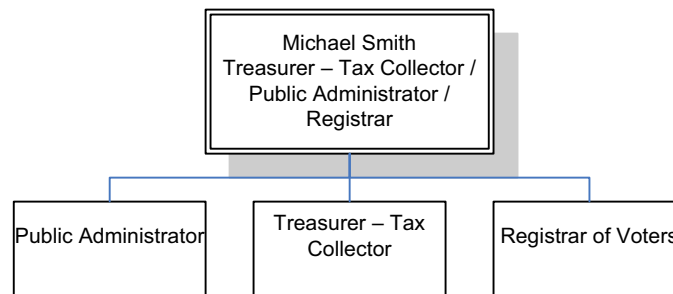


Treasurer-Tax Collector / Public Administrator / Registrar

Michael Smith, Treasurer-Tax Collector /
Public Administrator / Registrar

The mission of the Treasurer-Tax Collector-Public Administrator-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 2008-09 Actual	FY 2009-10 Proposed	FY 2009-10 Approved	FY 2010-11 Recommended	FY 2010-11 Change
Expenditures					
Salaries & Benefits	\$3,816,349	\$3,806,697	\$3,806,697	\$3,634,114	(\$172,583)
Service and Supplies	2,114,236	2,185,313	2,185,313	1,819,996	(365,317)
Other Charges	36,379	172,000	172,000	172,000	-
Interdepartmental Charges	303,228	263,348	263,348	249,251	(14,097)
Total Expenditures	\$6,270,192	\$6,427,358	\$6,427,358	\$5,875,361	(\$551,997)
Revenues					
Intergovernmental Revenues	833,055	182,000	182,000	172,000	(10,000)
Charges for Current Services	2,081,108	2,729,215	2,729,215	2,441,710	(287,505)
Miscellaneous Revenues	23,870	64,205	64,205	54,205	(10,000)
Total Revenues	\$2,938,033	\$2,975,420	\$2,975,420	\$2,667,915	(\$307,505)
Net County Cost (NCC)	\$3,332,159	\$3,451,938	\$3,451,938	\$3,207,446	(\$244,492)
Allocated Positions (FTE)	36.07	35.07	33.07	31.57	(1.50)

Department Overview

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

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

Treasurer - Tax Collector / Central Collections: 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. As Treasurer for the county, is Chair of the county's Deferred Compensation Committee, Trustee of the County Retirement System and Chair Marin Housing Authority Residential Loan Committee.

The Tax Collector's responsibilities include billing, collection, tax sales and payment enforcement of taxes levied for the county and other taxing agencies including schools, cities and special districts located within the county.

The Central Collections Unit provides billing and collection services for county departments' and external agencies' accounts receivables and handles difficult accounts requiring collection expertise.

Public Administrator: The Public Administrator's responsibilities include the investigation, safeguarding and inventorying all assets in probating Public Administrator estates, as well as the administration of court-ordered estates.

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

Accomplishments FY 2009-10

- The Central Collections division implemented formal agreements referred to as memorandums of understandings with departments to provide Accounts Receivable/Billing Services and relief from accountability for uncollectible accounts

Treasurer-Tax Collector/Public Administrator/Registrar

ADMINISTRATION AND FINANCE

- Successfully implemented the combination of the Assessor's counter with that of the Tax Collector to provide increased customer service with a "one-stop" shop
- The county's Deferred Compensation Saving Program, under the chairmanship of the County Treasurer, achieved over 90 percent participation rate as compared to an average participation rate between 30 to 35 percent owing to educational efforts and products offered
- Maintained a AAA rating of Marin County Treasurer's Investment Pool, which was the first publicly rated pool in the United States and the highest possible rating offered by rating agencies
- Updated and enhanced the Treasurer's Business Continuity Plan/Disaster Recovery Manual for disaster/emergency operations
- Increased the successful delivery rate for ballot and sample ballot mailings by implementing the US Postal Service Intelligent Bar Code service that tracks service for vote-by-mail ballots, the Automated Address Correction service (ACS) for sample ballot mailings, and the monthly National Change of Address (NCOA) address correction service to keep voter rolls up to date, thus resulting in a 60 percent increase in the response rate of voters confirming their address changes
- Consolidated voting precincts from 180 to 130 for the November 2009 election, resulting in a savings of approximately \$21,000
- Revised the Registrar of Voters' website to increase accessibility and readability and make it easier for the public to find election information
- Conducted the November 3, 2009 General District Election within budget with 38 percent election turnout, including 69 percent vote-by-mail ballots

Goals and Initiatives FY 2010-11

GOAL I

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

FY 2010-11 Initiatives

- Replace and or upgrade technology to become more cost effective and responsive in providing services to the community
- Review office procedures and processes to become more efficient and cost effective by using technology whenever possible

- Elicit feedback from staff concerning customer service levels currently provided and seek ways to improve efficiencies and responsiveness

GOAL II

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

FY 2010-11 Initiatives

- Elicit feedback from staff concerning customer services currently provided and to seek ways to improve communication both internally and externally
- Review office procedures and processes to become more efficient and cost effective using technology
- Elicit feedback from other county offices to maintain our current level of service in a more cost effective and efficient manner

GOAL III

Ensure community trust by providing fair, accessible and effective elections

FY 2010-11 Initiatives

- Maintain community outreach efforts and encourage communication from the public to provide fair, accessible and effective elections
- Elicit ideas and approaches from election staff, pole-workers and the community at large to improve our operational processes and procedures on election days
- Review office procedures and processes to become more efficient and cost effective using technology

Description and Impacts of Budget Reductions

FTE Reduced	Change in Expenditure	Change in Revenue	Change in Net County Costs
(1.50)	(\$219,894)	(\$113,384)	(\$333,278)

- **Description:** Reduction of 1.0 vacant FTE Accounting Assistant; 0.50 FTE Treasurer Tax Collector position; increased fees and reduction of annual support costs of newly replaced remittance processors.

- **Programmatic Impacts of Proposed Changes:** The Central Collections division will begin charging an administrative surcharge to non-General Fund agencies for billing and

Treasurer-Tax Collector/Public Administrator/Registrar

collection services in accordance with the department's long-term restructuring plan. The Public Administrator's office fees are increasing due to the increased caseload and corresponding increase in assets under administration.

The elected position of Treasurer-Tax Collector/Public Administrator/Registrar will be eliminated effective January 1, 2011. The associated offices will be combined with the Department of Finance according to the provisions of Measure B.

The support required for the Tax Collector's remittance processors will be reduced due to the newly installed processors.

Key Challenges and Outstanding Issues

- Integrating the Treasurer-Tax Collector / Public Administrator / Registrar functions with the Department of Finance and consolidating the County Clerk function with the Assessor-Recorder
- Meeting the state's requirements to provide Special Elections within current budget limitations and in accordance with state mandates and timelines
- Anticipating a large number of upcoming retirements in all areas of the department which will result in the need for training and development of new hires in an environment of declining county resources
- Providing ongoing support to SAP to maximize efficiencies and enhancements in our reconciliation and reporting processes, and insure internal controls remain in place and in compliance with audit guidelines

Overview of Programs

FY 2010-11 Estimated Cost of Program Services

TREASURER-TAX COLLECTOR / PUBLIC ADMINISTRATOR / REGISTRAR PROGRAM SUMMARY				
General Fund Program Services	FTE	Total Expenditures	Total Revenues	Net County Cost
Treasurer-Tax Collector	18.50	\$2,615,634	(\$1,663,265)	\$952,369
Public Administrator	3.00	\$415,231	(\$362,650)	\$52,581
Registrar of Voters	10.07	\$2,844,496	(\$642,000)	\$2,202,496
Total	31.57	\$5,875,361	(\$2,667,915)	\$3,207,446
% of Budget			45%	55%

Treasurer-Tax Collector / Central Collections Program Description and Responsibilities

Treasurer-Tax Collector / Central Collections	FTE	Total Expenditures	Total Revenues	Net County Cost
FY 2010-11 General Fund Program Budget	18.50	\$2,615,634	(\$1,663,265)	\$952,369

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, and handles difficult accounts requiring collection expertise.

FY 2010-11 Program Initiatives

- Improve signage to improve public access to services
- Integrate the Treasurer-Tax Collector/Public Administrator functions with the Department of Finance and consolidate the County Clerk function with the Assessor-Recorder
- Implement a working group of employees from the Tax Collector and the Assessor offices for the enhancement of customer service based on the installation of the combined public service counter
- Transition the Business License function from the County Clerk to Central Collections within the Treasurer-Tax Collector's office
- Implement a new remittance processing system for processing county Treasury and Tax Collector check deposits

Treasurer-Tax Collector/Public Administrator/Registrar

ADMINISTRATION AND FINANCE

- Implement the electronic submission of county check deposits through the county's banking institution in a process often referred as "Check 21"
- Examine workload levels and redistribute responsibilities of installment plans that have increased significantly as a result of the economic downturn
- Expand Central Collections' collection process of meeting with departments to discuss collections and/or provide additional collection services
- Conduct training sessions for staff and other counties on the newly upgraded collection system (CUBS) to better utilize the system as well as to provide an opportunity review and learn from other entities' collection practices and procedures

Public Administrator

Program Description and Responsibilities

Public Administrator	FTE	Total Expenditures	Total Revenues	Net County Cost
FY 2010-11 General Fund Program Budget	3.00	\$415,231	(\$362,650)	\$52,581

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 2010-11 Program Initiatives

- Focus efforts on community outreach through the Public Administrator's office concerning the need for estate planning

Performance Measures

Treasurer-Tax Collector \ Central Collections

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

MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Estimate	FY 2010-11 Estimate
Workload Measures				
Number of staff hours to create and modify electronic billing and collection agreement templates	160	143	80	80
Percentage of requests submitted electronically by departments	60%	61%	65%	70%

- Integrate the Treasurer-Tax Collector/Public Administrator functions with the Department of Finance and consolidate the County Clerk function with the Assessor-Recorder

Registrar of Voters

Program Description and Responsibilities

Registrar of Voters	FTE	Total Expenditures	Total Revenues	Net County Cost
FY 2010-11 General Fund Program Budget	10.07	\$2,844,496	(\$642,000)	\$2,202,496

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 2010-11 Program Initiatives

- Implement new procedures and processes within the Registrar of Voters to assign voters to their electoral districts
- Develop an automated inventory tracking system for supplies and equipment that includes a record of equipment testing and repair and receipt on election night
- Automate Election Day troubleshooting function for the office that includes notification to troubleshooters in the field

Treasurer-Tax Collector/Public Administrator/Registrar

Story Behind Performance:

The number of staff hours has decreased based on the full implementation of collecting billing and collection agreements electronically. Fewer hours are required to maintain those departments already submitting electronically and we will continue to emphasize the importance of electronic submission to the other departments that we provide collection services for.

Objective: Increase the number of county collection accounts that are paid in full each fiscal year

MEASURES	FY 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Estimate	FY 2010-11 Estimate
Workload Measures				
Number of accounts worked annually	8,048	7,895	7,600	7,600
Number of hours to upgrade computer system and train staff on functions of system	80	125	96	96
Effectiveness Measures				
Percentage of accounts resolved annually	82%	80%	70%	70%

Story Behind Performance:

Due to the downturn in the economy, there is a decrease in the paid-in-full accounts. However, because of working with debtors to collect in these very difficult times, the number of payment plans has almost doubled. On average, Central Collections collects 7,000 accounts per fiscal year. In addition, the accounts with the Department of Forestry - Cal Fire has been renegotiated due to the state budget crisis, which will amount to millions of dollars per year. This increase will likely affect the effectiveness measures pertaining to accounts resolved percentages. Moreover, this renegotiation will have a material effect on overall collection numbers, which are not included in the yearly performance report.

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 2007-08 Actual	FY 2008-09 Actual	FY 2009-10 Estimate	FY 2010-11 Estimate
Workload Measures				
Number of staff hours to create and update the website	19	72	83	80
Number of hits received on the Public Administrator's website	6,163	6,215	7,250	7,250
Number of informational workshops conducted	10	4	2	6
Effectiveness Measures				
Percent of cases without estate plans	90%	88%	90%	90%

Story Behind Performance:

The Public Administrator has three full time staff including the manager. Due to a retirement earlier in the year, and an increase in workload staff was unable to focus on community outreach. It will be difficult to meet our goal by year end due to the time required to train the new employee. We plan to continue this initiative for next fiscal year.

Treasurer-Tax Collector/Public Administrator/Registrar

ADMINISTRATION AND FINANCE