



**Larry Walker**  
Treasurer-Tax  
Collector/Public  
Administrator

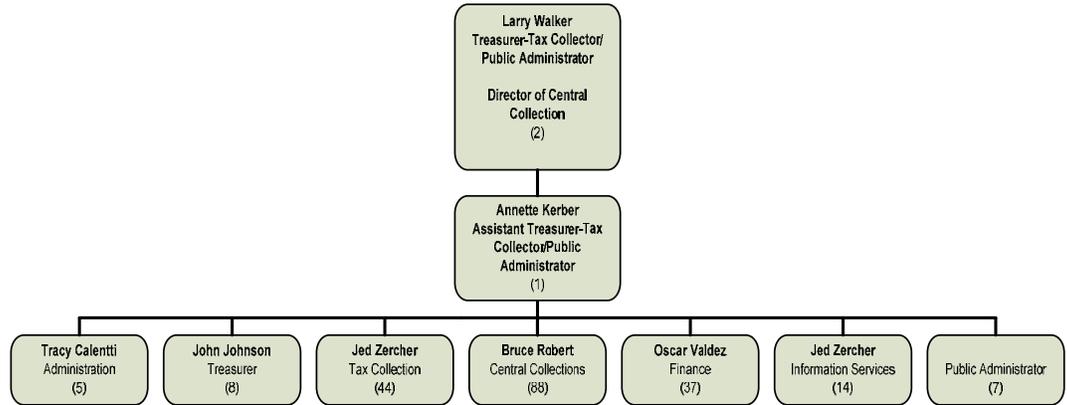
**Mission Statement**  
*The Treasurer-Tax Collector/Public Administrator's office fulfills its statutory obligations in a fair, courteous and professional manner that is open and accessible to citizens, the business community, and other public agencies. This office will utilize current and evolving 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 AN EFFECTIVE MANNER WITH FOCUS IN CUSTOMER SERVICE
  - INVESTIGATE AND ADMINISTER ESTATES OF DECEDENTS WITH CARE AND PROFESSIONALISM

# TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

## ORGANIZATIONAL CHART



## 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 \$2.21 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 \$59 million for the year ended June 30, 2009. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

As approved by the Board of Supervisors on Tuesday, January 12, 2010, the Public Administrator function will be transferred to the Sheriff-Coroner effective February 12, 2010.

## 2009-10 SUMMARY OF BUDGET UNITS

	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
<b>General Fund</b>					
Treasurer-Tax Collector/Public Administrator	21,429,022	17,700,948	3,728,074		206
Total General Fund	21,429,022	17,700,948	3,728,074		206
<b>Special Revenue Fund</b>					
Redemption Maintenance	182,184	4,421		177,763	-
Total Special Revenue Fund	182,184	4,421		177,763	-
<b>Total - All Funds</b>	<b>21,611,206</b>	<b>17,705,369</b>	<b>3,728,074</b>	<b>177,763</b>	<b>206</b>

**GOALS, OBJECTIVES, AND PERFORMANCE MEASURES**

**GOAL 1: MANAGE THE COUNTY TREASURY 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	2007-08 Actual	2008-09 Actual	2009-10 Target	2009-10 Estimate	2010-11 Target
1A. County investment pool rating	Moody's – Aaa, S&P – AAAf, and Fitch - AAA	Moody's – Aaa, S&P – AAAf, and Fitch - AAA	Moody's – Aaa, S&P – AAAf, and Fitch - AAA	Moody's – Aaa, S&P – AAAf, and Fitch - AAA	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. As guardian of the public's money, we employ conservative county investment policies, focused on the principles of safety, liquidity and yield.

The county investment pool is currently being rated by the three major rating agencies. In 2008-09 the target was met. The department expects to continue receiving the highest possible credit rating in 2009-10.

**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 unsecured property taxes.*

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

MEASUREMENT	2007-08 Actual	2008-09 Actual	2009-10 Target	2009-10 Estimate	2010-11 Target
2A. Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	97.0% unsecured property tax collection rate	96.9% unsecured property tax collection rate	93.9% unsecured property tax collection rate	93.9% unsecured property tax collection rate	93.4% unsecured property tax collection rate
2B. Percentage increase of electronic property tax payments	10.2%	10.3%	5%	5%	3%

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 2009-10 involves meeting or exceeding the average unsecured collection rates of comparable counties within the State of California. In 2008-09 the actual collection rate achieved was 96.9% and exceeded the average of 95.2% for comparable Counties. As a result of the continuing economic downturn, the collection rate for 2010-11 is expected to decline. However, the target collection rate for 2009-10 of  $\geq$  93.9% is expected to be met.

**2008-09 ACCOMPLISHMENTS**

Treasurer:

- ❖ Maintained "AAA" rating by all major rating agencies
- ❖ Distributed \$110 Million in interest earnings
- ❖ Attained record high pool balance of \$5.17 Billion
- ❖ Managed the influx of registered warrants (IOUs) issued by the State

Tax Collector

- ❖ Collected \$2.2 Billion in annual property taxes.
- ❖ Implemented ATM Verify to provide real-time check validation services. Reduced returned items by 37%

Public Administrator

- ❖ Implemented tools to identify best practices which reduce the necessary time to close cases
- ❖ Closed 261 cases in 2008-09

In addition, the department's goal is further met by the offering and promotion of electronic methods of property tax payments, which offer convenience for taxpayers and is the most cost efficient form of payment for the county. In 2008-09, the actual percentage increase of payments processed through credit card, e-check, electronic wire, and automated mortgage tape payments was 10.3% and exceeded the target of 10% increase. The target percentage increase for 2009-10 of 5% is expected to be met. For 2010-11, the target percentage has been adjusted down to 3% to account for the expanding base number of electronic property tax payments.

In an effort to meet the objectives for 2010-11, the department has:

- Delivered a new property tax bill to property owners offering a redesigned tax bill that is easier to read and understand, highlights and clarifies relevant information, promotes the use of electronic payments options, and increases the overall customer service for the county's taxpayer.
- Implemented ATM Verify with payment processor to check validity of account information on eCheck transactions.
- Continued to expand payment options for customers, including:
  - On-line through ePay using credit card or electronic check
  - Over the phone credit card and electronic check
  - Electronic payment file for large business owners and impound accounts
  - On site payment options at seasonal satellite payment center in Victorville
  - Added e-Mail reminder services to notify property owners of payment deadlines or other events
  - Added the option to print duplicate bills on-line
- Continued to expand on the outreach campaign by marketing e-payment options to the Spanish speaking taxpayers via Spanish radio stations and publications.

**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	2007-08 Actual	2008-09 Actual	2009-10 Target	2009-10 Estimate	2010-11 Target
3A. Annual percent decrease in the average amount of time necessary to close the investigation of decedents.	19%	21%	3%	3%	3%
3B. Annual percent decrease in the average amount of time necessary to close the administration of estates.	24%	18%	3%	3%	3%

Status

The primary goal of the Public Administrator function is the timely investigation and administration of the estates of decedents. The objective 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 the last two fiscal years, 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 exceeded with the actual decrease of 21% and 19% respectively. In an effort to meet these objectives for 2010-11, the department has:

- Implemented tools to identify best practices which reduced time necessary to close cases.
- Closed 261 cases in 2008-09.

**2010-11 REQUESTS FOR GENERAL FUND FINANCING**

Brief Description of Policy Item	Budgeted Staffing	Appropriation	Dept. Revenue	Local Cost
1. Increase and reclass support staff for the Public Administrator (Policy Item)	2	136,352	-	136,352
The staffing level increase will consist of two Deputy Public Administrators. The increase in staffing is requested to support additional workload volume resulting from an increase in investigation, summary, and probate cases. In addition, the department is requesting the reclass of the existing Supervising Deputy Public Administrator (position #598) to a higher level position. The complexity of the duties for this administrative position have changed due to the increased workload and the increased demand in managing, interpreting and applying complex laws and regulations in order to ensure that the assets are properly safeguarded and that the estates are administered in accordance with Probate Code and other legal requirements.				

MEASUREMENT	2007-08 Actual	2008-09 Actual	2009-10 Target	2009-10 Estimate	2010-11 Target
P1. Reduce the average caseload by Deputy					20%

**2010-11 PROPOSED FEE/RATE ADJUSTMENTS**

The department is not requesting any proposed fee/rate adjustments for 2010-11.

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