

## TREASURER TAX COLLECTOR PUBLIC ADMINISTRATOR GUARDIAN DEPARTMENTAL OVERVIEW

The divisions of the Treasurer-Tax Collector-Public Administrator Department are Finance and Administration, Treasury, Property Taxes, Collections, and Public Assistance. The Treasurer-Tax Collector-Public Administrator Department has 53 positions with operations in Santa Barbara and Santa Maria, as well as satellite Veterans offices at the Calle Real complex and in Lompoc. The staff count equates to 49.5 full time equivalents, net of budgeted salary savings.

The emphasis of the Treasurer-Tax Collector-Public Administrator Department is the continuation and enhancement of the following 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; collecting property taxes within the timeframes of the Government Code; collecting and processing payments collected on behalf of County departments, schools, and special districts; administering decedent estates and conservatorships; and administering State and Federal benefits for Veterans' programs. Within each of the basic services provided, the Treasurer-Tax Collector-Public Administrator delivers programs that specifically address the County's Strategic Plan through actions required by law or by routine business necessity.

The five divisions have the following objectives:

### Finance and Administration

Provide budgetary and administrative activities, general accounting, debt administration, deferred compensation plan administration, and automation. Plan, coordinate and implement all information system applications (both hardware and software) for all divisions. Administer bonded indebtedness issued by the County or districts for the purpose of funding or refunding needed revenue, temporary borrowing, and special improvement/assessment bonds.

### Treasury

Receive and steward, apply and pay out all monies belonging to the County, Schools and Special Districts, and all other monies as directed by law. Invest County, schools and special district funds not required for immediate expenditure. The investment of public funds must comply with State statutes and other legal constraints, with goals of preservation of public agency funds, protection of capital, maintenance of sufficient cash flow to meet daily warrant demands, and earning a market rate of return at minimum risk.

### Property Taxes

Provide billing, collection, and maintenance of accounting records for all secured, supplemental, and unsecured property taxes levied by the taxing agencies within the County, and the collection and redemption of prior year secured delinquent taxes. Mail notices of delinquent taxes, publish Notice of Impending Default, sell delinquent property after five years at a public auction, and process tax roll corrections, cancellations and refunds. Provide assistance and response to taxpayer inquiries.

### Collections

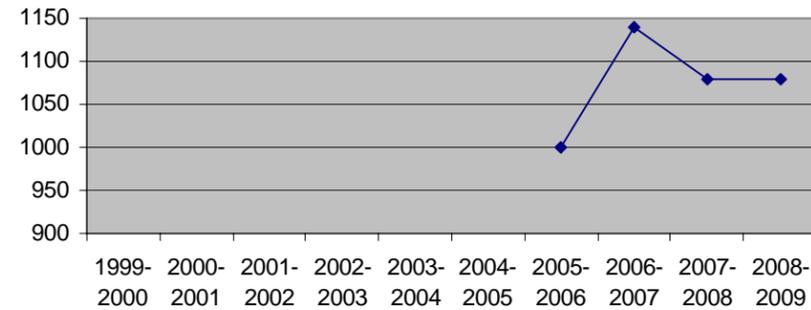
Provide for the collection of unsecured and delinquent unsecured tax payments, Public Health Department patient accounts, Probation/Court fines and restitution payments, Public Defender Legal Services accounts, Department of Social Services accounts, franchise fees, transient occupancy taxes, and miscellaneous accounts.

### Public Assistance

Provide administration of State and local veterans' programs and assist veterans and their dependents in filing claims for Veterans' Administration and other federal benefits. Act as administrator/executor of a decedent's estate, as required by Court appointment, provide services for the cremation of deceased indigents, and provide case management of conservatorships as appointed by the Courts for those physically or mentally unable to provide for their own personal needs of physical health, food, clothing, or shelter, or substantially unable to manage their own financial resources, resist fraud or undue influence.

## TREASURER TAX COLLECTOR PUBLIC ADMINISTRATOR GUARDIAN KEY TREND ANALYSIS

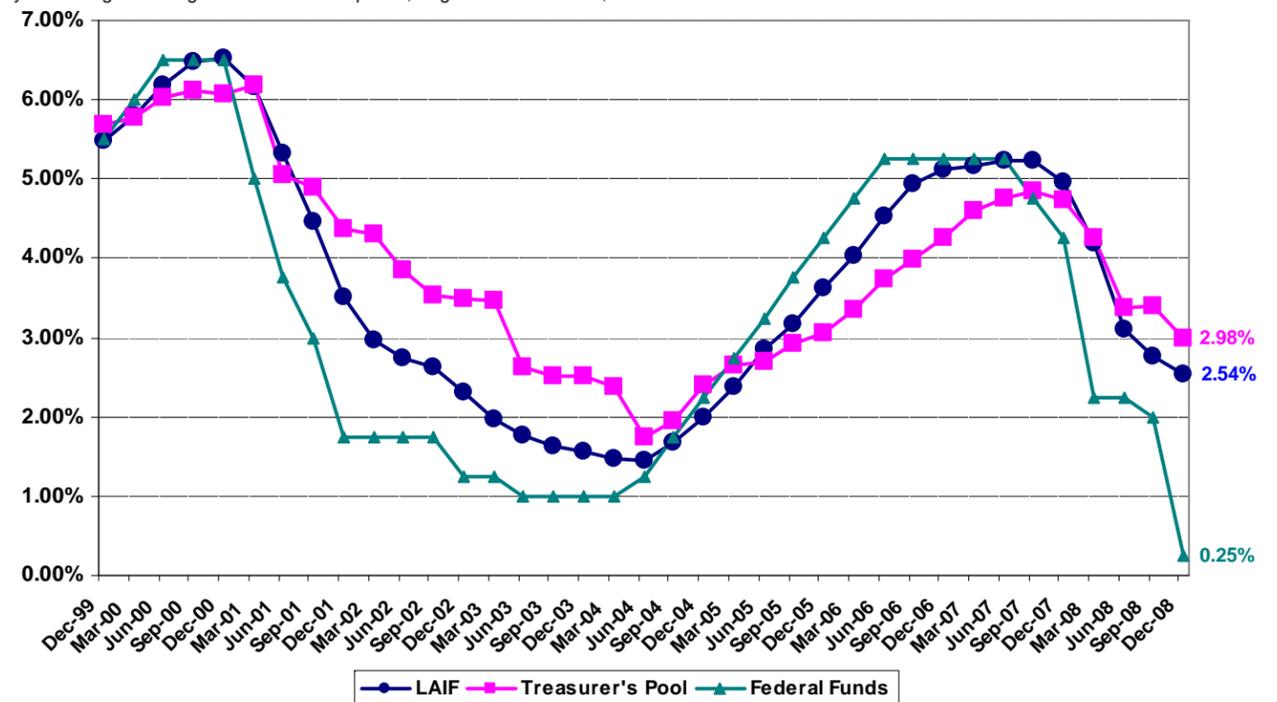
To support an accessible, open and citizen friendly government, assist 100% of Santa Barbara County veterans seeking Veteran's benefits per quarter. (Applies to approximately 90 veterans per each of the three regional offices)



The trend shows that the number of veterans requesting assistance in Santa Barbara County has remained steady since.

**TREASURER'S INVESTMENT PORTFOLIO  
QUARTERLY PERFORMANCE VERSUS SELECTED BENCHMARKS  
12/31/2008**

To ensure the financial stability of the County, at a minimal risk, maximize the rate of return on invested County cash by achieving an average investment pool yield throughout the given Fiscal Year equal to, or greater than LAIF's,



**Performance Measure Legend**

Department-wide Effectiveness Performance Measure

Change to Performance Measure

Performance Measure to Delete

New Performance Measure

Budgets shown in Millions (\$M) or Thousands (\$K)  
 Operating Budgets are \$Total Uses / \$Total General Fund Contribution

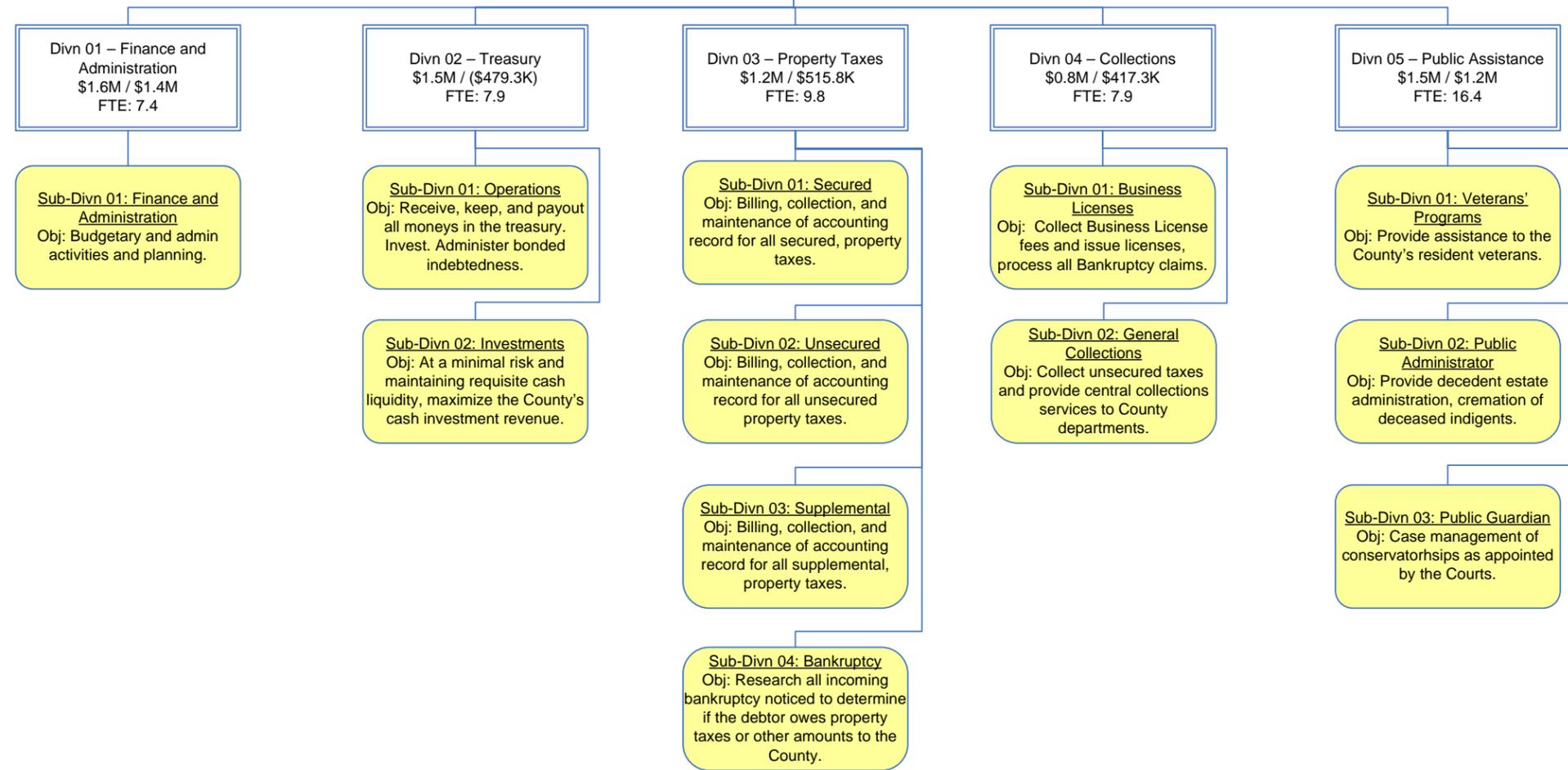
**TREASURER-TAX COLLECTOR-PUBLIC  
 ADMINISTRATOR-GUARDIAN**

**Bernice James**  
 Treasurer-Tax Collector-Public  
 Administrator-Guardian  
 \$6.6M / \$3.0M  
 FTE: 49.5

Division: # & Title from CCID  
 Cost Center Report  
 Budget/GFC from CCID  
 (Financial Data by Cost Ctr)

Sub-Divn: # & Name from Cost  
 Center Report  
 Obj: from CCID Inventory

Program: Title from CCID  
 Number from CCID  
 Budget/GFC from CCID  
 (Financial Data by Prog)  
 FTE: CCID



**Performance Measure Legend**

Department-wide Effectiveness Performance Measure

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Performance Measure to Delete

New Performance Measure

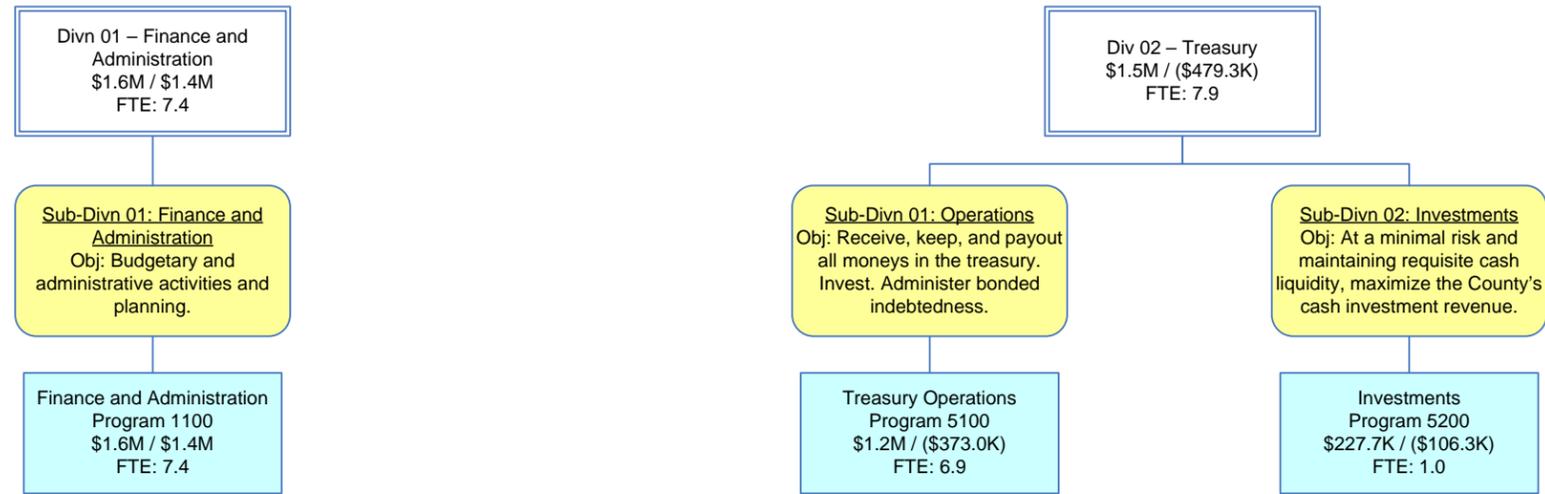
Budgets shown in Millions (\$M) or Thousands (\$K)  
 Program Budgets are \$Total Uses / \$Total General Fund Contribution

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 Cost Center Report  
 Budget/GFC from CCID  
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**TREASURER-TAX COLLECTOR-PUBLIC  
 ADMINISTRATOR-GUARDIAN**



To ensure an efficient and responsive government, the County will maintain rate of General Liability claims filed to no more than 90 - 100% of the previous year's actual claims filed.

As an efficient and responsive government, the County will maintain the rate of Workers' Compensation claims filed between 90 - 100% of the previous year's actual claims filed.

As an efficient and responsive government, the County will maintain a productive workforce through a departmental Lost Time Rate of 4.9% or less.

As an efficient and responsive government, the County will maintain a quality workforce through completing 95 -100% of departmental Employee Performance Reviews (EPRs) by the Anniversary Due Date.

To promote the financial stability of the County, annually conduct 11 transient occupancy tax audits

To ensure an efficient and responsive government, survey 100 clients once a year and achieve a 95% satisfaction rate with the current Deferred Compensation program.

To ensure an efficient and responsive government, complete 100% of projects planned for the Fiscal Year.

To ensure the financial stability of the County and secure public agency funds, stay within compliance 100% of the time with the Government Code and the Treasurer's Investment Policy.

To ensure the financial stability of the County, monitor and project liquidity requirements as evidenced by zero securities sold at a loss to meet cash flow needs of pool participants.

To ensure the financial stability of the County, at a minimal risk, maximize the rate of return on invested County cash by achieving an average investment pool yield throughout the given Fiscal Year equal to, or greater than LAIF's.

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**TREASURER-TAX COLLECTOR-PUBLIC  
 ADMINISTRATOR-GUARDIAN**

Divn 03 – Property Taxes  
 \$1.2M / \$515.8K  
 FTE: 9.8

Division: # & Title from CCID  
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 Budget/GFC from CCID  
 (Financial Data by Cost Ctr)

Sub-Divn: # & Name from Cost  
 Center Report  
 Obj: from CCID Inventory

Program: Title from CCID  
 Number from CCID  
 Budget/GFC from CCID  
 (Financial Data by Prog)  
 FTE: CCID

**Sub-Divn 01: Secured**  
 Obj: Billing, collection, and maintenance of accounting record for all secured, property taxes.

Secured Tax Collection Program 2100  
 \$810.4K / \$346.1K  
 FTE: 5.3

To ensure financial stability of the County, mail out secured tax bills by the requisite due dates as proscribed by the Government Code 100% of the time.

**Sub-Divn 02: Unsecured**  
 Obj: Billing, collection, and maintenance of accounting record for all unsecured property taxes.

Unsecured Tax Collection Program 2200  
 \$227.8K / \$163.2K  
 FTE: 2.4

To ensure the financial stability of the County, each collector II shall prepare a minimum of 250 legal documents per fiscal year to effect payment of unsecured taxes.

To ensure the financial stability of the County, each collector II shall prepare a minimum of 90 field contacts (a contact will be defined as driving or walking to the debtor's address or the asset location to effect payment) each fiscal year.

**Sub-Divn 03: Supplemental**  
 Obj: Billing, collection, and maintenance of accounting record for all supplemental, property taxes.

Supplemental Tax Collection Program 2300  
 \$148.6K / (\$31.4)  
 FTE: 1.7

To promote an efficient and responsive government, respond to 95% of approximately 40 supplemental inquiries from taxpayers (email or letter) received within 3 working days of receipt.

**Sub-Divn 04: Bankruptcy**  
 Obj: Research all incoming bankruptcy noticed to determine if the debtor owes property taxes or other amounts to the County.

Bankruptcy Program 2600  
 \$37.9K / \$37.9K  
 FTE: 0.4

To ensure the financial stability of the County, annually complete 100% of approximately 50 proof of claim forms prior to the federal bankruptcy court's due date

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Department-wide Effectiveness Performance Measure

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Division: # & Title from CCID  
 Cost Center Report  
 Budget/GFC from CCID  
 (Financial Data by Cost Ctr)

Sub-Divn: # & Name from Cost  
 Center Report  
 Descr. From CCID Inventory

Program: Title from CCID  
 Number From CCID  
 Budget/GFC from CCID  
 (Financial Data by Prog)  
 FTE: CCID

