

# **Mono County**

## **PROPERTY TAX ADMINISTRATION FEE COST CALCULATIONS**

**FISCAL YEAR 2012/13**

**BASED ON COST FOR FISCAL YEAR 2011/12**



**Final**

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## **INTRODUCTION**

MAXIMUS is a national consulting firm specializing in providing cost accounting services to local government. The firm has provided services to all 58 California counties and over 200 California cities. Services include user fee studies, A-87 cost allocations, state mandated cost reimbursements, spending limit determinations, and development fee calculations.

## **BACKGROUND**

MAXIMUS was hired by Mono County to provide cost calculation services applicable to the 2011/2012 property tax administrative cost. MAXIMUS has an extensive background in the costing of governmental services and activities. Property tax administrative fee calculations require that counties calculate actual cost, including A-87 overhead of certain activities within the County government. The calculations shown in this report are based on:

1. MAXIMUS's extensive experience in user fee and A-87 cost plan methodology,
2. Actual expenditures net of appropriate cost reimbursements,
3. The County's cost plan approved by the State Controller's Office, and
4. Information from County departmental staff.

## **METHODOLOGY**

**I. PROCESS DEFINED:** Four departments were reviewed for property tax administration costs – Auditor-Controller, Treasurer/Tax Collector, Assessor and Data Processing.

Each department was reviewed and property tax related activities and/or functions were defined. All services which were property tax related were grouped into a "Property Tax function, other services (including those allocated in the countywide cost allocation plan) were classified as "All Other". Any function, which was administrative in nature, was so classified.

**II. COSTS DISTRIBUTED:** Using the procedures described above, each staff member was categorized in terms of assignments and responsibilities.

This distribution provided an allocation base for salary, benefits, services and supplies, and overhead costs. Certain specialized costs were analyzed separately and spread in a specific manner.

## **RESULTS**

**The total 2011/2012 net cost for property tax administration equals \$2,345,584.**

Distributing this cost over the Auditor-Controller's apportionment percentages for 2012/2013 results in the calculations shown on the following pages:

**MONO COUNTY  
PROPERTY TAX ADMINISTRATIVE COST  
SUMMARY  
FISCAL YEAR 2011/12**

**CHART A**

	ASSESSOR	TREASURER TAX COLLECTOR	AUDITOR- CONTROLLER
SALARIES & BENEFITS	\$1,244,680	\$162,912	\$25,782
SERVICES & SUPPLIES	\$261,629	\$21,233	\$5,557
DATA PROCESSING	\$0	\$0	\$0
GENERAL & A-87 OVERHEAD	\$293,307	\$115,600	\$20,580
DEPARTMENTAL COST :	\$1,799,616	\$299,745	\$51,919
<b>TOTAL COST :</b>		<b>\$2,151,280</b>	
<b>PROPERTY TAX SYSTEM (\$750,000/5 Yrs)+ Annual Maintenance</b>		<b>\$209,868</b>	
<b>Assessment Appeals Board and Counsel</b>		<b>\$14,935</b>	
TAX RELATED REVENUES :			
REVENUE OFFSETS(*)		(\$30,500)	
<b>NET PROPERTY TAX ADMINISTRATIVE COST :</b>		<b>\$2,345,584</b>	

DP cost per financial report	\$1,340,456
Percent tax application 11/12	0.00%
Total to be allocated	\$0
Auditor	\$25,782
Tax Collector	\$162,912
Assessor	\$1,244,680
Total	\$1,433,374

09/10 A-87 OMB INCLUDED  
No tax function for DP in 11/12

*Revenue offsets:	
Tax sales & map sales	\$3,336
Collection fees	\$27,164
Tax Roll Printouts	\$0

<b>Total Revenue</b>	<b>\$30,500</b>
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**MONO COUNTY  
PROPERTY TAX ADMINISTRATION ALLOCATION**

Fiscal Year 2012-2013  
Based on 2011-2012 Actual Cost

CHART B

FUND	ADJUSTED AB 8 ALLOCATION FACTORS (PERCENT)	PROPERTY TAX ADMIN FEE DISTRIBUTION (DOLLARS)	PROPERTY TAX ADMIN FEE CHARGES (DOLLARS)
County General	29.962703%	\$702,800	
Town of Mammoth	4.299313%	\$100,844	\$100,844
County School Service-Supt of Schools	1.974267%	\$46,308	
Library	1.680144%	\$39,409	\$39,409
Eastern Sierra Unified	11.626785%	\$272,716	
Mammoth Unified	16.795773%	\$393,959	
Round Valley School District	0.678390%	\$15,912	
Antelope Fire	0.270525%	\$6,345	\$6,345
Bridgeport Fire	0.264407%	\$6,202	\$6,202
June Lake Fire	0.687387%	\$16,123	\$16,123
Lee Vining Fire	0.056712%	\$1,330	\$1,330
Long Valley Fire	0.545764%	\$12,801	\$12,801
Mammoth Fire	4.951386%	\$116,139	\$116,139
Mono City Fire	0.031629%	\$742	\$742
White Mountain Fire	0.078465%	\$1,840	\$1,840
Chalfant Fire	0.161808%	\$3,795	\$3,795
Birchim Community Services	0.025112%	\$589	\$589
Hilton Creek Community Services	0.165697%	\$3,887	\$3,887
Bridgeport Public Utility District	0.015681%	\$368	\$368
Bridgeport Public Utility District #2	0.009582%	\$225	\$225
June Lake Public Utility District	1.002905%	\$23,524	\$23,524
Lee Vining Public Utility District	0.075665%	\$1,775	\$1,775
June Lake Mosq.		\$0	\$0
Mammoth Mosq.	0.137655%	\$3,229	\$3,229
So Mono Hospital	3.570251%	\$83,743	\$83,743
Mammoth Co Water	5.220020%	\$122,440	\$122,440
Mammoth Co Water #1	4.606168%	\$108,042	\$108,042
Mammoth Co Water #2	1.365345%	\$32,025	\$32,025
County Service Area # 1	0.260830%	\$6,118	\$6,118
County Service Area # 5	0.082875%	\$1,944	\$1,944
Special District Augmentation Fund		\$0	\$0
Education Revenue Augmentation Fund	9.396753%	\$220,409	
<b>TOTAL</b>	<b>100.00%</b>	<b>\$2,345,584</b>	<b>\$693,479</b>

**MONO COUNTY  
ASSESSOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
FISCAL YEAR 2011-2012**

**CHART C**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
Salaries and Wages	\$778,336	\$0	\$778,336	\$0
Employee benefits	\$466,344	\$0	\$466,344	\$0
<b>Total salaries and employee benefits</b>	<b>\$1,244,680</b>	<b>\$0</b>	<b>\$1,244,680</b>	<b>\$0</b>
Equipment maintenance	\$24,263		\$24,263	\$0
Memberships	\$2,490		\$2,490	\$0
Office expense	\$22,962		\$22,962	\$0
Telephone expense	\$0		\$0	\$0
Contract services-Legal Services	\$153,332		\$153,332	\$0
Rents & Leases	\$13,740		\$13,740	
Travel/Training	\$40,624		\$40,624	\$0
Publications and Spec Services	\$4,218		\$4,218	
<b>Total services and supplies</b>	<b>\$261,629</b>	<b>\$0</b>	<b>\$261,629</b>	<b>\$0</b>
<b>Total fixed assets</b>	<b>\$0</b>			<b>\$0</b>
A-87 Countywide overhead (09/10)	\$293,307		\$293,307	\$0
Re-allocate supporting cost			\$0	\$0
<b>Total Assessor</b>	<b>\$1,799,616</b>	<b>\$0</b>	<b>\$1,799,616</b>	<b>\$0</b>

**MONO COUNTY  
TREASURER/TAX COLLECTOR  
BREAKDOWN OF EXPENSES BY COST CENTER  
FISCAL YEAR 2011-2012**

**CHART D**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
Salaries & wages	\$320,056	\$97,969	\$106,867	\$115,220
Employee benefits	\$167,850	\$51,379	\$56,045	\$60,426
<b>Total salaries and employee benefits</b>	<b>\$487,906</b>	<b>\$149,348</b>	<b>\$162,912</b>	<b>\$175,646</b>
Equipment maintenance	\$19,147	\$5,861	\$6,393	\$6,893
Memberships	\$949	\$290	\$317	\$342
Office expense	\$19,502	\$5,970	\$6,512	\$7,021
Professional services	\$8,919	\$2,730	\$2,978	\$3,211
Legal Notices	\$621	\$190	\$207	\$224
Telephone expense	\$343	\$105	\$115	\$123
Special Department expense	\$33	\$10	\$11	\$12
Travel/training	\$14,077	\$4,309	\$4,700	\$5,068
<b>Total services &amp; supplies</b>	<b>\$63,591</b>	<b>\$19,465</b>	<b>\$21,233</b>	<b>\$22,893</b>
<b>Total fixed assets</b>				<b>\$0</b>
A-87 Countywide overhead (09/10)	\$71,423	\$21,863	\$23,848	\$25,712
Reallocate supporting cost		(\$190,676)	\$91,752	\$98,924
<b>Total Treasurer/Tax Collector</b>	<b>\$622,920</b>	<b>\$0</b>	<b>\$299,745</b>	<b>\$323,175</b>

**MONO COUNTY  
AUDITOR-CONTROLLER  
BREAKDOWN OF EXPENSES BY COST CENTER  
FISCAL YEAR 2011-2012**

**CHART E**

DESCRIPTION	TOTAL COSTS	SUPPORTING COST	PROP TAX ADMIN	ALL OTHER
Salaries and wages	\$660,650	\$222,309	\$16,913	\$421,429
Employee benefits	\$346,472	\$116,588	\$8,870	\$221,014
<b>Total salaries &amp; benefits</b>	<b>\$1,007,122</b>	<b>\$338,897</b>	<b>\$25,782</b>	<b>\$642,443</b>
Equipment maintenance	\$39,524	\$13,300	\$1,012	\$25,212
Memberships	\$1,958	\$659	\$50	\$1,249
Office expense	\$40,254	\$13,545	\$1,031	\$25,678
Annual Audit	\$70,000		\$1,792	\$68,208
Telephone expense	\$709	\$239	\$18	\$452
Consulting services	\$15,803	\$5,318	\$405	\$10,081
Special Department expense	\$19,760	\$6,649	\$506	\$12,605
Travel/training	\$29,055	\$9,777	\$744	\$18,534
<b>Total services and supplies</b>	<b>\$217,063</b>	<b>\$49,487</b>	<b>\$5,557</b>	<b>\$162,019</b>
<b>Total fixed assets</b>				<b>\$0</b>
A-87 Countywide overhead (09/10)	\$145,011	\$48,796	\$3,712	\$92,503
Reallocate support cost		(\$437,179)	\$16,868	\$420,312
<b>Total Auditor-Controller</b>	<b>\$1,369,196</b>	<b>\$0</b>	<b>\$51,919</b>	<b>\$1,317,277</b>

**MONO COUNTY  
ASSESSMENT APPEALS BOARD  
BREAKDOWN OF EXPENSES  
FISCAL YEAR 2011-2012**

CHART F

CLERK-RECORDER	Appeals Board Hours/Sessions	Hourly/Session Rates	a Salary Cost	b Total Salary	Percent (a/b)	Other Dept'l Cost	A-87 Cost	Total Appeals Board
Clerk Recorder (Position A)	78.00	44.27	\$3,453.06					
Total cost			\$3,453.06	\$440,423		\$66,928	\$150,169	
Ratio					0.78%			
Clerk Recorder Cost			<b>\$3,453</b>			<b>\$525</b>	<b>\$1,177</b>	<b>\$5,155</b>

COUNTY COUNSEL	Appeals Board Hours	Hourly Rate	a Salary Cost	b Total Salary	Percent (a/b)	Other Dept'l Cost	A-87 Cost	Total Appeals Board
County Counsel (Position A)	1.00	79.97	\$79.97					
County Counsel (Position B)	8.00	46.17	\$369.36					
County Counsel (Position C)	84.50	45.58	\$3,851.51					
Total cost			\$4,300.84	\$766,670		\$155,909	\$163,984	
Ratio					0.56%			
Appeals Board Cost			<b>\$4,301</b>			<b>\$875</b>	<b>\$920</b>	<b>\$6,095</b>

Assessment Appeals Board	Amount Paid (including applicable mileage)
Richard Liebersbach	\$747
Paul Oster	\$1,319
Rose Murray	\$817
John Gallagher	\$802
<b>Total</b>	<b>\$3,685</b>