

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2013-14**

Department: **TREASURER-
TAX COLLECTOR (00500)**
Function: **General**
Activity: **Finance**
Fund: **General**

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2011-12</u>	<u>BOARD APPROVED EXPENDITURES 2012-13</u>	<u>DEPARTMENT REQUEST 2013-14</u>	<u>CAO RECOMMENDED 2013-14</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	411,624	390,250	387,662	387,662
710103 Extra Help	17,714	38,852	76,829	76,829
710200 Retirement	114,068	112,729	116,803	116,803
710300 Health Insurance	66,248	69,587	58,931	58,931
710400 Workers' Compensation Insurance	1,423	1,536	2,022	2,022
715000 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	612,278	614,154	643,447	643,447
SERVICES & SUPPLIES				
720300 Communications	1,960	1,660	1,400	1,400
720600 Insurance	140	118	68	68
720800 Maintenance - Equipment	10,394	10,448	10,500	10,500
721100 Memberships	200	200	200	200
721300 Office Expense	10,672	11,000	15,000	15,000
721400 Professional & Specialized Services	54,773	69,879	90,910	90,910
721500 Publications & Legal Notices	5,211	4,000	5,500	5,500
721600 Rents & Leases-Equipment	25	288	288	288
722000 Transportation & Travel	1,808	3,424	3,424	3,424
TOTAL SERVICES & SUPPLIES	85,182	101,017	127,290	127,290
TOTAL - TREASURER-TAX COLLECTOR	697,460	715,171	770,737	770,737

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 2011-12</u>	<u>Estimated 2012-13</u>	<u>Projected 2013-14</u>
<u>TAX COLLECTOR</u>			
Transient Occupancy Tax Billing Statements	293	260	300
Business Improvement District Billing Statements	293	260	300
Business License Renewals	2,425	2,500	2,470
Secured Tax Statements	55,470	57,600	57,000
Current Secured Reminders	3,018	3,500	3,000
Delinquent Secured Notices	3,645	4,000	4,000
Unsecured Tax Statements	4,918	6,400	5,000
Supplemental Tax Statements	3,419	4,000	4,000
Notice of Impending Powers to Sell	0	90	90
Parcels Published for Sale	0	50	25
Parcels Sold	0	10	15
Annual Unsecured Lien Notices	927	1,000	1,000
Unsecured Liens Active	820	700	800
Mobile Home Tax Clearances	107	100	100
Returned Items and Refunds	1,875	2,000	2,000
Active 4-Pay Part Pay Payment Plans – All Other	234	93	260
Active 5-pay Payment Plans – Secured Taxes	637	900	800

TREASURER-TAX COLLECTOR

WORKLOAD (continued)

<u>TREASURER</u>	<u>Actual</u> <u>2011-12</u>	<u>Estimated</u> <u>2012-13</u>	<u>Projected</u> <u>2013-14</u>
Credit Card Transactions	966	1,800	1,200
Cash Receipts (Permits)	8,117	8,500	8,500
Auditor Warrants Processed	26,534	25,000	25,000
County Payroll Warrants	4,018	4,000	4,000
County Welfare Warrants	22,249	12,000	22,000

WORK PROGRAM

Journal Entries (Book Transfers)			
School Entries	371	300	350
Auditor Entries	115	100	100
Welfare Entries	119	100	100
Investment Transactions (SYMPRO)	443	500	500
Bank Transfers (Wire)	351	350	350
Returns (NSF)	171	350	200
Treasury Deposits	211	200	200
Tax Collector Deposits	283	470	300

REVENUE

	<u>Actual</u> <u>2011-12</u>	<u>Estimated</u> <u>2012-13</u>	<u>Projected</u> <u>2013-14</u>
Licenses, Permits & Franchises	\$ 98,257	\$ 14,000	\$ 13,000
Charges for Services	106,984	115,000	96,000
Miscellaneous Revenues	2,250	1,500	2,100
Services to other Agencies	<u>378,242</u>	<u>425,750</u>	<u>486,000</u>
Total	\$585,733	\$556,250	\$597,100

TREASURER-TAX COLLECTOR

REVENUE (continued)

Note: Licenses & Permits includes the Business Improvement Tax, Transient Occupancy Tax, and Business License Administrative cost reimbursement. 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. In 2009-10, property tax administration revenue was included in the Auditor-Controller's office Departmental Revenue in its entirety. These revenues are now distributed between Auditor-Controller, Treasurer-Tax Collector, and Assessor based on each Department's proportionate share of property tax collection and distribution of administrative costs.

STAFFING

<u>Permanent</u>	<u>2012-13 Authorized</u>		<u>2013-14 Recommended</u>		
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Eliminated</u>
Account Clerk I/II	3		1	2	
Accountant-Auditor I/II	0		1*		
Accounting Technician I/II	2		2		
Administrative Analyst I/II	1		0		1**
Assistant Treasurer-Tax Collector	1		1		
Senior Account Clerk	0	1	1		
Treasurer-Tax Collector	<u>1</u>		<u>1</u>		
Total Permanent	8	1	7	2	1

*The recruitment for an Accountant-Auditor I/II for the Treasury is recommended based on the expanded and anticipated additional workflow demands, and the entire cost is recoverable through Treasury Administrative fees.

**The Administrative Analyst position is recommended to be eliminated; however the necessity for the Analyst position will be evaluated over the next several months and may be requested to be restored based upon the evaluation.

SALARIES & EMPLOYEE BENEFITS

710102 Permanent Salaries (\$387,662) is recommended reduced \$2,588 based on the cost of recommended staffing.

TREASURER-TAX COLLECTOR

SALARIES & EMPLOYEE BENEFITS (continued)

- 710103** **Extra Help** (\$76,829) is recommended increased \$37,977 based on the need for interim clerical and technical support to back fill and underfill full time positions left vacant as a result of permanent staff turnover and retirements. These staff will assist with tax collections, processing tax payments, recording four-pay/five-pay collections, file maintenance payment agreements, credit card processing as well providing support to the treasury back office processing due to the increased volumes of work generated by the Auditor's office and other critical monitoring tasks.
- 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 reduced \$260 based on current and projected expenditures.
- 720600** **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$10,500) is recommended increased \$52 based on actual expenditures to provide maintenance for a typewriter, microfilm/fiche reader/printer, fax machines, and telephones. The following service contracts are included: Treasury vault (\$500) and NCR and Canon Scanner/Processors (\$9,975); all costs for service contracts will be recovered from Treasury Administration fees.
- 721100** **Memberships** (\$200) is recommended unchanged for membership in the California Association of County Treasurers and Tax Collectors.
- 721300** **Office Expense** (\$15,000) is recommended increased \$4,000 based on actual expenditures for general office supplies, forms, printing, and envelopes, and an increase in the volume of documents processed. This amount includes \$230 for subscriptions relating to investments and code enforcement, \$570 for government and tax code updates, and \$1,500 for office equipment replacements such as calculators, battery/surge protectors, and computer monitors.

TREASURER-TAX COLLECTOR

SERVICES & SUPPLIES (continued)

721400 **Professional & Specialized Services** (\$90,910) is recommended increased \$21,031 based on a proposed change in banking services*. All Treasury and Software maintenance costs are recovered through the Treasury Administration fees, except for Tax Collector costs listed below totaling \$5,560.

<u>Tax Collector</u>	<u>Recommended</u>
Constable/Collections	\$ 500
Pre-Sort Center	5,000
DMV On-Line	60
 <u>Treasury (All Recoverable)</u>	
Banking Services*	50,000
Audit of Investment Portfolio	3,000
Financial Advisor Services	4,000
Wells Fargo Tobacco Fund Trustee	3,000
Brinks Courier Service	9,000
 <u>Software Maintenance (Treasury)</u>	
Financial Management (Sympro)	7,200
Check Handling RT/Lawrence	7,000
Check 21 Modual RT/Lawrence	<u>2,150</u>
TOTAL	<u>\$90,910</u>

*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 is reducing the amount kept on deposit with the bank, resulting in increased banking fees which are more than offset through additional interest earnings in higher yielding investments. The Treasurer-Tax Collector may, at mid-year, need to request additional funds from unanticipated revenue to fund these services.

TREASURER-TAX COLLECTOR

SERVICES & SUPPLIES (continued)

- 721500** **Publications & Legal Notices** (\$5,500) is recommended increased \$1,500 based on actual and estimated costs for publications, including the announcement of 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.
- 721600** **Rents & Leases – Equipment** (\$288) is recommended unchanged for the use of County vehicles when attending out-of-town training and conferences.
- 722000** **Transportation & Travel** (\$3,424) is recommended unchanged to reimburse private mileage expenses for trips to deposit money and for out-of-County travel to attend meetings, seminars, and training.