



Agenda Date: 12/11/2007

Agenda Placement: 9B

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors

FROM: Hull, Marcia - Treasurer-Tax Collector
Treasurer-Tax Collector

REPORT BY: Marcia Hull, Treasurer-Tax Collector, 253-4327

SUBJECT: Authorization to transfer irreconcilable balance in Tax Collector's Partial Pay Trust Fund and transfer \$2,693.60 to the general fund

RECOMMENDATION

Treasurer-Tax Collector requests authorization to transfer an irreconcilable balance from the Tax Collector's Partial Pay Trust Fund to the General Fund in the amount of \$2,693.60.

EXECUTIVE SUMMARY

Treasurer- Tax Collector requests permission to write off \$2,693.60 from the Unsecured Partial Payment Tax Collector's Trust Fund and transfer the amount to the General Fund. All attempts to reconcile this account have been exhausted and any further attempt seems futile. This amount covers a period of 10 or more years, including a conversion and two upgrades to the County's financial system, as well as a conversion/upgrade to the property tax collection system.

Procedural Requirements

1. Chair shall announce the agenda item
2. Staff to report on the item
3. Public comments
4. Questions by the Board
5. Invite a motion
6. Second the motion
7. Board discussion and debate
8. Take the vote
9. Announce the result

FISCAL IMPACT

Is there a Fiscal Impact? Yes

Is it currently budgeted? No

What is the revenue source? The Tax Collector's Partial Pay Trust Fund

Is it Mandatory or Discretionary? Discretionary

Discretionary Justification: It's rational to correct the discrepancy between the Peoplesoft financial system and the Megabyte Property tax system. The department has exhausted all the avenues to reconcile and feel it is no longer worth the manhours (womanhours) to continue trying to find these aging discrepancies.

Is the general fund affected? Yes

Future fiscal impact: None

Consequences if not approved: The discrepancy of \$2,693.60 between the Peoplesoft financial system and the Megabyte Property tax system will remain.

Additional Information:

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Over the last ten years, the Tax Collector's office has attempted to reconcile certain Tax Collector trust funds. The Peoplesoft financial system shows a greater balance than the Megabyte Property tax system. The staff reconciled and corrected over \$57,000 but have exhausted all the avenues to reconcile the outstanding \$2,693.60 discrepancy and feel it is no longer worth the manhours (womanhours) to continue trying to find these aging discrepancies.

The remaining balance in the part pay fund is most likely the result of system errors mainly during the Peoplesoft conversion in 1996 (and two system upgrades since) and the major Megabytes upgrade in 1999/2000. The unsecured partial pay module of the system was new and had many bugs. Many corrections were made by the vendor and by staff. Contributing to this problem was the old collections systems. Before the Megabyte's module, the office collected partial payments on our Central Collections system, the CUBS (Columbia Ultimate Business Systems) system, and we were frequently adjusting for rounding errors. All in all, every attempt has been made to discover and rectify errors.

The account and balance in question are:

11600-71008	Unsecured Partial Pay Plan	\$2,693.60
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SUPPORTING DOCUMENTS

None

CEO Recommendation: Approve

Reviewed By: Maiko Klieman