

OFFICE OF THE TREASURER-TAX COLLECTOR APPROPRIATION SUMMARY Fiscal Year 2009-10				
ADMINISTERED BY:		TREASURER-TAX COLLECTOR		
Appropriation	FY 2008-09		FY 2009-10 Proposed Budget	
	Budget	Position Allocations	Recommended Budget	Position Allocations
GENERAL FUND Treasurer / Tax Collector	\$ 3,512,120	26	\$ 3,460,466	26
TOTAL ALL FUNDS	\$ 3,512,120	26	\$ 3,460,466	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.

Departmental Budget Summary and Changes

The Proposed Budget provides \$3.460 million for the Treasurer Tax Collector and is a 1.5% decrease over FY 2008-09. Unlike prior years where revenue exceeded expenditures by \$5 million to \$8 million dollars, the FY 2009-10 revenue projection of \$3.9M is only slightly greater than expenditures, and represents a 43% decrease compared to FY 2008-09. With the dramatic decline in economic conditions, revenues are primarily affected by lower interest earnings with an anticipated decline of \$3 million. Further revenue declines are expected in the supplemental property taxes category as well, where revenue is projected to drop by \$40,000. However, despite these declines in revenue and the impact they will have on the General Fund, due to cost cutting efforts at the departmental level, it is anticipated that there will be enough remaining revenue to support departmental expenditures in the Proposed Budget.

Department Comments

During the 08/09 Fiscal year, the Treasurer-Tax Collector's budget was reduced by \$263,397 with additional reductions of \$162,784 for the 09/10 budget year. The office has operated for more than half the 08/09 year with a 20% staffing vacancy and has become overly reliant on retiree extra help. This vacancy level has begun to impact various service levels, therefore certain services that the office has historically provided, but is not mandated to do, may have to be discontinued. It is noteworthy that 80% of the Treasury functions are reimbursed by depositors other than the General Fund therefore a 10% reduction in Treasury expenditures actually yields only a 2% savings to the General Fund.

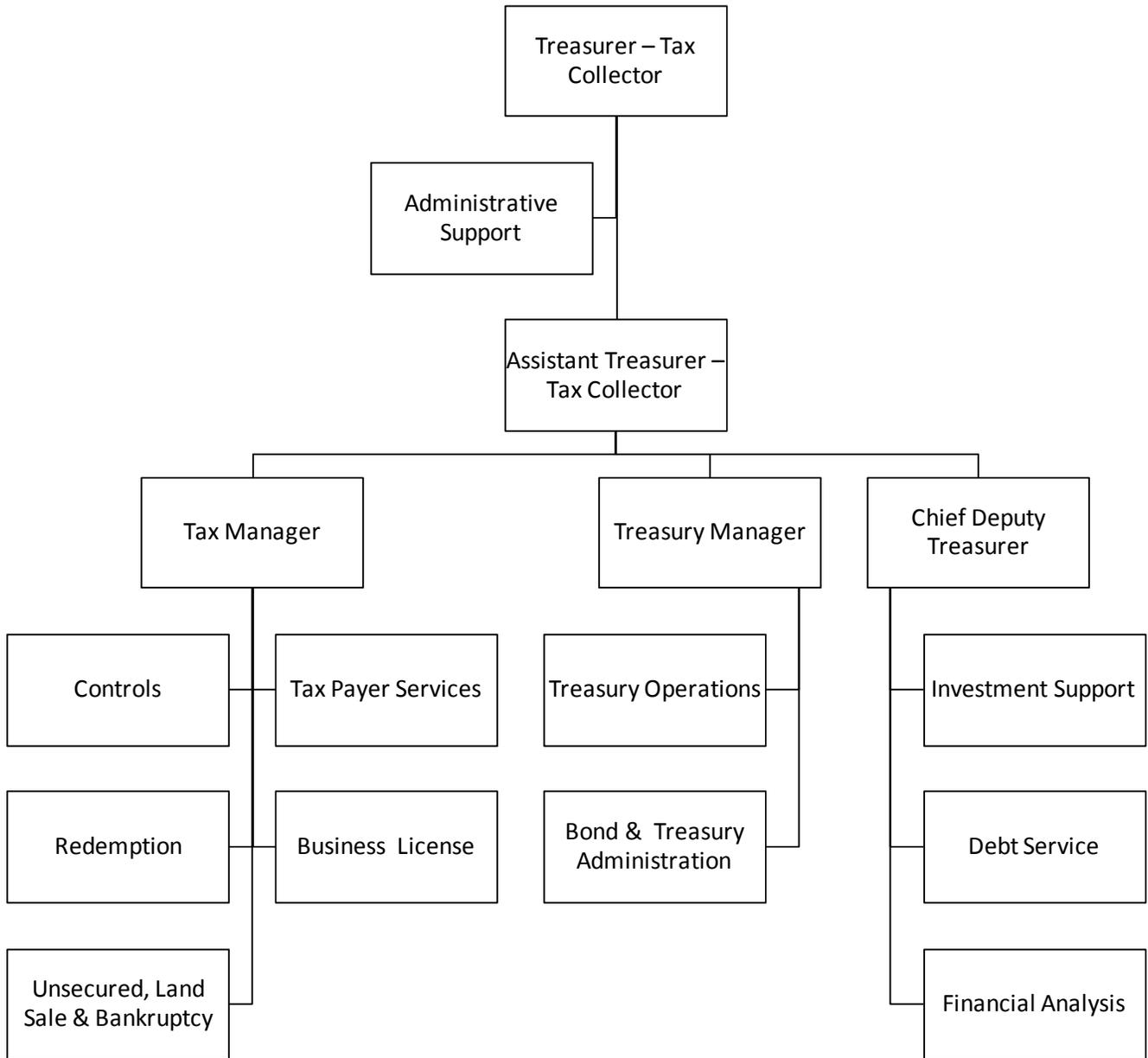
During the fiscal year 08/09 the investment earnings rate dropped from 4% to 3%. This drop in earnings is responsible for approximately half of the decrease in General Fund earnings. The other half of the decrease in General Fund investment earnings is due to a declining balance trend resulting in a 20% drop in General Fund

balances. This decreasing balance trend in the General Fund is noteworthy, as well as the relative \$6 million annual decrease in General Fund investment revenues since the 07/08 budget year.

While the CEOs office is projecting a \$40,000 decline in supplemental property taxes, it is anticipated that delinquent property collections under the Teeter Plan in the 09/10 fiscal year will yield the General Fund several million dollars in excess of historical delinquent property tax collection revenues.

Final Budget Changes from the Proposed Budget

OFFICE OF THE TREASURER – TAX COLLECTOR



POSITIONS: 26

Treasurer – Tax Collector 10340

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 Adjustment Included in 2008-09

Mid-year reductions include:

- Reduced Postage by \$30,000.
- Reduced Employee Group Insurance by \$45,000.

Major Budget Adjustment Proposed for 2009-10

- Reduce salaries and benefits by \$132,513 by defunding two account clerks and delaying anticipated promotions of existing staff.
- Reduce expenditures for office supplies, other supplies, and printing for an overall reduction of \$30,271.

POSITION INFORMATION

Changes in Funded Positions Salary Adjustments	2008-09 Positions	2009-10 Positions	2008-09 Salary	2009-10 Salary
TREASURER - TAX COLLECTOR				
Treasurer - Tax Collector				
Account Clerk Entry/Journey	0	-2 ¹	\$ -	\$ (72,470)
Treasurer - Tax Collector Total	0	-2	\$ -	\$ (72,470)

¹ Tier 1 reduction of funding

Treasurer/Tax Collector

General Fund

Fund: 100

Subfund: 0

Appropriation: 10340

Budget Category (1)	Actual 2007-08 (2)	Budget 2008-09 (3)	Dept Req 2009-10 (4)	CEO Rec 2009-10 (5)	BOS Adopted 2009-10 (6)
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Salaries & Benefits

1002 Salaries and Wages	1,639,739	1,611,866	1,768,454	1,742,783	
1003 Extra Help	23,254	8,000	8,000	8,000	
1005 Overtime & Call Back	1,851	4,000	4,000	4,000	
1011 Salary Savings				(97,700)	
1300 P.E.R.S.	344,587	375,075	397,823	397,823	
1301 F.I.C.A.	120,004	138,402	137,943	135,979	
1303 Other - Post Employment Benefits	128,611	159,817	191,276	164,297	
1310 Employee Group Ins	229,223	303,925	269,065	269,065	
1315 Workers Comp Insurance	130	5,663	5,254	5,254	
1325 401 (k) Employer Match	3,693	5,250	5,250	5,250	
Total Salaries & Benefits	2,491,092	2,611,998	2,787,065	2,634,751	

Services & Supplies

2051 Communications - Telephone	53,308	56,552	52,245	52,245	
2052 Mobile Communication Devices			3,300	3,300	
2130 Insurance	1,575	1,575	1,550	1,550	
2140 Gen Liability Ins	5,729	3,640	3,202	3,202	
2290 Maintenance - Equipment	14,296	16,457	16,440	16,440	
2292 Maintenance - Software	19,696	22,996	23,816	23,816	
2439 Membership/Dues	2,194	2,834	1,569	1,569	
2461 Dept Cash Shortage	2,805	5,000	5,000	5,000	
2481 PC Acquisition	3,936				
2511 Printing	38,573	49,000	46,200	46,200	
2522 Other Supplies	6,031	9,500	5,800	5,800	
2523 Office Supplies & Exp	24,499	31,300	26,150	26,150	
2524 Postage	101,549	162,264	140,286	140,286	
2555 Prof/Spec Svcs - Purchased	44,729	39,475	45,125	45,125	
2556 Prof/Spec Svcs - County	6,148	6,100	5,796	5,796	
2701 Publications & Legal Notices	17,036	17,250	3,100	3,100	
2709 Countywide System Charges	9,932	7,831	6,925	3,809	
2727 Rents & Leases - Bldgs & Impr	463	500			
2838 Special Dept Expense-1099 Reportable	846	51,000	52,600	52,600	
2840 Special Dept Expense	48,445	156,500	156,400	156,400	
2844 Training	1,486	4,400	400	400	
2860 Library Materials	512	650	240	240	
2931 Travel & Transportation	7,867	15,840	3,320	3,320	
2932 Mileage	1,437	4,056	2,390	2,390	
2933 Lodging			3,750	3,750	
2941 County Vehicle Mileage	788	1,000	750	750	
2964 Meals/Food Purchases	709	1,935	1,030	1,030	
Total Services & Supplies	414,589	667,655	607,384	604,268	

Charges From Departments

5310 I/T Employee Group Insurance	51,836	67,483	67,108	67,108	
5405 I/T Maintenance - Bldgs & Improvements	3,706	2,500	1,250	1,250	
5552 I/T - MIS Services	132,030	148,484	144,309	144,309	
5555 I/T Prof/Special Services - Purchased	4,585	8,500	3,280	3,280	
5556 I/T - Professional Services	5,250	5,500	5,500	5,500	
Total Charges From Departments	197,407	232,467	221,447	221,447	

Gross Budget	3,103,088	3,512,120	3,615,896	3,460,466	
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Net Budget	3,103,088	3,512,120	3,615,896	3,460,466	
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Treasurer/Tax Collector

General Fund

Fund: 100

Subfund: 0

Appropriation: 10340

Budget Category (1)	Actual 2007-08 (2)	Budget 2008-09 (3)	Dept Req 2009-10 (4)	CEO Rec 2009-10 (5)	BOS Adopted 2009-10 (6)
Less: Revenues					
6135 Tax Defaulted Land Sales	(8,757)	(6,000)	(6,000)	(6,000)	
6752 Business Licenses	(186,729)	(150,000)	(150,000)	(150,000)	
6863 Penalties & Costs-Delinquent Taxes	(134,350)	(105,000)	(105,000)	(105,000)	
6950 Interest	(7,712,031)	(5,000,000)	(2,000,000)	(2,000,000)	
7234 State Aid - Mandated Costs	1,868				
8095 SB2557-Tax Admin Fee-Districts	(204,420)	(200,000)	(240,000)	(240,000)	
8096 SB2557-Tax Admin Fee-Cities	(207,282)	(200,000)	(230,000)	(230,000)	
8100 Assessment/Tax Collection Fees	(46,916)	(24,100)	(26,000)	(26,000)	
8101 Supplemental PropTxs - 5% Admin Fee	(190,225)	(100,000)	(60,000)	(60,000)	
8116 NSF & Misc Fees	(64,725)	(55,000)	(70,000)	(70,000)	
8194 Investment Services	(1,313,889)	(1,037,300)	(1,029,300)	(1,029,300)	
8218 Forms and Photocopies	(11,827)	(8,000)	(6,000)	(6,000)	
8764 Miscellaneous Revenues	(2,198)		(8,000)	(8,000)	
8766 Cash Overage	(2,275)	(3,000)	(2,000)	(2,000)	
Total Revenues	(10,083,756)	(6,888,400)	(3,932,300)	(3,932,300)	
Net County Cost	(6,980,668)	(3,376,280)	(316,404)	(471,834)	