

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

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

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2009-10</u>	<u>BOARD APPROVED EXPENDITURES 2010-11</u>	<u>DEPARTMENT REQUEST 2011-12</u>	<u>CAO RECOMMENDED 2011-12</u>
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	445,363	441,522	413,352	413,352
710103 Extra Help	33,055	7,500	17,988	17,988
710200 Retirement	118,249	119,627	123,437	123,437
710300 Health Insurance	57,937	71,640	62,828	62,828
710400 Workers' Compensation Insurance	1,871	1,639	1,423	1,423
715000 Other Benefits	1,200	1,200	1,200	1,200
TOTAL SALARIES & EMPLOYEE BENEFITS	657,675	643,128	620,228	620,228
SERVICES & SUPPLIES				
720300 Communications	3,592	3,300	2,280	2,280
720600 Insurance	139	138	140	140
720800 Maintenance - Equipment	11,458	12,225	10,448	10,448
721100 Memberships	200	200	200	200
721300 Office Expense	16,988	14,000	12,010	12,010
721400 Professional & Specialized Services	88,131	72,450	70,230	70,230
721500 Publications & Legal Notices	2,224	4,000	3,000	3,000
721600 Rents & Leases-Equipment	369	313	160	160
722000 Transportation & Travel	2,394	3,700	3,424	3,424
TOTAL SERVICES & SUPPLIES	125,495	110,326	101,892	101,892
TOTAL - TREASURER-TAX COLLECTOR	783,170	753,454	722,120	722,120

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>2009-10</u>	<u>Estimated</u> <u>2010-11</u>	<u>Projected</u> <u>2011-12</u>
<u>TAX COLLECTOR</u>			
Transient Occupancy Tax	257	272	280
Business Improvement District	129	272	280
Business License Renewals	2,456	2,474	2,500
Secured Tax Statements	57,237	57,215	60,000
Payment Plans-Secured	754	610	600
Notice of Impending Powers to Sell	52	86	100
Parcels Published for Sale	0	50	10
Parcels Sold	0	10	4
Supplemental Tax Statements	6,723	3,388	3,000
Unsecured Tax Statements	6,610	6,512	6,200
Unsecured Liens	797	750	800
Mobile Home Tax Clearances	104	60	75
Refunds and Returned Items	1,198	505	1,000
4-Pay Payment Plans	33	45	30
<u>TREASURER</u>			
Credit Card Transactions	1,674	1,700	1,800
Cash Receipts (Permits)	9,022	9,746	9,500
Auditor Warrants Processed	28,697	31,450	30,000
County Payroll Warrants	4,101	4,794	4,500
County Welfare Warrants	11,971	12,160	12,000

TREASURER-TAX COLLECTOR

WORKLOAD (continued)

	<u>Actual</u> <u>2009-10</u>	<u>Estimated</u> <u>2010-11</u>	<u>Projected</u> <u>2011-12</u>
<u>WORK PROGRAM</u>			
Journal Entries (Book Transfers)			
School Entries	302	267	260
Auditor Entries	102	99	100
Welfare Entries	111	102	100
Investment Transactions (SYMPRO)	563	501	500
Bank Transfers (Wire)	299	324	350
Returns (NSF)	181	171	200
Treasury Deposits	489	408	450

REVENUE

	<u>Actual</u> <u>2009-10</u>	<u>Estimated</u> <u>2010-11</u>	<u>Projected</u> <u>2011-12</u>
Licenses, Permits & Franchises	\$ 98,631	\$ 12,200	\$ 14,000
Charges for Services	74,375	112,600	122,600
Miscellaneous Revenues	1,576	1,350	1,300
Services to other Agencies	<u>387,464</u>	<u>439,164</u>	<u>425,000</u>
Total	\$ 562,046	\$ 565,314	\$ 562,900

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.

STAFFING

<u>Permanent</u>	<u>2010-11 Authorized</u>	<u>2011-12 Recommended</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	1	0	1
Treasurer-Tax Collector	<u>1</u>	<u>1</u>	<u>-</u>
Total Permanent	9	8	1

SALARIES & EMPLOYEE BENEFITS

- 710102** **Permanent Salaries** (\$413,352) are recommended reduced \$28,170 based on cost of recommended staff.
- 710103** **Extra Help** (\$17,988) is recommended increased \$10,488 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** (\$2,280) is recommended reduced \$1,020 based on current expenditures.
- 720600** **Insurance** reflects the Department’s contribution to the County’s Self-Insured Liability Program.
- 720800** **Maintenance - Equipment** (\$10,448) is recommended reduced \$1,777 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.

SERVICES & SUPPLIES (continued)

- 721100** **Memberships** (\$200) is recommended unchanged for membership in the California Association of County Treasurers and Tax Collectors.
- 721300** **Office Expense** (\$12,010) is recommended reduced \$1,990 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** (\$70,230) is recommended reduced \$2,220 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	\$ 550
Pre-Sort Center	4,500
<u>Treasury (All Recoverable)</u>	
Banking Services*	\$36,000
Audit of Investment Portfolio	2,000
Financial Advisor Services	4,000
Wells Fargo Tobacco Fund Trustee	3,000
Brinks Courier Service	7,400
<u>Software Maintenance (Treasury)</u>	
Financial Management (Sympro)	\$ 6,625
Check Handling RT/Lawrence	<u>6,155</u>
TOTAL	\$70,230

*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** (\$3,000) is recommended reduced \$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.

SERVICES & SUPPLIES (continued)

721600 **Rents & Leases – Equipment** (\$160) is recommended reduced \$153 for the use of County vehicles when attending out-of-town training and conferences.

722000 **Transportation & Travel** (\$3,424) is recommended reduced \$276 for trips to deposit money and for out-of-County travel to attend meetings, seminars, and training.