

TREASURER-TAX COLLECTOR/PUBLIC ADMINISTRATOR

Dick Larsen

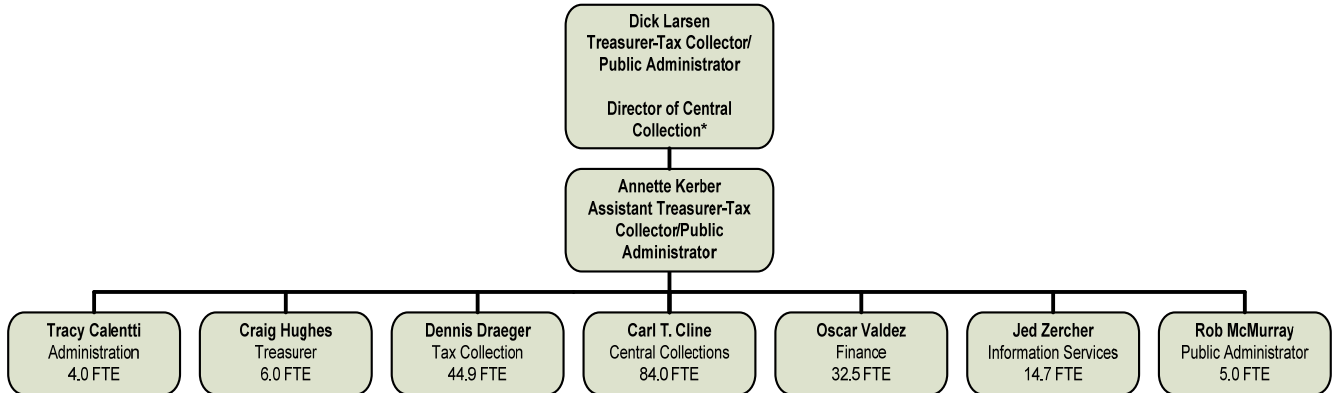
MISSION STATEMENT

The mission of the San Bernardino County Treasurer-Tax Collector/Public Administrator’s office is to fulfill 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.

STRATEGIC GOALS

1. Manage the county treasury function in a safe, effective and efficient manner.
2. Collect property taxes in an effective manner with a focus on customer service.
3. Investigate and administer the estates of decedents with care and professionalism.

ORGANIZATIONAL CHART



*Director of Central Collection is recognized as 1.0 FTE.

SUMMARY OF BUDGET UNITS

	2007-08				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
General Fund					
Treasurer-Tax Collector/Public Administrator	21,630,694	14,189,059	7,441,635		201.1
Total General Fund	21,630,694	14,189,059	7,441,635		201.1
Special Revenue Fund					
Redemption Maintenance	170,606	6,700		163,906	-
Total Special Revenue Fund	170,606	6,700		163,906	-
Total - All Funds	21,801,300	14,195,759	7,441,635	163,906	201.1

Detailed information for each budget unit follows, along with a description of the services provided, budget unit history and applicable performance measures.



Treasurer-Tax Collector/Public Administrator

DESCRIPTION OF MAJOR SERVICES

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

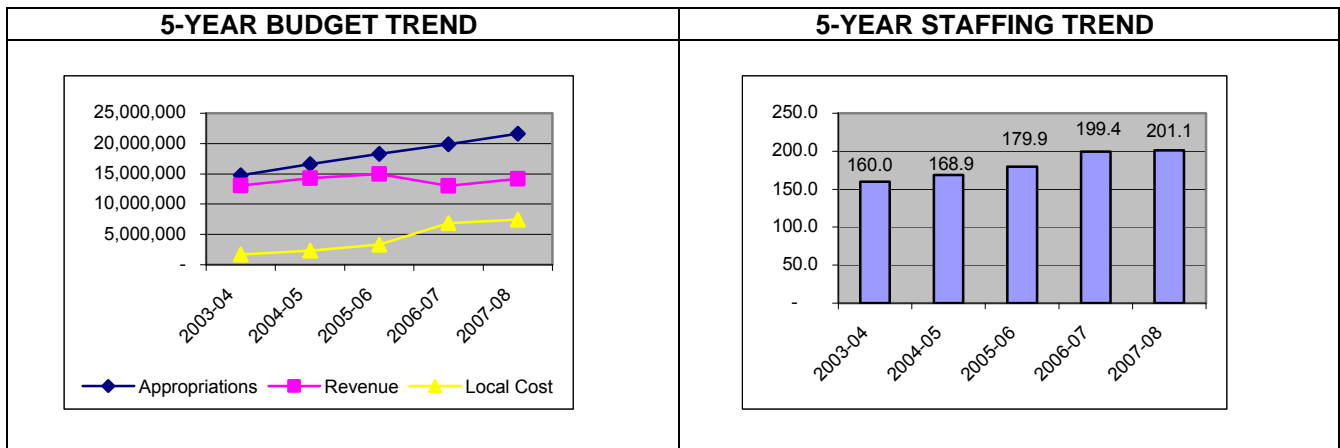
- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.0 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 currently manages assets of almost \$4.3 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$39.0 million for the year ending June 30, 2007. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

BUDGET HISTORY



PERFORMANCE HISTORY

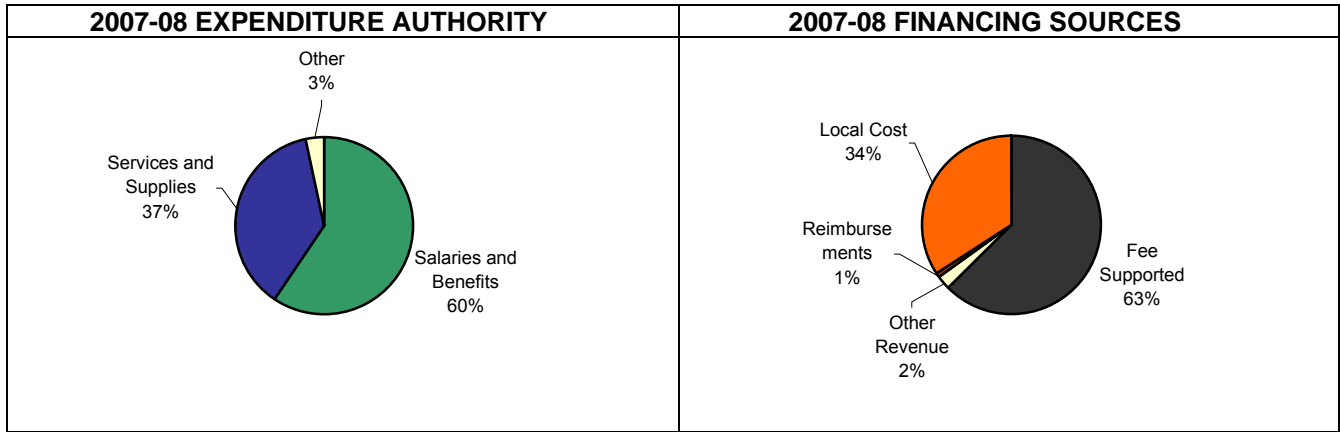
	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Modified Budget	2006-07 Estimate
Appropriation	13,457,617	15,314,987	16,063,350	19,863,932	18,312,304
Departmental Revenue	13,104,172	14,653,137	13,186,224	13,022,442	11,826,642
Local Cost	353,445	661,850	2,877,126	6,841,490	6,485,662
Budgeted Staffing				199.4	

Estimated appropriation for 2006-07 reflects a savings of \$1,551,628 as compared to the modified budget. The estimated savings are primarily the result of vacant positions due to the uncertainty with the collections of court assigned misdemeanor accounts, the completion of the basement remodel, and the search for a permanent Victorville satellite office. Additional savings are due to lower than expected services and supplies costs associated with other professional services.

Estimated departmental revenue for 2006-07 is \$1,195,800 lower than the modified budget due to a decrease in collection and accounting fees resulting from a new court collections agreement, a decrease in collection and accounting fees paid by the Arrowhead Regional Medical Center and other agencies as a result of lower cost reimbursements, and lower than expected number of properties being redeemed or sold at tax sale.



ANALYSIS OF PROPOSED BUDGET



GROUP: Administrative/Executive
DEPARTMENT: Treasurer-Tax Collector/Public Administrator
FUND: General

BUDGET UNIT: AAA TTC
FUNCTION: General
ACTIVITY: Finance

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Estimate	2006-07 Final Budget	2007-08 Proposed Budget	Change From 2006-07 Final Budget
Appropriation							
Salaries and Benefits	8,111,751	8,986,573	9,400,292	11,413,532	12,791,061	12,968,541	177,480
Services and Supplies	4,455,098	4,623,989	4,512,768	4,782,849	5,183,079	5,738,988	555,909
Central Computer	707,960	937,397	1,807,203	1,808,697	1,808,616	2,352,452	543,836
Equipment	-	596,882	123,250	56,891	50,000	174,000	124,000
Transfers	785,691	170,146	219,837	250,335	250,335	567,319	316,984
Total Exp Authority	14,060,500	15,314,987	16,063,350	18,312,304	20,083,091	21,801,300	1,718,209
Reimbursements	(652,883)	-	-	-	(219,159)	(170,606)	48,553
Total Appropriation	13,407,617	15,314,987	16,063,350	18,312,304	19,863,932	21,630,694	1,766,762
Operating Transfers Out	50,000	-	-	-	-	-	-
Total Requirements	13,457,617	15,314,987	16,063,350	18,312,304	19,863,932	21,630,694	1,766,762
Departmental Revenue							
Taxes	266,890	394,470	392,200	377,870	349,000	369,000	20,000
Licenses and Permits	590	490	-	236	-	-	-
Fines and Forfeitures	53,039	48,512	32,300	6,213	35,000	7,000	(28,000)
Use Of Money and Prop	13,507	16,985	10,814	2,108	7,393	3,000	(4,393)
State, Fed or Gov't Aid	53,418	106,486	142,203	67,111	138,000	63,190	(74,810)
Current Services	10,849,842	11,958,773	10,318,012	11,179,379	12,192,263	13,596,469	1,404,206
Other Revenue	1,866,886	2,127,421	2,242,441	173,693	169,000	150,400	(18,600)
Other Financing Sources	-	-	48,254	-	-	-	-
Total Revenue	13,104,172	14,653,137	13,186,224	11,806,610	12,890,656	14,189,059	1,298,403
Operating Transfers In	-	-	-	20,032	131,786	-	(131,786)
Total Financing Sources	13,104,172	14,653,137	13,186,224	11,826,642	13,022,442	14,189,059	1,166,617
Local Cost	353,445	661,850	2,877,126	6,485,662	6,841,490	7,441,635	600,145
Budgeted Staffing					199.4	201.1	1.7

Salaries and benefits of \$12,968,541 fund 201.1 positions and are increasing by \$177,480 primarily from \$29,200 in expected termination benefits and other costs associated with the MOU and retirement rate adjustments. Staffing increased by 1.7 to accurately reflect 1.0 Director of Central Collections and the decrease of the department's distributed vacancy factor by 0.7.



Services and supplies of \$5,738,988 include other professional services, postage, and other office supplies charges associated with the management of the county's investment pool, property tax collections, tax sale of defaulted properties, and central collections. The increase of \$555,909 primarily reflects an increase in legal costs associated with the administration of the tax sale of defaulted properties, the settlement of the related excess proceeds as required by Revenue and Taxation Code 4675 and the maintenance repairs of the Central Collections office.

Transfers of \$567,319 represent payments to other departments for county counsel, facilities, employee relations, Employee Health and Productivity program, and employment services. The increase is primarily due to the budgeting of County Counsel and Facilities Management charges as transfers in order to comply with GASB 34 requirements.

Current services of \$13,596,469 include revenues from accounting, collection, tax sale, and unsecured delinquency processing fees. The \$1,404,206 increase is due to the following reasons; (1) \$1,000,000 related to collection and accounting fees paid by entities such as the Arrowhead Regional Medical Center, Courts, and other agencies and (2) \$406,235 is related to the unsecured delinquency processing fee increase.

In 2007-08, the department will incur a decrease in operating transfers in due to the elimination in funding from the Auditor/Controller-Recorder's System Development special revenue fund.

The Treasurer-Tax Collector/Public Administrator continues to receive general fund financing for the administration of the County's Treasury Pool.

PERFORMANCE MEASURES			
Description of Performance Measure	2006-07 Projected	2006-07 Estimated	2007-08 Projected
County investment pool rating.	Moody's - Aaa, S&P - AAaf, and	Moody's - Aaa, S&P - AAaf, and	Moody's - Aaa, S&P - AAaf, and
Meet or exceed the average collection rate of comparable counties for secured property taxes.	≥ 97.6%	≥ 96.2%	N/A
Meet or exceed the average collection rate of comparable counties for unsecured property taxes.	≥ 94.9%	≥ 96.0%	≥ 94.9%
Percentage increase of electronic property tax payments through E-check and credit card.	10%	10%	10%
Annual decrease in the average amount of time necessary to close the investigation of decedents.	3%	3%	3%
Annual decrease in the average amount of time necessary to close the administration of estates.	3%	3%	3%

POLICY ITEM REQUESTS						
Rank	Brief Description of Policy Item	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost	Proposed 2007-08 Performance Measurement
1.	Satellite Offices The Treasurer-Tax Collector would like to open two satellite offices, one in the West End and one in the Low Desert regions of the county, to provide better customer service to our taxpayers in these areas. Approximately 23% of parcels are located in the West End and approximately 8% of parcels are located in the Low Desert.	8.0	589,418	-	589,418	
	<i>Increase average number of customers per day.</i>					
	Total	<u>8.0</u>	<u>589,418</u>	<u>-</u>	<u>589,418</u>	

