

Proposed Budget Plan Treasurer-Tax Collector



Board of Supervisors
March 30, 2010



Mission Statement

The Treasurer-Tax Collector manages and protects the County's financial assets and ensures the greatest return on County funds through the efficient collection of property taxes, professional administration of the County treasury and support to County departments in their effort to recover revenues due to the County.



Treasurer-Tax Collector Divisions

- Treasurer
- Tax Collector
- Revenue Services

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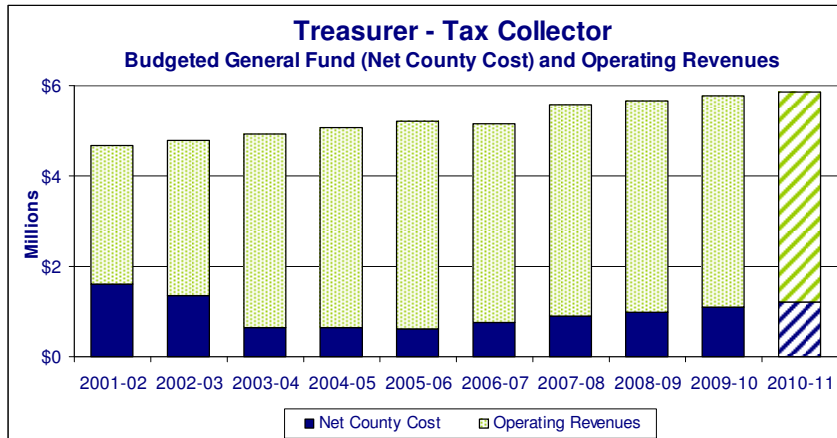
FY 2009-10 Adopted Budget

Total Positions		66
Total Sources		\$10,370,707
Operating Revenues	\$4,657,584	
General Fund (Net County Cost)	\$1,105,974	
Fund Balance (one-time)	\$4,607,149	
Total Uses		\$10,370,707
Operating Expenditures	\$9,309,859	
Reserves (one-time)	\$1,060,848	

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Ten-Year Funding Trend Operating Revenues & General Fund FY 2002 to Estimated FY 2011



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FY 2010-11 Budget Target General Fund Contribution (Net County Cost)

Base: FY 2009-10 Net County Cost		\$1,105,974
Retirement Increase	\$392,386	
Other Salary and Benefits	\$57,617	
Revenue Offsets	(\$232,004)	
Reduction Target (10%)	(\$110,597)	\$107,402
FY 2010-11 Net County Cost		\$1,213,376

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Reductions Already Made FY 2008 through FY 2010 Adopted Budget

Since FY 2008 TTC has reduced operating costs by
\$1,775,775 including the elimination of 1 position

- **FY 2007-08**
 - Other reductions = \$297,736
- **FY 2008-09**
 - Reduced Reserves = \$100,916
- **FY 2009-10**
 - 1 vacant position and other reductions = \$477,123
 - Reduced Reserves = \$900,000
 - Maintained 6 vacant positions

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Planning and Priority-Setting Process

- **Who was involved?**
 - Management shares information on requirements and costs that can be reduced or eliminated
- **Budget Scenario Planning Process**
 - Joint effort by management based on projects or requirements over the next three years, anticipated revenues to offset costs and appropriations which could be reduced or eliminated with no impact to staff or services

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Proposed Reductions Planning and Priority-Setting Process

- **Criteria used to develop budget reductions**
 - What can be reduced with limited to no impact on:
 - Core services we provide
 - Staff
 - Core services Analysis
 - Billing, collecting, deposits, investments, banking
 - Condition of tools required to do the job
 - Replace old/worn equipment while funds are available

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Proposed Reductions Planning and Priority-Setting Process

- **Budget Balancing Principles**
 - Ensuring revenue covers expenses
 - Where can revenue be enhanced
 - Strategies
 - Use reserves to replace old worn equipment in FY 2009-10 and eliminate funds in FY 2010-11
 - Reduce contracted positions to meet future targets
 - Reduce Extra Help funding
 - Revenue enhancement: license fee review & negotiations with Medical Center for additional collection accounts

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Mandated Services

Treasurer Tax Collector Must Provide:

- Administration and payroll
- **Tax Collector:** Tax collection, business systems, accounting and apportionment
- **Treasurer:** Investments, cashiering
- **Revenue Services:** Court collections, general collections



Discretionary Services

- **Tax Collector**
 - Transient occupancy tax collections and business license collections



FY 2009-10 Mid-Year Budget Reductions as of February 9, 2010

Number of Positions = 3 Vacant

- **Savings = \$232,004**
- **Impacts**
 - No impact to Client/customer
 - No impact to Community
 - No impact on other departments, providers
 - Short-term impact due to workload distribution more apparent during peak tax collection

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Proposed Reductions TOTAL = 348,856

- **Eliminated 3 vacant positions mid-year**
 - For least impact to current staffing and services provided (\$232,004)
- **Implementation (effective July 1, 2010)**
- **Impacts**
 - No impact – positions vacant 1 year
 - Short-term - collection activity increase during peak, less resources available to process paperwork

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Proposed Reductions TOTAL = **\$348,856**

- **All worn PC's and printers have been replaced in FY 2009-10**
 - Expenditure will be eliminated in FY 2010-11
- **Impacts**
 - Long-term if economy does not rebound in next 5 years when replacements may again be warranted
- **Estimated Amount**
 - One-time = **(\$116,852)**

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Looking Ahead FY 2011-2012 and FY 2012-2013

- The department budget will be structured to maintain all core services
- We will continue to meet performance goals by enhancing revenue, maintaining/reducing general operating costs, continuing to streamline and automate processes
- State Budget –Senior citizens tax postponement impacts. Further impacts unknown
- Remaining cognizant of economic impacts and structuring budget accordingly

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DISCUSSION



THANK YOU

