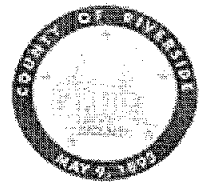


**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

459



FROM: Don Kent, Treasurer/Tax Collector

SUBMITTAL DATE:
June 16, 2010

SUBJECT: Proposed amendment to County Ordinance No. 654.15 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. 654.16 amending Ordinance 654.15, 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 annually thereafter. 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, Treasurer-Tax Collector

FINANCIAL DATA	Current F.Y. Total Cost:	\$	In Current Year Budget:
	Current F.Y. Net County Cost:	\$	Budget Adjustment:
	Annual Net County Cost:	\$	For Fiscal Year: 2010-2011

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

<input type="checkbox"/> Consent	<input checked="" type="checkbox"/> Policy
<input type="checkbox"/> Consent	<input checked="" type="checkbox"/> Policy


Dept Recomm.:
Per Exec. Ofc.:

Prev. Agn. Ref.:

District:
ALL

Agenda Number:

3.90

FISCAL PROCEDURES APPROVED
 ROBERT E. BYRD, AUDITOR-CONTROLLER.
 BY: 
 Russell Dominick
 6/30/10

FORM APPROVED COUNTY COUNSEL
 BY: Dale A. Gardner
 DATE: 6/29/10

BOARD OF SUPERVISORS
Form 11: Ordinance No. 654.16
June 16, 2010

Page 2

SUMMARY OF FEE MODIFICATIONS: We reviewed **twenty-six (26) existing fees** to determine the cost of providing those services based on our operating costs. **Fifteen of the existing fees decreased, six increased and five remained the same.**

RIVERSIDE COUNTY TREASURER-TAX COLLECTOR'S OFFICE
 SCHEDULE OF FEES FOR PRODUCTS AND SERVICES
 2010-2011 FISCAL YEAR

	DESCRIPTION OF PRODUCT OR SERVICE	2009-2010 CURRENT FEES	2010-2011 PROPOSED FEES	CHANGE
1	CERTIFIED COPY OF ASSESSMENT	\$3.75	\$3.50	(0.25)
2	MICROFICHE COPY (PER ASSESSMENT)	\$12.00	\$11.25	(0.75)
3	MICROFILM COPY (PER ASSESSMENT)	\$12.00	\$11.25	(0.75)
4	PHOTOCOPY-FIRST PAGE	\$2.00	\$2.00	0.00
	EACH ADDITIONAL PAGE	\$0.75	\$0.75	0.00
5	DUPLICATE TAX BILL	\$2.00	\$2.00	0.00
6	COMPUTER COPY	\$2.00	\$2.00	0.00
7	PROCESSING UNPAID NEGOTIABLE PAPER	\$71.75	\$66.50	(5.25)
8	PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$80.00	\$76.25	(3.75)
9	SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$12.00	\$9.00	(3.00)
10	REVIEW OF EXCESS PROCEEDS	\$460.25	\$458.25	(2.00)
11	INSTALLMENT PAYMENT PLAN START-UP	\$22.25	\$23.25	1.00
12	INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$41.50	\$41.25	(0.25)
13	UNSECURED FIELD COLLECTION FEE (PER HOUR)	\$111.25	\$81.75	(29.50)
14	BULK TRANSFERS (PER TRANSFER)	\$23.25	\$22.25	(1.00)
15	4 YEAR PAYMENT PLAN START-UP	\$33.50	\$22.25	(11.25)
16	4 YEAR PAYMENT PLAN MAINT. FEE (YR 2-4)	\$45.00	\$33.00	(12.00)
17	PREPARATION OF DELINQUENT TAX RECORD	\$28.00	\$31.00	3.00
18	MERCHANT CHARGEBACKS	\$12.00	\$12.00	0.00
19	TIMESHARE SEPARATE ASSESSMENT FEE	\$9.81	\$9.53	(0.28)
20	UNSECURED PARTIAL PAYMENT	\$18.00	\$20.00	2.00
21	UNSECURED INVENTORY	\$111.25	\$81.75	(29.50)
22	SPECIAL ASSESSMENT FEE	\$0.39	\$0.41	0.02
23	FIXED CHARGE CORRECTION FEE	\$10.00	\$9.59	(0.41)
24	UNSECURED DELINQUENT COLLECTION FEE	\$21.00	\$21.25	0.25
25	PERSONAL CONTACT FEE - TAX SALE	\$100.00	\$100.00	0.00
26	REDEMPTION OF TAX-DEFAULTED PROPERTY	\$30.00	\$34.50	4.50

	<u>Products/Services</u>	<u>Fee</u>
1		
2	1. CERTIFIED COPY OF ASSESSMENT	\$3.50
3	2. MICROFICHE COPY (PER ASSESSMENT)	\$11.25
4	3. MICROFILM COPY (PER ASSESSMENT)	\$11.25
5	4. PHOTOCOPY-FIRST PAGE	\$2.00
6	EACH ADDITIONAL PAGE	\$0.75
7	5. DUPLICATE TAX BILL	\$2.00
8	6. COMPUTER COPY	\$2.00
9	7. PROCESSING UNPAID NEGOTIABLE PAPER	\$66.50
10	8. PROCESSING FINAL SUB-DIVISION MAPS (PER MAP)	\$76.25
11	9. SUBSEQUENT TAX CLEARANCE CERTIFICATES	\$9.00
12	10. REVIEW OF EXCESS PROCEEDS	\$458.25
13	11. INSTALLMENT PAYMENT PLAN START-UP	\$23.25
14	12. INSTALLMENT PAYMENT PLAN ANNUAL MAINT. FEE	\$41.25
15	13. UNSECURED FIELD COLLECTION FEE (PER HOUR)	\$81.75
16	14. BULK TRANSFERS (PER TRANSFER)	\$22.25
17	15. 4 YEAR PAYMENT PLAN START-UP	\$22.25
18	16. 4 YEAR PAYMENT PLAN MAINT. FEE (YR 2-4)	\$33.00
19	17. PREPARATION OF DELINQUENT TAX RECORD	\$31.00
20	18. MERCHANT CHARGEBACKS	\$12.00
21	19. TIMESHARE SEPARATE ASSESSMENT FEE	\$9.53
22	20. UNSECURED PARTIAL PAYMENT	\$20.00
23	21. UNSECURED INVENTORY	\$81.75
24	22. SPECIAL ASSESSMENT FEE	\$0.41
25	23. FIXED CHARGE CORRECTION FEE	\$9.59
26	24. UNSECURED DELINQUENT COLLECTION FEE	\$21.25
27	25. PERSONAL CONTACT FEE – TAX SALE	\$100.00
28		

FISCAL YEAR 2010-2011 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 - EMILY THOMAS, NATALIE RABONE, FELICIA FIELDS

ACCOUNTING TECHNICIAN I- SUSAN JANOSZ, DON JACKSON, DAVID JOHNSON

SENIOR ACCOUNTING ASSISTANT- COURTNEY SMITH, MARIA DAMACIO

ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MARIA QUINTERO, APRIL ASHLEY
DENISE TINAJERO

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, SELENA ANZURES

HOURLY DEPT. COST	** X	*** NON-SALARY SUPERVISORIAL COST	**** OVERHEAD + SUPERVISORIAL COST	= TOTAL COST	
\$35.33	0.05	\$1.20	\$0.64	\$3.61	GROUP ONE-PUBLIC SERVICE (1ST FLOOR, PALM SPRINGS, TEMECULA)
<u>\$35.33</u>	<u>0.05</u>	<u>\$1.20</u>	<u>\$0.64</u>	<u>\$3.61</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)

** Time To Perform: 3 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 FEE (PER ASSESSMENT): \$3.50

FEE SCHEDULE 2009-2010

CURRENT FEE (PER ASSESSMENT): \$3.75

FISCAL YEAR 2010-2011 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

* HOURLY DEPT. COST X	** TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$37.69	0.13	\$3.42	\$1.83	\$10.28	GROUP ONE- PUBLIC SERVICE (PALM SPRINGS)
\$37.69	0.13	\$3.42	\$1.83	\$11.28	Per R & T Code 162
					ACTUAL COST

* Hourly Dept. Cost Formula consists of $\text{= (Average Current Rate of Pay w/Benefits within employee group) * (2080 Hours in a Year / 1711 Productive Hours)}$
 ** Time To Perform: 8 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 $\text{= ((Average Current Rate of Pay w/ Benefits within employee group * Time) / (Total Salaries & Benefits)) * (Mgmt. And Supvst. Salaries & Benefits)}$

PROPOSED NEW CHARGE (PER ASSESSMENT): \$11.25

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER ASSESSMENT): \$12.00

FISCAL YEAR 2010-2011 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

HOURLY DEPT.	** COST X TIME + OVERHEAD	**** NON-SALARY SUPERVISORIAL OVERHEAD	TOTAL COST
\$37.69	0.13	\$3.42	\$10.28
			\$1.00
			GROUP ONE- PUBLIC SERVICE (PALM SPRINGS)
			Per R & T Code 162
			ACTUAL COST
	<u>0.13</u>	<u>\$3.42</u>	<u>\$11.28</u>

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 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).

****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 ASSESSMENT): **\$11.25**

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER ASSESSMENT): **\$12.00**

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

4. PHOTOCOPIY:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 162

DESCRIPTION: PHOTOCOPIY OF A DOCUMENT AS REQUESTED.

JOB CLASSIFICATION AND GROUP NUMBER:

GROUP ONE: PRODUCING A PHOTOCOPIY OF A DOCUMENT

JOB CLASSIFICATION:

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

ACCOUNTING TECHNICIAN I- SUSAN JANOSZ, DON JACKSON, DAVID JOHNSON

SENIOR ACCOUNTING ASSISTANT- ROBERT KENNEDY, SUSAN LOERA,
COURTNEY SMITH, MARIA DAMACIO, LANCE LIENG, YVETTE MEDINA

ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MEG FARLAND
DENISE TINAJERO, MARIA QUINTERO, MAGGIE LOPEZ, ALICIA HOAR
APRIL ASHLEY, ERNEST MASSEY, DEBBIE GOMEZ, DEBRA RUTH,
ROSA ESPINOZA-LOPEZ, ANGELA RODRIGUEZ, ERMELINDA MAYA

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, SELENA ANZURES, MARIBEL MERLAN
RONNECIA HODGES

HOURLY DEPT. COST	** X TIME + OVERHEAD	*** NON-SALARY SUPERVISORIAL OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL = COST	
\$32.41	0.02	\$0.37	\$0.20	\$1.10	GROUP ONE-PUBLIC SERVICES (1ST FLOOR, 4th FLOOR PUBLIC SERVICES TEMECULA, SPECIAL PROCESSING, PALM SPRINGS)
			+	\$1.00	Per R & T Code 162
<u>\$32.41</u>	<u>0.02</u>	<u>\$0.37</u>	<u>\$0.20</u>	<u>\$2.10</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)

** Time To Perform: 1 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 ASSESSMENT):

\$2.00 First page
\$0.75 Each additional page

FEE SCHEDULE 2009-2010

CURRENT CHARGE:

\$2.00 First page
\$0.75 Each additional page

FISCAL YEAR 2010-2011 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- EMILY THOMAS, NATALIE RABONE,
 FELICIA FIELDS, CATHY H

ACCOUNTING TECHNICIAN I- SUSAN JANOSZ, DON JACKSON, DAVID JOHNSON

SENIOR ACCOUNTING ASSISTANT - ROBERT KENNEDY, SUSAN LOERA,
 COURTNEY SMITH, MARIA DAMACIO, LANCE LIENG, YVETTE MEDINA

ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MEG FARLAND
 DENISE TINAJERO, MARIA QUINTERO, MAGGIE LOPEZ, ALICIA HOAR
 APRIL ASHLEY, ERNEST MASSEY, DEBBIE GOMEZ, DEBRA RUTH,
 ROSA ESPINOZA-LOPEZ, ANGELA RODRIGUEZ, ERMELINDA MAYA

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, SELENA ANZURES,
 MARIBEL MERLAN, RONNECIA HODGES

HOURLY DEPT. COST	** TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL COST	
\$32.41	0.02	\$0.37	\$0.20	\$1.10	GROUP ONE-PUBLIC SERVICES (1ST FLOOR, 4th FLOOR PUBLIC SERVICES TEMECULA, SPECIAL PROCESSING, PALM SPRINGS)
\$32.41	0.02	\$0.37	\$0.20	\$2.10	Per R & T Code 162 ACTUAL COST

* Hourly Dept. Cost Formula consists of $= (\text{Average Current Rate of Pay w/Benefits within employee group}) * (2080 \text{ Hours in a Year} / 1711 \text{ Productive Hours})$

** Time To Perform: 1 Minutes

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

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

PROPOSED NEW CHARGE (PER ASSESSMENT): \$2.00

FEE SCHEDULE 2009-2010

CURRENT CHARGE: \$2.00

FISCAL YEAR 2010-2011 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- EMILY THOMAS, NATALIE RABONE,
 FELICIA FIELDS, CATHY H

ACCOUNTING TECHNICIAN I- SUSAN JANOSZ, DON JACKSON, DAVID JOHNSON

SENIOR ACCOUNTING ASSISTANT- ROBERT KENNEDY, SUSAN LOERA,
 COURTNEY SMITH, MARIA DAMACIO, LANCE LIENG, YVETTE MEDINA

ACCOUNTING ASSISTANT II- SYLVIA SALINAS, MEG FARLAND
 DENISE TINAJERO, MARIA QUINTERO, MAGGIE LOPEZ, ALICIA HOAR
 APRIL ASHLEY, ERNEST MASSEY, DEBBIE GOMEZ, DEBRA RUTH,
 ROSA ESPINOZA-LOPEZ, ANGELA RODRIGUEZ, ERMELINDA MAYA

ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, SELENA ANZURES
 MARIBEL MERLAN, RONNECIA HODGES

HOURLY DEPT.	** COST X TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL COST
	0.02	\$0.37	\$0.20	\$1.10
				\$1.00
	0.02	\$0.37	\$0.20	\$2.10

GROUP ONE-PUBLIC SERVICES (1ST FLOOR, 4TH FLOOR PUBLIC SERVICE, TEMECULA, SPECIAL PROCESSING, PALM SPRINGS)
 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/1711 Productive Hours)

** Time To Perform: 1 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): \$2.00

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER ASSESSMENT): \$2.00

FISCAL YEAR 2010-2011 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)
ACCOUNTING TECHNICIAN I- CORRINE ZAMBRANO, JILL HAZEN, ROSA GONZALEZ
SENIOR ACCOUNTING ASSISTANT- LISA LEE

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- JAIME CARVALY
ACCOUNTING ASSISTANT II- AMY LINARD

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 3,099 NSF FILES, 1516 HOURS
SENIOR ACCOUNTANT - ALEJANDRO IGNACIO

GROUP FIVE: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.
SUPERVISING ACCOUNTING TECHNICIAN- SUSAN BURNS
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- PATRICIA SIX, RUBY GALINDO
ACCOUNTING ASSISTANT II- 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

HOURLY DEPT. COST	** X TIME	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$37.85	0.17	\$0.00	\$0.00	\$0.00	GROUP ONE-TREASURY
\$30.56	0.67	\$13.88	\$7.41	\$41.66	GROUP TWO-ACCOUNTING
\$45.54	0.05	\$1.55	\$0.83	\$4.66	GROUP THREE-AUDITS
\$48.52	0.10	\$3.30	\$1.76	\$9.92	GROUP FOUR-AUDITS
\$38.17	0.03	\$0.87	\$0.46	\$2.60	GROUP FIVE-REMITTANCE PROCESSING
\$39.82	0.02	\$0.45	\$0.24	\$1.36	GROUP SIX - AUDITS
\$32.01	0.02	\$0.36	\$0.19	\$1.09	GROUP SEVEN- AUDITS
\$38.82	0.07	\$1.76	\$0.94	\$5.29	GROUP EIGHT- AUDITS
<u>\$38.91</u>	<u>1.12</u>	<u>\$22.18</u>	<u>\$11.84</u>	<u>\$66.57</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of $\text{= (Average Current Rate of Pay w/ Benefits within employee group) * (2080 Hours in a Year / 1711 Productive Hours)}$

** Time To Perform: 1 hour 7 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 CHECK):

\$66.50

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER CHECK):

\$71.75

FISCAL YEAR 2010-2011 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:
 SENIOR ACCOUNTING ASSISTANT- COURTNEY SMITH
 ACCOUNTING ASSISTANT I- CARMEN ZEPEDA

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

GROUP THREE: CREATING CASH RECEIPT AND WORKING THE BACK-END ENTRIES.
 ACCOUNTING TECHNICIAN I- CORRINE ZAMBRANO, JILL HAZEN, ROSA GONZALEZ
 SENIOR ACCOUNTING ASSISTANT- LISA LEE

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	
\$30.60	1.08	\$22.58	\$12.05	\$67.79	GROUP ONE-PUBLIC SERVICES (1ST FLOOR)
\$38.17	0.03	\$0.87	\$0.46	\$2.60	GROUP TWO-REMITTANCE PROCESSING
\$37.85	0.05	\$0.00	\$0.00	\$0.00	GROUP THREE-TREASURY
\$39.82	0.02	\$0.45	\$0.24	\$1.36	GROUP FOUR-AUDITS
\$45.54	0.05	\$1.55	\$0.83	\$4.66	GROUP FIVE-AUDITS
<u>\$38.40</u>	<u>1.23</u>	<u>\$25.45</u>	<u>\$13.58</u>	<u>\$76.40</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)

** Time To Perform: 1 hour 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).

****Supervisorial 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 MAP): **\$76.25**

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER MAP): **\$80.00**

FISCAL YEAR 2010-2011 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- EMILY THOMAS, FELICIA FIELDS
ACCOUNTING TECHNICIAN I - SUSAN JANOZ

SENIOR ACCOUNTING ASSISTANT- ROBERT KENNEDY, MARIA DAMACIO
YVETTE MEDINA, SUSAN LOERA

ACCOUNTING ASSISTANT II - MEG FARLAND, MARIA QUINTERO
ANGELA RODRIGUEZ, ALICIA HOAR, MAGGIE LOPEZ, DEBBIE GOMEZ

* HOURLY DEPT.	** TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL = COST	
\$33.62	0.13	\$3.05	\$1.63	\$9.17	GROUP ONE-PUBLIC SERVICE (TEMECULA, SPECIAL PROCESSING, PALM SPRINGS, 4TH FLOOR PUBLIC SERVICE)
<u>\$33.62</u>	<u>0.13</u>	<u>\$3.05</u>	<u>\$1.63</u>	<u>\$9.17</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 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).

****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): \$9.00

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER CERTIFICATE): \$12.00

FISCAL YEAR 2010-2011 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
 SENIOR ACCOUNTING ASSISTANT - 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.
 DEPUTY TTC- SHERRY HILLARD
 CHIEF DEPUTY TTC- MELISSA JOHNSON

HOURLY DEPT. COST	X	TIME	*** NON-SALARY + OVERHEAD	**** SUPERVISORIAL + OVERHEAD	TOTAL COST	
\$29.71		2.83	\$57.33	\$30.60	\$172.11	GROUP ONE-TAX ENFORCEMENT
\$79.72		0.03	\$1.81	\$0.97	\$5.43	GROUP TWO - IT/NETWORKING
\$35.00		2.00	\$47.68	\$25.44	\$143.12	GROUP THREE - TAX ENFORCEMENT
\$67.31		1.00	\$45.84	\$24.47	\$137.61	GROUP FOUR - TAX ENFORCEMENT
<u>\$52.93</u>		<u>5.87</u>	<u>\$152.66</u>	<u>\$81.47</u>	<u>\$458.28</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)
 ** Time To Perform: 5 Hours 52 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 Supv'sr. Salaries

PROPOSED NEW CHARGE (PER ASSESSMENT): \$458.25
 FEE SCHEDULE 2009-2010 \$460.25
 CURRENT CHARGE (PER ASSESSMENT):

FISCAL YEAR 2010-2011 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, CATHY HANKUS
ACCOUNTING TECHNICIAN I- SUSAN JANOSZ, DAVID JOHNSON, DONALD JACKSON
SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, COURTNEY SMITH,
ROBERT KENNEDY, MARIA DAMACIO, YVETTE MEDINA, LANCE LIENG
ACCOUNTING ASSISTANT II- DENISE TINAJERO, MEG FARLAND,
SYLVIA SALINAS, MARIA QUINTERO, ROSA ESPINOZA-LOPEZ
APRIL ASHLEY, ERNEST MASSEY, DEBBIE GOMEZ, DEBRA RUTH,
ANGELA RODRIGUEZ, ERMELINDA MAYA, ALICIA HOAR, MAGGIE LOPEZ
ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, SELENA ANZURES, MARIBEL MERLAN
RONNECIA HODGES

GROUP TWO: PROCESSING A SINGLE TRANSACTION FROM REMITTANCE TO POSTING.
SUPERVISING ACCOUNTING TECHNICIAN- SUSAN BURNS
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- PATRICIA SIX, RUBY GALINDO
ACCOUNTING ASSISTANT II- 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 2010-2011 FEE SCHEDULE CALCULATIONS

11. INSTALLMENT PAYMENT PLAN START UP:

HOURLY DEPT. COST	* ** TIME X	*** NON-SALARY SUPERVISORIAL OVERHEAD +	**** OVERHEAD =	TOTAL COST	
\$32.41	0.18	\$4.05	\$2.16	\$12.15	GROUP ONE-PUBLIC SERVICE (1ST FLOOR, PALM SPRINGS, TEMECULA, SPECIAL PROCESSING, 4TH FLOOR PUBLIC SERVICE)
\$38.17	0.03	\$0.87	\$0.46	\$2.60	GROUP TWO - REMITTANCE PROCESSING
\$39.82	0.05	\$1.36	\$0.72	\$4.07	GROUP THREE - AUDITS
\$45.54	0.05	\$1.55	\$0.83	\$4.66	GROUP FOUR - AUDITS
<u>\$38.99</u>	<u>0.32</u>	<u>\$7.82</u>	<u>\$4.17</u>	<u>\$23.48</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/1711 Productive Hours)

** Time To Perform: 19 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) : \$23.25

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER PAYMENT PLAN SET UP): \$22.25

FISCAL YEAR 2010-2011 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, CATHY HANKUS
ACCOUNTING TECHNICIAN I- SUSAN JANOSZ, DAVID JOHNSON, DONALD JACKSON
SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, COURTNEY SMITH
ROBERT KENNEDY, MARIA DAMACIO
ACCOUNTING ASSISTANT II- DENISE TINAJERO, MEG FARLAND, ALICIA HOAR, MAGGIE LOPEZ
SYLVIA SALINAS, MARIA QUINTERO, ROSA ESPINOZA-LOPEZ, APRIL ASHLEY
ACCOUNTING ASSISTANT I - CARMEN ZEPEDA, SELENA ANZURES, MARIBEL MERLAN, RONNECIA HODGES

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 BURNS
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- RUBY GALINDO, PATRICIA SIX
ACCOUNTING ASSISTANT II- CHRISTINA 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
SENIOR ACCOUNTING ASSISTANT- LISA LEE

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 2010-2011 FEE SCHEDULE CALCULATIONS

12. INSTALLMENT PAYMENT PLAN ANNUAL MAINTENANCE FEE:

HOURLY DEPT. COST	** TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL = COST	
\$33.45	0.12	\$2.66	\$1.42	\$7.98	GROUP ONE-PUBLIC SERVICE (1ST FLOOR, PALM SPRINGS, TEMECULA, SPECIAL PROCESSING, 4TH FLOOR PUBLIC SERVICE)
\$70.89	0.03	\$1.61	\$0.86	\$4.83	GROUP TWO-AUDITS
\$39.82	0.05	\$1.36	\$0.72	\$4.07	GROUP THREE-AUDITS
\$38.17	0.03	\$0.87	\$0.46	\$2.60	GROUP FOUR-REMITTANCE PROCESSING
\$38.82	0.08	\$2.20	\$1.18	\$6.61	GROUP FIVE-AUDITS
\$37.85	0.25	\$0.00	\$0.00	\$0.00	GROUP SIX-TREASURY
\$45.54	0.05	\$1.55	\$0.83	\$4.66	GROUP SEVEN-AUDITS
\$70.89	0.02	\$0.80	\$0.43	\$2.42	GROUP EIGHT-AUDITS
\$99.87	0.02	\$1.13	\$0.61	\$3.40	GROUP NINE- IT
\$190.33	0.02	\$1.14	\$0.61	\$4.92	GROUP TEN- CREST
<u>\$66.56</u>	<u>0.67</u>	<u>\$13.32</u>	<u>\$7.11</u>	<u>\$41.49</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/1711 Productive Hours)

** Time To Perform: 40 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) : \$41.25

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER PAYMENT PLAN): \$41.50

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

13. UNSECURED FIELD COLLECTION FEE (PER HOUR):

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
 TAX COLLECTION INVESTIGATOR I- GABRIEL GUTIERREZ

HOURLY DEPT. COST	X	TIME	+	NON-SALARY OVERHEAD	+	SUPERVISORIAL OVERHEAD	=	TOTAL COST
\$40.04		1.00		\$27.27		\$14.55		\$81.86

GROUP-FIELD INVESTIGATIONS

* Hourly Dept. Cost Formula consists of $\text{= (Average Current Rate of Pay w/ Benefits within employee group) * (2080 Hours in a Year / 1711 Productive Hours)}$

** Time To Perform: 60 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).

**** Supervisory 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 HOUR): **\$81.75**

FEE SCHEDULE 2009-2010
 CURRENT CHARGE (PER HOUR): \$111.25

FISCAL YEAR 2010-2011 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	
\$32.64		0.33	\$7.41	\$3.95	\$22.25	GROUP ONE- SPECIAL PROCESSING UNIT
<u>\$32.64</u>		<u>0.33</u>	<u>\$7.41</u>	<u>\$3.95</u>	<u>\$22.25</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)

** Time To Perform: 20 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 TRANSFER): \$22.25

FEE SCHEDULE 2009-2010
CURRENT CHARGE (PER TRANSFER): \$23.25

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

15. 4 YEAR PAYMENT PLAN START UP:

LEGAL AUTHORITY: REVENUE & TAXATION CODE 4837.5 (f)

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 BURNS
ACCOUNTING TECHNICIAN I- SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT- RUBY GALINDO, PATRICIA SIX
ACCOUNTING ASSISTANT II- 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	
\$39.82	0.05	\$1.36	\$0.72	\$4.07	GROUP ONE-AUDITS	
\$38.17	0.03	\$0.87	\$0.46	\$2.60	GROUP TWO-REMITTANCE PROCESSING	
\$32.13	0.17	\$3.65	\$1.95	\$10.95	GROUP THREE-SPECIAL PROCESSING UNIT	
\$45.54	0.05	\$1.55	\$0.83	\$4.66	GROUP FOUR - AUDITS	
\$38.91	0.30	\$7.42	\$3.96	\$22.28	COST PER PLAN	

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 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).

****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 ESCAPE): **\$22.25**

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER ESCAPE): **\$33.50**

FISCAL YEAR 2010-2011 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 BURNS
ACCOUNTING TECHNICIAN-SHEREE RAFAEL
SENIOR ACCOUNTING ASSISTANT-PAT SIX, RUBY GALINDO
ACCOUNTING ASSISTANT II- 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
SENIOR ACCOUNTING ASSISTANT- LISA LEE

* HOURLY DEPT.	** COST	X	TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL COST	GROUP
	\$39.82	0.05		\$1.36	\$0.72	\$4.07	GROUP ONE-AUDITS
	\$38.17	0.03		\$0.87	\$0.46	\$2.60	GROUP TWO-REMITTANCE PROCESSING
	\$32.13	0.33		\$7.29	\$3.89	\$21.90	GROUP THREE-SPECIAL PROCESSING UNIT
	\$45.54	0.05		\$1.55	\$0.83	\$4.66	GROUP FOUR-AUDITS
	\$37.85	0.05		\$0.00	\$0.00	\$0.00	GROUP FIVE-TREASURY
	<u>\$38.70</u>	<u>0.52</u>		<u>\$11.07</u>	<u>\$5.91</u>	<u>\$33.23</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/1711 Productive Hours)

** Time To Perform: 31 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 ESCAPE): **\$33.00**

FEE SCHEDULE 2009-2010 **\$45.00**

CURRENT CHARGE (PER ESCAPE):

FISCAL YEAR 2010-2011 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 27 EMPLOYEES IN PUBLIC SERVICES.**
SUPERVISING ACCOUNTING TECHNICIAN - NATALIE RABONE, CATHY HANKUS, FELICIA FIELDS, EMILY THOMAS
ACCOUNTING TECHNICIAN I - DONALD JACKSON, DAVID JOHNSON, SUSAN JANOSZ
SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, ROBERT KENNEDY, COURTNEY SMITH, MARIA DAMACIO
ACCOUNTING ASSISTANT II- DENISE TINAJEROS, ALICIA HOAR, APRIL ASHLEY
MAGGIE LOPEZ, MARIA QUINTERO, SYLVIA SALINAS
MEG FARLAND, ROBERT SLOCUM, ELIZABETH HAYNES, JENNIFER SANDOVAL
ACCOUNTING ASSISTANT I - SELENA ANZURES, CARMEN ZEPEDA
JESSICA ANGULO, RIGOBERTO MORENO, RONNECIA HODGES, MARIBEL MERLAN
- GROUP 2: REMITTANCE PROCESSING UNIT - PULLING PAYMENT ERRORS - SHORTS/ 2ND-NO-1ST**
SUPERVISING ACCOUNTING TECHNICIAN - SUSAN BURNS
ACCOUNTING TECHNICIAN I - SHEREE RAFAEL
SR. ACCOUNTING ASSISTANT - RUBY GALINDO, PATRICIA SIX
ACCOUNTING ASSISTANT II- CHRISTINA SLOCUM, ARLEEN TAGATAC
- GROUP 3: REMITTANCE ACCOUNTING UNIT - PUTTING SHORT/LATE PAYMENTS INTO REFUND ACCOUNT & SEND A LETTER**
SENIOR ACCOUNTING ASSISTANT - MYRNA WHEELING
- GROUP 4: PREPARING CONTRACTS WITH VARIOUS NEWSPAPERS, PREPARING & PROOFING THE LIST OF DELINQUENT PARCELS TO BE PUBLISHED.**
DEPUTY TTC- SHERRY HILLARD
SUPERVISING ACCOUNTING TECHNICIAN- COLLEEN ESPINO
ACCOUNTING TECHNICIAN I - SANDY FINLEY
SR. ACCOUNTING ASSISTANT - ISELA LICEA

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

17. PREPARATION OF DELINQUENT TAX RECORD:

HOURLY DEPT. COST	** X TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	TOTAL COST
\$32.48	0.13	\$2.95	\$1.57	\$8.85
\$38.17	0.03	\$0.87	\$0.46	\$2.60
\$38.50	0.13	\$3.50	\$1.87	\$10.50
\$42.20	0.02	\$0.48	\$0.26	\$1.44
<u>\$37.84</u>	<u>0.32</u>	<u>\$7.79</u>	<u>\$4.16</u>	<u>\$23.39</u>
126,007 Notices Mailed for a total cost of \$60,021.32				+ \$0.48
4,663 Delinquent parcels published for a cost of \$34,303.45				= \$7.36
				<u>= \$31.22</u>

GROUP 1- PUBLIC SERVICES (1ST FLOOR, PALM SPRINGS, TEMECULA, 4TH FLOOR)
 GROUP 2- REMITTANCE PROCESSING
 GROUP 3- ACCOUNTING
 GROUP 4- TAX ENFORCEMENT

LABOR COST
 PRINTING/MAILING COST PER NOTICE
 PUBLICATION COST PER DELINQUENT PARCEL
 TOTAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)
 ** Time To Perform: 19 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 Supvsr. Salaries & Benefits)

PROPOSED NEW FEE (PER ASSESSMENT): \$31.00
 FEE SCHEDULE 2009-2010
 CURRENT FEE (PER ASSESSMENT): \$28.00

FISCAL YEAR 2010-2011 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 2009-2010
CURRENT CHARGE (PER ASST): \$12.00

FISCAL YEAR 2010-2011 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. ASSMNTS	/ %	# OF TIMESHARE ASSESSMENTS	=	COST PER TIMESHARE
\$8,582,657.16		11.27%		101,537		\$9.53

PROPOSED NEW FEE (PER ASSESSMENT): \$9.53

FEE SCHEDULE 2009-2010
CURRENT FEE (PER ASSESSMENT): \$9.81

FISCAL YEAR 2010-2011 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- ROBERT KENNEDY
ACCOUNTING ASSISTANT II- DEBBIE GOMEZ, SYLVIA SALINAS, MEG FARLAND
ROBERT SLOCUM, ELIZABETH HAYNES, JENNIFER SANDOVAL, DEBRA RUTH
ACCOUNTING ASSISTANT I- JESSICA ANGULO, RIGOBERTO MORENO

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

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
SENIOR ACCOUNTING ASSISTANT- LISA LEE

GROUP SEVEN: REMOVAL OF LIEN
ACCOUNTING ASSISTANT II- DEBBIE GOMEZ

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

20. UNSECURED PARTIAL PAYMENT:

HOURLY DEPT. COST	** TIME X	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$39.82	0.05	\$1.36	\$0.72	\$4.07	GROUP ONE-AUDITS
\$30.54	0.08	\$1.73	\$0.92	\$5.20	GROUP TWO-PUBLIC SERVICES (PALM SPRINGS, SPECIAL PROCESSING)
\$38.17	0.03	\$0.87	\$0.46	\$2.60	GROUP THREE-REMITTANCE PROCESSING
\$48.52	0.03	\$1.10	\$0.59	\$3.31	GROUP FOUR-AUDITS
\$45.54	0.03	\$1.03	\$0.55	\$3.10	GROUP FIVE-AUDITS
\$37.85	0.05	\$0.00	\$0.00	\$0.00	GROUP SIX-TREASURY
\$27.69	0.03	\$0.63	\$0.34	\$1.89	GROUP SEVEN- SPECIAL PROCESSING UNIT
<u>\$38.30</u>	<u>0.32</u>	<u>\$6.72</u>	<u>\$3.59</u>	<u>\$20.17</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)

** Time To Perform: 19 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): \$20.00

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER PAYMENT): \$18.00

FISCAL YEAR 2010-2011 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
 TAX COLLECTION INVESTIGATOR I- GABRIEL GUTIERREZ

* HOURLY DEPT. COST X	** TIME +	*** NON-SALARY OVERHEAD +	**** SUPERVISORIAL OVERHEAD =	TOTAL COST	
\$40.04	1.00	\$27.27	\$14.55	\$81.86	GROUP ONE-FIELD INVESTIGATIONS
<u>\$40.04</u>	<u>1.00</u>	<u>\$27.27</u>	<u>\$14.55</u>	<u>\$81.86</u>	ACTUAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 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 Supvtr. Salaries & Benefits)

PROPOSED NEW CHARGE (PER HOUR): **\$81.75**

FEE SCHEDULE 2009-2010
 CURRENT CHARGE (PER HOUR): \$111.25

FISCAL YEAR 2010-2011 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. ASSMNTS	/	# OF FIXED CHG. ASSESSMENTS	=	COST PER ASSESSMENT
\$8,582,657.16		18.80%		3,918,311		\$0.41

PROPOSED NEW FEE (PER ASSESSMENT):

\$0.41

FEE SCHEDULE 2009-2010

CURRENT FEE (PER ASSESSMENT):

\$0.39

FISCAL YEAR 2010-2011 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
\$8,582,657.16		1.98%		17,751		\$9.59

PROPOSED NEW FEE (PER ASSESSMENT):

\$9.59

FEE SCHEDULE 2009-2010

CURRENT FEE (PER FIXED CHARGE CORRECTION):

\$10.00

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

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 - DEBBIE GOMEZ

GROUP THREE: UPLOADING THE LIEN FILE INTO INGENEO 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
ADMINISTRATIVE SERVICE ANALYST II - ERICA CERVANTES

GROUP SIX: PROVIDING CUSTOMER SERVICE IN ANSWERING PHONE CALLS & CORRESPONDENCE
REGARDING DELINQUENCY - A TOTAL OF 27 EMPLOYEES
SUPERVISING ACCOUNTING TECHNICIAN - NATALIE RABONE, CATHY HANKUS, FELICIA FIELDS, EMILY THOMAS
ACCOUNTING TECHNICIAN I - DONALD JACKSON, DAVID JOHNSON, SUSAN JANOSZ
SENIOR ACCOUNTING ASSISTANT - SUSAN LOERA, MARIA DAMACIO
ROBERT KENNEDY, COURTNEY SMITH
ACCOUNTING ASSISTANT II - DENISE TINAJEROS, ALICIA HOAR,
MAGGIE LOPEZ, MARIA QUINTERO, SYLVIA SALINAS, APRIL ASHLEY
MEG FARLAND, ROBERT SLOCUM, ELIZABETH HAYNES, JENNIFER SANDOVAL
ACCOUNTING ASSISTANT I - SELENA ANZURES, MARIBEL MERLAN, RONNECIA HODGES
JESSICA ANGULO, RIGOBERTO MORENO, CARMEN ZEPEDA

GROUP SEVEN: RELEASE OF LIENS
ACCOUNTING ASSISTANT II-DEBBIE GOMEZ

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

24. UNSECURED DELINQUENT COLLECTION FEE

HOURLY DEPT. COST	X	** TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	=	TOTAL COST
\$100.33		0.02	\$1.14	\$0.61		\$3.42
\$27.69		0.03	\$0.63	\$0.34		\$1.89
\$63.77		0.02	\$0.72	\$0.39		\$2.17
\$41.92		0.02	\$0.48	\$0.25		\$1.43
\$53.00		0.02	\$0.60	\$0.32		\$1.81
\$32.48		0.13	\$2.95	\$1.57		\$8.85
\$27.69		0.03	\$0.63	\$0.34		\$1.89
\$49.55		0.27	\$7.15	\$3.81		\$21.45

ACTUAL COST

* Hourly Dept. Cost Formula consists of $\frac{\text{Average Current Rate of Pay w/Benefits within employee group} \times (2080 \text{ Hours in a Year} / 1711 \text{ Productive Hours})}{16 \text{ Minutes}}$

** Time To Perform:

*** 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).

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

PROPOSED NEW CHARGE (PER PAYMENT):

\$21.25

FEE SCHEDULE 2009-2010

CURRENT CHARGE (PER PAYMENT):

\$21.00

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

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
TAX COLLECTION INVESTIGATOR I- GABRIEL GUTIERREZ

* HOURLY DEPT. COST	** TIME	***		SUPERVISORIAL OVERHEAD =	TOTAL COST	
		NON-SALARY OVERHEAD +	OVERHEAD =			
\$46.05	0.50	\$15.68	\$8.37	\$47.08		GROUP ONE - TAX ENFORCEMENT
\$64.22	0.02	\$0.73	\$0.39	\$2.19		GROUP TWO - IT/NETWORKING
\$80.08	0.50	\$27.27	\$14.55	\$81.86		GROUP THREE - FIELD INVESTIGATION
<u>\$63.45</u>	<u>1.02</u>	<u>\$43.68</u>	<u>\$23.31</u>	<u>\$131.13</u>		ACTUAL COST

* Hourly Dept. Cost Formula consists of $\frac{\text{Average Current Rate of Pay w/Benefits within employee group} \times (2080 \text{ Hours in a Year} / 1711 \text{ Productive Hours})}{1 \text{ Hour and 1 Minute}}$

** Time To Perform:

*** 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).

****Supervisorial 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 2009-2010
CURRENT CHARGE (PER VISIT): \$100.00

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

26. REDEMPTION OF TAX-DEFAULTED PROPERTY

LEGAL AUTHORITY: REVENUE & TAXATION CODE 4102 ; GOVERNMENT CODE 54985

DESCRIPTION OF SERVICE: PREPARING & GIVING NOTICE OF THE PRIOR YEAR TAX DELINQUENCIES
& PROCESSING REDEMPTION OF TAX-DEFAULTED PROPERTIES

JOB CLASSIFICATIONS & GROUP NUMBERS:

GROUP 1: PUBLIC SERVICES - ANSWERING PHONE CALLS & CORRESPONDENCES REGARDING
DELINQUENCIES - A TOTAL OF 27 EMPLOYEES IN PUBLIC SERVICES.

SUPERVISING ACCOUNTING TECHNICIAN - NATALIE RABONE, CATHY HANKUS, FELICIA FIELDS, EMILY THOMAS
ACCOUNTING TECHNICIAN I - DONALD JACKSON, DAVID JOHNSON, SUSAN JANOSZ
SENIOR ACCOUNTING ASSISTANT- SUSAN LOERA, ROBERT KENNEDY, MARIA DAMACIO
COURTNEY SMITH
ACCOUNTING ASSISTANT II- DENISE TINAJEROS, ALICIA HOAR, APRIL ASHLEY
MAGGIE LOPEZ, MARIA QUINTERO, SYLVIA SALINAS
MEG FARLAND, ROBERT SLOCUM, ELIZABETH HAYNES, JENNIFER SANDOVAL
ACCOUNTING ASSISTANT I - SELENA ANZURES, CARMEN ZEPEDA, RONNECIA HODGES
JESSICA ANGULO, RIGOBERTO MORENO, MARIBEL MERLAN

GROUP 2: REMITTANCE PROCESSING UNIT - PROCESSING PAYMENTS & PULLING PAYMENT ERRORS
SUPERVISING ACCOUNTING TECHNICIAN - SUSAN BURNS
ACCOUNTING TECHNICIAN I - SHEREE RAFAEL
SR. ACCOUNTING ASSISTANT - RUBY GALINDO, PATRICIA SIX
ACCOUNTING ASSISTANT II- CHRISTINA SLOCUM, ARLEEN TAGATAC

GROUP 3: REMITTANCE ACCOUNTING UNIT - PUTTING INTO REFUND ACCOUNT, RETURNING SHORT/LATE PAYMENT WITH LETTERS
ACCOUNTING ASSISTANT II - MYRNA WHEELING

GROUP 4: AUDITS UNIT - RECONCILING & MAKING ADJUSTMENTS TO THE DAILY COLLECTION REPORT
ACCOUNTANT I - KIMBERLY REEDER, TUPOU ESAU

GROUP 5: SYSTEMS - CORRECTING RECORDS ON THE PAYMENT-FILE & DATABASE TO BALANCE THE DAILY COLLECTION REPORT
PROGRAMMING CONTRACTOR - JOHN PARISH, BOB KIRKREIT

GROUP 6 : AUDITS UNIT - DISTRIBUTION OF DELINQUENT TAXES
SENIOR ACCOUNT - ALEX IGNACIO
ACCOUNTANT II - KENIA VARELA

GROUP 7: ROLLING DELINQUENT ASSESSMENTS INTO PRIOR-YEAR DELINQUENT TAX ROLL & RESOLVING ROLL-OVER PROBLEMS
CHIEF DEPUTY TREASURER-TAX COLLECTOR - GARY COTIERILL

FISCAL YEAR 2010-2011 FEE SCHEDULE CALCULATIONS

26. REDEMPTION OF TAX-DEFAULTED PROPERTY

HOURLY DEPT. COST	** X TIME	*** NON-SALARY OVERHEAD	**** SUPERVISORIAL OVERHEAD	= TOTAL COST	
\$32.48	0.13	\$2.95	\$1.57	\$8.85	GROUP 1- PUBLIC SERVICES(1ST FLOOR, 4TH FLOOR, TEMECULA, PALM SPRINGS)
\$38.17	0.03	\$0.87	\$0.46	\$2.60	GROUP 2- REMITTANCE PROCESSING
\$38.50	0.13	\$3.50	\$1.87	\$10.50	GROUP 3- ACCOUNTING
\$39.82	0.03	\$0.90	\$0.48	\$2.71	GROUP 4 - AUDITS
\$87.50	0.02	\$0.00	\$0.00	\$1.46	GROUP 5 - SYSTEMS
\$45.54	0.05	\$1.55	\$0.83	\$4.66	GROUP 6 - AUDITS
\$100.33	0.02	\$1.14	\$0.61	\$3.42	GROUP 7 - SYSTEMS
\$54.62	0.42	\$10.91	\$5.82	\$34.20	LABOR COST
97,975 SPY bills mailed for a total cost of \$48,662.09				+	\$0.50
				=	\$34.69
					TOTAL COST

* Hourly Dept. Cost Formula consists of =(Average Current Rate of Pay w/Benefits within employee group)*(2080 Hours in a Year/1711 Productive Hours)

** Time To Perform: 25 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 Supvsr. Salaries & Benefits)

PROPOSED NEW FEE (PER ASSESSMENT): **\$34.50**

FEE SCHEDULE 2009-2010
CURRENT FEE (PER ASSESSMENT): **\$30.00**

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						