchises	-	-	-	-	-	NA
Fines, Forfeitures, & Penalties	11,114	9,700	7,900	8,000	8,000	-17.5%
Use of Money & Property	-	-	-	-	-	NA
Federal/State Intergovernmental	-	-	-	-	-	NA
Charges for Services	87,409	33,420	39,700	44,800	44,800	34.1%
Miscellaneous Revenues	27,593	5,684	7,168	9,500	9,500	67.1%
Other Financing Sources	-	-	-	-	-	NA
General Fund Transfers	-	-	-	-	-	NA
General Fund Allocation	1,004,420	1,137,332	1,080,183	1,038,810	1,038,810	-8.7%
Total Revenues	1,130,536	1,186,136	1,134,951	1,101,110	1,101,110	-7%
<i>Expenses</i>						
Salaries & Benefits	900,897	936,640	885,634	841,543	841,543	-10.2%
Services & Supplies	229,639	249,496	249,317	259,567	259,567	4.0%
Other Charges	-	-	-	-	-	NA
Overhead Cost Allocation (A87)	-	-	-	-	-	NA
Capital Assets	-	-	-	-	-	NA
Other Financing Uses	-	-	-	-	-	NA
Interfund Activity	-	-	-	-	-	NA
Contingency	-	-	-	-	-	NA
Total Expenses	1,130,536	1,186,136	1,134,951	1,101,110	1,101,110	-7%
Fund Balance Added (Used)	-	-	-	-	-	
Staffing:	10.00	10.00	9.50	8.50	8.50	
		June 30, 2010				June 30, 2011
		Projected	FY 10/11	FY 10/11	FY 10/11	Projected
		Fund Balance	Revenue	Expense	Net Change	Fund Balance
General Fund	Fund #0101	*	1,101,110	1,101,110	-	*
			1,101,110	1,101,110	-	

* See General Fund Balance and Reserves in Section 1 for the FY 2010-11 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 2009-10:

- The investment pool did not suffer any losses as a result of tumultuous market conditions over the past year.
- Actively managed the pool to meet the cash needs of all pool participants
- Provided timely and accurate reporting to pool participants
- Enhanced customer relations by providing an online service for taxpayers, title companies, mortgage companies and tax services that allows an option to view or print secured and supplemental tax bills, to view current and archived data and displays accurate redemption amounts.
- All potential auction property taxes were collected, no auction was held this year.
- Actively pursued over one hundred (100) cases in Small Claims Court.
- Maintained the collections of Transient Occupancy Tax revenues even with a down turned economy. This has partially been accomplished by locating non-registered vacation rentals, auditing their facility, collecting the taxes due, and registering their facility for future tax payments.

Objectives & Performance Measures for 2010-11:

Objective:

To preserve the safety, liquidity and return of the funds in our custody and on deposit for all investments pool participants.

Performance Measures:

- Actively manage the Treasury portfolio with an estimated peak of \$200 million.
- Maintain a 94% average amount of pooled funds invested.
- Achieve a reasonable rate of return over an economic cycle, consistent with limited risk and prudent investment practices.
- Closely monitor the financial news given the current status in the investment sector.
- Monitor cash flow streams from the State of California regarding their financial situation.
- Monitor the pool cash flow and the placing of the investments to ensure available cash for the needs of the pool participants.
- Provide excellent communication and assistance to all customers of the treasury.

Objective:

Provide timely information and assistance to all customers of the tax collection process.

Performance Measures:

- Continue to maintain and enhance the website, adding more detailed information about results of our public auctions and add a claim form for claiming excess proceeds from the sale.
- 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.

Objective:

Maintain effort to pursue collection of delinquent taxes via public auctions, court actions and seizures.

Performance Measures:

- Actively pursue redemption on all potential auction properties to reduce costs of holding auction.



Treasurer and Tax Collector

- Actively pursue all current and prior unsecured roll that is within collection area.

Objective:

Reduce the outstanding debt collection accounts and enhance collection efforts.

Performance Measures:

- Work collaboratively with other Nevada County offices and departments to standardize the collection processes throughout the County.
- Pursue outsourcing collection of certain debt accounts.
- Pursue twenty-five (25) cases for Small Claims Court.
- Work with Auditor-Controller's office to institute periodic TOT audits with lodging facilities located in Nevada County unincorporated areas and complete fourteen (14) audits this fiscal year.

Objective:

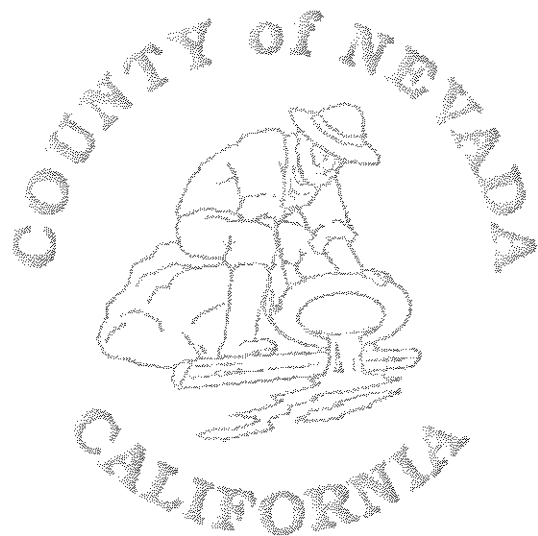
Locate and register vacation rental units.

Performance Measures:

- Continue researching for non-registered vacation rentals and assist the rental owners to register and start collecting the Transient Occupancy taxes due to Nevada County.
- Post information regarding enrollment requirements and required forms to the website.

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





Treasurer and Tax Collector (10203)

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Staffing:	10.00	10.00	9.50	8.50	8.50	
2010/11 Fund Analysis:						
					Fund Balance	
		Revenues	Expenses		Added (Used)	
General Fund	Fund #0101	1,101,110	1,101,110		-	
		1,101,110	1,101,110		-	

Comments/Analysis of Differences:

Appointed Auditor Controller as Treasurer-Tax Collector and allocated .5 FTE to each department in FY 09/10. Per board Resolution #10-033 position will be restored to 1 FTE as of Jan. 3, 2011. Deleting Revenue Collection Enforcement Officer in FY 10/11.

Public Hearing Comments:

Adopted as proposed.



