

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2015-16**

Department:

**TREASURER-
TAX COLLECTOR (00500)**

Function:

General

Activity:

Finance

Fund:

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2013-14</u>	<u>BOARD APPROVED EXPENDITURES 2014-15</u>	<u>DEPARTMENT REQUEST 2015-16</u>	<u>CAO RECOMMENDED 2015-16</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	386,308	477,079	451,452	451,452
710103 Extra Help	68,260	35,612	60,180	60,180
710200 Retirement	131,226	149,458	150,924	150,924
710300 Health Insurance	67,755	77,498	95,164	95,164
710400 Workers' Compensation Insurance	2,022	1,615	2,420	2,420
715000 Other Benefits	1,780	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	657,351	742,461	761,340	761,340
SERVICES & SUPPLIES				
720300 Communications	1,480	1,400	1,400	1,400
720600 Insurance	68	102	105	105
720800 Maintenance - Equipment	10,783	12,000	12,000	12,000
721100 Memberships	350	350	400	400
721300 Office Expense	25,695	17,000	17,000	17,000
721400 Professional & Specialized Services	48,559	101,421	176,352	176,352
721500 Publications & Legal Notices	3,526	5,500	5,500	5,500
721600 Rents & Leases-Equipment	441	300	300	300
721900 Special Department Expenses	290	0	0	0
722000 Transportation & Travel	2,839	5,000	5,000	5,000
TOTAL SERVICES & SUPPLIES	94,031	143,073	218,057	218,057
TOTAL - TREASURER-TAX COLLECTOR	751,382	885,534	979,397	979,397

TREASURER-TAX COLLECTOR

COMMENTS

The Treasurer serves as the County depository, maintaining and reconciling all bank accounts, and investing all County, School District, and Special District funds contained in the County's co-mingled pool based on safety, liquidity, and yield. Funds are scheduled to mature to meet the cash flow requirements of these entities. The Treasurer also provides guidance when the County issues debt and chairs the County Debt Advisory Committee. The Tax Collector's Office collects secured, supplemental, and unsecured property taxes; assists in maintenance of the Integrated Property Tax Computer System, Megabyte; conducts regular property tax sales of tax defaulted property; prepares and collects business license renewal fees, Transient Occupancy Tax (hotel and motel) and the Tourism Business Improvement District Assessments.

WORKLOAD

	<u>Actual</u> <u>2013-14</u>	<u>Estimated</u> <u>2014-15</u>	<u>Projected</u> <u>2015-16</u>
<u>TAX COLLECTOR</u>			
Transient Occupancy Tax Billing Statements	348	382	390
Business Improvement District Billing Statements	348	382	390
Business License Renewals	2,351	2,732	2,500
Secured Tax Statements	55,297	57,500	58,000
Current Secured Reminders	7,729	8,300	8,500
Delinquent Secured Notices	2,719	3,100	3,300
Unsecured Tax Statements	3,168	3,698	4,000
Supplemental Tax Statements	4,821	5,228	5,303
Notice of Impending Powers to Sell	273	169	200
Parcels Published for Sale	31	58	50
Parcels Sold	15	30	30
Annual Unsecured Lien Notices	703	969	850
Unsecured Liens Active	559	805	1,000
Mobile Home Tax Clearances	144	132	130
Returned Items and Refunds	1,200	1,300	1,300
Active 4-Pay Part Pay Payment Plans – All Other	230	270	290
Active 5-pay Payment Plans – Secured Taxes	520	640	750

TREASURER-TAX COLLECTOR

WORKLOAD (continued)

<u>TREASURER</u>	<u>Actual</u> <u>2013-14</u>	<u>Estimated</u> <u>2014-15</u>	<u>Projected</u> <u>2015-16</u>
Credit Card Transactions	2,464	2,784	3,000
Cash Receipts (Permits)	8,847	8,200	8,200
Auditor Warrants Processed (physical checks)	31,548	30,000	30,000
County Payroll Warrants (does not include direct deposit)	4,580	4,763	4,600
County Welfare Warrants	14,211	14,780	15,000

WORK PROGRAM

Journal Entries (Book Transfers)			
School Entries	336	356	350
Auditor Entries	107	94	100
Welfare Entries	93	100	100
Investment Transactions (Sympro/Emphasys)	314	439	400
Bank Transfers (Wire)	309	336	325
Returns (NSF)	160	243	200
Treasury & Bank Ready Deposits	2,695	6,600	6,012
Tax Collector Deposits	594	1,817	2,000

REVENUE

	<u>Actual</u> <u>2013-14</u>	<u>Estimated</u> <u>2014-15</u>	<u>Projected</u> <u>2015-16</u>
Taxes:			
610901 – Hotel & Motel Tax	\$ 2,304	\$ 5,000	\$ 5,000
Licenses, Permits & Franchises:			
620200 - Business Licenses	4,984	15,000	25,000
Fines, Forfeitures and Penalties:			
Charges for Current Services:			
660100 - Asmt & Tax Collection Fees	78,056	45,000	75,000

TREASURER-TAX COLLECTOR

REVENUE (continued)

660101 - Property Tax Admin Fee	42,858	40,000	45,000
660231 – Business Improvement District	2,304	5,000	5,000
660704 - Copies	2,305	3,000	2,500
Miscellaneous Revenues:			
673000 - NSF Fees	2,675	10,798	5,000
Other Operating Transfers In			
680200 – Tax Sale Recovery	12,804	25,000	36,389
Services to other Agencies:			
662723 - Treasury Admin	<u>437,332</u>	<u>573,386</u>	<u>617,158</u>
Total	<u>\$585,622</u>	<u>722,184</u>	<u>816,047</u>

The Licenses & Permits include Business Improvement Tax, Transient Occupancy Tax, and Business License Administrative cost reimbursements. The Charges for Services includes the cost for Property Tax Collection Assessment and Tax Fee, and Property Tax Administration fees that are reimbursed through the revenues collected from various agencies as allowed by law. Operating Transfers In of \$36,389 reflects reimbursement of costs related to the tax sale of delinquent properties from the Delinquent Tax Recovery Fund (6802).

STAFFING

<u>Permanent</u>	2014-15 Authorized		2015-16 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Assistant Treasurer-Tax Collector	1		1	
Account Clerk I/II – Tax Collector	4		4	
Accountant Auditor I/II	1		1	
Accounting Technician I/II	2		2	
Administrative Analyst I/II	0	1	0	1
Senior Account Clerk	1		1	
Treasurer-Tax Collector	<u>1</u>		<u>1</u>	
Total Permanent	10	1	10	1

TREASURER-TAX COLLECTOR

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$451,452) is recommended reduced \$25,627 based on the projected cost of staffing.
- 710103** **Extra Help** (\$60,180) is recommended increased \$24,568 based on the need for clerical support during peak tax collection periods assisting with tax collections, processing tax payments, recording 4-pay/5-pay collections, maintaining payment plan agreements and credit card processing. This included the cost associated with the annual tax defaulted property tax sale and at least \$30,000 will be recovered from the tax sale excess proceeds trust fund.
- 710200** **Retirement** reflects the County's anticipated contribution to Social Security and the Public Employees' Retirement System.
- 710300** **Health Insurance** is based on the employer's share of health insurance premiums.
- 710400** **Workers' Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

SERVICES & SUPPLIES

- 720300** **Communications** (\$1,400) is recommended unchanged based on current expenditures.
- 720600** **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$12,000) is recommended unchanged to provide for maintenance of a typewriter, printers, fax machines, and telephones. Service contracts included are: Treasury vault Diebold, folding machine, NCR and Canon Scanner/Processors; service contracts that are treasury related and will be recovered from Treasury Admin. fees.
- 721100** **Memberships** (\$400) is recommended increased \$50 for membership in the California Association of County Treasurers and Tax Collectors (CACTTC).
- 721300** **Office Expense** (\$17,000) is recommended unchanged for general office supplies, forms, printing, and envelopes. This amount includes funding for subscriptions relating to investments and code enforcement, government and tax code updates, and for office equipment replacements such as calculators, battery/surge protectors, and computers and monitors.
- 721400** **Professional & Specialized Services** (\$176,352) is recommended increased \$74,931 based on cost estimates. All Treasury related costs listed below and software maintenance are recovered through the Treasury Admin. Fees estimated at \$81,805. All tax sale related costs are recoverable from redemptions and excess proceeds estimated at \$20,000

TREASURER-TAX COLLECTOR

SERVICES & SUPPLIES (continued)

Professional & Specialized Services (continued)

<u>Tax Collector</u>	<u>Recommended</u>
Megabyte Public Web Service	\$ 3,103
Megabyte Agency Web Service ¹	9,309
Pre-Sort Center	6,000
DMV On-Line	60
Tax Sale Services of Calif (Tax Sale)	11,000
Bid4Assets (Tax Sale)	<u>9,000</u>
sub total	\$38,472
<u>Treasury (All Recoverable)</u>	
Banking Services ²	\$ 90,000
Audit of Investment Portfolio	3,000
Financial Advisor Services	2,000
Wells Fargo Tobacco Fund Trustee	1,500
Wells Fargo Custodial Bank	10,000
Brinks Courier Service ³	<u>9,600</u>
sub total	\$116,100
<u>Software Maintenance (Treasury)</u>	
Financial Mgmt (Sympro/Emphasys)	\$ 7,446
RT/Lawrence	<u>14,334</u>
sub total	21,780
GRAND TOTAL	\$176,352

1. NOTE: Megabyte Agency Web Service will be offset from service costs billed.
2. NOTE: Banking service expenses for the Treasury Department are scheduled to double this fiscal year based on banking regulation changes known as BASELIII.
3. Note: Brinks cost is offset from reimbursement for services charged to Superior Court.

721500 **Publications & Legal Notices** (\$5,500) is recommended unchanged based on actual and estimated costs for publications, including the announcement of a Tax Sale, Notice of Power to Sell and Excess Proceeds of properties sold at the tax sale. The tax sale publications are assessed to the defaulted properties and fully recovered when properties are redeemed or sold. Other publications required by law include the notice of property tax due dates and deadlines, delinquent taxpayer announcements, and defaulted tax listing.

TREASURER-TAX COLLECTOR

SERVICES & SUPPLIES (continued)

- 721600** **Rents & Leases – Equipment** (\$300) is recommended unchanged for the use of County vehicles when attending out-of-town training and conferences.
- 722000** **Transportation & Travel** (\$5,000) is recommended unchanged to reimburse private mileage and expenses for out-of-County travel to attend meetings, seminars, and training such as Megabyte, Sympro and CACTTC.