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SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FROM: Paul McDonnell, Treasurer/Tax Collector

SUBMITTAL DATE:
May 6, 2008

SUBJECT: Proposed amendment to County Ordinance No. 654.13 relating to the fee schedule for services rendered by the Office of the Treasurer-Tax Collector.

RECOMMENDED MOTION: That the Board of Supervisors:

- 1) Introduce proposed Ordinance No. 654.14 amending Ordinance 654.13, relating to the Fee Schedule for services rendered by the Office of the Treasurer-Tax Collector.
- 2) Set the proposed ordinance amendment for public hearing and adoption.

BACKGROUND: The proposed ordinance adjusts and updates certain fees originally established in 1992, amended in 1994, 1999, and 2001 through 2007. Documentation of the department's costs relating to these fees is provided on the attachments and is available for public inspection during normal business hours.

Don Kent, Assistant Treasurer-Tax Collector for
Paul McDonnell, Treasurer-Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 0	In Current Year Budget:	NO
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	NO
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2008-2009

SOURCE OF FUNDS:	Positions To Be Deleted Per A-30	<input type="checkbox"/>
	Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

BY: Christopher M. Hans

County Executive Office Signature

FISCAL PROCEDURES APPROVED
ROBERT E. BYRD, AUDITOR-CONTROLLER
BY: Michael G. Alexander 5/24/08
MICHAEL G. ALEXANDER

FORM APPROVED COUNTY COUNSEL
BY: Dorothy L. Honn 5-23-08
DOROTHY L. HONN
Departmental Concurrence

Dep't Recomm.: Consent Policy

Per Exec. Ofc.: Consent Policy

Prev. Agn. Ref.:

District:

Agenda Number:

3.63

SUMMARY OF FEE MODIFICATIONS: **Twenty-three (23) existing fees** were reviewed to determine the cost of providing those services. We have also added **two (2) new fees**. The costs for the new fees have been established by Revenue and Taxation Code 3704.7 and 2922. **Fifteen of the existing fees increased**, reflecting the increased costs of agreements with the county's employee unions and other operating costs. Of the remaining eight, **four decreased**, despite those higher costs, as a result of more efficient processing procedures, and **four remained the same**.

On November 9, 2004, the Board approved the Professional Services agreement for audit services of the County Treasurer by RSM McGladrey. The scope of services specifically included the annual review of departmental fees. The methodology, formula and calculation were again reviewed by RSM McGladrey for the fees presented without any findings.

POLICY EXCEPTION:

In accordance with Board Policy B-4, which requires annual review, the existing fees have been calculated to recover the full cost of providing the enumerated services.

2
3 ORDINANCE NO. 654.14
4 AN ORDINANCE OF THE COUNTY OF RIVERSIDE
5 AMENDING ORDINANCE NO. 654
6 RELATING TO THE FEE SCHEDULE FOR SERVICES RENDERED
7 BY THE OFFICE OF THE TREASURER-TAX COLLECTOR

8 The Board of Supervisors of the County of Riverside ordains as follows:

9 Section 1. Ordinance 654 is amended in its entirety to read as follows:

10 A. Purpose. The purpose of the Ordinance is to establish a schedule of fees, otherwise
11 authorized by law, in the amount reasonably necessary to recover the cost incurred by the County
12 Treasurer-Tax Collector on behalf of the County in providing the products or services enumerated herein.

13 B. Authority. The authority for the fees established herein is found in the California
14 Government Code, Sections 6157, 50077(b), 54985, 54986, 66010 et seq., 66016, and 66451.2, and the
15 California Revenue and Taxation Code, Sections 162, 2188.8(g), 2509.1, 2511.1, 2706, 2922, 3704.7,
16 4217, 4674, 4837.5 and 5832.

17 C. Fee Schedule. The Treasurer-Tax Collector will hereafter collect the following fees
18 for the services or product rendered:

<u>Product/Services</u>	<u>Fee</u>
1. Certified Copy of Assessment	\$ 4.50
2. Microfiche Copy (Per Assessment)	\$ 13.00
3. Microfilm Copy (Per Assessment)	\$ 13.00
4. Photocopy-First Page	\$ 2.25
Each Additional Page	\$.75
5. Duplicate Tax Bill	\$ 2.25
6. Computer Copy	\$ 2.25
7. Processing Unpaid Negotiable Paper	\$ 65.50
8. Processing Final Sub-Division Maps (Per Map)	\$ 97.25
9. Subsequent Tax Clearance Certificates	\$ 19.75
10. Review of Excess Proceeds	\$542.00

**RIVERSIDE COUNTY TREASURER-TAX COLLECTOR'S OFFICE
SCHEDULE OF FEES FOR PRODUCTS AND SERVICES
2008-2009 FISCAL YEAR**

DESCRIPTION OF PRODUCT OR SERVICE	2007-2008 CURRENT FEES	2008-2009 PROPOSED FEES
1 CERTIFIED COPY OF ASSESSMENT	\$4.25	\$4.50
2 MICROFICHE COPY (PER ASSESSMENT)	\$12.75	\$13.00
3 MICROFILM COPY (PER ASSESSMENT)	\$12.75	\$13.00
4 PHOTOCOPY-FIRST PAGE	\$2.25	\$2.25
EACH ADDITIONAL PAGE	\$0.75	\$0.75
5 DUPLICATE TAX BILL	\$2.25	\$2.25
6 COMPUTER COPY	\$2.25	\$2.25
7 PROCESSING UNPAID NEGOTIABLE PAPER	\$60.25	\$65.50
8 PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$82.25	\$97.25
9 SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$19.50	\$19.75
10 REVIEW OF EXCESS PROCEEDS	\$497.00	\$542.00
11 INSTALLMENT PAYMENT PLAN START-UP	\$20.00	\$21.25
12 INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$28.75	\$49.00
13 UNSECURED COLLECTION FEE (PER HOUR)	\$58.75	\$127.25
14 BULK TRANSFERS (PER TRANSFER)	\$74.50	\$40.25
15 4 YEAR PAYMENT PLAN START-UP	\$62.50	\$48.00
16 4 YEAR PAYMENT PLAN MAINT. FEE (YR 2-4)	\$70.00	\$62.00
17 PREPARATION OF DELINQUENT TAX RECORD	\$20.00	\$31.00
18 MERCHANT CHARGEBACKS	\$12.00	\$12.00
19 TIMESHARE SEPARATE ASSESSMENT FEE	\$6.64	\$7.43
20 UNSECURED PARTIAL PAYMENT	\$38.25	\$23.50
21 UNSECURED INVENTORY	\$117.75	\$127.25
22 SPECIAL ASSESSMENT FEE	\$0.26	\$0.29
23 FIXED CHARGE CORRECTION FEE	\$6.98	\$7.65
24 UNSECURED DELINQUENT COLLECTION FEE	\$0.00	\$24.50
25 PERSONAL CONTACT FEE - TAX SALE	\$0.00	\$100.00

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

1. CERTIFIED COPY OF ASSESSMENT:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 162

DESCRIPTION OF SERVICE: CERTIFICATION STAMP APPLIED TO A COPY OF AN ASSESSMENT AS ENTERED ON THE ASSESSMENT ROLL (PER ASSESSMENT).

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PROCESSING AND APPLYING THE CERTIFICATION STAMP.

JOB CLASSIFICATION:

SUPERVISING ACCOUNTING TECHNICIAN - NATALIE RABONE, EMILY THOMAS, FELICIA FIELDS

ACCOUNTING TECHNICIAN I- DELANA JONES, SUSAN JANOSZ, CHRIS WARD

SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, MARIA DAMACIO

ACCOUNTING ASSISTANT II- ALICE ROBERTS, COURTNEY SMITH, SYLVIA SALINAS
MARIA QUINTERO, LAURA WRAY

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, TATUM LUGO, APRIL BALLARD

HOURLY DEPT. COST	X	TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD	=	TOTAL COST
\$33.89		0.05	\$1.86	\$0.98		\$4.53
<u>\$33.89</u>		<u>0.05</u>	<u>\$1.86</u>	<u>\$0.98</u>		<u>\$4.53</u>

GROUP ONE-PUBLIC SERVICE (1ST FLOOR, PALM SPRINGS, TEMECULA) ACTUAL COST

* Hourly Dept. Cost Formula consists of $=(\text{Average Current Rate of Pay w/Benefits within employee group}) \times (\text{2080 Hours in a Year} / \text{1611 Productive Hours})$

** Time To Perform: 3 Minutes

*** Non-Salary Overhead consists of $=(\text{Average Current Rate of Pay w/Benefits within employee group}) \times \text{Time} / (\text{Total Salaries \& Benefits}) \times (\text{Non-Salary Benefit Expense})$.

****Supervisorial Overhead consists of $=(\text{Average Current Rate of Pay w/ Benefits within employee group} \times \text{Time}) / (\text{Total Salaries \& Benefits}) \times (\text{Mgmt. And Supvsr. Salaries \& Benefits})$

PROPOSED NEW FEE (PER ASSESSMENT): \$4.50

FEE SCHEDULE 2007-2008

CURRENT FEE (PER ASSESSMENT): \$4.25

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

2. MICROFICHE COPY (PER ASSESSMENT):

LEGAL AUTHORITY: REVENUE & TAXATION CODE 162

DESCRIPTION: PAPER COPY FROM MICROFICHE MACHINE (PER ASSESSMENT).

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PROCESSING AND RESEARCHING MICROFICHE REQUESTS.

JOB CLASSIFICATION:

SUPERVISING ACCOUNTING TECHNICIAN- EMILY THOMAS

ACCOUNTING TECHNICIAN I- SUSAN JANOSZ

ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MEG FARLAND

HOURLY DEPT. COST X	TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$34.12	0.13	\$4.99	\$2.63	\$12.17	GROUP ONE- PALM SPRINGS
\$34.12	0.13	\$4.99	\$2.63	\$13.17	Per R & T Code 162 ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 8 minutes

*** Non-Salary Overhead consists of =(Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisory Overhead consists of =(Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits)*(Mgmt. And Supvstr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER ASSESSMENT): \$13.00

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER ASSESSMENT): \$12.75

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

3. MICROFILM COPY (PER ASSESSMENT):

LEGAL AUTHORITY: REVENUE & TAXATION CODE 162

DESCRIPTION: PAPER COPY FROM MICROFILM MACHINE (PER ASSESSMENT).

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PROCESSING AND RESEARCHING MICROFILM REQUESTS.

JOB CLASSIFICATION:

SUPERVISING ACCOUNTING TECHNICIAN- EMILY THOMAS

ACCOUNTING TECHNICIAN I- SUSAN JANOSZ

ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MEG FARLAND

HOURLY DEPT.	** COST X TIME	*** OVERHEAD	**** NON-SALARY SUPERVISORIAL OVERHEAD	TOTAL = COST	
\$34.12	0.13	\$4.99	\$2.63	\$12.17	GROUP ONE-PALM SPRINGS
				\$1.00	Per R & T Code 162
<u>\$34.12</u>	<u>0.13</u>	<u>\$4.99</u>	<u>\$2.63</u>	<u>\$13.17</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 8 minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisory Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER ASSESSMENT): \$13.00

FEE SCHEDULE 2007-2008
CURRENT CHARGE (PER ASSESSMENT): \$12.75

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

4. PHOTOCOPY:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 162

DESCRIPTION: PHOTOCOPY OF A DOCUMENT AS REQUESTED.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PRODUCING A PHOTOCOPY OF A DOCUMENT

JOB CLASSIFICATION:

SUPERVISING ACCOUNTING TECHNICIAN- EMILY THOMAS, NATALIE RABONE, FELICIA FIELDS

ACCOUNTING TECHNICIAN II- SUE CARNES

ACCOUNTING TECHNICIAN I- SUSAN JANOSZ, MARIA O'NEIL, DELANA JONES, CHRIS WARD

SENIOR ACCOUNTING ASSISTANT- DAVID JOHNSON, ROBERT KENNEDY, SUSAN LOERA
MARIA DAMACIO, LANCE LIENG, YVETTE MEDINA

ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MEG FARLAND, ROBERT SLOCUM,
ELIZABETH HAYNES, ALICE ROBERTS, COURTNEY SMITH, MARIA QUINTERO
LAURA WRAY, ROSA LOPEZ, ANGELA RODRIGUEZ, LASHELL LOGAN,
ERNEST MASSEY, DEBRA RUTH, TARA BRANNING, MATT FREULER

ACCOUNTING ASSISTANT I - JESSICA ANGULO, JENNIFER SANDOVAL,
CARMEN ZEPEDA, TATUM LUGO, APRIL BALLARD

HOURLY DEPT. COST	X TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL COST
\$31.33	0.02	\$0.57	\$0.30	\$1.40
			+	\$1.00
<u>\$31.33</u>	<u>0.02</u>	<u>\$0.57</u>	<u>\$0.30</u>	<u>\$2.40</u>

GROUP ONE-PUBLIC SERVICES (1ST FLOOR, PALM SPRINGS, TEMECULA, CUSTOMER SOLUTIONS, SPECIAL PROCESSING)
Per R & T Code 162
ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 1 Minute

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER ASSESSMENT):

\$2.25	First page
\$0.75	Each additional page
\$2.25	First page
\$0.75	Each additional page

FEE SCHEDULE 2007-2008

CURRENT CHARGE:

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

5. DUPLICATE TAX BILL:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 162

DESCRIPTION: PRINTING A DUPLICATE TAX BILL WHEN REQUESTED BY OTHER THAN ASSESSEE.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PRINTING A DUPLICATE TAX BILL
SUPERVISING ACCOUNTING TECHNICIAN- NATALIE RABONE, EMILY THOMAS, FELICIA FIELDS

ACCOUNTING TECHNICIAN II- SUE CARNs

ACCOUNTING TECHNICIAN I- MARIA O'NEIL, DELANA JONES, SUSAN JANOSZ, CHRIS WARD

SENIOR ACCOUNTING ASSISTANT- DAVID JOHNSON, SUSAN LOERA, ROBERT KENNEDY
MARIA DAMACIO, YVETTE MEDINA, LANCE LIENG

ACCOUNTING ASSISTANT II- ALICE ROBERTS, COURTNEY SMITH, SYLVIA SALINAS,
MEG FARLAND, ROBERT SLOCUM, ELIZABETH HAYNES, MARIA QUINTERO
LAURA WRAY, ROSA LOPEZ, ANGELA RODRIGUEZ, LASHELL LOGAN,
DEBRA RUTH, TARA BRANNING, MATT FREULER, ERNEST MASSEY

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, TATUM LUGO, JESSICA ANGULO, JENNIFER SANDOVAL,
APRIL BALLARD

HOURLY DEPT. COST	X	TIME	+	NON-SALARY OVERHEAD	+	SUPERVISORIAL OVERHEAD	=	TOTAL COST
\$31.33		0.02		\$0.57		\$0.30		\$1.40
\$31.33		0.02		\$0.57		\$0.30		\$2.40

GROUP ONE-PUBLIC SERVICES (1ST FLOOR, PALM SPRINGS, TEMECULA,
CUSTOMER SOLUTIONS, SPECIAL PROCESSING)
Per R & T Code 162
ACTUAL COST

* Hourly Dept. Cost Formula consists of $=(\text{Average Current Rate of Pay w/Benefits within employee group}) \times (2080 \text{ Hours in a Year} / 1611 \text{ Productive Hours})$

** Time To Perform: 1 Minute

*** Non-Salary Overhead consists of $=(\text{Average Current Rate of Pay w/Benefits within employee group}) \times \text{Time} / (\text{Total Salaries \& Benefits}) \times (\text{Non-Salary Benefit Expense})$.

****Supervisorial Overhead consists of $=(\text{Average Current Rate of Pay w/ Benefits within employee group} \times \text{Time}) / (\text{Total Salaries \& Benefits}) \times (\text{Mgmt. And Supvsr. Salaries \& Benefits})$

PROPOSED NEW CHARGE (PER ASSESSMENT): \$2.25

FEE SCHEDULE 2007-2008

CURRENT CHARGE: \$2.25

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

6. COMPUTER COPY:

LEGAL AUTHORITY: R & T CODE 162

DESCRIPTION: COMPUTER COPY-PER ASSESSMENT.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PRODUCING A COMPUTER COPY
SUPERVISING ACCOUNTING TECHNICIAN- NATALIE RABONE, EMILY THOMAS, FELICIA FIELDS

ACCOUNTING TECHNICIAN II- SUE CARNs

ACCOUNTING TECHNICIAN I- MARIA O'NEIL, DELANA JONES, SUSAN JANOSZ, CHRIS WARD

SENIOR ACCOUNTING ASSISTANT- DAVID JOHNSON, SUSAN LOERA, ROBERT KENNEDY
MARIA DAMACIO, LANCE LIENG, YVETTE MEDINA

ACCOUNTING ASSISTANT II- ALICE ROBERTS, COURTNEY SMITH, SYLVIA SALINAS
MEG FARLAND, ROBERT SLOCUM, ELIZABETH HAYNES, MARIA QUINTERO, LAURA WRAY
ROSA LOPEZ, ANGELA RODRIGUEZ, LASHELL LOGAN, DEBRA RUTH, TARA BRANNING,
MATT FREULER, ERNEST MASSEY

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, TATUM LUGO, JESSICA ANGULO
JENNIFER SANDOVAL, APRIL BALLARD

HOURLY DEPT. COST	** TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD	TOTAL COST
\$31.33	0.02	\$0.57	\$0.30	\$1.40
<u>\$31.33</u>	<u>0.02</u>	<u>\$0.57</u>	<u>\$0.30</u>	<u>\$2.40</u>

GROUP ONE-PUBLIC SERVICES (1ST FLOOR, PALM SPRINGS, TEMECULA, CUSTOMER SOLUTIONS, SPECIAL PROCESSING)
Per R & T Code 162
ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 1 Minute

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER ASSESSMENT): \$2.25

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER ASSESSMENT): \$2.25

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

7. PROCESSING UNPAID NEGOTIABLE PAPER:

LEGAL AUTHORITY: GOVERNMENT CODE 6157 AND R & T CODE 2509.1

DESCRIPTION: PROCESSING NON-SUFFICIENT FUNDS, REFER TO MAKER, UNABLE TO LOCATE,
STOP PAYMENT, ACCOUNT CLOSED, AND POST DATED CHECKS.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PROCESSING AND RECORDING THE NON-NEGOTIABLE ITEM (IE PREPARING TCR AND CASH SHEET)
DEPUTY TREASURER-TAX COLLECTOR- GRACE PRESTO
ACCOUNTING TECHNICIAN I- CORRINE ZAMBRANO, JILL HAZEN, ROSA GONZALEZ
SENIOR ACCOUNTING ASSISTANT- LISA POTTS

GROUP TWO: PROCESSING AND REMOVING MONIES FROM SYSTEM. CREATING FILES AND PREPARING LETTERS TO
TAXPAYERS/TAXING AGENCIES. COLLECTING REPLACEMENT MONIES AND DISTRIBUTING APPROPRIATELY.
SENIOR ACCOUNTING ASSISTANT- ISMAEL VARGAS
ACCOUNTING ASSISTANT II- DONNETTE BOWMAN

GROUP THREE: DAILY POSTING TO DISTRIBUTION; RECONCILING MONTHLY DISTRIBUTION & PREPARING JOURNAL ENTRY.
SENIOR ACCOUNTANT- ALEJANDRO IGNACIO
ACCOUNTANT II- KENIA VARELA

GROUP FOUR: RESEARCH AND AUDITING 12382 NSF FILES
SENIOR ACCOUNTANT - ALEJANDRO IGNACIO

GROUP FIVE: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.
SUPERVISING ACCOUNTING TECHNICIAN- SUSAN PAQUETTE
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- PATRICIA SIX, RUBY GALINDO
ACCOUNTING ASSISTANT II- MARCELINA RUIZ, CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP SIX: VALIDATING PAYMENT REMOVALS AND NONCASH TRANSFER ENTRIES ON DAILY ACTIVITY REPORT
ACCOUNTANT I - KIMBERLY REEDER, TUPOU ESAU

GROUP SEVEN: VALIDATING NSF RECEIPTS TO DAILY ACTIVITY REPORT AND FILING RECEIPTS
SENIOR ACCOUNTING ASSISTANT- CINDY DELEON

GROUP EIGHT: PROCESSING AND PREPARING AN NSF NEGATIVE APPORTIONMENT TO THE AUDITOR'S OFFICE.
ACCOUNTANT I - KIMBERLY REEDER

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

7. PROCESSING UNPAID NEGOTIABLE PAPER:

HOURLY DEPT. COST	X	TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$40.24		0.17	\$0.00	\$0.00	\$0.00	GROUP ONE-TREASURY
\$28.89		0.47	\$14.79	\$7.79	\$36.06	GROUP TWO-ACCOUNTING
\$41.54		0.05	\$2.28	\$1.20	\$5.56	GROUP THREE-AUDITS
\$44.20		0.10	\$4.85	\$2.55	\$11.82	GROUP FOUR-AUDITS
\$35.61		0.02	\$0.65	\$0.34	\$1.59	GROUP FIVE-REMITTANCE PROCESSING
\$36.29		0.02	\$0.66	\$0.35	\$1.62	GROUP SIX - AUDITS
\$28.10		0.02	\$0.51	\$0.27	\$1.25	GROUP SEVEN- AUDITS
\$34.79		0.08	\$3.18	\$1.67	\$7.75	GROUP EIGHT- AUDITS
<u>\$48.28</u>		<u>0.92</u>	<u>\$26.92</u>	<u>\$14.18</u>	<u>\$65.64</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 55 minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supysr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER CHECK): \$65.50

FEE SCHEDULE 2007-2008
CURRENT CHARGE (PER CHECK): \$60.25

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

8. PROCESSING FINAL SUB-DIVISION MAPS (PER MAP):

LEGAL AUTHORITY: GOVERNMENT CODES 66010, 66016 AND 66451.2

DESCRIPTION: PROCESSING FINAL SUB-DIVISION MAPS, PER MAP, EACH SUBMITTAL.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RESEARCHING AND PROCESSING MAP REQUESTS.
ACCOUNTING ASSISTANT I- CARMEN ZEPEDA

GROUP TWO: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.

SUPERVISING ACCOUNTING TECHNICIAN- SUSAN PAQUETTE
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- PATRICIA SIX, RUBY GALINDO
ACCOUNTING ASSISTANT II- MARCELINA RUIZ, CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP THREE: CREATING CASH RECEIPT AND WORKING THE BACK-END ENTRIES.

ACCOUNTING TECHNICIAN I- CORRINE ZAMBRANO, JILL HAZEN, ROSA GONZALEZ

GROUP FOUR: RECONCILING/PREPARING ADJUSTMENTS TO THE DAILY ACTIVITY REPORT.

ACCOUNTANT I- KIMBERLY REEDER, TUPOU ESAU

GROUP FIVE: DAILY POSTING TO DISTRIBUTION; RECONCILING MONTHLY DISTRIBUTION & PREPARING JOURNAL ENTRY.

SENIOR ACCOUNTANT- ALEJANDRO IGNACIO
ACCOUNTANT II- KENIA VARELA

HOURLY DEPT. COST	** X TIME	*** NON-SALARY SUPERVISORIAL OVERHEAD +	**** OVERHEAD =	TOTAL COST	
\$30.59	1.08	\$36.34	\$19.14	\$88.63	GROUP ONE-PUBLIC SERVICES (1ST FLOOR)
\$35.61	0.02	\$0.65	\$0.34	\$1.59	GROUP TWO-REMITTANCE PROCESSING
\$38.04	0.05	\$0.00	\$0.00	\$0.00	GROUP THREE-TREASURY
\$36.29	0.02	\$0.66	\$0.35	\$1.62	GROUP FOUR-AUDITS
\$41.54	0.05	\$2.28	\$1.20	\$5.56	GROUP FIVE-AUDITS
\$36.42	1.22	\$39.93	\$21.03	\$97.39	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 1hour 13 minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER MAP): \$97.25

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER MAP): \$82.25

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

9. SUBSEQUENT TAX CLEARANCE CERTIFICATE:

LEGAL AUTHORITY: R & T CODE 5832

DESCRIPTION: AS REQUIRED BY STATE LAW, PRIOR TO THE CLOSE OF SALE FOR MOBILE HOMES, COMPLETION OF AN ADDITIONAL TAX CLEARANCE CERTIFICATE STATING ALL APPROPRIATE TAXES HAVE BEEN PAID WITH REGARD TO A MOBILE HOME; OR A CONDITIONAL TAX CLEARANCE CERTIFICATE STATING THAT TAXES ARE DUE. AN ADDITIONAL CERTIFICATE IS NECESSARY IF THE ORIGINAL CERTIFICATE ISSUED EXPIRES WITHIN 30 DAYS FROM ISSUANCE.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PREPARING AND COMPLETING A TAX CLEARANCE CERTIFICATE.

JOB CLASSIFICATION:
SUPERVISING ACCOUNTING TECHNICIAN- FELICIA FIELDS

ACCOUNTING TECHNICIAN I - CHRIS WARD

SENIOR ACCOUNTING ASSISTANT- MARIA DAMACIO, YVETTE MEDINA
NICOLE KATES

ACCOUNTING ASSISTANT II - MARGARITA LOPEZ, MARIA QUINTERO,
LAURA WRAY, LASHELL LOGAN, ANGELA RODRIGUEZ

ACCOUNTING ASSISTANT I- ANN BERENSCHOT, ALICIA HOAR, APRIL BALLARD

HOURLY DEPT.	*** COST X TIME + OVERHEAD	**** NON-SALARY SUPERVISORIAL OVERHEAD	TOTAL = COST	
	0.25	\$8.18	\$4.31	\$19.94
	0.25	\$8.18	\$4.31	\$19.94
				ACTUAL COST

GROUP ONE-PUBLIC SERVICE (TEMECULA, SPECIAL PROCESSING, SPRUCE)

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 15 Minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER CERTIFICATE): \$19.75

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER CERTIFICATE): \$19.50

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

10. REVIEW OF EXCESS PROCEEDS:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 4674

DESCRIPTION: AFTER A PUBLIC AUCTION IF MONEY REMAINS ON A SOLD PROPERTY, A LIEN HOLDER OR LAST KNOWN ASSESSES WHO HAVE AN INTEREST IN THE PROPERTY MAY FILE A CLAIM FORM TO COLLECT ON THE EXCESS PROCEEDS.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RESEARCHING FOR AND NOTIFYING PARTIES OF INTERESTS
 SUPERVISING ACCOUNTING TECHNICIAN - COLLEEN ESPINO
 SENIOR ACCOUNTING ASSISTANT - DESIREE TAYLOR, ISELA LICEA
 ACCOUNTING ASSISTANT II - BARBARA JONES

GROUP TWO: SYSTEM SET-UP & TROUBLE-SHOOTING FOR PRINTING LETTERS/ENVELOPES
 BUSINESS SYSTEM ANALYST - JOHN WAGONER

GROUP THREE: PROCESSING CLAIMS FOR EXCESS PROCEEDS.
 SENIOR ACCOUNTING ASSISTANT - DESIREE TAYLOR

GROUP FOUR: REVIEWING AND APPROVAL OF EXCESS PROCEEDS.
 SUPERVISING ACCOUNTING TECHNICIAN - COLLEEN ESPINO
 DEPUTY TREASURER-TAX COLLECTOR- SHERRY HILLARD

* HOURLY DEPT.	** X	***		****		TOTAL COST	
		NON-SALARY TIME +	OVERHEAD	SUPERVISORIAL + OVERHEAD	SUPERVISORIAL =		
\$33.50	3.00	\$110.21	\$58.05	\$268.76		GROUP ONE-TAX ENFORCEMENT	
\$75.79	0.03	\$2.77	\$1.46	\$6.76		GROUP TWO - IT/NETWORKING	
\$31.94	1.58	\$55.45	\$29.21	\$135.23		GROUP THREE - TAX ENFORCEMENT	
\$49.13	1.00	\$53.88	\$28.38	\$131.39		GROUP FOUR - TAX ENFORCEMENT	
	<u>5.62</u>	<u>\$222.32</u>	<u>\$117.10</u>	<u>\$542.14</u>		ACTUAL COST	

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 5 Hours 37 Minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvrsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER ASSESSMENT): \$542.00

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER ASSESSMENT): \$497.00

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

11. INSTALLMENT PAYMENT PLAN START UP:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 4217

DESCRIPTION: CHARGE TO SET UP NEW OR REINSTATE LAPSED INSTALLMENT PAYMENT PLAN

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RESEARCH AND CALCULATE PAYMENT SCHEDULE. ASSIST IN APPLICATION AND COLLECTION OF MONIES TO INITIATE PLAN.

SUPERVISING ACCOUNTING TECHNICIAN- NATALIE RABONE, EMILY THOMAS, FELICIA FIELDS

ACCOUNTING TECHNICIAN I- DELANA JONES, SUSAN JANOSZ, CHRIS WARD

SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, DAVID JOHNSON, ROBERT KENNEDY

NICOLE KATES, MARIA DAMACIO

ACCOUNTING ASSISTANT II- ALICE ROBERTS, COURTNEY SMITH, SYLVIA SALINAS,

MEG FARLAND, TERESA LLAMAS, CARRIE KOKOSENSKI,

MARGARITA LOPEZ, MARIA QUINTERO, LAURA WRAY, MATT FREULER

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, TATUM LUGO, ALICIA HOAR

ANN BERENSCHOT, DIANA HUBBLE, RONNECIA HODGES, APRIL BALLARD

GROUP TWO: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.

SUPERVISING ACCOUNTING TECHNICIAN- SUSAN PAQUETTE

ACCOUNTING TECHNICIAN I- SHEREE RAFAEL

SENIOR ACCOUNTING ASSISTANT- PATRICIA SIX, RUBY GALINDO

ACCOUNTING ASSISTANT II- MARCELINA RUIZ, CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP THREE: RECONCILING & MAKING ADJUSTMENTS ON THE DAILY FUND ACTIVITY REPORT.

ACCOUNTANT I - KIMBERLY REEDER, TUPOU ESAU

GROUP FOUR: POSTING DAILY COLLECTION TO THE MONTHLY DISTRIBUTION WORKSHEET,

RECONCILING THE MONTHLY DISTRIBUTION & PREPARING JOURNAL ENTRIES.

SENIOR ACCOUNTANT - ALEJANDRO IGNACIO

ACCOUNTANT II - KENIA VARELA

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

11. INSTALLMENT PAYMENT PLAN START UP:

HOURLY DEPT. COST	* **	***	****	TOTAL COST	
X	TIME	NON-SALARY SUPERVISORIAL COST	OVERHEAD + OVERHEAD	=	COST
\$30.83	0.13	\$4.51	\$2.37	\$10.99	GROUP ONE-PUBLIC SERVICE (1ST FLOOR, PALM SPRINGS, TEMECULA, SPRUCE)
\$35.61	0.02	\$0.65	\$0.34	\$1.59	GROUP TWO - REMITTANCE PROCESSING
\$36.29	0.03	\$1.33	\$0.70	\$3.23	GROUP THREE - AUDITS
\$41.54	0.05	\$2.28	\$1.20	\$5.56	GROUP FOUR - AUDITS
<u>\$36.07</u>	<u>0.23</u>	<u>\$8.76</u>	<u>\$4.62</u>	<u>\$21.37</u>	COST PER PLAN

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 14 Minutes

*** Non-Salary Overhead consists of =(Average Current Rate of Pay w/Benefits within employee group*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisory Overhead consists of =(Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits)*(Mgmt. And Supvr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER PAYMENT PLAN) : \$21.25

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER PAYMENT PLAN SET UP): \$20.00

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

12. INSTALLMENT PAYMENT PLAN ANNUAL MAINTENANCE FEE:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 4217

DESCRIPTION: ANNUAL CHARGE TO MONITOR INSTALLMENT PAYMENT PLAN.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RESEARCH AND CALCULATE PAYMENT SCHEDULE. ASSIST IN APPLICATION AND COLLECTION OF MONIES TO REINSTATE A LAPSED PLAN.

SUPERVISING ACCOUNTING TECHNICIAN- NATALIE RABONE, EMILY THOMAS, FELICIA FIELDS
ACCOUNTING TECHNICIAN I- DELANA JONES, SUSAN JANOSZ, CHRIS WARD
SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, DAVID JOHNSON, ROBERT KENNEDY,
MARIA DAMACIO
ACCOUNTING ASSISTANT II- ALICE ROBERTS, COURTNEY SMITH, SYLVIA SALINAS,
MEG FARLAND, ROBERT SLOCUM, ELIZABETH HAYNES, MARIA QUINTERO, LAURA WRAY
MATT FREULER
ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, TATUM LUGO, JESSICA ANGULO,
JENNIFER SANDOVAL, APRIL BALLARD

GROUP TWO: RESEARCH AND AUDITING OF 1,456 ACTIVE INSTALLMENT PAYMENT PLANS.
PRINCIPAL ACCOUNTANT- KIEU NGO

GROUP THREE: RECONCILING/PREPARING ADJUSTMENTS TO THE DAILY ACTIVITY REPORT.
ACCOUNTANT I- KIMBERLY REEDER, TUPOU ESAU

GROUP FOUR: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.
SUPERVISING ACCOUNTING TECHNICIAN- SUSAN PAQUETTE
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- RUBY GALINDO, PATRICIA SIX
ACCOUNTING ASSISTANT II- MARCELINA RUIZ, CRISTINA SLOCUM, ARLEEN TAGATAC

GROUP FIVE: PROCESSING AND PREPARING AN IPP NEGATIVE APPORTIONMENT TO THE AUDITOR'S OFFICE.
ACCOUNTANT I - KIMBERLY REEDER

GROUP SIX: CREATING CASH RECEIPT AND WORKING THE BACK END ENTRIES.
ACCOUNTING TECHNICIAN I- CORRINE ZAMBRANO, JILL HAZEN, ROSA GONZALEZ

GROUP SEVEN: DAILY POSTING TO DISTRIBUTION; RECONCILING MONTHLY DISTRIBUTION & PREPARING JOURNAL ENTRY.
SENIOR ACCOUNTANT- ALEJANDRO IGNACIO
ACCOUNTANT II- KENIA VARELA

GROUP EIGHT: COMPARING AND VALIDATING IPP PAYMENT TRANSFERS AGAINST SUBSIDIARY LIST & RESEARCH EXCEPTIONS
PRINCIPAL ACCOUNTANT- KIEU NGO

GROUP NINE: DOWNLOADING DAILY COLLECTION ACTIVITY FROM MAINFRAME INTO PARADOX & IMPORT INTO EXCEL
DEB BASHE

GROUP TEN: MAKING ADJUSTMENTS TO IPP TRANSFER FILE
GARY COTTERILL
JOHN PARRISH

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

12. INSTALLMENT PAYMENT PLAN ANNUAL MAINTENANCE FEE:

* HOURLY DEPT. COST	** TIME X	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD	TOTAL = COST	
\$31.49	0.10	\$3.45	\$1.82	\$8.42	GROUP ONE-PUBLIC SERVICE (1ST FLOOR, PALM SPRINGS, TEMECULA, SPECIAL PROCESSING)
\$66.80	0.05	\$3.66	\$1.93	\$8.93	GROUP TWO-AUDITS
\$36.29	0.05	\$1.99	\$1.05	\$4.85	GROUP THREE-AUDITS
\$35.61	0.02	\$0.65	\$0.34	\$1.59	GROUP FOUR-REMITTANCE PROCESSING
\$34.79	0.08	\$3.18	\$1.67	\$7.75	GROUP FIVE-AUDITS
\$38.04	0.05	\$0.00	\$0.00	\$0.00	GROUP SIX-TREASURY
\$41.54	0.05	\$2.28	\$1.20	\$5.56	GROUP SEVEN-AUDITS
\$66.80	0.02	\$1.22	\$0.64	\$2.98	GROUP EIGHT-AUDITS
\$95.68	0.02	\$1.75	\$0.92	\$4.26	GROUP NINE- IT
\$109.61	0.02	\$2.00	\$1.06	\$4.89	GROUP TEN- CREST
<u>\$79.52</u>	<u>0.45</u>	<u>\$20.19</u>	<u>\$10.63</u>	<u>\$49.23</u>	COST PER PLAN

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 27 Minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER PAYMENT PLAN) : \$49.00

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER PAYMENT PLAN): \$28.75

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

13. UNSECURED FIELD COLLECTION FEE:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2922

DESCRIPTION: FEE IS CHARGED PER FIELD CALL (VISIT) FOR THE INVESTIGATION AND COLLECTION OF UNSECURED TAXES.

JOB CLASSIFICATION:

MANAGER OF FIELD COLLECTIONS- JOHN MORSE
FIELD INVESTIGATIVE OFFICER- BOB CASTILLO

HOURLY DEPT. COST X TIME	*** OVERHEAD	**** NON-SALARY SUPERVISORIAL OVERHEAD	TOTAL COST
\$47.61	1.00	\$52.21	\$127.31

GROUP-FIELD INVESTIGATIONS

* Hourly Dept. Cost Formula consists of $=(\text{Average Current Rate of Pay w/Benefits within employee group}) \times (2080 \text{ Hours in a Year} / 1611 \text{ Productive Hours})$

** Time To Perform: 60 minutes

*** Non-Salary Overhead consists of $=(\text{Average Current Rate of Pay w/Benefits within employee group} \times \text{Time}) / (\text{Total Salaries \& Benefits}) \times (\text{Non-Salary Benefit Expense})$.

****Supervisorial Overhead consists of $=(\text{Average Current Rate of Pay w/ Benefits within employee group} \times \text{Time}) / (\text{Total Salaries \& Benefits}) \times (\text{Mgmt. And Supvtr. Salaries \& Benefits})$

PROPOSED NEW CHARGE (PER HOUR): \$127.25

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER HOUR): \$58.75

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

14. BULK TRANSFERS (PER TRANSFER):

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2922

DESCRIPTION: STATEMENT ISSUED CONFIRMING ALL APPROPRIATE TAXES HAVE BEEN PAID REGARDING BULK TRANSFERS. ALSO CERTIFYING TO AN ESCROW COMPANY IF TAXES ARE OWED AND/OR PAID WHEN A BUSINESS IS BEING SOLD.

GROUP ONE: PROCESSING AND CERTIFYING A STATEMENT OF TAXES PAID.

JOB CLASSIFICATION:
SENIOR ACCOUNTING ASSISTANT - LANCE LIENG

HOURLY DEPT. COST	** X TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$30.11	0.50	\$16.51	\$8.70	\$40.26	GROUP ONE- SPECIAL PROCESSING UNIT
<u>\$30.11</u>	<u>0.50</u>	<u>\$16.51</u>	<u>\$8.70</u>	<u>\$40.26</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of $\text{= (Average Current Rate of Pay w/ Benefits within employee group) * (2080 Hours in a Year / 1611 Productive Hours)}$

** Time To Perform: 30 Minutes

*** Non-Salary Overhead consists of $\text{= ((Average Current Rate of Pay w/ Benefits within employee group) * Time) / (Total Salaries & Benefits)}$ (Non-Salary Benefit Expense).

**** Supervisorial Overhead consists of $\text{= ((Average Current Rate of Pay w/ Benefits within employee group * Time) / (Total Salaries & Benefits)) * (Mgmt. And Supvsr. Salaries & Benefits)}$

PROPOSED NEW CHARGE (PER TRANSFER): \$40.25

FEE SCHEDULE 2007-2008
CURRENT CHARGE (PER TRANSFER): \$74.50

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

15. 4 YEAR PAYMENT PLAN START UP:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 4837.5 (i)

DESCRIPTION: CHARGE TO SET UP NEW FOUR YEAR PAYMENT PLAN (YEAR 1.)

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RECONCILING/PREPARING ADJUSTMENTS TO THE DAILY ACTIVITY REPORT.
ACCOUNTANT I- KIMBERLY REEDER, TUPOU ESAU

GROUP TWO: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.
SUPERVISING ACCOUNTING TECHNICIAN- SUSAN PAQUETTE
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- RUBY GALINDO, PATRICIA SIX
ACCOUNTING ASSISTANT II- MARELINA RUIZ, CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP THREE: SETTING UP AND INITIATING PLAN.
SENIOR ACCOUNTING ASSISTANT - YVETTE MEDINA

GROUP FOUR: POSTING OF DAILY COLLECTION TO THE MONTHLY DISTRIBUTION WORKSHEET,
PREPARING THE MONTHLY DISTRIBUTION AND JOURNAL ENTRIES
SENIOR ACCOUNTANT - ALEJANDRO IGNACIO
ACCOUNTANT II - KENIA VARELA

HOURLY DEPT. COST	** X TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$36.29	0.03	\$1.33	\$0.70	\$3.23	GROUP ONE-AUDITS
\$35.61	0.02	\$0.65	\$0.34	\$1.59	GROUP TWO-REMITTANCE PROCESSING
\$28.18	0.50	\$15.45	\$8.14	\$37.68	GROUP THREE-SPECIAL PROCESSING UNIT
\$41.54	0.05	\$2.28	\$1.20	\$5.56	GROUP FOUR - AUDITS
<u>\$35.41</u>	<u>0.60</u>	<u>\$17.43</u>	<u>\$9.18</u>	<u>\$48.05</u>	COST PER PLAN

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 36 Minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisory Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER ESCAPE): **\$48.00**

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER ESCAPE): **\$62.50**

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

16. 4 YEAR PAYMENT PLAN MAINTENANCE FEE:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 4837.5 (i)

DESCRIPTION: ANNUAL CHARGE TO MONITOR FOUR YEAR PAYMENT PLAN (YEARS 2-4.)

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RECONCILING/PREPARING ADJUSTMENTS TO THE DAILY ACTIVITY REPORT.
ACCOUNTANT I- KIMBERLY REEDER, TUPOU ESAU

GROUP TWO: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.
SUPERVISING ACCOUNTING TECHNICIAN-SUSAN PAQUETTE
ACCOUNTING TECHNICIAN-SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT-PAT SIX, RUBY GALINDO
ACCOUNTING ASSISTANT II- MARCELINA RUIZ, CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP THREE: PREPARING LETTERS TO TAXPAYERS AND POSTING OF PAYMENT MONIES.
SENIOR ACCOUNTING ASSISTANT- YVETTE MEDINA

GROUP FOUR: DAILY POSTING TO DISTRIBUTION; RECONCILING MONTHLY DISTRIBUTION & PREPARING JOURNAL ENTRY.
SENIOR ACCOUNTANT- ALEJANDRO IGNACIO
ACCOUNTANT II- KENIA VARELA

GROUP FIVE: CREATING CASH RECEIPT AND WORKING THE BACK END ENTRIES.
ACCOUNTING TECHNICIAN I- CORRINE ZAMBRANO, JILL HAZEN, ROSA GONZALEZ

HOURLY DEPT.	COST X TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL COST	
\$36.29	0.05	\$1.99	\$1.05	\$4.85	GROUP ONE-AUDITS
\$35.61	0.02	\$0.65	\$0.34	\$1.59	GROUP TWO-REMITTANCE PROCESSING
\$28.18	0.67	\$20.60	\$10.85	\$50.24	GROUP THREE-SPECIAL PROCESSING UNIT
\$41.54	0.05	\$2.28	\$1.20	\$5.56	GROUP FOUR-AUDITS
\$38.04	0.05	\$0.00	\$0.00	\$0.00	GROUP FIVE-TREASURY
<u>\$35.93</u>	<u>0.83</u>	<u>\$25.52</u>	<u>\$13.44</u>	<u>\$62.23</u>	<u>COST PER PLAN</u>

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 50 Minutes

*** Non-Salary Overhead consists of =(Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =(Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits)*(Mgmt. And Supvstr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER ESCAPE): \$62.00

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER ESCAPE): \$70.00

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

17. PREPARATION OF DELINQUENT TAX RECORD:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2706 ; GOVERNMENT CODE 54985

DESCRIPTION OF SERVICE: PREPARING THE DELINQUENT TAX RECORDS AND GIVING
NOTICE OF DELINQUENCY ON EACH DELINQUENT ASSESSMENT
ON THE TAX ROLL.

JOB CLASSIFICATIONS & GROUP NUMBERS:

GROUP 1: PUBLIC SERVICES - ANSWERING PHONE CALLS & CORRESPONDENCES REGARDING
DELINQUENCIES - A TOTAL OF 29 EMPLOYEES IN PUBLIC SERVICES:
SUPERVISING ACCOUNTING TECHNICIAN - NATALIE RABONE, EMILY THOMAS, FELICIA FIELDS
ACCOUNTING TECHNICIAN I - DELANA JONES, SUSAN JANOSZ, CHRIS WARD
SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, DAVID JOHNSON, ROBERT KENNEDY
NICOLE KATES, MARIA DAMACIO
ACCOUNTING ASSISTANT II- COURTNEY SMITH, SYLVIA SALINAS, MEG FARLAND,
ROBERT SLOCUM, ELIZABETH HAYNES, TERESA LLAMAS, CARRIE KOKOSENSKI
MARGARITA LOPEZ, MARIA QUINTERO, LAURA WRAY
ACCOUNTING ASSISTANT I - TATUM LUGO, JESSICA ANGULO, JENNIFER SANDOVAL
ALICIA HOAR, ANN BERENSCHOT, DIANA HUBBLE, RONNECIA HODGES, APRIL BALLARD

GROUP 2: REMITTANCE PROCESSING UNIT - PULLING PAYMENT ERRORS - SHORTS/ 2ND-NO-1ST
SUPERVISING ACCOUNTING TECHNICIAN - SUSAN PAQUETTE
ACCOUNTING TECHNICIAN I - SHEREE RAFAEL
SR. ACCOUNTING ASSISTANT - RUBY GALINDO, PATRICIA SIX
ACCOUNTING ASSISTANT II- MARCELINA RUIZ, CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP 3: REMITTANCE ACCOUNTING UNIT - RETURNING SHORT/LATE PAYMENTS WITH A LETTER
SENIOR ACCOUNTING ASSISTANT - MYRNA WHEELING
ACCOUNTING ASSISTANT II- JENNY WU, JENNIFER LEE, AMY LINARD

GROUP 4: PREPARING CONTRACTS WITH VARIOUS NEWSPAPERS, PREPARING &
PROOFING THE LIST OF DELINQUENT PARCELS TO BE PUBLISHED.
ACCOUNTING TECHNICIAN I - SANDY FINLEY
SR. ACCOUNTING ASSISTANT - ISELA LICEA

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

17. PREPARATION OF DELINQUENT TAX RECORD:

HOURLY DEPT. COST	** TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL = COST	
\$30.07	0.13	\$4.40	\$2.32	\$10.72	GROUP 1- PUBLIC SERVICES (1ST FLOOR, PALM SPRINGS, TEMECULA, SPRUCE)
\$35.61	0.02	\$0.65	\$0.34	\$1.59	GROUP 2- REMITTANCE PROCESSING
\$29.27	0.10	\$3.21	\$1.69	\$7.83	GROUP 3- ACCOUNTING
\$31.97	0.02	\$0.58	\$0.31	\$1.42	GROUP 4- TAX ENFORCEMENT
<u>\$31.73</u>	<u>0.27</u>	<u>\$8.84</u>	<u>\$4.66</u>	<u>\$21.56</u>	LABOR COST
126,049 Notices Mailed for a total cost of \$51,784.58				+ \$0.41	PRINTING/MAILING COST PER NOTICE
2,577 Delinquent parcels published for a cost of \$23,811.56				= \$9.24	PUBLICATION COST PER DELINQUENT PARCEL
				<u>= \$31.21</u>	TOTAL COST

* Hourly Dept. Cost = (Average Current Rate of Pay/w Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 16 Minutes

*** Non-Salary Overhead = ((Average Current Rate of Pay w/ Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead = ((Average Current Rate of Pay w/ Benefits within employee group* Time)/(Total Salaries & Benefits))*(Mgmt. And Supvrs. Salaries & Benefits)

PROPOSED NEW FEE (PER ASSESSMENT): **\$31.00**

FEE SCHEDULE 2007-2008
CURRENT FEE (PER ASSESSMENT): \$20.00

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

18. MERCHANT CHARGEBACKS:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2511.1

DESCRIPTION: WHEN A CREDIT CARD DRAFT IS CHARGED BACK TO THE COUNTY, UNION BANK IS ASSESSING A CHARGEBACK FEE.

PROPOSED NEW CHARGE (FLAT FEE PER DIEM): \$12.00

FEE SCHEDULE 2007-2008
CURRENT CHARGE (PER ASST): \$12.00

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

19. TIMESHARE SEPARATE ASSESSMENT FEE:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2188.8 (G); GOVERNMENT CODE 54985

DESCRIPTION OF SERVICE: PROCESSING AN APPLICATION FOR SEPARATE ASSESSMENT,
AND FOR THE INITIAL AND ONGOING COSTS OF THE SEPARATE
ASSESSMENT AND BILLING & MAILING.

ALLOCATED T/C COSTS	X %	% OF TIMESHARE VS SEC. ASSMTS	/	# OF TIMESHARE ASSESSMENTS	=	COST PER TIMESHARE
\$6,519,482.28		11.02%		96,704		\$7.43

PROPOSED NEW FEE (PER ASSESSMENT):

\$7.43

FEE SCHEDULE 2007-2008

CURRENT FEE (PER ASSESSMENT):

\$6.64

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

20. UNSECURED PARTIAL PAYMENT:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2922 (e)

DESCRIPTION: CHARGE TO ACCEPT PARTIAL PAYMENTS ON UNSECURED PARCELS

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RECONCILING/PREPARING ADJUSTMENTS TO THE DAILY ACTIVITY REPORT.
ACCOUNTANT I- KIMBERLY REEDER, TUPOU ESAU

GROUP TWO: BILLING, APPLYING PAYMENT AND PROCESSING UNSECURED PARTIAL PAYMENTS
SUPERVISING ACCOUNTING TECHNICIAN- EMILY THOMAS
ACCOUNTING TECHNICIAN I- SUSAN JANOSZ
SENIOR ACCOUNTING ASSISTANT- DAVID JOHNSON, ROBERT KENNEDY
LANCE LIENG
ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MEG FARLAND
DEBRA RUTH, TARA BRANNING

GROUP THREE: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.
SUPERVISING ACCOUNTING TECHNICIAN- SUSAN PAQUETTE
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- RUBY GALINDO, PAT SIX
ACCOUNTING ASSISTANT II- MARCELINA RUIZ, CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP FOUR: RESEARCH AND AUDITING OF PARTIAL PAYMENTS
SENIOR ACCOUNTANT- ALEJANDRO IGNACIO

GROUP FIVE: DAILY POSTING TO DISTRIBUTION; RECONCILING MONTHLY DISTRIBUTION & PREPARING JOURNAL ENTRY.
SENIOR ACCOUNTANT- ALEJANDRO IGNACIO
ACCOUNTANT II- KENIA VARELA

GROUP SIX: CREATING CASH RECEIPT & WORKING BACK END ENTRIES.
ACCOUNTING TECHNICIAN I- CORRINE ZAMBRANO, JILL HAZEN, ROSA GONZALEZ

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

20. UNSECURED PARTIAL PAYMENT:

* HOURLY DEPT. COST	** X	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$36.29	0.03	\$1.33	\$0.70	\$3.23	GROUP ONE-AUDITS
\$31.06	0.13	\$4.54	\$2.39	\$11.08	GROUP TWO-PUBLIC SERVICES
\$35.61	0.02	\$0.65	\$0.34	\$1.59	GROUP THREE-REMITTANCE PROCESSING
\$44.20	0.03	\$1.62	\$0.85	\$3.94	GROUP FOUR-AUDITS
\$41.54	0.03	\$1.52	\$0.80	\$3.70	GROUP FIVE-AUDITS
\$38.04	0.05	\$0.00	\$0.00	\$0.00	GROUP SIX-TREASURY
<u>\$32.39</u>	<u>0.30</u>	<u>\$9.65</u>	<u>\$5.08</u>	<u>\$23.54</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 18 Minutes

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvtr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER PAYMENT): \$23.50

FEE SCHEDULE 2007-2008
CURRENT CHARGE (PER PAYMENT): \$38.25

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

21. UNSECURED INVENTORY:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2922 (e)

DESCRIPTION: PHYSICAL INVENTORY ON UNSECURED SEIZURE

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: ACCOUNTING AND RECORDKEEPING OF PHYSICAL INVENTORY ON A UNSECURED SEIZURE
 MANAGER OF FIELD COLLECTIONS- JOHN MORSE
 FIELD INVESTIGATIVE OFFICER- BOB CASTILLO

* HOURLY DEPT. COST X TIME	** TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST
\$47.61	1.00	\$52.21	\$27.50	\$127.31
\$47.61	1.00	\$52.21	\$27.50	\$127.31

GROUP ONE-FIELD INVESTIGATIONS
ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1611 Productive Hours)

** Time To Perform: 1 Hour

*** Non-Salary Overhead consists of =((Average Current Rate of Pay w/Benefits within employee group)*Time)/(Total Salaries & Benefits)*(Non-Salary Benefit Expense).

****Supervisorial Overhead consists of =((Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits))*(Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER HOUR):

\$127.25

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER HOUR):

\$117.75

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

22. SPECIAL ASSESSMENT FEE:

LEGAL AUTHORITY: GOVERNMENT CODE 50077 (b)

DESCRIPTION OF SERVICE: BILLING & COLLECTION OF THE SPECIAL TAX LEVIED BY SPECIAL ASSESSMENT DISTRICTS.

ALLOCATED T/C COSTS	X	% OF FIXED CHG VS SEC. ASSMTS	/	# OF FIXED CHG. ASSESSMENTS	=	COST PER ASSESSMENT
\$6,519,482.28		16.51%		3,740,520		\$0.29

PROPOSED NEW FEE (PER ASSESSMENT):

\$0.29

FEE SCHEDULE 2007-2008

CURRENT FEE (PER ASSESSMENT):

\$0.26

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATIONS

23. FIXED CHARGE CORRECTION FEE

LEGAL AUTHORITY: GOVERNMENT CODE 50077 (b)

DESCRIPTION OF SERVICE: BILLING & COLLECTION OF CORRECTED FIXED CHARGES WHICH ARE LEVIED BY SPECIAL ASSESSMENT DISTRICTS

ALLOCATED T/C COSTS	X	% OF FIXED CHG CORR VS SEC. ASSMTS	/	# OF FIXED CHG. CORRECTIONS	=	COST PER CORRECTION
\$6,519,482.28		0.12%		1,033		\$7.65

PROPOSED NEW FEE (PER ASSESSMENT): **\$7.65**

FEE SCHEDULE 2007-2008
CURRENT FEE (PER FIXED CHARGE CORRECTION): **\$6.98**

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATION

24. UNSECURED DELINQUENT COLLECTION FEE

LEGAL AUTHORITY: REVENUE & TAXATION CODE 2922 (e)

DESCRIPTION: COST FOR COLLECTION OF DELINQUENT UNSECURED TAXES

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: RUNNING VARIOUS JOBS TO ADD PENALTIES, CREATE DELINQUENT BILLS,
PRODUCE DELINQUENT REPORT AND CREATE A LIEN FILING FILE
CHIEF DEPUTY - GARY COTTERILL

GROUP TWO: EDITING & PULLING ITEMS FROM LIEN FILING FILE
ACCOUNTING ASSISTANT II - TARA BRANNING

GROUP THREE: UPLOADING THE LIEN FILE INTO INGENO ELECTRONIC FILING SYSTEM AND
MAINFRAME
IT NETWORK ADMINISTRATOR III - LOREN BOWLES

GROUP FOUR: RELEASE OF LIENS & BALANCE BILLING STATEMENTS FROM THE ACR
SUPERVISING ACCOUNTING TECHNICIAN - LAINIE SMITH

GROUP FIVE: RECEIVING, LOGGING, TRACKING BILLING STATEMENTS FOR RELEASE OF LIENS
STAFF ANALYST II - ERICA CERVANTES

GROUP SIX: PROVING CUSTOMER SERVICE IN ANSWERING PHONE CALLS & CORRESPONDENCE
REGARDING DELINQUENCY - A TOTAL OF 29 EMPLOYEES
SUPERVISING ACCOUNTING TECHNICIAN - NATALIE RABONE, EMILY THOMAS, FELICIA FIELDS
ACCOUNTING TECHNICIAN I - DELANA JONES, SUSAN JANOSZ, CHRIS WARD
SENIOR ACCOUNTING ASSISTANT - SUSAN LOERA, DAVID JOHNSON, ROBERT KENNEDY
NICOLE KATES, MARIA DAMACIO
ACCOUNTING ASSISTANT II - COURTNEY SMITH, SYLVIA SALINAS, MEG FARLAND,
ROBERT SLOCUM, ELIZABETH HAYNES, TERESA LLAMAS, CARRIE KOKOSENSKI
MARGARITA LOPEZ, MARIA QUINTERO, LAURA WRAY
ACCOUNTING ASSISTANT I - TATUM LUGO, JESSICA ANGULO, JENNIFER SANDOVAL
ALICIA HOAR, ANN BERENSCHOT, DIANA HUBBLE, RONNECIA HODGES, APRIL BALLARD

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATION

24. UNSECURED DELINQUENT COLLECTION FEE

* HOURLY DEPT. COST X	** TIME	*** NON-SALARY OVERHEAD +		**** SUPERVISORIAL OVERHEAD =		TOTAL COST	
\$103.03	0.02	\$1.88	\$0.99	\$0.99	\$4.59	GROUP ONE - SYSTEMS	
\$26.83	0.03	\$0.98	\$0.52	\$0.52	\$2.39	GROUP TWO - SPECIAL PROCESSING	
\$60.01	0.02	\$1.10	\$0.58	\$0.58	\$2.67	GROUP THREE - IT/NETWORKING	
\$40.52	0.02	\$0.74	\$0.39	\$0.39	\$1.81	GROUP FOUR - SPECIAL PROCESSING	
\$52.79	0.02	\$0.96	\$0.51	\$0.51	\$2.35	GROUP FIVE - AUDITS	
\$30.07	0.13	\$4.40	\$2.32	\$2.32	\$10.72	GROUP SIX - PUBLIC SERVICES	
<u>\$52.21</u>	<u>0.23</u>	<u>\$10.06</u>	<u>\$5.30</u>	<u>\$5.30</u>	<u>\$24.54</u>	ACTUAL COST	

* Hourly Dept. Cost Formula consists of $\text{[(Average Current Rate of Pay w/Benefits within employee group) * (2080 Hours in a Year/1611 Productive Hours)]}$

** Time To Perform: 14 Minutes

*** Non-Salary Overhead consists of $\text{[(Average Current Rate of Pay w/Benefits within employee group * Time)/(Total Salaries & Benefits)]}$ (Non-Salary Benefit Expense).

****Supervisorial Overhead consists of $\text{[(Average Current Rate of Pay w/ Benefits within employee group * Time)/(Total Salaries & Benefits)]}$ (Mgmt. And Supvrs. Salaries & Benefits)

PROPOSED NEW CHARGE (PER PAYMENT): **\$24.50**

FEE SCHEDULE 2007-2008

CURRENT CHARGE (PER PAYMENT): **\$0.00**

FISCAL YEAR 2008-2009 FEE SCHEDULE CALCULATION

25. PERSONAL CONTACT FEE - TAX SALE

LEGAL AUTHORITY: REVENUE & TAXATION CODE 3704.7

DESCRIPTION: MAKING FIELD VISIT FOR POSTING NOTICE OF TAX SALE

JOB CLASSIFICATIONS AND GROUP NUMBER:

GROUP ONE: PREPARING PACKAGE FOR POSTING
SUPERVISING ACCOUNTING TECHNICIAN - COLLEEN ESPINO

GROUP TWO: SYSTEM SET-UP & TROUBLE-SHOOT IN PRINTING OF LETTERS
IT SUPV. BUSINESS SYSTEMS ANALYST - JOHN WAGONER
IT NETWORK ADMINISTRATOR II - JOSEPH PAYAN

GROUP THREE: MAKING FIELD VISIT TO POST THE NOTICE
MANAGER OF COLLECTIONS - JOHN MORSE
FIELD COLLECTION OFFICER - BOB CASTILLO

* HOURLY DEPT. COST	** TIME	***		****		TOTAL COST
		NON-SALARY OVERHEAD	+	SUPERVISORIAL OVERHEAD	=	
\$45.43	0.03	\$1.66		\$0.87		\$4.05
\$60.71	0.02	\$1.11		\$0.58		\$2.71
\$95.21	0.50	\$52.21		\$27.50		\$127.31
<u>\$28.76</u>	<u>0.55</u>	<u>\$54.98</u>		<u>\$28.96</u>		<u>\$134.06</u>
						ACTUAL COST

GROUP ONE - TAX ENFORCEMENT
GROUP TWO - IT/NETWORKING
GROUP THREE - FIELD INVESTIGATION

* Hourly Dept. Cost Formula consists of $\frac{\text{Average Current Rate of Pay w/Benefits within employee group} \times (\text{2080 Hours in a Year} / 1611 \text{ Productive Hours})}{\text{Time To Perform: 33 Minutes}}$
 ** Non-Salary Overhead consists of $\frac{\text{Average Current Rate of Pay w/Benefits within employee group} \times \text{Time}}{\text{Total Salaries \& Benefits}}$ (Non-Salary Benefit Expense).
 ****Supervisory Overhead consists of $\frac{\text{Average Current Rate of Pay w/ Benefits within employee group} \times \text{Time}}{\text{Total Salaries \& Benefits}}$ (Mgmt. And Supvsr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER VISIT): \$100.00

FEE SCHEDULE 2007-2008
CURRENT CHARGE (PER VISIT): \$0.00

TIME EQUIVALENCE CHART

STANDARD MINUTE	MINUTE CONVERSION	STANDARD MINUTE	MINUTE CONVERSION	STANDARD MINUTE	MINUTE CONVERSION	STANDARD MINUTE	MINUTE CONVERSION
30 seconds	0.01	26	0.43	51	0.85		
1	0.02	27	0.45	52	0.87		
2	0.03	28	0.47	53	0.88		
3	0.05	29	0.48	54	0.90		
4	0.07	30	0.50	55	0.92		
5	0.08	31	0.52	56	0.93		
6	0.10	32	0.53	57	0.95		
7	0.12	33	0.55	58	0.97		
8	0.13	34	0.57	59	0.98		
9	0.15	35	0.58	60	1.00		
10	0.17	36	0.60				
11	0.18	37	0.62				
12	0.20	38	0.63				
13	0.22	39	0.65				
14	0.23	40	0.67				
15	0.25	41	0.68				
16	0.27	42	0.70				
17	0.28	43	0.72				
18	0.30	44	0.73				
19	0.32	45	0.75				
20	0.33	46	0.77				
21	0.35	47	0.78				
22	0.37	48	0.80				
23	0.38	49	0.82				
24	0.40	50	0.83				
25	0.42						