

<b>1100 - General Fund</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Request</b>	<b>2007-08 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>						
Attributable to Department	\$653,989	\$591,850	\$527,550	\$545,628	\$545,628	\$18,078
General Fund Support	1,196,744	1,398,405	1,616,829	1,807,662	1,807,662	190,833
(To)/From Non-GF Fund Balance	0	0	(7,984)	0	0	7,984
<b>Grand Total Revenues</b>	<b>\$1,850,733</b>	<b>\$1,990,255</b>	<b>\$2,144,379</b>	<b>\$2,353,290</b>	<b>\$2,353,290</b>	<b>\$208,911</b>
<b>Expenditures</b>						
Salaries & Benefits	\$1,597,118	\$1,717,051	\$1,858,421	\$2,013,703	\$2,013,703	\$155,282
Supplies & Services	141,264	142,184	133,549	155,484	155,484	21,935
Other Charges	102,164	100,806	134,425	154,103	154,103	19,678
Fixed Assets	11,408	30,214	10,000	30,000	30,000	20,000
Expense Transfer	(1,221)	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$1,850,733</b>	<b>\$1,990,255</b>	<b>\$2,136,395</b>	<b>\$2,353,290</b>	<b>\$2,353,290</b>	<b>\$216,895</b>
<b>Staffing</b>						
Allocated Positions	36.00	36.00	33.00	33.00	33.00	0.00
Temporary (FTE)	0.22	0.22	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>36.22</b>	<b>36.22</b>	<b>33.00</b>	<b>33.00</b>	<b>33.00</b>	<b>0.00</b>

The Assessor's Office consists of the following budget units:

- 1100 110 Assessor AB818
- 1100 113 Assessor

**Mission**

The mission of the Assessor's office is to produce a fair, accurate, and timely property tax assessment roll while providing prompt and courteous public service.

**Goals**

1. To discover, value, and timely enroll all assessable property in Humboldt County in accordance with the California Constitution, statutes, and rules of the State of California.
2. To generate complete, equitable, and accurate annual and supplemental assessment rolls.
3. To provide excellent public service and to assure that the public is treated fairly in property valuations.
4. To enhance efficiency and productivity by implementing new technology, policies, and procedures.
5. To maintain a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities.

**Performance Measures**

1. <i>Description of Performance Measure:</i> Assessed parcels made to the Secured Property Tax Role			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
74,109	74,249	74,567	75,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> Under Proposition 13 guidelines, property is reappraised to market value at the change of ownership and completion of new construction. As these reappraisals occur, the new values increase at a rate far exceeding Proposition 13 standards, which are no more than 2% annual inflation. This increases the number of total secured assessment units and increases the appraisal workload. It is crucial to have the appraisal and support staff to value and process changes in ownership and new construction timely for each roll year. These reappraisals also generate supplemental assessments.			
2. <i>Description of Performance Measure:</i> Business Property Audits Performed			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
122	86	86	86
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> The non-mandatory audit			

# Assessor's Office Summary

Linda Hill, Assessor

program was greatly affected by the loss of an Auditor-Appraiser position due to the deletion of the Property Tax Administration Program funding in FY 2006-2007. Auditing staff is current with mandatory audits and complete as many non-mandatory audits as workflow allows. The decrease in completed audits is directly related to the loss of staff.

**3. Description of Performance Measure: Assessments Valued Under Proposition 8**

<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
223	203	185	170

*Describe why this measure is important and/or what it tells us about the performance of this department:* Properties valued under Proposition 8 can request an annual review to determine the lesser of the Proposition 13 value or current market value. A lower number of properties valued under Proposition 8 indicate higher roll values, which means the properties fall under Proposition 13 and do not have to be reviewed annually. Therefore less time is spent by appraisal staff doing yearly reviews.

**4. Description of Performance Measure: Parcel Splits and New Subdivision Lots**

<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
484	516	548	580

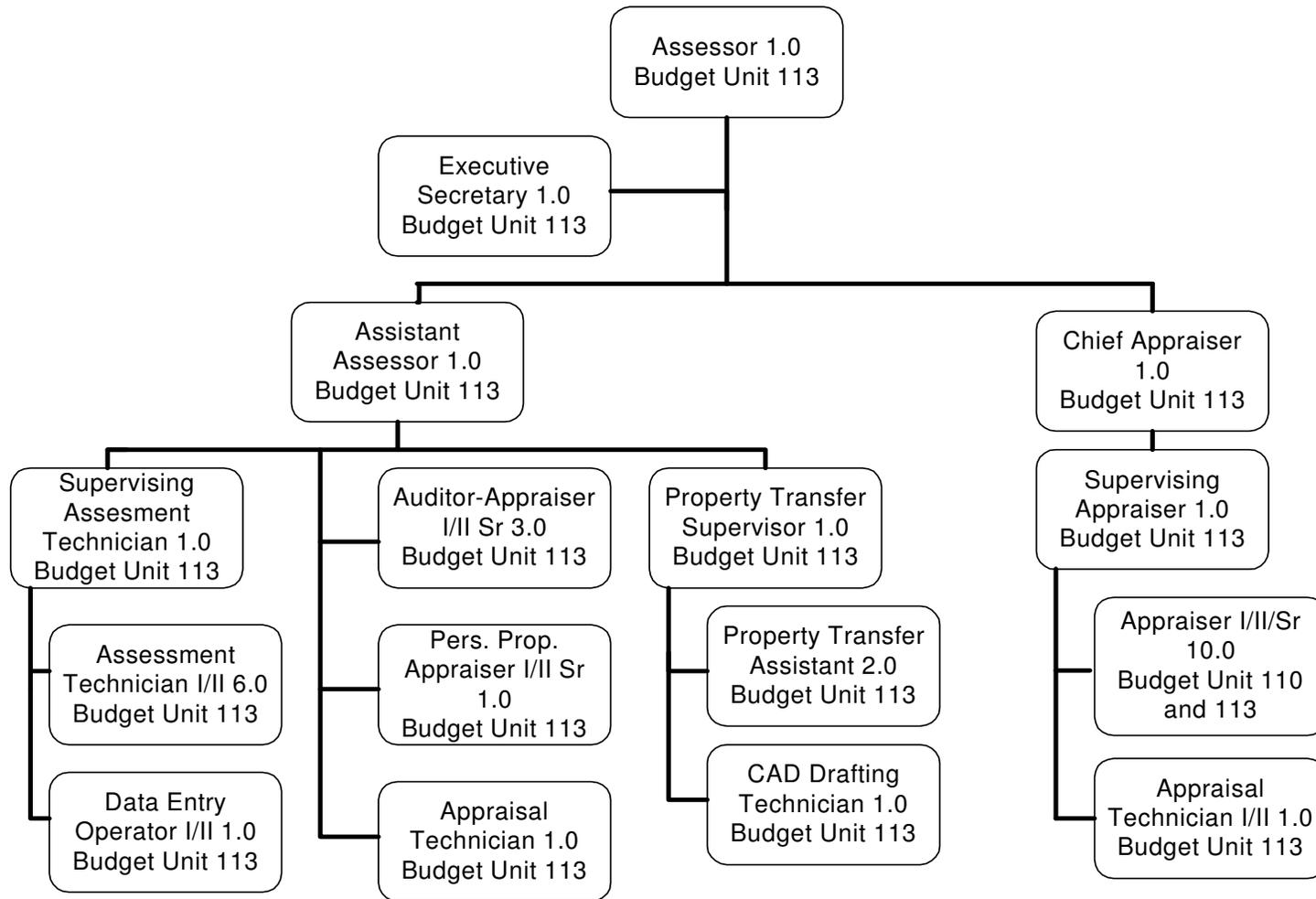
*Describe why this measure is important and/or what it tells us about the performance of this department:* Parcel splits and new subdivision lots create additional assessment units. This creates a constant increase in the workload for record retention, updating, and valuation.

**5. Description of Performance Measure: Business/Personal Property Assessments**

<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
9,210	9,500	9,700	9,900

*Describe why this measure is important and/or what it tells us about the performance of this department:* All business/personal property assessments are appraised annually and valued at current market value as of the lien date (January 1) of each year. Business/personal property consists of business equipment and fixtures, aircraft, vessels, and unlicensed motor vehicles.

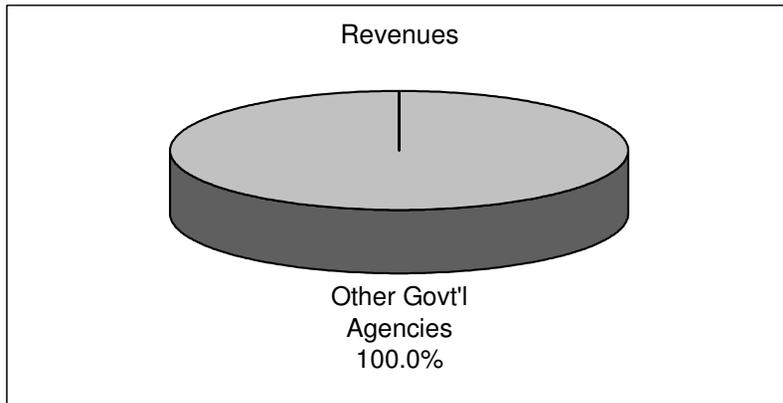
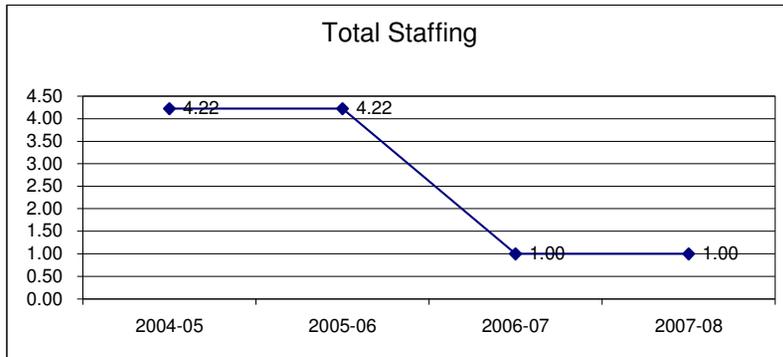
Organizational Chart:



<b>1100 - General Fund</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Request</b>	<b>2007-08 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>						
Other Gov't'l Agencies	\$222,500	\$191,853	\$40,000	\$30,000	\$30,000	(\$10,000)
<b>General Fund Support</b>	(247)	0	(7,984)	0	0	0
Total Revenues	\$222,253	\$191,853	\$32,016	\$30,000	\$30,000	(\$10,000)
<b>Expenditures</b>						
Salaries & Benefits	\$176,412	\$130,736	\$22,016	\$0	\$0	(\$22,016)
Supplies & Services	24,362	20,822	0	0	0	0
Other Charges	10,071	10,081	0	0	0	0
Fixed Assets	11,408	30,214	10,000	30,000	30,000	20,000
Total Expenditures	\$222,253	\$191,853	\$32,016	\$30,000	\$30,000	(\$2,016)
<b>Staffing</b>						
Allocated Positions	4.00	4.00	1.00	1.00	1.00	0.00
Temporary (FTE)	0.22	0.22	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	4.22	4.22	1.00	1.00	1.00	0.00

**Purpose**

This budget unit represents additional funding for Assessor’s duties provided by the State of California through the now defunct State-County Property Tax Administration Program.



**Major Budget Changes**

**Fixed Assets**

- \$20,000 Purchase of the following items: computer equipment for upgrades, computer programs, a copier and furniture

**Revenue**

- (\$30,000) Funding for this program was not included in the Governor’s budget for FY 2007-08. Remaining revenue is carryover from FY 2006-07.

**Program Discussion**

The County, school districts, special districts and the seven incorporated cities receive funds from County property tax revenue. In recent years, many special districts have based flat charges and benefit assessments on information included in the assessment roll.

This budget unit is entirely funded by the State-County Property Tax Administration Program. In the ten years completed to date, over \$8.6 million of additional tax revenue can be attributed to Humboldt County’s participation in the program. However, funding for this budget unit was not included in the Governor's budget since FY 2006-07. The \$30,000 included in the FY 2007-08 adopted budget represents

the Assessor's estimate of carry-over funding from FY 2005-06.

The adopted budget provides funding to pay for the purchase of fixed assets in the categories of computers, computer upgrades, copiers, and furniture and fixtures for the Assessor's Office.

### **2006-07 Accomplishments**

1. Replaced ten computer workstations to increase the speed of processing data.
2. Expanded the e-Filing enhancement for the Assessor's property tax system software. It now allows businesses to e-File their annual 571-L and 571-F Business Property Statements.

3. Purchased a computer and scanner to start scanning historical documents to be stored electronically.

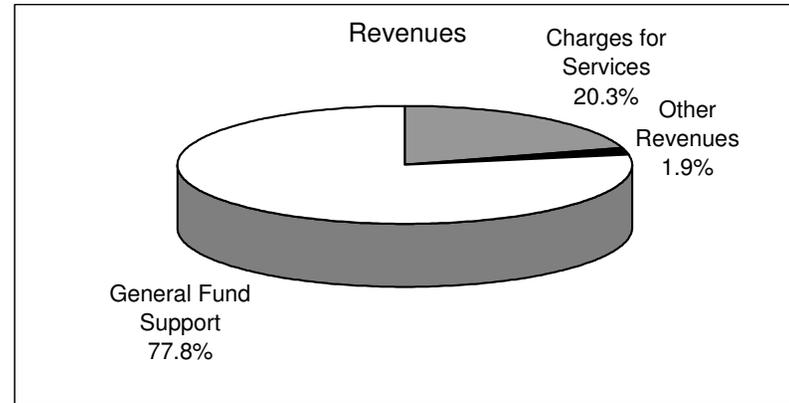
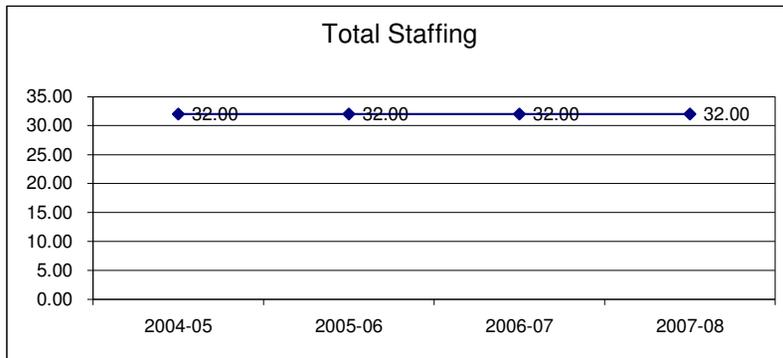
### **2007-08 Objectives**

1. To continue to upgrade computer hardware for maximum efficiency. The Assessor's property tax system software requires minimum computer hardware equipment requirements to be functional. As advances are made to the property tax system software, it is mandatory for the computer equipment in the Assessor's office to be upgraded to maintain the use of the program.
2. To seek restoration of State funding for the Property Tax Administration Program.

<b>1100 - General Fund</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Request</b>	<b>2007-08 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>						
Charges for Services	\$381,190	\$356,578	\$446,447	\$470,628	\$470,628	\$24,181
Other Revenues	50,299	43,420	41,103	45,000	45,000	3,897
<b>General Fund Support</b>	<b>1,196,991</b>	<b>1,398,405</b>	<b>1,616,829</b>	<b>1,807,662</b>	<b>1,807,662</b>	<b>190,833</b>
Total Revenues	\$1,628,480	\$1,798,403	\$2,104,379	\$2,323,290	\$2,323,290	\$218,911
<b>Expenditures</b>						
Salaries & Benefits	\$1,420,706	\$1,586,315	\$1,836,406	\$2,013,703	\$2,013,703	\$177,297
Supplies & Services	116,902	121,363	133,549	155,484	155,484	21,935
Other Charges	92,093	90,725	134,425	154,103	154,103	19,678
Expense Transfer	(1,221)	0	0	0	0	0
Total Expenditures	\$1,628,480	\$1,798,403	\$2,104,379	\$2,323,290	\$2,323,290	\$218,911
<hr/>						
Allocated Positions	32.00	32.00	32.00	32.00	32.00	0.00
Temporary (FTE)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Staffing</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>32.00</b>	<b>0.00</b>

**Purpose**

The County Assessor is an elected constitutional officer and is responsible, under state law, for the discovery, valuation and assessment of all taxable property located in the County. Functions of the office include valuation and appraisal of real and personal property, record maintenance for changes of ownership and new construction, administration of exemptions and assessment appeals, mapping of subdivisions and lot-split activity, and upholding assessment standards.



- \$43,816 Reinstatement of an Assessment Technician and reclassify to an Appraisal Technician.

**Revenues**

- \$37,021 Increase in property tax administration fees due to decreased shift of property taxes to the state.

**Major Budget Changes**

**Salaries & Employee Benefits**

- \$88,059 General salary and benefits adjustments.

**Program Discussion**

The County General Fund pays for the administration of the property tax system. Since the passage of SB 2557 in 1990, special districts and cities have reimbursed the County for their proportionate share of this cost. This amount is called the Property Tax Administration Fee. Public schools are exempt by State law from paying their proportionate share even though schools receive over 61.7% of the property tax revenue

generated in Humboldt County. The County receives 5% of supplemental roll billings for costs of administering the supplemental program.

The Assessor's Office sells assessment roll information, property characteristics and copies of documents and maps. These revenues, along with the Assessor's Office share of the Property Tax Administration Fee, are netted against total expenditures to arrive at the net County cost of the Assessor's budget.

In lieu of paying the Property Tax Administration Fee, the State Legislature enacted the Property Tax Administration Program (see Assessor's AB 818 budget #110) to assist Assessors' Offices to review properties for accurate tax assessments. Since its inception, the Property Tax Administration Program (PTAP, or AB 818 Program) budget has been funding replacement and upgrades of the Assessor's computer hardware and software systems, along with staffing and various services and supplies expenses. Because the State has not funded the PTAP program since FY 2005-06, approximately \$26,600 in services and supplies costs have been shifted back to the main Assessor budget #113. There is no replacement program from the State. Therefore this shortfall carries forward to the FY 2007-08 budget.

To meet budget reduction goals in FY 2004-05, the Assessor's Office held five positions vacant and the remaining 27 members of the staff took voluntary unpaid work furloughs amounting to 5% of their gross salaries. In FY 2005-06, two of the positions were restored, along with funding to reverse work furloughs for 14 of the 27 staff members. In FY 2006-07, a

third position was restored, and none of the staff members were subject to work furloughs.

For the FY 2007-08 the amount collected for Property Tax Administration Fee will increase due to the end of the Education Revenue Augmentation Fund IV. This will allow the funding of one Assessment Technician Position held vacant since FY 2004-05.

The total adopted budget for FY 2007-08 includes \$43,816 to reinstate the remaining Assessment Technician position that has been held vacant and unfunded since FY 2004-05, and reclassify it to an Appraisal Technician. According to the California State Auditor's study of the property tax loan/grant program, for every dollar invested in additional field staff work, an additional \$11 in tax revenue is generated. Based upon this information, the restoration of this position could generate approximately \$466,000 in additional property tax revenue. The County would retain \$72,500 of this amount, and Property Tax Administration Fee revenue would increase by \$9,000 for a total of \$81,500 in new revenue. Thus, reinstating the position could generate approximately \$38,000 in tax revenue over and above the cost of salary and benefits.

## **2006-07 Accomplishments**

1. Increased total property tax roll value from \$8.69 billion in FY 2005-06 to \$9.51 billion in FY 2006-07.
2. Continued progress on the Williamson Act compliance review to review property tax assessments for private

landowners who have entered into contract to restrict land use to agricultural or open space.

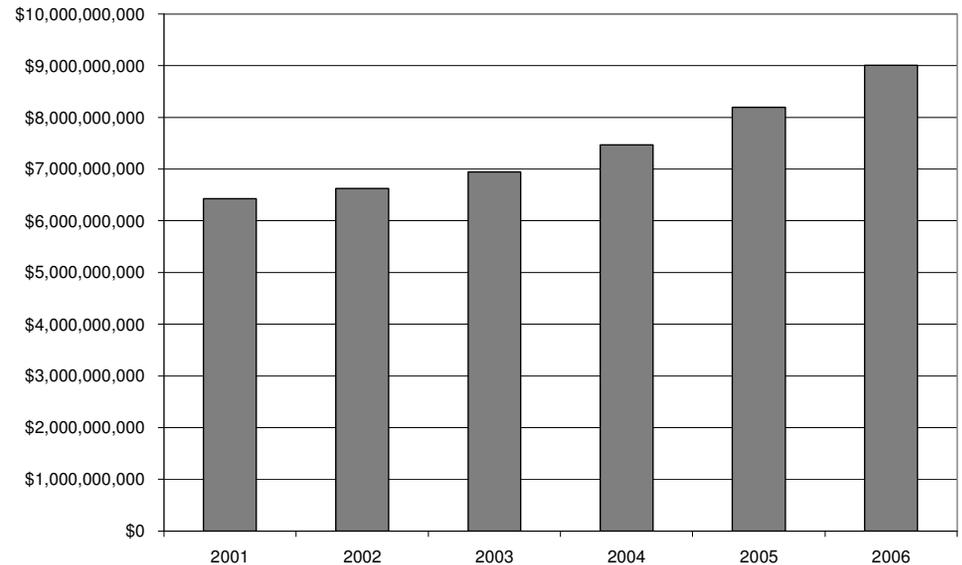
- 3. Continued to seek ways to improve efficiency and productivity in a cost-effective manner.
- 4. Began scanning documents for electronic record retention.
- 5. Implemented the e-Filing of annual Business Property Statements.

**2007-08 Objectives**

- 1. To complete timely assessments of all taxable property in Humboldt County and thereby increase the tax roll value from \$9.51 billion in FY 2006-07 to \$10 billion in FY 2007-08.
- 2. To continue progress on the Williamson Act compliance review.
- 3. To work with County Counsel and Community Development and present an action plan regarding Timber Production Zone parcel splits to the Board of Supervisors.

- 4. To continue to seek ways to improve efficiency and productivity in a cost-effective manner.
- 5. To continue to preserve and store historical documents by electronic media.

**Six-Year Assessment Roll Summary**



<b>1100 - General Fund</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Request</b>	<b>2007-08 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>						
Other Govt'l Agencies	\$0	\$29,378	\$0	\$4,000	\$4,000	\$4,000
Charges for Services	41,051	75,046	270,181	129,328	129,328	(140,853)
Other Revenues	5,730	501	874	5,000	5,000	4,126
<b>General Fund Support</b>	<b>702,813</b>	<b>803,616</b>	<b>795,302</b>	<b>994,344</b>	<b>994,344</b>	<b>199,042</b>
Total Revenues	\$749,595	\$908,541	\$1,066,358	\$1,132,672	\$1,132,672	\$66,314
<b>Expenditures</b>						
Salaries & Benefits	\$634,060	\$738,835	\$881,571	\$963,043	\$963,043	\$81,472
Supplies & Services	79,634	125,579	118,954	96,162	96,162	(22,792)
Other Charges	35,900	34,792	58,121	67,467	67,467	9,346
Fixed Assets	0	9,334	7,712	6,000	6,000	(1,712)
Total Expenditures	\$749,595	\$908,541	\$1,066,358	\$1,132,672	\$1,132,672	\$66,314
<b>Staffing</b>						
Allocated Positions	11.00	12.50	14.50	14.10	14.10	(0.40)
Temporary (FTE)	0.00	0.00	0.00	0.40	0.40	0.40
<b>Total Staffing</b>	<b>11.00</b>	<b>12.50</b>	<b>14.50</b>	<b>14.50</b>	<b>14.50</b>	<b>0.00</b>

**Purpose**

The authority for existence of the Auditor-Controller's office is California Government Code §24000. The Auditor-Controller is the chief financial officer for the County of Humboldt. His duties include, but are not limited to, processing all claims for payment for the County, numerous special districts and trust funds and nearly 1,000 total funds, including school districts; recording all revenue received by their agencies and funds under its authority; processing payroll checks and related reports for County employees; updating and making changes to the property tax rolls; budgeting for and balancing the County's accounting records; and filing numerous financial reports on behalf of the County.

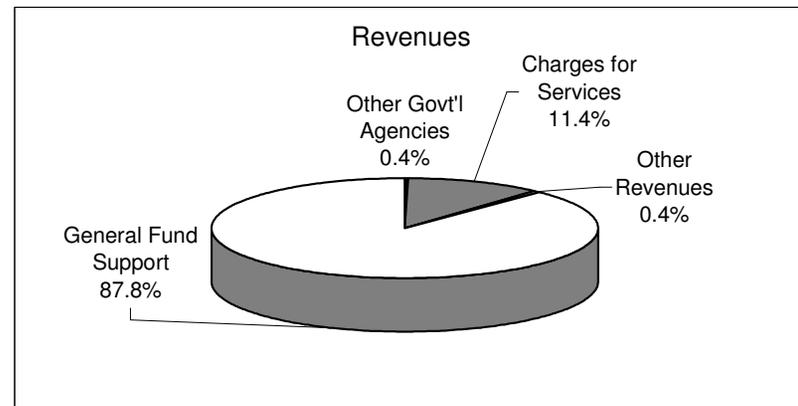
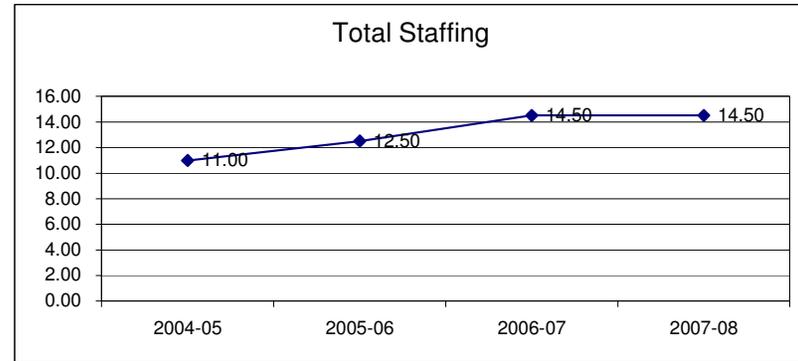
**Mission**

To complete the duties of the Auditor-Controller by the most efficient and expedient means possible.

**Major Budget Changes**

**Salaries & Benefits**

- \$100,862 General salary and benefits adjustments.
- (\$17,637) Decrease of 0.4 FTE Senior Fiscal Assistant position.
- \$13,450 Increase in extra help expenditures.



**Services & Supplies**

- (\$11,977) Decrease in insurance costs.

**Other Charges**

- \$8,574 Increase in information technology charges.

**Fixed Assets**

- \$6,000 Four replacement computers

**Revenue**

- (\$11,000) Decrease in miscellaneous revenue.

**Program Discussion**

The adopted FY 2007-08 budget for the Auditor-Controller’s Office totals \$1,132,672. The County General Fund contributes \$994,344, or 87.8%, of that amount. Although not shown in the budget, approximately two-thirds of the department’s annual operating costs are ultimately reimbursable through the A-87 cost plan.

For FY 2007-08, the Auditor’s Office proposes to increase extra-help staffing by 0.4 FTE and reduce a vacant Senior Fiscal Assistant position from 1.0 FTE to 0.6 FTE. The extra-help employee will assist the department on property tax accounting and the Senior Fiscal Assistant will be assigned to the accounts payable section.

The department is currently in the process of working with the Personnel Department on a proposed reorganization plan that

will make better use of staff and not increase the net budget by more than a minor dollar amount. Because the reorganization plan is still tentative, the adopted budget for FY 2007-08 represents continuation of current staffing levels and job titles. When the reorganization plan is finalized, the department will bring it forward to the Board for its review. Any fiscal impacts would be addressed at that time.

The department is in the third year of a three-year computer replacement program. Funding for four computers is included in the adopted budget.

**2006-07 Accomplishments**

1. Completed the fixed assets audit, fulfilling a longstanding recommendation of the County’s outside auditors.
2. Made significant progress in updating all fixed asset records.
3. Received an unqualified opinion in the annual financial audit.
4. Made progress in meeting monthly and year-end deadlines.

**2007-08 Objectives**

1. To continue to improve on meeting required timelines in completing all duties.

2. To smoothly implement the new Internet-based financial management system upgrade, IFAS-i.
3. To continue with cross-training of staff as soon as the department is at full staffing levels.

**Performance Measures**

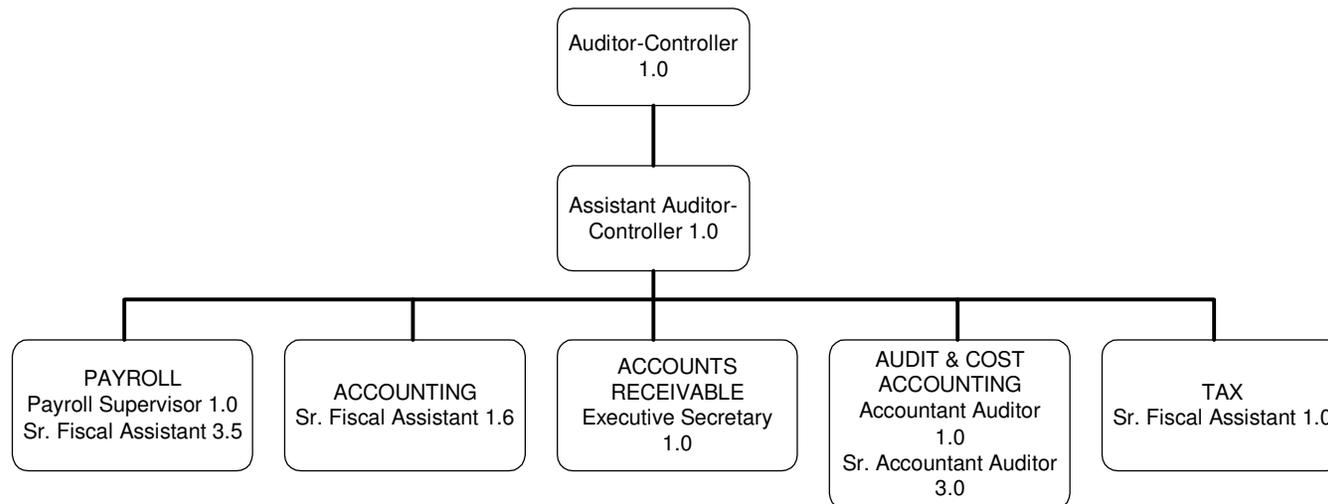
1. <i>Description of Performance Measure:</i> Receipt transactions processed			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
46,826	46,713	47,000	48,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> This measure is an indication of the Auditor’s workload. The number of receipt transactions processed represents a significant component of the office’s daily activities.			
2. <i>Description of Performance Measure:</i> Journal entries processed			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
2,789	2,733	2,800	2,900
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> This measure is an indication of the Auditor’s workload. The number of journal entries processed represents a significant component of the office’s daily activities.			
3. <i>Description of Performance Measure:</i> Accounts payable checks			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
27,155	30,149	28,000	29,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> This measure is an indication of the Auditor’s workload. The number of accounts payable checks issued represents a significant component of the office’s daily activities.			

# Auditor-Controller (1100 111)

Michael Giacone, Auditor-Controller

4. <i>Description of Performance Measure: Payroll checks/direct deposit</i>			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
44,864	48,113	49,000	50,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This measure is an indication of the Auditor's workload. The number of payroll checks issued and direct deposits processed represents a significant component of the office's daily activities.</i>			
5. <i>Description of Performance Measure: Expense transactions</i>			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
269,439	231,447	275,000	276,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department: This measure is an indication of the Auditor's workload. The number of expense transactions processed represents a significant component of the office's daily activities.</i>			

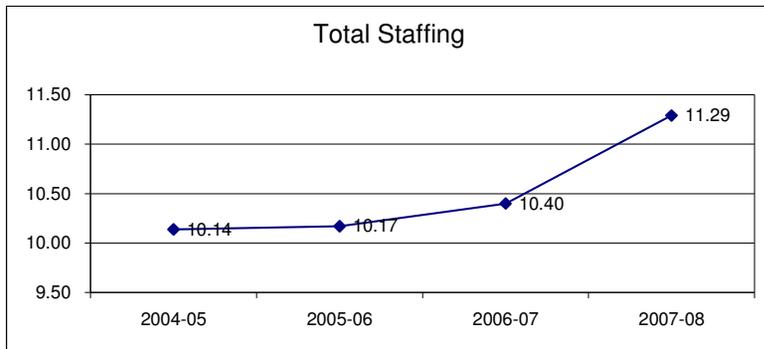
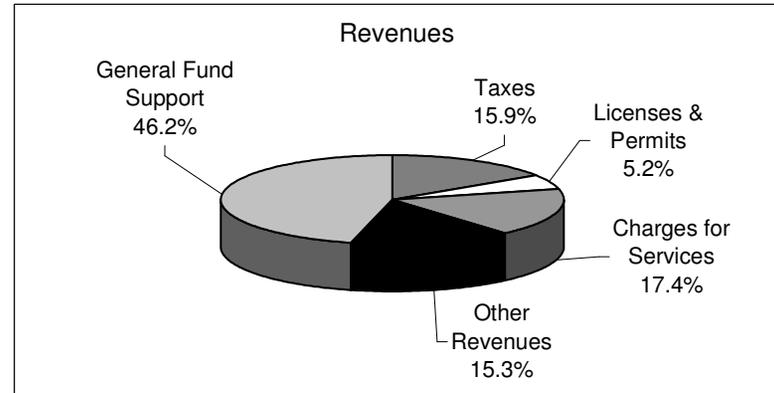
## Organizational Chart:



<b>1100 - General Fund</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Request</b>	<b>2007-08 Adopted</b>	<b>Increase/ (Decrease)</b>
<b>Revenues</b>						
Taxes	\$100,217	\$128,394	\$157,007	\$165,200	\$165,200	\$8,193
Licenses & Permits	48,379	51,664	56,282	54,500	54,500	(1,782)
Charges for Services	156,637	134,991	174,479	181,224	181,224	6,745
Other Revenues	46,181	43,208	36,034	159,100	159,100	123,066
<b>General Fund Support</b>	<b>278,041</b>	<b>334,473</b>	<b>346,684</b>	<b>481,065</b>	<b>481,065</b>	<b>134,381</b>
<b>Total Revenues</b>	<b>\$629,456</b>	<b>\$692,730</b>	<b>\$770,486</b>	<b>\$1,041,089</b>	<b>\$1,041,089</b>	<b>\$270,603</b>
<b>Expenditures</b>						
Salaries & Benefits	\$474,657	\$508,814	\$583,267	\$646,900	\$646,900	\$63,633
Supplies & Services	95,849	109,703	80,970	152,117	152,117	71,147
Other Charges	58,950	63,445	100,045	117,172	117,172	17,127
Fixed Assets	0	10,768	6,203	124,900	124,900	118,697
<b>Total Expenditures</b>	<b>\$629,456</b>	<b>\$692,730</b>	<b>\$770,486</b>	<b>\$1,041,089</b>	<b>\$1,041,089</b>	<b>\$270,603</b>
<hr/>						
Allocated Positions	9.00	9.00	10.00	10.00	10.00	0.00
Temporary (FTE)	1.14	1.17	0.40	1.43	1.43	1.03
<b>Total Staffing</b>	<b>10.14</b>	<b>10.17</b>	<b>10.40</b>	<b>11.43</b>	<b>11.43</b>	<b>1.03</b>

**Purpose**

The Treasurer-Tax Collector's office provides services to other County departments and performs functions for several local government agencies not under the control of the County Board of Supervisors. Tax collections are performed for all taxing agencies including the County, cities, school districts and various special districts. The Treasurer also safeguards and invests the monies for the County, school districts, and most of the special districts in Humboldt County.



**Major Budget Changes**

**Salaries & Benefits**

- \$59,917 General salary and benefits adjustments.
- \$14,700 Increase in extra help expenses

**Services & Supplies**

- \$13,719 Increase in office equipment expenses.
- \$6,000 Increase in office supplies

**Other Charges**

- \$13,639 Increase in information technology charges.

**Fixed Assets**

- \$80,000 Replacement Treasury software system
- \$14,800 Eight replacement desktop computers
- \$14,000 Security camera system

## **Treasurer-Tax Collector (1100 112)**

**Stephen Strawn, Treasurer-Tax Collector**

- \$12,900 Replacement server and back-up
- \$2,100 Replacement laptop computer
- \$1,100 Replacement photocopier

### **Revenue**

- \$127,100 Transfer from Treasurer's trust fund for replacement equipment.
- \$18,168 Increase in anticipated property tax administration fees.
- \$14,000 Increase in notice fee revenue.
- \$10,000 Increase in Treasurer-Tax Collector miscellaneous fees.

### **Program Discussion**

The Treasurer-Tax Collector's office provides services both to the public—which includes taxpayers, title companies, realtors, bondholders, etc.—and to various governmental agencies, such as the State of California, the County, school districts, special districts, cities, commissions, and other local government entities.

The Treasurer-Tax Collector's Office invests funds for the County and collects major taxes such as property taxes and transient occupancy taxes, performs debt servicing on the

County's long-term debt instruments, administers the County's deferred compensation and defined benefit plans, and issues dance permits and business licenses.

The State and many local government entities, including the County, rely heavily on property tax income to finance their programs. The Treasurer-Tax Collector's Office collects property tax revenue for all of these entities. The County has entered into agreements with the taxing agencies to pay them 100% of the tax levy. The County then receives the delinquent penalties and interest until payment is received. This increases the importance to the County that delinquent taxes are collected. In fact, the County has obligated itself to pay these entities whether or not the secured taxes are collected. The County General Fund receives only 15% of every property tax dollar collected. Of the remaining 85%, the State receives 63% for education, leaving all other local government entities combined receiving 22%.

The Treasurer's investment function covers most local governmental agencies in the county. County government comprises about 15% of the total money in the treasury. Most of the County money is associated with the Headwaters Fund, comprising about 10% of the total.

The Treasurer-Tax Collector's Department faces an interesting dilemma in its work. Departmental revenue often is a result of late tax payments which incur late fees being paid. Departmental revenue is an important factor in determining the levels of financial support a department budget receives. Thus, as tax payments become more timely, the department's revenue could decrease, potentially reducing the allocation of County

budget resources to the Treasurer-Tax Collector's Office. The department will continue to work toward timely tax payments, while aware of this unique situation. An example of this is found in the reduction in delinquent property tax sales, and the resulting lower expenditures and revenue from this source.

The department deals with about thirty different agencies a day in addition to County departments. This consists of telephone calls, letters, and personal visits. Receipts and disbursements now exceed \$530 million each per year.

### **2006-07 Accomplishments**

1. Provided Internet access to property tax information.
2. Studied various debit/credit card tax collection methods.
3. Studied the possibility of purchasing business license software.

### **2007-08 Objectives**

1. To install a direct payment receipting system to increase the speed of depositing checks, estimated to be completed Fall 2007.

2. To install a debit/credit card tax payment system, estimated to be completed Fall 2007.
3. To update office security through the installation of a security camera system.
4. To complete the installation of a new computerized Treasury Management system.
5. To increase unsecured property tax collections.

### **Goals**

1. To increase public access to information.
2. To expand the use of the website to additional services.
3. To reduce payment processing time.

**Performance Measures**

1. <i>Description of Performance Measure:</i> Total hits from customers utilizing the web site for information			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
N/A	7,095	8,000	11,000
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> This reduces staff time on telephones and correspondence.			
2. <i>Description of Performance Measure:</i> Secured property tax collection percentage			
<i>FY 2004-05 Actual</i>	<i>FY 2005-06 Actual</i>	<i>FY 2006-07 Estimate</i>	<i>FY 2007-08 Projected</i>
97.0%	97.9%	98.0%	98.1%
<i>Describe why this measure is important and/or what it tells us about the performance of this department:</i> It measures the effectiveness in collections (excluding economic factors).			

**Organizational Chart:**

