

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2014-15**

Department:

**TREASURER-
TAX COLLECTOR (00500)**

Function:

General

Activity:

Finance

Fund:

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2012-13</u>	<u>BOARD APPROVED EXPENDITURES 2013-14</u>	<u>DEPARTMENT REQUEST 2014-15</u>	<u>CAO RECOMMENDED 2014-15</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	385,384	387,662	477,079	477,079
710103 Extra Help	52,474	76,829	35,612	35,612
710200 Retirement	109,266	116,803	149,458	149,458
710300 Health Insurance	61,735	58,931	77,498	77,498
710400 Workers' Compensation Insurance	1,536	2,022	1,615	1,615
715000 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	611,595	643,447	742,461	742,461
SERVICES & SUPPLIES				
720300 Communications	1,473	1,400	1,400	1,400
720600 Insurance	118	68	102	102
720800 Maintenance - Equipment	10,457	10,500	12,000	12,000
721100 Memberships	200	200	350	350
721300 Office Expense	28,814	15,000	17,000	17,000
721400 Professional & Specialized Services	55,907	90,910	151,421	101,421
721500 Publications & Legal Notices	8,665	5,500	5,500	5,500
721600 Rents & Leases-Equipment	376	288	300	300
721900 Special Department Expenses	58	0	0	0
722000 Transportation & Travel	3,320	3,424	5,000	5,000
TOTAL SERVICES & SUPPLIES	109,387	127,290	193,073	143,073
TOTAL - TREASURER-TAX COLLECTOR	720,983	770,737	935,534	885,534

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 2012-13</u>	<u>Estimated 2013-14</u>	<u>Projected 2014-15</u>
<u>TAX COLLECTOR</u>			
Transient Occupancy Tax Billing Statements	328	400	340
Business Improvement District Billing Statements	328	400	340
Business License Renewals	2,349	2,500	2,500
Secured Tax Statements	55,470	55,297	57,000
Current Secured Reminders	4,247	4,200	4,300
Delinquent Secured Notices	3,236	2,719	3,000
Unsecured Tax Statements	3,102	3,168	3,500
Supplemental Tax Statements	3,434	4,214	4,300
Notice of Impending Powers to Sell	129	370	90
Parcels Published for Sale	18	34	45
Parcels Sold	5	15	10
Annual Unsecured Lien Notices	797	696	800
Unsecured Liens Active	135	165	200
Mobile Home Tax Clearances	172	150	150
Returned Items and Refunds	1,875	2,000	2,000
Active 4-Pay Part Pay Payment Plans – All Other	240	289	300
Active 5-pay Payment Plans – Secured Taxes	687	829	850

TREASURER-TAX COLLECTOR

WORKLOAD (continued)

<u>TREASURER</u>	<u>Actual</u> <u>2012-13</u>	<u>Estimated</u> <u>2013-14</u>	<u>Projected</u> <u>2014-15</u>
Credit Card Transactions	966	1,800	2,000
Cash Receipts (Permits)	7,903	9,104	9,500
Auditor Warrants Processed	27,398	28,000	29,000
County Payroll Warrants	4,018	4,000	4,000
County Welfare Warrants	12,667	12,000	15,000

WORK PROGRAM

Journal Entries (Book Transfers)			
School Entries	384	356	350
Auditor Entries	104	116	100
Welfare Entries	97	102	100
Investment Transactions (SYMPRO)	255	204	250
Bank Transfers (Wire)	320	352	350
Returns (NSF)	174	200	200
Treasury Deposits	209	274	275
Tax Collector Deposits	235	274	300

REVENUE

	<u>Actual</u> <u>2012-13</u>	<u>Estimated</u> <u>2013-14</u>	<u>Projected</u> <u>2014-15</u>
Licenses, Permits & Franchises	16,600	10,900	20,000
Charges for Services	104,892	108,770	90,000
Miscellaneous Revenues	3,274	2,090	13,798
Services to other Agencies	377,508	460,048	573,386
Operating Transfers In	<u>0</u>	<u>0</u>	<u>25,000</u>
Total	502,274	581,808	722,184

The Licenses & Permits includes the Business Improvement Tax, Transient Occupancy Tax, and Business License Administrative cost reimbursement. 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 \$25,000 reflects reimbursement of costs related to the tax sale of delinquent properties from the Delinquent Tax Recovery Fund (6821).

TREASURER-TAX COLLECTOR

STAFFING

<u>Permanent</u>	2013-14 Authorized			2014-15 Recommended	
	<u>Funded</u>	<u>Unfunded</u>	<u>Eliminated</u>	<u>Funded</u>	<u>Unfunded</u>
Assistant Treasurer-Tax Collector	1			1	
Account Clerk II – Tax Collector	2	1		4	
Accountant Auditor I	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	8	1	1	10	1

The Account Clerk II permanent position will be fully funded through the Treasury Admin Fees and the other is an unfilled position already allocated for the Tax Collector.

Department Head Comments

The Treasury department is now working with a huge volume of work all of which has developed from changes initiated by both the Auditor's office and the Hemming Morse report. We need to be diligent with our permanent resources and can no longer rely on extra help alone so I am proposing to hire, as permanent staff, both existing Extra Help persons one working as an Account Clerk II in the Tax Collector's office and the other I propose to promote to an Account Clerk II for the Treasury.

*The Administrative Analyst position although recommended to be eliminated for fiscal year 14-15 is not an option. It has become necessary over the last several months to reinstate the position based on technical and administrative demands of both the Treasurer and Tax Collector offices. The current administrative staff (Dan) is not enough to conduct concentrated one-on-one training of new personnel caused by turnover of long term employees and carryout his new duties as the Assistant.

SALARIES & EMPLOYEE BENEFITS

710102 Permanent Salaries (\$477,079) is recommended increased \$89,417 based on recommended staffing levels and includes the conversion of two extra help positions to permanent status.

TREASURER-TAX COLLECTOR

SALARIES & EMPLOYEE BENEFITS (continued)

- 710103** **Extra Help** (\$35,612) is a recommended reduced \$41,217 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, file maintained payment agreements, credit card processing. Costs associated from the annual defaulted property tax sale are recoverable estimated at \$23,298.
- 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 increased \$1,500 to provide maintenance for a typewriter, printers, fax machines, and telephones. The following service contracts are included: Treasury vault, NCR and Canon Scanner/Processors; these service contracts are treasury related and will be recovered from Treasury Administration fees.
- 721100** **Memberships** (\$350) is recommended increased \$150 for membership in the California Association of County Treasurers and Tax Collectors.
- 721300** **Office Expense** (\$17,000) is recommended increased \$2,000 based on actual expenditures 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 computer monitors.
- 721400** **Professional & Specialized Services** (\$101,421) is recommended increased \$10,511 based on proposed changes in banking**. All Treasury and Software maintenance costs are recovered through the Treasury Administration fees except for Tax Collector costs listed below totaling \$11,071.

TREASURER-TAX COLLECTOR

SERVICES & SUPPLIES (continued)

Professional & Specialized Services (continued)

<u>Tax Collector</u>	<u>Recommended</u>
Constable/Collections	\$ 500
Megabyte Public Web Service	4,412
Pre-Sort Center	6,000
DMV On-Line	60
POSSE	99
<u>Treasury (All Recoverable)</u>	
Banking Services**	\$45,000
Audit of Investment Portfolio	3,000
Financial Advisor Services	4,000
Wells Fargo Tobacco Fund Trustee	3,000
Wells Fargo Custodial Bank	10,000
Brinks Courier Service	9,000
<u>Software Maintenance (Treasury)</u>	
Financial Management (Sympro)	\$ 7,200
Check Handling RT/Lawrence	7,000
Check 21 Modual R/T Lawrence	<u>2,150</u>
TOTAL	\$101,421

**NOTE: Banking service expenses for the Treasury Department fluctuate depending on the amount of cash the County has deposited at the bank. The Treasurer-Tax Collector may, at mid-year, request additional adjustments from unanticipated revenue to cover these services.

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 for the use of County vehicles when attending out-of-town training and conferences.
- 722000** **Transportation & Travel** (\$5,000) is recommended increased \$1,576 to reimburse private mileage expenses for out-of-County travel to attend meetings, seminars, and training such as Megabyte, Sympro and CACTTC.