



**Dick Larsen**  
Treasurer-Tax  
Collector/Public  
Administrator

**Mission Statement**

*The San Bernardino County Treasurer-Tax Collector/ Public Administrator's office fulfills its statutory obligations in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving technology to enhance services and improve the reach of those services throughout the region. We will operate efficiently to deliver the highest quality services at the lowest possible cost to the taxpayers of San Bernardino County.*



**GOALS**

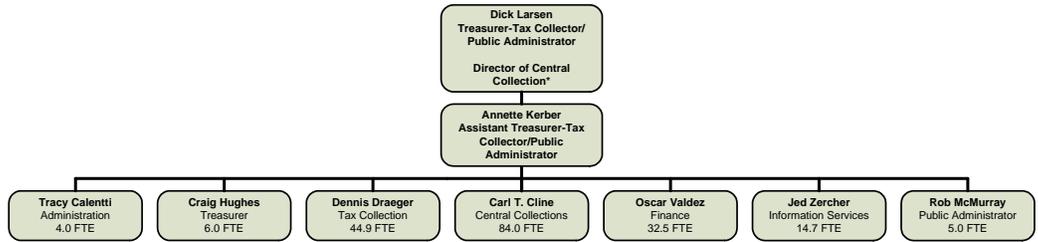
**MANAGE THE COUNTY TREASURY FUNCTION IN A SAFE, EFFECTIVE AND EFFICIENT MANNER**

**COLLECT PROPERTY TAXES IN EFFECTIVE MANNER WITH FOCUS IN CUSTOMER SERVICE**

**INVESTIGATE AND ADMINISTER ESTATES OF DECEDENTS WITH CARE AND PROFESSIONALISM**

**TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR**

**ORGANIZATIONAL CHART**



\*Director of Central Collection is recognized as 1.0 FTE

**DESCRIPTION OF MAJOR SERVICES**

The Treasurer-Tax Collector/Public Administrator is responsible for:

- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.1 billion in property taxes and other fees.

The Treasurer is responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies.

The Treasurer-Tax Collector's Central Collections Division collected more than \$43.1 million for the year ended June 30, 2007. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

**2007-08 SUMMARY OF BUDGET UNITS**

	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<b>General Fund</b>					
Treasurer-Tax Collector/Public Administrator	21,653,245	14,201,687	7,451,558		201.1
Total General Fund	21,653,245	14,201,687	7,451,558		201.1
<b>Special Revenue Fund</b>					
Redemption Maintenance	170,606	6,068		164,538	-
Total Special Revenue Fund	170,606	6,068		164,538	-
<b>Total - All Funds</b>	<b>21,823,851</b>	<b>14,207,755</b>	<b>7,451,558</b>	<b>164,538</b>	<b>201.1</b>

**GOALS, OBJECTIVES, AND PERFORMANCE MEASURES**

**GOAL 1: MANAGE THE COUNTY TREASURY FUNCTION IN A SAFE, EFFECTIVE AND EFFICIENT MANNER**

*Objective A: Maintain the highest possible credit rating from the three major rating agencies for the county investment pool.*

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
1A. County investment pool rating	Moody's – Aaa, S&P – AAAf, and Fitch - AAA				

Status

The primary goal of the treasury function is to provide for safe and effective management of the cash and investments in the county's investment pool. The objective selected to meet this goal is the maintenance of the highest possible credit rating from the three major credit rating agencies (Fitch, Moody's, and Standard and Poor's). The achievement of this objective will demonstrate the department's ability to effectively meet the goal of a safe and effective treasury.

The county investment pool is currently being rated by the three major rating agencies. In 2006-07 the target was met. The department expects to continue receiving the highest possible credit rating in 2007-08.

**GOAL 2: COLLECT PROPERTY TAXES IN AN EFFECTIVE MANNER WITH A FOCUS ON CUSTOMER SERVICE**

*Objective A: Meet or exceed the average collection rate of comparable counties for secured property taxes.*

*Objective B: Meet or exceed the average collection rate of comparable counties for unsecured property taxes.*

*Objective C: Increase electronic payments of property taxes by taxpayers through the use of E-check and credit card.*

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
2A. Meet or exceed the average collection rate of comparable counties for secured property taxes.  <i>NOTE: It has been determined that data for secured tax collection rates of other counties is unreliable and subject to wide variations in calculation methodologies, therefore, it will no longer be measured.</i>	96.2% secured property tax collection rate	93.8% secured property tax collection rate	N/A	N/A	N/A
2B. Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	97.4% unsecured property tax collection rate	97.1% unsecured property tax collection rate	94.9% unsecured property tax collection rate	94.9% unsecured property tax collection rate	94.9% unsecured property tax collection rate
2C. Percentage increase of electronic property tax payments through E-check and credit card.	43%	32%	10%	10%	10%

**2006-07 ACCOMPLISHMENTS**

Treasurer:

- ❖ Maintained "AAA" rating by all major rating agencies
- ❖ Distributed \$166.4 Million in interest earnings
- ❖ Attained record high pool balance of \$4.61 Billion

Tax Collector:

- ❖ Collected \$2.1 Billion in annual property taxes
- ❖ January 2007, largest supplemental tax bill mailing in history – over \$118 Million
- ❖ Opening of City of Victorville and City of Rancho Cucamonga seasonal satellite payment center

Public Administrator:

- ❖ Implemented new performance measurement tools and standards to reduce case processing time
- ❖ Closed 248 cases in fiscal year 2006-07, an increase of 100% from 2005-06

Status

The primary goal of the property tax collection function is to collect property taxes for the county and other taxing agencies while providing taxpayers with a professional and convenient payment experience. The first objective selected to meet this goal for 2008-09 involves meeting or exceeding the average unsecured collection rates of comparable counties within the State of California. In 2006-07 the actual collection rate achieved was 97.1% and exceeded the target of  $\geq 94.9\%$ . The target collection rate for 2007-08 of  $\geq 94.9\%$  is expected to be met. In addition, the department's goal is further met by the offering and promotion of electronic methods of property tax payments, including credit card and e-check payments via the internet and an Interactive Voice Response (IVR) system. In 2006-07, the actual percentage increase of payments processed through e-check and IVR was 32% and exceeded the target of a 10% increase.

The department mailed out secured tax bills in September and October for 2007-08, while unsecured tax bills were mailed in July. In an effort to meet these objectives for 2008-09, the department has:

- Expanded the outreach campaign by marketing e-payment options to the Spanish speaking taxpayer via Spanish radio stations and publications.
- Implemented a new IVR system: including a Spanish option; 28 additional lines, improved reliability, more intuitive navigation and the option to pay electronically via one's checking or savings account.
- Re-launched our web-site: offering a Spanish version, a new look and feel, more intuitive navigation, a shopping basket allowing for credit card and electronic payment of multiple parcels in one transaction, a tax deadline and information reminder service for those who subscribe and the ability to print duplicate tax bills.

**GOAL 3: INVESTIGATE AND ADMINISTER THE ESTATES OF DECEDENTS WITH CARE AND PROFESSIONALISM**

*Objective A: Decrease the average investigation period of decedents.*

*Objective B: Decrease the average estate administration period*

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
3A. Annual percent decrease in the average amount of time necessary to close the investigation of decedents.	N/A	27%	3%	3%	3%
3B. Annual percent decrease in the average amount of time necessary to close the administration of estates.	N/A	15%	3%	3%	3%

Status

The primary goal of the Public Administrator function is the timely investigation and administration of the estates of decedents. The objectives selected to assist in meeting this goal include a reduction in the amount of time taken to investigate and administer estates. Professional investigations and administration must occur in a timely manner for the department's goal to be achieved. In 2006-07, the target for a 3% decrease in the average amount of time to close both the investigation of a decedent and administration of estates was met and exceeded with the actual decrease of 27% and 15% respectively. In an effort to meet these objectives for 2008-09, the department has:

- Implemented performance measurement tools and standards to reduce the case processing time
- Investigation time was reduced from three months to just over one month
- Closed 248 cases in 2006-07 in comparison to 124 cases closed in 2005-06
- Implemented tools to measure cost effectiveness of case management and established standards for case acceptance

**APPROVED ADDITIONAL GENERAL FUND FINANCING**

Brief Description of Policy Item	Budgeted Staffing	Appropriation	Dept. Revenue	Local Cost
1. A board agenda item was approved mid-year in 2006-07 for \$963,774 in ongoing funding for the following: 3.0 staff and to acquire space for a full-time Victorville satellite office; 5.0 staff for customer service at the main San Bernardino office; 12.0 part-time unclassified positions for off-site phone support; 2.0 positions for high level technical support; two reclassifications; and equipment, office furniture, and supplies in support of the newly funded positions.	22.0	963,774	-	963,774

MEASUREMENT	2005-06 Actual	2006-07 Actual	2007-08 Target	2007-08 Estimate	2008-09 Target
P1. Increase in-person accessibility to Tax Collector Services by opening a year-round Tax Collector satellite office – defined as average customers per day.	N/A	0	15	0	15
P1. Attain an average wait time of less than 5 minutes by implementing an off-site phone support service.	N/A	≤ 2 minutes	≤ 3 minutes	≤ 3 minutes	≤ 3 minutes
P1. Reduce Tax Collector staff overtime by filling newly approved customer service positions.	N/A	32%	N/A	N/A	N/A

Status

The primary goal of this mid-year policy item was to maintain the ability to collect property taxes in an efficient and effective manner while continuing to provide excellent customer service to the taxpayers. Workload growth necessitated expansion of services and creative workload management solutions.

The department is currently tracking and analyzing the current real estate market conditions for the High Desert. The department will continue to work with Real Estate Services during the current year in an effort to locate the most convenient office location for the county tax payer. This new location needs to be in close proximity to the Assessor’s Office in order to provide the county tax payer with a convenient office location to pay property taxes and resolve all property related issues.

During the past fiscal year, the department was unable to locate a suitable and cost beneficial location for the full-time Victorville satellite office. In the mean time, the department is operating a seasonal satellite payment center in the City of Victorville from December 1<sup>st</sup> through 10<sup>th</sup> and April 1<sup>st</sup> through 10<sup>th</sup>. In addition, the department has expanded these services to the county tax payer by opening a second seasonal satellite payment center in the City of Rancho Cucamonga during the same timeframes. The department anticipates filling some of the newly approved satellite positions to assist with the staffing of the seasonal satellite offices and also to offset the increased workload associated with the increased number of annual and supplemental tax bills.

The remaining approved positions have been filled and all re-classifications have been completed.

The department implemented a new off-site phone support service, directing calls to experienced part-time employees working from home during the department’s peak call period. The new program was successful in reducing the average wait time to less than two minutes in 2006-07 exceeding the target of less than five minutes.

In addition, the department was also successful in reducing staff overtime by 32% in 2006-07 as a result of the newly approved and filled customer service positions.

**2008-09 PROPOSED FEE ADJUSTMENTS**

The department is not requesting any proposed fee adjustments for 2008-09.

If there are questions about this business plan, please contact Annette Kerber, Assistant Treasurer-Tax Collector/Public Administrator, at (909) 387-6372.