

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: **TAX COLLECTOR
(00510)**
Function: **General**
Activity: **Finance**
Fund: **General**

	<u>ACTUAL 2017-18</u>	<u>BOARD APPROVED 2018-19</u>	<u>DEPARTMENT REQUEST 2019-20</u>	<u>CAO RECOMMENDED 2019-20</u>
<u>ESTIMATED REVENUES:</u>				
CHARGES FOR TRUST REVENUE				
601000 Trust Revenue	311	0	200	200
TOTAL CHARGES FOR TRUST REVENUE	311	0	200	200
TAXES				
610901 Hotel & Motel Tax	0	40,000	64,000	64,000
TOTAL TAXES	0	40,000	64,000	64,000
LICENSES, PERMITS & FRANCHISES				
620200 Business Licenses	98,360	45,000	110,000	110,000
TOTAL LICENSES, PERMITS & FRANCHISES	98,360	45,000	110,000	110,000
FINES, FORFEITURES & PENALTIES				
630401 Cost of Tax Collection	107,740	112,000	105,000	105,000
630402 Redemption Fees		13,000	13,000	13,000
TOTAL FINES, FORFEITURES & PENALTIES	107,740	125,000	118,000	118,000
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	184,771	195,000	205,000	205,000
660101 Property Tax Admin Fee	65,754	30,000	30,000	30,000
660102 Supplemental Tax Fee	0	140,000	140,000	140,000
660231 Spec Assessmt - Bus Imprv Dst	0	20,000	20,000	20,000

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CHARGES FOR CURRENT SERVICES (continued)				
662700 Other Charges for Services	0	1,000	1,000	1,000
662704 Copies	367	500	500	500
662723 Services to Other Agencies	0	0	0	0
TOTAL CHARGES FOR CURRENT SERVICES	250,892	386,500	396,500	396,500
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	2,135	3,000	3,000	3,000
TOTAL MISCELLANEOUS REVENUE	2,135	3,000	3,000	3,000
OTHER FINANCING SOURCES				
680200 Operating Transfers In	74,056	136,104	136,104	136,104
TOTAL OTHER FINANCING SOURCES	74,056	136,104	136,104	136,104
<u>TOTAL ESTIMATED REVENUES</u>	<u>533,494</u>	<u>735,604</u>	<u>827,804</u>	<u>827,804</u>
<u>EXPENDITURES:</u>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	234,166	331,152	446,422	446,422
710103 Extra Help	93,094	99,540	97,902	97,902
710200 Retirement	92,579	112,076	154,471	154,471
710300 Health Insurance	42,212	100,366	84,876	84,876
710400 Workers' Compensation Insurance	6,481	3,068	3,280	3,280
710500 Other Benefits	600	600	600	600
TOTAL SALARIES & EMPLOYEE BENEFITS	469,132	646,802	787,551	787,551

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SERVICES & SUPPLIES				
720300 Communications	2,119	1,500	2,000	2,000
720600 Insurance	295	295	295	295
720800 Maintenance - Equipment	12,937	1,700	10,000	10,000
721100 Memberships	250	350	300	300
721200 Miscellaneous Expenses	15,825	0	0	0
721300 Office Expense	24,298	20,000	30,000	30,000
721400 Professional & Specialized Services	91,457	71,000	143,390	143,390
721500 Publications & Legal Notices	18,043	10,000	14,000	14,000
721600 Rents & Leases-Equipment	6,682	9,000	17,000	17,000
722000 Transportation & Travel	6,243	10,000	10,000	10,000
TOTAL SERVICES & SUPPLIES	178,149	123,845	226,985	226,985
740300 Fixed Assets	0	0	0	0
TOTAL FIXED ASSETS	0	0	0	0
<u>TOTAL EXPENDITURES</u>	<u>647,281</u>	<u>770,647</u>	<u>1,014,536</u>	<u>1,014,536</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>113,787</u>	<u>35,043</u>	<u>186,732</u>	<u>186,732</u>

TAX COLLECTOR

COMMENTS

The Tax Collector’s Office collects secured, supplemental, and unsecured property taxes. The office assists in the maintenance of the Integrated Property Tax Computer System, Megabyte, conducts regular property tax sales of tax-defaulted property, and prepares and collects business license renewal fees, Transient Occupancy Tax (hotel and motel), and the Tourism Business Improvement District Assessments.

WORKLOAD

	<u>Actual</u> <u>2017-18</u>	<u>Estimated</u> <u>2018-19</u>	<u>Projected</u> <u>2019-20</u>
<u>TAX COLLECTOR</u>			
Transient Occupancy Tax Billing Statements (Quarterly)	1099	1343	1400
Business Improvement District Billing Statements (Quarterly)	1099	1343	1400
Business License Renewals (Monthly)	3534	3653	3850
Secured Tax Statements	55895	56674	57500
Current Secured Reminders	4342	5000	5300
Delinquent Secured Bills	1986	1140	1720
Unsecured Tax Statements	3060	2783	3000
Supplemental Tax Statements	4548	5118	6320
Notice of Impending Powers to Sell	167	97	150
Parcels Published for Sale	116	41	110
Parcels Sold	43	35	40
Annual Unsecured Lien Notices	604	697	750
Unsecured Liens Active	625	1024	800
Mobile Home Tax Clearances	195	128	200
Returned Items	84	90	115
Refunds	802	695	650
Active 4-Pay Part Pay Payment Plans – All Other	95	260	340
Active 5-pay Payment Plans – Secured Taxes	233	131	110
Check 21 check processing	39750	44210	50000
Phone Calls-Incoming	8843	15520	17300
Credit Card & E-Check Transactions	4837	8342	12000

TAX COLLECTOR

ESTIMATED REVENUES

- 601000** **Trust Revenue** (\$200) is recommended based on projected available funds.
- 610901** **Hotel & Motel Tax** (\$64,000) is recommended based on the projected administrative cost of collecting these taxes.
- 620200** **Business Licenses** (\$110,000) is recommended based on the projected reimbursements in the current fiscal year.
- 630401** **Cost of Tax Collection** (\$105,000) is recommended based on current fiscal year projections and includes fees collected for tax sale activities.
- 630402** **Redemption Fees** (\$13,000) is recommended based on current fiscal year projections and is collected from delinquent tax payments but are passed through to the State Controller's Office.
- 660100** **Assessment/Tax Collection Fees** (\$205,000) is recommended based on current fiscal year projections of actual reimbursable costs.
- 660101** **Property Tax Admin Fee** (\$30,000) is recommended based on current fiscal year projections.
- 660102** **Supplemental Tax Fee** (\$140,000) is recommended based on current fiscal year projections and reflects revenue received for processing supplemental tax bills.
- 660231** **Special Assessment – Business Improvement District** (\$20,000) is recommended and is based on the revenues received to offset the departmental cost of collecting the Tourism Business Improvement District (TBID) tax.
- 662700** **Other Charges for Services** (\$1,000) is recommended based on projected reimbursement of costs related to formation or sale of bonds of Community Facilities Districts (CFD).
- 662704** **Copies** (\$500) is recommended based on current fiscal year projections.

ESTIMATED REVENUES (continued)

- 673000** **Miscellaneous Revenue** (\$3,000) is recommended based on current fiscal year projections.
- 680200** **Operating Transfer In** (\$136,104) is recommended based on projected reimbursement of cost from the Delinquent Tax Recovery Fund (680200) for activities related to the tax sale of delinquent properties.

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$446,422) are recommended based on salary increases, step increases, and funding all allocated positions including alternately staffed/flex positions.
- 710103** **Extra Help** (\$97,902) is recommended based on the need for clerical help during peak tax collection periods assisting with tax collections, processing tax payments, recording 4-pay/5-pay collections, maintaining payment plan agreements, credit card processing; as well as to provide staff support on various projects. A field collection position will be implemented to assist with the backlog of unsecured collections and to check the validity of annual unsecured billings. The costs of any fieldwork will be assessed to the delinquent tax bill and recovered through payment. This includes costs associated with the annual tax defaulted property tax sale, for which a minimum of \$50,000 will be recovered from the tax sale excess proceeds trust fund and a portion will also be recovered through the increase in collections from extensive collection efforts such as bank levies, till taps and the tax intercept program.
- 710200** **Retirement** (\$154,471) reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$84,876) is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** (\$3,280) reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SALARIES & EMPLOYEE BENEFITS (continued)

- 710500 **Other Benefits** (\$600) is recommended based on Board approval.
- 720300 **Communications** (\$2,000) is recommended increased due to additional staffing.
- 720600 **Insurance** (\$295) reflects the Department’s contribution to the County’s Self-Insured Liability Program.

SERVICES & SUPPLIES

- 720800 **Maintenance - Equipment** (\$10,000) is recommended based on current expenditures and for maintenance of an additional check scanner and telephones. Service contracts included are: Ricoh, and folding machine.
- 721100 **Memberships** (\$300) is recommended unchanged for memberships in the California Association of County Treasurers and Tax Collectors (CACTTC).
- 721300 **Office Expense** (\$30,000) is recommended increase of \$10,000 due to an addition of a folding machine and letter opener for general office supplies, forms, increase in tax bill printing, and envelopes. This amount includes funding for subscriptions such as Tribune, and for office equipment replacements such as calculators, battery/surge protectors, and the replacement of several telephones no longer in service.
- 721400 **Professional & Specialized Services** (\$143,390) is recommended. All tax sale related costs, estimated at \$53,000 are recoverable from redemptions and excess proceeds. There is an increase in Host membership.

<u>Tax Collector</u>	<u>Recommended</u>
Megabyte TOT / BID Module ¹	25,000
Host Compliance (Hotel/Motel)	39,000
PreSort – printing and mailing tax bills	<u>10,000</u>
subtotal	74,000

Tax Sale (All Recoverable)

SERVICES & SUPPLIES (continued)

721400 Professional & Specialized Services (continued)

First Corporate Solutions (Tax Sale)	40,000
Bid4Assets (Tax Sale)	<u>13,000</u>
subtotal	53,000

<u>Hardware/Software Maintenance</u>	
Megabyte Public Web Service	\$3,350
Megabyte Agency Web Service	10,040
Megabyte TOT / BID Module	<u>3,000</u>
subtotal	16,390

GRAND TOTAL \$143,390

Note: Purchase of Megabyte module – will be a one-time cost.

721500 Publications & Legal Notices (\$14,000) is recommended increased by \$4,000 based on actual and estimated costs for publications, including the announcement of a Tax Sale, Notice of Power to Sell and Excess Proceeds of properties sold at the tax sale. The tax sale publications are assessed to the defaulted properties and fully recovered when properties are redeemed or sold. Other publications required by law include the notice of property tax due dates and deadlines, delinquent taxpayer announcements, and defaulted tax listing and must be published in a newspaper in the county seat, Madera Tribune and on our County website.

721600 Rents & Leases – Equipment (\$17,000) is recommended increased by \$10,000 due to an addition of a folding machine and letter opener for long-term leases on printers, and Ricoh.

722000 Transportation & Travel (\$10,000) is recommended to reimburse private mileage and expenses for out-of-County travel to attend required conferences, meetings, continuing education seminars and training; such as Megabyte, RTL user training required, and CACTTC for new employees and management.

**COUNTY OF MADERA
BUDGET UNIT POSITION SUMMARY
BUDGET FOR THE FISCAL YEAR 2019-20**

Department: TAX COLLECTOR
(00510)
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Activity: Finance
Fund: General

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2018-19 Authorized Positions</u>		<u>2019-20 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3601	Account Clerk I or							
3602	Account Clerk II	2.0	-	-	-	(2.0)	-	A, B
3201	Accountant Auditor I or	-	-	-	-	-	-	
3202	Accountant Auditor II or	-	-	-	-	-	-	
3203	Senior Accountant-Auditor	-	-	-	-	-	-	
3139	Supervising Accountant-Auditor	-	-	-	-	-	-	
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	3.0	-	4.0	-	1.0	-	A
3606	Senior Accounting Technician	1.0	-	1.0	-	-	-	
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	1.0	-	1.0	-	-	-	
3209	Senior Administrative Analyst	-	-	-	-	-	-	
3121	Assistant Treasurer-Tax Collector	0.5	-	0.5	-	-	-	
3385	Property Tax and Sales Assistant or	-	-	-	-	-	-	
3386	Senior Property Tax and Sales Assistant	1.0	-	1.0	-	-	-	
1014	Treasurer-Tax Collector	0.5	-	0.5	-	-	-	
3636	Program Assistant I or	-	-	-	-	-	-	
3637	Program Assistant II	-	-	1.0	-	1.0	-	B
TOTAL		9.0	-	9.0	-	-	-	

NOTES:

A - Reclass Account Clerk I/II to Accounting Technician I/II Flex - 1 position is currently overfilled

B - Reclass Accounting Tech to Program Assistant I/II Flex assigned to TOT and BL - 1 position is currently underfilled