



Boston About Results Mayor's Quarterly Performance Report



Treasury Collecting Division

Quarter 2, Fiscal Year 2011

October 1, 2010 – December 31, 2010

Departmental Mission:

The Collecting Division collects property and excise taxes and fees due to the City using statutorily permitted collection techniques. The Division is also responsible for recording and depositing collections of monies from other City departments with the Treasury Division.

By The Numbers

\$7.6million
Delinquent real estate taxes and tax titles collected to date

8,914
Municipal lien certificates processed by the end of Q2 FY11

\$5.1million
Annual tax taking amount in 2010

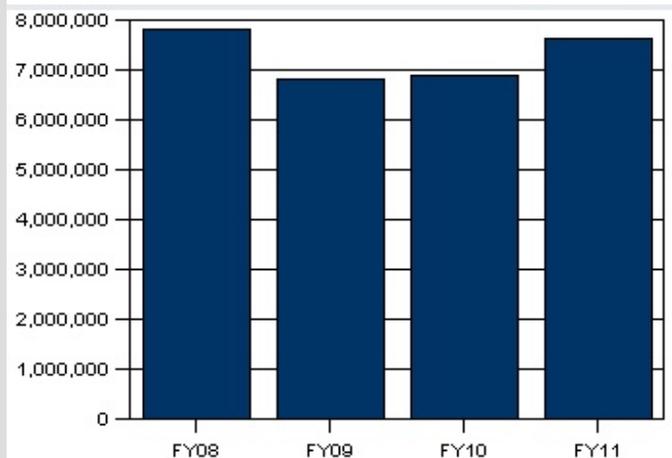
Key Performance Indicators

	FY08	FY09	FY10	FY11		
	Jun	Jun	Jun	Dec		Status
	YTD Result	YTD Result	YTD Result	YTD Result	YTD Target	
Property tax collection rate	98.7	98.8	98.9	98.0	98.9	Yellow
Delinquent real estate taxes collected	8,156,882	7,122,513	7,809,774	7,630,307	3,750,000	Green
Tax title amount collected	16,879,927	16,136,799	14,794,187	7,047,713	7,250,000	Yellow
Tax title accounts resolved	3,095	2,709	2,351	798	1,150	Red
Annual tax takings	3,349	2,787	2,138	2,178	2,300	Green
Annual tax taking amount	7,790,075	6,246,228	5,251,294	5,147,897	5,800,000	Green
Annual certifications	2,786	3,309	3,062	3,030	3,000	Yellow
Annual certification amount	8,313,385	9,574,117	8,087,979	8,569,342	8,000,000	Yellow
Delinquent real estate notices sent	59,148	58,639	54,081	3,736	0	Green
Municipal lien certificates processed	16,962	17,474	15,794	8,914	7,500	Green

Recent Performance Highlights

- The City collected over \$ 7.7 million in delinquent property taxes in the second quarter of FY11, reflected in two key performance indicators - delinquent real estate taxes collected and tax title amount collected. Taxpayer outreach happens throughout the year, both before placement of a lien and after a parcel is in tax title, until taxes are fully paid.

Delinquent Real Estate Taxes Collected



YTD Results as of December 31

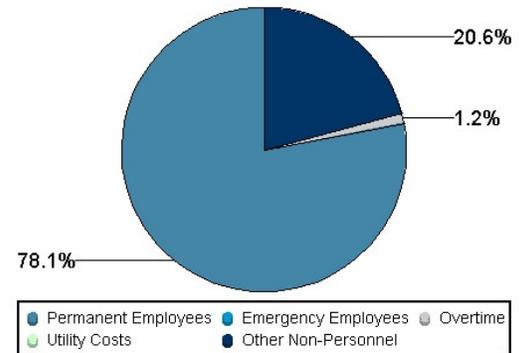
Budget Data

	FY08	FY09	FY10	FY11	Change FY10 - FY11	Pct Change FY10 - FY11
	Actual Expense	Actual Expense	Appropriation	Appropriation	Change FY10 - FY11	Pct Change FY10 - FY11
Total Permanent Employees	1,257,155	1,339,440	1,402,516	1,468,418	65,902	4.70%
Total Emergency Employees	0	0	0	0	0	0.00%
Total Overtime	33,302	34,817	31,650	23,200	-8,450	-26.70%
Utilities	0	0	0	0	0	0.00%
Other Non-Personnel	1,185,954	1,058,162	1,027,292	387,780	-639,512	-62.25%
Total Expense	2,476,410	2,432,418	2,461,458	1,879,399	-582,060	-23.65%

Administrative Measures

	FY08	FY09	FY10	FY11
	Jun	Jun	Jun	Dec
	YTD Result	YTD Result	YTD Result	YTD Result
A.1 Treasury Collecting FTE	26	25	26	25
A.2 Treasury Collecting-% of Workforce-people of color	35	32	31	32.0
A.3 Treasury Collecting-% of Workforce-women	65	68	65	68.0
A.4 Treasury Collecting-% of total person hours absent	2.74	2.57	3.38	6.37
A.5 Treasury Collecting-Hours absent per employee	47.6	44.4	58.4	55.3
A.6 Treasury Collecting - Overtime hours per FTE	22.3	23.9	13.6	8.6

Summary of Annual Budget: FY11



Recent Performance Highlights (Continued from Page 1)

- The annual certification is the process of posting additional unpaid taxes to outstanding liens. The annual certification is made prior to September 1st each fiscal year. The City certified 3,030 accounts in August 2010 (FY11), a slight decrease from the 3,062 certified accounts in August 2009 (FY10).
- The City began reporting the property tax collection rate on a quarterly basis in FY10. The quarterly collection rate of property tax for the second quarter is 97.96%. While the quarterly results are not the final indicator, the collection rate remains strong. The Q1 collection rate was 98.29%, While the collection rate calculated at fiscal year end is the final indicator (and takes into account all abatements and adjustments), the quarterly statistic provides an ongoing measure of stability in collections.
- While the City did send over 3700 delinquent real estate notices in the first quarter, the majority of these notices are sent in the third and fourth quarter, after the tax rate is set in December, when the actual tax bills are issued. The first and second quarters are preliminary tax bills based on the prior year tax rates. When past due tax bills are delinquent, notices are sent as prescribed under law and additional outreach efforts are also instituted.

Measure Notes

- Annual tax takings and Annual tax taking amount: Results from the tax taking process are reported annually in December.
- Annual certifications and Annual certification amount: The certification process is completed annually in late summer.

Measure Definitions

Property tax collection rate: This measure represents the percentage of the property tax levy collected as of the end of every quarter.

Delinquent real estate taxes collected: This measure represents the total amount of delinquent property taxes collected.

Tax title amount collected: This measure represents the amount of taxes paid, including interest and fees, in order to reinstate to current status.

Tax title accounts resolved: This measure represents all parcels in tax title that are paid and reinstated to current status.

Annual tax takings: Process in which liens are placed on properties where taxes remain unpaid. Individual liens (instruments of taking) are filed at the Registry of Deeds as required by law, and the account moves into tax title. After a certain time period, the parcel may be petitioned for foreclosure in Land Court. Smaller numbers indicate better performance.

Annual tax taking amount: This measure represents the total amount of liens filed at the Registry of Deeds. Smaller numbers indicate better performance.

Annual certifications: Process in which subsequent years' unpaid taxes are added to accounts already in tax title. Smaller numbers indicate better performance.

Annual certification amount: This measure represents the total amount (including interest) certified to existing tax titles. Smaller numbers indicate better performance.

Delinquent real estate notices sent: This measure represents the total number of demands and warrants sent to delinquent taxpayers on overdue bills.

Municipal lien certificates processed: This measure represents the number of certificates listing any outstanding taxes mainly prepared when ownership changes.

FTE: This measure represents the number of full time equivalents in the department for each quarter.

% of Workforce-people of color: This measure represents the percentage of people in the department who are not categorized as white for each quarter.

% of Workforce-women: This measure represents the percentage of people in the department who are women.

% of total person hours absent: This measure represents the percentage of total hours lost due to sick, AWOL, FMLA & tardy, among others. Hours lost due to vacation, personal time, and injury are not included. The year-to-date results are averages of the quarterly results in a given fiscal year.

Hours absent per employee: This measure represents the total number of hours absent per employee. Hours absent includes such categories as Sick, FMLA, AWOL, & tardy, among others. It does not include lost time due to vacation, personal time, or injuries. The year-to-date results are averages of the quarterly results in a given fiscal year.

Overtime hours per FTE: This measure is calculated by taking a department's cumulative total overtime hours for the fiscal year and dividing by the number of full-time equivalent (FTE) employees at the end of a given quarter.

The Boston About Results (BAR) Program

Mayor Menino believes that high quality city services are the building blocks for healthy neighborhoods and a successful city. For that reason, the City of Boston is continually developing new strategies that deliver improved services across all City departments at the same or lower cost. A key component of these efforts is Boston About Results (BAR), the City's performance management program.

BAR Performance Reports are management tools used by the Mayor and his senior staff to analyze performance, develop strategies, and track progress toward achieving performance service delivery goals on key performance measures. These reports are used in regular performance meetings with department heads and are also published online in order to increase accountability and transparency both within government and with citizens.

Please visit the Boston About Results website at www.cityofboston.gov/bar to learn more.