

Department of Finance

FY 2014 - 16 Performance Plan

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I. Mission Statement

The mission of the Department of Finance (DOF) is to instill the public's trust and ensure the financial integrity of the County of Marin by safeguarding the County's funds and promoting the prudent utilization of resources.

II. Department Overview

The Department of Finance (DOF) provides the following services on behalf of the citizenry, to the school districts, special districts, towns and cities: accounting, treasury, property tax administration (e.g., collection, billing, apportionment), collection services, financial reporting, accounts payable, audits, estate administration and other financial services. The Divisions of the Department of Finance are:

- Accounting /Payroll
- Administration
- Finance
- Property Taxes/Collection

III. Program Description and Responsibilities

Administration

The Administration Division provides executive management, budget administration, office management, project management, reception and technology support. The division develops and monitors the department budget, contracts, and expenditures; ensures performance planning, professional development and evaluation for department staff; finalizes and coordinates all department communications with the Board of Supervisors; and maintains all administrative files and records.

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Accounting/Payroll

This program includes the Accounting, Payroll, and the Internal Audit divisions.

The Accounting Division provides financial information to the public, other government agencies, and County departments. It also authorizes and records all receipts and disbursements of monies into and out of the County Treasury (\$2 billion per year) and ensures budgetary control of County funds. This division prepares financial statements and a Comprehensive Annual Financial Report (CAFR) for the County, as required by California State law. Additionally, this division prepares reports required by the California State Controller's Office and other outside agencies, including the County's final budget and countywide cost plan.

The Payroll Division is responsible for the timely and accurate processing of bi-weekly County payroll and selected special districts' payroll. At year end, the Payroll Division is responsible for issuing employee W-2s in compliance with government reporting requirements.

The primary objective of the Internal Audit Division is to assist department and County managers in the effective discharge of their fiscal responsibilities. To this end, the Internal Audit Division furnishes management with analyses and recommendations, as well as information concerning the activities reviewed. The Internal Audit Division evaluates management's ability to achieve internal control standards established by the County.

Property Tax/Collection

This program includes the Tax Collector, Property Tax and the Central Collections divisions. The Tax Collection Division processes more than 100,000 tax bills annually and collects more than \$800 million per year for taxing jurisdictions throughout Marin County. There are 69 autonomous taxing agencies in Marin County including cities, schools and special districts, and over 150 different voter-approved bonds and special assessments on tax rolls.

Property taxes include secured real estate taxes, supplemental taxes, unsecured property taxes (taxes not secured by real estate), and delinquent secured and unsecured taxes. The Tax Collector administers payment plans and conducts tax defaulted land sales, including public auctions and intergovernmental agreement sales. The Tax Collector also administers and collects transient occupancy taxes (TOT) and responds to property tax inquiries.

The Property Tax unit is responsible for preparing the countywide property tax levy. This levy determines the amount of taxes to be charged for each property assessed. The Property Tax Division is also responsible for distributing property tax proceeds to the county and other local agencies including cities, schools, and special districts.

The Central Collections Division is responsible for maximizing the County's revenue by collecting on delinquent accounts including unsecured property taxes. The division also provides current billing and collection services for County departments and external agencies, and administers the County's business license program.

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Finance/Public Administrator

This program includes the Treasurer, Accounts Payable, and the Public Administrator divisions.

The Treasurer serves as the County's primary depository and oversees all banking operations for the County and its departments. This division is responsible for the safekeeping and investment of funds for the County, school districts and special districts in a pooled investment program. The cash pool receives and disperses approximately \$2 billion per year and maintains an average daily balance in excess of \$800 million.

The Accounts Payable Division verifies and approves invoice payments for goods and services purchased by the County and certain special districts. Additionally, the Accounts Payable Division issues employee reimbursement checks, produces 1099 reporting, and maintains vendor data.

The Public Administrator's responsibilities include the investigation, safeguard and inventory of all assets in probating Public Administrator estates, as well as the administration of court-ordered estates and trusts. The Public Administrator is mandated by law to safeguard a decedent's assets and to manage the affairs of a decedent's estate when a Marin County resident dies and a relative or other appropriate person is not immediately able to handle the estate.

IV. Accomplishments for FY 2013-14

- Documented system requirements and demonstration scripts as part of the Administrative Technologies of Marin (ATOM) project
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for its FY 2011-12 Comprehensive Annual Financial Report (CAFR)
- Maintained a AAA rating for the Marin County Treasurer's Investment Pool, which was the first publicly rated pool in the United States and has achieved the highest possible rating offered by rating agencies since its inception
- Filled several key open positions in Payroll, Accounting, Administration and Tax divisions
- Made substantial updates and improvements to the department's public facing webpage. In addition, the department established a central resource for ongoing webpage development and maintenance. Update examples include adding division-specific program pages and adding links to major services such as the Transient Occupancy Tax (TOT) and Business License pages under the Popular Links section of the County's main webpage. In addition, in the interest of being transparent and responsive to the public and Board, the department has implemented several improvements to the Debt and Pension webpage
- Created a Training and Professional Development Policy to provide a mechanism for timely and structured learning experiences, operational training and career development. Implemented a program to promote professional development opportunities and to provide exposure to working assignments outside of an employee's unit and to allow for a sharing of skills when extra staff is needed for project work or to cover for long term absences. This initiative has improved satisfaction ratings on departmental survey responses

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V. Key Challenges and Outstanding Issues

- The Administrative Technologies of Marin (ATOM) project will continue to provide both challenges and opportunities for years to come. The Department of Finance (DOF) will be challenged to maintain daily operations while using its key subject matter experts in redesigning business policies, processes and procedures, as well as implementing the new financial system
- Retirements of key staff members continue to be a challenge in terms of the workload to recruit for and train new talent. The department has also experienced several unplanned long term absences of key staff.
- Increased requests for financial information, due to increased scrutiny by the citizenry and the press, regarding how public monies are spent
- ADA compliance, with regard to all of the documentation the department strives to publish for the public's benefit, has created a significant cost and workload challenge. While the department is in the process of training staff and locating appropriate external resources, the complexity and formatting of financial documents requires far more specialized expertise than the standard newsletter, pamphlet, etc.
- Service demands in property tax are still high due to the downturn in the economy. Citizens are less able to pay their taxes and fees, which increases the workload due to the need to manage more customer issues and establish payment plans.
- The need to increase training, knowledge and awareness of financial and accounting regulations and processes both internally (DOF staff) and externally (countywide staff) in a time of reduced resources and competing priorities
- Staying current with constantly changing state and federal regulations to ensure the County remains in compliance. This requires staff to:
 - Monitor and keeping pace with regulatory and legal changes (e.g., General Accepted Accounting Principles (GAAP), Government Codes, etc.);
 - Expand and enhance the County's fiscal policy and procedures;
 - Educate and communicate business process changes with County departments and DOF staff in a timely manner

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VI. Performance Plan

Department Goal	Countywide Goal
Goal I: Increase Countywide fiscal leadership presence to improve fiscal management and reporting.	X. Financial Responsibility

Initiative Description	Program(s)
Develop and issue the annual Comprehensive Annual Financial Report (CAFR) and State Controller reports	Accounting/Payroll
Communicate, collaborate, and train County departments and staff to standardize and promote best business practices and internal controls	Accounting/Payroll
Anticipate the needs of departments and provide instructional support to administrative staff and employees regarding the calculation and issuance of their paychecks	Accounting/Payroll
Develop a comprehensive annual audit plan that adds value to County operations	Accounting/Payroll

Program: Accounting / Payroll

Objective: Improve the knowledge and understanding of County departments on accounting policies and procedures.

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of instructional and informational sessions conducted	12	7	11	8	4	4
	Number of countywide accounting staff trained	N/A	N/A	N/A	200	200	200
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number/percent of training participants reporting an increase in knowledge and understanding in accounting policies and procedures	N/A	N/A	N/A	70%	70%	70%

Story Behind Performance:

During FY 2013-14, the Department of Finance will formalize a number of key business process areas and accounting and payroll policies in an effort to better align the County with best practices, as well as to better prepare for the implementation of a new financial system. With the onset of the new system implementation in early FY 2014-15, and is expected to continue through FY 2015-16, the Department of Finance anticipates the

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number of instructional and informational sessions to reduce during this time in light of competing workload priorities dedicated to the system implementation.

Program:	Accounting / Payroll
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Objective:	Improve and shorten the year-end closing process
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	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of staff trained on year-end closing requirements	N/A	N/A	N/A	30	30	30
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of internal charges billed after June 30	23%	7%	6%	8%	5%	5%
	Number of months to issue financial reports	8	7	7	4	6	6
	Number of months to issue state regulatory reports	13	4	4	5	4	4

Story Behind Performance:

The Department of Finance has made a number of significant improvements in FY 2012-13 to its fiscal year-end close process and corresponding outreach and training to County accounting staff. These efforts have created efficiencies in many of the County's year-end close activities. The Department of Finance anticipates that these efficiencies in the fiscal year-end close process will ultimately result in the speedier issuance of the County's Comprehensive Annual Financial Report (CAFR), and a reduction in the number of internal charges billed subsequent to year-end.

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Program: Accounting / Payroll

Objective: Allocate shared costs (A-87) efficiently to optimize cost recovery from state and federal programs

	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of days from fiscal year end to create County's cost allocation plan	700	180	200	180	180	180

Story Behind Performance:

The Federal Office of Management Budget (OMB) circular A-87 governs the cost of accounting principles and processes by which government agencies recover the portion of their central support costs that indirectly benefit a federal or state program. This measure provides an indication of the effectiveness of the County's indirect cost rates.

Program: Accounting / Payroll

Objective: Improve the timeliness of resolving payroll issues from departments, administrative staff and County employees

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of instructional consultations conducted	N/A	N/A	N/A	4	4	4
	Number of FAQs published on the payroll website	N/A	N/A	N/A	5	5	5

	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of payroll issues resolved within two business days	N/A	N/A	N/A	N/A	50%	50%
	Percent of training participants reporting an increase in knowledge and understanding of payroll policies and procedures	N/A	N/A	N/A	N/A	70%	70%

Story Behind Performance:

In FY 2013-14, the Department of Finance, in conjunction with Human Resources and Information Services and Technology, has developed a collaborative working group tasked with improving internal and external payroll-related policies and procedures in an effort to better align the County to best practices. The deliverables of this working group include formalizing and publishing payroll policies and procedures, as well as providing outreach and consultation to County employees and operating departments.

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Program: Accounting / Payroll

Objective: Reduce the number of retroactive payroll adjustments processed.

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of retroactive payroll adjustments processed	N/A	N/A	N/A	1,375	1,115	1,150
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of change in the number of payroll adjustments processed	N/A	N/A	N/A	N/A	5%	5%
	Percent of total payroll transactions that are retroactive adjustments	N/A	N/A	N/A	2.5%	1.5%	1.5%

Story Behind Performance:

As mentioned above, in FY 2013-14, the Department of Finance, in conjunction with Human Resources and Information Services and Technology, has developed a collaborative working group tasked with improving internal and external payroll-related policies and procedures in an effort to better align the County to best practices. This working group is expected to improve the County's policies and procedures surrounding both time and attendance and overall payroll processing, which in turn is expected to reduce the number of retroactive adjustments applied to employees' pay.

The number/volume of retroactive payroll adjustments slightly increases over last year, however the percentage of payroll figure reflects that there is actually a decrease in retroactive adjustments. This is because the number of payroll transactions is increasing, therefore also slightly increasing the number of retroactive adjustments.

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Program: Accounting / Payroll

Objective: Strengthen county operations and financial compliance

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of mandated audit engagements completed	6	2	N/A	3	3	3
	Number of non-mandated audits conducted	12	5	5	5	6	8
	Efficiency Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of staff hours assigned to conduct non-mandated audits	16%	20%	N/A	20%	50%	60%

Story Behind Performance:

The Department of Finance's Internal Audit Division is currently in the process of drafting a comprehensive and robust Countywide audit plan that will improve operational programs and provide recommendations for improved processes and internal controls. As a result of this effort, the number of audit engagements is expected to increase year over year.

Department Goal	Countywide Goal
Goal II: Safeguard the County's assets and ensure timely, accurate, auditable and secure processing for the receipt and disbursement of County fiduciary funds	X. Financial Responsibility

Initiative Description	Program(s)
Design, implement and train staff on County policy to streamline purchase order and non-purchase order invoice processing to strengthen internal controls, minimize risk exposure and as part of an organizational readiness plan for the new system implementation	Finance
Revise and update the weekly check-run schedule to decrease banking and administrative costs. Decreasing the number of check runs per week will entice vendors to move from manual checks to electronic payments (which process daily) and help reduce the processing involved with stale dated checks	Finance
Communicate the advantages of direct deposit and automated clearing-house (ACH) to County employees, retirees and vendors to reduce costs and improve efficiencies	Finance
Promote increased cash availability and security of funds by establishing a pilot program for offsite County depositors to process checks electronically	Finance

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Initiative Description	Program(s)
Conduct informational workshops and continue outreach presentations to increase the community's awareness of services provided by the Public Administrator's Office	Finance

Program: Finance

Objective: Demonstrate the County's commitment to the primary objectives of safety, liquidity and investment return within the guidelines of prudent risk management by maintaining the County Investment Pool rating of AAA/V1 from Fitch Rating Services

	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Marin County Investment Pool ratings from Fitch Ratings	AAA/V1	AAA/V1	AAA/V1	AAA/V1	AAA/V1	AAA/V1

Story Behind Performance:

The County pool has received the highest rating, AAA/V1, from [Fitch](#), a nationally recognized, independent credit rating agency. The AAA rating indicates extremely strong protection against credit losses associated with the County's pool investments. The V1 rating indicates that the County pool possesses low sensitivity to changing market conditions due to its low risk profile and conservative investment policies.

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Program: Finance

Objective: Improve the accuracy of invoice processing

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of invoice processing workshops held	N/A	N/A	N/A	4	4	4
	Number of A/P invoices processors and approvers trained	N/A	N/A	N/A	10	10	10
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of payments over \$500 that process correctly at first submission	N/A	N/A	N/A	93%	95%	95%
	Percent of training participants reporting increased knowledge and understanding of purchase order requirements	N/A	N/A	N/A	90%	95%	100%

Story Behind Performance:

The department anticipates offering annual workshops at year-end and as part of the onboarding process when new employees arrive in the department. While individual or small group sessions are available to staff outside the department, the total number of staff trained will correspond to new hires or an employee's change in roles.

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Program: Finance

Objective: Maximize the number of County employees, retirees and vendors using direct deposit or automated clearing-house (ACH)

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Total number of payroll payments made	92,818	78,435	61,988	72,000	74,200	76,400
	Number of payroll payments made using direct deposit	84,881	70,746	55,803	66,000	69,000	71,800
	Total number of vendor payments made	70,609	60,862	58,968	61,000	62,000	62,000
	Number of vendor payments made using ACH	9,637	9,881	9,934	11,500	12,000	12,500
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of payroll payments made using direct deposit	91%	90%	90%	92%	93%	94%
	Percent of vendor payments made using ACH	14%	16%	17%	18%	19%	20%

Story Behind Performance:

The number of payroll payments is expected to increase due to the filling of vacancies that existed in FY 2012/2013. The department anticipates an increase in direct deposit and ACH payments to payroll recipients and vendors due to initiatives associated with the ATOM Project.

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Program: Finance

Objective: Promote increased cash availability and security of funds by depositing checks electronically

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Total number of checks deposited	294,722	294,287	271,340	296,000	263,000	263,000
	Number of checks deposited electronically	234,835	259,602	250,446	268,200	247,220	247,000
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of checks deposited electronically	79.7%	88.2%	92.3%	90.0%	94.0%	95.0%

Story Behind Performance:

While the number of checks deposited electronically should increase as a result of efforts to move more agencies into the remote deposit program, the total number of checks should decrease over time as more electronic services are utilized (web, phone, ACH).

Program: Finance

Objective: Increase community awareness about the services provided by the Public Administrator's Office

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of open Public Administrator cases handled	103	127	114	130	120	110
	Number of hours spent on potential Public Administrator cases	N/A	N/A	150	160	160	160
	Efficiency Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of cases handled per Full-Time Equivalent (FTE)	25.8	42.3	57.0	43.3	40.0	37.0
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of cases closed within 24 months	N/A	N/A	95%	95%	95%	95%

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Story Behind Performance:

An additional workload measure has been added to measure potential Public Administrator cases. This metric represents staff hours spent performing research and providing counsel for estates that do not become a Public Administrator case.

Public Administrator cases have a minimum time horizon of one year to allow for a time cycle that includes the preparation and reporting of annual income tax. As such, a benchmark of two years to complete a typical case has been established. The effectiveness measure for the percentage of cases closed within 12 months has been revised to 24 months to reflect this standard.

Department Goal	Countywide Goal
Goal III: Ensure the accurate calculation, billing, collection, and distribution of all property tax revenues and other outstanding debt	X. Financial Responsibility

Initiative Description	Program(s)
Identify and implement process improvements that integrate and streamline tax collection and apportionment activities	Property Tax/Collection
Emphasize customer service, including the cross-training of staff to improve response time on public inquiries	Property Tax/Collection
Increase total transient occupancy tax (TOT) and business license revenue collections	Property Tax/Collection
Improve transparency to the public by posting tax exemption information on the County's website	Property Tax/Collection

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Program: Property Tax/Collection

Objective: Provide excellent public service through the timely and accurate issuance of property tax bills

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Total dollars distributed	N/A	N/A	\$810,202,937	\$826,406,997	\$858,000,000	\$858,000,000
	Number of agencies served	N/A	N/A	102	104	104	104
	Number of bills revised	N/A	N/A	13,672	14,900	5,000	4,500
	Number of refunds issued	N/A	N/A	8,635	8,000	7,500	7,000
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of days to issue a refund	N/A	N/A	35	30	30	30

Story Behind Performance:

The total amount distributed under the Teeter Method for the secured property tax roll is 100% of the charge. As economic conditions improve, tax defaults have started to decline, but there are still a relatively high number of delinquent properties by historical standards, and nearly 200 active Installment Plans.

Revised bills in FY 2013-14 were influenced by an amended school bond rate which impacted over 9,000 bills. Revised bills and refunds in FY 2012-13 were influenced by the cancellation of parcel taxes that had been assessed by various districts to manufactured and floating homes in prior periods. The division needs to minimize bill revisions because they significantly increase demands on staff and they confuse taxpayers. The goal in FY 2014-15 is increase communication between the County and taxing agencies in order identify and actively control conditions that lead to bill revisions and refunds. It should be noted that refunds that are associated with bill revisions are counted as both a revised bill and a refund in the statistical reports. Duplicate tax payments are being returned to the sender in FY 2013-14, which will result in fewer Tax Collector refunds.

Program: Property Tax/Collection

Objective: Increase Countywide revenue through centralized collections services

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of clients served	N/A	N/A	N/A	23	23	23
	Number of accounts assigned to Central Collections by fiscal year end (50 account types)	6,706	6,788	6,404	6,800	6,900	6,900

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	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of accounts paid	6,046	5,842	5,511	5,500	5,500	5,500
	Number of accounts closed	513	1,097	782	550	600	600
	Efficiency Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of accounts resolved (paid, cancelled/closed)	90%	86%	86%	81%	80%	80%
	Dollars collected on all accounts	\$11,171,961	\$10,553,101	\$10,830,396	\$10,572,339	\$10,600,000	\$10,600,000
	Average number of days accounts are delinquent from date of assignment	N/A	N/A	N/A	180	180	180
	Percent of departments rating satisfaction with central collections as good or better	N/A	N/A	N/A	100%	100%	100%
	Average dollar amount collected per department	\$485,737	\$458,830	\$470,886	\$459,666	\$460,869	\$460,869
	Average dollar amount collected per account type	\$223,439	\$211,062	\$216,607	\$211,446	\$212,000	\$212,000
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of accounts worked per Full-Time Equivalent (FTE)	1,676	1,697	1,601	1,700	1,725	1,725
	Dollars collected per FTE	\$2,792,990	\$2,638,275	\$2,707,599	\$2,643,084	\$2,650,000	\$2,650,000

Story Behind Performance:

The methodology used to determine the operational metrics for Central Collections has been revised to better align with the stated benchmarks. The prior years have been restated using the new methodology in order to establish a valid correlation between all fiscal years.

Central Collections continues to generate consistent and steady revenue. The volume of clients and related revenue is expected to remain at current levels for the foreseeable future. Once the County selects and implements a new financial system, a greater emphasis is likely to be placed on centralized billing and collection services through the division. If so, staffing resources will need to be evaluated as they are currently operating at capacity.

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Program: Property Tax/Collection

Objective: Provide excellent customer service to taxpayers through timely response to public inquiry

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of calls received	N/A	N/A	45,034	42,000	40,000	38,000
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of staff cross-trained to support public inquiries	N/A	N/A	90%	90%	95%	100%
	Average wait time in minutes to have a call answered	N/A	N/A	N/A	<1	<1	<1
	Percent of change in the number of calls received	N/A	N/A	N/A	-7%	-5%	-5%

Story Behind Performance:

Telephone services are currently being evaluated by the tax division and statistical reporting for all call activity in Tax and Central Collections is being refined. Preliminary reports from the Automated Call Distributor (ACD) for the primary tax line indicate that an extremely high volume of calls are being fielded by the Tax Collection Unit. The number of calls reported above for 2012/13 includes 38,160 inbound calls to the primary tax line, plus 6,874 inbound calls to the Central Collections office. The two divisions also placed more than 10,000 outbound calls. This volume of telephone inquiries rapidly consumes staffing resources. The department's goal is to reduce calls by providing more web based services and reducing bill revisions to the extent possible. The division recently expanded web services to include a tax bill search by parcel number and an online parcel tax exemption search. Staff is also evaluating the underlying reasons that lead to bill revisions in an effort to reduce the number of revision related inquiries.

Department Goal	Countywide Goal
Goal IV: Provide leadership that cultivates a high performance organization with well-trained staff and the application of best practices	VII. Employer of Choice

Initiative Description	Program(s)
Provide leadership and staff support to technical projects such as the Administrative Technologies of Marin (ATOM) to ensure the successful implementation of business/financial systems	Administration
Conceptually redesign key business process areas in preparation for and implementation of the new financial system (ATOM Project).	Administration

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Initiative Description	Program(s)
Increase the community's awareness of the services provided by the Department of Finance via updated content and functionality to the website	Administration
Cultivate a positive, productive and responsive work environment by communicating feedback to all employees and being responsive and receptive to employee concerns, responding to important issues identified by staff, increasing performance planning and evaluation completion intervals, and analyzing internal administrative policies for effectiveness and efficiency	Administration
Establish internal communication practices that encourage the free flow of information in order to increase trust between management and staff, maximize the sharing of ideas, encourage the generation of solutions, and increase employee engagement	Administration
Promote professional development and training opportunities for all staff to enhance career development and the skills and competencies of the department	Administration
Through continuing efforts to consolidate and reorganize the department, enhance internal and external customer service with improved communications, business processes, and systems	Administration

Program: Administration

Objective: Encourage career development to enhance the skills and competencies of department staff

	Workload Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Number of trainings attended by staff	N/A	N/A	33	33	38	38
	Effectiveness Measures	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
		Actual	Actual	Actual	Target	Target	Target
	Percent of department staff taking advantage of professional development opportunities	N/A	N/A	56%	65%	70%	70%
	Percent of staff reporting increased satisfaction related to internal communications	N/A	N/A	46%	55%	60%	60%

Story Behind Performance:

Overall, the department's ability to send staff to non-critical training has been diminished by the need to maintain operations while under significant staffing deficit and in the future due

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to the ATOM project.

The initiative to track the percent of training participants reporting an increase in knowledge and understanding has been eliminated as it has been determined that it does not add value to the overall department goal to develop staff professionally.
