

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2022-23**

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

	<u>ACTUAL 2020-21</u>	<u>BOARD APPROVED 2021-22</u>	<u>DEPARTMENT REQUEST 2022-23</u>	<u>CAO RECOMMENDED 2022-23</u>
<b><u>ESTIMATED REVENUES:</u></b>				
TRUST REVENUE				
601000 Trust Revenue	20	0	0	0
<b>TOTAL TRUST REVENUE</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>
TAXES				
610901 Hotel & Motel Tax	50,931	146,300	231,000	231,000
<b>TOTAL TAXES</b>	<b>50,931</b>	<b>146,300</b>	<b>231,000</b>	<b>231,000</b>
LICENSES, PERMITS & FRANCHISES				
620200 Business Licenses	114,684	81,800	111,900	111,900
<b>TOTAL LICENSES, PERMITS &amp; FRANCHISES</b>	<b>114,684</b>	<b>81,800</b>	<b>111,900</b>	<b>111,900</b>
FINES, FORFEITURES & PENALTIES				
630401 Cost of Tax Collection	98,580	90,000	98,500	98,500
630402 Redemption Fees	14,028	12,000	13,000	13,000
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>112,608</b>	<b>102,000</b>	<b>111,500</b>	<b>111,500</b>
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	159,905	90,000	60,000	60,000
660101 Property Tax Admin Fee	148,064	145,000	148,000	148,000
660102 Supplemental Tax Fee	253,710	220,000	245,000	245,000
660231 Spec Assessmt - Bus Imprv Dst	11,972	7,315	10,500	10,500
662700 Other Charges for Services	0	0	82,000	82,000
662704 Copies	64	250	200	200
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>573,716</b>	<b>462,565</b>	<b>545,700</b>	<b>545,700</b>

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	<b><u>ACTUAL 2020-21</u></b>	<b><u>BOARD APPROVED 2021-22</u></b>	<b><u>DEPARTMENT REQUEST 2022-23</u></b>	<b><u>CAO RECOMMENDED 2022-23</u></b>
<b>MISCELLANEOUS REVENUE</b>				
673000 Miscellaneous Revenue	3,300	3,000	3,000	3,000
673100 Unclaimed Money	25	2,000	2,000	2,000
673102 Tax Payment - Over	619	1,000	1,000	1,000
673104 TOT - Over	30	500	500	500
673700 Cash Overage	37	500	500	500
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>4,011</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
<b>OTHER FINANCING SOURCES</b>				
680200 Operating Transfers In	148,334	130,400	120,000	120,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>148,334</b>	<b>130,400</b>	<b>120,000</b>	<b>120,000</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>1,004,304</u></b>	<b><u>930,065</u></b>	<b><u>1,127,100</u></b>	<b><u>1,127,100</u></b>
<b><u>EXPENDITURES:</u></b>				
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>				
710102 Permanent Salaries	435,806	478,389	592,435	592,435
710103 Extra Help	60,331	81,854	87,761	87,761
710107 Premium Pay	915	0	0	0
710200 Retirement	178,650	194,013	253,008	253,008
710300 Health Insurance	82,493	105,143	115,597	115,597
710400 Workers' Compensation Insurance	3,303	2,925	3,306	3,306
710500 Other Benefits	600	600	600	600
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>762,098</b>	<b>862,924</b>	<b>1,052,707</b>	<b>1,052,707</b>
<b>SERVICES &amp; SUPPLIES</b>				

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	<b>ACTUAL <u>2020-21</u></b>	<b>BOARD APPROVED <u>2021-22</u></b>	<b>DEPARTMENT REQUEST <u>2022-23</u></b>	<b>CAO RECOMMENDED <u>2022-23</u></b>
720300 Communications	2,939	4,800	4,800	4,800
720600 Insurance	287	412	450	450
721100 Memberships	583	250	250	250
721201 Cash Shortages	365	500	500	500
721211 Tax Payment - Short	799	1,000	1,600	1,600
721212 TOT - Short	6	500	250	250
721300 Office Expense	31,821	25,000	32,120	32,120
721400 Professional & Specialized Services	91,708	150,900	153,560	153,560
721426 Software Maintenance	0	18,850	10,947	10,947
721500 Publications & Legal Notices	12,640	14,813	14,800	14,800
721600 Rents & Leases - Equipment	13,296	0	0	0
722000 Transportation & Travel	1,972	9,500	9,500	9,500
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>156,415</b>	<b>226,525</b>	<b>228,777</b>	<b>228,777</b>
<b>OTHER CHARGES</b>				
730330 Rents & Leases	0	15,700	15,700	15,700
<b>TOTAL OTHER CHARGES</b>	<b>0</b>	<b>15,700</b>	<b>15,700</b>	<b>15,700</b>
<b>INTRAFUND TRANSFERS</b>				
770100 Intrafund Transfers	0	0	5,000	5,000
<b>TOTAL INTRAFUND TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>918,513</u></b>	<b><u>1,105,149</u></b>	<b><u>1,302,184</u></b>	<b><u>1,302,184</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>(85,791)</u></b>	<b><u>175,084</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>2020-21</u></b>	<b><u>Estimated</u></b> <b><u>2021-22</u></b>	<b><u>Projected</u></b> <b><u>2022-23</u></b>
<b><u>TAX COLLECTOR</u></b>			
Transient Occupancy Tax Billing Statements (Quarterly)	2,093	2,480	3,000
Business Improvement District Billing Statements (Quarterly)	2,093	2,480	3,000
New Business License Processed	983	1,000	1,100
Business License Renewals	2,781	2,790	2,900
Secured Tax Statements	58,540	58,606	60,000
Current Secured Reminders	4,015	3,000	3,200
Delinquent Secured Bills	5,449	2,066	1,500
Unsecured Tax Statements	2,783	2,502	2,700
Supplemental Tax Statements	4,512	5,000	4,000
Notice of Impending Powers to Sell	121	114	80
Parcels Redeemed	89	63	40
Parcels Published for Sale	27	21	20
Parcels Sold	16	17	15
Annual Unsecured Lien Notices	725	449	650
Unsecured Liens Active	1,140	918	900
Mobile Home Tax Clearances	152	130	130
Returned Items	139	110	115
Refunds	564	750	750
Active 4-Pay Part Pay Payment Plans – All Other	45	50	50
Active 5-pay Payment Plans – Secured Taxes	202	208	215
Check21 check processing	34,032	45,000	43,000
Phone Calls-Incoming	10,979	14,000	13,000
Credit Card & E-Check Transactions	11,316	9,300	9,500

## TAX COLLECTOR

### ESTIMATED REVENUES

- 610901**      **Hotel & Motel Tax** (\$231,000) is a recommended increase of \$84,700 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 a reimbursement for Transient Occupancy Tax (TOT) related systems such as the Megabyte TOT module and Deckard Technologies (Rentalscape) for monitoring and identifying non-compliant TOT operators. In December 2021, Ordinance No. 295F was approved to modify section 3.20.060 related to TOT Registration. Each lodging operator, including any operator who performs their functions through a managing agent must now register with the tax administrator.
- 620200**      **Business Licenses** (\$111,900) is a recommended increase of \$30,100 based on the projected reimbursements in the current fiscal year and includes fees collected for business license activities. The overall increase is due to the approval of Ordinance No. 295F where each lodging operator, including any operator who performs their functions through a managing agent must now register with the tax administrator. 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** (\$98,500) is a recommended increase of \$8,500 based on current fiscal year projections and includes all prior secured and prior supplemental secured fees collected. This revenue category consists of the thirty-dollar (\$30) cost on the second installment if a parcel is not paid timely.
- 630402**      **Redemption Fees** (\$13,000) is a recommended increase of \$1,000 based on current fiscal year projections. Redemption fees are collected from delinquent tax payments. The redemption fee collected is comprised of a twenty-five-dollar (\$25) 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** (\$60,000) is a recommended decrease of \$30,000 based on current fiscal year projections of actual reimbursable costs for Tax collection fees collected. The decrease is due to changing the allocation of revenue from several tax collector fees such as admin and courtesy notice fees to fund 662700.
- 660101**      **Property Tax Admin Fee (R&T 95.3)** (\$148,000) is a recommended increase of \$3,000 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.

## TAX COLLECTOR

### ESTIMATED REVENUES (continued)

- 660102**      **Supplemental Tax Fee (R&T 75.70 & 100.2)** (\$245,000) is a recommended increase of \$25,000 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 projected new housing developments within Madera County include K. Hovnanian Homes Aspire at Riverbend, Ivey Pointe III, Lafayette by Wathen Castanos Homes, Mesa Pointe II, Littrel Homes, Kaufman & Broad, Lennar at Riverstone, DMP Development Co, The Summit by D.R. Horton and McCaffrey Homes Altura Tesoro Viejo.
- 660231**      **Special Assessment – Business Improvement District** (\$10,500) is a recommended increase of \$3,185 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 0.05% of the department’s administrative time to the 2.0% of Transient Occupancy Taxes (TOT) that is collected.
- 662700**      **Other Charges for Services** (\$82,000) is recommended as a new revenue line item in the budget for revenue received from several tax collector fees that are currently recorded using fund 660100. 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.
- 662704**      **Copies** (\$200) is recommended decrease of \$50 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 recommended to remain unchanged 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 to remain unchanged. 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 to remain unchanged. 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 to remain unchanged. 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** (\$120,000) is a recommended decrease of \$10,400 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** (\$592,435) is a recommended increase of \$114,046 based on maintaining current staffing allocations for the cost-of-living increases and step/longevity increases. Accounting Technicians are flexibly allocated to Sr. Accounting Technicians for the various units within the Tax Collector department and the addition of an Executive Assistant to support the department's long term strategic plan.
- 710103**      **Extra Help** (\$87,761) is a recommended increase of \$5,907. 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.
- 710200**      **Retirement** (\$253,008) is a recommended increase of \$58,995 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

## TAX COLLECTOR

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

- 710300**      **Health Insurance** (\$115,597) is a recommended increase of \$10,454 based on the employer's share of health insurance premiums.
- 710400**      **Workers' Compensation** (\$3,306) is recommended increase of \$381 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 recommended unchanged based on the current fiscal year projections. This amount reflects the 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 Treasury division share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 720600**      **Insurance** (\$450) is recommended increase of \$38. 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.
- 721100**      **Memberships** (\$250) is recommended to remain unchanged 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.
- 721201**      **Cash (Difference) - Shortage** (\$500) is recommended unchanged 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).



**TAX COLLECTOR**

**SERVICES & SUPPLIES (continued)**

- 721211**      **Tax Payment - Short** (\$1,600) is a recommended increase of \$600 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** (\$250) is a recommended decrease of \$250 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** (\$32,120) is a recommended increase of \$7,120 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. In addition to the increase, some suppliers are having delays on their processing times and shipments therefore items need to be ordered in advanced, in bulk, for future use.
- 721400**      **Professional & Specialized Services** (\$153,560) is a recommended increase of \$2,660 based on current expenditures and the addition of newly contracted services which include Deckard Technologies for short-term rental property maintenance and Simplicity for unsecured property tax collections.

<u>Tax Collector</u>	<u>Recommended</u>
MyGovBill	\$900.00
Presort - Printing & Mailing Tax Bills	\$45,000.00
Deckard Technologies	\$43,350.00
POSSE	\$24,000.00
Granicus – E Alerts	\$8,360.00
Simplicity	\$950.00
Subtotal:	<b>\$122,560.00</b>

**SERVICES & SUPPLIES** (continued)

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

**Tax Sale (All Recoverable)**

Bid4Assets – Online Auction Services (Tax Sale)	\$11,000.00
First Corporate Solutions – Title Search Services (Tax Sale)	<u>\$20,000.00</u>
Subtotal:	<b><u>\$31,000.00</u></b>

GRAND TOTAL:      **\$153,560.00**

**721426**      **Software Maintenance** (\$10,947) is a recommended decrease of \$7,903 based on cost estimates for Megabyte Agency, Megabyte Public Web Service, Megabyte TOT / BID Module, and POSSE Maintenance for business license renewal module.

<b><u>Software Maintenance</u></b>	<b><u>Recommended</u></b>
POSSE Maintenance	\$1,500.00
Megabyte TOT / BID Module	\$3,284.00
Megabyte Public Web Service	\$3,663.00
Megabyte Agency	<u>\$2,500.00</u>

GRAND TOTAL:      **\$10,947.00**

**721500**      **Publications & Legal Notices** (\$14,800) is a recommended decrease of \$13 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.

## TAX COLLECTOR

### SERVICESUPPLIES (continued)

**722000**      **Transportation & Travel** (\$9,500) is recommended to remain unchanged. 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. 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, and Sympro user training. This amount reflects the Tax Collector division share. Most travel costs are split between the Treasurer and Tax Collector budgets.

### OTHER CHARGES

**730330**      **Rents & Leases – Equipment** (\$15,700) is recommended to remain unchanged based on cost estimates for the current lease agreement with Ricoh for the Ricoh Folding Machine and Ricoh Office printer(s). Replaced fund 721600.

### INTRAFUND TRANSFERS

**770100**      **Intrafund Transfers** (\$5,000) is a recommended increase of \$5,000. Costs are calculated on the VoIP pricing and license fees per phone in the department. Phone services and maintenance will be billed through Madera County's Information Technology department. This also includes 50% of the conference room phone. This amount reflects the Tax Collector share.

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2022-23**

Department: **TAX COLLECTOR  
(00510)**  
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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2021-22 Authorized Positions</u>		<u>2022-23 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 or	4.75	0.25	-	-	(4.75)	(0.25)	A
3606	Senior Accounting Technician	1.0	-	5.75	-	4.75	-	
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	-	-	-	-	-	-	
3209	Senior Administrative Analyst	-	-	1.0	-	1.0	-	B
3121	Assistant Treasurer-Tax Collector	0.40	-	0.40	-	-	-	
3385	Property Tax and Sales Assistant or	-	-	-	-	-	-	
3386	Senior Property Tax and Sales Assistant	1.0	-	1.0	-	-	-	
1014	Treasurer-Tax Collector	0.50	-	0.50	-	-	-	
4129	Chief Deputy Tax Collector-Treasurer	0.75	-	0.50	-	(0.25)	-	C
4222	Executive Assistant to the Dept. Head	-	-	0.50	-	0.50	-	D
<b>TOTAL</b>		<b>8.40</b>	<b>0.25</b>	<b>9.65</b>	<b>-</b>	<b>1.25</b>	<b>(0.25)</b>	

**NOTES:**

- A** Flexibly allocate Accounting Technician to Sr. Accounting Technicians for the various units with the Tax Collector Department
- B** Flexibly allocate Administrative Analyst to Senior Administrative Analyst
- C** Chief Deputy Tax Collector Treasurer is updated to .50 FTE. The remaining 0.50 FTE of this position is allocated to the Treasury division
- D** Effective to be funded for July 1. New position 0.50 FTE allocated to the Tax division. The remaining 0.50 FTE of this position is allocated to the Treasury division