

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2008-09**

Department:

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

Function:

General

Activity:

Finance

Fund:

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2006-07</u>	<u>BOARD APPROVED EXPENDITURES 2007-08</u>	<u>DEPARTMENT REQUEST 2008-09</u>	<u>CAO RECOMMENDATION 2008-09</u>
<u>SALARIES & EMPLOYEE BENEFITS</u>				
710102 Permanent Salaries	183,118	241,250	264,000	264,000
710103 Extra Help	16,995	9,000	19,000	9,000
710105 Overtime	2,517	500	3,000	500
710200 Retirement	37,308	46,000	66,500	66,500
710300 Health Insurance	35,517	60,700	47,000	47,000
710400 Workers' Compensation Insurance	1,123	937	780	780
TOTAL SALARIES & EMPLOYEE BENEFITS	276,578	358,387	400,280	387,780
<u>SERVICES & SUPPLIES</u>				
720300 Communications	2,010	3,500	3,500	2,000
720600 Insurance	99	113	114	114
720800 Maintenance - Equipment	799	1,000	2,100	750
721100 Memberships	192	535	735	500
721300 Office Expense	8,807	8,500	15,000	8,500
721400 Professional & Specialized Services	148,476	87,740	105,160	97,000
721600 Rents & Leases - Equipment	509	800	1,800	1,600
721700 Rents & Leases - Buildings	23,373	0	0	0
721900 Special Departmental Expense	887	1,000	1,600	1,500
722000 Transportation & Travel	2,074	2,500	8,626	2,500
TOTAL SERVICES & SUPPLIES	187,226	105,688	138,635	114,464

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<u>FIXED ASSETS</u>				
740300 Equipment	1,044	22,800	13,580	0
TOTAL FIXED ASSETS	1,044	22,800	13,580	0
TOTAL - REVENUE SERVICES DIVISION	464,848	486,875	552,495	502,244

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 delinquent accounts. On February 27, 2001, your Board approved the expansion of the Revenue Services function to include criminal court fines previously collected by Probation. A new collection program for the Department of Social Services (DSS), and funded by DSS, collects ambulance claims, outstanding County burial cases, and cash/food stamp overpayments.

REVENUE

The anticipated revenue generated by this Division is expected to generate slightly less than the recommended expenses. The following are the revenues, actual and estimated, collected by the Division:

	<u>2006-07</u> <u>Actual</u>	<u>2007-08</u> <u>Actual & Est.</u>	<u>2008-09</u> <u>Estimated</u>
Restitution Fine Rebate 10%	\$ 14,902	\$ 14,000	\$ 15,000
Drug Screening Fees - Probation	12,286	12,000	12,000
Probation - Electronic Monitoring	4,242	4,000	5,000
Probation Services	228,583	155,000	160,000
Alternate Sentencing Fees	4,487	3,500	4,000
PC 1205 (d) Administrative Fees	100,067	58,000	80,000
Booking Fees - County Arrests	3,052	3,000	4,000
Probation Reports	79,678	70,000	70,000
Public Defender Fees	<u>91,313</u>	<u>73,000</u>	<u>75,000</u>
Total	\$538,610	\$392,500	\$425,000

Other Revenue - The Division also collects on delinquent accounts which is reflected in the various General Fund revenue accounts. The Department notes that the total collected from July 1, 2007 through February 29, 2008 was \$513,014.

STAFFING

<u>Permanent</u>	<u>2007-08 Authorized</u>	<u>2008-09 Request & Recommend</u>
Account Clerk II	1	1
Collector I	2	2*
Office Assistant I or II	2	2
Revenue Services Manager	1	1
Revenue Services Officer	1	1
Revenue Services Technician	<u>1</u>	<u>1</u>
Total Permanent	8	8

*One of the Collector I positions is not funded pending an MOU with the Social Services Department.

SALARIES & EMPLOYEE BENEFITS

- 710102 **Permanent Salaries** are recommended at \$264,000 based on cost of present and recommended staff.
- 710103 **Extra Help** is recommended at \$9,000 to provide extra help for processing of Judgements and Renewals of Judgements.
- 710105 **Overtime** is recommended unchanged at \$500.
- 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** (\$2,000) provides for estimated 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** (\$750) will provide funds for maintenance of office equipment and computers based on actual usage.
- 721100 **Memberships** (\$500) provides memberships in the California County Revenues Officers' Association (\$75), the American Collectors Association (\$305), and two memberships in the National Notary Association (\$120).
- 721300 **Office Expense** (\$8,500) is recommended to cover estimated office expenses and printing of various multi-part forms. This recommendation is based on actual expenditures.
- 721400 **Professional & Specialized Services** (\$97,000) is recommended to provide funds for the collection costs generated by this Department in the recovery of delinquent debts. Credit reports are estimated at \$6,000 due to the automated collection/recovery system. The commission fees (\$48,000) are for outside collection agency services. \$8,000 is to provide for re-license fees for the Revenue Plus Collection System. Franchise Tax Board Court Ordered Debt program administration fee is \$26,000. Computer System Maintenance is recommended at \$9,000.
- 721600 **Rents & Leases - Equipment** (\$1,650) is requested for copier rental.
- 721900 **Special Departmental Expense** is recommended at \$1,500 based on actual usage. This account is used to provide refunds to probationers who have been released early and paid their accounts.
- 722000 **Transportation & Travel** (\$2,500) to reimburse for use of private vehicles, and out-of-County travel expense.

FIXED ASSETS

- 1 Desk and Computer (N) (\$1,940) for the newest Collector position, but that position is not confirmed, therefore the equipment is not recommended.

The Department has also requested 6 computer upgrades (\$11,640). This request is not addressed in this budget, and is addressed in the Information Technology budget.