

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2020-21**

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

	<b>BOARD APPROVED <u>2019-20</u></b>	<b>CAO BASELINE <u>2020-21</u></b>	<b>DEPARTMENT REQUEST <u>2020-21</u></b>	<b>CAO RECOMMENDED <u>2020-21</u></b>
<b><u>ESTIMATED REVENUES:</u></b>				
<b>TAXES</b>				
610901 Hotel & Motel Tax	64,000	64,000	63,000	63,000
<b>TOTAL TAXES</b>	<b>64,000</b>	<b>64,000</b>	<b>63,000</b>	<b>63,000</b>
<b>LICENSES, PERMITS &amp; FRANCHISES</b>				
620200 Business Licenses	110,000	110,000	88,000	88,000
<b>TOTAL LICENSES, PERMITS &amp; FRANCHISES</b>	<b>110,000</b>	<b>110,000</b>	<b>88,000</b>	<b>88,000</b>
<b>FINES, FORFEITURES &amp; PENALTIES</b>				
630401 Cost of Tax Collection	105,000	105,000	106,000	106,000
630402 Redemption Fees	13,000	13,000	15,400	15,400
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>118,000</b>	<b>118,000</b>	<b>121,400</b>	<b>121,400</b>
<b>CHARGES FOR CURRENT SERVICES</b>				
660100 Assessment/Tax Collection Fees	205,000	205,000	150,000	150,000
660101 Property Tax Admin Fee	30,000	30,000	80,000	80,000
660102 Supplemental Tax Fee	140,000	140,000	275,000	275,000
660231 Spec Assessmt - Bus Imprv Dst	20,000	20,000	41,000	41,000
662704 Copies	500	500	500	500
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>395,500</b>	<b>395,500</b>	<b>546,500</b>	<b>546,500</b>

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	<b>BOARD APPROVED <u>2019-20</u></b>	<b>CAO BASELINE <u>2020-21</u></b>	<b>DEPARTMENT REQUEST <u>2020-21</u></b>	<b>CAO RECOMMENDED <u>2020-21</u></b>
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	3,000	3,000	3,000	3,000
673100 Unclaimed Money	0	0	5,000	5,000
673700 Cash Overage	0	0	1,000	1,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,000</b>	<b>3,000</b>	<b>9,000</b>	<b>9,000</b>
OTHER FINANCING SOURCES				
680200 Operating Transfers In	136,104	136,104	118,281	118,281
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>136,104</b>	<b>136,104</b>	<b>118,281</b>	<b>118,281</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>826,604</u></b>	<b><u>826,604</u></b>	<b><u>946,181</u></b>	<b><u>946,181</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	446,422	446,422	504,492	504,492
710103 Extra Help	97,902	97,902	102,335	102,335
710200 Retirement	154,471	154,471	196,067	196,067
710300 Health Insurance	84,876	84,876	104,565	104,565
710400 Workers' Compensation Insurance	3,280	3,280	3,303	3,303
710500 Other Benefits	600	600	600	600
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>787,551</b>	<b>787,551</b>	<b>911,361</b>	<b>911,361</b>

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	<b>BOARD APPROVED <u>2019-20</u></b>	<b>CAO BASELINE <u>2020-21</u></b>	<b>DEPARTMENT REQUEST <u>2020-21</u></b>	<b>CAO RECOMMENDED <u>2020-21</u></b>
SERVICES & SUPPLIES				
720300 Communications	2,000	2,000	3,000	3,000
720600 Insurance	295	295	287	287
720800 Maintenance - Equipment	10,000	10,000	2,000	2,000
721100 Memberships	300	300	420	420
721201 Cash Shortages	0	0	1,000	1,000
721300 Office Expense	30,000	30,000	25,000	25,000
721400 Professional & Specialized Services	143,390	143,390	122,000	122,000
721426 Software Maintenance	0	0	12,950	12,950
721500 Publications & Legal Notices	14,000	14,000	16,000	16,000
721600 Rents & Leases-Equipment	17,000	17,000	18,000	18,000
722000 Transportation & Travel	10,000	10,000	9,500	9,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>226,985</b>	<b>226,985</b>	<b>210,157</b>	<b>210,157</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>1,014,536</u></b>	<b><u>1,014,536</u></b>	<b><u>1,121,518</u></b>	<b><u>1,121,518</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>187,932</u></b>	<b><u>187,932</u></b>	<b><u>175,337</u></b>	<b><u>175,337</u></b>

## TAX COLLECTOR

### COMMENTS

The Tax Collector's office provides billing and collects Secured, Supplemental, Corrected and Unsecured Property Taxes. This includes collections for County Government, School Districts, and most Special Districts included, but not limited to, direct charges by other agencies. The Tax Collector office conducts an annual defaulted Property Tax Sale and prepares and collects Business License renewal fees. Transient Occupancy Tax (TOT) and the Tourism Business Improvement District (TBID) tax is also collected and supported by the Madera County Tax Collector's office. The Tax Collector's office assists the Madera County taxpayers with the payment process through direct communication over the phone and at the tax counter during regular business hours, as well as through electronic mediums 24 hours a day.

### WORKLOAD

	<u>Actual 2018-19</u>	<u>Estimated 2019-20</u>	<u>Projected 2020-21</u>
<b><u>TAX COLLECTOR</u></b>			
Transient Occupancy Tax Billing Statements (Quarterly)	1,688	2,100	2,300
Business Improvement District Billing Statements (Quarterly)	1,688	2,100	2,300
New Business License Processed	714	802	825
Business License Renewals	3,880	3,900	4,000
Secured Tax Statements	58,548	59,502	62,000
Current Secured Reminders	4,137	3,834	3,700
Delinquent Secured Bills	5,449	5,035	4,700
Unsecured Tax Statements	2,783	2,773	2,750
Supplemental Tax Statements	7,748	8,500	9,000
Notice of Impending Powers to Sell	92	112	100
Parcels Redeemed	57	45	50
Parcels Published for Sale	26	49	50
Parcels Sold	14	25	32
Annual Unsecured Lien Notices	697	596	495
Unsecured Liens Active	3,336	3,280	3,100
Mobile Home Tax Clearances	130	125	130
Returned Items	90	110	115
Refunds	744	754	820
Active 4-Pay Part Pay Payment Plans – All Other	36	70	95

**TAX COLLECTOR**

**WORKLOAD (continued)**

	<b><u>Actual</u></b> <b><u>2018-19</u></b>	<b><u>Estimated</u></b> <b><u>2019-20</u></b>	<b><u>Projected</u></b> <b><u>2020-21</u></b>
<b><u>TAX COLLECTOR (continued)</u></b>			
Active 5–pay Payment Plans – Secured Taxes	167	190	210
Check21 check processing	37,798	45,000	48,000
Phone Calls-Incoming	13,085	14,500	15,300
Credit Card & E–Check Transactions	7,916	8,000	8,300

**ESTIMATED REVENUES**

- 610901**      **Hotel & Motel Tax** (\$63,000) is a recommended decrease of \$1,000 based on the projected administrative cost of collecting these taxes including billing, processing invoices, collection, posting and reconciliation of payments. The original FY 2020-2021 projection prior to COVID-19 was \$84,000 this amount was reduced by 25% to reflect Administration’s forecasted reduction in TOT due to the continuous unknown financial impacts of COVID-19.
- 620200**      **Business Licenses** (\$88,000) is a recommended decrease of \$22,000 based on the projected reimbursements in the current fiscal year and includes fees collected for business license activities. Although, additional staff time is required due to the increased number of new business licenses being processed and data conversion with POSSE (the new web based business license renewal platform), the overall decrease is due to the shared reimbursable administrative cost for all business license renewal activities performed by the Tax Collector’s office as well as the unknown financial impacts that our local businesses may have as a result of COVID-19.
- 630401**      **Cost of Tax Collection** (\$106,000) is a recommended increase of \$1,000 based on current fiscal year projections and includes all prior secured and prior supplemental secured fees collected.
- 630402**      **Redemption Fees** (\$15,400) is a recommended increase of \$2,400 based on current fiscal year projections and is collected from delinquent tax payments. The State required redemption fee collected per parcel includes \$1.50 that is passed to the State Controller’s Office.

## TAX COLLECTOR

### ESTIMATED REVENUES (continued)

- 660100**      **Assessment/Tax Collection Fees** (\$150,000) is a recommended decrease of \$55,000 based on current fiscal year projections of actual reimbursable costs for Tax collection fees collected. These fees are for tax sale activities including publication costs, set-up and visiting fee for tax sale parcels, party of interest searches, non-sufficient fund (NSF) admin fee, semi-annual secured reminder notices, annual unsecured reminder notices, and prior secured billing for delinquent reminder notices.
- 660101**      **Property Tax Admin Fee (R&T 95.3)** (\$80,000) is a recommended increase of \$50,000 based on current fiscal year projections. This revenue reflects the Tax Collector's share of reimbursable costs that are shared among two other departments. Reimbursable costs include the cost of assessing, collecting, and apportioning property taxes.
- 660102**      **Supplemental Tax Fee (R&T 75.70 & 100.2)** (\$275,000) is a recommended increase of \$135,000 based on current fiscal year projections and reflects revenue received for processing supplemental tax bills. The increase includes the projected new housing developments within Madera County such as Aspire at Riverbend, Mesa Pointe II, Littrel Homes, Kaufman & Broad, Riverstone, and Tesoro Viejo.
- 660231**      **Special Assessment – Business Improvement District** (\$41,000) is a recommended increase of \$21,000 based on the revenues received to offset the departmental cost of collecting the Tourism Business Improvement District (TBID) tax. Collected costs are based on the Administrative rate provided by the Auditor-Controller. Revenue collected is based on 2% of the Tourism Business Improvement District (TBID).
- 662704**      **Copies** (\$500) is recommended unchanged based on current fiscal year projections.
- 673000**      **Miscellaneous Revenue** (\$3,000) is recommended unchanged based on current fiscal year projections and included non-sufficient fund (NSF) fees.
- 673100**      **Unclaimed Money** (\$5,000) is a recommended increase of \$5,000 as this account had not been previously budgeted. This fund will be used for any unclaimed revenues received from the State Controller's Office and will be used to offset the cost of Capital Projects.

## TAX COLLECTOR

### **ESTIMATED REVENUES (continued)**

- 673700**      **Cash Overage** (\$1,000) is a recommended increase of \$1,000 as this account had not been previously budgeted. This fund will be used as a cash difference fund for unidentified overages pursuant to Government Code Section 29370-29390.1, Revenue and Taxation Code Section 2611.5 and Madera County Resolution 91-251. When the amount paid to the County on any tax exceeds the total amount due, and the excess does not exceed twenty dollars (\$20), then the excess amount may be deposited into this account.
- 680200**      **Operating Transfer In** (\$118,281) is a recommended decrease of \$17,800 based on projected reimbursement of staff costs from the Delinquent Tax Recovery Fund for activities related to the annual tax sale of delinquent properties. Staff costs includes one Full Time Equivalent Property Tax and Sales Assistant and one Extra Help employee.

### **SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$504,492) is a recommended increase of \$58,000 based on maintaining current staffing allocations as well as cost of living increases and step/longevity increases. This amount also includes reclassification of a Program Assistant I/II to an Accounting Technician I/II.
- 710103**      **Extra Help** (\$102,335) is a recommended increase of \$4,400 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, providing staff support on various projects. Other designated Extra Help positions will continue to assist with the backlog of unsecured collections and to check the validity of annual unsecured billings. The costs 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 \$55,000 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** (\$196,067) is a recommended increase of \$41,600 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$104,565) is a recommended increase of \$19,700 based on the employer's share of health insurance premiums. The increase is due to a larger number of permanent staff and a redistribution of workforce.

## TAX COLLECTOR

### **SALARIES & EMPLOYEE BENEFITS (continued)**

- 710400**      **Workers' Compensation** (\$3,303) is recommended unchanged based on the Department's contribution to the County's Self-Insurance Internal Service Fund. This amount reflects the Tax Collector division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 710500**      **Other Benefits** (\$600) is recommended unchanged based on Elected Official expense. This amount reflects the Tax Collector division share. The overall cost is split between the Treasurer and Tax Collector budgets.

### **SERVICES & SUPPLIES**

- 720300**      **Communications** (\$3,000) is a recommended increase of \$1,000 due to three additional mobile phone lines from Verizon for the Department's emergency response team and includes \$1,035 for telephone services and maintenance from Central Cal Communication. This amount reflects the Tax Collector division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 720600**      **Insurance** (\$287) reflects the Department's contribution to the County's Self-Insured Liability Program. This amount reflects the Tax Collector division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 720800**      **Maintenance – Equipment** (\$2,000) is recommended unchanged based on expenditures for the maintenance of the Ricoh copier and the folding machine.
- 721100**      **Memberships** (\$420) is a recommended an increase of \$70 for memberships in the California Association of County Treasurers and Tax Collectors (CACTTC) and California Municipal Treasurers Association (CMTA). The memberships are for the Treasurer-Tax Collector and designated staff. This amount reflects the Tax Collector division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 721201**      **Cash Shortage** (\$1,000) is a recommended increase of \$1,000 as this account had not been previously budgeted. This fund will be used as a cash difference fund for unidentified shortages pursuant to Government Code Section 29370-29390.1, Revenue and Taxation Code Section 2611.5 and Madera County Resolution 91-251. This fund is used to increase the amount tendered to the County for the payment of any tax, assessment, penalty, cost or



**TAX COLLECTOR**

**SERVICES & SUPPLIES (continued)**

interest when the amount paid to the County is short the total amount due, and that amount does not exceed twenty dollars (\$20), then the shortage amount may be withdrawn from this account.

**721300** **Office Expense** (\$25,000) is recommended decrease of \$5,000 based on the current year’s forecasted expenditures. These expenditures include: printer supplies, general office supplies, general office furniture, forms, paid and date stamps, increase in tax bill printing, and envelopes. This amount includes funding for office equipment replacements such as calculators, and battery/surge protectors.

**721400** **Professional & Specialized Services** (\$122,000) is a recommended decrease of \$21,390 based on current expenditures. This decrease is due to the one-time purchase of the Megabyte TOT / BID Module in fiscal year 2019-20. All tax sale related costs including party of interest searches performed by First Corporate Solutions and the online tax sale platform hosted by Bid4Assets, estimated at \$43,000, are recoverable from redemptions and excess proceeds from parcels listed and sold.

<u>Tax Collector</u>	<u>Recommended</u>
Host Compliance (Hotel/Motel)	39,000
Presort – printing and mailing tax bills	<u>40,000</u>
Subtotal:	<b>79,000</b>
<u>Tax Sale (All Recoverable)</u>	
First Corporate Solutions (Tax Sale)	30,000
Bid4Assets (Tax Sale)	<u>13,000</u>
Subtotal:	<b>43,000</b>
<b>GRAND TOTAL:</b>	<b><u>\$122,000</u></b>

**721600** **Software Maintenance** (\$12,950) is a recommended increase of \$12,950 based on cost estimates for Megabyte Public Web Service, Megabyte TOT / BID Module, Megabyte Electronic Recordings, and POSSE Maintenance for

**SERVICES & SUPPLIES (continued)**

business license renewal module. This account did not reflect the software maintenance of these services in prior budget years as they had previously been budgeted in Account 721400 Professional & Specialized Services.

<u>Software Maintenance</u>	<u>Recommended</u>
Megabyte Public Web Service	\$3,350
TOT / BID Module	3,100
Megabyte Electronic Recordings	5,000
POSSE Maintenance	<u>1,500</u>

**GRAND TOTAL:                    \$12,950**

**721500            Publications & Legal Notices** (\$16,000) is a recommended increase of \$2,000 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** (\$18,000) is a recommended increase of \$1,000 based on cost estimates for the current lease agreement with Ricoh for the office printers.

**722000            Transportation & Travel** (\$9,500) is a recommended decrease of \$500 to fund required travel for annual conferences, workshops and training for the Treasurer-Tax Collector, management training and new employee training. In 2020, the department hired a total of seven (7) new FTE's. Cost estimates are to reimburse private mileage and expenses for out-of-County travel to attend required continuing education credit seminars, meetings and annual conferences; such as the California Association of County Treasurers and Tax Collectors (CACTTC) annual conference, education conference, and legislative day, California Municipal Treasurers Association (CMTA) annual conference, California State Association of Counties (CSAC) legislative conference, Government Investment Officers Association (GIOA) annual conference, Government Financial Officers Association (GFOA) annual conference,

**SERVICES & SUPPLIES (continued)**

California Public Finance – Bond Buyer annual conference, Megabyte continuous user group training, Megabyte annual user group meetings, Megabyte annual department head meeting, RT/Lawrence user training and Sympro user training. This amount reflects the Tax Collector division share. Many of the overall transportation and travel costs are split between the Treasurer and Tax Collector budgets.

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2020-21**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2019-20 Authorized Positions</u>		<u>2020-21 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>	
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	4.0	-	4.75	0.25	0.75	0.25	A, B
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)	-	A
<b>TOTAL</b>		<b>9.0</b>	<b>-</b>	<b>8.75</b>	<b>0.25</b>	<b>(0.25)</b>	<b>0.25</b>	

**NOTES:**

- A** Reclass Program Assistant I/II to Accounting Technician I/II Flex - position is currently underfilled (pending HR review)
- B** One (1) Accounting Technician I/II is 0.25 in Treasurer 00520 org