

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2023-24**

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

	<u>ACTUAL 2021-22</u>	<u>BOARD APPROVED 2022-23</u>	<u>DEPARTMENT REQUEST 2023-24</u>	<u>CAO RECOMMENDED 2023-24</u>
<u>ESTIMATED REVENUES:</u>				
TAXES				
610901 Hotel & Motel Tax	137,271	231,000	215,000	215,000
TOTAL TAXES	137,271	231,000	215,000	215,000
LICENSES, PERMITS & FRANCHISES				
620200 Business Licenses	150,949	111,900	151,145	151,145
TOTAL LICENSES, PERMITS & FRANCHISES	150,949	111,900	151,145	151,145
FINES, FORFEITURES & PENALTIES				
630401 Cost of Tax Collection	128,590	98,500	125,000	125,000
630402 Redemption Fees	13,110	13,000	18,000	18,000
TOTAL FINES, FORFEITURES & PENALTIES	141,700	111,500	143,000	143,000
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	160,334	60,000	55,000	55,000
660101 Property Tax Admin Fee	94,918	148,000	148,000	148,000
660102 Supplemental Tax Fee	399,899	245,000	325,000	325,000
660231 Spec Assessmt - Bus Imprv Dst	26,108	10,500	32,000	32,000
662700 Other Charges for Services	58,429	82,000	150,000	150,000
662704 Copies	94	200	100	100
TOTAL CHARGES FOR CURRENT SERVICES	739,782	545,700	710,100	710,100

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MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	3,736	3,000	3,200	3,200
673100 Unclaimed Money	408	2,000	2,000	2,000
673102 Tax Payment - Over	1,412	1,000	1,500	1,500
673104 TOT - Over	58	500	500	500
673700 Cash Overage	26	500	500	500
TOTAL MISCELLANEOUS REVENUE	5,639	7,000	7,700	7,700
OTHER FINANCING SOURCES				
680200 Operating Transfers In	84,689	120,000	100,000	100,000
TOTAL OTHER FINANCING SOURCES	84,689	120,000	100,000	100,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>1,260,029</u>	<u>1,127,100</u>	<u>1,326,945</u>	<u>1,326,945</u>

EXPENDITURES:

SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	419,784	592,435	665,889	665,889
710103 Extra Help	78,282	87,761	123,066	123,066
710107 Premium Pay	1,078	0	0	0
710200 Retirement	178,426	253,008	276,731	276,731
710300 Health Insurance	76,434	115,597	163,548	163,548
710400 Workers' Compensation Insurance	2,925	3,306	4,616	4,616
710500 Other Benefits	600	600	600	600

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TOTAL SALARIES & EMPLOYEE BENEFITS	757,528	1,052,707	1,234,450	1,234,450
SERVICES & SUPPLIES				
720300 Communications	3,146	4,800	4,800	4,800
720600 Insurance	412	450	450	450
720800 Maintenance - Equipment	0	0	0	0
721100 Memberships	325	250	300	300
721201 Cash Shortages	131	500	250	250
721211 Tax Payment - Short	1,390	1,600	1,960	1,960
721212 TOT - Short	75	250	250	250
721300 Office Expense	29,508	32,120	34,027	34,027
721314 Computer Equipment	0	0	3,500	3,500
721400 Professional & Specialized Services	81,397	153,560	138,342	138,342
721426 Software Maintenance	0	10,947	13,100	13,100
721500 Publications & Legal Notices	16,034	14,800	14,000	14,000
721601 Rents/Lse Co Vehicle	27	0	100	100
722000 Transportation & Travel	7,446	9,500	12,500	12,500
TOTAL SERVICES & SUPPLIES	139,892	228,777	223,579	223,579
OTHER CHARGES				
730330 Rents & Leases	12,447	15,700	13,000	13,000
TOTAL OTHER CHARGES	12,447	15,700	13,000	13,000
CAPITAL PROJECTS & FIXED ASSETS				
740301 Fixed Assets	0	0	25,000	25,000
TOTAL CAPITAL PROJECTS & FIXED ASSETS	0	0	25,000	25,000

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INTRAFUND TRANSFERS				
770100 Intrafund Transfers	4,769	5,000	6,000	6,000
TOTAL INTRAFUND TRANSFERS	4,769	5,000	6,000	6,000
<u>TOTAL EXPENDITURES</u>	<u>914,636</u>	<u>1,302,184</u>	<u>1,502,029</u>	<u>1,502,029</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>(345,393)</u>	<u>175,084</u>	<u>175,084</u>	<u>175,084</u>

TAX COLLECTOR

COMMENTS

The primary function of the Tax Collector's office is to collect the taxes for the county on current and prior year taxes due for the Secured Property Tax Roll, Supplementals, Corrected, Escape, Unsecured, and Defaulted tax bills. A defaulted property tax sale is conducted annually for unpaid taxes and our office takes the enforcement actions deemed necessary to collect on the Unsecured roll. Most growth within the county ultimately impacts our office. This includes direct charges added to the tax roll for other County Government agencies, School Districts, and most Special Districts, but not limited to, direct charges by other agencies. In addition to the billing and collection, this office issues new and collects Business License renewal fees. We monitor new, existing, and non-compliant Transient Occupancy Tax operators and collect the Transient Occupancy Tax (TOT) and the Tourism Business Improvement District (TBID) tax due to the county.

WORKLOAD

	<u>Actual</u> <u>2021-22</u>	<u>Estimated</u> <u>2022-23</u>	<u>Projected</u> <u>2023-24</u>
<u>TAX COLLECTOR</u>			
Transient Occupancy Tax Billing Statements (Quarterly)	2,254	3,270	3,420
Transient Occupancy Tax Delinquent Billing Statements (Quarterly)	1,118	1,200	1,200
Business Improvement District Billing Statements (Quarterly)	2,254	3,270	3,420
New Business License Processed	1,379	1,150	1,300
Business License Renewals	3,412	3,800	3,400
Secured Tax Statements	58,224	58,606	59,500
Current Secured Reminders	7,421	8,300	7,000
Delinquent Secured Bills	2,066	2,184	2,100
Parcels Redeemed Default	1,220	1,400	1,500
Unsecured Tax Statements	2,502	2,571	2,500
Supplemental Tax Statements	5,148	5,500	6,000
Nightly Bill Prints – All Tax Rolls	11,115	12,000	12,000
Notice of Impending Powers to Sell	115	98	100
Parcels Redeemed Tax Sale	68	62	50
Parcels Published for Sale	12	20	25
Parcels Sold	6	15	20
Annual Unsecured Lien Notices	449	733	600
Unsecured Liens Active	799	575	550
Mobile Home Tax Clearances	108	100	100
Returned Items	138	140	135
Refunds	708	575	575
Active 4–Pay Part Pay Payment Plans – All Other	24	15	15
Active 5–Pay Payment Plans – Secured Taxes	280	200	175

TAX COLLECTOR

WORKLOAD (continued)

	<u>Actual</u> <u>2021-22</u>	<u>Estimated</u> <u>2022-23</u>	<u>Projected</u> <u>2023-24</u>
Check21 check processing	31,399	33,000	32,000
Phone Calls-Incoming	16,038	16,000	16,000
Credit Card & E-Check Transactions	13,052	15,000	16,500
Walk ins	6,588	6,000	6,000

ESTIMATED REVENUES

- 610901** **Hotel & Motel Tax** (\$215,000) is a recommended decrease of \$16,000 based on the projected administrative cost of collecting these taxes including billing, processing invoices, collection, posting, and reconciliation of payments. This cost is due to a reimbursement for Transient Occupancy Tax (TOT) related systems such as the Megabyte TOT module and Deckard Technologies (Rentalscape) which monitors and identifies non-compliant TOT operators. Ordinance No. 295F states per section 3.20.060 that each lodging operator, including any operator who performs their functions through a managing agent must now register with the tax administrator.
- 620200** **Business Licenses** (\$151,145) is a recommended increase of \$39,245 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** (\$125,000) is a recommended increase of \$26,500 based on current fiscal year projections and includes all prior secured and prior supplemental secured fees collected. This revenue category consists of an updated thirty-dollar (\$30) cost on the second installment if a parcel is not paid timely.
- 630402** **Redemption Fees** (\$18,000) is a recommended increase of \$5,000 based on current fiscal year projections. Redemption fees are collected from delinquent tax payments. The redemption fee collected is comprised of an updated 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 account 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 which is reported annually to the state.
- 660100** **Assessment/Tax Collection Fees** (\$55,000) is a recommended decrease of \$5,000 based on current fiscal year projections of actual reimbursable costs for Tax collection fees collected. The fund is now collecting revenue based on parcels eligible for tax sale. The qualifying number of parcels on the tax sale list has declined.

TAX COLLECTOR

ESTIMATED REVENUES (continued)

- 660101** **Property Tax Admin Fee (R&T 95.3)** (\$148,000) is recommended unchanged 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)** (\$325,000) is a recommended increase of \$80,000 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** (\$32,000) is a recommended increase of \$21,500 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** (\$150,000) is a recommended increase of \$68,000 based on revenue received from various fees, new fees created, and fee increases supported by GOV 54985 (a). Revenue for this line item includes the non-sufficient fund (NSF) admin fee, non-sufficient fund fee for multiple parcels, semi-annual secured reminder notice fee, annual unsecured reminder notice fee, prior secured billing for delinquent reminder notices, bank levies, and TOT fees.
- 662704** **Copies** (\$100) is recommended decrease of \$100 based on current fiscal year projections due to the online services available.
- 673000** **Miscellaneous Revenue** (\$3,200) is a recommended increase of \$200 based on current fiscal year projections and includes banking specific 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** (\$1,500) is a recommended increase of \$500. 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.
- 680200** **Operating Transfer In** (\$100,000) is a recommended decrease of \$20,000 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** (\$665,889) is a recommended increase of \$73,454 based on maintaining current staffing allocations for the cost-of-living increases, step/longevity increases, and bilingual pay for existing staff that are eligible. Accounting Technicians are flexibly allocated to Sr. Accounting Technicians for the various units within the Tax Collector department and the addition of an Accountant Auditor I/II, including the addition of another flexed Accounting Technician.
- 710103** **Extra Help** (\$123,066) is a recommended increase of \$35,305. 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** (\$276,731) is a recommended increase of \$23,723 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** (\$163,548) is a recommended increase of \$47,951 based on the employer's share of health insurance premiums.

TAX COLLECTOR

SALARIES & EMPLOYEE BENEFITS (continued)

- 710400** **Workers' Compensation** (\$4,616) is a recommended increase of \$1,310 based on the Department's contribution to the County's Self-Insurance Internal Service Fund. This amount reflects the Tax Collector division's 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's share. The overall cost is split between the Treasurer and Tax Collector budgets.

SERVICES & SUPPLIES

- 720300** **Communications** (\$4,800) is recommended to remain unchanged based on the current fiscal year projections. This amount reflects 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 Collector's share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 720600** **Insurance** (\$450) is recommended to remain unchanged. This reflects the Department's contribution to the County's Self-Insured Liability Program. This amount reflects the Tax Collector division's share. The overall cost is split between the Treasurer and Tax Collector budgets.
- 721100** **Memberships** (\$300) is a recommended increase of \$50 for memberships. These costs are based on the membership for the Treasurer-Tax Collector and the Assistant Treasurer-Tax Collector for California Association of County Treasurers and Tax Collectors (CACTTC). This amount reflects the Tax Collector division's share. The overall cost for this membership is split between the Treasurer and Tax Collector budgets.
- 721201** **Cash (Difference) - Shortage** (\$250) is a recommended decrease of \$250 based on current projections. This fund is used as a cash difference fund for unidentified shortages pursuant to Government Code Sections 29370-29390.1, and Madera County Resolution 91-251.
- 721211** **Tax Payment - Short** (\$1,960) is a recommended increase of \$360 based on current projections. This fund is used to fund identifiable shortages pursuant to Government Code Sections 29370-29390.1, 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)

- 721212** **Transient Occupancy Tax (TOT) Payment - Short** (\$250) is recommended unchanged based on current projections. This fund is used to fund identifiable shortages related to TOT payments pursuant to Government Code Sections 29370-29390.1, 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** (\$34,027) is a recommended increase of \$1,907 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.
- 721314** **Computer Equipment** (\$3,500) is a recommended increase of \$3,500. This amount reflects five replacement laptops for the Treasurer-Tax Collector staff. Allows depositing, banking, workflow approvals and crucial operations to be completed remotely when offsite due to meetings or required continuing educational training. This cost reflects the Tax Collector's portion.

TAX COLLECTOR

SERVICES & SUPPLIES (continued)

721400 **Professional & Specialized Services** (\$138,342) is a recommended decrease of \$9,968 based on current contracted services. Notary Services are used by staff to validate documents, Granicus is a notification system used to inform County residents of pertinent information that gets distributed via email and posted on various websites and social media platforms. Deckard Technologies is used by the TOT division to monitor compliance for short-term rental properties. Presort services help with the annual secured property tax bill printing and mailing. The Megabyte Historical Web Feature allows taxpayers and agencies access to view and print 7 years of historical tax data from our website.

<u>Tax Collector</u>	<u>Recommended</u>
Notary Services	\$950
Granicus E-Alerts	\$19,142
Posse Business License	\$24,000
Deckard Technologies	\$29,750
Presort	\$45,000
	<hr/>
Subtotal:	\$118,842
<u>Tax Sale (All Recoverable)</u>	
First Corporate Solutions – Title Search Services (Tax Sale)	\$ 9,500
Bid4Assets – Online Auction Services (Tax Sale)	\$ 10,000
	<hr/>
Subtotal:	\$ 19,500
Grand Total:	<u>\$138,342</u>

721426 **Software Maintenance** (\$13,100) is a recommended increase of \$2,153 based on contract maintenance costs for Megabyte services for various programs, and POSSE maintenance for the business license renewal module.

<u>Software Maintenance</u>	<u>Recommended</u>
Posse	\$1,500
RT Lawrence	\$1,500
Megabyte TOT / BID Module	\$3,500
Megabyte Historical Web	\$2,700
Megabyte Public Web Service	\$3,900
	<hr/>
Grand Total:	<u>\$ 13,100</u>

TAX COLLECTOR

SERVICES & SUPPLIES (continued)

- 721500** **Publications & Legal Notices** (\$14,000) is a recommended decrease of \$800. This cost is 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 in 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. Mandatory publication of these listings are required in a newspaper in the County seat, Madera Tribune and on our county website.
- 721601** **Rent/Lease Co Vehicle** (\$100) is a recommended increase of \$100. This cost is for the leasing of county vehicles from the Central Garage Fleet department. The vehicle is used for a few hours to distribute Property Tax Postponement program (PTP) information to eligible facilities such as Senior Centers, Mobile Home Parks, and Golf Courses.
- 722000** **Transportation & Travel** (\$12,500) is a recommended increase of \$3,000 which will fund required travel for annual conferences, workshops and training for Tax Collector staff, 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, and California State Association of Counties (CSAC) legislative conference. This amount reflects the Tax Collector division's share.

OTHER CHARGES

- 730330** **Rents & Leases – Equipment** (\$13,000) is a recommended decrease of \$2,700 based on cost estimates for the current lease agreement with Ricoh for the Ricoh Folding Machine and Ricoh Office printer(s).

FIXED ASSESTS

- 740301** **Fixed Assets** (\$25,000) is a recommended increase of \$25,000. The amount budgeted for fixed assets includes an estimated costs for the resizing of the Tax Collector customer lobby and for half of the Treasurer-Tax Collector's kitchen rehabilitation due to safety and efficiency. This amount reflects the Tax Collector division's share.

INTRAFUND TRANSFERS

- 770100** **Intrafund Transfers** (\$6,000) is a recommended increase of \$1,000. This includes three new phone lines of new positions within the Treasurer-Tax Collector department. Costs are calculated on the VoIP pricing and licensing 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 division's share.

COUNTY OF MADERA
 BUDGET UNIT POSITION SUMMARY
 BUDGET FOR THE FISCAL YEAR 2023-24

Department: TAX COLLECTOR
 (00510)
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 Fund: General

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2022-23</u> <u>Authorized</u> <u>Positions</u>		<u>2023-24</u> <u>Proposed</u> <u>Positions</u>		<u>Y-O-Y</u> <u>Changes</u> <u>in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3201	Accountant Auditor I or	-	-	-	-	-	-	
3202	Accountant Auditor II or	-	-	-	-	-	-	
3203	Senior Accountant-Auditor	-	-	1.0	-	1.0	-	A
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II	-	-	-	-	-	-	
3606	Senior Accounting Technician	5.75	-	6.75	-	1.0	-	B
3205	Administrative Analyst I or		-		-	-	-	
3206	Administrative Analyst II or		-		-	-	-	
3209	Senior Administrative Analyst	1.0	-	1.0	-	-	-	
3121	Assistant Treasurer-Tax Collector	0.60	-	0.50	-	(0.1)	-	C
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	0.50	-	0.50	-	-	-	
4222	Executive Assistant to the Dept. Head	0.50	-	0.50	-	-	-	
TOTAL		9.85	-	11.75	-	1.90	-	

NOTES:

- A Reflect the department's request to add 1 FTE Accountant Auditor flexed to all levels
- B Reflects the department's request to add 1 FTE, Senior Accounting Technician for Business License Division
- C Allocating Assistant Treasurer-Tax Collector position to 50/50 split.