

# COLLECTION DEPARTMENT

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## Mission Statement

To provide Jackson County taxpayers, as well as all other internal and external customers with efficient, effective, and courteous tax collection services.

## Goals

1. To increase public satisfaction related to the collection of taxes in Jackson County.
2. Reduce customer wait times on both phones and in line by increasing online and mobile education and capabilities.
3. To implement process improvements that balance workflow, improve productivity, and increase workforce morale.
4. To effectively communicate with Assessment, Finance, Legal, and the Tax Incentive Unit resulting in improved service delivery to internal and external customers.

## Objectives

1. To educate taxpayers via County website/mobile app, social media, and community meetings/presentations on the tax system in general and taxpayer responsibilities as they relate to the policies and practices of the Department of Collection.
2. Expand accessibility to online and mobile transactions such as payments, receipts, declarations, and research.
3. Effectively communicate expectations to taxpayers prior to, or eliminating the need for, their coming in person for services.
4. To improve employee morale and taxpayer satisfaction by providing associates with effective training to ensure they have the knowledge and skills necessary to provide the highest quality service to taxpayers and other customers.
5. Scheduled collaboration with Assessment, Finance, Legal, and the Tax Incentive Unit to increase communication related to cross-departmental needs and projects.
6. Prepare for upgrade to new tax collection software.

## Performance Measures

1. Dollar amount billed v. dollar amount collected.
2. Percentage of parcels redeemed or sold to bidders in the Delinquent Land Tax Sale.
3. Number of accounts paid online.
4. Reduced employee turnover rates.

## Achievements

1. Taxpayers can now utilize debit/credit cards to make payments in person.
2. Effective completion of final web-based property research tool for DLT sale.
3. The 2018 Delinquent Land Tax Sale had record-setting success.

# Collections

## FTE (Full Time Equivalent) by Home Department

<b>Position</b>	<b>2018 Adopted FTEs</b>	<b>2019 Recommended FTEs</b>
Accounts Receivable Admin.	1.0	1.0
Asst. Director	1.0	1.0
Asst. System Admin.	1.0	1.0
Bus. and Real Estate Spec. Clerk	1.0	1.0
Clerk	17.0	17.0
Collections Supervisor	4.0	4.0
Delinquent Tax Administrator	1.0	1.0
Director Of Collections	1.0	1.0
Office Administrator	1.0	1.0
Part-Time Clerk	1.0	1.0
Seasonal Clerk	2.2	3.2
System Administrator	1.0	1.0
Taxpayer Services Admin.	2.0	2.0
Title Specialist	2.0	2.0
	<hr/> <b>36.2</b> <hr/>	<hr/> <b>37.2</b> <hr/>

## BUDGET OVERVIEW COLLECTIONS DEPARTMENT

<u>Account Type</u>	2017 Actual	2018 Adopted	Exp. as of 11/15/2018	2019 Rec.
Salaries	1,639,909	1,826,064	1,409,771	1,780,969
Contractual Services	495,766	570,727	407,110	591,238
Supplies	19,053	21,900	14,076	23,385
Capital Outlay	6,674	1,500	124	48,850
	<u>\$ 2,161,402</u>	<u>\$ 2,420,191</u>	<u>\$ 1,831,082</u>	<u>\$ 2,444,442</u>
 <u>Fund</u>				
General Fund	1,241,121	1,453,513	1,169,800	2,444,442
Assessment Fund	110,726	136,678	89,455	-
Collectors Fund	809,555	830,000	571,828	-
	<u>\$ 2,161,402</u>	<u>\$ 2,420,191</u>	<u>\$ 1,831,082</u>	<u>\$ 2,444,442</u>

**Collections Department  
1403**

	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
<b>ALL FUNDS</b>					
Line Item Description					
5010 Regular Salaries	\$ 1,094,337	\$ 1,190,506	\$ 902,366	\$ 1,265,564	\$ 1,120,427
5020 Seasonal Salaries	27,737	45,200	11,286	67,200	66,800
5025 Part Time Salaries	-	-	12,023	21,715	21,715
5030 Over Time Salaries	55,371	53,346	39,093	53,334	53,334
5040 FICA Taxes	86,358	98,612	71,286	107,697	96,564
5050 Pension Contributions	150,510	133,699	111,416	142,415	107,593
5060 Insurance Benefits	217,590	295,748	251,988	314,536	314,536
5061 Insurance Fixed Cost and Dental	-	-	74	-	-
5063 Insurance Admin Fee	-	-	1,297	-	-
5062 HSA Contribution	-	-	-	-	-
5070 Unemployment Insurance	1,455	1,722	1,435	1,862	-
5090 Salary Adjustments	-	-	-	-	-
5110 Workmen's Compensation	4,655	5,509	4,591	5,959	-
5130 Vacation Payout	441	-	1,127	-	-
5140 Sick Leave Pay Out	-	-	354	-	-
5150 Long Term Disability	1,455	1,722	1,435	1,862	-
<b>Total Salaries</b>	<b>1,639,909</b>	<b>1,826,064</b>	<b>1,409,771</b>	<b>1,982,144</b>	<b>1,780,969</b>
6110 Postage	335,799	380,500	326,121	380,500	380,500
6120 Car Allowance & Mileage	9,325	15,347	5,747	15,709	20,909
6140 Travel Expense	-	-	-	-	-
6160 Meeting Expense	1,479	-	247	6,500	6,500
6165 Coffee Service	1,000	1,000	815	1,000	1,000
6200 Legal Notices	12,840	19,700	10,296	19,700	19,700
6230 Printing	66,399	85,600	29,123	89,500	89,500
6240 Office Services Charges	-	-	-	-	-
6510 Maint & Repair - Buildings	4,541	558	3,319	575	575
6540 Maint & Repair - Office Equip	1,311	2,000	975	2,200	2,200
6641 Copier Rental/Maintenance	6,875	7,000	5,717	7,860	7,860
6643 Mobile Phone/Pager Rental	-	2,445	139	2,445	3,105
6661 Software Purchases	1,000	-	-	-	-
6662 Software Maintenance	10,703	9,439	7,834	9,444	9,444
6670 Rent - Miscellaneous	-	-	-	-	-
6710 Dues & Memberships	280	-	361	410	410
6750 Education Benefits	1,155	-	374	1,600	1,600
6790 Other Contractual Services	31,127	34,600	5,371	34,600	34,600
6795 Alarm/Security Services	11,570	12,009	10,400	13,335	13,335
6360 Life Insurance	184	349	122	196	-
6770 Administration Service Fees	180	180	150	180	-
<b>Total Contractual Services</b>	<b>495,766</b>	<b>570,727</b>	<b>407,110</b>	<b>585,754</b>	<b>591,238</b>

**Collections Department  
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	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
7010 Office Supplies	11,275	14,000	7,178	15,000	15,000
7020 Reference Books/Publications	-	-	-	-	-
7041 Paper Supplies - Copier Paper	5,278	5,400	4,398	5,685	5,685
7350 Lumber Wood & Supplies	2,500	2,500	2,500	2,700	2,700
<b>Total Supplies</b>	<b>19,053</b>	<b>21,900</b>	<b>14,076</b>	<b>23,385</b>	<b>23,385</b>
8020 Buildings & Improvements	3,956	-	-	800	800
8060 Other Improvements	-	-	-	23,500	23,500
8170 Other Equipment	1,371	-	-	10,150	10,150
8171 Personal Computer/Accessories	845	1,500	124	6,600	6,600
8172 Printers	502	-	-	7,800	7,800
<b>Total Capital Outlay</b>	<b>6,674</b>	<b>1,500</b>	<b>124</b>	<b>48,850</b>	<b>48,850</b>
<b>Total Collections Department</b>	<b>\$ 2,161,402</b>	<b>\$ 2,420,191</b>	<b>\$ 1,831,082</b>	<b>\$ 2,640,133</b>	<b>\$ 2,444,442</b>

**Collections Department  
1403**

	Previous Year		Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.	
<b>General Fund</b>						
Line Item Description						
5010 Regular Salaries	\$ 745,091	\$ 784,838	\$ 603,354	\$ 861,695	\$ 1,120,427	
5020 Seasonal Salaries	13,702	14,800	6,585	14,800	66,800	
5025 Part Time Salaries	-	-	10,941	19,761	21,715	
5030 Over Time Salaries	45,757	43,090	32,499	43,090	53,334	
5040 FICA Taxes	59,648	64,468	48,429	71,860	96,564	
5050 Pension Contributions	83,074	74,513	62,094	83,209	107,593	
5060 Insurance Benefits	119,632	165,782	148,486	217,670	314,536	
5061 Insurance Fixed Cost and Dental	-	-	46	-	-	
5063 Insurance Admin Fee	-	-	839	-	-	
<b>Total Salaries</b>	<b>1,066,904</b>	<b>1,147,491</b>	<b>913,274</b>	<b>1,312,085</b>	<b>1,780,969</b>	
6110 Postage	107,264	221,078	201,789	90,000	380,500	
6120 Car Allowance & Mileage	7,688	10,417	4,744	11,538	20,909	
6140 Travel Expense	-	-	-	-	-	
6160 Meeting Expense	1,479	-	247	1,500	6,500	
6165 Coffee Service	1,000	1,000	815	1,000	1,000	
6200 Legal Notices	12,840	19,700	10,296	19,700	19,700	
6230 Printing	7,364	7,600	2,989	7,600	89,500	
6240 Office Services Charges	-	-	-	-	-	
6510 Maint & Repair - Buildings	536	558	3,319	575	575	
6540 Maint & Repair - Office Equip	1,311	2,000	975	2,200	2,200	
6641 Copier Rental/Maintenance	-	7,000	5,717	7,860	7,860	
6643 Mobile Phone/Pager Rental	-	2,445	112	-	3,105	
6661 Software Purchases	1,000	-	-	-	-	
6662 Software Maintenance	306	315	312	320	9,444	
6670 Rent - Miscellaneous	-	-	-	-	-	
6710 Dues & Memberships	280	-	361	410	410	
6750 Education Benefits	1,155	-	374	-	1,600	
6790 Other Contractual Services	-	-	-	-	34,600	
6795 Alarm/Security Services	11,570	12,009	10,400	13,335	13,335	
<b>Total Contractual Services</b>	<b>153,792</b>	<b>284,122</b>	<b>242,449</b>	<b>156,038</b>	<b>591,238</b>	
7010 Office Supplies	11,275	14,000	7,178	15,000	15,000	
7020 Reference Books/Publications	-	-	-	-	-	
7041 Paper Supplies - Copier Paper	5,278	5,400	4,398	5,685	5,685	
7350 Lumber Wood & Supplies	2,500	2,500	2,500	2,700	2,700	
<b>Total Supplies</b>	<b>19,053</b>	<b>21,900</b>	<b>14,076</b>	<b>23,385</b>	<b>23,385</b>	
8020 Buildings & Improvements	-	-	-	-	800	
8060 Other Improvements	-	-	-	-	23,500	

**Collections Department  
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	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
8170 Other Equipment	1,371	-	-	-	10,150
8171 Personal Computer/Accessories	-	-	-	-	6,600
8172 Printers	-	-	-	-	7,800
Total Capital Outlay	1,371	-	-	-	48,850
<b>Total General Fund</b>	<b>\$ 1,241,121</b>	<b>\$ 1,453,513</b>	<b>\$ 1,169,800</b>	<b>\$ 1,491,508</b>	<b>\$ 2,444,442</b>

**Assessment Fund**

Line Item Description	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
5010 Regular Salaries	\$ 71,659	\$ 91,036	\$ 53,331	\$ 89,237	-
5025 Part Time Salaries	-	-	1,082	1,954	-
5030 Over Time Salaries	4,613	4,812	3,304	4,812	-
5040 FICA Taxes	5,579	7,333	4,263	7,344	-
5050 Pension Contributions	15,548	13,639	11,366	13,661	-
5060 Insurance Benefits	13,125	19,016	15,985	21,201	-
5061 Insurance Fixed Cost and Dental	-	-	4	-	-
5062 HSA Contribution	-	-	-	-	-
5063 Insurance Admin Fee	-	-	71	-	-
Total Salaries	110,524	135,836	89,407	138,209	-
6120 Car Allowance & Mileage	203	842	48	1,028	-
6643 Mobile Phone/Pager Rental	-	-	-	-	-
Total Contractual Services	203	842	48	1,028	-
<b>Total Assessment Fund</b>	<b>\$ 110,726</b>	<b>\$ 136,678</b>	<b>\$ 89,455</b>	<b>\$ 139,237</b>	<b>-</b>

**Collectors Fund**

Line Item Description	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
5010 Regular Salaries	\$ 277,587	\$ 314,632	\$ 245,681	\$ 314,632	-
5020 Seasonal Salaries	14,035	30,400	4,701	52,400	-
5030 Over Time Salaries	5,001	5,444	3,290	5,432	-
5040 FICA Taxes	21,130	26,811	18,594	28,493	-
5050 Pension Contributions	51,888	45,547	37,956	45,545	-
5060 Insurance Benefits	84,833	110,950	87,517	75,665	-
5061 Insurance Fixed Cost and Dental	-	-	23	-	-
5062 HSA Contribution	-	-	-	-	-
5063 Insurance Admin Fee	-	-	387	-	-
5070 Unemployment Insurance	1,455	1,722	1,435	1,862	-
5090 Salary Adjustments	-	-	-	-	-
5110 Workmen's Compensation	4,655	5,509	4,591	5,959	-
5130 Vacation Payout	441	-	1,127	-	-
5140 Sick Leave Pay Out	-	-	354	-	-

**Collections Department  
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	Previous Year	Current Year		Budget Year	
	2017 Actual	2018 Adopted	Exp. as of 12/31/2018	2019 Request	2019 Rec.
5150 Long Term Disability	1,455	1,722	1,435	1,862	-
Total Salaries	462,481	542,737	407,091	531,850	-
6110 Postage	228,535	159,422	124,332	290,500	-
6120 Car Allowance & Mileage	1,434	4,088	955	3,143	-
6140 Travel Expense	-	-	-	-	-
6160 Meeting Expense	-	-	-	5,000	-
6165 Coffee Service	-	-	-	-	-
6200 Legal Notices	-	-	-	-	-
6230 Printing	59,035	78,000	26,134	81,900	-
6360 Life Insurance	184	349	122	196	-
6510 Maint & Repair - Buildings	4,005	-	-	-	-
6540 Maint & Repair - Office Equip	-	-	-	-	-
6641 Copier Rental/Maintenance	6,875	-	-	-	-
6643 Mobile Phone/Pager Rental	-	-	26	2,445	-
6661 Software Purchases	-	-	-	-	-
6662 Software Maintenance	10,397	9,124	7,523	9,124	-
6710 Dues & Memberships	-	-	-	-	-
6750 Education Benefits	-	-	-	1,600	-
6770 Administration Service Fees	180	180	150	180	-
6790 Other Contractual Services	31,127	34,600	5,371	34,600	-
6795 Alarm/Security Services	-	-	-	-	-
Total Contractual Services	341,771	285,763	164,613	428,688	-
8020 Buildings & Improvements	3,956	-	-	800	-
8060 Other Improvements	-	-	-	23,500	-
8170 Other Equipment	-	-	-	10,150	-
8171 Personal Computer/Accessories	845	1,500	124	6,600	-
8172 Printers	502	-	-	7,800	-
Total Capital Outlay	5,303	1,500	124	48,850	-
<b>Total Collectors Fund</b>	<b>\$ 809,555</b>	<b>\$ 830,000</b>	<b>\$ 571,828</b>	<b>\$ 1,009,388</b>	<b>-</b>
<b>Total Collections Department</b>	<b>\$ 2,161,402</b>	<b>\$ 2,420,191</b>	<b>\$ 1,831,082</b>	<b>\$ 2,640,133</b>	<b>\$ 2,444,442</b>