

**COUNTY OF MADERA
BUDGET UNIT DETAIL
BUDGET FOR THE FISCAL YEAR 2024-25**

Department:

TAX COLLECTOR

(00510)

Function:

General

Activity:

Finance

Fund:

General

	<u>ACTUAL</u> 2022-23	<u>BOARD</u> <u>APPROVED</u> 2023-24	<u>DEPARTMENT</u> <u>REQUEST</u> 2024-25	<u>CAO</u> <u>RECOMMENDED</u> 2024-25
<u>ESTIMATED REVENUES:</u>				
TRUST REVENUE				
601000 Trust Revenue	8,020	0	0	0
TOTAL TRUST REVENUE	8020	0	0	0
TAXES				
610901 Hotel & Motel Tax	193,260	215,000	220,000	220,000
TOTAL TAXES	193,260	215,000	220,000	220,000
LICENSES, PERMITS & FRANCHISES				
620200 Business Licenses	164,874	151,145	174,000	174,000
TOTAL LICENSES, PERMITS & FRANCHISES	164,874	151,145	174,000	174,000
FINES, FORFEITURES & PENALTIES				
630401 Cost of Tax Collection	169,265	125,000	178,000	178,000
630402 Redemption Fees	0	18,000	19,000	19,000
TOTAL FINES, FORFEITURES & PENALTIES	169,265	143,000	197,000	197,000
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	91,049	55,000	56,000	56,000
660101 Property Tax Admin Fee	56,793	148,000	87,000	87,000
660102 Supplemental Tax Fee	510,922	325,000	419,000	419,000
660231 Spec Assessmt - Bus Imprv Dst	89,752	32,000	61,000	61,000

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CHARGES FOR CURRENT SERVICES (continued)				
662700 Other Charges for Services	252,528	150,000	264,000	264,000
662704 Copies	68	100	100	100
TOTAL CHARGES FOR CURRENT SERVICES	1,001,111	710,100	887,100	887,100
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	6,709	3,200	3,000	3,000
673100 Unclaimed Money	0	2,000	2,000	2,000
673102 Tax Payment - Over	748	1,500	1,500	1,500
673104 TOT - Over	162	500	250	250
673700 Cash Overage	25	500	250	250
TOTAL MISCELLANEOUS REVENUE	7,643	7,700	7,000	7,000
OTHER FINANCING SOURCES				
680200 Operating Transfers In	87,284	100,000	85,000	85,000
TOTAL OTHER FINANCING SOURCES	87,284	100,000	85,000	85,000
<u>TOTAL ESTIMATED REVENUES</u>	<u>1,631,458</u>	<u>1,326,945</u>	<u>1,570,100</u>	<u>1,570,100</u>

EXPENDITURES:

SALARIES & EMPLOYEE BENEFITS

710102 Permanent Salaries	602,394	665,889	798,874	798,874
710103 Extra Help	65,212	123,066	137,710	137,710
710107 Premium Pay	2,860	0	4,680	4,680

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	ACTUAL <u>2022-23</u>	BOARD APPROVED <u>2023-24</u>	DEPARTMENT REQUEST <u>2024-25</u>	CAO RECOMMENDED <u>2024-25</u>
SALARIES & BENEFITS (continued)				
710200 Retirement	233,222	276,731	337,364	337,364
710300 Health Insurance	104,059	163,548	228,255	228,255
710400 Workers' Compensation Insurance	3,306	4,616	4,770	4,770
710500 Other Benefits	650	600	600	600
TOTAL SALARIES & EMPLOYEE BENEFITS	1,011,703	1,234,450	1,512,253	1,512,253
SERVICES & SUPPLIES				
720300 Communications	2,376	4,800	3,000	3,000
720600 Insurance	450	450	631	631
721100 Memberships	348	300	400	400
721201 Cash Shortages	3	250	200	200
721211 Tax Payment - Short	1,730	1,960	2,300	2,300
721212 TOT - Short	114	250	250	250
721300 Office Expense	26,431	34,027	36,332	36,332
721314 Computer Equipment	0	3,500	1,250	1,250
721400 Professional & Specialized Services	98,567	138,342	130,000	130,000
721426 Software Maintenance	6,946	13,100	12,056	12,056
721500 Publications & Legal Notices	13,050	14,000	15,500	15,500
721601 Rents/Lse Co Vehicle	48	100	800	800
722000 Transportation & Travel	8,791	12,500	12,500	12,500
TOTAL SERVICES & SUPPLIES	158,853	223,579	215,219	215,219
OTHER CHARGES				
730330 Rents & Leases	11,210	13,000	13,200	13,200
TOTAL OTHER CHARGES	11,210	13,000	13,200	13,200

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	<u>ACTUAL 2022-23</u>	<u>BOARD APPROVED 2023-24</u>	<u>DEPARTMENT REQUEST 2024-25</u>	<u>CAO RECOMMENDED 2024-25</u>
CAPITAL PROJECTS & FIXED ASSETS				
740301 Fixed Assets	0	25,000	0	0
TOTAL CAPITAL PROJECTS & FIXED ASSETS	0	25,000	0	0
INTRAFUND TRANSFERS				
770100 Intrafund Transfers	4,470	6,000	4,512	4,512
TOTAL INTRAFUND TRANSFERS	4,470	6,000	4,512	4,512
<u>TOTAL EXPENDITURES</u>	<u>1,186,237</u>	<u>1,502,029</u>	<u>1,745,184</u>	<u>1,745,184</u>
<u>NET COUNTY COST (EXP - REV)</u>	<u>(445,221)</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 bill and collect all current and prior year taxes due. This includes 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.

	<u>Actual</u> <u>2022-23</u>	<u>Estimated</u> <u>2023-24</u>	<u>Projected</u> <u>2024-25</u>
<u>TAX COLLECTOR WORKLOAD</u>			
Active 4–Pay Part Pay Payment Plans – All Other	17	16	15
Active 5–Pay Payment Plans – Secured Taxes	141	120	135
Annual Unsecured Lien Notices	733	440	425
Business Improvement District Billing Statements (Quarterly)	3,296	3,420	4,400
Business License Renewal Notices	3,826	4,105	4,384
Business License ACH - Point & Pay	122	77	130
Check21 check processing	30,580	32,000	31,000
Credit Card Tax Payments	4,653	5,160	5,400
E–Check Tax Payments	11,017	12,356	13,025
Current Secured Reminders	8,688	7,124	7,500
Delinquent Secured Bills	2,184	2,289	2,150
Drop Box Payments	3,409	2,905	2,800
Mobile Home Tax Clearances	168	103	125
New Business License Processed	1,219	1,212	1,250
Nightly Bill Prints – All Tax Rolls	9,683	9,400	9,380
Notice of Impending Powers to Sell	98	79	75
Parcels Published for Sale	25	22	20
Parcels Redeemed Default	1,407	1,386	1,300
Parcels Redeemed Tax Sale	38	30	35
Parcels Sold	11	9	7
Phone Calls-Incoming	11,554	12,456	13,000
Refunds	500	468	450

TAX COLLECTOR

WORKLOAD (continued)

	<u>Actual</u> <u>2022-23</u>	<u>Estimated</u> <u>2023-24</u>	<u>Projected</u> <u>2024-25</u>
Returned Items	106	112	110
Returns NSF - ACH	70	67	62
Secured Tax Statements	58,606	61,121	61,987
Supplemental Tax Statements	5,557	5,620	6,200
Transient Occupancy Tax Billing Statements (Quarterly)	3,296	4,166	4,400
Transient Occupancy Tax Delinquent Billing Statements (Quarterly)	1,049	1,073	1,100
Unsecured Liens Active	1,166	1,491	1,150
Unsecured Liens Redeemed	545	727	600
Unsecured Tax Statements	2,571	2,437	2,500
Walk-ins	7,157	7,100	7,300
Wire payments processed	105	113	120

ESTIMATED REVENUES

610901 **Hotel & Motel Tax** (\$220,000) is a recommended increase of \$5,000 based on the projected administrative cost of collecting these taxes including billing, generating delinquent invoice, enforcement collections, posting, processing 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** (\$174,000) is a recommended increase of \$22,855 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** (\$178,000) is a recommended increase of \$53,000 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.

TAX COLLECTOR

ESTIMATED REVENUES (continued)

- 630402** **Redemption Fees** (\$19,000) 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 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. The CALFHA grant program is available to those who qualify and will pay up to \$80,000 in defaulted taxes.
- 660100** **Assessment/Tax Collection Fees** (\$56,000) is a recommended increase of \$1,000 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.
- 660101** **Property Tax Admin Fee (R&T 95.3)** (\$87,000) is recommended decrease of \$61,000 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)** (\$419,000) is a recommended increase of \$94,000 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** (\$61,000) is a recommended increase of \$29,000 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 charging 0.05% of the department's administrative time to the 2.0% of Transient Occupancy Taxes (TOT) that is collected.

TAX COLLECTOR

ESTIMATED REVENUES (continued)

- 662700** **Other Charges for Services** (\$264,000) is a recommended increase of \$114,000 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.
- 662704** **Copies** (\$100) is recommended unchanged based on current fiscal year projections due to the online services available.
- 673000** **Miscellaneous Revenue** (\$3,000) is a recommended decrease 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 and pending applications submitted to the State Controller's office. This fund is used for any unclaimed revenues received from the State Controller's Office.
- 673102** **Tax Payment - Over** (\$1,500) is a 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).
- 673104** **Transient Occupancy Tax (TOT) Payment - Over** (\$250) is a recommended decrease of \$250. 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** (\$250) is a recommended decrease of \$250. 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.

TAX COLLECTOR

ESTIMATED REVENUES (continued)

680200 **Operating Transfer In** (\$85,000) is a recommended decrease of \$15,000 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** (\$798,874) is a recommended increase of \$132,985 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 this includes the addition of an Accountant Auditor I/II and the addition of an Administrative Analyst I/II.

710103 **Extra Help** (\$137,710) is a recommended increase of \$14,644. 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, and credit card processing; as well as, providing staff support on various upcoming tax projects.

710107 **Premium Pay** (\$4,680) Is a recommended increase of \$4,680. Premium pay was not included in the prior year budget. The Tax Collector currently has eligible staff that can assist constituents in Punjabi and Spanish.

710200 **Retirement** (\$337,364) is a recommended increase of \$60,633 based on the County's anticipated contribution to Social Security and the Public Employees' Retirement System.

710300 **Health Insurance** (\$228,255) is a recommended increase of \$64,707 based on the employer's share of health insurance premiums.

710400 **Workers' Compensation** (\$4,770) is a recommended increase of \$154 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.

TAX COLLECTOR

SERVICES & SUPPLIES

- 720300** **Communications** (\$3,000) is a recommended decrease of \$1,800 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** (\$631) is a recommended increase of \$181. 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** (\$400) is a recommended increase of \$100 for memberships. Per GOV 27000.8 a duly elected county Treasurer – Tax Collector is required to complete a minimum of continuing education hours. These costs are based on the membership for the Treasurer-Tax Collector and the Assistant Treasurer-Tax Collector for the 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 budget.
- 721201** **Cash (Difference) - Shortage** (\$200) is a recommended decrease of \$50 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** (\$2,300) is a recommended increase of \$340 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).
- 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** (\$36,332) is a recommended increase of \$2,305 based on the current year's forecasted expenditures. These expenditures include tax bill stock, bill mailing supplies, printer supplies, general office supplies, general office furniture, forms, paid and date stamps, and envelopes.

TAX COLLECTOR

SERVICES & SUPPLIES (continued)

721314 **Computer Equipment** (\$1,250) is a recommended decrease of \$2,250. This item is removed due to the updated equipment polices with Madera County Information Technology.

721400 **Professional & Specialized Services** (\$130,000) is a recommended decrease of \$8,342 based on current contracted services. Granicus is a notification system used to provide communications with County residents. 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.

<u>Tax Collector</u>	<u>Recommended</u>
Granicus E-Alerts	\$10,500
Posse Business License	\$21,000
Deckard Technologies	\$41,000
Presort	\$44,000
Subtotal:	\$116,500
<u>Tax Sale (All Recoverable)</u>	
First Corporate Solutions – Title Search Services (Tax Sale)	\$7,500
Bid4Assets – Online Auction Services (Tax Sale)	\$6,000
Subtotal:	\$13,500
Grand Total:	<u>\$130,000</u>

721426 **Software Maintenance** (\$12,056) is a recommended decrease of \$1,044 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	\$1,800
Megabyte TOT / BID Module	\$3,565.25
Megabyte Historical Web	\$2,714.25
Megabyte Public Web Service	\$3,976.14
Grand Total:	<u>\$12,055.64</u>

TAX COLLECTOR

SERVICES & SUPPLIES (continued)

- 721500** **Publications & Legal Notices** (\$15,500) is a recommended increase of \$1,500. 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 is required in a newspaper of general circulation and on the county website.
- 721601** **Rent/Lease Co Vehicle** (\$800) is a recommended increase of \$700. 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. County vehicles also used for on-site visits for tax collection enforcement actions.
- 722000** **Transportation & Travel** (\$12,500) is unchanged based on required travel for annual conferences, workshops, continuing education credit seminars, meetings and training for Tax Collector staff, management trainings and new employee trainings. Cost estimates are to reimburse private mileage and expenses for out-of-County travel which includes the California Association of County Treasurers and Tax Collectors (CACTTC) annual conference, education conference, and legislative day. This amount reflects the Tax Collector division's share.

OTHER CHARGES

- 730330** **Rents & Leases – Equipment** (\$13,200) is a recommended increase of \$200 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** (\$0) is a recommended decrease of \$25,000. The amount budgeted for fixed assets was for the estimated costs for the Treasurer-Tax Collector's kitchen rehabilitation due to safety and efficiency.

INTRAFUND TRANSFERS

- 770100** **Intrafund Transfers** (\$4,512) is a recommended decrease of \$1,488. 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 2024-25**

Department: **TAX COLLECTOR
(00510)**
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Fund: **General**

<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2023-24 Authorized Positions</u>		<u>2024-25 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>	
3201	Accountant Auditor I or	-	-	-	-	-	-	
3202	Accountant Auditor II or	-	-	-	-	-	-	
3203	Senior Accountant-Auditor	1.0	-	2.0	-	1.0	-	A
3349	Accounting Technician I or	-	-	-	-	-	-	
3354	Accounting Technician II or	-	-	-	-	-	-	
3606	Senior Accounting Technician	6.75	-	5.75	-	(1.0)	-	A
3205	Administrative Analyst I or	-	-	-	-	-	-	
3206	Administrative Analyst II or	-	-	-	-	-	-	
3209	Senior Administrative Analyst	1.0	-	2.0	-	1.0	-	B
3121	Assistant Treasurer-Tax Collector	0.50	-	0.50	-	-	-	
3385	Property Tax and Sales Assistant or	-	-	-	-	-	-	
3386	Senior Property Tax and Sales Assistant	1.0	-	1.0	-	-	-	
TBD	Tax Collector Delinquent Accounts Investigator	-	-	1.0	-	1.0	-	C
1014	Treasurer-Tax Collector	0.50	-	0.50	-	-	-	
4129	Chief Deputy Treasurer-Tax Collector	0.50	-	0.50	-	-	-	
4222	Executive Assistant to the Dept. Head	0.50	-	0.50	-	-	-	
	TOTAL	11.75	-	13.75	-	2.00	-	

NOTES:

- A Unfunding one Senior Accounting Technician to fund Senior Accountant-Auditor for additional TOT growth
- B Adding an additional FTE for TOT growth
- C Adding additional FTE new position Tax Collector Delinquent Accounts Investigator