

OFFICE OF THE TREASURER-TAX COLLECTOR					
APPROPRIATION SUMMARY					
Fiscal Year 2011-12					
ADMINISTERED BY:		TREASURER-TAX COLLECTOR			
Appropriation	FY 2010-11		FY 2011-12 Proposed Budget		
	Budget	Position Allocations	Recommended Budget	Percent Change	Position Allocations
GENERAL FUND Treasurer / Tax Collector	\$ 3,571,569	26	\$ 3,584,212	0.4%	26
ENTERPRISE FUND mPOWER	\$ 1,133,541	0	\$ 601,976	-46.9%	0
TOTAL ALL FUNDS	\$ 4,705,110	26	\$ 4,186,188	-11.0%	26

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

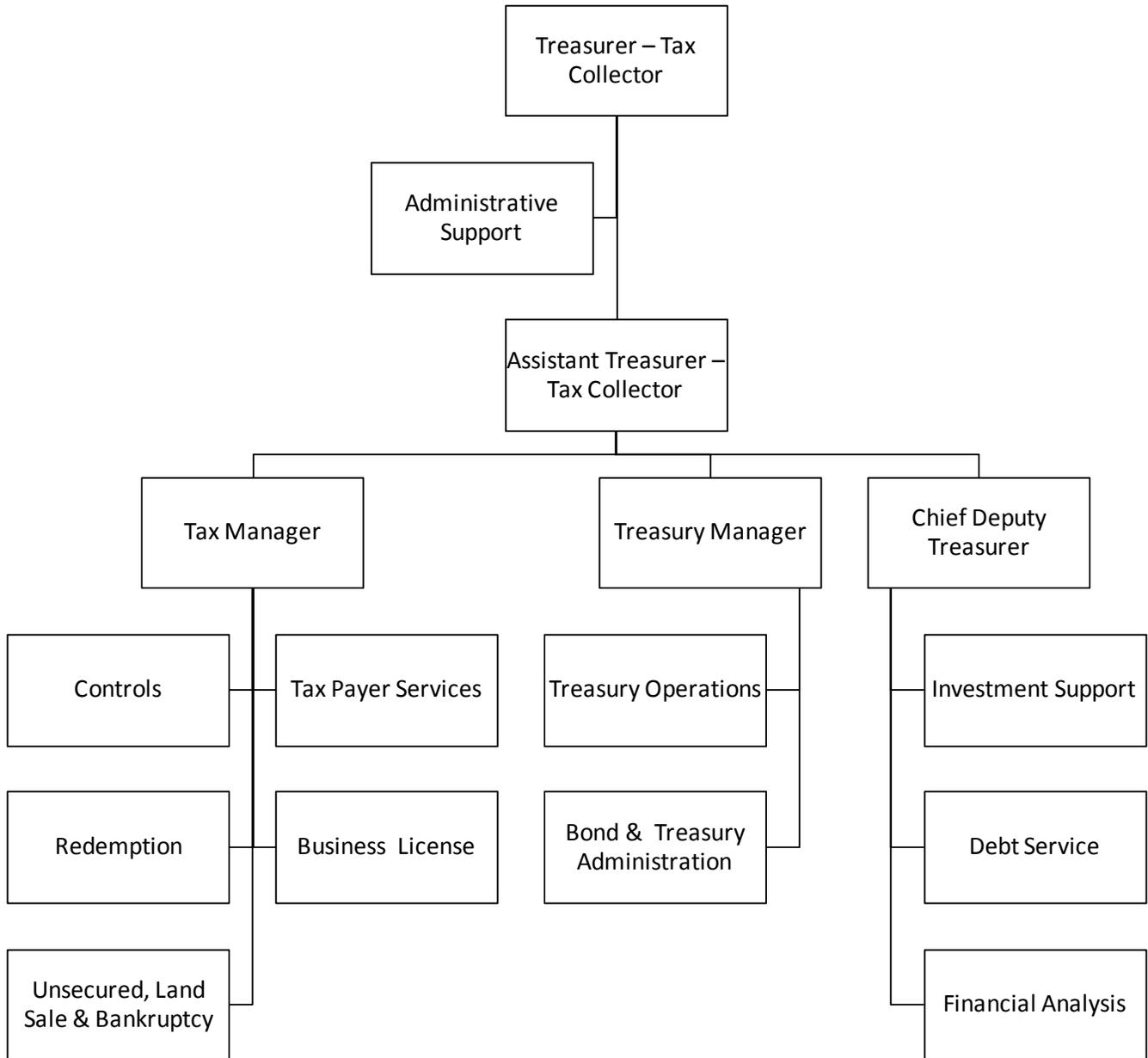
The Office has experienced an increase in workload over the past three years due to bankruptcies, delinquent collections, and financial assistance to various local government entities related to reductions in their revenues. Over the past five years, the secured delinquency rate has moved from a low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

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**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue				
Taxes				
6135 Tax Defaulted Land Sales	\$	\$	13,500	\$ 10,000
Total Taxes	\$	\$	13,500	\$ 10,000
Licenses, Permits & Franchises				
6752 Business Licenses	\$	168,314	\$ 130,000	\$ 140,000
Total Licenses, Permits & Franchises	\$	168,314	\$ 130,000	\$ 140,000
Fines, Forfeits & Penalties				
6863 Penalties & Costs-Delinquent Taxes	\$	129,595	\$ 105,000	\$ 110,000
Total Fines, Forfeits & Penalties	\$	129,595	\$ 105,000	\$ 110,000
Rev from Use of Money & Property				
6950 Interest	\$	2,734,635	\$ 2,000,000	\$ 2,400,000
Total Rev from Use of Money & Property	\$	2,734,635	\$ 2,000,000	\$ 2,400,000
Charges for Services				
8095 SB2557-Tax Admin Fee-Districts	\$	216,641	\$ 217,500	\$ 220,000
8096 SB2557-Tax Admin Fee-Cities		176,528	177,500	200,000
8100 Assessment/Tax Collection Fees		42,716	45,000	35,000
8101 Supplemental PropTxs - 5% Admin Fee		51,144	60,000	30,000
8116 NSF & Misc Fees		150,256	90,000	110,000
8194 Investment Services		1,161,793	1,245,900	850,000
8212 Other General Reimbursement		13,745	10,000	8,000
8218 Forms and Photocopies		5,096	6,000	6,000
Total Charges for Services	\$	1,817,919	\$ 1,851,900	\$ 1,459,000
Miscellaneous Revenues				
8761 Insurance Refunds	\$	1,150	\$	\$
8764 Miscellaneous Revenues		9,194	1,000	
8766 Cash Overage		3,151	3,000	3,000
Total Miscellaneous Revenues	\$	13,495	\$ 4,000	\$ 3,000
Total Revenue				
	\$	4,863,958	\$ 4,104,400	\$ 4,122,000
Expenditures / Appropriations				
Salaries & Benefits				
1001 Employee Paid Sick Leave	\$	30	\$	\$
1002 Salaries and Wages		1,550,769	1,742,158	1,773,313
1003 Extra Help		54,111	50,607	40,500
1005 Overtime & Call Back		2,799	2,000	3,000
1011 Salary Savings			(42,436)	(14,966)
1018 Taxable Meal Reimbursements		26		
1300 P.E.R.S.		333,709	400,589	450,821
1301 F.I.C.A.		118,489	135,920	140,736
1303 Other - Post Employment Benefits		155,708	154,038	137,471
1310 Employee Group Ins		189,999	231,581	207,000
1315 Workers Comp Insurance		5,819	3,530	1,724
1325 401 (k) Employer Match		4,851	5,250	5,250
Total Salaries & Benefits	\$	2,416,310	\$ 2,683,237	\$ 2,744,849
Services & Supplies				
2051 Communications - Telephone	\$	53,591	\$ 51,445	\$ 51,825
2052 Mobile Communication Devices		3,270	3,300	3,000
2130 Insurance		1,500	1,665	1,500
2140 Gen Liability Ins		1,027	1,889	1,476
2290 Maintenance - Equipment		13,556	15,432	14,560
2292 Maintenance - Software		22,187	21,917	23,207
2439 Membership/Dues		1,862	2,190	1,840
2461 Dept Cash Shortage		3,062	4,000	4,000
2481 PC Acquisition		56,559	10,000	5,000
2511 Printing		32,540	39,050	35,550
2522 Other Supplies		3,048	3,000	3,000
2523 Office Supplies & Exp		24,652	25,150	25,150
2524 Postage		95,510	142,707	135,000
2555 Prof/Spec Svcs - Purchased		79,132	72,450	72,450
2556 Prof/Spec Svcs - County		6,149	5,796	6,107

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**

Detail by Revenue Category and Expenditure Object	2009-10 Final Actuals	2010-11 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
2701 Publications & Legal Notices	2,579	5,275	20,275	
2709 Countywide System Charges	3,809	2,260	2,561	
2838 Special Dept Expense-1099 Reportable	52,881	53,348	60,900	
2839 Recording Fees	233			
2840 Special Dept Expense	47,338	156,350	152,855	
2844 Training		1,205	1,000	
2860 Library Materials	520	435	415	
2931 Travel & Transportation	1,858	3,220	1,430	
2932 Mileage	1,077	2,145	2,350	
2933 Lodging	466	2,900	3,200	
2941 County Vehicle Mileage	420	500	500	
2964 Meals/Food Purchases	219	1,050	1,050	
Total Services & Supplies	\$ 509,045	\$ 628,679	\$ 630,201	\$
Intrafund Transfers Out				
5310 I/T Employee Group Insurance	\$ 55,029	\$ 71,994	\$ 64,187	\$
5405 I/T Maintenance - Bldgs & Improvements	321	750	650	
5552 I/T - MIS Services	138,698	143,529	135,300	
5555 I/T Prof/Special Services - Purchased	2,736	3,280	3,525	
5556 I/T - Professional Services	47,492	40,100	5,500	
Total Intrafund Transfers Out	\$ 244,276	\$ 259,653	\$ 209,162	\$
Total Expenditures / Appropriations	\$ 3,169,631	\$ 3,571,569	\$ 3,584,212	\$
Net Cost	\$ (1,694,327)	\$ (532,831)	\$ (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 Estimated	2011-12 Recommended	2011-12 Adopted by the Board of Supervisors
1	2	3	4	5
Operating Revenues				
8100 Assessment/Tax Collection Fees		12,000		
8105 Direct Charges	50		47,500	
8142 Recording Fees	48	22,000	8,100	
8193 Other Services	365	105,000	32,250	
Total Operating Revenues	\$ 463	\$ 139,000	\$ 87,850	\$
Operating Expenses				
1003 Extra Help	14			
2051 Communications - Telephone	(2)	2,520	1,380	
2290 Maintenance - Equipment	728			
2292 Maintenance - Software	32,500	13,250	13,250	
2508 Collection Charges			500	
2511 Printing	4,847	56,000	11,100	
2522 Other Supplies		900		
2523 Office Supplies & Exp	1,198	7,300	2,000	
2524 Postage	951	7,800	2,500	
2555 Prof/Spec Svcs - Purchased	293,894	361,000	225,000	
2556 Prof/Spec Svcs - County	190,794	661,502	282,269	
2701 Publications & Legal Notices	4,738			
2709 Countywide System Charges			1,113	
2727 Rents & Leases - Bldgs & Impr	4,090			
2838 Special Dept Expense-1099 Reportable	400			
2840 Special Dept Expense	1,083	500	100	
2844 Training	1,706	17,000	10,000	
2931 Travel & Transportation	1,269	1,650	1,320	
2932 Mileage	81	2,869	194	
2933 Lodging	624			
2941 County Vehicle Mileage	809	500	1,000	
2964 Meals/Food Purchases	118	750	250	
3706 Intangible Assets Depreciation	5,691			
3826 Bond Interest			50,000	
Total Operating Expenses	\$ 545,533	\$ 1,133,541	\$ 601,976	\$
Operating Income (Loss)	\$ (545,070)	\$ (994,541)	\$ (514,126)	\$
Non-Operating Revenue (Expenses)				
6950 Interest	(1,737)	1,000	1,000	
8953 Long Term Debt Proceeds		993,541	513,126	
Total Non-Operating Revenue (Expenses)	\$ (1,737)	\$ 994,541	\$ 514,126	\$
Income Before Capital Contributions and Transfers	\$ (546,807)	\$	\$	\$
Change in Net Assets	\$ (546,807)	\$	\$	\$
Net Assets - Beginning Balance		(432,982)	(432,982)	
Net Assets - Ending Balance	\$ (432,982)	\$ (432,982)	\$ (432,982)	\$

Memo: