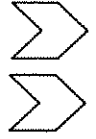


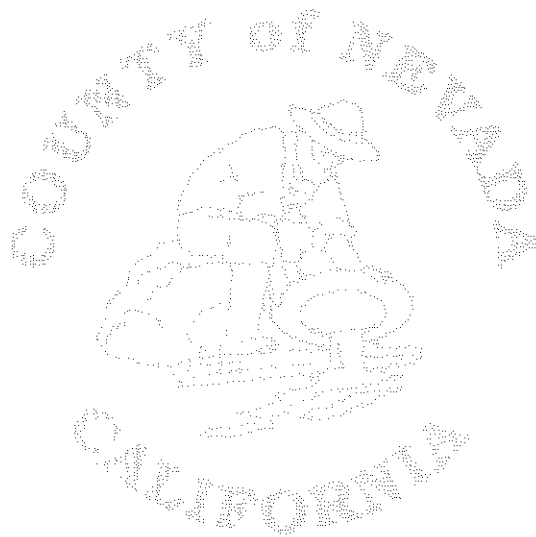
TREASURER-TAX COLLECTOR
E. Christina Dabis, Treasurer-Tax Collector



Tax Collection & Treasury (10203) \$ 1,194,052

Total \$ 1,194,052





Treasurer and Tax Collector Summary

| | <u>06/07</u> <u>Actual</u> | <u>07/08</u> <u>Adopted</u> | <u>07/08</u> <u>Estimated</u> | <u>08/09</u> <u>Proposed</u> | <u>08/09</u> <u>Adopted</u> | <u>% Change</u> <u>From Prior</u> <u>Adopted</u> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|-------------------------------|--------------------------------|----------------------------------|---------------------------------|--------------------------------|--|--|---------------|----------|----------|----------|---------------|--|-----------|---------|---------|------------|-----------|--------------|--------------|---------|---------|------------|--------------|------------|---|-----------|-----------|---|---|--|--|------------------|------------------|----------|--|
| Revenues | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Taxes | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Licenses, Permits & Franchises | 595 | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fines, Forfeitures, & Penalties | 8,997 | 7,268 | 9,434 | 8,690 | 8,690 | 19.6% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Use of Money & Property | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Federal/State Intergovernmental | 10,087 | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Charges for Services | 48,807 | 36,827 | 44,812 | 38,820 | 38,820 | 5.4% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Miscellaneous Revenues | 10,352 | 10,140 | 10,153 | 9,210 | 9,210 | -9.2% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Financing Sources | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund Transfers | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund Allocation | 909,688 | 1,045,323 | 1,074,307 | 1,137,332 | 1,137,332 | 8.8% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Revenues | 988,526 | 1,099,558 | 1,138,706 | 1,194,052 | 1,194,052 | 9% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Salaries & Benefits | 767,807 | 803,825 | 877,428 | 895,227 | 895,227 | 11.4% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Services & Supplies | 226,206 | 295,733 | 261,278 | 298,825 | 298,825 | 1.0% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Charges | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Overhead Cost Allocation (A87) | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Capital Assets | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other Financing Uses | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Interfund Activity | (5,487) | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Contingency | - | - | - | - | - | NA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Expenses | 988,526 | 1,099,558 | 1,138,706 | 1,194,052 | 1,194,052 | 9% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fund Balance Added (Used) | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Staffing: | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">June 30, 2008</th> <th style="text-align: center;">FY 08/09</th> <th style="text-align: center;">FY 08/09</th> <th style="text-align: center;">FY 08/09</th> <th style="text-align: center;">June 30, 2009</th> </tr> <tr> <th></th> <th style="text-align: center;">Projected</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;">Projected</th> </tr> <tr> <th style="text-align: left;">General Fund</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 style="text-align: left;">Fund #0101</td> <td style="text-align: center;">*</td> <td style="text-align: right;">1,194,052</td> <td style="text-align: right;">1,194,052</td> <td style="text-align: center;">-</td> <td style="text-align: center;">*</td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">1,194,052</td> <td style="text-align: right;">1,194,052</td> <td style="text-align: center;">-</td> <td></td> </tr> </tbody> </table> | | | | | | | | June 30, 2008 | FY 08/09 | FY 08/09 | FY 08/09 | June 30, 2009 | | Projected | Revenue | Expense | Net Change | Projected | General Fund | Fund Balance | Revenue | Expense | Net Change | Fund Balance | Fund #0101 | * | 1,194,052 | 1,194,052 | - | * | | | 1,194,052 | 1,194,052 | - | |
| | June 30, 2008 | FY 08/09 | FY 08/09 | FY 08/09 | June 30, 2009 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Projected | Revenue | Expense | Net Change | Projected | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| General Fund | Fund Balance | Revenue | Expense | Net Change | Fund Balance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fund #0101 | * | 1,194,052 | 1,194,052 | - | * | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | 1,194,052 | 1,194,052 | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

* See General Fund Balance and Reserves in Section 1 for the FY 2008-09 General Fund analysis.



Treasurer and Tax Collector

Mission Statement:

The Treasurer-Tax Collector is to uphold and enforce California's laws, specifically but not limited to the Government Codes, Revenue and Taxation Codes, Streets and Highways Codes, Health and Safety Codes, Public Resource Codes, Penal Codes, Code of Civil Procedures and the Uniform Commercial Codes.

Service Description:

The County Treasury is the bank for all local agencies within the boundary of Nevada County, of which "the County" is one of the local agencies. The Tax Collector's duties are to collect taxes and force payments when necessary. The Debt Enforcement Collection's Division provides debt collection within the County's hierarchy.

Major Accomplishments in 2007-08:

- The vast majority of under-30-day rentals in the unincorporated areas of the County have been identified and transient occupancy taxes have been applied.
- RevQ, a 'public debt' collections system has been acquired as a Beta product. Phased testing occurred in January of 2008, which focused on the upgraded version of RevQ.
- Cash balances reached an all-time peak portfolio amount at \$200 Million in December of 2007. This is 2.1% greater than the \$192 Million peak in December 2006.
- Website visitors are able to print copies of tax bills for last four years' and copies of tax payment history for eight years.
- An Information Systems programmer assisted in reformatting microfiche data into PDF documents.
- The Tax Clearance Certificate requests associated with survey-type maps is a complete success. Collecting the processing fee at the time a case is opened has eliminated the frivolous requests. We closed last year without having any unpaid taxes on divided property and there has been a drastic reduction in cases opened and then never picked up by the originating party.

Objectives & Performance Measures for 2008-09:

Objective:

Continue to enhance and maximize debt collection efforts by full implementation of the Rev-Q system.

Performance Measures:

- Auto generation of billings, court documents, etc.
- Collect an estimated \$200,000 in Transient Occupancy Taxes.
- Maintain or reduce the number of delinquent accounts.

Objective:

Continue to work collaboratively with the Auditor-Controller, and the Assessor, to stabilize the multiple tax-related, and financial computer systems.

Performance Measures:

- Acquire a new tax system, one that begins with the Assessor, then incorporates the Auditor-Controller, and ends with the Tax Collector.
- Research and begin pre-funding of the system, as it will be expensive, in the millions of dollars.

Objective:

Implement an online service for our website users that allows archived data to be viewed and accurate redemption amounts to be displayed.

Performance Measures:

- Purchase and/or build a system for allowing archived tax data to be available online for our website visitors.
- Load 12 years of records, property tax rolls, both current and delinquent into the system for online viewing by the public.

Objective:

Continue to keep the public funds safe and available for cash flow demands by investing the idle funds in a fiscally conservative manner, which ensures safety, liquidity, and yield.

Performance Measure:

- Manage a Treasury with an annual cash peak of an estimated \$200 million.

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



Treasurer and Tax Collector (10203)

| | <u>06/07</u> | <u>07/08</u> | <u>07/08</u> | <u>08/09</u> | <u>08/09</u> | <u>% Change</u> |
|----------------------------------|----------------|------------------|------------------|------------------|------------------|-------------------|
| | <u>Actual</u> | <u>Adopted</u> | <u>Estimated</u> | <u>Proposed</u> | <u>Adopted</u> | <u>From Prior</u> |
| | | | | | | <u>Adopted</u> |
| Revenues | | | | | | |
| Taxes | - | - | - | - | - | NA |
| Licenses, Permits & Franchises | 595 | - | - | - | - | NA |
| Fines, Forfeitures, & Penalties | 8,997 | 7,268 | 9,434 | 8,690 | 8,690 | 19.6% |
| Use of Money & Property | - | - | - | - | - | NA |
| Federal/State Intergovernmental | 10,087 | - | - | - | - | NA |
| Charges for Services | 48,807 | 36,827 | 44,812 | 38,820 | 38,820 | 5.4% |
| Miscellaneous Revenues | 10,352 | 10,140 | 10,153 | 9,210 | 9,210 | -9.2% |
| Other Financing Sources | - | - | - | - | - | NA |
| General Fund Transfers | - | - | - | - | - | NA |
| General Fund Allocation | 909,688 | 1,045,323 | 1,074,307 | 1,137,332 | 1,137,332 | 8.8% |
| Total Revenues | 988,526 | 1,099,558 | 1,138,706 | 1,194,052 | 1,194,052 | 9% |
| Expenses | | | | | | |
| Salaries & Benefits | 767,807 | 803,825 | 877,428 | 895,227 | 895,227 | 11.4% |
| Services & Supplies | 226,206 | 295,733 | 261,278 | 298,825 | 298,825 | 1.0% |
| Other Charges | - | - | - | - | - | NA |
| Overhead Cost Allocation (A87) | - | - | - | - | - | NA |
| Capital Assets | - | - | - | - | - | NA |
| Other Financing Uses | - | - | - | - | - | NA |
| Interfund Activity | (5,487) | - | - | - | - | NA |
| Contingency | - | - | - | - | - | NA |
| Total Expenses | 988,526 | 1,099,558 | 1,138,706 | 1,194,052 | 1,194,052 | 9% |
| Fund Balance Added (Used) | - | - | - | - | - | |
| Staffing: | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | |
| 2008-09 Fund Analysis: | | | | | | |
| | | | | | Fund Balance | |
| | | Revenues | Expenses | | Added (Used) | |
| General Fund | Fund #0101 | 1,194,052 | 1,194,052 | | - | |
| | | 1,194,052 | 1,194,052 | | - | |

Comments/Analysis of Differences:

Public Hearing Comments:

Adopted as proposed.



