OFFICE OF THE TREASURER-TAX COLLECTOR APPROPRIATION SUMMARY Fiscal Year 2011-12

ADMINISTERED BY: TREASURER-TAX COLLECTOR

| | | FY 2010-11 | | | FY 2011-12 | | | | | |
|---|----|------------|-------------------------|-----------------------|------------|-------------------|-------------------------|--|--|--|
| Appropriation | | Actual | Position Allocations | BOS Adopted Budget | | Percent Change | Position Allocations | | | |
| GENERAL FUND Treasurer / Tax Collector | \$ | 3,362,428 | 26 | \$ | 3,584,212 | 6.6% | 26 | | | |
| ENTERPRISE FUND mPOWER* - Fund 235/100 | \$ | 1,150,230 | 0 | \$ | 601,976 | -47.7% | 0 | | | |
| TOTAL ALL FUNDS | \$ | 4,512,658 | 26 | \$ | 4,186,188 | -7.2% | 26 | | | |

^{*}Budget includes total operating expenses and fixed assets.

Mission Statement

To develop and maintain the highest level of public trust in the management and administration of the public's money related to the duties and services of the Treasurer-Tax Collector's Office, acting with the constant recognition that the Treasurer-Tax Collector exists to serve the public.

Budget Summary and Changes

The FY 2011-12 Proposed Budget provides funding of \$3.58 million for the Treasurer-Tax Collector, a 0.4% increase over FY 2010-11. The number of funded positions remains at the FY 2010-11 level of 22, a decrease of four (15%) since FY 2007-08. Included in salaries is the cost of extra help which is reduced by \$10,107, and overtime is increased by \$1,000. The Department's budget is balanced by reducing total expenditures for services and supplies (\$1,522), decreasing charges for the Megabyte system (\$8,229), and increasing total revenue (\$17,600 or 0.4%).

The Treasurer's mPOWER program is budgeted in a separate enterprise fund. The budget for FY 2011-12 is reduced by almost 50% in FY 2010-11 to \$601,976. This is primarily due to the suspension of the residential program by the Board of Supervisors on July 27, 2010 which allowed the program to process only commercial applications. As a consequence, staffing was reduced from a total of six to two redirected staff from the Building division (\$245,660). Other significant expenditures are for the Countywide Document Management System (SIRE) software Phase II (\$75,000) and a marketing contract (\$150,000). The mPOWER revenue consists primarily of loan proceeds (\$513,126), fees (\$32,250), direct charges (\$47,500), and interest (\$1,000).

Department Comments

The Treasurer-Tax Collector's Office has operated the 2010-11 fiscal year with approximately a 15% staffing vacancy. In addition, the Office continues to be impacted by a number of long-term medical leaves that have left the Office effectively staffed at a 23% or more vacancy level. For the past several years, the Office has been very reliant upon retiree extra help to address workloads that have either remained level or increased. Of the four retirees previously relied upon to assist with increasing workloads, three are no longer available.

Treasurer – Tax Collector

The Office has experienced an increase in workload over the past three years due to bankruptcies, delinquent collections, and financial assistance to various local government entities related to reductions in their revenues. Over the past five years, the secured delinquency rate has moved from a low of 1.07% to a high of 4.28%.

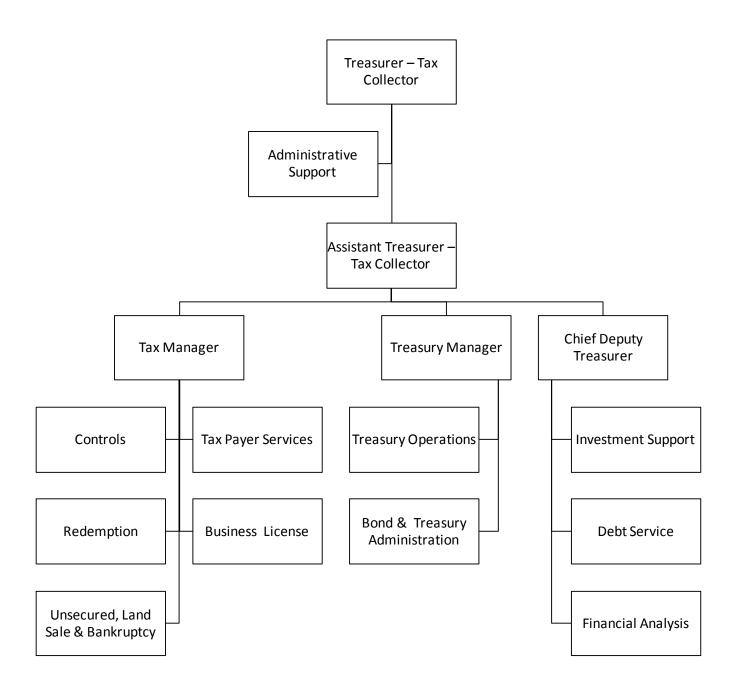
Given reduced staffing levels and other budgetary resource reductions, the Office has discontinued a number of services it historically provided, but is not mandated to do. Specifically, certain delinquent notices which have resulted in increased revenue collections are no longer being sent. Our ability to respond promptly to taxpayer inquiries has diminished. More budget reductions from current levels will have a negative impact on the collection of defaulted taxes that are subject to bankruptcy, and any further reductions will have a more significant negative impact on our overall ability to collect revenues.

It should be noted that Treasury costs are 85% reimbursed by depositors other than the General Fund, therefore a 5% reduction in Treasury expenditures actually results in only a 0.75% savings to the General Fund.

Final Budget Changes from the Proposed Budget

None.

OFFICE OF THE TREASURER - TAX COLLECTOR



Treasurer - Tax Collector 10340

Program Purpose: Provide banking, investment services, and safekeeping of all moneys belonging to the County, school districts, and certain special districts. The Treasurer also assists schools, special districts, and the County in the issuance and selling of bonds and to perform various debt-management and other financial and administrative services.

Provide for current and delinquent billing, collection, and accounting of real and personal property taxes for all local taxing agencies in the County. Provide for the issuance of business licenses and snow-chain permits in the unincorporated area of the County.

Major Budget Adjustments Proposed for 2011-12

- Increase \$46,103 for ongoing salaries and wages including a decrease for extra help (\$10,107), and an increase for overtime (\$1,000)
- Decrease \$1,522 for services and supplies including: a decrease for postage (\$7,707), increase for publication of tax defaulted land sale property (\$15,000), increase for 1099 reports (\$7,552), decrease for computers purchases (\$5,000), and a decrease for banking charges (\$3,495)
- Decrease \$8,229 for management information services as the Megabyte upgrade is complete
- Increase \$25,000 SB 2557 tax administration fee revenue from cities and special districts
- Decrease \$10,000 assessment and tax collection fees

Placer mPOWER AB811 (Enterprise Fund) 02310

Program Purpose: Allows property owners to obtain financing for energy, water efficiency, and power generation (such as solar) improvements to their home or business. The amount borrowed by the property owner is amortized and the annual amount due is placed on the property tax bill for repayment.

Major Budget Adjustment Included in 2010-11

• Increase \$372,600 for California Energy Commission grant of American Recovery and Reinvestment Act funds for the period from October 29, 2010 to March, 2012

Major Budget Adjustments Proposed for 2011-12

- Decrease total expenditures by \$531,565 from FY 2010-11 including significant reductions for staff on loan from CDRA from five to two (\$379,233), and professional services (\$136,000). The program is currently only processing commercial applications; the residential program has been suspended by the Board of Supervisors on July 27, 2010, due to adverse policies of the federal housing agencies.
- Decrease total revenue by \$531,565 including a \$480,415 reduction of draw down of the long term debt proceeds, and charges for services \$51,150

POSITION INFORMATION

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County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2011-12

Budget Unit **General Fund - 100**Function **General**

Activity Treasurer/Tax Collector - 10340

| | | | | ACTIVITY | reasure | r/Tax Collector - 103 | 40 | | |
|---|----------|-----------------------------|----------|--------------------|----------|------------------------|----------|--|--|
| Detail by Revenue Category and Expenditure Object | | 2009-10 Final Actuals | | 2010-11 Actual | | 2011-12 Recommended | | 2011-12 Adopted by the Board of Supervisors | |
| 1 | | 2 | | 3 | | 4 | | 5 | |
| Revenue | | | | | | | | | |
| Taxes | | | | | | | _ | | |
| 6135 Tax Defaulted Land Sales | \$ | | \$ | 11,926 | \$ | 10,000 | \$ | 10,000 | |
| Total Taxes | \$ | | \$ | 11,926 | \$ | 10,000 | \$ | 10,000 | |
| Licenses, Permits & Franchises | Φ. | 400 044 | • | 4.47.000 | • | 440,000 | • | 440,000 | |
| 6752 Business Licenses | \$ | 168,314 | \$ | 147,896 | \$ | 140,000 | \$ | 140,000 | |
| Total Licenses, Permits & Franchises | \$ | 168,314 | \$ | 147,896 | \$ | 140,000 | \$ | 140,000 | |
| Fines, Forfeits & Penalties 6863 Penalties & Costs-Delinquent Taxes | \$ | 129,595 | \$ | 139,853 | \$ | 110,000 | \$ | 110,000 | |
| Total Fines, Forfeits & Penalties | \$ \$ | 129,595 | φ \$ | 139,853 | \$ \$ | 110,000 | \$ \$ | 110,000 | |
| Rev from Use of Money & Property | Ą | 129,090 | Ą | 139,033 | Ą | 110,000 | Þ | 110,000 | |
| 6950 Interest | \$ | 2,734,635 | \$ | 1,837,063 | \$ | 2,400,000 | \$ | 2.400.000 | |
| Total Rev from Use of Money & Property | \$ | 2,734,635 | \$ | 1,837,063 | \$ | 2,400,000 | \$ | 2,400,000 | |
| Intergovernmental Revenue | Ψ | 2,104,000 | Ψ | 1,001,000 | Ψ | 2,400,000 | Ψ | 2,400,000 | |
| 7234 State Aid - Mandated Costs | \$ | | \$ | 154 | \$ | | \$ | | |
| Total Intergovernmental Revenue | \$ | | \$ | 154 | \$ | | \$ | | |
| Charges for Services | | | | | | | | | |
| 8095 SB2557-Tax Admin Fee-Districts | \$ | 216,641 | \$ | 222,442 | \$ | 220,000 | \$ | 220,000 | |
| 8096 SB2557-Tax Admin Fee-Cities | | 176,528 | | 200,659 | | 200,000 | | 200,000 | |
| 8100 Assessment/Tax Collection Fees | | 42,716 | | (18,729) | | 35,000 | | 35,000 | |
| 8101 Supplemental PropTxs - 5% Admin Fee | | 51,144 | | 44,409 | | 30,000 | | 30,000 | |
| 8116 NSF & Misc Fees | | 150,256 | | 136,106 | | 110,000 | | 110,000 | |
| 8194 Investment Services | | 1,161,793 | | 979,454 | | 850,000 | | 850,000 | |
| 8212 Other General Reimbursement | | 13,745 | | 6,496 | | 8,000 | | 8,000 | |
| 8218 Forms and Photocopies | * | 5,096 | • | 6,047 | • | 6,000 | • | 6,000 | |
| Total Charges for Services Miscellaneous Revenues | \$ | 1,817,919 | \$ | 1,576,884 | \$ | 1,459,000 | Þ | 1,459,000 | |
| 8761 Insurance Refunds | \$ | 1,150 | \$ | | \$ | | \$ | | |
| 8764 Miscellaneous Revenues | ψ | 9,194 | φ | 12,054 | φ | | φ | | |
| 8766 Cash Overage | | 3,151 | | 2,828 | | 3,000 | | 3,000 | |
| Total Miscellaneous Revenues | \$ | 13,495 | \$ | 14,882 | \$ | 3,000 | \$ | 3,000 | |
| Other Financing Sources | • | 10,100 | • | 1 1,002 | • | 0,000 | • | 0,000 | |
| 8954 Operating Transfers In | \$ | | \$ | 42,316 | \$ | | \$ | | |
| Total Other Financing Sources | \$ | | \$ | 42,316 | \$ | | \$ | | |
| Total Revenue | \$ | 4,863,958 | \$ | 3,770,974 | \$ | 4,122,000 | \$ | 4,122,000 | |
| Expenditures / Appropriations | | | | | | | | | |
| Salaries & Benefits | | | | | | | | | |
| 1001 Employee Paid Sick Leave | \$ | 30 | \$ | 5,282 | \$ | | \$ | | |
| 1002 Salaries and Wages | | 1,550,769 | | 1,709,450 | | 1,773,313 | | 1,773,313 | |
| 1003 Extra Help | | 54,111 | | 24,552 | | 40,500 | | 40,500 | |
| 1005 Overtime & Call Back | | 2,799 | | 1,870 | | 3,000 | | 3,000 | |
| 1011 Salary Savings | | 00 | | 04 | | (14,966) | | (14,966) | |
| 1018 Taxable Meal Reimbursements | | 26 | | 21 | | 450.004 | | 450.004 | |
| 1300 P.E.R.S. 1301 F.I.C.A. | | 333,709 118,489 | | 373,529 123,180 | | 450,821 140,736 | | 450,821 140,736 | |
| 1303 Other - Post Employment Benefits | | 155,708 | | 162,712 | | 137,471 | | 137,471 | |
| 1310 Employee Group Ins | | 189,999 | | 197,526 | | 207,000 | | 207,000 | |
| 1315 Workers Comp Insurance | | 5,819 | | 137,320 | | 1,724 | | 1,724 | |
| 1325 401 (k) Employer Match | | 4,851 | | 6,306 | | 5,250 | | 5,250 | |
| Total Salaries & Benefits | \$ | 2,416,310 | \$ | 2,604,428 | \$ | 2,744,849 | \$ | 2,744,849 | |
| Services & Supplies | * | _, , | * | 2,00 1, 120 | • | _,, | • | _,, | |
| 2051 Communications - Telephone | \$ | 53,591 | \$ | 50,362 | \$ | 51,825 | \$ | 51,825 | |
| 2052 Mobile Communication Devices | • | 3,270 | , | 2,844 | • | 3,000 | , | 3,000 | |
| 2130 Insurance | | 1,500 | | 635 | | 1,500 | | 1,500 | |
| 2140 Gen Liability Ins | | 1,027 | | | | 1,476 | | 1,476 | |
| 2290 Maintenance - Equipment | | 13,556 | | 26,368 | | 14,560 | | 14,560 | |
| 2292 Maintenance - Software | | 22,187 | | 22,915 | | 23,207 | | 23,207 | |
| 2439 Membership/Dues | | 1,862 | | 1,953 | | 1,840 | | 1,840 | |
| 2461 Dept Cash Shortage | | 3,062 | | 2,417 | | 4,000 | | 4,000 | |
| 2481 PC Acquisition | | 56,559 | | | | 5,000 | | 5,000 | |
| | | | | | | | | | |

County of Placer Financing Sources and Uses by Budget Unit by Object Governmental Funds Fiscal Year 2011-12

Budget Unit **General Fund - 100**Function **General**

Activity Treasurer/Tax Collector - 10340

| | | | | / Cuvity ii | easurer/ rax conector - 103 | 70 | | |
|--|-------|-----------------------------|----|-------------------|-----------------------------|----|--|--|
| etail by Revenue Category and Expenditure Object | | 2009-10 Final Actuals | | 2010-11 Actual | 2011-12 Recommended | 1 | 2011-12 Adopted by the Board of Supervisors | |
| 1 | | 2 | | 3 | 4 | | 5 | |
| 2511 Printing | | 32,540 | | 24,024 | 35,550 | | 35,550 | |
| 2522 Other Supplies | | 3,048 | | 1,708 | 3,000 | | 3,000 | |
| 2523 Office Supplies & Exp | | 24,652 | | 29,040 | 25,150 | | 25,150 | |
| 2524 Postage | | 95,510 | | 99,839 | 135,000 | | 135,000 | |
| 2555 Prof/Spec Svcs - Purchased | | 79,132 | | 82,023 | 72,450 | | 72,450 | |
| 2556 Prof/Spec Svcs - County | | 6,149 | | 6,172 | 6,107 | | 6,107 | |
| 2701 Publications & Legal Notices | | 2,579 | | 10,782 | 20,275 | | 20,275 | |
| 2709 Countywide System Charges | | 3,809 | | 2,260 | 2,561 | | 2,56′ | |
| 2838 Special Dept Expense-1099 Reportable | | 52,881 | | 52,669 | 60,900 | | 60,900 | |
| 2839 Recording Fees | | 233 | | 70 | | | | |
| 2840 Special Dept Expense | | 47,338 | | 89,524 | 152,855 | | 152,855 | |
| 2844 Training | | | | 2,309 | 1,000 | | 1,000 | |
| 2860 Library Materials | | 520 | | 108 | 415 | | 415 | |
| 2931 Travel & Transportation | | 1,858 | | 1,743 | 1,430 | | 1,430 | |
| 2932 Mileage | | 1,077 | | 747 | 2,350 | | 2,350 | |
| 2933 Lodging | | 466 | | 1,682 | 3,200 | | 3,200 | |
| 2941 County Vehicle Mileage | | 420 | | 160 | 500 | | 500 | |
| 2964 Meals/Food Purchases | | 219 | | 68 | 1,050 | | 1,050 | |
| Total Services & Supplies | \$ | 509,045 | \$ | 512,422 | \$ 630,201 | \$ | 630,20 | |
| Capital Assets | • | | • | 24.050 | Φ. | • | | |
| 4451 Equipment | \$ | | \$ | 34,858 | \$ | \$ | | |
| Total Capital Assets | \$ | | \$ | 34,858 | \$ | \$ | | |
| Intrafund Transfers Out | • | FF 000 | \$ | C4 40C | r C4 407 | œ. | C4 40 | |
| 5310 I/T Employee Group Insurance 5404 I/T Maintenance - Services | \$ | 55,029 | Ф | 61,196 4,465 | \$ 64,187 | \$ | 64,187 | |
| | | 321 | | 4,400 | 650 | | CEC | |
| 5405 I/T Maintenance - Bldgs & Improvements 5552 I/T - MIS Services | | 138,698 | | 135,209 | 135,300 | | 650 125 200 | |
| 5555 I/T Prof/Special Services - Purchased | | 2,736 | | 3,010 | 3,525 | | 135,300 | |
| 5556 I/T - Professional Services - Purchased | | 47,492 | | 5,010 6,840 | 5,500 | | 3,525 5,500 | |
| Total Intrafund Transfers Out | \$ | 244.276 | \$ | 210,720 | \$ 209,162 | \$ | 209,162 | |
| | | , - | | • | <u> </u> | | <u> </u> | |
| Total Expenditures / Appropriation | | 3,169,631 | \$ | 3,362,428 | \$ 3,584,212 | \$ | 3,584,212 | |
| Net Cos | st \$ | (1,694,327) | \$ | (408,546) | \$ (537,788) | \$ | (537,788) | |

County of Placer Operation of Enterprise Fund Fiscal Year 2011-12

Fund Placer mPower Fund - 235
Subfund Administrative Expense Fund - mPower Activity Placer mPower AB811 - 2310

| Operating Detail | | 2009-10 Actual | | 2010-11 Actual | | 2011-12 Recommended | | 2011-12 Adopted by the Board of Supervisors | |
|------------------|---|-------------------|------------|-------------------|-----------|------------------------|-----------|--|-----------|
| | 1 | | 2 | | 3 | | 4 | | 5 |
| Operating Reven | | | | | | | | | |
| | Direct Charges | | 50 | | 10,968 | | 47,500 | | 47,500 |
| | Recording Fees | | 48 | | 804 | | 8,100 | | 8,100 |
| 8193 | Other Services | • | 365 | • | 3,375 | * | 32,250 | • | 32,250 |
| | Total Operating Revenues | \$ | 463 | \$ | 15,147 | \$ | 87,850 | \$ | 87,850 |
| Operating Expen | ses Extra Help | | 14 | | | | | | |
| | Communications - Telephone | | (2) | | 1,426 | | 1,380 | | 1,380 |
| | Mobile Communication Devices | | (2) | | 251 | | 1,300 | | 1,300 |
| | Maintenance - Equipment | | 728 | | 201 | | | | |
| | Maintenance - Equipment Maintenance - Software | | 32,500 | | 13,250 | | 13,250 | | 13,250 |
| | Membership/Dues | | 32,300 | | 1,543 | | 13,230 | | 13,230 |
| | Collection Charges | | | | 1,543 | | 500 | | 500 |
| | Printing | | 4,847 | | 1,354 | | 11,100 | | 11,100 |
| | Office Supplies & Exp | | 1,198 | | 328 | | 2,000 | | 2,000 |
| | Postage | | 951 | | 320 1 | | 2,500 | | 2,500 |
| | Prof/Spec Svcs - Purchased | | 293,894 | | 72,486 | | 225,000 | | 225,000 |
| | Prof/Spec Svcs - County | | 190,794 | | 296,610 | | 282,269 | | 282,269 |
| | Publications & Legal Notices | | 4,738 | | 290,010 | | 202,209 | | 202,209 |
| | Countywide System Charges | | 4,730 | | | | 1,113 | | 1,113 |
| | Rents & Leases - Bldgs & Impr | | 4,090 | | | | 1,113 | | 1,113 |
| | Special Dept Expense-1099 Reportable | | 4,090 | | | | | | |
| 2840 | | | 1,083 | | 6 | | 100 | | 100 |
| | Training | | 1,706 | | 1,164 | | 10,000 | | 10,000 |
| | Travel & Transportation | | 1,760 | | 1,245 | | 1,320 | | 1,320 |
| | Mileage | | 81 | | 1,243 | | 1,320 | | 1,320 |
| | Lodging | | 624 | | 373 | | 134 | | 134 |
| | County Vehicle Mileage | | 809 | | 1,737 | | 1,000 | | 1,000 |
| | Meals/Food Purchases | | 118 | | 1,737 | | 250 | | 250 |
| | Intangible Assets Depreciation | | 5,691 | | 15,936 | | 250 | | 250 |
| 3700 | Total Operating Expenses | \$ | 545,533 | \$ | 408,144 | \$ | 551,976 | \$ | 551,976 |
| | | | • | | | | | | |
| | Operating Income (Loss) | \$ | (545,070) | \$ | (392,997) | \$ | (464,126) | \$ | (464,126) |
| | evenue (Expenses) | | (0.4.5.40) | | /04F 400\ | | | | |
| | mPower Loans - Contractor | | (34,513) | | (315,190) | | | | |
| | mPower Loans - Homeowner | | (3,500) | | (415,867) | | (50,000) | | (50,000) |
| | Bond Interest | | (4.707) | | (11,029) | | (50,000) | | (50,000) |
| | Interest | | (1,737) | | 1,307 | | 1,000 | | 1,000 |
| 8953 | Long Term Debt Proceeds | | (222) | | 971,817 | • | 513,126 | • | 513,126 |
| | Total Non-Operating Revenue (Expenses) | \$ | (39,750) | \$ | 231,038 | \$ | 464,126 | \$ | 464,126 |
| | Income Before Capital Contributions and Transfe | rs \$ | (584,820) | \$ | (161,959) | \$ | | \$ | |
| | Change in Net Assets | \$ | (584,820) | \$ | (161,959) | \$ | | \$ | |
| NI- CA | costs Designing Delence | | | | (470.005) | | (020.000) | | (020.050) |
| | ssets - Beginning Balance | | | | (470,995) | | (632,952) | | (632,952) |
| Net A | ssets - Ending Balance | \$ | (470,995) | \$ | (632,952) | \$ | (632,952) | \$ | (632,952) |

Memo: