

ATTACHMENT D

Treasurer-Tax Collector - Fee Study - Fiscal Year 2017-18
Fully Loaded Costs - All Classifications (Step 7)

CLASS	CLASS TITLE	Total S&B per Hour	Overhead (Dept Avg Per Hr.)	Fully Loaded Cost per Hour
20B96	FINANCE SYSTEMS MANAGER	79.33	16.55	95.88
14C31	MANAGEMENT ANALYST III	74.36	16.55	90.91
20B10	ACCOUNTANT I	49.74	16.55	66.29
20B11	ACCOUNTANT II	57.88	16.55	74.43
20B12	ACCOUNTANT III	69.69	16.55	86.24
20B93	FINANCE MANAGER II	83.01	16.55	99.56
20B95	FINANCE MANAGER I	77.46	16.55	94.01
80J21	ACCOUNT CLERK	38.83	16.55	55.38
80J22	SENIOR ACCOUNT CLERK	42.11	16.55	58.66
80J30	ACCOUNTING TECHNICIAN	45.97	16.55	62.52
14C45	TREASURY MANAGER	92.56	16.55	109.11
20B41	TREASURY OFFICER II	57.88	16.55	74.43

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Auction Listing AL	Dept:	1170-8263
Legal Authority:	RTC § 4112(a)&(b) and 4672.1; GC § 54985	Account:	5400

Description of Service: Reimbursement fee for costs incurred to prepare and conduct the sale within 90 days.

Volume: Appx. # of parcels per year: **23**

Time to Perform: **3** hours/year divided by # of parcels

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Management Analyst III	90.91	2.00	181.82
	Accounting Technician	62.52	1.00	62.52
			Total:	<u>244.34</u>
			Staff cost per parcel:	\$ 10.62

Total Annual Cost:	\$ 3,694.34	
Current Revenue:	<u>3,450.00</u>	93.4%
Unmet Cost:	244.34	6.6%
Current Fee:	\$ 150.00	
Proposed Fee:	\$ 10.00	
Proposed Cost Recovery:	\$ 230.00	6.2%
	\$ 160.00	Includes \$150 flat fee - per R&T 4112(a)(3), plus staff time (\$10.00)

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Bankruptcy Administration Fee BK	Dept:	1170-8263
Legal Authority:	RTC § 2922(e); GC § 54985	Account:	5400

Description of Service: Filing Bankruptcy claims (Unsecured Roll)

Volume: Approximate annual total: **33**

Time to Perform: **2.75** hours per claim

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Sr. Account Clerk (30 min)	58.66	0.50	29.33
	Accounting Technician (1 hr)	62.52	1.00	62.52
	Account Clerk (15 min)	55.38	0.25	13.84
	Management Analyst III (1 hr)	90.91	1.00	90.91
			Total:	196.60

Total Annual Cost:	\$ 6,487.82	
Current Revenue:	<u>4,224.00</u>	65.1%
Unmet Cost:	2,263.82	34.9%
Current Fee:	128.00	
Proposed Fee:	196.00	
Proposed Cost Recovery:	6,468.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Lien Recording Fee LR - Auto Applied Fee	Dept: 1170-8263
Legal Authority:	RTC § 2922(e)	Account: 5400

Description of Service: Prepare Release of Tax Lien *(fee included on last payment only)*

Volume: Approximate annual total: **1,600**

Time to Perform: **0.75** hour

Cost to Perform:	Accountant I	<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
		66.29	0.75	49.72
			Total:	49.72

Total Annual Cost:	\$ 79,551.16	
Current Revenue:	<u>19,200.00</u>	24.1%
Unmet Cost:	60,351.16	75.9%
Current Fee:	\$ 12.00	
Proposed Fee:	\$ 49.00	<i>(cost recovery, in addition to new statutory \$75 Recording Fee)</i>
Proposed Cost Recovery:	78,400.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Unsecured Payment Plan Fee PP - Auto applied	Dept:	1170-8263
Legal Authority:	RTC § 2922(e)	Account:	5400

Description of Service: Research, set-up, and monitor payment plans

Volume: Approximate annual total: **60**

Time to Perform: **2.5** hours over course of plan

Cost to Perform:	Accounting Technician 2-3 hours	<u>S&B/Hr.</u>	<u>Qty</u>	<u>Total Cost</u>
		62.52	2.50	156.29
			Total:	156.29

Total Annual Cost:	\$	9,377.66	
Current Revenue:		<u>9,060.00</u>	96.6%
Unmet Cost:		317.66	3.4%
Current Fee:	151.00		
Proposed Fee:	156.00		
Proposed Cost Recovery:		9,360.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Redemption Installment Payment Plan (5Pay) RP - Auto Applied Fee	Dept: 1170-8263
Legal Authority:	RTC § 4102(d), 4112(a)&(b), 4217(b), and 4672.2	Account: 5400

Description of Service: Research, set up, and monitor payment plan

Volume: Approximate annual total: **125**

Time to Perform: 2 hours over course of plan

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total</u>
Cost to Perform:	Accounting Technician (1 hr., 15 min.)	\$ 62.52	1.25	\$ 78.15
	Senior Account Clerk (10 minutes)	58.66	0.17	9.97
	Accountant I (10 minutes)	66.29	0.17	11.27
	Accountant II (10 minutes)	74.43	0.17	12.65
	Account Clerk (15 minutes)	55.38	0.25	13.84
			Total:	\$ 125.89

Total Annual Cost:	\$ 15,735.93	
Current Revenue:	<u>9,500.00</u>	60.4%
Unmet Cost:	6,235.93	39.6%
Current Fee:	76.00	
Proposed Fee:	\$ 125.00	
Proposed Cost Recovery:	15,625.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	DMV Registration Renewal Hold RH	Dept:	1170-8263
Legal Authority:	RTC § 2922(e) and 3205	Account:	5400

Description of Service: Research, submission, and release of DMV Hold *(last payment only)*

Volume: Approximate annual total: **250**

Time to Perform: **2.25** hours

Cost to Perform:		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
BTAll (1 hr full list - appx 4 min/listing)		87.09	0.10	8.71
Accounting Technician (5 min)		62.52	0.12	7.50
Accountant II (30 min/full list; 2 min/listing)		74.43	0.05	3.72
DMV charge for Hold		1.00	1.00	1.00
			Total:	20.93

Total Annual Cost:	\$ 5,233.17	
Current Revenue:	<u>3,500.00</u>	66.9%
Unmet Cost:	1,733.17	33.1%
Current Fee:	14.00	
Proposed Fee:	20.00	
Proposed Cost Recovery:	5,000.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Returned Check - Treasury NF	Dept:	1170-8266
Legal Authority:	GC § 6157(b); GC § 54985(a)	Account:	5870

Description of Service: Processing procedure for checks returned by the bank to the Treasurer

Volume: Annual total: **220**

Time to Perform: **39** minutes 0.65

Cost to Perform:	Cost/Hr.	Qty.	Total
Treasury Officer II	\$ 74.43	0.50	37.22
Reclearing charge (bank fee)	1.75	1	1.75
		Total:	\$ 38.97

Annual Cost:	\$ 8,572.72	
Current Revenue:	3,960.00	46.2%
Current Unmet Cost:	<u>4,612.72</u>	53.8%
Current Fee:	18.00	
Proposed Fee:	38.00	
Proposed Cost Recovery:	8,360.00	97.5%

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Returned Check - Property Tax NF	Dept:	1170-8263
Legal Authority:	GC § 6157(b); GC § 54985(a); RTC § 2509.1	Account:	5870

Description of Service: Processing procedure for checks returned by the Treasurer to the Tax Collector

Volume: Approximate annual total = **194.00**

Time to Perform: 1 hour

Cost to Perform:	Cost/Hr.	Qty.	Total
Accounting Technician (EPOS; Checks)	\$ 62.52	0.50	\$ 31.26
Accountant II - 15-20 minutes	74.43	0.25	18.61
Senior Accounting Clerk	58.66	0.25	14.66
Treasury Fee	38.00	1.00	38.00
		Total:	\$ 102.53

Total Annual Cost:	\$ 19,891.19	
Current Revenue:	<u>11,058.00</u>	55.6%
Unmet Cost:	8,833.19	44.4%
Current Fee:	57.00	
Proposed Fee:	102.00	
Proposed Cost Recovery:	19,788.00	99.5%

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Unsecured Seizure Fee SF	Dept:	1170-8263
Legal Authority:	RTC § 2922(e), 2958(c); and GC § 54985	Account:	5400

Description of Service: Asset seizure for unpaid unsecured tax

Volume: Approximate annual total: **90**

Time to Perform: **1.5** hours per parcel

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Accountant I (1.5 hours)	66.29	1.50	99.44
	Account Clerk (5 minutes)	55.38	0.12	6.65
	Account Tech (5 minutes)	62.52	0.12	7.50
			Total:	113.59

Total Annual Cost:	\$ 10,222.79	
Current Revenue:	<u>7,560.00</u>	74.0%
Unmet Cost:	2,662.79	26.0%
Current Fee:	84.00	
Proposed Fee:	113.00	
Proposed Cost Recovery:	10,170.00	

Monterey County Treasurer-Tax Collector

Schedule of Fees - January 2018

Fee Title:	Franchise Tax Board - Intercept TI	Dept:	1170-8263
Legal Authority:	RTC § 2922(e)	Account:	5400

Description of Service: State tax intercept program for unpaid unsecured tax

Volume: Approximate annual total: **8**

Time to Perform: **1.75** hours per parcel

Cost to Perform:		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Accounting Technician		62.52	1.00	62.52
Accountant I		66.29	0.50	33.15
Senior Account Clerk		58.66	0.25	14.66
			Total:	110.33

Total Annual Cost:	\$ 882.63	
Current Revenue:	<u>528.00</u>	59.8%
Unmet Cost:	354.63	40.2%
Current Fee:	\$ 66.00	
Proposed Fee:	110.00	
Proposed Cost Recovery:	880.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Tax Sale Fee TS	Dept:	1170-8263
Legal Authority:	RTC § 3698.5(a)(2), 4112 and 4672.1	Account:	5400

Description of Service: Tax sale/auction to recover delinquent property taxes.

Volume: Approximate # of parcels per year: **20**

Time to Perform: **11** hours per parcel

		<u>S&B/Hr.</u>	<u>Qty.</u>	<u>Total Cost</u>
Cost to Perform:	Management Analyst III - 6 hrs per parcel	90.91	6.00	545.45
	Accounting Technician- 2 hrs per parcel	62.52	2.00	125.04
			Total:	\$ 670.49

Total Annual Cost: \$ 16,409.79

Current Revenue: 3,000.00 18.3%

Unmet Cost: 13,409.79 81.7%

Current Fee: 150.00

Proposed Fee: **670.00** per parcel, plus vendor fee (currently \$150 initial offer; \$107 reoffer)

Proposed Cost Recovery: 16,400.00

Current third party vendor \$150 initial offer

Current third party vendor \$107 reoffer*

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Application for Separate Valuation (Segregation) SG	Dept:	1170-8263
Legal Authority:	RTC § 2821, 2922(e), and 4151	Account:	5400

Description of Service: Request segregation and issue new tax bills.

Volume: Approximate annual total: **15**

Time to Perform: **1.5** hour for 1 to 2 split
45 minutes for each additional split up to 4 maximum

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Accounting Technician (45 min)	62.52	0.75	46.89
				46.89

Total Annual Cost:	\$ 1,395.00	
Current Revenue:	<u>855.00</u>	61.3%
Unmet Cost:	540.00	38.7%

Current Fee: \$ 57.00 (1 to 2 split)
\$ 93.00 (1 to 3 split)
\$ 129.00 (1 to 4 split)

Proposed Fee:	\$ 93.00 (1 to 2 split)	1.5 hours=	46.89	X 2	93.78
	\$ 140.00 (1 to 3 split)	2.75 hours=	46.89	X 3	140.66
	\$ 187.00 (1 to 4 split)	3.5 hours=	46.89	X 4	187.55

Proposed Cost Recovery: **1,395.00**

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Bulk Transfers BA	Dept:	1170-8263
Legal Authority:	RTC § 2922(e); GC § 54985	Account:	5400

Description of Service: Statement issued confirming taxes have been paid

Volume: Approximate annual total: **30**

Time to Perform: **60** minutes per request.

Cost to Perform:		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Senior Accounting Clerk - 45 minutes		58.66	0.75	43.99
Account Clerk - 15 minutes		55.38	0.25	13.84
			Total:	57.84

Total Annual Cost:	\$ 1,735.16	
Current Revenue:	<u>1,050.00</u>	60.5%
Unmet Cost:	685.16	39.5%
Current Fee:	35.00	
Proposed Fee:	57.00	
Proposed Cost Recovery:	1,710.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Agency Web Access EA - Electronic Access	Dept:	1170-8263
Legal Authority:	GC § 54985; RTC § 2922(e)	Account:	5750

Description of Service: Agency Web Access (Title Companies)

Volume: Number of Licenses: **10**

Time to Perform: **2.5** hours once/year

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Finance Systems Manager (appx 12 min/lic.)	95.88	2.00	191.77
	Sr. Account Clerk - 10 minutes per license	58.66	1.70	99.72
	Account Clerk - 5 minutes per license	55.38	0.80	44.30
	Megabyte Annual Mtnc Cost (divided by 10)	6,256.00	1.00	6,256.00
			Total:	6,591.79
Total Annual Cost:	\$ 6,591.79		Total divided by 10 Licenses:	659.18
Current Revenue:	<u>5,000.00</u>	75.9%		
Unmet Cost:	\$ 1,591.79	24.1%		
Current Fee:	500.00			
Proposed Fee:	659.00 per license			
Proposed Cost Recovery:	\$ 6,590.00			

Monterey County Treasurer-Tax Collector

Schedule of Fees - January 2018

Fee Title:	Mobile Home Tax Clearance - Reissue Fee MH	Dept: 1170-8263
Legal Authority:	RTC § 5832(a) & (b), GC § 54985	Account: 5400

Description of Service: Research and prepare Tax Clearance

Volume: Annual total: **11**

Time to Perform: **45** Minutes

Cost to Perform:		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total</u>
Sr. Account Clerk		58.66	0.50	29.33
Account Clerk		55.38	0.25	13.84
Supplies -forms - certificate		1.00	1.00	1.00
Supplies - copies		1.00	1.00	1.00
				<u>45.17</u>

Total Annual Cost:	\$ 496.91	
Current Revenue:	<u>385.00</u>	77.5%
Unmet Cost:	111.91	22.5%
Current Fee:	35.00	
Proposed Fee:	45.00	
Proposed Cost Recovery:	495.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Research Fee RS	Dept:	1170-8263
Legal Authority:	GC § 54985	Account:	5400

Description of Service: Research records for public; charge fully loaded S&B rate/hour, plus materials.

Volume: Approximate annual total: **10**

Time to Perform: Based on number of years researched, nature of request, etc.
60

Cost to Perform:		S&B/Hr.	# Hrs.	Total
	Accountant II	\$ 74.43	1.00	\$ 74.43
			Total:	\$ 74.43

**Minimum cost*

Total Annual Cost:	\$ 744.34	
Current Revenue:	400.00	53.7%
Unmet Cost:	<u>344.34</u>	46.3%
Current Fee:	\$ 40.00	
Proposed Fee:	\$ 74.00	1 hour min.
Proposed Cost Recovery:	\$ 740.00	

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Delinquent Tax Roll/Payment File Extract EX - Tax Extraction (MCEDTFA)	Dept:	1170-8263
Legal Authority:	GC § 54985; RTC § 2922(e)	Account:	5750

Description of Service: Delinquent Tax Roll and payment file extract

Volume: 24 (Per month: 2 companies x 12 months)

Time to Perform: 45 minutes per company/month

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Finance Systems Manager (45 min.)	95.88	0.75	71.91
	Sr. Account Clerk (10 min.)	58.66	0.17	9.97
	Account Clerk - 5 minutes	55.38	0.12	6.65
				88.53

Total Annual Cost:	\$	2,124.71	
Current Revenue:	\$	<u>1,746.72</u>	82.2%
Unmet Cost:	\$	377.99	17.8%
Current Fee:	\$	72.78	
Proposed Fee:		88.00	
Proposed Cost Recovery:	\$	2,112.00	99.4%

<u>Increase \$ and %</u>		
\$	15.22	20.9%
\$	365.28	20.9%

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Personal Contact PC	Dept:	1170-8263
Legal Authority:	RTC § 3704.7(c); 4672.3	Account:	5400

Description of Service: Required notice to assessee with a valid homeowners exemption on file or mailing address is the same as the situs per § 3704.7

Volume: Approx. # of parcels per year: **1**

Time to Perform: **3** hours

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Management Analyst III - 2 hours	90.91	2.00	181.82
	Accounting Technician - 45 min. to 1 hour	62.52	0.75	46.89
			Total:	\$ 228.71
Total Annual Cost:	\$ 228.71			
Current Revenue:	<u>100.00</u>		43.7%	
Unmet Cost:	128.71		56.3%	
Current Fee:	100.00	vendor cost only		
Proposed Fee:	228.00			
Proposed Cost Recovery:	328.00			

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Bond Breakout BB	Dept:	1170-8263
Legal Authority:	GC § 54985	Account:	5400

Description of Service: Research lien, create Certificate of Payment and/or related correspondence, process payment.

Volume: Approximate annual total= **260**

Time to Perform: **30** minutes

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Senior Account Clerk	58.66	0.50	29.33
	Account Clerk (5 min.)	55.38	0.12	6.65
				<u>35.97</u>

Current Fee: -

Proposed Fee: **35.00**

Proposed Cost Recovery: 9,100.00

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Duplicate/Replace Release of Lien	Dept:	1170-8263
Legal Authority:	RTC § 2922(e)	Account:	5400

Description of Service: Prepare Duplicate/Replacement of Release of Tax Lien

Volume: Approximate annual total:

Time to Perform: 20 minutes

		<u>S&B/Hr.</u>	<u># Hrs.</u>	<u>Total Cost</u>
Cost to Perform:	Account Clerk	55.38	0.33	18.28
	Print replacement	1.00	1.00	1.00
			Total:	19.28

Current Fee: \$ -

Proposed Fee: \$ 19.00

**Monterey County Treasurer-Tax Collector
Schedule of Fees - January 2018**

Fee Title:	Reminder Notice	Dept:	1170-8263
Legal Authority:	RTC § 2621; RTC § 2922(e); GC § 54985	Account:	4550

Description of Service: Mail Reminder Notices on Secured & Supplemental Tax

Volume: Approximate annual total: **16,177**

Time to Perform: **171** hours year

		S&B/Hr.	# Hrs.	Total
Cost to Perform:	Accounting Technician	\$ 62.52	14.00	\$ 875.25
	Account Clerks - (4 @ 27 hrs/ea)	55.38	108.00	5,980.96
	Sr. Account Clerk (1)	58.66	27.00	1,583.78
	Accountant I	66.29	11.00	729.22
	Accountant II	74.43	11.00	818.77
	Supplies - Tax Bills @ .036 per	0.04	16,177.00	582.37
	Folding Service	319.71	1.00	319.71
	Supplies - Postage @ .44	0.44	16,177.00	7,117.88
	Envelope #10.5 = @ .052	0.05	16,177.00	841.20
	Envelope #9 = @ .043	0.04	16,177.00	695.61
	Publication Cost			8,304.36
			Total:	\$ 27,849.11

Total Annual Cost:	\$ 27,849.11		Per reminder:	1.72
Current Revenue:	-	0.0%		
Unmet Cost:	27,849.11	100.0%		
Current Fee:	-			
Proposed Fee:	\$ 1.70 per bill			
Proposed Cost Recovery:	27,500.90			