

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2021-22**

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

	<u>ACTUAL 2019-20</u>	<u>BOARD APPROVED 2020-21</u>	<u>DEPARTMENT REQUEST 2021-22</u>	<u>CAO RECOMMENDED 2021-22</u>
<b><u>ESTIMATED REVENUES:</u></b>				
TAXES				
610901 Hotel & Motel Tax	54,083	63,000	146,300	146,300
<b>TOTAL TAXES</b>	<b>54,083</b>	<b>63,000</b>	<b>146,300</b>	<b>146,300</b>
LICENSES, PERMITS & FRANCHISES				
620200 Business Licenses	122,644	88,000	81,800	81,800
<b>TOTAL LICENSES, PERMITS &amp; FRANCHISES</b>	<b>122,644</b>	<b>88,000</b>	<b>81,800</b>	<b>81,800</b>
FINES, FORFEITURES & PENALTIES				
630401 Cost of Tax Collection	89,380	106,000	90,000	90,000
630402 Redemption Fees	0	15,400	12,000	12,000
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>89,380</b>	<b>121,400</b>	<b>102,000</b>	<b>102,000</b>
INTERGOVERNMENTAL REVENUE				
654000 State - Other	19,713	0	0	0
<b>TOTAL FOR INTERGIVERNMENTAL REVENUE</b>	<b>19,713</b>	<b>0</b>	<b>0</b>	<b>0</b>
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	145,425	150,000	90,000	90,000
660101 Property Tax Admin Fee	99,757	80,000	145,000	145,000
660102 Supplemental Tax Fee	0	275,000	220,000	220,000
660231 Spec Assessmt - Bus Imprv Dst	13,521	41,000	7,315	7,315

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	<b><u>ACTUAL</u> 2019-20</b>	<b><u>BOARD</u> <u>APPROVED</u> 2020-21</b>	<b><u>DEPARTMENT</u> <u>REQUEST</u> 2021-22</b>	<b><u>CAO</u> <u>RECOMMENDED</u> 2021-22</b>
CHARGES FOR CURRENT SERVICES (continued)				
662704 Copies	634	500	250	250
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>259,336</b>	<b>546,500</b>	<b>462,565</b>	<b>462,565</b>
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	3,409	3,000	3,000	3,000
673100 Unclaimed Money	0	5,000	2,000	2,000
673102 Tax Payment - Over	0	0	1,000	1,000
673104 TOT - Over	0	0	500	500
673700 Cash Overage	107	1,000	500	500
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>3,515</b>	<b>9,000</b>	<b>7,000</b>	<b>7,000</b>
OTHER FINANCING SOURCES				
680200 Operating Transfers In	58,103	118,281	130,400	130,400
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>58,103</b>	<b>118,281</b>	<b>130,400</b>	<b>130,400</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>606,774</u></b>	<b><u>946,181</u></b>	<b><u>930,065</u></b>	<b><u>930,065</u></b>

**EXPENDITURES:**

**SALARIES & EMPLOYEE BENEFITS**

710102 Permanent Salaries	480,307	504,492	478,389	478,389
710103 Extra Help	86,326	102,335	81,854	81,854
710200 Retirement	186,370	196,067	194,013	194,013
710300 Health Insurance	91,897	104,565	105,143	105,143

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	<u>ACTUAL 2019-20</u>	<u>BOARD APPROVED 2020-21</u>	<u>DEPARTMENT REQUEST 2021-22</u>	<u>CAO RECOMMENDED 2021-22</u>
<b>SALARIES &amp; EMPLOYEE BENEFITS (continued)</b>				
710400 Workers' Compensation Insurance	3,280	3,303	2,925	2,925
710500 Other Benefits	600	600	600	600
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>848,779</b>	<b>911,361</b>	<b>862,924</b>	<b>862,924</b>
<b>SERVICES &amp; SUPPLIES</b>				
720300 Communications	3,257	3,000	4,800	4,800
720600 Insurance	295	287	412	412
720800 Maintenance - Equipment	0	2,000	0	0
721100 Memberships	358	420	250	250
721201 Cash Shortages	1,105	1,000	500	500
721211 Tax Payment - Short	0	0	1,000	1,000
721212 TOT - Short	0	0	500	500
721300 Office Expense	25,058	25,000	25,000	25,000
721400 Professional & Specialized Services	99,146	122,000	150,900	150,900
721426 Software Maintenance	99,146	12,950	18,850	18,850
721500 Publications & Legal Notices	9,764	16,000	14,813	14,813
721600 Rents & Leases - Equipment	13,773	18,000	0	0
722000 Transportation & Travel	7,415	9,500	9,500	9,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>259,317</b>	<b>210,157</b>	<b>226,525</b>	<b>226,525</b>
<b>OTHER CHARGES</b>				
730330 Rents & Leases	0	0	15,700	15,700
<b>TOTAL OTHER CHARGES</b>	<b>0</b>	<b>0</b>	<b>15,700</b>	<b>15,700</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>1,108,096</u></b>	<b><u>1,121,518</u></b>	<b><u>1,105,149</u></b>	<b><u>1,105,149</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>501,322</u></b>	<b><u>175,337</u></b>	<b><u>175,084</u></b>	<b><u>175,084</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

	<b><u>Actual</u></b> <b><u>2019-20</u></b>	<b><u>Estimated</u></b> <b><u>2020-21</u></b>	<b><u>Projected</u></b> <b><u>2021-22</u></b>
<b><u>TAX COLLECTOR</u></b>			
Transient Occupancy Tax Billing Statements (Quarterly)	1,939	2,233	2,150
Business Improvement District Billing Statements (Quarterly)	1,939	2,233	2,150
New Business License Processed	797	775	800
Business License Renewals	2,780	2,785	2,800
Secured Tax Statements	57,984	59,502	61,000
Current Secured Reminders	9,571	7,200	6,100
Delinquent Secured Bills	1,430	1,389	4,700
Unsecured Tax Statements	2,891	2,632	2,700
Supplemental Tax Statements	6,267	8,000	9,000
Notice of Impending Powers to Sell	85	122	150
Parcels Redeemed	58	65	60
Parcels Published for Sale	0	41	50
Parcels Sold	0	12	32
Annual Unsecured Lien Notices	596	725	495
Unsecured Liens Active	3,280	3,280	3,100
Mobile Home Tax Clearances	136	125	130
Returned Items	93	110	115
Refunds	761	800	820
Active 4-Pay Part Pay Payment Plans – All Other	51	70	95
Active 5-pay Payment Plans – Secured Taxes	167	165	150
Check21 check processing	32,262	34,000	36,000
Phone Calls-Incoming	13,369	16,000	15,300
Credit Card & E-Check Transactions	8,980	11,000	12,300

## TAX COLLECTOR

### ESTIMATED REVENUES

- 610901**      **Hotel & Motel Tax** (\$146,300) is a recommended increase of \$83,300 based on the projected administrative cost of collecting these taxes including billing, processing invoices, collection, posting and reconciliation of payments. The increase is also due to the addition of a reimbursement for transient occupancy tax (TOT) related systems such as Megabyte TOT module and Granicus for Host Compliance monitoring which helps identify non-compliant TOT operators. Also includes is a proportionate amount of 19.5%, previously reported and collected in account 660231 - Special Assessment Business Improvement District.
- 620200**      **Business Licenses** (\$81,800) is a recommended decrease of \$6,200 based on the projected reimbursements in the current fiscal year and includes fees collected for business license activities. 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. In addition, the department is including reimbursement for the annual maintenance for POSSE, the software application that is used to collect and process business license renewals.
- 630401**      **Cost of Tax Collection** (\$90,000) is a recommended decrease of \$16,000 based on current fiscal year projections and includes all prior secured and prior supplemental secured fees collected. This revenue category consists of the twenty-dollar (\$20) cost on the second installment if a parcel is not paid timely. The reduction in this category is due in part to the unknown financial impacts of COVID-19 and the corresponding Governor's Executive Order N-61-20 which pertains to the cancelation of penalties and fees if a taxpayer has been impacted by COVID-19.
- 630402**      **Redemption Fees** (\$12,000) is a recommended decrease of \$3,400 based on current fiscal year projections. Redemption fees are collected from delinquent tax payments. Due to COVID-19 and the State Controller's recommendation to halt the annual tax sale, there was a decrease in the annual redemptions. This line item reflects a decrease in redemption fees due to the uncertainty surrounding the continued impacts of COVID-19 in the coming year. The redemption fee collected is comprised of a \$15 dollar fee that attaches to a parcel once it has become defaulted, \$5 of this fee is allocated to the State. This account is also used as a pass through for the \$1.50 fee that is passed on to the State Controller's Office for tax sale properties that are sold at public auction.
- 660100**      **Assessment/Tax Collection Fees** (\$90,000) is a recommended decrease of \$60,000 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, online auction set up fees, party of interest searches, and the personal contact fee for tax sale parcels. This category also includes the \$150 tax sale fee that is collected on all redeemed or sold parcels from the annual tax sale. Additional revenue for this line item includes the non-sufficient fund (NSF) admin fee, semi-annual secured reminder notice fee, annual unsecured reminder notice fee, and prior secured billing for delinquent reminder notices.

## TAX COLLECTOR

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

- 660101**      **Property Tax Admin Fee (R&T 95.3)** (\$145,000) is a recommended increase of \$65,000 based on current fiscal year projections provided by the County Auditor. This revenue reflects the Tax Collector's share of reimbursable costs that are shared among two other departments (Assessor & Auditor). Reimbursable costs include the cost of assessing, collecting, and apportioning property taxes.
- 660102**      **Supplemental Tax Fee (R&T 75.70 & 100.2)** (\$220,000) is a recommended decrease of \$55,000 based on current fiscal year projections and prior year actuals. This amount reflects revenue received for processing supplemental tax bills. The supplemental tax fee is collected for changes in ownership and new construction. Based on current housing market conditions and an increase in new subdivision developments, the Tax Collector is conservatively estimating the revenue for this category based on the unknown economic impacts of the COVID-19 pandemic. The projected new housing developments within Madera County include: Aspire at Riverbend, Mesa Pointe II, Littrel Homes, Kaufman & Broad, Riverstone, and Tesoro Viejo.
- 660231**      **Special Assessment – Business Improvement District** (\$7,315) is a recommended decrease of \$33,685 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 charging .5% of the department's administrative time to the 2% of Transient Occupancy Taxes (TOT) that is collected. The .5% calculation was previously collected at 20% of the Tourism Business Improvement District (TBID) portion of 2%. The difference of 19.5% will now be recovered in the 610901 - Hotel & Motel Tax.
- 662704**      **Copies** (\$250) is recommended decrease of \$250 based on current fiscal year projections.
- 673000**      **Miscellaneous Revenue** (\$3,000) is recommended to remain unchanged based on current fiscal year projections and included non-sufficient fund (NSF) fees.
- 673100**      **Unclaimed Money** (\$2,000) is a recommended decrease of \$3,000 based on current fiscal year projections. This fund is used for any unclaimed revenues received from the State Controller's Office.
- 673102**      **Tax Payment - Over** (\$1,000) is recommended based on current projections. This fund is used for identifiable tax payment overages pursuant to Revenue and Taxation Code Section 2611.5 and Madera County Resolution 91-251. This fund is used to decrease the amount tendered to the County for the payment of any tax, assessment, penalty, cost, or interest when the amount paid to the County is over the total amount due, and that amount does not exceed twenty dollars (\$20).

## TAX COLLECTOR

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

- 673104**      **Transient Occupancy Tax (TOT) Payment - Over** (\$500) is recommended based on current projections. This fund is used to fund identifiable overages related to TOT payments pursuant to Revenue and Taxation Code Section 2611.5 and Madera County Resolution 91-251. This fund is used to decrease the amount tendered to the County for the payment of any TOT payment, penalty, or cost when the amount paid to the County is over the total amount due, and that amount does not exceed twenty dollars (\$20).
- 673700**      **Cash (Difference) - Overage** (\$500) is recommended based on current projections. This fund is used as a cash difference fund for unidentified overages pursuant to Government Code Sections 29370-29390.1, Revenue and Taxation Code Section 2611.5 and Madera County Resolution 91-251. This fund is used to decrease the amount tendered to the County for the payment of any tax, assessment, penalty, cost, or interest when the amount paid to the County is short the total amount due, and that amount does not exceed twenty dollars (\$20).
- 680200**      **Operating Transfer In** (\$130,400) is a recommended increase of \$12,119 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 include one Full Time Equivalent Property Tax and Sales Assistant, one part time Extra Help employee, as well as a proportionate amount of staff time for opening payment plans, answering tax sale related questions, and other miscellaneous tax sale functions.

### **SALARIES & EMPLOYEE BENEFITS**

- 710102**      **Permanent Salaries** (\$478,389) is a recommended decrease of \$26,103 based on maintaining current staffing allocations as well as cost of living increases and step/longevity increases. The decrease is due in part to the deletion of (1.0) Administrative Analyst II offset by the addition of a (.75) allocation of a newly created position, Chief Deputy Tax Collector-Treasurer. This position was created due to the increased level of complexity and the degree of involvement and independence required in a mid-management position for the Tax division. In addition, the responsibilities of the Administrative Analyst II position vastly expanded as a result of several technological advancements that have occurred in the Tax division over the last 3 years. The remaining (.25) of this position is allocated to the Treasury division as the Chief Deputy Tax Collector-Treasurer will be providing administrative support and management oversight in the Treasury division as well.
- 710103**      **Extra Help** (\$81,854) is a recommended decrease of \$ 20,481. The budgeted amount is based on the need for clerical help during peak tax collection periods to assist 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 upcoming tax projects.

## TAX COLLECTOR

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

- 710200**      **Retirement** (\$194,013) is a recommended decrease of \$2,054 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300**      **Health Insurance** (\$105,143) is a recommended increase of \$578 based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$2,925) is recommended 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** (\$4,800) is a recommended increase of \$1,800 due to the addition of a USB Wi-Fi adapter and two additional mobile phone lines/hot spots to provide readily accessible phone and Wi-Fi services for staff in the event of an emergency and to provide additional mobile Wi-Fi and phone service to assist staff during peak times. This amount reflects the Tax division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 720600**      **Insurance** (\$412) is recommended. This 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** (\$0) is a recommended decrease of \$2,000 due to the fact that the annual maintenance for the Ricoh copier and folding machine is now included in the corresponding monthly lease payment(s).
- 721100**      **Memberships** (\$250) is a recommended decrease of \$170 for memberships in the California Association of County Treasurers and Tax Collectors (CACTTC) for the Treasurer-Tax Collector and their designee. This amount reflects the Tax Collector division share. The overall cost for this membership is split between the Treasurer and Tax Collector budgets.



## TAX COLLECTOR

### **SERVICES & SUPPLIES** (continued)

- 721201**      **Cash (Difference) - Shortage** (\$500) is recommended based on current projections. This fund is used as a cash difference fund for unidentified shortages pursuant to Government Code Sections 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 interest when the amount paid to the County is short the total amount due, and that amount does not exceed twenty dollars (\$20).
- 721211**      **Tax Payment - Short** (\$1,000) is recommended based on current projections. This fund is used to fund identifiable shortages pursuant to 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 interest when the amount paid to the County is short the total amount due, and that amount does not exceed twenty dollars (\$20).
- 721212**      **Transient Occupancy Tax (TOT) Payment - Short** (\$500) is recommended based on current projections. This fund is used to fund identifiable shortages related to TOT payments pursuant to 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 TOT payment, penalty, or cost when the amount paid to the County is short the total amount due, and that amount does not exceed twenty dollars (\$20).
- 721300**      **Office Expense** (\$25,000) is recommended to remain unchanged based on the current year's forecasted expenditures. These expenditures include printer supplies, general office supplies, general office furniture, forms, paid and date stamps, and envelopes. This amount also includes the proportionate cost of upgrading the conference room TV and video conferencing equipment that will allow the department to be better equipped for virtual trainings and meetings. This cost for upgrading the conference room TV and video conferencing equipment will be split between the Treasurer and Tax Collector budgets.
- 721400**      **Professional & Specialized Services** (\$150,900) is a recommended increase of \$28,900 based on current expenditures and the addition of newly contracted services which include, RTL Lockbox services for tax payment processing, Granicus for e-alert services and MyGovBill for electronic tax billing services.

**TAX COLLECTOR**

**SERVICES & SUPPLIES (continued)**

**721400      Professional & Specialized Services (continued)**

<u>Tax Collector</u>	<u>Recommended</u>
MyGovBill	\$900
Presort - Printing & Mailing Tax Bills	\$45,000
Granicus Host Compliance (Hotel/Motel)	\$39,000
RT Lawrence – Lock Box Services	\$18,000
Granicus – E Alerts	<u>\$17,000</u>
Subtotal:	<b>\$119,900</b>
<u>Tax Sale (All Recoverable)</u>	
Bid4Assets – Online Auction Services (Tax Sale)	\$11,000
First Corporate Solutions – Title Search Services (Tax Sale)	<u>\$20,000</u>
Subtotal:	<b>\$31,000</b>
<b>GRAND TOTAL:</b>	<b><u>\$150,900</u></b>

**721426      Software Maintenance (\$18,850) is a recommended increase of \$5,900 based on cost estimates for Megabyte Agency, Megabyte Public Web Service, Megabyte TOT / BID Module, and POSSE Maintenance for business license renewal module.**

<u>Software Maintenance</u>	<u>Recommended</u>
POSSE Maintenance	\$1,500
Megabyte TOT / BID Module	\$3,200
Megabyte Public Web Service	\$3,550
Megabyte Agency	\$10,600
<b>GRAND TOTAL:</b>	<b><u>\$18,850</u></b>

## TAX COLLECTOR

### **SERVICES & SUPPLIES (continued)**

**721500**      **Publications & Legal Notices** (\$14,813) is a recommended decrease of \$1,187 based on actual and estimated costs for publications, including the Notice of Tax Sale, Notice of Power to Sell, and Notice of Excess Proceeds for 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 the defaulted tax listing. All these must be published in a newspaper in the County seat, Madera Tribune and on our County website.

**721600**      **Rents & Leases – Equipment** account updated to 730330.

**722000**      **Transportation & Travel** (\$9,500) is a recommended to remain unchanged based on the assumption that the State mandated travel bans due to COVID-19 will be lifted. This amount includes the projected amounts 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, 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. Most travel costs are split between the Treasurer and Tax Collector budgets. In March 2020, the World Health Organization declared a global pandemic due to COVID-19. As a result of the pandemic, travel to several of these conferences and training workshops are now being held online and the reduction in our travel budget partially reflects that.

### **OTHER CHARGES**

**730330**      **Rents & Leases – Equipment** (\$15,700) is a recommended decrease of \$2,300 based on cost estimates for the current lease agreement with Ricoh for the Ricoh Folding Machine and Ricoh Office printer(s).

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2021-22**

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

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2020-21 Authorized Positions</u>		<u>2021-22 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	4.75	0.25	4.75	0.25	-	-	
3606	Senior Accounting Technician	1.0	-	1.0	-	-	-	
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	1.0	-	-	-	(1.0)	-	<b>A</b>
3209	Senior Administrative Analyst	-	-	-	-	-	-	
3121	Assistant Treasurer-Tax Collector	0.5	-	0.4	-	(0.1)	-	
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	-	-	-	
4129	Chief Deputy Tax Collector-Treasurer			0.75		0.75		<b>B</b>
3636	Program Assistant I or	-	-	-	-	-	-	
3637	Program Assistant II	-	-	-	-	-	-	
	<b>TOTAL</b>	<b>8.8</b>	<b>0.3</b>	<b>8.4</b>	<b>0.3</b>	<b>(0.4)</b>	<b>-</b>	

**NOTES:**

**A** Deleting one (1) FTE Administrative Analyst

**B** Added 0.75 FTE Chief Deputy Tax Collector - Treasurer. This position was created due to the increased level of complexity and the degree of involvement and independence required in a mid-management position for Tax division. The remaining 0.25 FTE of this position is allocated to the Treasury division