

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2012-13**

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2010-11</u>	<u>BOARD APPROVED EXPENDITURES 2011-12</u>	<u>DEPARTMENT REQUEST 2012-13</u>	<u>CAO RECOMMENDED 2012-13</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	448,771	413,352	390,250	390,250
710103 Extra Help	309	17,988	38,852	38,852
710200 Retirement	111,093	123,437	112,729	112,729
710300 Health Insurance	66,529	62,828	69,587	69,587
710400 Workers' Compensation Insurance	1,639	1,423	1,536	1,536
715000 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	629,541	620,228	614,154	614,154
SERVICES & SUPPLIES				
720300 Communications	3,160	2,280	1,660	1,660
720600 Insurance	138	140	118	118
720800 Maintenance - Equipment	9,928	10,448	10,488	10,448
721100 Memberships	200	200	200	200
721300 Office Expense	20,823	12,010	11,000	11,000
721400 Professional & Specialized Services	71,019	70,230	69,879	69,879
721500 Publications & Legal Notices	4,055	3,000	4,000	4,000
721600 Rents & Leases-Equipment	11	160	288	288
722000 Transportation & Travel	2,653	3,424	3,424	3,424
TOTAL SERVICES & SUPPLIES	111,987	101,892	101,057	101,017
TOTAL - TREASURER-TAX COLLECTOR	741,529	722,120	715,211	715,171

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 2010-11</u>	<u>Estimated 2011-12</u>	<u>Projected 2012-13</u>
<u>TAX COLLECTOR</u>			
Transient Occupancy Tax Billing Statements	262	261	260
Business Improvement District Billing Statements	262	261	260
Business License Renewals	2,460	2,400	2,500
Secured Tax Statements	57,666	57,690	57,600
Current Secured Reminders	2,969	3,000	3,500
Delinquent Secured Notices	3,993	3,611	4,000
Unsecured Tax Statements	6,466	6,546	6,400
Supplemental Tax Statements	5,248	3,996	4,000
Notice of Impending Powers to Sell	65	102	90
Parcels Published for Sale	0	0	50
Parcels Sold	0	0	10
Annual Unsecured Lien Notices	N/A	927	1,000
Unsecured Liens Active	669	695	700
Mobile Home Tax Clearances	96	65	100
Refunds and Returned Items	1,928	1115	2,000
Active 4-Pay Part Pay Payment Plans – All Other	16	73	93
Active 5-pay Payment Plans – Secured Taxes	N/A	845	900

TREASURER-TAX COLLECTOR

WORKLOAD (continued)

<u>TREASURER</u>	<u>Actual</u> <u>2010-11</u>	<u>Estimated</u> <u>2011-12</u>	<u>Projected</u> <u>2012-13</u>
Credit Card Transactions	1,692	1,924	1,800
Cash Receipts (Permits)	8,316	8,077	8,500
Auditor Warrants Processed	29,468	24,601	25,000
County Payroll Warrants	4,503	4,050	4,000
County Welfare Warrants	25,005	10,000	12,000

WORK PROGRAM

Journal Entries (Book Transfers)			
School Entries	280	355	300
Auditor Entries	111	89	100
Welfare Entries	117	108	100
Investment Transactions (SYMPRO)	511	485	500
Bank Transfers (Wire)	342	378	350
Returns (NSF)	364	350	350
Treasury Deposits	215	205	200
Tax Collector Deposits	483	473	470

REVENUE

	<u>Actual</u> <u>2010-11</u>	<u>Estimated</u> <u>2011-12</u>	<u>Projected</u> <u>2012-13</u>
Licenses, Permits & Franchises	\$10,000	\$12,675	\$14,000
Charges for Services	105,731	87,982	115,000
Miscellaneous Revenues	2,485	4,200	1,500
Services to other Agencies	<u>380,187</u>	<u>383,442</u>	<u>425,750</u>
Total	\$498,403	\$488,299	\$556,250

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. 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.

TREASURER-TAX COLLECTOR

STAFFING

<u>Permanent</u>	<u>2011-12 Authorized</u>		<u>2012-13 Recommended</u>	
	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>
Account Clerk I/II	3		3	
Accounting Technician I/II	2		2	
Administrative Analyst I/II	1		1	
Assistant Treasurer-Tax Collector	1		1	
Senior Account Clerk	0	1	0	1
Treasurer-Tax Collector	1		1	
Total Permanent	8	1	8	1

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$390,250) are recommended reduced \$23,102 based on cost of recommended staff.
- 710103** **Extra Help** (\$38,852) is recommended increased \$20,864 based on the need for clerical support during peak tax collection periods and assistance with critical tasks such as quarterly reconciliation of TOT/BID, monthly Business License payments, and 4-pay/5-pay collection agreements including the corresponding monthly settlement reports with the Auditor.
- 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** (\$1,660) is recommended reduced \$620 based on current expenditures and reduction of services.
- 720600** **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.

TREASURER-TAX COLLECTOR

SERVICES & SUPPLIES (continued)

- 720800** **Maintenance - Equipment** (\$10,448) is recommended unchanged 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 (\$473), 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** (\$11,000) is recommended reduced \$1,010 based on actual expenditures for general office supplies, forms, printing, and envelopes. This amount includes \$230 for subscriptions relating to investments and code enforcement, \$370 for government and tax code updates, and \$1,500 for office equipment replacements such as calculators, battery/surge protectors, and computer monitors.
- 721400** **Professional & Specialized Services** (\$69,879) is recommended reduced \$351 based on previous and current year expenditures. All of the costs for Professional & Specialized Services are recoverable, except for the Pre-Sort Center (\$4,500) which is responsible for the mailing of the County's property tax bills. Software maintenance costs are also recovered through the Treasury Administration fees.

<u>Tax Collector</u>	<u>Recommended</u>
Constable/Collections	\$ 500
Pre-Sort Center	4,500
DMV On-Line	60
 <u>Treasury (All Recoverable)</u>	
Banking Services*	\$34,000
Audit of Investment Portfolio	2,000
Financial Advisor Services	4,000
Wells Fargo Tobacco Fund Trustee	3,000
Brinks Courier Service	8,400
 <u>Software Maintenance (Treasury)</u>	
Financial Management (Sympro)	\$ 6,956
Check Handling RT/Lawrence	<u>6,463</u>
TOTAL	\$69,879

TREASURER-TAX COLLECTOR

SERVICES & SUPPLIES (continued)

Professional & Specialized Services (continued)

*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, need to request additional funds from unanticipated revenue to cover these services.

- 721500** **Publications & Legal Notices** (\$4,000) is recommended increased \$1,000 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.
- 721600** **Rents & Leases – Equipment** (\$288) is recommended increased \$128 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.