

**COUNTY OF MADERA  
BUDGET UNIT EXPENDITURE DETAIL  
BUDGET FOR THE FISCAL YEAR 2011-12**

Department:

**AUDITOR-CONTROLLER  
REVENUE SER DIV (00330)**

Function:

**General**

Activity:

**Finance**

Fund:

**General**

| <u>ACCOUNT CLASSIFICATION</u>                 | <u>ACTUAL<br/>EXPENDITURES<br/>2009-10</u> | <u>BOARD<br/>APPROVED<br/>EXPENDITURES<br/>2010-11</u> | <u>DEPARTMENT<br/>REQUEST<br/>2011-12</u> | <u>CAO<br/>RECOMMENDED<br/>2011-12</u> |
|---|--|--|---|--|
| <b>SALARIES &amp; EMPLOYEE BENEFITS</b>       |  |  |   |  |
| 710102 Permanent Salaries                     | 264,164                                    | 233,834  | 274,584                                   | 274,584                                |
| 710103 Extra Help                             | 0  | 1,000  | 21,000                                    | 21,000                                 |
| 710105 Overtime                               | 473  | 500  | 500                                       | 500                                    |
| 710200 Retirement                             | 62,276                                     | 59,498   | 70,552                                    | 70,552                                 |
| 710300 Health Insurance                       | 41,172                                     | 40,600   | 43,239                                    | 43,239                                 |
| 710400 Workers' Compensation Insurance        | 1,010                                      | 917  | 733                                       | 733                                    |
| <b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b> | <b>369,095</b>                             | <b>336,349</b>   | <b>410,608</b>                            | <b>410,608</b>                         |
| <b>SERVICES &amp; SUPPLIES</b>                |  |  |   |  |
| 720300 Communications                         | 1,639                                      | 1,600  | 1,600                                     | 1,600                                  |
| 720600 Insurance                              | 85   | 91   | 122                                       | 122                                    |
| 720800 Maintenance - Equipment                | 1,100                                      | 1,100  | 1,100                                     | 1,100                                  |
| 721100 Memberships                            | 100  | 400  | 300                                       | 300                                    |
| 721300 Office Expense                         | 7,210                                      | 7,000  | 5,000                                     | 5,000                                  |
| 721400 Professional & Specialized Services    | 83,355                                     | 95,000   | 45,000                                    | 44,000                                 |
| 721600 Rents & Leases - Equipment             | 2,339                                      | 1,900  | 1,900                                     | 1,900                                  |
| 721900 Special Departmental Expense           | 4,821                                      | 2,000  | 2,000                                     | 2,000                                  |
| 722000 Transportation & Travel                | 1,591                                      | 2,000  | 1,000                                     | 1,000                                  |
| <b>TOTAL SERVICES &amp; SUPPLIES</b>          | <b>102,240</b>                             | <b>111,091</b>   | <b>58,022</b>                             | <b>57,022</b>                          |
| <b>TOTAL - REVENUE SERVICES DIVISION</b>      | <b>471,335</b>                             | <b>447,440</b>   | <b>468,630</b>                            | <b>467,630</b>                         |

**COMMENTS**

The Revenue Services Division is a division of the Auditor-Controller Department and is the debt collection operation of the County. The function of this Department is to assist any County Department with the collection of monies due from current and delinquent accounts. As of February 1, 2009, the department has implemented credit cards and E-check payments through the internet and phone, making it more convenient and efficient for members of the public to remit payments. The Department also continues to receive debt payments from the Franchise Tax Board Court Order Debt Program on accounts since the module was purchased in December 2008. Additionally, since April 1, 2010, the department has been receiving all water bill payments and posting payments on the CAMS system.

**REVENUE**

The projected revenue generated by this Division is expected to be slightly more than the recommended expenses.

|   | <b><u>Actual</u></b><br><b><u>2009-10</u></b> | <b><u>Estimated</u></b><br><b><u>2010-11</u></b> | <b><u>Projected</u></b><br><b><u>2011-12</u></b> |
|---|---|--|--|
| Restitution Fine Rebate 10%                       | \$22,975                                      | \$16,576   | \$17,000   |
| Drug Screening Fees – Probation                   | 7,096   | 5,937  | 6,500  |
| Probation – Electronic Monitoring                 | 1,254   | 1,112  | 1,000  |
| Probation Services – Supervision                  | 199,178                                       | 175,529  | 180,000  |
| Alternative Sentencing                            | 2,458   | 737  | 700  |
| PC 1205(d) Administrative Fees                    | 72,325  | 52,323   | 60,000   |
| Booking Fees – County Arrests                     | 1,450   | 970  | 1,000  |
| Probation Reports                                 | 63,959  | 53,640   | 55,000   |
| Public Defender Fees                              | 93,118  | 84,802   | 80,100   |
| St-Prison Crime Public Defender Fees              | 15,609  | 34,979   | 30,000   |
| Payment Agreement Admin Fee                       | 0   | 0  | 26,900   |
| Delinquent Water Admin                            | 0   | 0  | 36,100   |
| Community Svc. Daily Admin.                       | 0   | 0  | 44,380   |
| Retired Annuitant Collection Project (Social Sec) | 0   | 0  | 51,000   |
| DSS Admin Fee Collection                          | 0   | 0  | 10,750   |
| DSS Ambulance Claims                              | <u>0</u>                                      | <u>0</u>   | <u>15,300</u>                                    |
| Total   | 479,422                                       | 426,605  | 615,730  |

**REVENUE (continued)**

**Other Revenue** – The Division also collects on delinquent accounts which are reflected in various General Fund revenue accounts. The collections for water payments from July 1, 2010, through February 28, 2011, were \$2,258,609. Other collections, such as victim restitution, restitution fines, and for other various County departments collected during the same time period were \$475,658.

**STAFFING**

| <b><u>Permanent</u></b>     | <b>2010-11</b>           | <b>2011-12 Recommended</b> |                        |
|-----------------------------|--------------------------|----------------------------|------------------------|
|                             | <b><u>Authorized</u></b> | <b><u>Funded</u></b>       | <b><u>Unfunded</u></b> |
| Account Clerk II            | 1                        | 0                          | 1                      |
| Collector I                 | 2                        | 1                          | 1                      |
| Office Assistant I/II       | 2                        | 2                          |                        |
| Revenue Services Manager    | 1                        | 1                          |                        |
| Revenue Services Officer    | 1                        | 0                          | 1                      |
| Revenue Services Technician | 1                        | 1                          |                        |
| Supervising Accountant      | <u>0</u>                 | <u>1</u>                   | <u>-</u>               |
| Total Permanent             | 8                        | 6                          | 3                      |

**SALARIES & EMPLOYEE BENEFITS**

- 710102** **Permanent Salaries** (\$274,584) are recommended increased \$40,750 based upon the retirement of one Revenue Services Officer and the addition of one Supervising Accountant transferred from the Auditor’s office to assist with the utility billing and take over collection accounts with high balances to increase revenue for the division.
- 710103** **Extra Help** (\$21,000) is recommended increased \$20,000 for the retired Revenue Services Officer to take over a project of collecting \$51,000 in additional general fund revenue.
- 710105** **Overtime** (\$500) is recommended unchanged to help with the month-end balancing process.
- 710200** **Retirement** reflects the County’s anticipated contribution to Social Security and the Public Employees’ Retirement System.

**SALARIES & EMPLOYEE BENEFITS (continued)**

- 710300**     **Health Insurance** is based on the employer's share of health insurance premiums.
- 710400**     **Worker's Compensation** reflects the Department's contribution to the County's Self-Insurance Internal Service Fund.

**SERVICES & SUPPLIES**

- 720300**     **Communications** (\$1,600) is recommended unchanged for phone costs, including the monthly charge for two data lines.
- 720600**     **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**     **Maintenance – Equipment** (\$1,100) is recommended unchanged for the folding machine maintenance contract.
- 721100**     **Memberships** (\$300) is recommended reduced \$100 for memberships in the California County Revenues Officers' Association (\$100), CBC Innovis Inc. (\$100), and the National Notary Association (\$100).
- 721300**     **Office Expense** (\$5,000) is recommended reduced \$2,000 for basic office expenses.
- 721400**     **Professional & Specialized Services** (\$44,000) is recommended reduced \$51,000 for the collection costs in the recovery of delinquent debts, including commission fees for outside collection agency services (\$6,340); administration fee for the Franchise Tax Board-Court Order Debt Program (\$6,234); charges for use of DMV software of \$5.00 per month per person utilizing the software – two Revenue Services staff utilize the software (\$5.00 x 12 = \$60 per year x 2 = \$120); and a skip tracing tool called Accurint (\$1,600). Also included in this account is the computer system maintenance contract (\$18,706).
- 721600**     **Rents & Leases – Equipment** (\$1,900) is recommended unchanged for copy machine lease payments.
- 721900**     **Special Departmental Expense** (\$2,000) is recommended unchanged for refunds to probationers who have been released early and have paid their accounts in full in a prior fiscal year.
- 722000**     **Transportation & Travel** (\$1,000) is recommended reduced \$1,000 for mileage reimbursement for use of private vehicles, and for out-of-County travel expenses.