

**COUNTY OF MADERA  
BUDGET UNIT DETAIL  
BUDGET FOR THE FISCAL YEAR 2018-19**

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

	<u>ACTUAL 2016-17</u>	<u>BOARD APPROVED 2017-18</u>	<u>DEPARTMENT REQUEST 2018-19</u>	<u>CAO RECOMMENDED 2018-19</u>
<b><u>ESTIMATED REVENUES:</u></b>				
TAXES				
610901 Hotel & Motel Tax	0	20,000	40,000	40,000
<b>TOTAL TAXES</b>	<b>0</b>	<b>20,000</b>	<b>40,000</b>	<b>40,000</b>
CHARGES FOR TRUST REVENUE				
601000 Trust Revenue	1,983	0	1,500	1,500
<b>TOTAL CHARGES FOR TRUST REVENUE</b>	<b>1,983</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
LICENSES, PERMITS & FRANCHISES				
620200 Business Licenses	93,080	35,000	45,000	45,000
<b>TOTAL LICENSES, PERMITS &amp; FRANCHISES</b>	<b>93,080</b>	<b>35,000</b>	<b>45,000</b>	<b>45,000</b>
FINES, FORFEITURES & PENALTIES				
630401 Cost of Tax Collection	111,140	100,000	112,000	112,000
630402 Redemption Fees		0	13,000	13,000
<b>TOTAL FINES, FORFEITURES &amp; PENALTIES</b>	<b>111,140</b>	<b>100,000</b>	<b>125,000</b>	<b>125,000</b>
CHARGES FOR CURRENT SERVICES				
660100 Assessment/Tax Collection Fees	146,306	191,500	195,000	195,000
660101 Property Tax Admin Fee	23,610	50,000	30,000	30,000
660231 Spec Assessmt - Bus Imprv Dst	0	20,000	20,000	20,000
660102 Supplemental Tax Fee	-321	0	140,000	140,000
661000 Agriculture Services	76	0		

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	<b><u>ACTUAL 2016-17</u></b>	<b><u>BOARD APPROVED 2017-18</u></b>	<b><u>DEPARTMENT REQUEST 2018-19</u></b>	<b><u>CAO RECOMMENDED 2018-19</u></b>
CHARGES FOR CURRENT SERVICES (continued)				
662700 Other Charges for Services	2,649	16,000	1,000	1,000
662704 Copies	431	500	500	500
662723 Services to Other Agencies	622,851	650,000	985,202	985,202
<b>TOTAL CHARGES FOR CURRENT SERVICES</b>	<b>795,602</b>	<b>928,000</b>	<b>1,371,702</b>	<b>1,371,702</b>
MISCELLANEOUS REVENUE				
673000 Miscellaneous Revenue	2,300	3,000	3,000	3,000
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>2,300</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
OTHER FINANCING SOURCES				
680200 Operating Transfers In	0	113,437	136,104	136,104
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>113,437</b>	<b>136,104</b>	<b>136,104</b>
<b><u>TOTAL ESTIMATED REVENUES</u></b>	<b><u>1,001,805</u></b>	<b><u>1,199,437</u></b>	<b><u>1,722,306</u></b>	<b><u>1,722,306</u></b>
<b><u>EXPENDITURES:</u></b>				
SALARIES & EMPLOYEE BENEFITS				
710102 Permanent Salaries	527,010	653,768	790,113	790,113
710103 Extra Help	66,561	81,199	121,243	121,243
710200 Retirement	185,992	194,096	275,872	275,872
710300 Health Insurance	87,740	134,255	186,845	186,845
710400 Workers' Compensation Insurance	6,135	6,481	6,135	6,135
710500 Other Benefits	1,100	1,200	1,200	1,200
<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>874,538</b>	<b>1,070,999</b>	<b>1,381,408</b>	<b>1,381,408</b>

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	<b><u>ACTUAL 2016-17</u></b>	<b><u>BOARD APPROVED 2017-18</u></b>	<b><u>DEPARTMENT REQUEST 2018-19</u></b>	<b><u>CAO RECOMMENDED 2018-19</u></b>
SERVICES & SUPPLIES				
720300 Communications	1,072	2,500	2,500	2,500
720600 Insurance	186	295	295	295
720800 Maintenance - Equipment	13,987	14,000	14,000	14,000
721100 Memberships	500	700	700	700
721300 Office Expense	22,909	30,000	30,000	30,000
721400 Professional & Specialized Services	188,425	210,000	201,000	201,000
721500 Publications & Legal Notices	6,634	5,500	10,000	10,000
721600 Rents & Leases-Equipment	4,628	12,500	12,500	12,500
722000 Transportation & Travel	8,049	19,000	15,000	15,000
740301 Fixed Assets	0	0	73,650	73,650
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>246,390</b>	<b>294,495</b>	<b>359,645</b>	<b>359,645</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b><u>1,120,928</u></b>	<b><u>1,365,494</u></b>	<b><u>1,741,053</u></b>	<b><u>1,741,053</u></b>
<b><u>NET COUNTY COST (EXP - REV)</u></b>	<b><u>119,123</u></b>	<b><u>166,057</u></b>	<b><u>18,747</u></b>	<b><u>18,747</u></b>

## 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. The office assists in the maintenance of the Integrated Property Tax Computer System, Megabyte, conducts regular property tax sales of tax-defaulted property, and prepares and collects business license renewal fees, Transient Occupancy Tax (hotel and motel), and the Tourism Business Improvement District Assessments.

### WORKLOAD

	<u>Actual 2016-17</u>	<u>Estimated 2017-18</u>	<u>Projected 2018-19</u>
<b><u>TAX COLLECTOR</u></b>			
Transient Occupancy Tax Billing Statements	585	876	900
Business Improvement District Billing Statements	585	876	900
Business License Renewals	3,341	3,633	3,700
Secured Tax Statements	56,003	56,734	58,434
Current Secured Reminders	8,580	7,186	8,500
Delinquent Secured Notices	2,356	1,978	2,400
Unsecured Tax Statements	3,033	5,246	5,300
Supplemental Tax Statements	5,326	6,039	7,739
Notice of Impending Powers to Sell	88	171	175
Parcels Published for Sale	79	221	225
Parcels Sold	39	14	40
Annual Unsecured Lien Notices	1,207	1,248	1,250
Unsecured Liens Active	1,108	1,586	1,600
Mobile Home Tax Clearances	138	158	160
Returned Items and Refunds	905	1,071	1,100
Active 4-Pay Part Pay Payment Plans – All Other <sup>4</sup>	38	77	80
Active 5-pay Payment Plans – Secured Taxes <sup>4</sup>	190	233	240
Check 21 check processing <sup>1</sup>	47,738	46,843	48,000
Phone Calls-Incoming <sup>5</sup>	13,559	14,170	15,000
Credit Card & E-Check Transactions	4,475	4,718	4,800

**TREASURER-TAX COLLECTOR**

**WORKLOAD (continued)**

<b><u>TREASURER</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>Projected</u></b>
	<b><u>2016-17</u></b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>
Cash Receipts (Permits)	12,782	12,531	14,500
Auditor Warrants (physical checks)	20,188	18,857	20,200
County Payroll Warrants (does not include direct deposit)	2,931	2,379	3,000
County Welfare Warrants	11,977	11,098	12,000
<b><u>WORK PROGRAM</u></b>			
School Journal Entries	1,411	1,114	1,400
Auditor Journal Entries	1,848	1,332	1,800
Welfare Journal Entries	500	355	500
Investment Transactions (Sympro)	209	321	325
Bank Transfers (Wires/Debt Service)	372	324	400
Returns (NSF)	222	226	230
Treasury & Bank Ready Deposits <sup>3</sup>	1,834	2,086	2,100
Tax Collector Deposits	210	252	250
Check 21 transmissions (checks scanned) <sup>2</sup>	4,852	4,841	4,850

- (1 & 2): Check 21 transmissions are the scanned, electronic images of individual checks sent to Bank of America via a secure site.  
 (3): The amount of bank bags sent to the bank were reduced due to the new deposit method no longer requiring the use of bags for department deposits to the Treasury.  
 (4): The amount of 4-Pay and 5-Pay decreased due to maintenance of accounts who have defaulted on their pay plans.  
 (5): The department began tracking incoming phone calls as of 7/1/2016.

## TREASURER-TAX COLLECTOR

### ESTIMATED REVENUES

- 610901**      **Hotel & Motel Tax** (\$40,000) is recommended based on the projected administrative cost of collecting these taxes.
- 601000**      **Trust Revenue** (\$1,500) is recommended based on projected available funds.
- 620200**      **Business Licenses** (\$45,000) is recommended based on the projected reimbursements in the current fiscal year.
- 630401**      **Cost of Tax Collection** (\$112,000) is recommended based on current fiscal year projections and includes fees collected for tax sale activities.
- 630402**      **Redemption Fees** (\$13,000) is recommended based on current fiscal year projections and is collected from delinquent tax payments but are passed through to the State Controller's Office.
- 660100**      **Assessment/Tax Collection Fees** (\$195,000) is recommended increased by \$3,500 based on current fiscal year projections of actual reimbursable costs.
- 660101**      **Property Tax Admin Fee** (\$30,000) is recommended based on current fiscal year projections.
- 660231**      **Special Assessment – Business Improvement District** (\$20,000) is recommended unchanged and is based on the revenues received to offset the departmental cost of collecting the Tourism Business Improvement District (TBID) tax.
- 660102**      **Supplemental Tax Fee** (\$140,000) is recommended based on current fiscal year projections and reflects revenue received for processing supplemental tax bills.
- 662700**      **Other Charges for Services** (\$1,000) is recommended based on projected reimbursement of costs related to formation or sale of bonds of Community Facilities Districts (CFD).
- 662704**      **Copies** (\$500) is recommended based on current fiscal year projections.
- 662723**      **Services to Other Agencies** (\$985,202) is recommended based on current fiscal year projections and reflects the reimbursement for performing all treasury-related functions for various agencies.
- 673000**      **Miscellaneous Revenue** (\$3,000) is recommended based on current fiscal year projections.
- 680200**      **Operating Transfer In** (\$136,104) is recommended based on projected reimbursement of cost from the Delinquent Tax Recovery Fund (6802) for activities related to the tax sale of delinquent properties

## TREASURER-TAX COLLECTOR

### SALARIES & EMPLOYEE BENEFITS

- 710102**      **Permanent Salaries** (\$790,113) are recommended based on salary increases, step increases, and funding all allocated positions including three additional positions.
- 710103**      **Extra Help** (\$121,243) is recommended based on the need for clerical help during peak tax collection periods assisting with tax collections, processing tax payments, recording 4-pay/5-pay collections, maintaining payment plan agreements, credit card processing; as well as to provide staff support on various projects. A field collection position will be implemented to assist with the backlog of unsecured collections and to check the validity of annual unsecured billings. The costs of any fieldwork will be assessed to the delinquent tax bill and recovered through payment. This includes costs associated with the annual tax defaulted property tax sale, for which a minimum of \$50,000 will be recovered from the tax sale excess proceeds trust fund and a portion will also be recovered through the increase in collections from extensive collection efforts such as bank levies, till taps and the tax intercept program.
- 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** (\$2,500) is recommended unchanged.
- 720600**      **Insurance** reflects the Department's contribution to the County's Self-Insured Liability Program.
- 720800**      **Maintenance - Equipment** (\$14,000) is recommended unchanged based on current expenditures and for maintenance of an additional check scanner and telephones. Service contracts included are: Treasury vault Diebold, folding machine, NCR and Canon Scanner/Processors. Service contracts that are treasury related will be recovered from Treasury Administration fees.
- 721100**      **Memberships** (\$700) is recommended unchanged for memberships in the California Association of County Treasurers and Tax Collectors (CACTTC).

**TREASURER-TAX COLLECTOR**

**SERVICES & SUPPLIES (continued)**

**721300**      **Office Expense** (\$30,000) is recommended unchanged for general office supplies, forms, increase in tax bill 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 the replacement of several telephones no longer in service.

**721400**      **Professional & Specialized Services** (\$201,000) is recommended decreased by \$9,000 on cost estimates. All of Treasury's related costs listed below and software maintenance is recovered through the Treasury Administration Fees, estimated at \$109,500. All tax sale related costs, estimated at \$50,800, are recoverable from redemptions and excess proceeds.

<u>Tax Collector</u>	<u>Recommended</u>	
Megabyte Public Web Service	\$ 3,300	
Megabyte Agency Web Service <sup>1</sup>	9,900	
PreSort	9,000	
Host Compliance (Hotel/Motel)	15,500	
RTL Installation & Training <sup>4</sup>	3,000	
sub total		40,700
 <u>Tax Sale (All Recoverable)</u>		
First Corporate Solutions (Tax Sale)	38,000	
Bid4Assets (Tax Sale)	12,800	
sub total		<u>50,800</u>
		91,500
 <u>Treasury (All Recoverable)</u>		
Banking Services <sup>2</sup>	60,000	
Audit of Investment Portfolio	3,500	
Financial Advisor Services	2,000	
Wells Fargo Custodial Bank	10,000	
Brinks Courier Service <sup>3</sup>	<u>9,000</u>	
sub total		84,500





**Professional & Specialized Services (continued)**

**740301**      **Fixed Assets** (\$73,650) is recommended for the purchase of the new remittance processor Opex Red Falcon. The existing remittance processor is one year past its full depreciation and will no longer be supported. Funds requested are based on the estimate provided by RTLawrence and will accommodate any unforeseen or necessary upgrades and/or licensing requirements. The remittance processor provides electronic transfer of checks received from tax payments and Treasury deposits to the bank.

**COUNTY OF MADERA  
BUDGET UNIT POSITION SUMMARY  
BUDGET FOR THE FISCAL YEAR 2018-19**

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<u>JCN</u>	<u>CLASSIFICATION</u>	<u>2017-18 Authorized Positions</u>		<u>2018-19 Proposed Positions</u>		<u>Y-O-Y Changes in Positions</u>		<u>Notes</u>
		<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	<u>Funded</u>	<u>Unfunded</u>	
3601	Account Clerk I or							
3602	Account Clerk II	2.0	-	2.0	-	-	-	
TBD	Title Clerk I/II	-	-	-	-	-	-	A
3201	Accountant Auditor I or							
3202	Accountant Auditor II or	1.0	-	1.0	-	-	-	
3203	Senior Accountant-Auditor	1.0	-	2.0	-	1.0	-	
3139	Supervising Accountant-Auditor	-	-	-	-	-	-	
3349	Accounting Technician I or							
3354	Accounting Technician II	4.0	-	5.0	-	1.0	-	B
3205	Administrative Analyst I or							
3206	Administrative Analyst II or	1.0	-	2.0	-	1.0	-	C
3209	Senior Administrative Analyst	-	-	-	-	-	-	
3121	Assistant Treasurer-Tax Collector	1.0	-	1.0	-	-	-	
3606	Senior Accounting Technician	1.0	-	1.0	-	-	-	
1014	Treasurer-Tax Collector	1.0	-	1.0	-	-	-	
<b>TOTAL</b>		<b>12.0</b>	<b>-</b>	<b>15.0</b>	<b>-</b>	<b>3.0</b>	<b>-</b>	

**NOTES:**

A -The Title Clerk I/II position, with a pending job description, is a new proposed classification series in the department to handle tax sales, which is fully recoverable through tax sale excess proceeds.

B - One additional Accounting Technician I/II is added to help increase our collection efforts and is recoverable through the results.

C - One additional Administrative Analyst will be assigned to manage a department to oversee, trouble shoot and solve problems.