

Treasurer-Tax Collector-Public Adm.

 HARRY E. HAGEN, CPA TREASURER-TAX COLLECTOR COUNTY OF SANTA BARBARA FEDERAL TAX ID# 95-6002833		P.O. BOX 579 SANTA BARBARA, CA 93102-0579 (805)568-2920 SANTA BARBARA (805)346-8330 SANTA MARIA		2012-2013 SECURED TAX STATEMENT FOR THE FISCAL YEAR JUL 1, 2012 TO JUNE 30, 2013	
PARCEL NUMBER	ASSEESSEE ON JANUARY 1, 2012	CORTAC SUBSCRIBER	LOAN NUMBER		
12345678-90-1	PUBLIC JOHN Q				
ADDRESS OF PROPERTY			ASSESSED VALUE		
1234 MAIN STREET SANTA BARBARA CA 93101			LANDMPNERAL RIGHTS 83,924		
MAIL TO			IMPROVEMENTS 126,202		
PUBLIC JOHN Q 1234 MAIN STREET SANTA BARBARA CA 93101			PERSONAL PROPERTY 0		
			GROSS TOTAL 210,126		
			HOMEOWNER'S EXEMPTION 0		
			OTHER EXEMPTIONS 0		
			NET TOTAL 210,126		
			TAX AMOUNTS		
			BASIC PROPERTY TAX 2,194.65		
			SPECIAL DISTRICTS 0.00		
			FIXED CHARGES 88.21		
			TOTAL TAX 2,269.86		
TAX RATE AREA NUMBER	TAX RATE PERCENT	PRIOR YEARS TAXES	FIRST INSTALLMENT	SECOND INSTALLMENT	TOTAL
02-001	1.03969	NONE	\$1,134.93	\$1,134.93	\$2,269.86
		DELINQUENT	DUE NOV. 1, 2012 DELINQUENT AFTER DEC. 31, 2012	DUE FEB. 1, 2013 DELINQUENT AFTER APRIL 15, 2013	TAXES DUE

TREASURER-TAX COLLECTOR



PUBLIC ADMINISTRATION



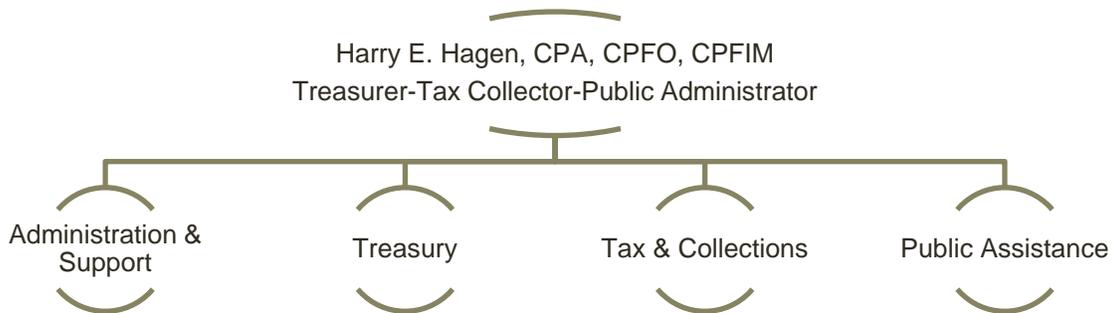
VETERANS SERVICES

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Budget & Full-Time Equivalents (FTEs) Summary

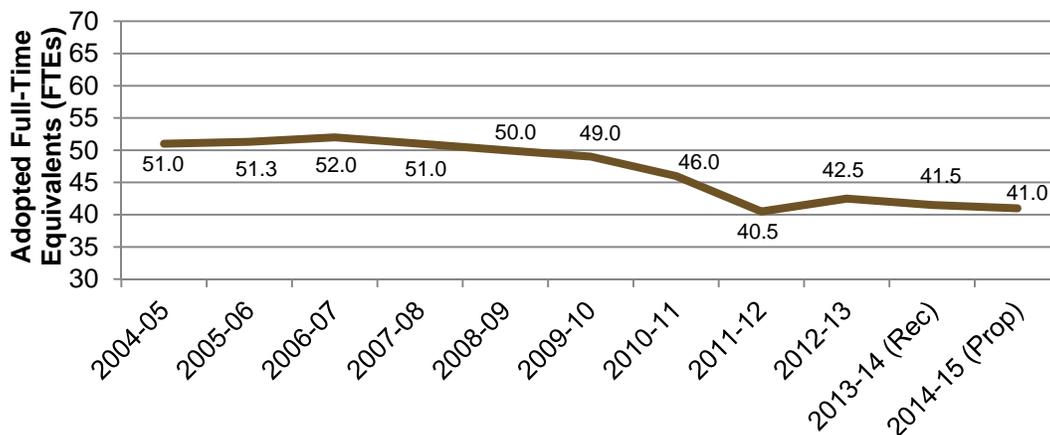
Operating \$ 6,595,349
 Capital \$ 1,221,128
 FTEs 41.5

Budget Programs Chart



Staffing Trend

The staffing trend values will differ from prior year budget books in order to show amounts without the impact of any vacancy factors.



Treasurer-Tax Collector-Public Adm.

Mission Statement

Bill and collect all property taxation, process all payments, provide banking services, invest revenue received by the County, Special Districts and Schools, administer the County's debt program, deferred compensation plan, decedents' estates, public conservatorships, and veterans' services.

Department Description

The budget programs of the Treasurer-Tax Collector-Public Administrator Department (TTCPA) are Administration & Support, Treasury, Tax & Collections, and Public Assistance. The TTCPA has staff that provides services in Santa Barbara, Santa Maria, and Lompoc.

The focus of the TTCPA is the continuation and enhancement of the following services: tax collection, banking services, investing public funds with the primary objective of preservation of principal, administering the County's debt program, administering the County's deferred compensation plan, administering decedent estates and conservatorships, and assisting County veterans in obtaining State and Federal benefits. Within each of the basic services provided, the TTCPA delivers programs that specifically address the County's Strategic Plan through actions required by law or by routine business necessity.

2012-13 Anticipated Accomplishments

Administration & Support

The Information Technology division is working jointly with the Auditor-Controller to implement a newly purchased property tax system, Government Revenue Management (GRM), to replace the County's mainframe legacy system. The division has four systems development staff dedicated to this effort.

The TTCPA has developed its Continuity of Operations Plan (COOP), to ensure that the capability exists to continue essential functions in the event of an emergency and to reduce the consequences of a disaster to an acceptable level. The COOP outlines the procedures to follow in order for the TTCPA to resume all essential functions within 12 hours of an emergency, with or without warning, and to sustain continuous emergency operations for up to 30 days.

Treasury

A new daily review process of all deposits was initiated as part of the Treasury Division's effort to strengthen internal control procedures. This has increased the processing accuracy of treasury transactions.

The objectives of the County's investment policy are: safety of principal, liquidity, and yield. The TTCPA has developed and implemented an electronic version of investment pool cash flow to effectively employ technology, improve customer service and improve departmental accountability. This also allows the TTCPA to better match pool assets with liabilities.

Tax & Collections

Beginning June 6, 2012, 53 parcels were published as impending tax defaults and an additional eight parcels had previously been recorded in "power-to-sell" status. Payment plans were initiated on 10 of the 53 impending defaults prior to the default date, 41 parcels have since been paid, resulting in the collection of \$423,000 in taxes and penalties. Four parcels are moving toward a June 2013 tax auction to collect \$1,531,000 in delinquent taxes and late penalties.

In the current fiscal year, a priority of the TTCPA was unsecured property tax collections. Upgrades to current databases provided additional reporting capabilities. This reporting provided more timely information, allowing staff to pursue collection activities at a reduced cost. This focused effort has led to a 10% decrease in the unsecured property tax delinquent rate in FY 2012-13

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Public Assistance

The Public Guardian's Division served over 113 Lanterman Petris Short (LPS) mental health conservatorship, 245 representative payee and 46 probate clients this fiscal year, providing investigation and case management for individuals unable to satisfy their own basic needs. These challenging situations warranted the delicate balance between attempting to preserve each person's right to self-determination and providing assistance necessary to care for the individual's survival needs.

The Veterans' Services Program assists County veterans and their families in obtaining benefits. County veterans received approximately \$8.3 million in new monthly and retroactive benefits, lump sum, college fee waiver, and prior awards. In addition, approximately \$1.2 million was brought into the County for GI Bill students and Aid & Attendance assistance.

2013-15 Objectives

Administration & Support

The TTCPA will analyze the feasibility of refunding prior year debt issuances. Potential savings from this refinancing would be achieved through lower interest rates.

Treasury

County revenues are currently processed utilizing paper deposit tickets which are manually entered into the TTC cashiering system. A file is then created and uploaded to the Auditor-Controller financial system. The Treasury Program will evaluate and analyze the cost/benefit of developing an electronic deposit ticket. This enhancement will serve County departments and agencies. It will also facilitate the recording of revenue into the County's financial system in a timelier manner.

Tax & Collections

In early FY 2013-14, the TTCPA will complete preparations for implementation of the new property tax system including: data conversion, systems interfaces, functional design and user testing. It will take a significantly longer period for full system implementation to maximize the efficiencies and outcomes of a new system. This project will also need to interface to the new Property Tax Assessment Systems to be installed by the Clerk-Recorder-Assessor.

Public Assistance

A detailed study of the operating costs of the Public Guardian will be performed to revise base fees. Compensation for the Public Guardian is based on reasonableness commensurate with the value of the service provided which include: the costs of referral, investigation and assessment, charges for conservatorship of the person and conservatorship of the estate.

Changes & Operational Impact: 2012-13 Adopted to 2013-14 Recommended

Staffing

- Decrease of 1 FTE.

The TTCPA has a projected staff of 41.5 employees with centralized operations in Santa Barbara and satellite operations in Santa Maria and Lompoc. As a result of the economic downturn, the Treasurer-Tax Collector-Public Administrator has reduced its budgeted staffing level over the past seven years from 51.5 FTEs in FY 2006-07 to 41.5 FTEs in FY 2013-14. In each of the seven years the Department has held positions vacant, returned funds to the general fund at year end, and reduced positions in the subsequent budget cycle to offset increases in salary, retirement, and benefit costs. This has resulted in the reduction and defunding of 10.0 FTE's or a 19% decrease in positions since FY 2006-07.

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In FY 2012-13, changes were initiated to more accurately charge employees work effort to the appropriate programs. This effort reallocates FTEs between programs and is reflected in the Department "Staffing by Budget Program."

Expenditures

Net operating expenditure decrease of \$82,000:

- Salaries and Benefits – decrease of \$83,000 due to the reduction of 1.0 Financial Systems Analyst offset with increases in retirement costs, health insurance costs, workers' compensation premiums, and employee salaries;
- Services and Supplies – increase of \$58,000 due to increases in treasury costs;
- Other Charges – decrease of \$57,000 due to a reduction of Departmental liability insurance;
- Capital Assets – increase of \$427,000 due to the final implementation phases of the new property tax system conversion project.

These changes result in recommended operating expenditures of \$6,595,000, non-operating expenditures of \$1,222,000, for total expenditures of \$7,817,000. Non-operating expenditures primarily include capital assets, transfers, and increases to fund balances.

Revenues

Net Operating Revenue decrease of \$62,000:

- Licenses, Permits and Franchises – decrease of \$10,000 due to lower demand of business licenses;
- Charges for Services – decrease of \$60,000 due to a lower projected indirect cost rate.

These changes result in recommended operating revenues of \$3,026,000, non-operating revenues of \$4,791,000, resulting in total revenues of \$7,817,000. Non-operating revenues primarily include General Fund Contribution, transfers, and decreases to fund balances.

Changes & Operational Impact: 2013-14 Recommended to 2014-15 Proposed

The FY 2014-15 proposed expenditures reflect a \$1,147,000 decrease from the FY 2013-14 recommended budget is primarily the result of:

- +\$95,100 – increase in retirement contributions;
- +\$38,100 – increase in health insurance and retiree medical premiums;
- -\$41,700 – decrease in salary and benefits due to the elimination of extra help
- -\$1,221,000 – decrease in capital assets due to the completion of property tax system conversion project.

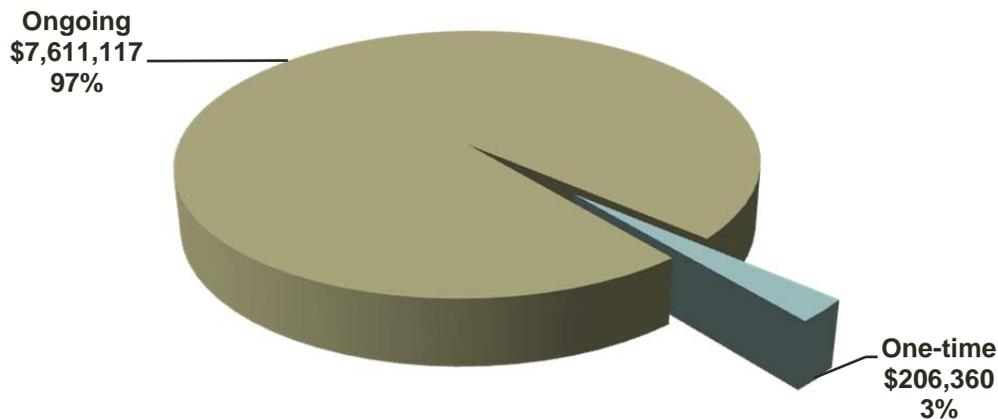
Related Links

For more information on the Treasurer-Tax Collector – Public Administrator, refer to the website at <http://www.countyofsb.org/ttcpapg/index.asp>.

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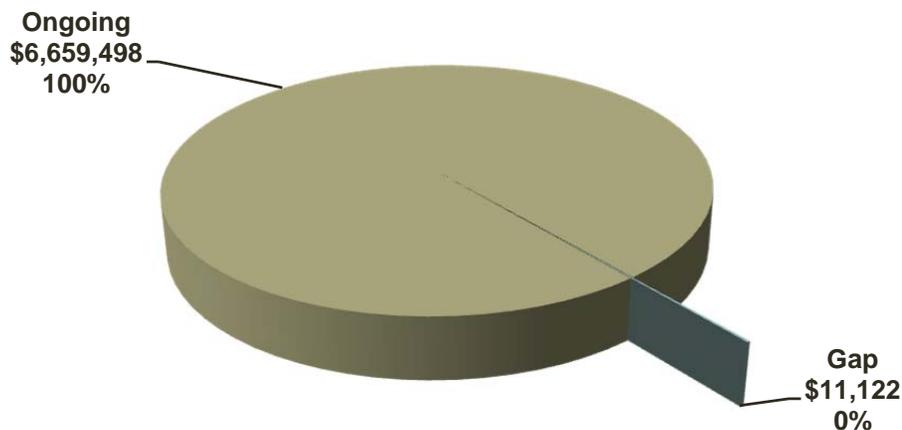
Gap Charts

FY 2013-14 Recommended Budget



The FY 2013-14 Recommended Budget relies on one-time sources to fund 3% of the Department's ongoing operations. These funds include \$150,000 general fund contribution and \$56,000 from the TTCPA's Committed Fund Balance. These funds allow the Department to maintain a higher level of service than would otherwise have been possible; however, because these funds are one-time in nature, they will not be available to fund operations in FY 2014-15.

FY 2014-15 Proposed Budget



The FY 2014-15 Proposed Budget relies on one-time sources to fund less than 1% of the Department's ongoing operations. These funds allow the Department to maintain a higher level of service than would otherwise be possible; however, because these funds are one-time in nature, they will not be available to fund operations in FY 2015-16.

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Performance Outcome Measures

Description	FY 2011-12 Actual	FY 2012-13 Adopted	FY 2013-14 Recommended	FY 2014-15 Proposed
Percent of annual secured taxes collected to provide funding for County services. (Target = 98.5%)	98.8%	97.5%	98.5%	98.5%
Percent of annual unsecured taxes collected to provide funding for County services. (Target = 97.5%)	Not used in prior years	Not used in prior years	97.5%	97.5%
Percent of bankruptcy proof of claim forms processed prior to the federal court's due date. (Target = 100%)	100% 9	100% 50	100% 15	100% 15
Percent of probate conservatives visited in the past twelve months. (Target = 100%)	100% 178	100% 150	100% 180	100% 180

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Budget Overview

	2011-12 Actual	2012-13 Adopted	Change from FY12-13 Ado to FY13-14 Rec	2013-14 Recommended	2014-15 Proposed
Staffing By Budget Program					
Administration & Support	5.22	5.95	0.51	6.46	6.46
Treasury	10.19	11.69	(3.70)	7.99	7.99
Tax & Collections	9.77	10.69	1.07	11.76	11.26
Public Assistance	14.07	14.17	1.13	15.30	15.30
Total	39.25	42.50	(1.00)	41.50	41.00
Budget By Budget Program					
Administration & Support	\$ 1,042,680	\$ 1,144,847	\$ 101,224	\$ 1,246,071	\$ 1,279,751
Treasury	1,976,702	2,218,900	(342,138)	1,876,762	1,780,766
Tax & Collections	1,862,014	2,509,521	535,607	3,045,128	1,919,779
Public Assistance	1,688,731	1,599,266	50,250	1,649,516	1,690,324
Unallocated	(7,279)	-	-	-	-
Total	\$ 6,562,849	\$ 7,472,534	\$ 344,943	\$ 7,817,477	\$ 6,670,620
Budget By Categories of Expenditures					
Salaries and Employee Benefits	\$ 4,515,104	\$ 4,998,357	\$ (83,171)	\$ 4,915,186	\$ 5,006,947
Services and Supplies	1,186,596	1,375,426	57,819	1,433,245	1,408,375
Other Charges	262,823	303,751	(56,833)	246,918	254,298
Total Operating Expenditures	5,964,523	6,677,534	(82,185)	6,595,349	6,669,620
Capital Assets	445,687	794,000	427,128	1,221,128	-
Intrafund Expenditure Transfers (+)	835	1,000	-	1,000	1,000
Increases to Fund Balances	151,803	-	-	-	-
Total	\$ 6,562,849	\$ 7,472,534	\$ 344,943	\$ 7,817,477	\$ 6,670,620
Budget By Categories of Revenues					
Taxes	\$ 311,111	\$ 283,900	\$ 4,100	\$ 288,000	\$ 288,000
Licenses, Permits and Franchises	59,404	60,000	(10,000)	50,000	50,000
Intergovernmental Revenue	67,484	62,046	4,935	66,981	66,981
Charges for Services	2,780,921	2,674,453	(60,560)	2,613,893	2,675,902
Miscellaneous Revenue	26,789	7,000	-	7,000	7,000
Total Operating Revenues	3,245,709	3,087,399	(61,525)	3,025,874	3,087,883
Other Financing Sources	-	-	150,000	150,000	150,000
Intrafund Expenditure Transfers (-)	258,290	100,963	6,152	107,115	107,115
Decreases to Fund Balances	470,355	1,262,235	165,253	1,427,488	150,000
General Fund Contribution	2,588,495	3,021,937	85,063	3,107,000	3,164,500
Fund Balance Impact (-)	-	-	-	-	11,122
Total	\$ 6,562,849	\$ 7,472,534	\$ 344,943	\$ 7,817,477	\$ 6,670,620