

# **Tax Collector Billing and Collection Process Analysis**

Miami-Dade County  
*Office of Strategic Business Management*



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## Table of Contents

Background and Project Objectives.....	3
Approach & Methodology .....	4
Activity Analysis .....	4
Process Mapping and Analysis .....	5
Findings and Recommendations .....	6
Appendix I: Activity Analysis Results .....	11
Appendix II: Process Flowcharts .....	37

# Billing and Collection Process Analysis

## Background and Project Objectives

The Tax Collector's Office (TCO) asked the Office of Strategic Business Management (OSBM) to conduct an operational process analysis of its Billing and Collection processes. This office performs billing and collection operations for the following revenue sources:

- Ad Valorem Taxes
- Tangible Personal Property Taxes
- Local Business Taxes
- Convention & Tourist Taxes
- Auto Tag Fees

The TCO is in the process of acquiring a software package that will further automate their billing operations for all the revenue sources except Auto Tag Fees. In anticipation of this software acquisition, the TCO engaged OSBM to help them analyze and improve their Billing and Collection processes. TCO's goal is to obtain maximum benefit from the new software by:

- Improving their current processes, and
- Developing a clear and detailed understanding of how the new software should support their operation.

### **The objectives of this project were to:**

- Determine the costs of all Billing and Collection processes and activities
- Map, measure and analyze Billing and Collection processes for:
  - Ad Valorem Taxes
  - Tangible Personal Property Taxes
  - Local Business Taxes
  - Convention & Tourist Taxes
- Develop findings, conclusions, recommendations and implementation strategies that will:
  - Streamline operations and improve processes wherever possible,
  - Improve service quality, efficiency and effectiveness, and
  - Make effective use of current and newly acquired technology

## Approach & Methodology

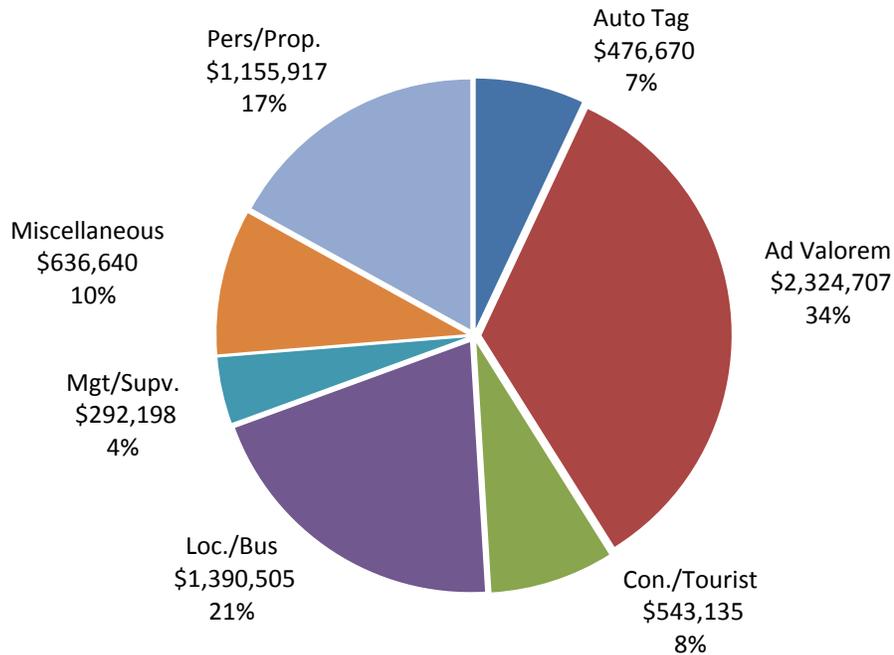
The OSBM project team worked very closely with the Tax Collector's management team and knowledge workers to analyze its various processes. Here is a summary of the project team's approach and methodology for this project:

- Developed a comprehensive activity-based cost model for selected billing and collection processes - This cost model displays how the Tax Collector's Office allocates its personnel resources across the various operational processes
- Facilitated a series of work sessions where each major process was mapped, measured and evaluated
- Facilitated additional work sessions and worked closely with key members of the management team to develop a preliminary list of operational and organizational recommendations
- Discussed functionality requirements with the Tax Collector's Information Systems Administrator
- Presented preliminary recommendations to the Tax Collector and his Information Systems Administrator
- Finalized the recommendations after receiving the management team's guidance and input

## Activity Analysis

OSBM facilitated a work session with the Tax Collector's staff to identify the cost of each major operational process. Employees were asked to categorize the major tasks that comprise their jobs (including general administration – referred to here as “miscellaneous activity”) and estimate the percentage of time spent on each task. These estimates were then matched with previously defined operational processes and employee-specific compensation data to build an activity-based cost model for the Tax Collector's Office, summarized on Table 1 (below). More detailed results of the activity analysis are contained in Appendix I.

**TABLE 1:  
Tax Collector - Activity Analysis Summary  
Total Process Cost: \$6,819,771**



Total annual process costs were \$6.8 million. The overall allocation of these costs to the various processes indicates that the Tax Collector’s Office is distributing its resources in accordance with its operational priorities. It should also be noted that taken together, the proportional cost of management, supervision and miscellaneous activity (14%) is well within acceptable limits for this type of administrative operation.

## Process Mapping and Analysis

The project team facilitated several structured work sessions with Tax Collector staff members to map, measure and evaluate the following processes:

- Fast payment processing of mailed tax payments
- Walk-in tax payments
- Personal Property tax payments
- Convention & Tourist tax payments

These work sessions produced detailed process maps for each selected process (see Appendix II), and a large number of process improvement opportunities in the following areas:

- Information Technology
- Communication
- Outreach/Maximizing Revenue

Although staff identified numerous process improvement opportunities, it should be noted that overall, the OSBM project team found no significant shortcomings in any of the Tax Collector's major processes. Generally, the processes as currently designed are effective, and make efficient use of personnel.

The process improvement opportunities (see Appendix III) were approved by the Tax Collector and his management team, who directed the project team to pursue solutions in each of the areas of opportunity.

## Findings and Recommendations

**The findings and recommendations presented in this section of the report were developed in close consultation with the Tax Collector's staff members and management team. OSBM facilitated a series of highly- structured, intense work sessions with Tax Collector staff to develop the foundation for these recommendations. Their hard work and valuable input were essential to the development of these findings and recommendations.**

**The following recommendations were presented to and approved by the Tax Collector and his Information Systems Administrator.**

### ***Information Technology***

Both the Property Appraiser and Tax Collector have large databases with very similar information. As businesses re-locate and residents move to new homes, both offices make adjustments to their databases. The Tax Collector's enforcement staff relies on the Property Appraiser's database to locate businesses and individuals who have become delinquent in the payment of their property taxes. When the Tax Collector's enforcement staff members discover that businesses or individuals have re-located, they must currently inform the Property Appraiser verbally or in writing, and hope the correction is made in the Property Appraiser's system.

**Recommendation – Create linkages between the Property Appraiser's and Tax Collector's systems that would enable the Property**

**Appraiser's database to be updated quickly, when field staff discover that businesses or individuals have re-located.**

The Tax Collector's Office currently receives a large number of requests from the public to locate specific businesses. The Tax Collector's web page is not configured to respond to these types of inquiries.

**Recommendation – Re-configure the Tax Collector's web page to enable staff or the public to locate businesses on that web page.**

The Tax Collector's current system is not configured to enable customers to create and pay for new Local Business Tax (LBT) accounts on-line. It is also incapable of accepting various forms of payment, including credit card payments and partial payments. These limitations create inconveniences for customers, and additional work for Tax Collector staff.

**Recommendation – Configure the Tax Collector's system to:**

- **Enable customers to create and pay for new LBT accounts on-line, and**
- **Accept credit card payments and partial payments.**

The Tax Collector's field staff currently use various manual forms to record their findings, and log their daily output. This creates duplication in work effort when their findings are entered into the system, and delays in **updating the status of enforcement efforts and other field work.**

**Recommendation – Explore the feasibility of providing field staff with portable computer equipment, and automating various forms. This would improve the field workers' productivity, and eliminate delays in updating the status of enforcement efforts and other field work.**

Convention and Tourist Tax (CTT) collection staff is currently barred from accessing County-prohibited web sites. According to staff, CTT could collect additional revenue if they had access to these sites.

**Recommendation – Allow selected staff in the Convention and Tourist Tax Section to access County-prohibited web sites.**

### ***Communication***

During the facilitated work sessions that produced the foundation for many of the project team's findings and recommendations, Tax Collector staff offered several recommendations for improving internal and external communication, customer service, and revenue generating capability. OSBM endorses staff's recommendations, as long as sufficient funding is available to implement them.

**Here is a summary of those recommendations:**

- **Provide more customer service training to staff at all levels.**
- **Conduct quarterly (or more frequent) staff meetings to share information and suggestions across the various work units.**
- **Distribute brochures with pertinent tax collection information to other county and state agencies.**
- **Include LBT reminders in Ad Valorem Tax Bills.**
- **Send Convention and Tourist Tax staff to statewide conferences so they will have immediate access to pertinent legislative and industry-related information.**

### ***Community Outreach/Maximizing Revenue***

Staff identified several avenues for the Tax Collector to access valuable information that could boost their revenue generating capability. **The following recommendations emerged from those facilitated discussions:**

- **Obtain information from the Clerk of Courts and the Real Estate Industry regarding business sales, closings and transfers.**
- **Expand current efforts to compare the Tax collector's database to those of other municipalities.**
- **Obtain greater access to commercial permitting data.**

**Staff also offered the following recommendations to maximize the Tax Collector's community outreach and revenue generation capabilities:**

- **Make Convention and Tourist Tax information available to property managers and relevant professional associations.** According to staff, many condominium owners and business owners are unaware of their Convention and Tourist Tax obligations.
- **To make more effective use of field enforcement staff, use letters to communicate with delinquent accounts whose past**

**due obligations are below an agreed threshold; and reserve the use of field staff to pursue past due accounts whose value exceeds the agreed threshold.**

- **Implement an amnesty program that would allow businesses with past due accounts to forego their obligation to pay penalties, as long as they agree to pay their delinquent taxes.**

***OSBM Staff Deployment Recommendation***

The Exceptions Unit’s current staffing level is 8 full time equivalent (FTE’s) positions. Employees in this unit spend 85% of their time creating, scanning and otherwise processing “Return Letters” to taxpayers who submitted tax payments that could not be immediately processed by the Tax Collector’s office.

The Fast Payment Processing Unit (FPPU) informed the project team that they could create and scan Return Letters with 2 additional FTE’s.

Several work units in the Tax Collector’s office have conservatively estimated that **revenue could be increased by a minimum of \$1,150,000 per year for 5 years if additional personnel were deployed to:**

- **Create new accounts through database analysis and other sorties;**
- **Enhance enforcement efforts to create new accounts and collect delinquent accounts; and**
- **Create new Convention and Tourist Tax accounts through additional canvassing and auditing of under-payments.**

These revenue enhancement opportunities are summarized in Table 2 (below):

Table 2:

OSBM STAFF DEPLOYMENT RECOMMENDATION	
Revenue Potential:	Resource Requirement:

LBT/TPP – New accounts through database analysis and sorties	\$600,000 per year	2 FTEs
Enforcement - Collections on delinquencies and new accounts	\$150,000 per year for 5-6 yrs.	1 FTE
CTT – New accounts through canvassing and auditing of underpayments	\$400,000 per year	1 FTE
<b>Total Potential Revenue: \$1,150,000 per year for 5-6 years</b>		

As previously stated, 85% of the 8 staff members' time in the Exceptions Unit is spent creating, scanning and otherwise processing Return Letters. This translates to a time equivalency of 6.8 FTE's (.85 X 8 FTE's). Therefore, if this function were transferred to the FPPU, 2 FTE's (rounded up from 1.2 FTE's) would need to remain in the Exceptions Unit to handle the remaining work in that unit, and 6 FTE's would become available to re-deploy to the revenue enhancing activities described on Table 2.

**Recommendation – Deploy the Exceptions Unit's staff in the following manner:**

- **Retain 2 FTE's in the Exceptions Unit**
- **Send 2 FTE's to FPPU**
- **Send 3 FTE's to rotate their work effort between the Local Business Tax (LBT), Tangible Personal Property (TPP) Tax and Enforcement work units**
- **Send 1 FTE to CTT**

**Redeploying the Exceptions Unit's staff in this manner will position the Tax Collector's office to collect a minimum of \$1,150,000 per year for the next 5 years.**

## Appendix I: Activity Analysis Results

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Accountant I	1	Auto Tag	AT	100%	\$ 63,409		\$ -	
Accountant I	1	Auto Tag	AT	100%	\$ 58,042		\$ -	
Acct. Clerk	1	Auto Tag	AT	100%	\$ 62,792		\$ -	
Accountant III	1	Auto Tag	AT	100%	\$ 125,604		\$ -	
Senior Tax Record Specialist	2	Daily Closeout	AT	14%	\$ 18,896		\$ -	
Acct. Clerk	1	Auto Tag	AT	100%	\$ 56,336		\$ -	
Tax Records Specialist II	1	Process Payments	AT	15%	\$ 8,684		\$ -	100%
Tax Records Specialist II	1	Scan Payments	AT	5%	\$ 2,895		\$ -	100%
Tax Records Specialist II	1	Process E-Commerce Trans.	AT	5%	\$ 2,895		\$ -	100%
Tax Records Specialist II	1	DMV License Plate Inventory	AT	5%	\$ 2,895		\$ -	100%
Tax Records Specialist II	1	Auto Tag Reject Letters	AT	5%	\$ 2,895		\$ -	80%
Tax Records Specialist II	1	Research	AT	8%	\$ 4,342		\$ -	50%
Accountant II	1	Direct Supervisor	AT	80%	\$ 59,543		\$ -	
Accountant II	1	Support the R/E & Auto Tag	AT	10%	\$ 7,443		\$ -	
			Auto Tag		\$ 476,670		\$ -	
Paralegal Collection Specialist	1	Bankruptcy	AV	10%	\$ 7,409	5%	\$ 370	50%

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Paralegal Collection Specialist	1	Research	AV	8%	\$ 5,927	5%	\$ 296	
Paralegal Collection Specialist	1	Court Hearings	AV	2%	\$ 1,482		\$ -	
Paralegal Collection Specialist	1	New Cases	AV	5%	\$ 3,705		\$ -	
Paralegal	1	Bankruptcy Research	AV	5%	\$ 4,250	5%	\$ 212	50%
Paralegal	1	Bankruptcy Cases (7,13,11,12)	AV	8%	\$ 6,800		\$ -	
Paralegal	1	Court Hearings	AV	3%	\$ 2,125		\$ -	
Paralegal	1	Litigation Cases	AV	5%	\$ 4,250		\$ -	
Paralegal	1	SFJ (Summary Final Judgment)	AV	15%	\$ 12,749	2%	\$ 255	
Accountant II	1	Reconciliation of Collections of Real Estate	AV	10%	\$ 8,077		\$ -	
Accountant II	1	Reconciliation of Sub funds 521-523-528	AV	15%	\$ 12,116		\$ -	
Accountant II	1	Audit of Returned Checks in Famis	AV	10%	\$ 8,077		\$ -	
Accountant II	1	Audit of Returned Online Payments	AV	5%	\$ 4,039		\$ -	
Accountant II	1	Close Year Ends	AV	5%	\$ 4,039		\$ -	
Accountant II	1	Process Incoming Wire Transfers	AV	12%	\$ 9,689		\$ -	
Accountant II	1	Process Escrow Deposits	AV	6%	\$ 4,845		\$ -	
Accountant II	1	Process Litigation Escrow Deposits	AV	6%	\$ 4,845		\$ -	

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Accountant II	1	Audit Manual Refund Request from Pre Deposits	AV	8%	\$ 6,460		\$ -	
Accountant II	1	Balance E-Checking Collection Daily	AV	4%	\$ 3,230		\$ -	
Accountant II	1	Prepare Lock-Box Journal Entries	AV	4%	\$ 3,230		\$ -	
Accountant II	1	Prepare Reconciliations (Escrow, Lit Escrow, Utilities)	AV	10%	\$ 8,074		\$ -	
Accountant II	1	Prepare & Gather up for Pre-Deposits	AV	8%	\$ 6,460		\$ -	
Acct. Clerk	1	Auto Tag	Av	60%	\$ 37,189		\$ -	
Acct. Clerk	1	Process Escrow Deposits	AV	15%	\$ 9,297		\$ -	
Acct. Clerk	1	Process Litigation Deposits	AV	10%	\$ 6,198		\$ -	
Acct. Clerk	1	Balance e-checking/JE for Charge Backs	AV	12%	\$ 7,438		\$ -	
Accountant II	1	Maintenance of Refunds	AV	30%	\$ 18,103		\$ -	
Accountant II	1	Process Replacement Checks	AV	30%	\$ 18,103		\$ -	
Accountant II	1	Customer Service	AV	10%	\$ 6,034		\$ -	
Accountant II	1	Audit Returned Checks	AV	15%	\$ 9,052		\$ -	
Accountant II	1	Review Bills to be Delivered	AV	15%	\$ 9,052		\$ -	
Tax Records Specialist II	7	Process Real Estate Payments	AV	5%	\$ 21,319		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Tax Records Specialist II	7	Create Return Letters	AV	75%	\$ 319,788	2%	\$ 6,396	
Tax Records Specialist II	7	Make Payment Adjustments	AV	1%	\$ 4,264		\$ -	
Tax Records Specialist II	7	Making Decisions on Payments	AV	5%	\$ 21,319		\$ -	
Tax Records Specialist II	7	Answer Questions Calls from the 311 Center	AV	2%	\$ 8,528		\$ -	
Tax Records Specialist II	7	Scanning Return Letters	AV	10%	\$ 42,638		\$ -	
Tax Records Specialist II	4	Looking up Front of Back of Refund Info	AV	20%	\$ 48,258		\$ -	
Tax Records Specialist II	4	Process 2008 Refund	AV	45%	\$ 108,581		\$ -	
Tax Records Specialist II	4	Answer TSR from 311 Office	AV	5%	\$ 12,065	5%	\$ 603	
Tax Records Specialist II	4	Answer Calls Concerning Refunds, Payment Quart	AV	20%	\$ 48,258	5%	\$ 2,413	
Tax Records Specialist II	4	Mail Out Correction Assessment Notice & Bill	AV	9%	\$ 21,716		\$ -	
Tax Records Specialist II	4	Help in Research Office	AV	1%	\$ 2,413		\$ -	
Tax Record Specialist II	1	Process Payments	AV	35%	\$ 17,841		\$ -	
Tax Record Specialist II	1	Research Bankruptcy Cases	AV	20%	\$ 10,195		\$ -	80%
Tax Record Specialist II	1	Verify Trustee Payments	AV	25%	\$ 12,743		\$ -	80%
Tax Record Specialist II	1	Prepare Refunds	AV	10%	\$ 5,097		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Tax Records Specialist II	1	Splits & Groupings (Processing)	AV	1%	\$ 640	5%	\$ 32	
Tax Records Specialist II	1	Delinquent Paid in Error (Processing)	AV	15%	\$ 9,594	5%	\$ 480	
Tax Records Specialist II	1	Tax Deeds (Processing)	AV	15%	\$ 9,594		\$ -	
Tax Records Specialist II	1	Scanning (Processing)	AV	15%	\$ 9,594		\$ -	
Tax Records Specialist II	1	TSR's (Processing)	AV	6%	\$ 3,837	2%	\$ 77	
Tax Records Specialist II	1	Inventory	AV	2%	\$ 1,279		\$ -	
Tax Records Specialist II	1	Homestead Violation Lien Payment	AV	13%	\$ 8,315		\$ -	
Tax Records Specialist II	1	List of Lands (Payment Process)	AV	5%	\$ 3,198		\$ -	
Tax Records Specialist II	1	RCC Committee (Green Initiatives)	AV	2%	\$ 1,279		\$ -	
Tax Records Specialist II	1	Certificate Breakdown (Process)	AV	2%	\$ 1,279		\$ -	
Tax Records Specialist II	1	Telephone - (Research Also)	AV	14%	\$ 8,954	2%	\$ 179	
Tax Records Specialist II	1	Research Tax Records	AV	5%	\$ 3,198		\$ -	
Tax Records Specialist II	1	National Title Request	AV	1%	\$ 640		\$ -	
Tax Records Specialist II	1	Customer Service (Counter)	AV	3%	\$ 1,919		\$ -	
Tax Records Specialist II	1	Waste Removals	AV	1%	\$ 640		\$ -	
Accountant III	1	Management/Supervision	AV	70%	\$ 63,150		\$ -	
Accountant II	1	Monthly Distributions of Monies	AV	30%	\$ 30,314		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Accountant II	1	Reconcile Daily Reports	AV	30%	\$ 30,314		\$ -	
Accountant II	1	Send Reports to Municipalities (Monthly)	AV	10%	\$ 10,105		\$ -	
Account Clerk	1	Process Quarterly R/E Distribution	AV	30%	\$ 18,689		\$ -	
Account Clerk	1	Balance Daily Receipts	AV	10%	\$ 6,230		\$ -	
Account Clerk	1	Distribute Daily Reports	AV	5%	\$ 3,115		\$ -	
Senior Tax Record Specialist	2	Daily Closeout	AV	14%	\$ 18,896		\$ -	
Senior Tax Record Specialist	2	Collect Property Taxes from Walk-in Customers	AV	5%	\$ 6,749		\$ -	
Senior Tax Record Specialist	2	Process Quarterly Applications	AV	5%	\$ 6,749		\$ -	
Accountant Clerk	2	Voucher - Process Ref & Pmt	AV	25%	\$ 28,589	1%	\$ 286	5%
Accountant Clerk	2	Manual Refunds	AV	10%	\$ 11,435	3%	\$ 343	1%
Accountant Clerk	2	Emergency Refunds (Manual)	AV	3%	\$ 2,859		\$ -	1%
Accountant Clerk	2	Interface Auditing	AV	5%	\$ 5,718		\$ -	
Accountant Clerk	2	Research & Phone Calls	AV	8%	\$ 8,577		\$ -	20%
Acct. Clerk	1	Process Escrow Pre-Deposits	AV	40%	\$ 22,871		\$ -	
Acct. Clerk	1	Make JE for Pre-Deposits	AV	20%	\$ 11,435		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Acct. Clerk	1	Produce Buyers Redemption Reports	AV	15%	\$ 8,577		\$ -	
Acct. Clerk	1	Process Refund Requests	AV	10%	\$ 5,718		\$ -	
Acct. Clerk	1	Other Activities	AV	15%	\$ 8,577		\$ -	
Tax Records Specialist II	12	Collecting Payments for R/E Taxes in Person	AV	50%	\$ 365,472	1%	\$ 3,655	100%
Tax Records Specialist II	12	Answering Questions for R/E & LBT in Person	AV	5%	\$ 36,547	1%	\$ 365	70%
Tax Records Specialist II	12	Processing Research Fees/Mail	AV	7%	\$ 51,166	1%	\$ 512	70%
Tax Records Specialist II	12	Answer TSR's/Phone Calls	AV	2%	\$ 14,619	94%	\$ 13,742	70%
Temp	1	Return e-checking Collections	AV	55%	\$ 16,225		\$ -	
Temp	1	Customer Service	AV	30%	\$ 8,850		\$ -	
Temp	1	Filing	AV	15%	\$ 4,425		\$ -	
Tax Records Specialist II	1	Process Tax Deed Applications	AV	25%	\$ 14,345	5%	\$ 717	95%
Tax Records Specialist II	1	Process Unapplied Payment Reports	AV	20%	\$ 11,476		\$ -	90%
Tax Records Specialist II	1	Requests/Process Title Searches	AV	30%	\$ 17,214		\$ -	
Tax Records Specialist II	1	Inquiries From Tax Payers - TSR's	AV	25%	\$ 14,345		\$ -	60%
Delinquent R/F Supervisor II	1	Process Tax Deed Applications	AV	10%	\$ 9,975	5%	\$ 499	95%
Delinquent R/F Supervisor II	1	Request Refunds	AV	5%	\$ 4,987		\$ -	85%
Delinquent R/F Supervisor II	1	Balancing Mass Payments/TDA'S	AV	5%	\$ 4,987		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Delinquent R/F Supervisor II	1	Research - Fixing Mistakes	AV	25%	\$ 24,937		\$ -	50%
Delinquent R/F Supervisor II	1	Process Unapplied Payment Reports	AV	10%	\$ 9,975		\$ -	90%
Delinquent R/F Supervisor II	1	Responding to Tax Payers - (Phones)	AV	20%	\$ 19,949		\$ -	80%
Delinquent R/F Supervisor II	1	Examining Tax Files for Court	AV	10%	\$ 9,975		\$ -	50%
Tax Record Specialist II	2	Process Refunds	AV	5%	\$ 6,619	20%	\$ 1,324	5%
Tax Record Specialist II	2	Loss Check Affidavits	AV	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Research Letters, Phone, Fax	AV	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	311 Research	AV	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Stop Payments & Voids	AV	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Reissue Refunds	AV	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	State Dated Refund	AV	5%	\$ 6,619	20%	\$ 1,324	
Senior Tax Record Specialist	1	Process Refunds/Corrections	AV	68%	\$ 45,890		\$ -	
Senior Tax Record Specialist	1	Maintain File & Correspond Deferred Taxes	AV	12%	\$ 8,098		\$ -	
Senior Tax Record Specialist	1	Provide E-Check Cancellation Info	AV	10%	\$ 6,749		\$ -	
Tax Records Specialist II	1	Register Certificate Bidders	AV	5%	\$ 3,155		\$ -	
Tax Records Specialist II	1	Maintain Certificate Bidder Files	AV	10%	\$ 6,311		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Tax Records Specialist II	1	Research/Process Redemptions Payments	AV	10%	\$ 6,311		\$ -	
Tax Records Specialist II	1	Maintain Prior Year Information	AV	10%	\$ 6,311		\$ -	
Tax Records Specialist II	1	Process Tax Certificate Sale Info	AV	10%	\$ 6,311		\$ -	
Tax Records Specialist II	1	Annual Tax Certificate Sale	AV	30%	\$ 18,932		\$ -	
Tax Records Specialist II	1	Monthly Certificate Transfers	AV	10%	\$ 6,311		\$ -	
Tax Records Specialist II	1	Process Payments	AV	15%	\$ 8,684		\$ -	100%
Tax Records Specialist II	1	Bill Printing	AV	8%	\$ 4,342	25%	\$ 1,086	100%
Accountant II	1	Support the R/E & Auto Tag	AV	10%	\$ 7,443		\$ -	
Paralegal Coll. Specialist	1	Process Court Payments	AV	15%	\$ 13,356	5%	\$ 668	
Paralegal Coll. Specialist	1	File Claims In Probate Court	AV	10%	\$ 8,904	5%	\$ 445	
Paralegal Coll. Specialist	1	Research Tax Rolls & Payments	AV	25%	\$ 22,260	5%	\$ 1,113	
Paralegal Coll. Specialist	1	Process Mail	AV	5%	\$ 4,452	5%	\$ 223	
Accountant I	1	Process Bills to Customers	AV	30%	\$ 18,000		\$ -	
Accountant I	1	Customer Service	AV	10%	\$ 6,000		\$ -	
Accountant I	1	Process Cancellations	AV	6%	\$ 3,600		\$ -	
Accountant Clerk	1	Process Manual Cancellation	AV	15%	\$ 9,311		\$ -	
Accountant Clerk	1	Distribute Daily Reports	AV	5%	\$ 3,104		\$ -	

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Accountant Clerk	1	Other Activities	AV	15%	\$ 9,311		\$ -	
Senior Tax Record Specialist	1	Mortgage (Mass # of Acct) Payment	AV	40%	\$ 29,982		\$ -	
Senior Tax Record Specialist	1	Mortgage Refunds from Mass Payment	AV	15%	\$ 11,243		\$ -	
Senior Tax Record Specialist	1	Requesting Refunds (Individual Folios)	AV	25%	\$ 18,739		\$ -	
Senior Tax Record Specialist	1	Researching Answers for TSR	AV	5%	\$ 3,748	98%	\$ 3,673	80%
Tax Records Specialist II	1	Process Homestead Violation Liens	AV	5%	\$ 3,016		\$ -	95%
Tax Records Specialist II	1	Adding PIE (Paid In Error)	AV	3%	\$ 1,810		\$ -	
Tax Records Specialist II	1	Research	AV	5%	\$ 3,016		\$ -	
Tax Records Specialist II	1	Answering Telephones	AV	7%	\$ 4,223		\$ -	90%
			Ad Valorem		\$ 2,324,707		\$ 41,287	
Senior Tax Record Specialist	1	Supervise three Cashiers	CT	40%	\$ 29,696		\$ -	
Senior Tax Record Specialist	1	Balancing Daily Collections	CT	20%	\$ 14,848		\$ -	
Senior Tax Record Specialist	1	Cancellations	CT	5%	\$ 3,712		\$ -	
Senior Tax Record Specialist	1	Balancing Monthly Collections	CT	10%	\$ 7,424		\$ -	
Senior Tax Record	1	Canvassing for New Accounts	CT	5%	\$ 3,712		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Specialist								
Senior Tax Record Specialist	1	Work with ETSD	CT	5%	\$ 3,712		\$ -	
Senior Tax Record Specialist	1	Walk in Customers	CT	5%	\$ 3,712		\$ -	
Senior Tax Record Specialist	1	Corrections of Collection Errors	CT	5%	\$ 3,712		\$ -	
Paralegal Collection Specialist	1	Bankruptcy	CT	10%	\$ 7,409	5%	\$ 370	50%
Paralegal Collection Specialist	1	Research	CT	8%	\$ 5,927	5%	\$ 296	
Paralegal Collection Specialist	1	Court Hearings	CT	2%	\$ 1,482		\$ -	
Paralegal Collection Specialist	1	New Cases	CT	5%	\$ 3,705		\$ -	
Paralegal	1	Bankruptcy Research	CT	5%	\$ 4,250	5%	\$ 212	50%
Paralegal	1	Bankruptcy Cases (7,13,11,12)	CT	8%	\$ 6,800		\$ -	
Paralegal	1	Court Hearings	CT	3%	\$ 2,125		\$ -	
CTT Manager	1	Overseeing Card T Collections	CT	50%	\$ 61,181		\$ -	
CTT Manager	1	Resolving Card T Disputes	CT	10%	\$ 12,236		\$ -	
CTT Manager	1	Month End Balancing & Recording	CT	20%	\$ 24,472		\$ -	
Tax Examiner	1	Send Audit Letters	CT	15%	\$ 9,553		\$ -	
Tax Examiner	1	Conduct Audits	CT	50%	\$ 31,842		\$ -	

<b>Tax Collector - Activity Analysis</b>								
<b>Position</b>	<b>#FTE's</b>	<b>Activity</b>	<b>Process</b>	<b>%Time</b>	<b>Activity Cost (\$)</b>	<b>%Re-Work</b>	<b>Re-Work Cost (\$)</b>	<b>% Info. Avail.</b>
Tax Examiner	1	Conduct Assignments	CT	25%	\$ 15,921		\$ -	
Senior Tax Record Specialist	2	Daily Closeout	CT	12%	\$ 16,196		\$ -	
Enforcement & C&T Collection Officer	1	Collect on Past Due Accounts	CT	20%	\$ 15,595		\$ -	
Enforcement & C&T Collection Officer	1	Canvas on New Accounts	CT	15%	\$ 11,696		\$ -	
Enforcement & C&T Collection Officer	1	Field Work	CT	20%	\$ 15,595		\$ -	90%
Enforcement & C&T Collection Officer	1	Issue Warrants	CT	5%	\$ 3,899		\$ -	
Enforcement & C&T Collection Officer	1	Garnish Bank Accounts	CT	5%	\$ 3,899		\$ -	
Enforcement & C&T Collection Officer	1	Telephone Contacts	CT	15%	\$ 11,696		\$ -	
Enforcement & C&T Collection Officer	1	Walk in Customers	CT	5%	\$ 3,899		\$ -	
Enforcement & C&T Collection Officer	1	Corrections on Accounts	CT	5%	\$ 3,899		\$ -	
Enforcement & C&T Collection Officer	1	Bad Checks	CT	5%	\$ 3,899		\$ -	
Enforcement & C&T Collection Officer	1	Open Mail	CT	5%	\$ 3,899		\$ -	

<b>Tax Collector - Activity Analysis</b>								
<b>Position</b>	<b>#FTE's</b>	<b>Activity</b>	<b>Process</b>	<b>%Time</b>	<b>Activity Cost (\$)</b>	<b>%Re-Work</b>	<b>Re-Work Cost (\$)</b>	<b>% Info. Avail.</b>
Accountant II	1	Check Accuracy of CT Collection Information	CT	10%	\$ 8,077		\$ -	
Accountant II	1	Process & Prepare JE to Distribute Conv. Tourist Taxes	CT	10%	\$ 8,077		\$ -	
Accountant II	1	Reconcile Conv. & Tourist Revenues & Expenditure to Famis	CT	20%	\$ 16,155		\$ -	
Accountant II	1	Prepare & Maintain Reconciliation Spread Sheets	CT	10%	\$ 8,077		\$ -	
Assistant Tax Collector	1	Oversee & Monitor	CT	10%	\$ 16,211		\$ -	
Tax Record Specialist II	1	Assist Clients	CT	20%	\$ 8,390		\$ -	
Tax Record Specialist II	1	Assist Enforcement Officers	CT	10%	\$ 4,195		\$ -	
Tax Record Specialist II	1	Special Projects	CT	10%	\$ 4,195		\$ -	
Tax Records Specialist II	5	Process Mail	CT	50%	\$ 118,158		\$ -	
			Con./Tourist		\$ 543,135		\$ 879	
Paralegal Collection Specialist	1	Bankruptcy	LB	10%	\$ 7,409	5%	\$ 370	50%
Paralegal Collection Specialist	1	Research	LB	7%	\$ 5,186	5%	\$ 259	
Paralegal Collection Specialist	1	Court Hearings	LB	2%	\$ 1,482		\$ -	

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Paralegal Collection Specialist	1	New Cases	LB	5%	\$ 3,705		\$ -	
Paralegal	1	Bankruptcy Research	LB	5%	\$ 4,250	5%	\$ 212	50%
Paralegal	1	Bankruptcy Cases (7,13,11,12)	LB	7%	\$ 5,950		\$ -	
Paralegal	1	Court Hearings	LB	3%	\$ 2,125		\$ -	
Tax Record Specialist II	1	Process all Monies Brought In	LB	20%	\$ 12,745		\$ -	
Tax Record Specialist II	1	Data Entry & Update	LB	20%	\$ 12,745		\$ -	80%
Tax Record Specialist II	1	Help Inspectors w/Questions	LB	10%	\$ 6,373		\$ -	
Tax Record Specialist II	1	Research When They Call In	LB	10%	\$ 6,373		\$ -	
Tax Record Specialist II	1	Issue Warrants when Necessary	LB	3%	\$ 1,593		\$ -	
Senior Tax Record Specialist	1	Monthly Reports	LB	5%	\$ 2,807		\$ -	
Senior Tax Record Specialist	1	Create LBT Records	LB	14%	\$ 7,860		\$ -	50%
Senior Tax Record Specialist	1	Refunds & Cancelations	LB	10%	\$ 5,614		\$ -	60%
Senior Tax Record Specialist	1	Update LBT Records	LB	15%	\$ 8,421		\$ -	
Senior Tax Record Specialist	1	Balancing Web Payments	LB	5%	\$ 2,807		\$ -	
Senior Tax Record Specialist	1	Bingos	LB	5%	\$ 2,807		\$ -	80%

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Senior Tax Record Specialist	1	Database Access	LB	1%	\$ 561		\$ -	
Senior Tax Record Specialist	1	Bad Checks	LB	5%	\$ 2,807		\$ -	
Senior Tax Record Specialist	1	Research	LB	20%	\$ 11,229		\$ -	
Senior Tax Record Specialist	1	Public Information	LB	20%	\$ 11,229		\$ -	
Tax Records Specialist II	7	Complete TSR	LB	2%	\$ 8,528		\$ -	
Senior Tax Record Specialist	2	Create LBT/Collect Money from Code Enforcement	LB	5%	\$ 6,749		\$ -	
Finance Collections Enforcement Officer	15	Conduct Collections Research	LB	25%	\$ 292,399		\$ -	90%
Finance Collections Enforcement Officer	15	Telephone Collections	LB	5%	\$ 58,480		\$ -	
Finance Collections Enforcement Officer	15	Collections Fieldwork	LB	20%	\$ 233,919		\$ -	
Tax Records Specialist II	12	Collecting Payments for Local Business Taxes in Person	LB	30%	\$ 219,283	1%	\$ 2,193	90%
Tax Records Specialist II	12	Answering Questions for R/E & LBT in Person	LB	5%	\$ 36,547	1%	\$ 365	70%

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Tax Record Specialist II	2	Process Refunds	LB	5%	\$ 6,619	20%	\$ 1,324	5%
Tax Record Specialist II	2	Loss Check Affidavits	LB	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Research Letters, Phone, Fax	LB	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Reissue Refunds	LB	5%	\$ 6,619		\$ -	
Tax Collector Supervisor I	1	Create/Update LBT Records	LB	15%	\$ 11,163		\$ -	75%
Tax Collector Supervisor I	1	Update Monthly Collection Reports	LB	12%	\$ 8,930		\$ -	
Tax Collector Supervisor I	1	LBT Renewal/Delinquent Mail Out	LB	16%	\$ 11,907		\$ -	95%
Tax Collector Supervisor I	1	Quality Control of Employee Work	LB	10%	\$ 7,442		\$ -	
Tax Collector Supervisor I	1	Employee Computer Access	LB	2%	\$ 1,488		\$ -	
Tax Collector Supervisor I	1	Adjusting Penalties on LBT Records	LB	5%	\$ 3,721		\$ -	
Tax Collector Supervisor I	1	Public Contact/Information	LB	10%	\$ 7,442		\$ -	
Tax Collector Supervisor I	1	Web Payment Refunds	LB	2%	\$ 1,488		\$ -	90%
Tax Collector Supervisor I	1	Web Payment Deposits in Famis	LB	2%	\$ 1,488		\$ -	
Senior Tax Record Specialist	1	Supervision	LB	13%	\$ 8,436		\$ -	
Senior Tax Record Specialist	1	Answer Calls	LB	13%	\$ 8,436		\$ -	
Senior Tax Record	1	Process Mail	LB	13%	\$ 8,436		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Specialist								
Senior Tax Record Specialist	1	Other Activities	LB	13%	\$ 8,436		\$ -	
Tax Records Specialist II	1	Process Payments	LB	15%	\$ 8,684		\$ -	100%
Accountant II	1	Check Accuracy of LB Collections Information	LB	10%	\$ 8,077		\$ -	
Accountant II	1		LB	10%	\$ 8,077		\$ -	
Accountant II	1	Reconcile LB Taxes Revenues & Expenditures	LB	20%	\$ 16,155		\$ -	
Accountant II	1	Prepare & Maintain Reconciliation Spread Sheets	LB	10%	\$ 8,077		\$ -	
Tax Records Specialist II	5	Answer Phones	LB	15%	\$ 35,447		\$ -	
Tax Records Specialist II	5	Answer E-Mails	LB	15%	\$ 35,447		\$ -	
Tax Records Specialist II	5	Scan Documents	LB	10%	\$ 23,632		\$ -	
Senior Tax Record Specialist	1	Balance Collections	LB	20%	\$ 11,229		\$ -	
Senior Tax Record Specialist	1	Process Cancellation	LB	20%	\$ 11,229		\$ -	
Senior Tax Record Specialist	1	Assist Cashiers	LB	10%	\$ 5,614		\$ -	
Senior Tax Record Specialist	1	Act as Liaison w/other Departments	LB	25%	\$ 14,036		\$ -	
Tax Record Specialist I	2	Process Mail	LB	50%	\$ 41,950		\$ -	

<b>Tax Collector - Activity Analysis</b>								
<b>Position</b>	<b>#FTE's</b>	<b>Activity</b>	<b>Process</b>	<b>%Time</b>	<b>Activity Cost (\$)</b>	<b>%Re-Work</b>	<b>Re-Work Cost (\$)</b>	<b>% Info. Avail.</b>
Tax Record Specialist I	2	Research	LB	40%	\$ 33,560		\$ -	
Tax Record Specialist I	2	Filing	LB	10%	\$ 8,390		\$ -	
Tax Records Specialist II	5	Other Activities	LB	10%	\$ 23,632		\$ -	
			Loc./Bus		\$ 1,390,505		\$ 4,724	
Accountant II	1	Review of Cancellation in Tax Collector (Ret. Checks)	MS	10%	\$ 8,077		\$ -	
Accountant II	1	Customer Services	MS	10%	\$ 8,077		\$ -	
Accountant II	1	Review of Refunds Generated for Ret. Checks	MS	5%	\$ 4,039		\$ -	
Accountant II	1	Review of Replacement Checks Applied to Tax Coll.	MS	5%	\$ 4,039		\$ -	
Accountant II	1	Supervise two Clerks/Other	MS	8%	\$ 6,460		\$ -	
Accountant II	1	Supervision	MS	30%	\$ 30,314		\$ -	
Senior Tax Record Specialist	2	Assist Clerk with Tax Payer Problems	MS	25%	\$ 33,743	15%	\$ 5,061	20%
Delinquent R/F Supervisor II	1	Process Tax Deed Applications	MS	10%	\$ 9,975	5%	\$ 499	95%
Delinquent R/F Supervisor II	1	Examining Tax Files for Court	MS	5%	\$ 4,987		\$ -	50%
Tax Collector Supervisor I	1	Update Employee Activity Reports	MS	16%	\$ 11,907		\$ -	
Tax Collector Supervisor I	1	PAR	MS	5%	\$ 3,721		\$ -	
Tax Collector Supervisor I	1	Personnel (Evaluations)	MS	5%	\$ 3,721		\$ -	

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
TAX COLLECTOR	1	Management/Supervision	MS	100%	\$ 163,140		\$ -	
			Mgt/Supv.		\$ 292,198		\$ 5,560	
Paralegal Collection Specialist	1	Database Management	OT	10%	\$ 7,409		\$ -	
Paralegal Collection Specialist	1	Mail Processing	OT	10%	\$ 7,409	1%	\$ 74	
Paralegal Collection Specialist	1	Training	OT	3%	\$ 2,223	25%	\$ 556	
CTT Manager	1	Special Projects	OT	20%	\$ 24,472		\$ -	90%
Accountant II	1	Process Utility Excise Tax Payments	OT	15%	\$ 12,112		\$ -	
Accountant II	1	Prepare Reconciliations (Escrow, Lit Escrow, Utilities)	OT	5%	\$ 4,037		\$ -	
Accountant II	1	Supervise two Clerks/Other	OT	2%	\$ 1,615		\$ -	
Tax Record Specialist II	1	Order Supplies & Keep Inventory	OT	5%	\$ 3,186		\$ -	
Tax Record Specialist II	1	PAR	OT	5%	\$ 3,186		\$ -	
Tax Record Specialist II	1	Collect on my Free Time	OT	2%	\$ 1,275		\$ -	
Tax Records Specialist II	7	Answer Questions Calls from the 311 Center	OT	2%	\$ 8,528		\$ -	
Tax Records Specialist II	7	Complete TSR	OT	2%	\$ 8,528		\$ -	
Account Clerk	1	Other Activities	OT	10%	\$ 6,230		\$ -	
Tax Examiner	1	Special Projects	OT	10%	\$ 6,368		\$ -	

<b>Tax Collector - Activity Analysis</b>								
<b>Position</b>	<b>#FTE's</b>	<b>Activity</b>	<b>Process</b>	<b>%Time</b>	<b>Activity Cost (\$)</b>	<b>%Re-Work</b>	<b>Re-Work Cost (\$)</b>	<b>% Info. Avail.</b>
SPA II	1	Special Projects	OT	100%	\$ 113,366		\$ -	
Senior Tax Record Specialist	2	Answering Phone & 311 E-Mail	OT	10%	\$ 13,497		\$ -	
Senior Tax Record Specialist	2	Itemize Daily Work/Checks and bills	OT	5%	\$ 6,749		\$ -	
Tax Records Specialist II	12	Process Dog Tags	OT	1%	\$ 7,309	1%	\$ 73	100%
Senior Tax Record Specialist	1	TSR's (311 Response) & Phone Calls	OT	10%	\$ 6,749		\$ -	
Tax Records Specialist II	1	Handle Phone Calls - Tax Bidders	OT	15%	\$ 9,466		\$ -	
Tax Records Specialist II	1	Mail Distribution	OT	5%	\$ 2,895		\$ -	100%
Administrative Officer II	1	General Administration	OT	100%	\$ 78,258		\$ -	
Paralegal Coll. Specialist	1	Process Escrow Payments	OT	15%	\$ 13,356	5%	\$ 668	95%
Paralegal Coll. Specialist	1	Public Contact	OT	5%	\$ 4,452	5%	\$ 223	
Paralegal Coll. Specialist	1	Process Law Suit (Subpoena)	OT	10%	\$ 8,904	5%	\$ 445	
Paralegal Coll. Specialist	1	Process Escrow Payments	OT	5%	\$ 4,452	5%	\$ 223	95%
Assistant Tax Collector	1	Review FS & Local Laws	OT	10%	\$ 16,211		\$ -	30%
Assistant Tax Collector	1	Implement New Processes	OT	10%	\$ 16,211	2%	\$ 324	
Assistant Tax Collector	1	Personnel	OT	60%	\$ 97,268	25%	\$ 24,317	80%
Assistant Tax Collector	1	Budget	OT	10%	\$ 16,211			10%

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Accountant Clerk	1	Distribute AV Delinquent Payments	OT	30%	\$ 18,622		\$ -	
Accountant Clerk	1	Distribute PP Delinquent Payments	OT	30%	\$ 18,622		\$ -	
Tax Records Specialist II	1	Process Refunds (Cut Outs) Delinquent	OT	80%	\$ 48,258	10%	\$ 4,826	95%
Tax Record Specialist II	1	Process Refunds	OT	60%	\$ 25,170		\$ -	
Senior Tax Record Specialist	1	Other Activities	OT	25%	\$ 14,036		\$ -	
			Other		\$ 636,640		\$ 31,728	
Paralegal Collection Specialist	1	Bankruptcy	TP	10%	\$ 7,409	5%	\$ 370	50%
Paralegal Collection Specialist	1	Research	TP	7%	\$ 5,186	5%	\$ 259	
Paralegal Collection Specialist	1	Court Hearings	TP	2%	\$ 1,482		\$ -	
Paralegal Collection Specialist	1	New Cases	TP	5%	\$ 3,705		\$ -	
Paralegal	1	Bankruptcy Research	TP	5%	\$ 4,250	5%	\$ 212	50%
Paralegal	1	Bankruptcy Cases (7,13,11,12)	TP	7%	\$ 5,950		\$ -	
Paralegal	1	Court Hearings	TP	3%	\$ 2,125		\$ -	
Paralegal	1	Litigation Cases	TP	5%	\$ 4,250		\$ -	
Paralegal	1	SFJ (Summary Final Judgment)	TP	15%	\$ 12,749	2%	\$ 255	
Accountant II	1	Reconciliation of Collections of Real Estate	TP	10%	\$ 8,077		\$ -	

<b>Tax Collector - Activity Analysis</b>								
<b>Position</b>	<b>#FTE's</b>	<b>Activity</b>	<b>Process</b>	<b>%Time</b>	<b>Activity Cost (\$)</b>	<b>%Re-Work</b>	<b>Re-Work Cost (\$)</b>	<b>% Info. Avail.</b>
Accountant II	1	Reconciliation of Sub funds 521-523-528	TP	15%	\$ 12,116		\$ -	
Accountant II	1	Audit of Returned Checks in Famis	TP	10%	\$ 8,077		\$ -	
Accountant II	1	Audit of Returned Online Payments	TP	5%	\$ 4,039		\$ -	
Accountant II	1	Close Year Ends	TP	5%	\$ 4,039		\$ -	
Accountant II	1	Process Incoming Wire Transfers	TP	3%	\$ 2,422		\$ -	
Accountant II	1	Process Escrow Deposits	TP	15%	\$ 12,112		\$ -	
Accountant II	1	Process Litigation Escrow Deposits	TP	15%	\$ 12,112		\$ -	
Accountant II	1	Audit Manual Refund Request from Pre Deposits	TP	2%	\$ 1,615		\$ -	
Accountant II	1	Balance E-Checking Collection Daily	TP	1%	\$ 807		\$ -	
Accountant II	1	Prepare Lock-Box Journal Entries	TP	1%	\$ 807		\$ -	
Accountant II	1	Prepare & Gather up for Pre-Deposits	TP	2%	\$ 1,615		\$ -	
Acct. Clerk	1	Balance e-checking/JE for Charge Backs	TP	3%	\$ 1,859		\$ -	
Tax Record Specialist II	1	Check in Work From Inspectors in the Field (LPT & TPP)	TP	10%	\$ 6,373		\$ -	80%
Tax Record Specialist II	1	Process all Monies Brought In	TP	10%	\$ 6,373		\$ -	
Tax Record Specialist II	1	Data Entry & Update	TP	10%	\$ 6,373		\$ -	80%
Tax Record Specialist II	1	Help Inspectors w/Questions	TP	5%	\$ 3,186		\$ -	

## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Tax Record Specialist II	1	Research When They Call In	TP	5%	\$ 3,186		\$ -	
Tax Record Specialist II	1	Issue Warrants when Necessary	TP	3%	\$ 1,593		\$ -	
Tax Record Specialist II	1	Answer TP Questions over the Phone	TP	3%	\$ 1,912		\$ -	
Tax Records Specialist II	7	Complete TSR	TP	2%	\$ 8,528		\$ -	
Tax Record Specialist II	1	Process Payments	TP	5%	\$ 2,549		\$ -	
Tax Record Specialist II	1	Research Bankruptcy Cases	TP	5%	\$ 2,549		\$ -	80%
Accountant III	1	Management/Supervision	TP	30%	\$ 27,064		\$ -	
Account Clerk	1	Process Current P/P	TP	30%	\$ 18,689		\$ -	
Account Clerk	1	Balance Daily Receipts	TP	10%	\$ 6,230		\$ -	
Account Clerk	1	Distribute Daily Reports	TP	5%	\$ 3,115		\$ -	
Senior Tax Record Specialist	2	Create LBT/Collect Money from Code Enforcement	TP	5%	\$ 6,749		\$ -	
Accountant Clerk	2	Voucher - Process Ref & Pmt	TP	25%	\$ 28,589	1%	\$ 286	5%
Accountant Clerk	2	Manual Refunds	TP	10%	\$ 11,435	3%	\$ 343	1%
Accountant Clerk	2	Emergency Refunds (Manual)	TP	3%	\$ 2,859		\$ -	1%
Accountant Clerk	2	Interface Auditing	TP	5%	\$ 5,718		\$ -	
Accountant Clerk	2	Research Payments & Refunds	TP	8%	\$ 8,577		\$ -	20%

Tax Collector - Activity Analysis								
Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Finance Collections Enforcement Officer	15	Conduct Collections Research	TP	25%	\$ 292,399		\$ -	90%
Finance Collections Enforcement Officer	15	Telephone Collections	TP	5%	\$ 58,480		\$ -	
Finance Collections Enforcement Officer	15	Collections Fieldwork	TP	20%	\$ 233,919		\$ -	
Tax Records Specialist II	12	Answer TSR's/Phone Calls	TP	2%	\$ 14,619	94%	\$ 13,742	70%
Tax Records Specialist II	12	Collecting TP Payments	TP	5%	\$ 36,547	1%	\$ 365	100%
Senior Tax Record Specialist	1	Process Corrections To Tax roll (Cut Out)	TP	20%	\$ 14,989		\$ -	
Senior Tax Record Specialist	1	Process Refunds: Current & Prior Years	TP	70%	\$ 52,469		\$ -	
Senior Tax Record Specialist	1	Manual Corrections	TP	5%	\$ 3,748		\$ -	
Senior Tax Record Specialist	1	Process Unapplied Payment Reports	TP	5%	\$ 3,748		\$ -	
Tax Record Specialist II	2	Process Refunds	TP	5%	\$ 6,619	20%	\$ 1,324	5%
Tax Record Specialist II	2	Process Refunds	TP	5%	\$ 6,619	20%	\$ 1,324	5%
Tax Record Specialist II	2	Loss Check Affidavits	TP	5%	\$ 6,619		\$ -	

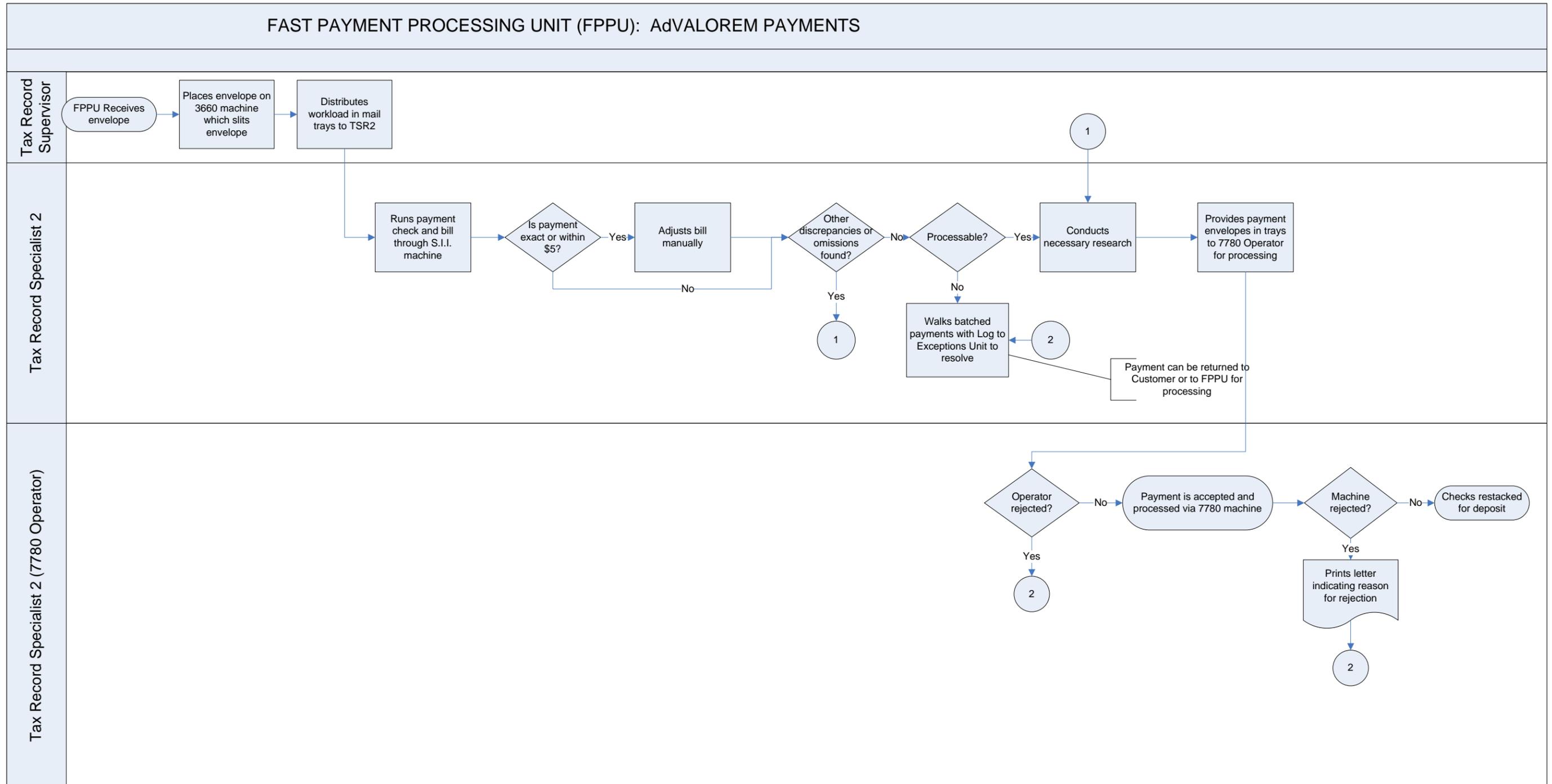
## Tax Collector - Activity Analysis

Position	#FTE's	Activity	Process	%Time	Activity Cost (\$)	%Re-Work	Re-Work Cost (\$)	% Info. Avail.
Tax Record Specialist II	2	Loss Check Affidavits	TP	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Research Letters, Phone, Fax	TP	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Research Letters, Phone, Fax	TP	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Stop Payments & Voids	TP	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Reissue Refunds	TP	5%	\$ 6,619		\$ -	
Tax Record Specialist II	2	Reissue Refunds	TP	5%	\$ 6,619		\$ -	
Senior Tax Record Specialist	1	Supervision	TP	13%	\$ 8,436		\$ -	
Senior Tax Record Specialist	1	Answer Calls	TP	13%	\$ 8,436		\$ -	
Senior Tax Record Specialist	1	Process Mail	TP	13%	\$ 8,436		\$ -	
Senior Tax Record Specialist	1	Other Activities	TP	13%	\$ 8,436		\$ -	
Tax Records Specialist II	1	Process Payments	TP	15%	\$ 8,684		\$ -	100%
Paralegal Coll. Specialist	1	Process Court Payments	TP	5%	\$ 4,452	5%	\$ 223	
Paralegal Coll. Specialist	1	File Claims In Probate Court	TP	10%	\$ 8,904	5%	\$ 445	
Paralegal Coll. Specialist	1	Research Tax Rolls & Payments	TP	5%	\$ 4,452	5%	\$ 223	
Accountant I	1	Process Cancellations	TP	54%	\$ 32,400		\$ -	
Accountant Clerk	1	Distribute Daily Reports	TP	5%	\$ 3,104		\$ -	

**Tax Collector - Activity Analysis**

<b>Position</b>	<b>#FTE's</b>	<b>Activity</b>	<b>Process</b>	<b>%Time</b>	<b>Activity Cost (\$)</b>	<b>%Re-Work</b>	<b>Re-Work Cost (\$)</b>	<b>% Info. Avail.</b>
Senior Tax Record Specialist	1	Erroneous Payment Process	TP	15%	\$ 11,243	2%	\$ 225	99%
			Pers/Prop.		\$ 1,155,917		\$ 19,596	
			<b>Totals:</b>		\$ 6,819,771		\$ 103,775	

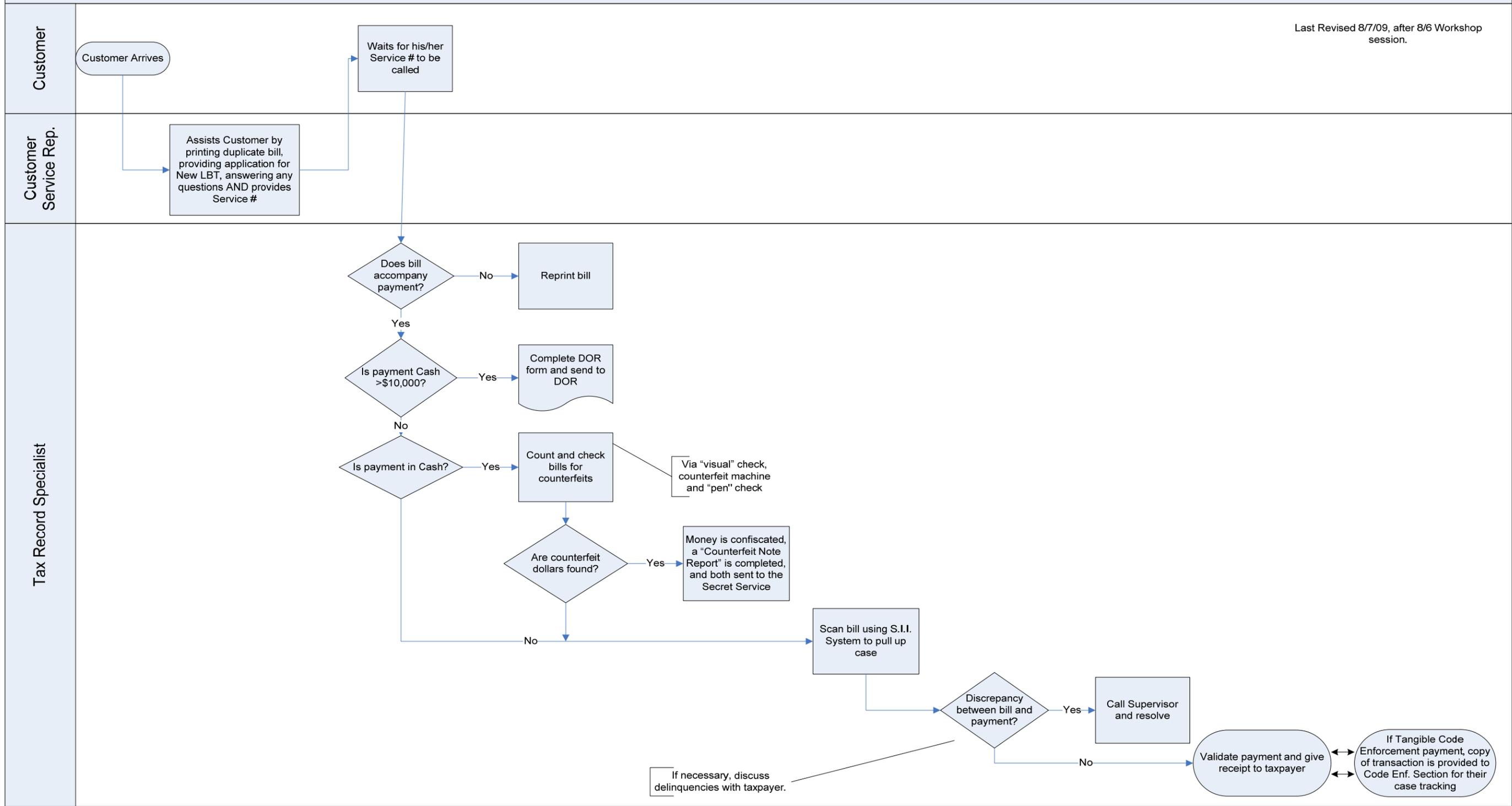
Appendix II: Process Flowcharts



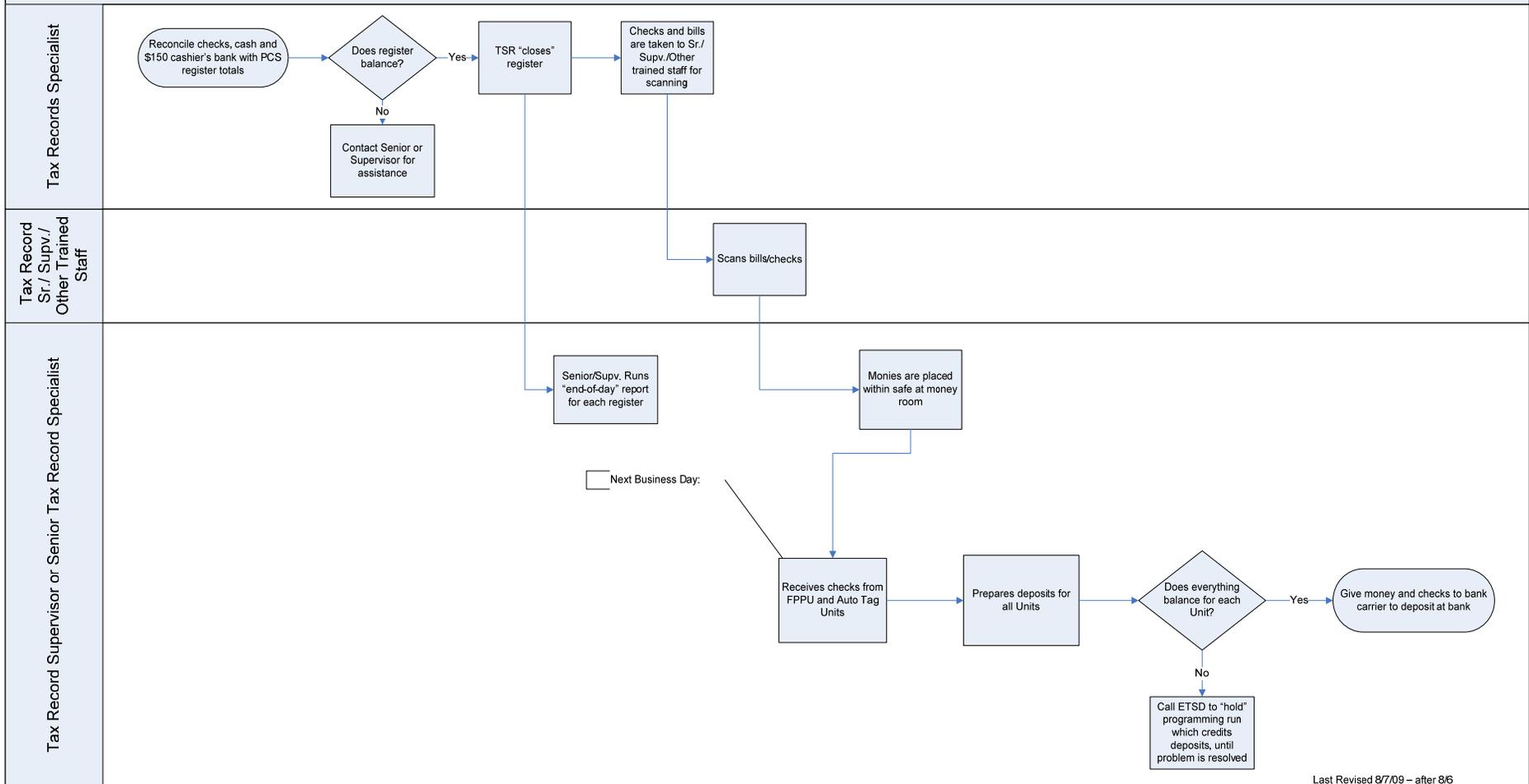
Last Revised 8/7/09 – after work session.

# WALK-IN PAYMENTS (PUBLIC SERVICE OFFICE)

Last Revised 8/7/09, after 8/6 Workshop session.



END-OF-DAY PAYMENT PROCESSING (PUBLIC SERVICE OFFICE)

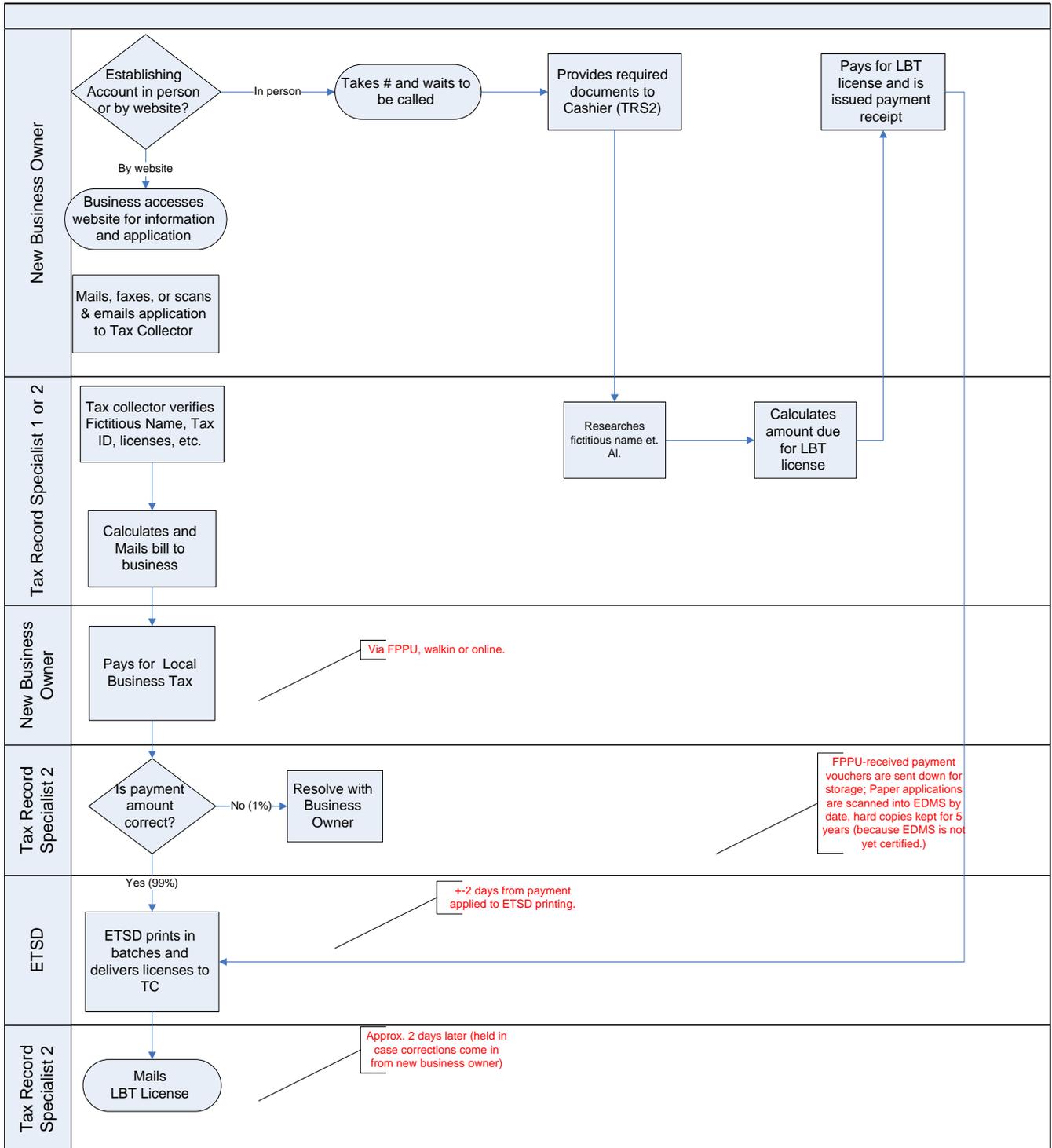


Last Revised 9/7/09 – after 816 workshop session.

# New Local Business Tax

Last revised 8/27/09  
after work session.

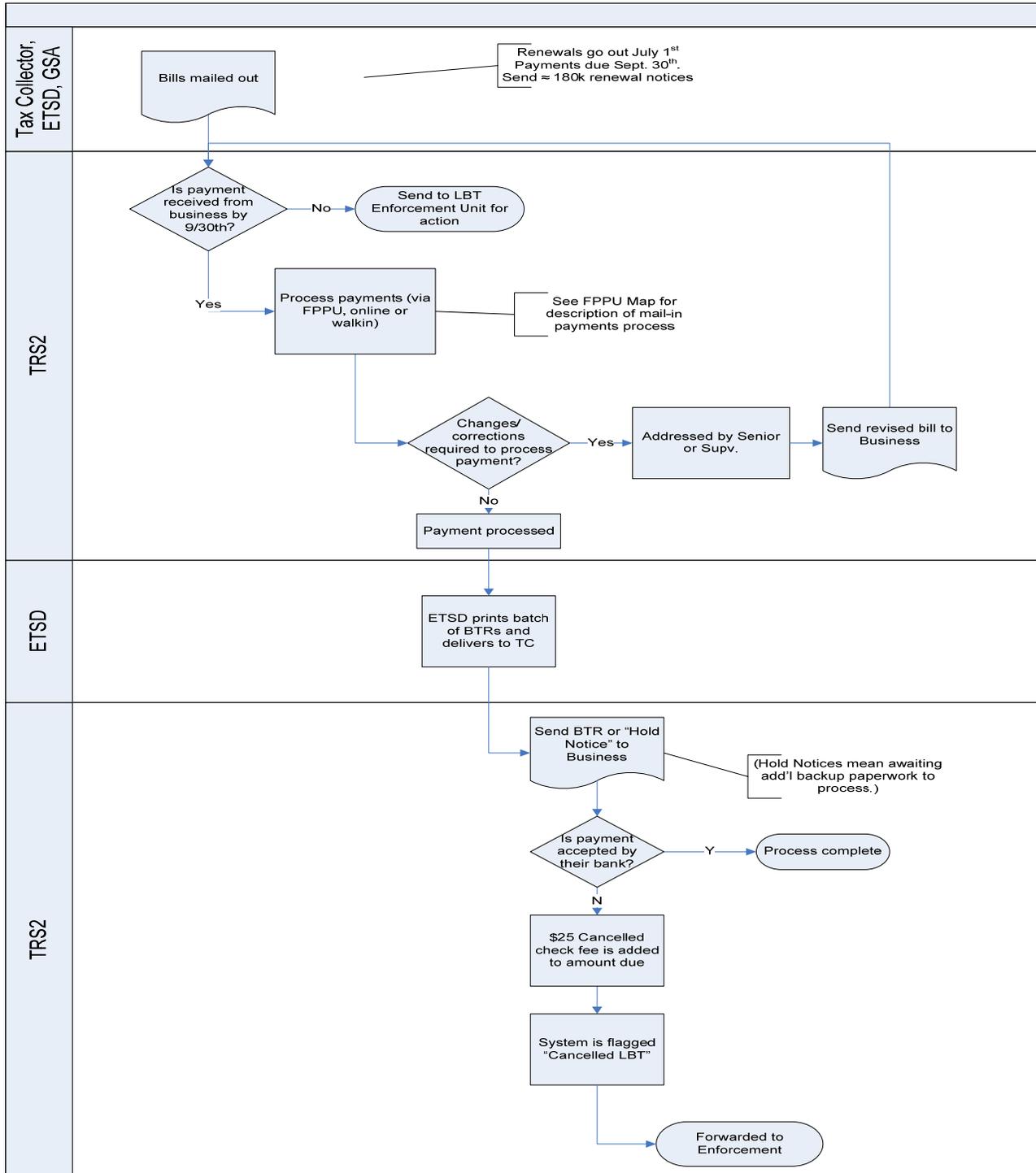
(Tax Collector is the Appraiser, Assessor, billing entity and collector of this tax)



\* Historically, approximately 16,000 businesses are added to the database each year, 45,000 removed.  
 \* Approximately 30-40% of local businesses stay "under the radar"

Local Business Tax Renewals  
(Renewed every fiscal year)

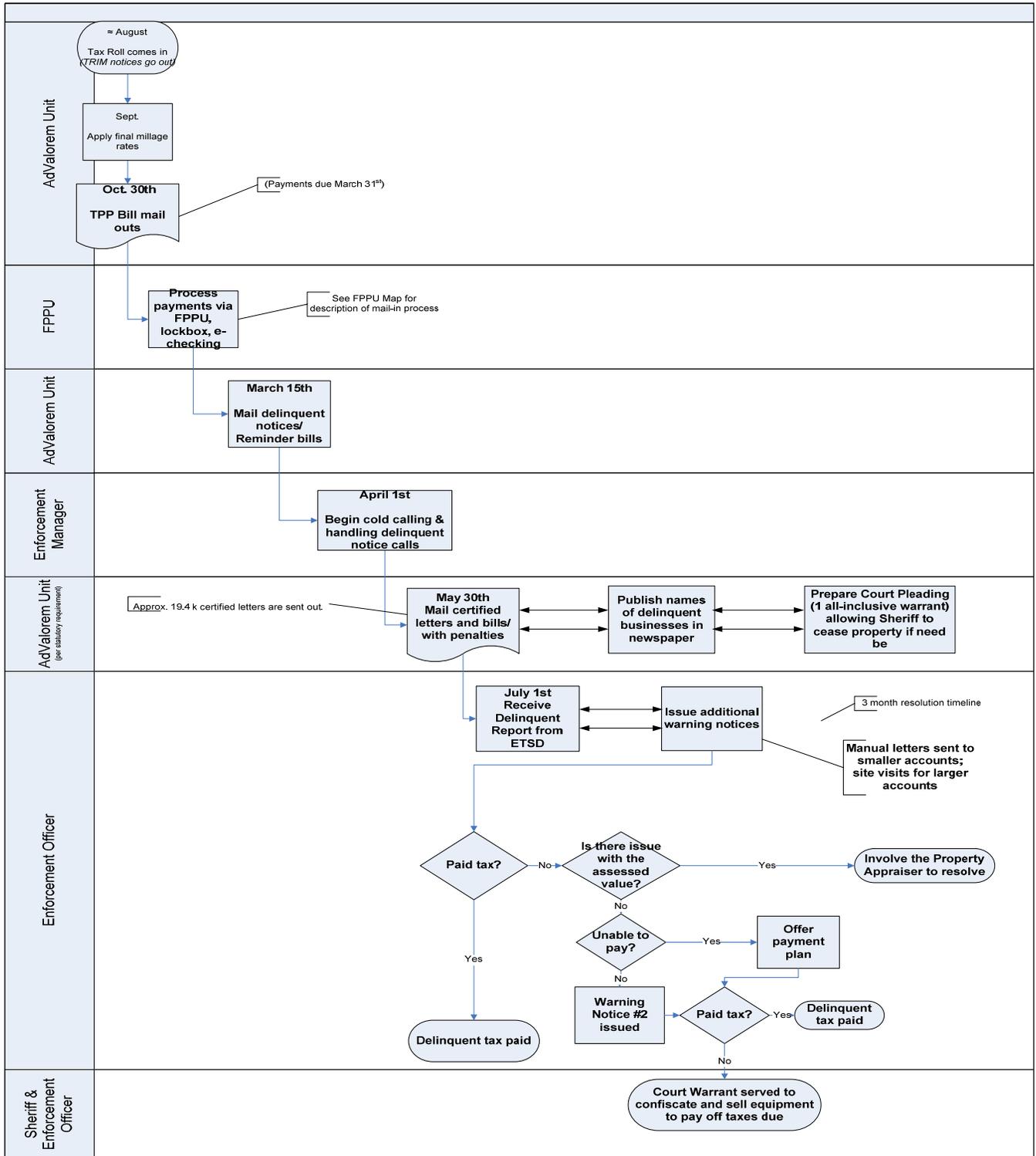
Last revised 8/27/09,  
after Work Session.



- \* Collection 3 years' back
- \* Reminders are mailed out January 1<sup>st</sup>
- \* An enforcement sweep is conducted January 15<sup>th</sup>
- \* An additional penalty (\$100 flat fee) kicks in February 1<sup>st</sup> per delinquent receipt

TANGIBLE PERSONAL PROPERTY  
TAX (TPP)  
(current year's tax)

Last edited 8/24/09  
after work session.



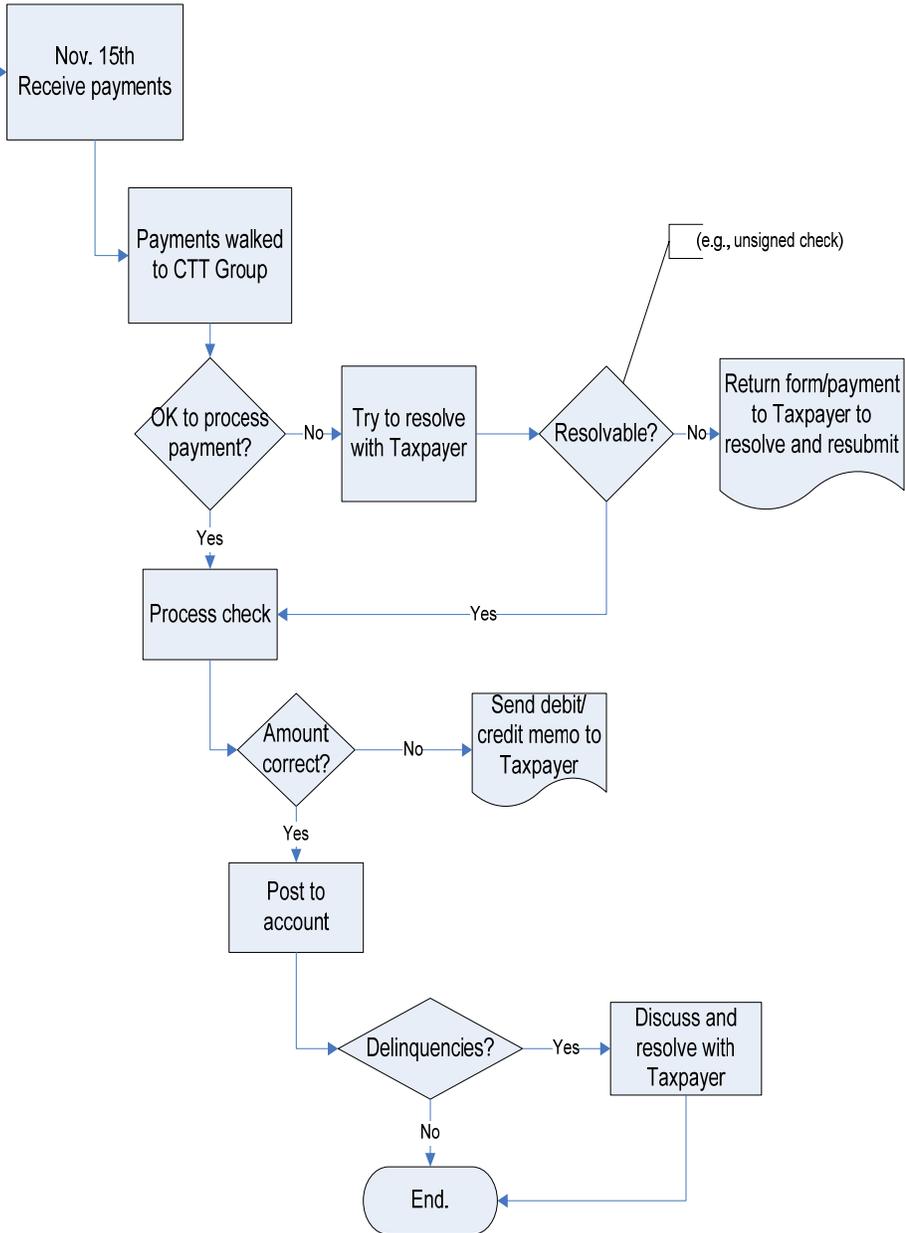
# CONVENTION & TOURIST TAX

Last edited 9/8/09, after work session.

TC

Nov. 1<sup>st</sup>  
Mail blank forms out

Unit Manager



Convention & Tourist Taxes  
(Enforcement)

Last edited 9/6/09, after  
worksession.

