

## Treasurer-Tax Collector/Public Administrator

### DESCRIPTION OF MAJOR SERVICES

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

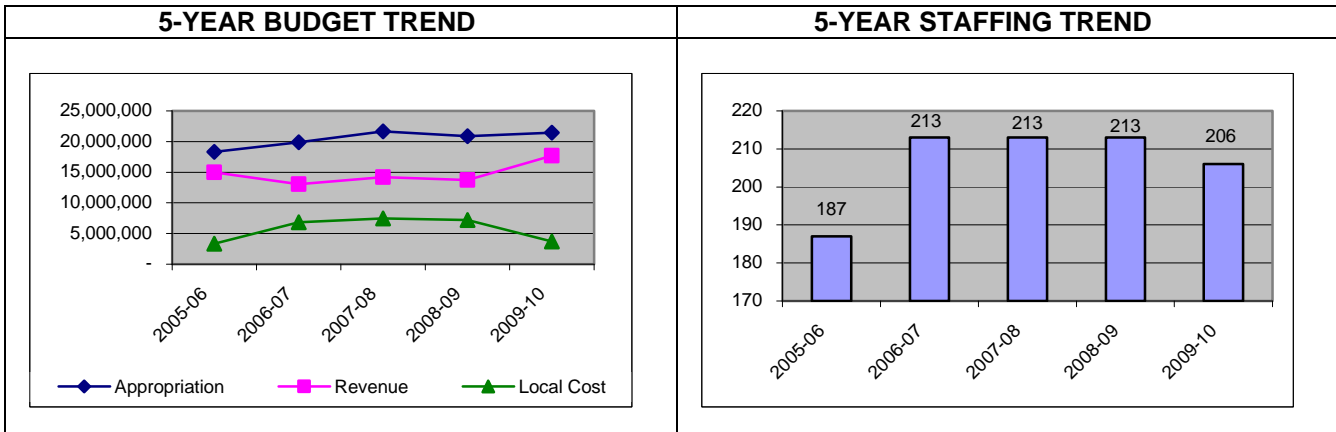
- Collection of property taxes.
- Performing the county's treasury function.
- Administering estates of persons who are deceased and no executor or administrator has been appointed.
- Providing a collection service for the county as well as to provide accounting and collections of court ordered payments.

The tax collection function involves the collection and accounting of property taxes for all county taxing entities that amounts to almost \$2.3 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 \$4.6 billion.

The Treasurer-Tax Collector's Central Collections Division expects to collect more than \$51.0 million for the year ending June 30, 2009. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

### BUDGET HISTORY



### PERFORMANCE HISTORY

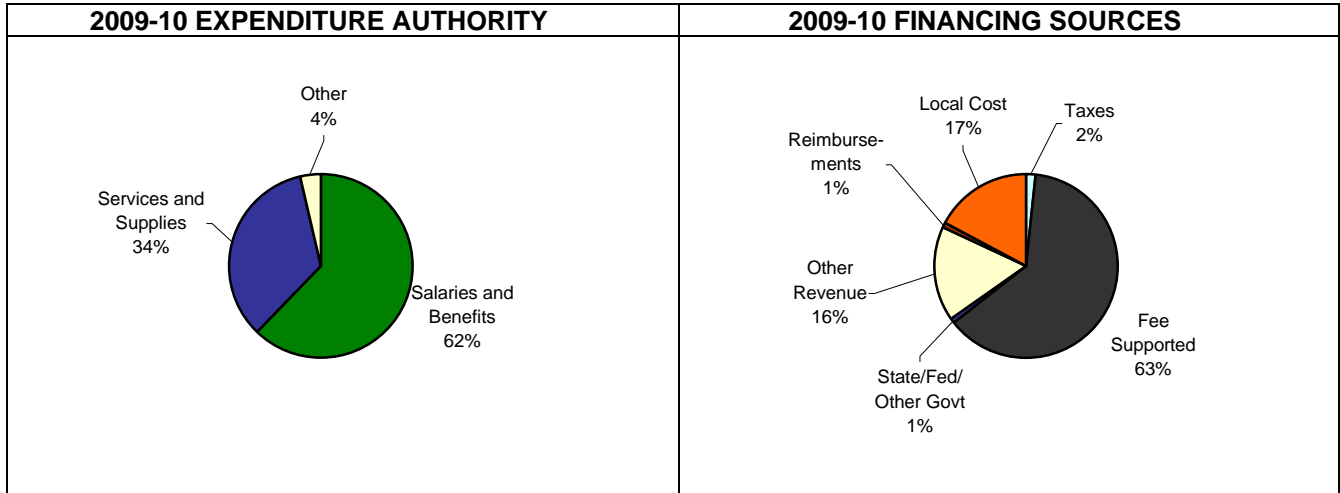
	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Modified Budget	2008-09 Estimate
Appropriation	16,063,350	17,128,240	19,070,688	20,683,791	18,861,200
Departmental Revenue	13,186,224	12,333,120	11,688,304	13,945,630	12,515,925
Local Cost	2,877,126	4,795,120	7,382,384	6,738,161	6,345,275
Budgeted Staffing				204	

Estimated appropriation for 2008-09 reflects a savings of \$1,822,591 as compared to the modified budget. The savings are primarily the result of vacant positions due to the timing of the new misdemeanor collection service agreement between the County and the Superior Court of California, the County's hiring freeze, and the delays in filling positions. Additional savings are due to lower than expected services and supplies costs associated with other professional services.

Estimated departmental revenue for 2008-09 is \$1,429,705 lower than the modified budget due to a decrease in collection and accounting fees resulting from a new misdemeanor collection service agreement between the County and the Superior Court of California, 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**



As a result of the current economic condition, the 2009-10 proposed budget was impacted by an 8% cut and a salary reduction. The total of these budget reductions was a decrease of \$563,897 to local cost; and the details are listed in the following schedule. Budgeted staffing was not impacted.

**IMPACTS DUE TO BUDGET REDUCTIONS**

Brief Description of Budget Impact	Budgeted Staffing	Appropriation	Departmental Revenue	Local Cost
2009-10 8% Reduction The Treasurer-Tax Collector has relocated the Reimittance Processing and Cashiering Cost Centers from The Tax Collector to the Treasury Pool. The increase in Treasury Pool is subject to Government Code 27013 cost reimbursement. The additional reimbursement revenue has been budgeted as other revenue and will be used to offset the 2009-10 reduced local cost.	-	-	378,439	(378,439)
Salary Reduction The Treasurer-Tax Collector has relocated the Reimittance Processing and Cashiering Cost Centers from The Tax Collector to the Treasury Pool. The increase in Treasury Pool is subject to Government Code 27013 cost reimbursement. The additional reimbursement revenue has been budgeted as other revenue and will be used to offset the 2009-10 reduced local cost.	-	-	185,458	(185,458)
<b>Total</b>	-	-	563,897	(563,897)

The preceding reductions were incorporated into the departmental budget and are reflected in the following schedule that details the budget by appropriation unit and revenue source.



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

BUDGET UNIT: AAA TTC  
 FUNCTION: General  
 ACTIVITY: Finance

	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimate	2008-09 Final Budget	2009-10 Proposed Budget	Change From 2008-09 Final Budget
<b>Appropriation</b>							
Salaries and Benefits	9,400,292	10,245,812	11,127,467	11,329,522	13,108,579	13,466,327	357,748
Services and Supplies	4,512,768	4,799,257	4,792,735	4,939,563	5,361,248	5,644,484	283,236
Central Computer	1,807,203	1,808,616	2,352,452	1,669,848	1,669,848	1,639,366	(30,482)
Travel	-	-	-	65,000	73,000	68,900	(4,100)
Equipment	123,250	39,301	103,671	94,000	94,000	50,000	(44,000)
Transfers	219,837	235,254	694,363	763,267	763,267	742,129	(21,138)
Total Exp Authority	16,063,350	17,128,240	19,070,688	18,861,200	21,069,942	21,611,206	541,264
Reimbursements	-	-	-	-	(179,486)	(182,184)	(2,698)
Total Appropriation	16,063,350	17,128,240	19,070,688	18,861,200	20,890,456	21,429,022	538,566
<b>Departmental Revenue</b>							
Taxes	392,200	375,650	363,490	369,370	365,000	360,000	(5,000)
Licenses and Permits	-	158	9,211	-	-	-	-
Fines and Forfeitures	32,300	5,676	2,576	3,751	5,000	4,000	(1,000)
Use Of Money and Prop	10,814	2,313	744	(25)	700	-	(700)
State, Fed or Gov't Aid	142,203	62,622	20,209	18,589	-	207,000	207,000
Current Services	10,318,012	11,665,199	11,086,607	12,029,921	13,206,190	13,565,080	358,890
Other Revenue	2,242,441	201,096	205,467	94,319	129,300	3,564,868	3,435,568
Other Financing Sources	48,254	20,406	-	-	-	-	-
Total Revenue	13,186,224	12,333,120	11,688,304	12,515,925	13,706,190	17,700,948	3,994,758
Local Cost	2,877,126	4,795,120	7,382,384	6,345,275	7,184,266	3,728,074	(3,456,192)
Budgeted Staffing					213	206	(7)

FISCAL

Salaries and benefits of \$13,466,327 fund 206 budgeted positions and include an increase of \$357,748 and a net decrease of 7 budgeted positions. The net decrease accounts for the 8% Reduction Plan for 2008-09 which includes the deletion of 1 Business Systems Analyst III, 1 Programmer Analyst III, 1 Fiscal Specialist, 1 Fiscal Assistant, 1 Office Assistant III, 3 Office Assistant II, 2 Public Service Employees, and the reinstatement of 1 Accounting Technician. The approval of 1 Consultant position was approved by the Board of Supervisors on June 3, 2008 (Item No. 61) subsequent to the completion of entry for last year's budget and is reflected as an addition in the current budget cycle. Furthermore, the department is also requesting the addition of 1 Investment Analyst position to assist with the increased workload associated with the additional focus on credit and investment research to insure the safety of the county Investment Pool.

Services and supplies of \$5,644,484 include professional services, postage, and other office supplies associated with the management of the county's investment pool, property tax collections, tax sale of defaulted properties, and central collections. The increase of \$283,236 primarily reflects an increase in expenditures associated with the increased volume in letter generation and mailing services and the increased volume in external legal services in bankruptcy proceedings.

Transfers of \$742,129 represent payments to other departments for county counsel, facilities, employee relations, Employee Health and Productivity program, and employment services. The decrease of \$21,138 is primarily due to the negotiated decrease in warehouse cost reimbursement to the Public Guardian.

Departmental revenue of \$17,700,948 include revenues from accounting, collection, tax sale, unsecured delinquency processing fee, 10% state rebate on victim restitution collections, and other revenue associated with the cost reimbursement of the treasury pool. The increase of \$3,994,758 is primarily the result of a change in accounting methodology related to the recording of revenues received as reimbursement for the management of the treasury pool. The recognition of these revenues will be restored to the Treasurer-Tax Collector/Public Administrator from the County Administrative Office. This change will reverse the previous exchange of treasury pool revenue for local cost financing with a return of an equal amount to the general fund.

