

Treasurer-Tax Collector/Clerk/Registrar

Michael Smith, County Clerk, Treasurer-Tax Collector, Public Administrator

The mission of the Treasurer-Tax Collector-Public Administrator-County Clerk-Registrar of Voters is to provide a responsive, efficient and professional approach in service to our community, to inspire trust and confidence in our work and to promote participation for all citizens in the election process.



DEPARTMENT SUMMARY

General Fund	FY 2007-08 Actual	FY 2008-09 Proposed	FY 2008-09 Approved	FY 2009-10 Recommended	FY 2009-10 Change
Expenditures					
Salaries & Benefits	\$3,773,133	\$3,835,430	\$3,835,430	\$3,806,697	(\$28,733)
Service and Supplies	2,721,144	1,935,592	1,947,592	2,185,313	237,721
Other Charges	177,528	172,000	172,000	172,000	-
Interdepartmental Charges	277,984	279,897	279,897	263,348	(16,549)
Total Expenditures	\$6,949,789	\$6,222,919	\$6,234,919	\$6,427,358	\$192,439
Revenues					
Intergovernmental Revenues	707,024	298,000	298,000	182,000	(116,000)
Charges for Current Services	2,486,202	2,333,086	2,345,086	2,729,215	384,129
Miscellaneous Revenues	35,924	64,205	64,205	64,205	-
Total Revenues	\$3,229,150	\$2,695,291	\$2,707,291	\$2,975,420	\$268,129
Net County Cost (NCC)	\$3,720,639	\$3,527,628	\$3,527,628	\$3,451,938	(\$75,690)
Allocated Positions (FTE)	36.07	36.07	36.07	35.07	(1.00)

Department Overview

The office of the Treasurer-Tax Collector-Public Administrator-County Clerk-Registrar of Voters is an elected position overseeing the following divisions and programs:

- **Treasurer**
- **Tax Collector**
- **Central Collections**
- **County Clerk**
- **Public Administrator**
- **Registrar of Voters**

Treasurer: The Treasurer is responsible for the receipt, investments, safekeeping, banking and accounting of over \$800 million on behalf of the County, school districts, colleges and certain special districts.

Tax Collector: The Tax Collector is responsible for the billing, collection and payment enforcement of taxes levied for the county and other taxing agencies including schools, cities and special districts located within the County.

Central Collections: The Central Collections Unit provides billing and collection services for departmental accounts receivables and handles difficult accounts requiring collection expertise.

County Clerk: The County Clerk processes, files and indexes documents including fictitious business name statements, marriage licenses, domestic partnerships, notary certificates, oaths of office, environmental impact reports, registration of professional photocopiers and process servers, business licenses and various permits. As Commissioner of civil marriages, the County Clerk and deputy clerks also perform marriage ceremonies. State law and local ordinances mandate the duties of the County Clerk, which are offset by fees. These services provide the county with added revenue to offset the County Clerk's overall operating costs.

Public Administrator: The Public Administrator is responsible for investigating, safeguarding and inventorying all assets of the Public Administrator estates, as well as the administration of court-ordered estates and trusts.

Registrar of Voters (Elections Office): The Registrar of Voters' responsibilities include registering voters, maintaining voter registration files, conducting federal, state, county, and school elections, conducting municipal and special district elections at the request of the governing bodies and verifying initiative,

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referendum and recall petitions. The Registrar also maintains information on office holders and candidates as required by the Fair Political Practices Commission.

Accomplishments FY 2008-09

- Completed the modernization and upgrades to the County's property tax assessment, billing and collection system (PISMO) in conjunction with the Auditor-Controller, Assessor-Recorder and Information Services and Technology departments
- Implemented full reconciliation with positive pay processes with our banking service provider to reduce the risk of fraud and further safeguard County of Marin assets
- Implemented web-based fictitious business name (FBN) system enabling greater access to FBN information and forms via the internet
- Successfully conducted the Presidential General Election on November 4, 2008 with a record 90.8% turnout of voters, a 12% increase in voter turnout
- Translated our County Clerk forms into Spanish to improve customer service and access to our services
- Increased outreach activities and voter interest in the Presidential election resulted in a 12% increase in voter registration to a record 155,650 registered voters and highest percentage of registered voters of any county in California (85%)
- Issued vote by mail ballots to 97,168 voters, 62.43% of registered voters, for the November 2008 general election, a 17% increase over the November 2006 general election
- Recruited 772 poll workers for 175 voting precincts for the General Election
- Reviewed and updated County Clerk forms to comply with changes in state and federal laws and regulations
- Upgraded the Marriage License System to comply with the passing of Proposition 8 including newly enacted state mandates and code provisions

Goals and Initiatives FY 2009-10

GOAL I

Perform the various functions of the department in a cost effective and responsive manner in service to our community

FY 2009-10 Initiatives

- Implement formal agreements with departments to provide accounts receivable, billing services and relief from accountability for uncollectible accounts
- Emphasize and focus on community outreach regarding the need for estate planning through the Public Administrator

Ensure high quality internal and external customer service through improved communications and business processes

FY 2009-10 Initiatives

- Implement the combination of the Assessor's counter with that of the Tax Collector to provide increased customer service
- Improve signage within Department offices to improve public access to services

GOAL II

Ensure community trust by providing fair, accessible and effective elections

FY 2009-10 Initiatives

- Conduct the November 3, 2009 District election and the June 8, 2010 Direct Primary election within the 2009-2010 budget
- Increase the successful delivery rate for ballot and sample ballot mailings to 100% by implementing methods that maintain a current and accurate voter file
- Increase the consolidation of precincts within the limits allowed by law to achieve greater efficiency and cost savings

Description and Impacts of Budget Reductions

FTE Reduced	Change in Expenditure	Change in Revenue	Change in Net County Costs	% NCC Change
(1.00)	(\$68,680)	\$62,851	(\$130,911)	-4.5%

• **Description:** Reduce 1.0 Elections Clerk position, and increase cost-recovery based revenues.

• **Programmatic Impacts of Proposed Changes:** Elimination of Elections Clerk will result in increased reliance on extra-hire staff during elections, and increased workload among staff.

Key Challenges and Outstanding Issues

- Upgrade CUBS, the collection system for the Central Collections department, in order to meet reporting and compliance mandates within the current budget constraints
- Being able to meet the state's requirements to provide special elections within budget limitations in accordance with state mandates and timelines
- Large number of upcoming retirements in all areas of the department will result in the need for training and development of new hires in an environment of declining County resources

Overview of Programs

FY 2009-10 Estimated Cost of Program Services

TREASURER-TAX COLLECTOR / CLERK-REGISTRAR PROGRAM SUMMARY				
General Fund Program Services	FTE	Total Expenditures	Total Revenues	Net County Cost
Treasurer-Tax Collector	19.00	\$2,561,243	(\$1,405,913)	\$1,155,330
Public Administrator	3.00	\$396,228	(\$362,650)	\$33,578
County Clerk	3.00	\$319,857	(\$319,857)	-
Registrar of Voters	10.07	\$3,150,030	(\$887,000)	\$2,263,030
Total	35.07	\$6,427,358	(\$2,975,420)	\$3,451,938
% of Budget			46%	54%

Treasurer-Tax Collector / Central Collections Program Description and Responsibilities

Treasurer-Tax Collector / Central Collections	FTE	Total Expenditures	Total Revenues	Net County Cost
FY 2009-10 General Fund Program Budget	19.00	\$2,561,243	(\$1,405,913)	\$1,155,330

The Treasurer serves as the depository and provides banking functions for the County, school districts and special district funds, and is responsible for the investment of these agencies' funds in a pooled investment program that comprises an average daily balance in excess of \$800 million. In addition, the Treasurer administers the collection and payment to bond holders.

The Tax Collector processes tax billings and collections for jurisdictions within Marin County. Taxes include secured real estate taxes, supplemental taxes, unsecured taxes (personal property taxes not secured by real estate), and prior year taxes. The annual tax charge is over \$700 million. The Tax Collector also administers payment plans. In addition, the office conducts public auction tax sales and intergovernmental tax sales, bills and collects transient occupancy taxes, and processes parcel map requests.

The Central Collections Unit is responsible for billing and collection services for County departments and external agencies.

FY 2009-10 Program Initiatives

- Review banking and investment costs to insure competitive fee schedules while maintaining sound investment management to the County's investment pool participants
- Implement formal agreements for departments regarding aging accounts and relief from accountability for uncollectible accounts
- Complete planning and implement combined Assessor/Tax Collector counter to provide increased customer service
- Provide improved signage within the office to better direct and assist the public
- Upgrade Central Collection Department's collection system (CUBS) in order to meet reporting and compliance mandates within the current budget constraints

County Clerk Program Description and Responsibilities

County Clerk	FTE	Total Expenditures	Total Revenues	Net County Cost
FY 2009-10 General Fund Program Budget	3.00	\$319,857	(\$319,857)	-

The County Clerk's Office processes, files and indexes documents including fictitious business name statements, marriage licenses, domestic partnerships, notary certificates, oaths of office, environmental impact reports, registration of professional photocopiers and process servers, business licenses, and various permits. As Commissioner of Civil Marriages, the County Clerk and deputy clerks also perform marriage ceremonies.

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FY 2009-10 Program Initiatives

- Review and update County Clerk forms to comply with changes in state and federal laws and regulations



Public Administrator

Program Description and Responsibilities

Public Administrator	FTE	Total Expenditures	Total Revenues	Net County Cost
FY 2009-10 General Fund Program Budget	3.00	\$396,228	(\$362,650)	\$33,578

The Public Administrator is responsible for investigating, safeguarding and inventorying all assets of certain estates, as well as the administration of court-ordered estates and trusts. In safeguarding assets, the Public Administrator takes immediate possession of deceased persons' assets when a relative or next of kin cannot be ascertained.

FY 2009-10 Program Initiatives

- Expand and upgrade the Public Administrator website to provide easier access and more information

Registrar of Voters

Program Description and Responsibilities

Registrar of Voters	FTE	Total Expenditures	Total Revenues	Net County Cost
FY 2009-10 General Fund Program Budget	10.07	\$3,150,030	(\$887,000)	\$2,263,030

The Registrar of Voters' activities include registering voters; maintaining voter registration files; conducting federal, state, county, and school elections; conducting municipal and special district elections at the request of the governing bodies; and verifying initiative, referendum and recall petitions. The Registrar also maintains information on office holders and candidates as required by the Fair Political Practices Commission. With the exception of federal and state elections, the cost of conducting elections is offset by charges billed to the jurisdictions.

FY 2009-10 Program Initiatives

- Conduct the November 3, 2009 District Election and the June 8, 2010 Direct Primary Election within the 2009-2010 budgeted levels
- Increase the successful delivery rate for ballot and sample ballot mailings to 100% by implementing methods that keep the voter files current and accurate
- Increase consolidation of precincts within the limits allowed by law to achieve greater efficiency and cost savings

Performance Measures

Public Administrator

Objective: Increase the community's awareness of the services provided by the Public Administrator's office, and the benefits of estate planning

MEASURES	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Estimate	FY 2009-10 Estimate
Workload Measures				
Number of staff hours to create and update the website	30	19	30	30
Number of hits received on the Public Administrator's website	n/a	6,163	6,500	6,500
Number of informational workshops conducted	n/a	10	2	10
Effectiveness Measures				
Percent of cases without estate plans	85%	90%	84%	87%

Department Comments:

The informational outreach workshops were greatly reduced in FY 2008-09 due to the increase in estate cases that required the limited staff of three deputies to spend more time in the field. We hope to re-establish the outreach program in FY 2009-10. Since July 2008, the Public Administrator (PA) has received 81 estate inquiries of which 26 have become estate cases. Of these, five estates required extensive sorting and clean-up. In addition, the PA has sold \$4,505,628 in estate real property since July 2008 compared with \$1,799,399 in FY 2007-08, and presently has approximately \$1.4 million on the market. The PA currently manages 192 estates with a total value of \$9,245,670.

Central Collections

Objective: Increase the accuracy of information on County departmental collection assignments submitted in order to more efficiently pursue collection accounts

MEASURES	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Estimate	FY 2009-10 Estimate
Workload Measures				
Number of staff hours to create and modify electronic billing and collection agreement templates	240	160	140	80
Percentage of requests submitted electronically by departments	45%	60%	60%	65%

Department Comments:

Central Collections bills and collects on approximately 50 different types of accounts for the county and other special districts. To streamline the billing and collections process, staff developed standardized billing and collection agreement templates for customers that can be loaded into the supporting system. This improvement allows staff to focus more on billing and collections and less time on data entry.

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Objective: Increase the number of County Collection accounts that are paid in full each fiscal year

MEASURES	FY 2006-07 Actual	FY 2007-08 Actual	FY 2008-09 Estimate	FY 2009-10 Estimate
Workload Measures				
Number of accounts worked annually	7,543	8,048	7,500	7,500
Number of hours to upgrade computer system and train staff on functions of system	n/a	80	120	160
Effectiveness Measures				
Percentage of accounts resolved annually	80%	82%	82%	80%

Department Comments:

Based on positive collection results from client departments, we do not anticipate an increase of collection accounts which will allow Central Collections staff time to upgrade the central collection system in 2009-10. It will take approximately 160 hours of staff training and implementation but will allow for much more efficient collections efforts long term.